

BOONE COUNTY BOARD OF EQUALIZATION PROCEEDINGS
JUNE 2, 2008 ALBION, NEBRASKA

The Boone County Board of Commissioners convened as the County Board of Equalization at 8:30 a.m. on Monday, June 2, 2008, in the Commissioners Meeting Room of the Courthouse in Albion, Nebraska. The County Board of Equalization will convene from June 2, 2008 through July 25, 2008. Persons protesting property valuation bear the burden of proof and may be required to provide evidence as to their claim.

Chairman Thieman called the meeting to order and present for roll call were Commissioners Henry R. Thieman, Jerry L. Tisthammer, Tom Schuele and Assessor, Joyce Sock. Notice of the meeting was given in advance by publication and the convened meeting was open to the public. Chairman Thieman read the agenda for the record and noted that the Open Meeting Laws are posted.

The Board reviewed a tax list correction that was presented from the County Assessor's office. Motion made by Tisthammer, second by Schuele to approve the Tax List Corrections No. 30 as presented. Roll call vote: Yeas: Tisthammer, Schuele and Thieman. Nays: None. Motion carried.

Sock presented fifty-five parcel changes made after the abstract filing with the State of Nebraska. The minor changes were primarily with NRD acreages, split turbine acres and new parcels. Motion made by Thieman, second by Schuele to approve the changes made after abstract filing as presented. Roll call vote: Yeas: Thieman, Schuele and Tisthammer. Nays: None. Motion carried.

Sock presented Parcel No. 6126 to lower the prior building value to a minimum building storage value. Motion made by Schuele, second by Tisthammer to approve the building value change as presented for Parcel No. 6126. Roll call vote: Yeas: Schuele, Tisthammer and Thieman. Nays: None. Motion carried.

Jeff White, Blaser Appraisal, plans to schedule three days for informal hearings on acreage protests. Sock received information from Nebraska Tax Equalization and Review Commission (TERC) of hearings from 2007 protest filings that are set for August 5, 2008 in Norfolk, Nebraska.

Motion made by Tisthammer, second by Schuele to recess said Board of Equalization. Roll call vote: Yeas: Tisthammer, Schuele and Thieman. Nays: None. Motion carried.

Kathy Thorberg, County Clerk

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Kathy Thorberg, County Clerk

ALBION, NEBRASKA

The Boone County Board of Equalization reconvened at 8:30 a.m. on Monday, June 9, 2008, in the Commissioners Meeting Room of the Courthouse in Albion, Nebraska.

Chairman Thieman called the meeting to order and present for roll call were Commissioners Tom Schuele, Henry R. Thieman and Assessor, Joyce Sock. Commissioner Jerry L. Tisthammer was absent. The reconvened meeting was open to the public. Chairman Thieman read the agenda for the record and noted that the Open Meeting Laws are posted.

Sock presented valuation changes on four parcels. The valuation changes lowered were: Parcel No. 6051 revalued machine shed; Parcel No. 53660.00 to have 1 acre road omitted; Parcel No. 53665.00 corrected acre value; and Parcel No. 29494.00 corrected acre value. Motion made by Thieman, second by Schuele to approve the valuation changes of the four parcels as presented. Roll call vote: Yeas: Thieman and Schuele. Nays: None. Absent: Tisthammer. Motion carried.

Motion made by Schuele, second by Thieman to recess said Board of Equalization. Roll call vote: Yeas: Schuele and Thieman. Nays: None. Absent: Tisthammer. Motion carried.

Kathy Thorberg, County Clerk

ALBION, NEBRASKA

The Boone County Board of Equalization reconvened at 8:30 a.m. on Monday, June 23, 2008, in the Commissioners Meeting Room of the Courthouse in Albion, Nebraska.

Chairman Thieman called the meeting to order and present for roll call were Commissioners Tom Schuele, Jerry L. Tisthammer, Henry R. Thieman and Assessor, Joyce Sock. The reconvened meeting was open to the public. Chairman Thieman read the agenda for the record and noted that the Open Meeting Laws are posted.

Sock presented valuation changes on four parcels. The valuation changes lowered were: Parcel No. 4303.00 revalued house, third floor footage taken off, screened porch changed to knee wall porch; Parcel No. 4680.00 adjusted value of lot due to error of square footage; Parcel No. 24690.00 no valued building; and Parcel No. 53665.00 adjusted values of hog confinements per condition. Motion made by Schuele, second by Tisthammer to approve the valuation changes of the four parcels as presented. Roll call vote: Yeas: Schuele, Tisthammer and Thieman. Nays: None. Motion carried.

Motion made by Tisthammer, second by Schuele to recess said Board of Equalization. Roll call vote: Yeas: Tisthammer, Schuele and Thieman. Nays: None. Motion carried.

Kathy Thorberg, County Clerk

BOONE COUNTY BOARD OF EQUALIZATION PROCEEDINGS
JULY 7, 2008
ALBION, NEBRASKA

The Boone County Board of Equalization reconvened at 8:55 a.m. on Monday, July 7, 2008, in the Commissioners Meeting Room of the Courthouse in Albion, Nebraska.

Chairman Thieman called the meeting to order and present for roll call were Commissioners Tom Schuele, Henry R. Thieman and Assessor, Joyce Sock. Commissioner Jerry L. Tisthammer was absent due to conflict of employment. The reconvened meeting was open to the public. Chairman Thieman read the agenda for the record and noted that the Open Meeting Laws are posted.

Sock presented valuation changes on two parcels. The valuation changes lowered were: Parcel No. 38870 corrected square footage; Parcel No. 4303.00 adjusted pricing for knee high porch. Motion made by Schuele, second by Thieman to approve the valuation changes of the two parcels as presented. Roll call vote: Yeas: Schuele and Thieman. Nays: None. Absent: Tisthammer. Motion carried.

The Boone County Board of Equalization received seventeen parcels filed for protesting on Form 422, Property Valuation Protest. The seventeen valuation parcels protested were filed by eleven individuals whom received notification by mail of the date and time for the July 7, 2008 scheduled hearings. The public in attendance were made aware of the tape recorder for record keeping.

Sock explained the residential lot values in Albion increased 230%; the lot values had not been changed since 1998. The Commercial lot values increased 170%. The Albion City valuation was at 83.22% value and the state statute requirement is 94%-100% value. With the 230% value increase it puts Albion City values at 93.88% barely making the 94%. Sock stated the State will come in and apply the values if they are not in the range that has been recommended. Pasture Land Area 2 values were at 52.5% and they need to be in the state range of 69-75% requirement. The value change for Area 2 Pasture Land is now at 68.71% barely making the 69%. Acreages throughout the county increased from 77% to 99.4% to meet the state statute requirements.

Protest Nos. 1, 2, and 3 were filed by Merrill B. Matchett for Parcel Numbers 4342, 4941 and 4343. Merrill Matchett appeared before the Board and stated the Albion Planning Committee and private investors are causing the increase of the property values and they need to be investigated. Parcel Number 4342 reason is 144% is too high for our present economy. Parcel Number 4941 reason is all neighboring water drains into my lot and 144% is too high. Parcel Number 4343 reason is the alley is closed halfway now making it hard to back out of the garage and other people around me do not have the same increase. Discussion: Property is valued equal with like properties. Commissioners Schuele and Thieman will look at the above properties with regard to the drainage and alley.

Protest No. 4 was filed by Cynthia Wacha of Humphrey, Nebraska for Parcel Number 4910 and did not appear at the hearing. Reason for protest is the house needs repairs and is a bad lot with access through alley only. Discussion: Property is valued fair condition unable to lower to poor condition due to rental of house.

Protest No. 5 was filed by James & Elizabeth French for Parcel Number 30056.70. James French appeared before the Board with reason that there have been no improvements made on it in the last year. Not able to sell this acreage for \$85,495 and a number of vacant houses are for sale in Cedar Rapids that is not moving. We believe you need to take into account that our income is fixed due to disabilities. French will furnish more information to why it should be lowered. The Board will review the information French sends before a decision is made.

Protest No. 6 was filed by Lockie & Mary Love for Parcel Number 4821.02. Lockie and Mary Love appeared before the Board with reason that the increase seems high in comparison to the past. Discussion: There is limitation use of this property due to an easement road. A change in value will be made due to limitation use.

Protest No. 7 was filed by Paul A. & Julie A. Schilousky for Parcel Number 4821.03. Paul Schilousky appeared before the Board with reason that a right-of-way grant and easement agreement with City of Albion for sewer, water and other public utilities, which no improvements can be made on this property. He felt the value should be different if the whole property is not useable. Discussion: There is limitation use of this property due to easements. A change in value will be made due to limitation use.

Protest No. 8 was filed by Michael D. Berglund et al c/o Leeta D. Cruise for Parcel Number 4001 and did not appear at the hearing. Reason for protest is to request a review of the conditions of the motel rooms. Discussion: A change in value will be made due to four of the motel rooms are not useable. There will be no change in the value of the office and living quarters.

Protest No. 9 was filed by Caryll Karges c/o Bruce Karges for Parcel Number 21680 and did not appear at the hearing. Reason for protest that the buildings are valued to high and would like to see both parcels combined to be over 20 acres-acres lay next to each other. Discussion: The parcels will need to remain separate as the legal descriptions are in separate sections (10 acres in 29-20-6 and 13.6 acres in 20-20-6). The land value will remain the same. The bin value will receive a correction due to clerical error.

Protest No. 10 was filed by Earvin & Shirley Noble Trust, c/o Shirley Noble, Trustee for Parcel Number 24557.35. Dave, Larry and Shirley Noble appeared before the Board. Shirley's reason for protest on the pasture land was she had reviewed some of the pasture land in the area and found none that has risen as much as hers. Discussion: Sock will work with the FSA program and check to see if any of the pasture can be classified as waste land. Sock explained the category area of grassland and soil types make a difference on values.

Protest No. 11, 12, 13, 14 were filed by Donald & Donna Bittner, Trustees for Parcel Numbers 4117, 4425, 4889, and 4943. Donald Bittner appeared before the Board to discuss the high lot increases. Discussion: Sock explained the state requirements and the land is valued equal with like property.

Protest No. 15 was filed by Richard L. Roan for Parcel Number 7121 and did not appear at the hearing. Reason for protesting the building value because it was vandalized two years ago and is still not repaired; also the added carport/utility shed was always there. Discussion: Sock looked at the property and said it is a nice trailer house and will adjust value for damage.

Protest No. 16 and 17 were filed by Daniel D. Hutchison of Stapleton, Nebraska for Parcel Numbers 31990.30 and 31030. Dan appeared before the Board to discuss acres certified by FSA showing 10 acres less than the Assessor's Office. Parcel Number 31990.30 reason is acres certified by FSA (2008) show 1.62 less acres on homestead. Parcel Number 31030 reason is latest acres certified by FSA satellite photos show fewer acres of 295.78 not 306 acres. Discussion: Sock will look at the property for creek and trees waste land area.

The Board of Equalization will recess to review the requests presented at the hearing. The Board of Equalization will reconvene on July 21, 2008 to take action and close the 2008 statutory required Board of Equalization.

Motion made by Thieman, second by Schuele to recess said Board of Equalization at 11:45 a.m. Roll call vote: Yeas: Thieman and Schuele. Nays: None. Absent: Tisthammer. Motion carried.

Kathy Thorberg, County Clerk

BOONE COUNTY BOARD OF EQUALIZATION PROCEEDINGS
JULY 21, 2008
ALBION, NEBRASKA

The Boone County Board of Equalization reconvened at 1:05 p.m. on Monday, July 21, 2008, in the Commissioners Meeting Room of the Courthouse in Albion, Nebraska.

Chairman Thieman called the meeting to order and present for roll call were Commissioners Henry R. Thieman, Jerry L. Tisthammer, Tom Schuele and Assessor, Joyce Sock. The reconvened meeting was open to the public. Chairman Thieman read the agenda for the record and noted that the Open Meeting Laws are posted. Chairman Thieman noted that the agenda had a time of 8:30 a.m. and due to a medical appointment, Sock requested 1:00 p.m. to complete the Board of Equalization for the period of June 2, 2008 through July 25, 2008.

The Boone County Board of Equalization Protest Hearings was held on Monday, July 7, 2008 with the applicant's participation. After hearing and reviewing the property valuation protest the following decisions were made:

Protest No. 1, Parcel Number 4342, Lot 6, Block 5, Crouch's Addition to Albion. No change, equal in value.

Protest No. 2, Parcel Number 4941, Unplatted (82 1/2'x130') Fr. W1/2SE1/4 of 21-20-6, Albion. No change, equal in value.

Protest No. 3, Parcel Number 4343, Lot 5, Block 5, Crouch's Addition to Albion. No change, lots equal value of other like lots.

Protest No. 4, Parcel Number 4910, Lot 3, Block 4, Tiffany's Addition to Albion. No change, house valued fair, lot equal to other like lots.

Protest No. 5, Parcel Number 30056.70, Fr. SW1/4 of 5-18-7 (3 acres), Boone County, Nebraska. No change, valued like other acreages in same category. No information received to support lower valuation.

Protest No. 11, Parcel Number 4117, Lot 6, Block 2, Becker, Needham & Williams Addition to Albion. No change, equal value to other like lots.

Protest No. 12, Parcel Number 4425, Lot 7, Block 2, Hawks Addition to Albion. No change, equal value to other like lots.

Protest No. 13, Parcel Number 4889, Lots 2 & 3, Block 3, Tiffany's Addition to Albion. No change, equal value to other like lots.

Protest No. 14, Parcel Number 4943, Unplatted (98.5'x130') Fr. NW1/4SE1/4 of 21-20-6, Albion. No change, equal in value to other like lots.

Protest No. 16, Parcel Number 31990.30, Fr. W1/2SE1/4 of 33-19-7, Boone County, Nebraska. No Change, cannot adjust acres to GIS.

Motion made by Thieman, second by Schuele to approve and accept the Assessor's recommendation of no change made to the Property Valuation Protest Nos. 1, 2, 3, 4, 5, 11, 12, 13, 14 and 16 and authorize the Board Chairman signature. Roll call vote: Yeas: Thieman, Schuele and Tisthammer. Nays: None. Motion carried.

Protest No. 6, Parcel Number 4821.02, Lots 1, 2, and 3, Block 45 including vacated alley to W & N1/2 vacated Park St. & W1/2 vacated B St., Mansfield's Tenth Addition to Albion. Make 50% adjustment on easement part of lot increase, due to limited use because of the easement. Valuation Land change from \$41,505 to \$38,125.

Protest No. 7, Parcel Number 4821.03, E 33'x308' vacated B St. & Park St., Block 45, Mansfield's Addition to Albion. Make 50% adjustment on easement part of lot increase, due to limited use because of the easement. Valuation Land change from \$9,280 to \$6,660.

Protest No. 8, Parcel Number 4001, Lots 1 & 2, Block 5, Original Town to Albion. Building value adjusted to storage due to condition of rooms. Valuation Buildings change from \$28,110 to \$24,710.

Protest No. 9, Parcel Number 21680, Fr. E1/2SE1/4 of 20-20-6, Boone County, Nebraska. Increase, corrected value of bins equal to other improvements on acreages. Valuation Buildings change from \$83,465 to \$91,205.

Protest No. 10, Parcel Number 24557.35, N1/2 of 17-21-8, Boone County, Nebraska. Adjust acres for tree and waste (Blowouts). Valuation Land change from \$145,400 to \$144,070.

Protest No. 15, Parcel Number 7121, Lots 3 & 4, Block 38, Original Town to St. Edward. Adjust value due to vandalism. Valuation Buildings change \$25,325 to \$14,805.

Protest No. 17, Parcel Number 31030, N1/2 of 17-18-8, Boone County, Nebraska. Adjust acres for building site and trees. Valuation Land change from \$423,625 to \$420,240.

Motion made by Tisthammer, second by Thieman to approve and accept the Assessor's recommendation of adjusting the valuation of land and buildings changes made to the Property Valuation Protest Nos. 6, 7, 8, 9, 10, 15 and 17 and authorize the Board Chairman signature. Roll call vote: Yeas: Tisthammer, Thieman and Schuele. Nays: None. Motion carried.

County Assessor, Joyce Sock presented two homestead exemptions that were received after the filing deadline. A homestead exemption request received after the deadline needs the action and signature of the Board of Equalization.

Motion made by Schuele, second by Thieman to approve and authorize the Board Chairman to sign the homestead exemption for Parcel Nos. 7446 and 22180 as presented and recommended by the County Assessor. Roll call vote: Yeas: Schuele, Thieman and Tisthammer. Nays: None. Motion carried.

County Assessor, Joyce Sock presented a Three Year Plan of Assessment. The state statute requires the plan of assessment every three years to be completed by July 31st. Motion made by Thieman, second by Schuele to approve and accept the Three Year Plan of Assessment as presented and attached hereto the proceedings. Roll call vote: Yeas: Thieman, Schuele and Tisthammer. Nays: None. Motion carried.

The Board of Equalization is by state statute from June 1 through July 25 each year and allows the constituents time to protest valuations of real or personal property. The Boone County Board of Commissioners is also the Boone County Board of Equalization.

Motion made by Tisthammer, second by Thieman to close and adjourn the 2008 Board of Equalization on July 21, 2008 at 2:10 p.m. Roll call vote: Yeas: Tisthammer, Thieman and Schuele. Nays: None. Motion carried. Board of Equalization meetings adjourned.

Kathy Thorberg, County Clerk

BOONE COUNTY BOARD OF EQUALIZATION PROCEEDINGS
AUGUST 11, 2008

ALBION, NEBRASKA

The Boone County Board of Equalization of Boone County, Nebraska, met at 8:30 a.m. on Monday, August 11, 2008, in the Commissioners Meeting Room of the Courthouse in Albion, Nebraska.

Chairman Thieman called the meeting to order and present for roll call were Commissioners Henry R. Thieman, Jerry L. Tisthammer, Tom Schuele and Assessor, Joyce Sock. Notice of the meeting was given in advance by publication and the convened meeting was open to the public. Chairman Thieman read the agenda for the record and noted that the Open Meeting Laws are posted.

According to Nebraska State Statute 77-202.10, Sock reviewed the ownership and use of all cemetery real property that was granted an exemption and found no changes for 2008. Sock presented the property owned and used exclusively for Cemetery purposes without profit to either owner or user. Motion made by Tisthammer, second by Schuele to approve and authorize the Board Chairman to sign the 2008 Cemetery exemptions as presented. Roll call vote: Yeas: Tisthammer, Schuele and Thieman. Nays: None. Motion carried.

Sock presented Parcel Nos. 26942.70, 26942.90 and 26942.85 changes with NRD revisions to coincide with FSA records. NRD revisions are by the request of the applicant. Motion made by Thieman, second by Schuele to approve the Assessor's office recommendation of the three NRD changes as presented. Roll call vote: Yeas: Thieman, Schuele and Tisthammer. Nays: None. Motion carried.

The Board reviewed two tax list corrections that were presented from the County Assessor's office. Motion made by Schuele, second by Thieman to approve the Tax List Correction Nos. 31 and 32 as presented. Roll call vote: Yeas: Schuele, Thieman and Tisthammer. Nays: None. Motion carried.

Sock presented the Board a 2009 Preliminary Agland Statistics report for their review. The report consists of three years of agland sales through June 30, 2008 for each of the three areas.

Motion made by Tisthammer, second by Thieman to adjourn said Board of Equalization at 8:44 a.m. Roll call vote: Yeas: Tisthammer, Thieman and Schuele. Nays: None. Motion carried.

Kathy Thorberg, County Clerk

ALBION, NEBRASKA

The Boone County Board of Equalization of Boone County, Nebraska, met at 8:30 a.m. on Monday, September 29, 2008, in the Commissioners Meeting Room of the Courthouse in Albion, Nebraska.

Chairman Thieman called the meeting to order and Commissioners present for roll call were Tom Schuele, Jerry L. Tisthammer and Henry R. Thieman. Notice of the meeting given in advance by publication and the convened meeting was open to the public. Chairman Thieman read the agenda for the record and noted that the Open Meeting Laws are posted and available to the public.

The Board reviewed three tax list corrections presented from the County Assessor's office. Motion made by Tisthammer, second by Schuele to approve the Tax List Corrections Nos. 33, 34, and 35 as presented. Roll call vote: Yeas: Tisthammer, Schuele and Thieman. Nays: None. Motion carried.

Motion made by Tisthammer, second by Thieman to adjourn said Board of Equalization at 8:34 a.m. Roll call vote: Yeas: Tisthammer, Thieman and Schuele. Nays: None. Motion carried.

Kathy Thorberg, County Clerk

ALBION, NEBRASKA

Chairman Thieman called the meeting to order and present for roll call were Commissioners Tom Schuele, Jerry L. Tisthammer, Henry R. Thieman and CPA, Richard D. Martinsen. Notice of the meeting given in advance by publication and the convened meeting was open to the public. Chairman Thieman read the agenda for the record.

Motion made by Schuele, second by Tisthammer to approve the tax levies for fiscal year 2008-2009 as presented. Roll call vote: Yeas: Schuele, Tisthammer and Thieman. Nays: None. Motion carried.

Kathy Thorberg, County Clerk

ALBION, NEBRASKA

The Boone County Board of Equalization of Boone County, Nebraska, met at 8:30 a.m. on Monday, November 24, 2008, in the Commissioners Meeting Room of the Courthouse in Albion, Nebraska.

Chairman Thieman called the meeting to order and Commissioners present for roll call were Tom Schuele, Jerry L. Tisthammer and Henry R. Thieman. Notice of the meeting given in advance by publication and the convened meeting was open to the public. Chairman Thieman read the agenda for the record and noted that the Open Meeting Laws are posted and available to the public.

The Board reviewed four tax list corrections presented from the County Assessor's office. Motion made by Tisthammer, second by Schuele to approve the Tax List Corrections Nos. 36, 37, 38 and 39 as presented. Roll call vote: Yeas: Tisthammer, Schuele and Thieman. Nays: None. Motion carried.

Motion made by Schuele, second by Thieman to adjourn said Board of Equalization at 8:38 a.m. Roll call vote: Yeas: Schuele, Thieman and Tisthammer. Nays: None. Motion carried.

Kathy Thorberg, County Clerk