



Boone Board of Equalization Minutes



BOONE COUNTY BOARD OF EQUALIZATION PROCEEDINGS
OCTOBER 14, 2021 ALBION, NEBRASKA

The Boone County Board of Equalization of Boone County, Nebraska, met at 8:32 A.M. on Thursday, October 14, 2021, in the Commissioners Meeting Room of the Courthouse in Albion, Nebraska.

Ben Rutten, Chairman of the Boone County Board of Equalization, called for a motion to open said Board of Equalization meeting. Motion made by Lindgren, second by Rutten to open said public meeting. Notice of the meeting was given in advance by publication in the Albion News and Boone County Tribune and the Petersburg Press on October 6, 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 Tuesday, October 12, 2021. Present for said public meeting were Commissioners Jon Lindgren, Ben Rutten and Larry Temme; Richard D. Martinsen, CPA; and Barb Hanson, County Assessor. Chairman Rutten read the agenda for the record and noted that the Open Meeting Laws are posted and available to the public.

Richard D. Martinsen, CPA, Schmeits, Mueller & Martinsen, P.C., provided the County Board with the 2021 Boone County Tax Rate Levy information for the 2021-2022 fiscal year. The 2021 county valuation for the 2021-2022 fiscal year is \$2,295,383,268.00 with a levy of 0.170066. Martinsen provided a list of levies for the following entities: cities, villages, fire districts, schools, education service units, community colleges, natural resource districts, agricultural society and historical society.

Richard D. Martinsen, CPA, informed the Board that the MFO funding has been beneficial for the fire districts. The common levy for the fire districts is .020000, which is a separate levy from any bond fund. The fire districts insurance expenses are reduced when their fire district equipment is in better/newer condition. A sinking fund is a set aside fund for future purchases of equipment, etc.

The County of Boone, Nebraska 2021 valuation decreased, the adopted 2021-2022 County Budget has a tax request expense decrease and a levy decrease. The proposed property tax increase request is primarily in the County Road Fund for continued projects to repair damage done during the 2019 Flood. Two million dollars of the County Inheritance Tax Fund has also been designated for aggregate/gravel materials and asphalt/concrete road repairs.

Motion made by Temme, second by Lindgren to approve the 2021 Boone County and other entities Tax Rate Levies for fiscal year 2021-2022 as presented and attached hereto. Roll call vote: Yeas: Temme, Lindgren and Rutten. Nays: None. Motion carried.

Motion made by Temme, second by Rutten to adjourn said County Board of Equalization meeting at 8:45 A.M. Roll call vote: Yeas: Temme, Rutten and Lindgren. Nays: None. Motion carried.

Sarah Robinson,
Boone County Clerk