



Boone Board of Equalization Minutes



BOONE COUNTY BOARD OF EQUALIZATION PROCEEDINGS APRIL 26, 2021 ALBION, NEBRASKA

The Boone County Board of Equalization of Boone County, Nebraska, met at 11:58 A.M. on Monday, April 26, 2021, in the Commissioners Meeting Room of the Courthouse in Albion, Nebraska.

Chairman Rutten called the meeting to order and present for roll call were Commissioners Jon Lindgren, Larry Temme and Ben Rutten. Barb Hanson, County Assessor, was present to answer any questions. Notice of the meeting was given in advance by publication in the Albion News and Boone County Tribune and the Petersburg Press on April 21, 2021 and the convened meeting was open to the public.

The agenda was posted on the Boone County website; posted on the information board located in the Courthouse north entrance; emailed to the Board of Commissioners; and emailed to the Elected Officials and department heads on Friday, April 23, 2021. Chairman Rutten acknowledged the agenda and noted that the Open Meeting Laws are posted and available to the public.

Barb Hanson, County Assessor, presented three tax list corrections for the Board to review:

The 2021 Tax List Correction No. 336 was prepared regarding taxes to be paid for the tax year 2018 on Real Property ID: 0044190.00 (0038250.00). 2018 Homestead Income was not reported correctly - clerical error.

The 2021 Tax List Correction No. 337 was prepared regarding taxes to be paid for the tax year 2020 on Personal Property ID: 000002331. 2020 Personal property, windrower entered as \$160,000, should be \$65,000 and sprayer entered as \$285,674, should be \$156,376 - clerical error.

The 2021 Tax List Correction No. 338 was prepared regarding taxes to be paid for the tax year 2020 on Real Property ID: 0055395.00. This is tax exempt, purchased by the Village in April 2020 - clerical error.

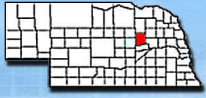
Barb Hanson, County Assessor, explained the three tax list corrections to the Board.

Motion made by Temme, second by Lindgren to approve the 2021 Tax List Correction Nos. 336, 337 and 338 as presented and attached hereto as part of the proceedings. Roll call vote: Yeas: Temme, Lindgren and Rutten. Nays: None. Motion carried.

Barb Hanson, County Assessor, presented seven proposed 2021 valuation changes for the Board to review for undervalued, overvalued, clerical error or omitted property. Hanson explained the seven clerical error corrections to the Board. Motion made by Rutten, second by Lindgren to approve the seven 2021 valuation changes for undervalued, overvalued, clerical error or omitted property as presented and attached hereto as part of the proceedings. Roll call vote: Yeas: Rutten, Lindgren and Temme. Nays: None. Motion carried.

The respective owners of the above mentioned parcel numbers will receive a copy of the valuation change(s) and may appeal the Board's action within thirty days after the mailing of the notice. A condensed form of the valuation adjustments of the above mentioned parcel numbers will be emailed to the Nebraska Department of Revenue, Property Assessment Division.

Chairman Rutten declared the Boone County Board of Equalization meeting adjourned at 12:12 P.M.



Boone Board of Equalization Minutes



Sarah Robinson,
Deputy Boone County Clerk