

Boone Board of Equalization Minutes



2011 REORGANIZATIONAL MEETING BOONE COUNTY BOARD OF EQUALIZATION ALBION, NEBRASKA

The Boone County Board of Equalization of Boone County, Nebraska convened at 9:30 A.M. on Tuesday, January 18, 2011, in the Commissioners Meeting Room of the Courthouse in Albion, Nebraska.

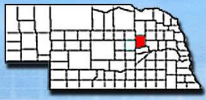
Commissioner Tisthammer called the Reorganizational Meeting to order. Present for roll call were Commissioners Jerry L. Tisthammer, Tom Schuele, Ken Luettel and Assessor, Joyce Sock. Notice of the meeting was given in advance by publication and the convened meeting was open to the public. Commissioner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

Motion made by Tisthammer, second by Luettel to appoint Tom Schuele as Chairman of the Board of Equalization for the year, 2011. Roll call vote: Yeas: Tisthammer, Luettel and Schuele. Nays: None. Motion carried.

Motion made by Schuele, second by Luettel to appoint Jerry L. Tisthammer as Vice Chairman of the Board of Equalization for the year, 2011. Roll call vote: Yeas: Schuele, Luettel and Tisthammer. Nays: None. Motion carried.

A convened Board of Equalization meeting followed the reorganizational meeting.

Kathy Thorberg, County Clerk



Boone Board of Equalization Minutes



BOONE COUNTY BOARD OF EQUALIZATION PROCEEDINGS JANUARY 18, 2011 ALBION, NEBRASKA

The Boone County Board of Equalization of Boone County, Nebraska, met at 9:40 A.M. on Tuesday, January 18, 2011, in the Commissioners Meeting Room of the Courthouse in Albion, Nebraska.

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

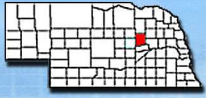
Joyce Sock, County Assessor, presented the 2011 list of real estate parcels for tax exemption on real property by qualifying organizations excluding cemeteries per Section 77-202.03. Property owned and used exclusively for religious purposes without profit to the owner or user consists of forty parcels. Property owned and used exclusively for charitable purposes without profit to the owner or user consists of ten parcels. When exempt properties sell, they become taxable if not sold for the same use. Motion made by Tisthammer, second by Luettel to approve the exempt properties excluding cemeteries as presented. Roll call vote: Yeas: Tisthammer, Luettel and Schuele. Nays: None. Motion carried.

Laurie Krohn, County Treasurer, submitted 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 Luettel, 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: Luettel, Tisthammer and Schuele. Nays: None. Motion carried.

The Board reviewed three tax list corrections presented from the County Assessor's office. Motion made by Tisthammer, second by Luettel to approve the Tax List Correction Nos. 93, 94 and 95 as presented. Roll call vote: Yeas: Tisthammer, Luettel and Schuele. Nays: None. Motion carried.

Chairman Schuele declared the Board of Equalization meeting adjourned at 9:47 A.M.

Kathy Thorberg, County Clerk



Boone Board of Equalization Minutes



BOONE COUNTY BOARD OF EQUALIZATION PROCEEDINGS JANUARY 31, 2011 ALBION, NEBRASKA

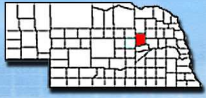
The Boone County Board of Equalization of Boone County, Nebraska, met at 9:30 A.M. on Monday, January 31, 2011, in the Commissioners Meeting Room of the Courthouse in Albion, Nebraska.

Chairman Schuele called the meeting to order and present for roll call were Commissioners Tom Schuele and Jerry L. Tisthammer. Commissioner Luettel was absent due to a death in the family. Notice of the meeting was given in advance by publication and the convened meeting was open to the public. Chairman Schuele 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 2011 Tax List Correction Nos. 1, 2 and 3 as presented. Roll call vote: Yeas: Tisthammer and Schuele. Nays: None. Absent: Luettel. Motion carried.

Chairman Schuele 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 MARCH 21, 2011 ALBION, NEBRASKA

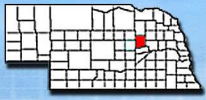
The Boone County Board of Equalization of Boone County, Nebraska, met at 11:30 A.M. on Monday, March 21, 2011, in the Commissioners Meeting Room of the Courthouse in Albion, Nebraska.

Chairman Schuele called the meeting to order and present for roll call were Commissioners Tom Schuele, Jerry L. Tisthammer and Ken Luettel. Notice of the meeting was given in advance by publication and the convened meeting was open to the public. Chairman Schuele 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 Luettel, second by Tisthammer to approve the 2011 Tax List Correction Nos. 4, 5, 6, and 7 as presented. Roll call vote: Yeas: Luettel, Tisthammer and Schuele. Nays: None. Motion carried.

Chairman Schuele declared the Board of Equalization meeting adjourned at 11:35 A.M.

Kathy Thorberg, County Clerk



Boone Board of Equalization Minutes



BOONE COUNTY BOARD OF EQUALIZATION PROCEEDINGS APRIL 25, 2011 ALBION, NEBRASKA

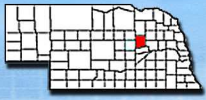
The Boone County Board of Equalization of Boone County, Nebraska, met at 11:00 A.M. on Monday, April 25, 2011, in the Commissioners Meeting Room of the Courthouse in Albion, Nebraska.

Chairman Schuele called the meeting to order and present for roll call were Commissioners Tom Schuele, Jerry L. Tisthammer and Ken Luettel. Notice of the meeting was given in advance by publication and the convened meeting was open to the public. Chairman Schuele 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 Tisthammer, second by Luettel to approve the 2011 Tax List Correction No. 8 as presented. Roll call vote: Yeas: Tisthammer, Luettel and Schuele. Nays: None. Motion carried.

Chairman Schuele declared the Board of Equalization meeting adjourned at 11:05 A.M.

Kathy Thorberg, County Clerk



Boone Board of Equalization Minutes



BOONE COUNTY BOARD OF EQUALIZATION PROCEEDINGS **JUNE 1, 2011** **ALBION, NEBRASKA**

The Boone County Board of Commissioners convened as the Boone County Board of Equalization at 9:30 A.M. on Wednesday, June 1, 2011, in the Commissioners Meeting Room of the Courthouse in Albion, Nebraska. The County Board of Equalization will convene per State Statute from June 1, 2011 through July 25, 2011. Persons protesting property valuation bear the burden of proof as to their claim.

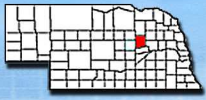
Chairman Schuele called the meeting to order and present for roll call were Commissioners Tom Schuele, Ken Luettel, Jerry L. Tisthammer and Joyce Sock, Assessor. Notice of the meeting given in advance by publication and the convened meeting was open to the public. Chairman Schuele read the agenda for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

The purpose for calling the meeting to order is to allow the constituents time to protest valuations of real and/or personal property. The protest Form 422 is available at the Boone County Clerk's Office or on the Boone County Website at www.co.boone.ne.us. A protest must be filed on or before June 30, 2011. The Board no longer needs to provide a ten-day notice to hear the protest.

The Board reviewed three tax list corrections presented from the County Assessor's office. Sock explained the corrections to the Board. Motion made by Tisthammer, second by Luettel to approve the Tax List Corrections Nos. 2011-9, 2011-10, and 2011-11 as presented. Roll call vote: Yeas: Tisthammer, Luettel and Schuele. Nays: None. Motion carried.

Chairman Schuele recessed said Board of Equalization at 9:50 A.M.

Kathy Thorberg, County Clerk



Boone Board of Equalization Minutes



BOONE COUNTY BOARD OF EQUALIZATION PROCEEDINGS **JUNE 13, 2011** **ALBION, NEBRASKA**

The Boone County Board of Equalization reconvened at 9:32 A.M. on Monday, June 13, 2011, in the Commissioners Meeting Room of the Courthouse in Albion, Nebraska.

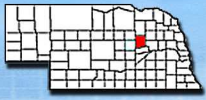
Chairman Schuele called the meeting to order and present for roll call were Commissioners Tom Schuele, Jerry L. Tisthammer, Ken Luettel and Joyce Sock, Assessor. Notice of the meeting was given in advance by publication and the convened meeting was open to the public. Chairman Schuele read the agenda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

Sock presented valuation adjustments after abstract on thirty-six parcels. The following Parcel Nos. 23900, 63750, 7461.00, 59810.00, 64350.00, 61110.00, 33400.00, 33380.00, 23020.00, 4807.00, 34430.00, 7468.01, 65530.00, 4890.00, 25860.00, 62970.00, 21240.00, 4027.00, 65445.00, 61360.00, 43250.00, 61680.00, 58530.00, 64650.00, 64660.00, 22970.00, 23750.00, 21100.00, 60020.00, 40080.00, 35860.00, 29130.00, 65090.00, 65100.00, 29165.00, and 40220.00 received changes due to being undervalued, overvalued or omitted property. Motion made by Tisthammer, second by Schuele to approve the valuation adjustments on the thirty-six parcels as presented. Roll call vote: Yeas: Tisthammer, Schuele and Luettel. Nays: None. Motion carried.

The Board reviewed three tax list corrections presented from the County Assessor's office. Motion made by Schuele, second by Tisthammer to approve the 2011 Tax List Correction Nos. 12, 13, and 14 as presented. Roll call vote: Yeas: Schuele, Tisthammer and Luettel. Nays: None. Motion carried.

Chairman Schuele declared the meeting recessed at 9:53 A.M.

Kathy Thorberg, County Clerk



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BOONE COUNTY BOARD OF EQUALIZATION PROCEEDINGS **JUNE 20, 2011** **ALBION, NEBRASKA**

The Boone County Board of Equalization reconvened at 9:01 A.M. on Monday, June 20, 2011, in the Commissioners Meeting Room of the Courthouse in Albion, Nebraska.

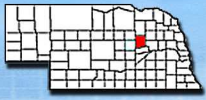
Chairman Schuele called the meeting to order and present for roll call were Commissioners Tom Schuele, Jerry L. Tisthammer, Ken Luettel and Joyce Sock, Assessor. Notice of the meeting was given in advance by publication and the convened meeting was open to the public. Chairman Schuele read the agenda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

Sock presented valuation adjustments after abstract on seven parcels. The following Parcel Nos. 61200.00, 36030, 38260.00, 6158.00, 60700.00, 7309.00, 42180.00 received changes due to being undervalued, overvalued or omitted property. Motion made by Tisthammer, second by Schuele to approve the valuation adjustments on the seven parcels as presented. Roll call vote: Yeas: Tisthammer, Schuele and Luettel. Nays: None. Motion carried.

The Board reviewed one tax list correction presented from the County Assessor's office. Motion made by Tisthammer, second by Luettel to approve the 2011 Tax List Correction No. 15 as presented. Roll call vote: Yeas: Tisthammer, Luettel and Schuele. Nays: None. Motion carried.

Chairman Schuele declared the Board of Equalization meeting recessed at 9:20 A.M.

Kathy Thorberg, County Clerk



Boone Board of Equalization Minutes



BOONE COUNTY BOARD OF EQUALIZATION PROCEEDINGS **JUNE 27, 2011** **ALBION, NEBRASKA**

The Boone County Board of Equalization reconvened at 9:01 A.M. on Monday, June 27, 2011, in the Commissioners Meeting Room of the Courthouse in Albion, Nebraska.

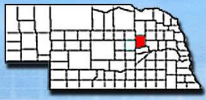
Chairman Schuele called the meeting to order and present for roll call were Commissioners Tom Schuele, Jerry L. Tisthammer, Ken Luettel and Joyce Sock, Assessor. Notice of the meeting was given in advance by publication and the convened meeting was open to the public. Chairman Schuele read the agenda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

Sock presented valuation adjustments after abstract on seven parcels. The following Parcel Nos. 37770.00, 60170.00, 63760.00, 69200.00, 57770.00, 57760.00, 20050.00 received changes due to being undervalued, overvalued or omitted property. Motion made by Tisthammer, second by Luettel to approve the valuation adjustments on the seven parcels as presented. Roll call vote: Yeas: Tisthammer, Luettel and Schuele. Nays: None. Motion carried.

The Board reviewed seventeen tax list corrections presented from the County Assessor's office. Motion made by Schuele, second by Luettel to approve the 2011 Tax List Correction Nos. 16 through 32 as presented. Roll call vote: Yeas: Schuele, Luettel and Tisthammer. Nays: None. Motion carried.

Chairman Schuele declared the Board of Equalization meeting recessed at 9:15 A.M.

Kathy Thorberg, County Clerk



Boone Board of Equalization Minutes



BOONE COUNTY BOARD OF EQUALIZATION PROCEEDINGS **JULY 11, 2011** **ALBION, NEBRASKA**

The Boone County Board of Equalization reconvened at 11:45 A.M. on Monday, July 11, 2011, in the Commissioners Meeting Room of the Courthouse in Albion, Nebraska.

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

Sock presented a Homestead Exemption Application filed after the June 30, 2011 deadline. Applications filed after statutory deadlines appear before the Board of Equalization for approval or denial. Motion made by Luettel, second by Tisthammer to approve the Assessor's recommendation with regard to the Homestead Exemption Application for Parcel No. 36700 as presented. Roll call vote: Yeas: Luettel, Tisthammer and Schuele. Nays: None. Motion carried.

Sock presented valuation adjustments after abstract on seven parcels. The following Parcel Nos. 57950.00, 36420.00, 60000.00, 42070.00, 45030.00, 38920.00, 57940.00 received changes due to being undervalued, overvalued or omitted property. Motion made by Tisthammer, second by Schuele to approve the valuation adjustments on the seven parcels as presented. Roll call vote: Yeas: Tisthammer, Schuele and Luettel. Nays: None. Motion carried.

Sock presented to the Board the 2011 Boone County Plan of Assessment for three years. State Statute 77-1311.02 requires the Assessor to present the Plan of Assessment to the County Board on or before July 31 each year and is due to the State Board by October 31st. The plan is for Boone County Assessment Years of 2012, 2013, and 2014. Motion made by Luettel, second by Tisthammer to accept and approve the 2011 Boone County Plan of Assessment as presented. Roll call vote: Yeas: Luettel, Tisthammer and Schuele. Nays: None. Motion carried.

Chairman Schuele recessed the Board of Equalization meeting at 11:59 A.M. Present for roll call yeas were Commissioners Schuele, Tisthammer, Luettel and Joyce Sock, Assessor. Nays: None. Motion carried.

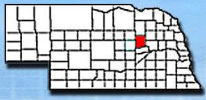
Chairman Schuele reconvened the Board of Equalization meeting at 1:00 P.M. Present for roll call yeas were Commissioners Schuele, Tisthammer, Luettel and Joyce Sock, Assessor. Nays: None. Motion carried.

Four property valuation protests were scheduled. The Board of Equalization heard two property valuation protests. Protest No. 2011-2 was for Parcel No. 4935.00 – FR SW1/4SE1/4 of 21-20-6, Parkview Apts., Albion, by teleconference; Protest No. 2011-4 was for Parcel No. 44060.00 – FR NE1/4NE1/4NE1/4 of 9-21-5, Albion; Protest No. 1 was for Parcel No. 60780 – FR NE1/4SE1/4 of 23-19-8, Cedar Rapids, scheduled a teleconference hearing on July 25, 2011; and Protest No. 2011-3 was for Parcel Nos. 25700.00 and 25800.00 – FR NW1/4 of 26-20-6, Fr. Lot 1, Cargill Subdivision, Albion 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 received and presented. No decisions made at the hearings.

Chairman Schuele declared the Board of Equalization meeting recessed at 2:10 P.M.

Kathy Thorberg, County Clerk



Boone Board of Equalization Minutes



BOONE COUNTY BOARD OF EQUALIZATION PROCEEDINGS JULY 25, 2011

ALBION, NEBRASKA

The Boone County Board of Equalization reconvened at 12:55 P.M. on Monday, July 25, 2011, in the Commissioners Meeting Room of the Courthouse in Albion, Nebraska.

Chairman Schuele called the meeting to order and present for roll call were Commissioners Tom Schuele, Jerry L. Tisthammer, Ken Luettel; and Joyce Sock, Assessor. The convened 2011 Boone County Board of Equalization meetings were given in advance by publication and the convened meetings were open to the public. The 2011 Boone County Board of Equalization was advertised per State Statute to convene from June 1, 2011 through July 25, 2011 with the Albion News of Albion, Nebraska. Chairman Schuele read the agenda for the record and 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 2011 Boone County Board of Equalization received property valuation protest for four parcels within the filing deadline of June 30, 2011. The individuals filing the protests received a notice by mail with a scheduled hearing date and time.

One property valuation protest was rescheduled from July 11, 2011 as requested for a teleconference. John Cunningham, Attorney from Grand Island, Nebraska represented the landowner in place of a teleconference. The Board of Equalization heard one property valuation protest. Protest No. 2011-1 was for Parcel No. 60780 – FR NE1/4SE1/4 of 23-19-8, Cedar Rapids.

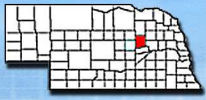
According to Nebraska State Statute 77-202.10, Sock reviewed the ownership and use of all cemetery real property that was granted an exemption. Sock found no changes for 2011. Sock presented the property owned and used exclusively for cemetery purposes without profit to either owner or user. Motion made by Schuele, second by Tisthammer to approve and authorize the Board of Equalization Chairman to sign the 2011 Cemetery exemptions as presented. Roll call vote: Yeas: Schuele, Tisthammer and Luettel. Nays: None. Motion carried.

The Board heard the valuation protest on July 11, 2011 for Protest Nos. 2011-2 and 2011-4 and July 25, 2011 for Protest No. 2011-1. Protest No. 2011-3 did not appear before the Board of Equalization. Dean Jacobs of Minnesota representing Cargill, Inc. is working with Joyce Sock, County Assessor regarding Protest No. 2011-3. The Board and/or Assessor's office planned to look at the properties upon consideration of the information presented. The Board and Sock explained formulas used for appraisals and valuations.

The Board finalized the 2011 Property Valuation Protest by concluding their actions on July 25, 2011. The Board and Sock discussed the four protests. Sock presented the recommendation for each protest. Motion made by Tisthammer, second by Luettel to authorize the Board Chairman to sign each protest form with the recommendation. Roll call vote: Yeas: Tisthammer, Luettel and Schuele. Nays: None. Motion carried.

Chairman Schuele declared the 2011 Boone County Board of Equalization closed and adjourned at 1:45 P.M. on July 25, 2011.

Kathy Thorberg, County Clerk



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2011 BOONE COUNTY BOARD OF EQUALIZATION PROCEEDINGS

The Boone County Board of Commissioners convened as the Boone County Board of Equalization at 9:30 A.M. on Wednesday, June 1, 2011, in the Commissioners Meeting Room of the Courthouse in Albion, Nebraska. The County Board of Equalization will convene per State Statute from June 1, 2011 through July 25, 2011. Persons protesting property valuation bear the burden of proof as to their claim.

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

The purpose for calling the meeting to order is to allow the constituents time to protest valuations of real and/or personal property. The protest Form 422 is available at the Boone County Clerk's Office or on the Boone County Website at www.co.boone.ne.us. A protest must be filed on or before June 30, 2011. The Board no longer needs to provide a ten-day notice to hear the protest.

The Board reviewed three tax list corrections presented from the County Assessor's office. Motion made by Tisthammer, second by Luettel to approve the Tax List Corrections Nos. 2011-9, 2011-10 and 2011-11 as presented. Roll call vote: Yeas: Tisthammer, Luettel and Schuele. Nays: None. Motion carried.

Chairman Schuele recessed said Board of Equalization to June 13, 2011
Reconvened on Monday, June 13, 2011

Chairman Schuele called the meeting to order and present for roll call were Commissioners Tom Schuele, Jerry L. Tisthammer, Ken Luettel; and Joyce Sock, Assessor.

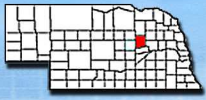
Sock presented valuation adjustments after abstract on thirty-six parcels. The following Parcel Nos. 23900, 63750, 7461.00, 59810.00, 64350.00, 61110.00, 33400.00, 33380.00, 23020.00, 4807.00, 34430.00, 7468.01, 65530.00, 4890.00, 25860.00, 62970.00, 21240.00, 4027.00, 65445.00, 61360.00, 43250.00, 61680.00, 58530.00, 64650.00, 64660.00, 22970.00, 23750.00, 21100.00, 60020.00, 40080.00, 35860.00, 29130.00, 65090.00, 65100.00, 29165.00, and 40220.00 received changes due to being undervalued, overvalued or omitted property. Motion made by Tisthammer, second by Schuele to approve the valuation adjustments on the thirty-six parcels as presented. Roll call vote: Yeas: Tisthammer, Schuele and Luettel. Nays: None. Motion carried.

The Board reviewed three tax list corrections presented from the County Assessor's office. Motion made by Schuele, second by Tisthammer to approve the 2011 Tax List Correction Nos. 12, 13, and 14 as presented. Roll call vote: Yeas: Schuele, Tisthammer and Luettel. Nays: None. Motion carried.

Chairman Schuele recessed said Board of Equalization to June 20, 2011
Reconvened on Monday, June 20, 2011

Chairman Schuele called the meeting to order and present for roll call were Commissioners Tom Schuele, Jerry L. Tisthammer, Ken Luettel; and Joyce Sock, Assessor.

Sock presented valuation adjustments after abstract on seven parcels. The following Parcel Nos. 61200.00, 36030, 38260.00, 6158.00, 60700.00, 7309.00, 42180.00 received changes due to being undervalued,



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overvalued or omitted property. Motion made by Tisthammer, second by Schuele to approve the valuation adjustments on the seven parcels as presented. Roll call vote: Yeas: Tisthammer, Schuele and Luettel. Nays: None. Motion carried.

The Board reviewed one tax list correction presented from the County Assessor's office. Motion made by Tisthammer, second by Luettel to approve the 2011 Tax List Correction No. 15 as presented. Roll call vote: Yeas: Tisthammer, Luettel and Schuele. Nays: None. Motion carried.

Chairman Schuele recessed said Board of Equalization to June 27, 2011
Reconvened on Monday, June 27, 2011

Chairman Schuele called the meeting to order and present for roll call were Commissioners Tom Schuele, Jerry L. Tisthammer, Ken Luettel; and Joyce Sock, Assessor.

Sock presented valuation adjustments after abstract on seven parcels. The following Parcel Nos. 37770.00, 60170.00, 63760.00, 69200.00, 57770.00, 57760.00, 20050.00 received changes due to being undervalued, overvalued or omitted property. Motion made by Tisthammer, second by Luettel to approve the valuation adjustments on the seven parcels as presented. Roll call vote: Yeas: Tisthammer, Luettel and Schuele. Nays: None. Motion carried.

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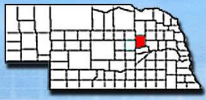
Chairman Schuele recessed said Board of Equalization to July 11, 2011
Reconvened on Monday, July 11, 2011

Chairman Schuele called the meeting to order and present for roll call were Commissioners Tom Schuele, Jerry L. Tisthammer, Ken Luettel; and Joyce Sock, Assessor.

Sock presented a Homestead Exemption Application filed after the June 30, 2011 deadline. Applications filed after statutory deadlines appear before the Board of Equalization for approval or denial. Motion made by Luettel, second by Tisthammer to approve the Assessor's recommendation with regard to the Homestead Exemption Application for Parcel No. 36700 as presented. Roll call vote: Yeas: Luettel, Tisthammer and Schuele. Nays: None. Motion carried.

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Sock presented to the Board the 2011 Boone County Plan of Assessment for three years. State Statute 77-1311.02 requires the Assessor to present the Plan of Assessment to the County Board on or before July 31 each year and is due to the State Board by October 31st. The plan is for Boone County Assessment Years of 2012, 2013, and 2014. Motion made by Luettel, second by Tisthammer to accept and approve the 2011 Boone County Plan of Assessment as presented. Roll call vote: Yeas: Luettel, Tisthammer and Schuele. Nays: None. Motion carried.



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Chairman Schuele recessed the Board of Equalization meeting at 11:59 A.M. Present for roll call yeas were Commissioners Schuele, Tisthammer, Luettel and Joyce Sock, Assessor. Nays: None. Motion carried.

Chairman Schuele reconvened the Board of Equalization meeting at 1:00 P.M. Present for roll call yeas were Commissioners Schuele, Tisthammer, Luettel and Joyce Sock, Assessor. Nays: None. Motion carried.

Four property valuation protests were scheduled. The Board of Equalization heard two property valuation protests. Protest No. 2011-2 was for Parcel No. 4935.00 – FR SW1/4SE1/4 of 21-20-6, Parkview Apts., Albion, by teleconference; Protest No. 2011-4 was for Parcel No. 44060.00 – FR NE1/4NE1/4NE1/4 of 9-21-5, Albion; Protest No. 1 was for Parcel No. 60780 – FR NE1/4SE1/4 of 23-19-8, Cedar Rapids, scheduled a teleconference hearing on July 25, 2011; and Protest No. 2011-3 was for Parcel Nos. 25700.00 and 25800.00 – FR NW1/4 of 26-20-6, Fr. Lot 1, Cargill Subdivision, Albion 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 received and presented. No decisions made at the hearings.

Chairman Schuele recessed said Board of Equalization to July 25, 2011
Reconvened on Monday, July 25, 2011

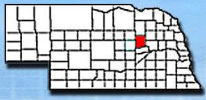
Chairman Schuele called the meeting to order and present for roll call were Commissioners Tom Schuele, Jerry L. Tisthammer, Ken Luettel; and Joyce Sock, Assessor. The convened 2011 Boone County Board of Equalization meetings were given in advance by publication and the convened meetings were open to the public. The 2011 Boone County Board of Equalization was advertised per State Statute to convene from June 1, 2011 through July 25, 2011 with the Albion News of Albion, Nebraska. Chairman Schuele read the agenda for the record and 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 2011 Boone County Board of Equalization received property valuation protest for four parcels within the filing deadline of June 30, 2011. The individuals filing the protests received a notice by mail with a scheduled hearing date and time.

One property valuation protest was rescheduled from July 11, 2011 as requested for a teleconference. John Cunningham, Attorney from Grand Island, Nebraska represented the landowner in place of a teleconference. The Board of Equalization heard one property valuation protest. Protest No. 2011-1 was for Parcel No. 60780 – FR NE1/4SE1/4 of 23-19-8, Cedar Rapids.

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 2011. Sock presented the property owned and used exclusively for cemetery purposes without profit to either owner or user. Motion made by Schuele, second by Tisthammer to approve and authorize the Board of Equalization Chairman to sign the 2011 Cemetery exemptions as presented. Roll call vote: Yeas: Schuele, Tisthammer and Luettel. Nays: None. Motion carried.

The Board heard the valuation protest on July 11, 2011 for Protest Nos. 2011-2 and 2011-4 and July 25, 2011 for Protest No. 2011-1. Protest No. 2011-3 did not appear before the Board of Equalization. Dean Jacobs of Minnesota representing Cargill, Inc. is working with Joyce Sock, County Assessor regarding Protest No. 2011-3. The Board and/or Assessor's office planned to look at the properties upon consideration of the information presented. The Board and Sock explained formulas used for appraisals and valuations.



Boone Board of Equalization Minutes



The Board finalized the 2011 Property Valuation Protest by concluding their actions on July 25, 2011. The Board and Sock discussed the four protests. Sock presented the recommendation for each protest. Motion made by Tisthammer, second by Luettel to authorize the Board Chairman to sign each protest form with the recommendation. Roll call vote: Yeas: Tisthammer, Luettel and Schuele. Nays: None. Motion carried.

Motion made by Tisthammer, second by Luettel to accept the Assessor's recommendation and all motions carried regarding the decisions on July 25, 2011.

The Board took the following actions on July 25, 2011:

Adjusting the total valuation to \$127,285 (land \$11,850; buildings \$115,435) on Protest No. 2011-1, William C. Eason, adjusted square footage of house (loft) otherwise classified correctly.

Adjusting the total valuation to \$189,400 (land \$13,135; buildings \$176,265) on Protest No. 2011-2, Roger Johnson c/o CBIZ, adjusted condition until maintenance of rooms is completed.

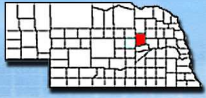
Adjusting the valuation of Real Property to \$3,461,900 and Personal Property to \$1,310,444 on Protest No. 2011-3, Cargill, Inc., reviewed values, removed dryer and will put on Personal Property 2012, adjusted heat on Section 5.

Adjusting the total valuation to \$115,630 (land \$15,000; buildings \$100,630) on Protest No. 2011-4, Todd Erskine, adjusted value until remodeling is done.

The Assessor completed the notice of decision on Form 422 for Protest Nos. 2011-1, 2011-2 and 2011-4 for mailing on July 26, 2011, and Protest No. 2011-3 for mailing on July 29, 2011, to the respective protestor. The respective protestor has thirty days to protest the Board of Equalization decision.

Chairman Schuele declared the 2011 Boone County Board of Equalization closed and adjourned at 1:45 P.M. on July 25, 2011.

Kathy Thorberg, County Clerk



Boone Board of Equalization Minutes



BOONE COUNTY BOARD OF EQUALIZATION PROCEEDINGS AUGUST 22, 2011 ALBION, NEBRASKA

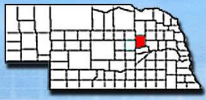
The Boone County Board of Equalization of Boone County, Nebraska, met at 9:01 A.M. on Monday, August 22, 2011, in the Commissioners Meeting Room of the Courthouse in Albion, Nebraska.

Chairman Schuele called the meeting to order and present for roll call were Commissioners Tom Schuele, Jerry L. Tisthammer and Ken Luettel. Notice of the meeting was given in advance by publication and the convened meeting was open to the public. Chairman Schuele 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 Tisthammer, second by Luettel to approve the 2011 Tax List Correction No. 33 as presented. Roll call vote: Yeas: Tisthammer, Luettel and Schuele. Nays: None. Motion carried.

Chairman Schuele declared the Board of Equalization meeting adjourned at 9:04 A.M.

Kathy Thorberg, County Clerk



Boone Board of Equalization Minutes



BOONE COUNTY BOARD OF EQUALIZATION PROCEEDINGS
OCTOBER 11, 2011
ALBION, NEBRASKA

The Boone County Board of Equalization of Boone County, Nebraska, met at 11:00 A.M. on Tuesday, October 11, 2011, in the Commissioners Meeting Room of the Courthouse in Albion, Nebraska.

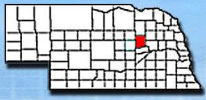
Chairman Schuele called the meeting to order and present for roll call were Commissioners Jerry L. Tisthammer, Ken Luettel and Tom Schuele. Notice of the meeting given in advance by publication and the convened meeting was open to the public.

Richard D. Martinsen, CPA, provided the County Board with the 2011-2012 Boone County Levy information. The 2011-2012 county valuation is \$1,110,651,547 with a levy of .311368. 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 Tisthammer, second by Schuele to approve the tax levies for fiscal year 2011-2012 as presented. Roll call vote: Yeas: Tisthammer, Schuele and Luettel. Nays: None. Motion carried.

Chairman Schuele declared the Board of Equalization meeting adjourned at 11:30 A.M.

Lorrie Nicklasson, Deputy County Clerk



Boone Board of Equalization Minutes



BOONE COUNTY BOARD OF EQUALIZATION PROCEEDINGS NOVEMBER 28, 2011 ALBION, NEBRASKA

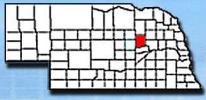
The Boone County Board of Equalization of Boone County, Nebraska, met at 11:00 A.M. on Monday, November 28, 2011, in the Commissioners Meeting Room of the Courthouse in Albion, Nebraska.

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

The Board reviewed nine tax list corrections presented from the County Assessor's office. Motion made by Schuele, second by Tisthammer to approve the 2011 Tax List Correction Nos. 34 through 42 as presented. Roll call vote: Yeas: Schuele and Tisthammer. Nays: None. Absent: Luettel. Motion carried.

Chairman Schuele declared the Board of Equalization meeting adjourned at 11:04 A.M.

Kathy Thorberg, Boone County Clerk



Boone Board of Equalization Minutes



BOONE COUNTY BOARD OF EQUALIZATION PROCEEDINGS DECEMBER 27, 2011 ALBION, NEBRASKA

The Boone County Board of Equalization of Boone County, Nebraska, met at 11:00 A.M. on Tuesday, December 27, 2011, in the Commissioners Meeting Room of the Courthouse in Albion, Nebraska.

Chairman Schuele called the meeting to order and present for roll call were Commissioners Tom Schuele, Jerry L. Tisthammer and Ken Luettel. Notice of the meeting was given in advance by publication and the convened meeting was open to the public. Chairman Schuele 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 Schuele, second by Luettel to approve the 2011 Tax List Correction Nos. 43 through 46 as presented. Roll call vote: Yeas: Schuele, Luettel and Tisthammer. Nays: None. Motion carried.

Chairman Schuele declared the Board of Equalization meeting adjourned at 11:05 A.M.

Kathy Thorberg, Boone County Clerk