

2009 REORGANIZATIONAL MEETING
BOONE COUNTY BOARD OF EQUALIZATION
ALBION, NEBRASKA

The Boone County Board of Equalization of Boone County, Nebraska convened at 8:30 a.m. on Monday, January 5, 2009, in the Commissioners Meeting Room of the Courthouse in Albion, Nebraska.

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

Motion made by Schuele, second by Tisthammer to reappoint Henry R. Thieman as Chairman of the Board of Equalization for the year, 2009. Roll call vote: Yeas: Schuele and Tisthammer. Abstain: Thieman. Nays: None. Motion carried.

Motion made by Thieman, second by Tisthammer to appoint Tom Schuele as Co-Chairman of the Board of Equalization for the year, 2009. Roll call vote: Yeas: Thieman and Tisthammer. Abstain: Schuele. Nays: None. Motion carried.

Motion made by Tisthammer, second by Thieman to close said Board of Equalization at 8:50 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, January 26, 2009, 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, Tom Schuele, Jerry L. Tisthammer and Assessor, Joyce Sock. 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.

Joyce Sock, Assessor, discussed the Exemption Application Form 451 and Reaffirmation of Tax Exemption Form 451A authorized from Property Taxation Section 77-202.01 and 77-202.03. Sock presented the 2009 list of real estate parcels for tax exemption on real property by qualifying organizations excluding cemeteries. Property owned and used exclusively for religious purposes without profit to the owner or user consists of forty-one parcels. Property owned and used exclusively for charitable purposes without profit to the owner or user consists of eleven parcels. When exempt properties sell, they become taxable if not sold for the same use. Motion made by Schuele, second by Tisthammer to approve the exempt properties excluding cemeteries as presented. Roll call vote: Yeas: Schuele, Tisthammer and Thieman. Nays: None. Motion carried.

Sock presented a new exempt application for a playground for the United Methodist-Presbyterian Church of St. Edward, Nebraska. Motion made by Tisthammer, second by Schuele to approve the new exempt application Form 451 for the S58' of Lots 1 and 2, Block 67, Second Addition to St. Edward, Nebraska. Roll call vote: Yeas: Tisthammer, Schuele and Thieman. Nays: None. Motion carried.

The Board reviewed four tax list corrections presented from the County Assessor's office. Motion made by Schuele, second by Tisthammer to approve the Tax List Corrections Nos. 40, 41, 42 and 43 as presented. Roll call vote: Yeas: Schuele, Tisthammer and Thieman. Nays: None. Motion carried.

Motion made by Thieman, second by Tisthammer to adjourn said Board of Equalization at 8:37 a.m. Roll call vote: Yeas: Thieman, Tisthammer 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, February 23, 2009, 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 Treasurer, Laurie Krohn. 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.

Laurie Krohn, County Treasurer, presented four vehicles for exemption filed on “Form 457 Exemption Applications” for tax exemption on motor vehicles owned by qualifying nonprofit organizations. The tax fee is exempt, but they do pay the registration fee. Motion made by Schuele, second by Tisthammer to approve the exempt motor vehicles for School Sisters of St. Francis and Good Samaritan Society-Albion as presented on the Forms 457. Roll call vote: Yeas: Schuele, Tisthammer and Thieman. Nays: None. Motion carried.

The Board reviewed two tax list corrections presented from the County Assessor's office. Motion made by Tisthammer, second by Schuele to approve the Tax List Corrections Nos. 44 and 45 as presented. Roll call vote: Yeas: Tisthammer, Schuele and Thieman. Nays: None. Motion carried.

Motion made by Thieman, second by Tisthammer to adjourn said Board of Equalization at 8:35 a.m. Roll call vote: Yeas: Thieman, Tisthammer 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, March 30, 2009, 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 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 two tax list corrections presented from the County Assessor's office. Motion made by Schuele, second by Tisthammer to approve the Tax List Corrections Nos. 46 and 47 as presented. Roll call vote: Yeas: Schuele, Tisthammer and Thieman. Nays: None. Motion carried.

Motion made by Thieman, second by Tisthammer to adjourn said Board of Equalization at 8:35 a.m. Roll call vote: Yeas: Thieman, Tisthammer 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, April 27, 2009, 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 and Tom Schuele. 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 two tax list corrections presented from the County Assessor's office. Motion made by Schuele, second by Tisthammer to approve the Tax List Corrections Nos. 48 and 49 as presented. Roll call vote: Yeas: Schuele, Tisthammer and Thieman. Nays: None. Motion carried.

Motion made by Thieman, second by Tisthammer to adjourn said Board of Equalization at 8:35 a.m. Roll call vote: Yeas: Thieman, Tisthammer 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 Henry R. Thieman, Jerry L. Tisthammer, Tom Schuele and Joyce Sock, Assessor. 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 six tax list corrections presented from the County Assessor's office. Motion made by Schuele, second by Tisthammer to approve the Tax List Corrections Nos. 50, 51, 52, 53, 54 and 55 as presented. Roll call vote: Yeas: Schuele, Tisthammer and Thieman. Nays: None. Motion carried.

Sock presented forty-seven parcel changes made after the abstract filing with the State of Nebraska. Motion made by Thieman, second by Tisthammer to approve the valuation changes made after the abstract filing as presented. Roll call vote: Yeas: Thieman, Tisthammer and Schuele. Nays: None. Motion carried.

Sock presented to the Board the 2009 Plan of Assessment for three years. The State Statute requires the Assessor to present the Plan of Assessment to the County Board by June 15th and is due to the State Board by October 31st. The plan is for Boone County Assessment Years of 2010, 2011, and 2012. Motion made by Tisthammer, second by Thieman to approve and authorize the Board Chairman to sign the 2009 Plan of Assessment as presented. Roll call vote: Yeas: Tisthammer, Thieman and Schuele. Nays: None. Motion carried.

Motion made by Schuele, second by Tisthammer to recess said Board of Equalization at 8:45 a.m. Roll call vote: Yeas: Schuele, Tisthammer and Thieman. Nays: None. Motion carried.

Kathy Thorberg, County Clerk

ALBION, NEBRASKA

Chairman Thieman called the meeting to order and present for roll call were Commissioners Henry R. Thieman, Jerry L. Tisthammer, Tom Schuele; Joyce Sock, Assessor; and Lori Swerczek, Deputy Assessor. 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.

Sock presented valuation adjustments on fourteen parcels. The following Parcel Nos. 9014.00, 7383.00, 26604, 40735.00, 40182.00, 31550.00, 30007.50, 30185.43, 4550.00, 4583.10, 4279.00, 4985.00, 8295.03, and 4731.00 received changes due to either undervalued, overvalued or omitted property. Motion made by Schuele, second by Tisthammer to approve the valuation adjustments on the fourteen parcels as presented. Roll call vote: Yeas: Schuele, Tisthammer and Thieman. Nays: None. Motion carried.

Kathy Thorberg, County Clerk

JUNE 15, 2009

ALBION, NEBRASKA

The Boone County Board of Equalization reconvened at 8:30 a.m. on Monday, June 15, 2009, 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; Joyce Sock, Assessor; and Lori Swerczek, Deputy Assessor. 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 and available to the public.

Sock presented valuation adjustments on four parcels. The following Parcel Nos. 40640.00, 4900.00, 29992.05, and 21620.00 received changes due to undervalued, overvalued or omitted property. Motion made by Schuele, second by Tisthammer to approve the valuation adjustments on the four parcels as presented. Roll call vote: Yeas: Schuele, Tisthammer and Thieman. Nays: None. Motion carried.

Schuele moved to recess said meeting at 8:36 a.m., second by Tisthammer. Board of Equalization will reconvene on Monday, June 22, 2009.

Kathy Thorberg, County Clerk

BOONE COUNTY BOARD OF EQUALIZATION PROCEEDINGS
JUNE 22, 2009 **ALBION, NEBRASKA**

The Boone County Board of Equalization reconvened at 8:00 a.m. on Monday, June 22, 2009, 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; Assessor, Joyce Sock; and Deputy Assessor, Lori Swerczek. 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 and available to the public.

The Board of Equalization heard two property valuation protests. Protest No. 1 was for Parcel No. 26174.00 with regard to the N1/2S1/2 of 24-20-8. Protest No. 2 was for Parcel No. 26170.00 with regard to the SE1/4 of 8-22-6. The Board heard the protestors concerns and plan to look at the properties upon consideration of the information presented. No decision was made at the hearings.

Sock presented a valuation adjustment on Parcel No. 4841. The adjustment corrected a prior land value. Motion made by Schuele, second by Tisthammer to approve the valuation adjustment on the parcel as presented. Roll call vote: Yeas: Schuele, Tisthammer and Thieman. Nays: None. Motion carried.

Chairman Thieman recessed the Board of Equalization meeting at 8:29 a.m. with the next meeting scheduled for June 29, 2009.

Kathy Thorberg, County Clerk

BOONE COUNTY BOARD OF EQUALIZATION PROCEEDINGS
JUNE 29, 2009 **ALBION, NEBRASKA**

The Boone County Board of Equalization reconvened at 8:30 a.m. on Monday, June 29, 2009, 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 published in advance 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 two tax list corrections presented from the County Assessor's office. Motion made by Tisthammer, second by Schuele to approve the Tax List Corrections Nos. 57 and 58 as presented. Roll call vote: Yeas: Tisthammer, Schuele and Thieman. Nays: None. Motion carried.

Chairman Thieman recessed the Board of Equalization meeting at 8:37 a.m. with the next meeting scheduled for July 6, 2009.

Kathy Thorberg, County Clerk

BOONE COUNTY BOARD OF EQUALIZATION PROCEEDINGS
JULY 6, 2009 **ALBION, NEBRASKA**

The Boone County Board of Equalization reconvened at 8:00 a.m. on Monday, July 6, 2009, 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; Assessor, Joyce Sock; and Deputy Assessor, Lori Swerczek. The convened 2009 Board of Equalization meetings given in advance by publication and the convened meeting was open to the public. Chairman Thieman noted that the Open Meeting Laws are posted and available to the public.

Eleven valuation protest hearings scheduled for the Board of Equalization. Protest No. 3 was for Parcel No. 30310.00 with regard to the SE1/4 of 20-18-7. Protest No. 4 was for Parcel No. 30054.40 with regard to the Fr. NW1/4, Fr. N1/2SW1/4 of 4-18-7. Protest No. 5 was for Parcel No. 30056.21 with regard to the Fr. NE1/4 of 5-18-7. Protest No. 6 was for Parcel No. 30056.22 with regard to the Fr. NE1/4 of 5-18-7. Protest No. 8 was for Parcel No. 30185.70 with regard to the SE1/4 of 15-18-7. Protest No. 10 was for Parcel No. 54145.00 with regard to the N1/2 1-22-5. Protest No. 12 was for Parcel No. 25967.00 with regard to the E1/2NW1/4 of 6-21-6. Protest No. 13 was for Parcel No. 25968.00 with regard to the W1/2NW1/4, SW1/4 of 6-21-6. Protest No. 15 was for Parcel No. 26228.00 with regard to the E1/2 of 29-22-6. Protest No. 17 was for Parcel No. 34878.3 with regard to the W1/2 of 17-19-8. Protest No. 20 was for Parcel No. 4294.00 with regard to Lots 11, 12, 13, & 14, South 26' of Lot 15, Block 10 Clark, Connelly & Stouts Addition to Albion. The Board heard the protestors concerns with regard to Protest Nos. 3, 6, 12, 13, 15 & 17. Protest No. 20 rescheduled for July 13, 2009. No one appeared before the Board with regard to Protest Nos. 4, 5, 8 & 10. The Board and/or the Assessor's office plan to look at the properties upon consideration of the information presented. No final decisions made at the hearings.

Sock presented valuation adjustments for Parcel Nos. 26804.00, 26198.00, 54097.00, 26678.00, 4779.00, 26826.00, 35210.00, 26675.00 & 31130.00. The adjustments corrected undervalued, overvalued or omitted property as presented. Motion made by Schuele, second by Tisthammer to approve valuation adjustments on the nine parcels as presented. Roll call vote: Yeas: Schuele, Tisthammer and Thieman. Nays: None. Motion carried.

Chairman Thieman recessed the Board of Equalization meeting at 10:30 a.m. with the next meeting scheduled for July 13, 2009 at 8:00 a.m.

Kathy Thorberg, County Clerk

BOONE COUNTY BOARD OF EQUALIZATION PROCEEDINGS
JULY 13, 2009 **ALBION, NEBRASKA**

The Boone County Board of Equalization reconvened at 8:00 a.m. on Monday, July 13, 2009, 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 convened 2009 Board of Equalization meetings given in advance by publication and the convened meeting was open to the public. Chairman Thieman noted that the Open Meeting Laws are posted and available to the public. Steve Ronshaugen, Field Liaison Staff, for the Nebraska Department of Revenue, Property Assessment Division observed the Board of Equalization meeting.

Sock presented a valuation adjustment for Parcel No. 30056.05. The adjustment corrected undervalued, overvalued or omitted property as presented. Motion made by Schuele, second by Tisthammer to approve the valuation adjustment on the parcel as presented. Roll call vote: Yeas: Schuele, Tisthammer and Thieman. Nays: None. Motion carried.

Ten valuation protest hearings scheduled for the Board of Equalization. Protest No. 7 was for Parcel No. 25966.00 with regard to the NE1/4 of 6-21-6. Protest No. 9 was for Parcel No. 23175.00 with regard to the Fr. S1/2NE1/4 of 27-20-6. Protest No. 11 was for Parcel No. 31650.00 with regard to the NE1/4 of 5-19-7. Protest No. 14 was for Parcel No. 30008.88 with regard to NW1/4, SE1/4 of 31-22-5. Protest No. 16 was for Parcel No. 4483.00 with regard to Lot 10, Block B of Kohtz Addition to Albion. Protest No. 18 was for Parcel No. 36545.00 with regard to the E1/2 of 30-18-6. Protest No. 19 was for Parcel No. 30054.30 with regard to the Fr. NW1/4 of 14-8-7. Protest No. 20 was for Parcel No. 4294.00 with regard to Lots 11, 12, 13, & 14, South 26' of Lot 15, Block 10 of Clark, Connelly & Stouts Addition to Albion. Protest No. 21 was for Parcel No. 54103.35 with regard to the SW1/4NW1/4, NW1/4SW1/4 of 14-22-5. Protest No. 22 was for Parcel No. 30185.60 with regard to the Fr. SW1/4 of 15-18-7. The Board heard the protestors concerns with regard to Protest Nos. 9, 11, and 20 in person and Protest Nos. 14 and 19 by teleconference. No one appeared before the Board with regard to Protest Nos. 7, 16, 18, 21 and 22.

The Board and/or Assessor's office plan to look at the properties upon consideration of the information presented for Protest Nos. 11, 14 and 20. No final decision made at the hearing on these three parcels.

The Board began finalization of the 2009 Property Valuation Protests. Assessor Sock presented her recommendation for each protest and the Board took the following actions on July 13, 2009:

Motion made by Thieman, second by Tisthammer to accept the Assessor's recommendation of no change in valuation on Protest No. 1-Merrill B. Matchett, land valued equally to other like lands. Roll call vote: Yeas: Thieman, Tisthammer and Schuele. Nays: None. Motion carried.

Motion made by Thieman, second by Tisthammer to accept the Assessor's recommendation of no change in valuation on Protest No. 2-Kenneth Stuhr, land valued equally to other like lands. Roll call vote: Yeas: Thieman, Tisthammer and Schuele. Nays: None. Motion carried.

Motion made by Thieman, second by Tisthammer to accept the Assessor's recommendation of adjusting the valuation to \$101,135 on Protest No. 3-Ben Rutten, adjusted 7.2 acres of timber. Roll call vote: Yeas: Thieman, Tisthammer and Schuele. Nays: None. Motion carried.

Motion made by Thieman, second by Tisthammer to accept the Assessor's recommendation of adjusting the valuation to \$22,760 on Protest No. 4-Sam Rutten, adjusted acres per FSA map. Roll call vote: Yeas: Thieman, Tisthammer and Schuele. Nays: None. Motion carried.

Motion made by Thieman, second by Tisthammer to accept the Assessor's recommendation of no change in valuation on Protest No. 5-Sam Rutten, land valued equally to other like lands. Roll call vote: Yeas: Thieman, Tisthammer and Schuele. Nays: None. Motion carried.

Motion made by Thieman, second by Tisthammer to accept the Assessor's recommendation of no change in valuation on Protest No. 6-Ben Rutten, land valued equally to other like lands. Roll call vote: Yeas: Thieman, Tisthammer and Schuele. Nays: None. Motion carried.

Motion made by Thieman, second by Tisthammer to accept the Assessor's recommendation of adjusting the valuation to \$97,390 on Protest No. 7-Keith Seier, land valued equally to other like lands, removed all buildings. Roll call vote: Yeas: Thieman, Tisthammer and Schuele. Nays: None. Motion carried.

Motion made by Thieman, second by Tisthammer to accept the Assessor's recommendation of no change in valuation on Protest No. 8-Edwin F. Cox, land valued equally to other like lands. Roll call vote: Yeas: Thieman, Tisthammer and Schuele. Nays: None. Motion carried.

Motion made by Thieman, second by Tisthammer to accept the Assessor's recommendation of adjusting the valuation to \$413,400 on Protest No. 9-Kent Carder, land valued equally to other like acreages, adjusted basement finish. Roll call vote: Yeas: Thieman, Tisthammer and Schuele. Nays: None. Motion carried.

Motion made by Thieman, second by Tisthammer to accept the Assessor's recommendation of no change in valuation on Protest No. 10-Raymond W. Staub Trust, land valued equally to other like lands. Roll call vote: Yeas: Thieman, Tisthammer and Schuele. Nays: None. Motion carried.

Motion made by Thieman, second by Tisthammer to accept the Assessor's recommendation of no change in valuation on Protest No. 12-Craig D. & Virginia A. Seier, land valued equally to other like lands. Roll call vote: Yeas: Thieman, Tisthammer and Schuele. Nays: None. Motion carried.

Motion made by Thieman, second by Tisthammer to accept the Assessor's recommendation of no change in valuation on Protest No. 13-Craig D. & Virginia A. Seier, land valued equally to other like lands. Roll call vote: Yeas: Thieman, Tisthammer and Schuele. Nays: None. Motion carried.

Motion made by Thieman, second by Tisthammer to accept the Assessor's recommendation of no change in valuation on Protest No. 15-Donald F. & May L. Seier, land valued equally to other like lands. Roll call vote: Yeas: Thieman, Tisthammer and Schuele. Nays: None. Motion carried.

Motion made by Thieman, second by Tisthammer to accept the Assessor's recommendation of adjusting the valuation to \$123,595 on Protest No.16-Larry D. & Linda R. Bird, Trustees, adjusted value to age of house, house built in 1979 not 1980. Roll call vote: Yeas: Thieman, Tisthammer and Schuele. Nays: None. Motion carried.

Motion made by Thieman, second by Tisthammer to accept the Assessor's recommendation of no change in valuation on Protest No. 17-Edward S. & Karen Miller, land valued equally to other like lands, correct number of certified irrigated acres with NRD. Roll call vote: Yeas: Thieman, Tisthammer and Schuele. Nays: None. Motion carried.

Motion made by Thieman, second by Tisthammer to accept the Assessor's recommendation of no change in valuation on Protest No. 18-Benjamin C. McKeeman, Trust, land valued equally to other like lands. Roll call vote: Yeas: Thieman, Tisthammer and Schuele. Nays: None. Motion carried.

Motion made by Thieman, second by Tisthammer to accept the Assessor's recommendation of no change in valuation on Protest No. 19-Carolyn J. Gilroy, land valued equally to other like lands. Agri Data Map shows we are correct with waste amount; trees may need to be adjusted at the time the conversion codes are implemented. Roll call vote: Yeas: Thieman, Tisthammer and Schuele. Nays: None. Motion carried.

Motion made by Thieman, second by Tisthammer to accept the Assessor's recommendation of no change in valuation on Protest No. 21-Wanda Kreitman, land valued equally to other like lands. Roll call vote: Yeas: Thieman, Tisthammer and Schuele. Nays: None. Motion carried.

Motion made by Thieman, second by Tisthammer to accept the Assessor's recommendation of adjusting the valuation to \$52,705 on Protest No. 22-Mary Anne Steinbruck, adjusted 3 acres dry to grass, otherwise valued equally as other like lands. Roll call vote: Yeas: Thieman, Tisthammer and Schuele. Nays: None. Motion carried.

The 2009 Boone County Board of Equalization received property valuation protest for twenty-two parcels. The persons filing the protests received a notice by mail with a scheduled hearing date and time.

The Assessor completed Form 422 and mailed the notice of decision of Protest Nos. 7, 12, 15, 16, 17, 18, 19, 21, 22 on July 13, 2009, Protest Nos. 1, 2, 3, 4, 5, 6, 8, 9, 10 on July 14, 2009 and Protest No. 13 on July 15, 2009, to the respective protestor.

The Board of Equalization will reconvene at 8:30 a.m. on July 20, 2009 to take action on Protest Nos. 11, 14, and 20.

Chairman Thieman recessed the Board of Equalization meeting at 10:09 a.m. with the next meeting scheduled for July 20, 2009 at 8:30 a.m.

Kathy Thorberg, County Clerk

BOONE COUNTY BOARD OF EQUALIZATION PROCEEDINGS
JULY 20, 2009 **ALBION, NEBRASKA**

The Boone County Board of Equalization reconvened at 8:30 a.m. on Monday, July 20, 2009, in the Commissioners Meeting Room of the Courthouse in Albion, Nebraska.

Co-Chairman Schuele called the meeting to order and present for roll call were Commissioners Tom Schuele, Jerry L. Tisthammer and Assessor, Joyce Sock. Commissioner Thieman was absent. The convened 2009 Boone County Board of Equalization meetings given in advance by publication and the convened meeting was open to the public. The 2009 Boone County Board of Equalization was properly advertised per State Statute to convene from June 1, 2009 through July 27, 2009 with the Albion News of Albion, Nebraska. Co-Chairman Schuele noted that the Open Meeting Laws are posted and available to the public.

Property Valuation Protest Form 422 must be filed on or before June 30th, if protesting the valuation as determined by the assessor. The 2009 Boone County Board of Equalization received property valuation protest for twenty-two parcels within the filing deadline of June 30, 2009. The individuals filing the protests received a notice by mail with a scheduled hearing date and time.

Sock presented valuation adjustments for Parcel Nos. 23232.00, 6120.10, 20460.00 and 54101.57. The adjustment corrected undervalued, overvalued or omitted property as presented. Motion made by Tisthammer, second by Schuele to approve the valuation adjustments on the four parcels as presented. Roll call vote: Yeas: Tisthammer and Schuele. Absent: Thieman. Nays: None. Motion carried.

The Board heard the valuation protest on July 13, 2009 for Protest Nos. 11, 14 and 20 and the Board and/or Assessor's office planned to look at the properties upon consideration of the information presented.

The Board began finalization of the 2009 Property Valuation Protests on July 13, 2009 and concluded their actions on July 20, 2009. Assessor Sock presented her recommendation for each protest and the Board took the following actions on July 20, 2009:

Motion made by Schuele, second by Tisthammer to accept the Assessor's recommendation of adjusting the valuation to \$204,300 on Protest No. 11-Buettner Ag LLC, c/o Bill Buettner, adjusted increased cropland. Roll call vote: Yeas: Schuele and Tisthammer. Absent: Thieman. Nays: None. Motion carried.

Motion made by Schuele, second by Tisthammer to accept the Assessor's recommendation of adjusting the valuation to \$439,660 on Protest No. 14-Vanice M. Mueller, change crop acres to 307 acres per FSA map. Roll call vote: Yeas: Schuele and Tisthammer. Absent: Thieman. Nays: None. Motion carried.

Motion made by Schuele, second by Tisthammer to accept the Assessor's recommendation of adjusting the valuation to \$135,355 on Protest No. 20-Cheryl B. Kuehner, changed to commercial bed and breakfast use and priced accordingly. Roll call vote: Yeas: Schuele and Tisthammer. Absent: Thieman. Nays: None. Motion carried.

The Assessor completed Form 422 and mailed the notice of decision of Protest Nos. 11, 14 and 20 on July 20, 2009, to the respective protestor.

Motion made by Schuele, second by Tisthammer to close and adjourn said 2009 Boone County Board of Equalization at 8:59 a.m. Roll call vote: Yeas: Schuele and Tisthammer. Absent: Thieman. Nays: None. Motion carried.

Kathy Thorberg, County Clerk

BOONE COUNTY BOARD OF EQUALIZATION PROCEEDINGS
AUGUST 24, 2009 **ALBION, NEBRASKA**

The Boone County Board of Equalization of Boone County, Nebraska, met at 8:30 a.m. on Monday, August 24, 2009, 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 and available to the public.

The Board reviewed two tax list corrections presented from the County Assessor's office. Motion made by Schuele, second by Thieman to approve the Tax List Corrections Nos. 59 and 60 as presented. Roll call vote: Yeas: Schuele, Thieman and Tisthammer. Nays: None. Motion carried.

According to Nebraska State Statute 77-202.10, Sock reviewed the ownership and use of all cemetery real property that was granted an exemption. Sock found no changes for 2009. Sock presented the property owned and used exclusively for cemetery purposes without profit to either owner or user. Motion made by Thieman, second by Schuele to approve and authorize the Board of Equalization Chairman to sign the 2009 Cemetery exemptions as presented. Roll call vote: Yeas: Thieman, Schuele and Tisthammer. Nays: None. Motion carried.

Chairman Thieman declared the Board of Equalization meeting adjourned at 8:38 a.m.

Kathy Thorberg, County Clerk

ALBION, NEBRASKA

Nebraska.

information.

levy for the fire districts is .025000, which is a separate levy from any bond fund.

carried.

Chairman Thieman declared the Board of Equalization meeting adjourned at 11:10 a.m.

Kathy Thorberg, County Clerk

ALBION, NEBRASKA

Nebraska.

Laws are posted and available to the public.

Schuele, Tisthammer and Thieman. Nays: None. Motion carried.

Roll call vote: Yeas: Schuele, Tisthammer and Thieman. Nays: None. Motion carried.

Chairman Thieman declared the Board of Equalization meeting adjourned at 8:39 a.m.

Kathy Thorberg, County Clerk

BOONE COUNTY BOARD OF EQUALIZATION PROCEEDINGS
DECEMBER 14, 2009 **ALBION, NEBRASKA**

The Boone County Board of Equalization of Boone County, Nebraska, met at 8:30 a.m. on Monday, December 14, 2009, 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, Tom Schuele and Assessor, Joyce Sock. Commissioner Tisthammer was absent. 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.

Assessor, Joyce Sock, presented a correction of value for Parcel No. 4687. Motion made by Schuele, second by Thieman to approve the value correction for Parcel No. 4687 from \$116,475.00 to a new value of \$92,100.00 as presented. Roll call vote: Yeas: Schuele and Thieman. Nays: None. Absent: Tisthammer. Motion carried.

The Board reviewed one tax list correction presented from the County Assessor's office. Motion made by Schuele, second by Thieman to approve the Tax List Correction No. 63 as presented. Roll call vote: Yeas: Schuele and Thieman. Nays: None. Absent: Tisthammer. Motion carried.

Chairman Thieman declared the Board of Equalization meeting adjourned at 8:35 a.m.

Kathy Thorberg, County Clerk

BOONE COUNTY BOARD OF EQUALIZATION PROCEEDINGS
DECEMBER 28, 2009 **ALBION, NEBRASKA**

The Boone County Board of Equalization of Boone County, Nebraska, met at 8:30 a.m. on Monday, December 28, 2009, 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 and Tom Schuele. 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 one tax list correction presented from the County Assessor's office. Motion made by Schuele, second by Tisthammer to approve the Tax List Correction No. 64 as presented. Roll call vote: Yeas: Schuele, Tisthammer and Thieman. Nays: None. Motion carried.

Chairman Thieman declared the Board of Equalization meeting adjourned at 8:34 a.m.

Kathy Thorberg, County Clerk