

# Boone Board of Equalization Minutes



## **BOONE COUNTY BOARD OF EQUALIZATION PROCEEDINGS** JUNE 14, 2021 ALBION, NEBRASKA

Ben Rutten, Chairman of the Boone County Board of Equalization, called for a motion to convene the 2021 Board of Equalization. Motion made by Larry Temme, second by Jon Lindgren to convene as the Boone County Board of Equalization from June 14, 2021 through July 23, 2021 and to recess/reconvene as needed through July 23, 2021. Roll call vote: Yeas: Temme, Lindgren and Rutten. Nays: None. Motion carried.

Commissioners present for said public hearing were Larry Temme, Jon Lindgren and Ben Rutten. Barb Hanson, County Assessor, was present to answer questions.

Notice of the meeting was given in advance by publication in the Albion News and Boone County Tribune and the Petersburg Press on May 26, 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, June 11, 2021. Chairman Rutten read the agenda for the record and noted that the Open Meeting Laws are posted and available to the public.

The Boone County Board of Commissioners convened as the Boone County Board of Equalization at 11:12 A.M. on Monday, June 14, 2021, in the Commissioners Meeting Room of the Courthouse in Albion, Nebraska. The County Board of Equalization will convene per State Statute from June 14, 2021 through July 23, 2021. Persons protesting property valuation bear the burden of proof as to their claim.

The purpose for calling the meeting to order is to allow the constituents time to protest valuations of real and/or personal property. The protest Form 422 is available at the Boone County Clerk's Office or on the Boone County Website at [www.co.boone.ne.us](http://www.co.boone.ne.us). A protest must be filed on or before June 30<sup>th</sup> in accordance with state statute. The Board no longer needs to provide a ten-day notice to hear the protest.

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

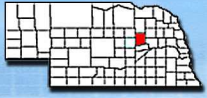
The 2021 Tax List Correction No. 341 was prepared regarding taxes to be paid for the tax year 2017 on Real Property ID: 0004401.00. Income was not reported correctly for the 2017 Homestead Exemption – taxpayer reporting error.

The 2021 Tax List Correction No. 342 was prepared regarding taxes to be paid for the tax year 2021 on Personal Property ID: 000000115. Business sold, accelerate 2021 Personal Property taxes.

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

Motion made by Temme, second by Lindgren to approve the 2021 Tax List Correction Nos. 341 and 342 as presented and attached hereto as part of the proceedings. Roll call vote: Yeas: Temme, Lindgren and Rutten. Nays: None. Motion carried.

Chairman Rutten declared the County Board of Equalization recessed at 11:27 A.M., until Monday, June 21, 2021.



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Sarah Robinson,  
Boone County Clerk