



# Boone Board of Equalization Minutes



## BOONE COUNTY BOARD OF EQUALIZATION PUBLIC HEARING PROCEEDINGS SEPTEMBER 13, 2021 ALBION, NEBRASKA

Ben Rutten, Chairman of the Boone County Board of Equalization, called for a motion to open a public hearing on Monday, September 13, 2021 at 11:07 A.M. in the Commissioners Meeting Room of the Courthouse in Albion, Nebraska. Motion made by Commissioner Temme, second by Commissioner Lindgren 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 August 25, 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, September 9, 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 approved 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 Archdiocese of Omaha (Parcel ID Number 4397).

Hanson explained why a review was needed for the previously approved Exemption Application Form 451 to the Board. The Archdiocese of Omaha sold the parcel as a private residence. Being sold as a private residence on June 16, 2021 makes the parcel no longer tax exempt.

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

Motion made by Rutten, second by Lindgren to amend and deny the 451A tax exemption previously allowed for tax year 2021 on parcel 4397 that was owned by the Catholic Archbishop of Omaha, Archdiocese of Omaha since the parcel was sold as a private residence and is no longer tax exempt. Roll call vote: Yeas: Rutten, Lindgren and Temme. Nays: None. Motion carried.

Sarah Robinson  
Boone County Clerk