

2010 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 4, 2010, in the Commissioners Meeting Room of the Courthouse in Albion, Nebraska.

Chairman Thieman called the Reorganizational Meeting to order. Commissioners present for roll call were Henry R. Thieman and Tom Schuele. Commissioner Jerry L. Tisthammer was absent. 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 Thieman to reappoint Henry R. Thieman as Chairman of the Board of Equalization for the year, 2010. Roll call vote: Yeas: Schuele and Thieman. Nays: None. Absent: Tisthammer. Motion carried.

Motion made by Thieman, second by Schuele to reappoint Tom Schuele as Co-Chairman of the Board of Equalization for the year, 2010. Roll call vote: Yeas: Thieman and Schuele. Nays: None. Absent: Tisthammer. Motion carried.

Chairman Thieman declared the reorganizational meeting adjourned at 8:33 p.m.

Kathy Thorberg, County Clerk

BOONE COUNTY BOARD OF EQUALIZATION PROCEEDINGS  
JANUARY 25, 2010 ALBION, NEBRASKA

The Boone County Board of Equalization of Boone County, Nebraska, met at 8:45 a.m. on Monday, January 25, 2010, 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 Deputy Assessor, Lori Swerczek. 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.

Lori Swerczek, Deputy Assessor, presented the 2010 list of real estate parcels for tax exemption on real property by qualifying organizations excluding cemeteries per Section 77-202-03. Property owned and used exclusively for religious purposes without profit to the owner or user consists of forty 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. The Petersburg Youth Center closed, therefore, removed from the exempt status. The exempt status for the American Legion Post 162 was denied because it is open more than twenty hours per week selling alcohol. 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.

The Board reviewed six tax list corrections presented from the County Assessor's office. Motion made by Tisthammer, second by Schuele to approve the Tax List Correction Nos. 65, 66, 67, 68, 69 and 70 as presented. Roll call vote: Yeas: Tisthammer, Schuele and Thieman. Nays: None. Motion carried.

Chairman Thieman declared the Board of Equalization meeting adjourned at 8:54 a.m.

Kathy Thorberg, County Clerk

# ALBION, NEBRASKA

The Boone County Board of Equalization of Boone County, Nebraska, met at 8:45 a.m. on Tuesday, February 16, 2010, 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; Treasurer, Laurie Krohn; 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.

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 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. 71, 72, and 73 as presented. Roll call vote: Yeas: Tisthammer, Schuele and Thieman. Nays: None. Motion carried.

Chairman Thieman declared the Board of Equalization meeting adjourned at 8:50 a.m.

Kathy Thorberg, County Clerk

APRIL 26, 2010

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.

Chairman Thieman declared the Board of Equalization meeting adjourned at 11:47 a.m.

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 seven tax list corrections presented from the County Assessor's office. Motion made by Tisthammer, second by Schuele to approve the Tax List Corrections Nos. 78, 79, 80, 81, 82, 83 and 84 as presented. Roll call vote: Yeas: Tisthammer, Schuele and Thieman. Nays: None. Motion carried.

Kathy Thorberg, County Clerk

JUNE 14, 2010

# ALBION, NEBRASKA

Sock presented valuation adjustments on twenty-eight parcels. The following Parcel Nos. 36600, 36610, 30009.32, 30009.30, 30006.02, 25973.00, 4958.00, 4958.01, 32084.15, 23840, 28620, 30105.20, 35310, 7468, 54250, 31760, 52630, 26784, 26788, 26786, 28040, 32230, 31591, 21530.00, 27081, 40180, 53250 and 20460 received changes due to undervalued, overvalued or omitted property. Motion made by Schuele, second by Thieman to approve the valuation adjustments on the twenty-eight parcels as presented. Roll call vote: Yeas: Schuele and Thieman. Nays: None. Absent: Tisthammer. Motion carried.

Kathy Thorberg, County Clerk

JUNE 21, 2010

# ALBION, NEBRASKA

JUNE 21, 2010

JUNE 21, 2010

JUNE 21, 2010

JUNE 21, 2010

JUNE 28, 2010

ALBION, NEBRASKA

Three property valuation protests were scheduled. The Board of Equalization heard two property valuation protests. Protest No. 1 was for Parcel No. 34942.30 - NW1/4 of 21-19-8; Protest No. 3 was for Parcel No. 26714.00 - N1/2S1/2 of 24-20-8; Protest No. 2 for Parcel No. 30740.00 - N1/2NE1/4 of 9-18-8 was cancelled. 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.

Chairman Thieman declared the meeting recessed at 1:25 p.m. The Board of Equalization will reconvene on Monday, July 12, 2010.

Kathy Thorberg, County Clerk



**BOONE COUNTY BOARD OF EQUALIZATION PROCEEDINGS**  
JULY 12, 2010 ALBION, NEBRASKA

The Boone County Board of Equalization reconvened at 1:00 p.m. on Monday, July 12, 2010, 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 Joyce Sock, 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.

Thirteen property valuation protests were scheduled. The Board of Equalization heard eight property valuation protests. Protest No. 4 was for Parcel No. 26256.00 - SE1/4 of 32-22-6; Protest No. 5 was for Parcel No. 25958.00 - NE1/4 of 5-21-6; Protest No. 6 was for Parcel No. 26947.95 - NW1/4 of 33-21-8; Protest No. 7 was for Parcel No. 8089.00 - Lots 19 and 20, Block 9, Original Town of Petersburg; Protest No. 8 was for Parcel No. 4821.01 - Lots 5, 6, 7, and 8, Block 45 and vacated alley, Mansfield's Tenth Addition to Albion by teleconference; Protest No. 9 was for Parcel No. 30015.75 - SW1/4 of 35-21-8; Protest No. 15 was for Parcel No. 22620.00 /PP258 - Fr. NW1/4 of 26-20-6, Fr. of Lot 1, Cargill Subdivision, Albion by teleconference; Protest No. 16 was for Parcel No. 41060.00 - loading station.

The Protest No. 10 for Parcel No. 26060.00 - Fr. NW1/4 of 3-21-7; Protest No. 11 for Parcel No. 26536.00 - All of 6-22-8; Protest No. 12 for Parcel No. 53250.00 - All of 7-22-8; Protest No. 13 for Parcel No. 26532.00 - NW1/4 of 5-22-8; Protest No. 14 for Parcel No. 26580.00 - W1/2 of 18-22-8, did not appear before the Board of Equalization.

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 valuation adjustments on nineteen parcels. The following Parcel Nos. 26618, 26616, 26452, 26540, 26604, 26576, 26566, 26560, 26562, 26594.01, 26594.02, 26600, 26608, 41084.01, 41084, 26388, 26538, 26454, and 26456 received changes due to undervalued, overvalued or omitted property. Motion made by Schuele, second by Tisthammer to approve the valuation adjustments on the nineteen parcels as presented. Roll call vote: Yeas: Schuele, Tisthammer and Thieman. Nays: None. Motion carried.

Sock presented a Homestead Exemption Application filed after the June 30, 2010 deadline. Applications filed after statutory deadlines appear before the Board of Equalization for approval or denial. Motion made by Tisthammer, second by Schuele to approve the Assessor's recommendation with regard to the Homestead Exemption Application as presented. Roll call vote: Yeas: Tisthammer, Schuele and Thieman. Nays: None. Motion carried.

Chairman Thieman declared the meeting recessed at 3:45 p.m. The Board of Equalization will reconvene on Monday, July 19, 2010.

Kathy Thorberg, County Clerk

# ALBION, NEBRASKA

Kathy Thorberg, County Clerk

JULY 26, 2010

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

Chairman Thieman declared the Board of Equalization meeting adjourned at 11:53 a.m.

Kathy Thorberg, County Clerk

**BOONE COUNTY BOARD OF EQUALIZATION PROCEEDINGS**  
**AUGUST 30, 2010** **ALBION, NEBRASKA**

The Boone County Board of Equalization of Boone County, Nebraska, met at 9:00 a.m. on Monday, August 30, 2010, 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 of Equalization heard two property valuation protests. Protest No. 17 was for Parcel No. 8208.01 – Lots 6 and 7, Block 1, West Petersburg and Protest No. 18 was for Parcel No. 8213.00 – Lots 4-7, Block 2, West Petersburg. The Board heard the protestors' concerns and plan to review the properties upon consideration of the information presented. No decision was made at the hearings.

Sock explained the change in valuation notice that Parcel No. 8208.01 and Parcel No. 8213.00 received with no changes being made to the structures by the owners. Parcel No. 8208.01 had been valued as residential, until a clerical error was discovered in 2010 which changed the valuation to an average warehouse commercial valuation. Parcel No. 8213.00 had been valued as a utility building, until a clerical error was discovered in 2010 which changed the valuation to an average warehouse commercial valuation.

The Board also reviewed one tax list correction presented from the County Assessor's office. Motion made by Schuele, second by Tisthammer to approve Tax List Correction No. 88 as presented. Roll call vote: Yeas: Schuele, Tisthammer and Thieman. Nays: None. Motion carried.

Chairman Thieman declared the Board of Equalization meeting adjourned at 9:50 a.m.

Kathy Thorberg, County Clerk

**BOONE COUNTY BOARD OF EQUALIZATION PROCEEDINGS**  
**SEPTEMBER 13, 2010**                      **ALBION, NEBRASKA**

The Boone County Board of Equalization of Boone County, Nebraska, met at 9:20 a.m. on Monday, September 13, 2010, 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 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.

Joyce Sock, Assessor, presented valuation adjustments for Parcel Nos. 8208.01 and 8213.00 on July 19, 2010. The following Parcel Nos. 8208.01 and 8213.00 received changes due to undervalued, overvalued or omitted property. Sock explained the change in valuation notices that Parcel Nos. 8208.01 and 8213.00 received at the Board of Equalization meeting held on August 30, 2010. The valuation adjustments were clerical errors with no changes made to the structures by the owners. Parcel No. 8208.01 had been valued as residential, until a clerical error was discovered in 2010 that changed the valuation to an average warehouse commercial valuation. Parcel No. 8213.00 had been valued as a utility building, until a clerical error was discovered in 2010 that changed the valuation to an average warehouse commercial valuation.

When a property owner receives a valuation adjustment due to undervalued, overvalued or omitted property with no changes to the structure, the respective owner has thirty days to file a Property Valuation Protest. Protest No. 17 was filed on August 16, 2010 for Parcel No. 8208.01. Protest No. 18 was filed on August 17, 2010 for Parcel No. 8213.00.

The Board of Equalization heard the two property valuation protests on August 30, 2010 with no decisions made at the hearings. The Board heard the protestors' concerns and reviewed the properties upon consideration of the information presented. Protest No. 17 was for Parcel No. 8208.01 – Lots 6 and 7, Block 1, West Petersburg and Protest No. 18 was for Parcel No. 8213.00 – Lots 4-7, Block 2, West Petersburg.

The Board took the following actions on September 13, 2010:

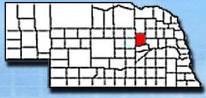
Motion made by Schuele, second by Tisthammer to accept the Assessor's recommendation of no change in valuation on Protest No. 17-Dale Salber, valued equally to other like properties. Roll call vote: Yeas: Schuele, Tisthammer and Thieman. Nays: None. Motion carried.

Motion made by Tisthammer, second by Schuele to accept the Assessor's recommendation of no change in valuation on Protest No. 18-Angela Kristine Simons, valued equally to other like properties. Roll call vote: Yeas: Tisthammer, Schuele and Thieman. Nays: None. Motion carried.

The Deputy Assessor completed the notice of decision on Form 422 for Protest Nos. 17 and 18 for mailing on September 15, 2010 to the respective protestor.

Chairman Thieman declared the Board of Equalization meeting adjourned at 9:35 a.m.

Kathy Thorberg, County Clerk



# Boone Board of Equalization Minutes



## BOONE COUNTY BOARD OF EQUALIZATION PROCEEDINGS OCTOBER 12, 2010 ALBION, NEBRASKA

The Boone County Board of Equalization of Boone County, Nebraska, met at 10:30 A.M. on Tuesday, October 12, 2010, in the Commissioners Meeting Room of the Courthouse in Albion, Nebraska.

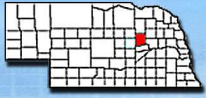
Chairman Thieman called the meeting to order and present for roll call were Commissioners Henry R. Thieman, Jerry L. Tisthammer and Tom Schuele. Notice of the meeting given in advance by publication and the convened meeting was open to the public.

Richard D. Martinsen, CPA, provided the County Board with the 2010-2011 Boone County Levy information. The 2010-2011 county valuation is \$1,037,312,181.00 with a levy of .309418. Martinsen provided a list of levies for the following entities: cities, villages, fire districts, community colleges, agricultural society, natural resource districts, education service units and schools. The common levy for the fire districts is .025000, which is a separate levy from any bond fund.

Motion made by Schuele, second by Tisthammer to approve the tax levies for fiscal year 2010-2011 as presented. Roll call vote: Yeas: Schuele, Tisthammer and Thieman. Nays: None. Motion carried.

Chairman Thieman declared the Board of Equalization meeting adjourned at 11:00 A.M.

Lorrie Nicklasson, Deputy County Clerk



# Boone Board of Equalization Minutes



## BOONE COUNTY BOARD OF EQUALIZATION PROCEEDINGS OCTOBER 25, 2010 ALBION, NEBRASKA

The Boone County Board of Equalization of Boone County, Nebraska, met at 8:45 A.M. on Monday, October 25, 2010, 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 Jerry L. Tisthammer. 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. 89 as presented. Roll call vote: Yeas: Schuele, Tisthammer and Thieman. Nays: None. Motion carried.

Chairman Thieman declared the Board of Equalization meeting adjourned at 8:50 A.M.

Kathy Thorberg, County Clerk



BOONE COUNTY BOARD OF EQUALIZATION PROCEEDINGS  
DECEMBER 20, 2010 ALBION, NEBRASKA

The Boone County Board of Equalization of Boone County, Nebraska, met at 8:45 A.M. on Monday, December 20, 2010, 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 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 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. 92 as presented. Roll call vote: Yeas: Schuele, Tisthammer and Thieman. Nays: None. Motion carried.

Chairman Thieman declared the Board of Equalization meeting adjourned at 8:50 A.M.

Kathy Thorberg, County Clerk