

## BOONE COUNTY BOARD OF EQUALIZATION PROCEEDINGS JANUARY 13, 2025 ALBION, NEBRASKA

The Boone County Board of Equalization of Boone County, Nebraska, met at 10:05 A.M. on Monday, January 13, 2025, in the Commissioners Meeting Room of the Courthouse in Albion, Nebraska.

Chairman Yosten called the meeting to order and present for roll call were Commissioner Brian J. Yosten, Matt Niewohner and Jon Lindgren. Dan Lueken, County Assessor, was present to answer any questions. Notice of the meeting was posted on the Boone County Website-Public Notices, in the Courthouse north entrance and at the Albion Post Office. Notice of the meeting was given in advance by publication in the Albion News and Boone County Tribune and the Petersburg Press on January 8, 2025 and the convened meeting was open to the public.

The agenda was posted on the Boone County website; emailed to the Board of Commissioners; and emailed to the Elected Officials; posted on the information board located in the Courthouse north entrance and emailed to the Department Heads on Friday, January 10, 2025. Chairman Yosten acknowledged the agenda and noted that the Open Meeting Laws are posted and available to the public.

Dan Lueken, County Assessor, presented six tax list corrections for the Board to review.

The 2025 Tax List Correction No. 460 was prepared regarding taxes for the tax year 2023 on Real Estate Property ID: 0004935.00. Valuation change per TERC decision-adjustment.

The 2025 Tax List Correction No. 461 was prepared regarding taxes for the tax year 2024 on Personal Property ID: 000004510. Valuation change – they moved out of the county.

The 2025 Tax List Correction No. 462 was prepared regarding taxes for the tax year 2024 on Personal Property ID: 000004645. Clerical error – added new personal property incorrectly.

The 2025 Tax List Correction No. 463 was prepared regarding taxes for the tax year 2024 on Personal Property ID: 000003914. Valuation change – JD Motor and generator located in Madison County.

The 2025 Tax List Correction No. 464 was prepared regarding taxes for the tax year 2023 on Personal Property ID: 000004467. Clerical error – removed a pivot that was doubled.

The 2025 Tax List Correction No. 465 was prepared regarding taxes for the tax year 2024 on Personal Property ID: 000004467. Clerical error – removed a pivot that was doubled.

Dan Lueken, County Assessor, explained the tax list corrections to the Board.

Motion made by Lindgren, second by Niewohner to approve the 2025 Tax List Corrections No. 460, 461, 462, 463, 464 and 465 as presented and attached hereto as part of the proceedings. Roll call vote: Yeas: Lindgren, Niewohner and Yosten. Nays: None. Motion carried.

The respective owners of the above-mentioned parcel numbers will receive a copy of the valuation change(s) and may appeal the Board's action within thirty days after the mailing of the notice. A condensed form of the valuation adjustments of the above-mentioned parcel numbers will be emailed to the Nebraska Department of Revenue, Property Assessment Division. Per §77-1736.06, the Board of Equalization hereby waives the notice requirement when the refund is less than two hundred dollars.

Chairman Yosten declared the Boone County Board of Equalization meeting adjourned at 10:08 A.M.

Sarah Robinson,  
Boone County Clerk

ATTEST:

APPROVED:

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Sarah Robinson, Boone County Clerk

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Brian J. Yosten, Chairman

## COUNTY BOARD OF EQUALIZATION

January 13, 2025

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