



Boone Board of Equalization Minutes



BOONE COUNTY BOARD OF EQUALIZATION PROCEEDINGS JULY 23, 2021 ALBION, NEBRASKA

The Boone County Board of Equalization of Boone County, Nebraska, met at 9:02 A.M. on Friday, July 23, 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 Commissioner Ben Rutten, Jon Lindgren and Larry Temme. 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 June 30, 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 July 22, 2021. Chairman Rutten acknowledged the agenda and noted that the Open Meeting Laws are posted and available to the public.

According to Nebraska State Statute §77-202.10, Hanson reviewed the ownership and use of all cemetery real property that was granted an exemption. Hanson added two new parcels for 2021. Hanson presented the twenty parcels of property owned and used exclusively for cemetery purposes, without profit to either owner or user, to the Board for their review. Motion made by Lindgren, second by Temme to approve and authorize the Board of Equalization Chairman to sign the 2021 Cemetery exemptions as presented. Roll call vote: Yeas: Lindgren, Temme and Rutten. Nays: None. Motion carried.

Barb Hanson, County Assessor, prepared a Boone County 3 Year Plan of Assessment for the Board to review. The county assessor per State Statute must prepare a plan of assessment which must describe the assessment actions the county assessor plans to make for the next assessment year and two years thereafter. The plan shall indicate the classes or subclasses of real property that the county assessor plans to examine during the years contained in the plan of assessment. Motion made by Temme, second by Lindgren to accept and approve the Boone County 3 Year Plan of Assessment as presented for 2022, 2023 and 2024. Roll call vote: Yeas: Temme, Lindgren and Rutten. Motion carried.

Commissioner Temme updated the Board in regard to updates for uses on the American Rescue Plan Act during one of the meetings he has attended. Bob Sandman, Weed Superintendent, gave an update on his current equipment as well as an overall update on weed issues throughout the county.

Chairman Rutten declared the Boone County Board of Equalization meeting adjourned at 11:56 A.M.

Sarah Robinson,
Boone County Clerk