



Boone Board of Equalization Minutes



BOONE COUNTY BOARD OF EQUALIZATION PUBLIC HEARING PROCEEDINGS JUNE 14, 2021 ALBION, NEBRASKA

Ben Rutten, Chairman of the Boone County Board of Equalization, called for a motion to open a public hearing on Monday, June 14, 2021 at 11:33 A.M. in the Commissioners Meeting Room of the Courthouse in Albion, Nebraska. Motion made by Commissioner Temme, second by Commissioner Rutten to open said public hearing. Commissioners present for said public hearing were Larry Temme, Ben Rutten and Jon Lindgren. Barb Hanson, County Assessor, was present to answer questions. Chairman Rutten read the notice for the record and noted that the Open Meeting Laws are posted and available to the public.

Notice of the public hearing pursuant to Nebraska State Statute §77-202.01 was given in advance by publication in the Albion News and Boone County Tribune and the Petersburg Press on June 2, 2021. The public hearing notice 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, June 11, 2021. The convened hearing was open to the public.

The purpose of the public hearing is to hear testimony in favor of, opposition to, and answer questions with regard to the review of the Form 451, Exemption Application for Tax Exemption on Real and Personal Property by Qualifying Organizations filed for the year 2021.

Barb Hanson, County Assessor, submitted a previously Exemption Application Form 451 filing for 2021 for tax exemption on real and personal property by qualifying organizations authorized by Nebraska Revised Statutes § 77-202.01 and § 77-202.04 for the Board to review. The Form 451 was filed by St. Anthony's Catholic Church of Cedar Rapids (Parcel ID Number 55485.20).

Hanson explained why a review was needed for the previously approved Exemption Application Form 451 to the Board. The St. Anthony's Catholic Church of Cedar Rapids purchased an additional 1 acre to add to the cemetery. The additional 1 acre was planted in error and St. Anthony's immediately notified the Assessor's office once they were aware of the situation. A company has been hired to convert the 1 acre for cemetery use but will not begin work until the Fall of this year.

Motion made by Temme, second by Lindgren to close said hearing at 11:43 A.M. Roll call vote: Yeas: Temme, Lindgren and Rutten. Nays: None. Motion carried.

Motion made by Temme, second by Rutten to reject the County Assessor's recommendation for denial of the Exemption Application Form 451 and apply the late filing penalty for the exemption since the ground will eventually be converted for cemetery use in the Fall of 2021. Roll call vote: Yeas: Temme, Rutten and Lindgren. Nays: None. Motion carried.

Sarah Robinson
Boone County Clerk