



Boone Board of Equalization Minutes



2012 REORGANIZATIONAL MEETING BOONE COUNTY BOARD OF EQUALIZATION ALBION, NEBRASKA

The Boone County Board of Equalization of Boone County, Nebraska convened at 12:07 P.M. on Wednesday, January 4, 2012, in the Commissioners Meeting Room of the Courthouse in Albion, Nebraska.

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

Motion made by Tisthammer, second by Luettel to reappoint Tom Schuele as Chairman of the Boone County Board of Equalization for the year, 2012. Roll call vote: Yeas: Tisthammer and Luettel. Abstain: Schuele. Nays: None. Motion carried.

Motion made by Schuele, second by Tisthammer to appoint Ken Luettel as Vice Chairman of the Boone County Board of Equalization for the year, 2012. Roll call vote: Yeas: Schuele and Tisthammer. Abstain: Luettel. Nays: None. Motion carried.

Chairman Schuele declared the Boone County Board of Equalization Reorganizational meeting adjourned at 12:14 P.M.

Kathy Thorberg, Boone County Clerk



Boone Board of Equalization Minutes



BOONE COUNTY BOARD OF EQUALIZATION PROCEEDINGS JANUARY 23, 2012 ALBION, NEBRASKA

The Boone County Board of Equalization of Boone County, Nebraska, met at 11:30 A.M. on Monday, January 23, 2012, in the Commissioners Meeting Room of the Courthouse in Albion, Nebraska.

Tom Schuele, Boone County Board of Equalization Chairman, called for a motion to open a public meeting on Monday, January 23, 2012 at 11:30 A.M. in the County Commissioners Meeting Room, Boone County Courthouse in Albion, Nebraska. Motion made by Commissioner Tisthammer, second Commissioner Schuele to open said public meeting. Commissioners present for said public meeting were Jerry L. Tisthammer, Tom Schuele 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.

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 Tisthammer, second by Luettel to approve and authorizes the Board Chairman to sign 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: Tisthammer, Luettel and Schuele. Nays: None. Motion carried.

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

Kathy Thorberg, Boone County Clerk



Boone Board of Equalization Minutes



BOONE COUNTY BOARD OF EQUALIZATION PROCEEDINGS JANUARY 30, 2012 ALBION, NEBRASKA

The Boone County Board of Equalization of Boone County, Nebraska, met at 9:09 A.M. on Monday, January 30, 2012, 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 two tax list corrections presented from the County Assessor's office. Motion made by Tisthammer, second by Luettel to approve the 2012 Tax List Correction Nos. 47 and 48 as presented. Roll call vote: Yeas: Tisthammer, Luettel and Schuele. Nays: None. Motion carried.

Chairman Schuele declared the Board of Equalization meeting adjourned at 9:11 A.M.

Kathy Thorberg, Boone County Clerk



Boone Board of Equalization Minutes



BOONE COUNTY BOARD OF EQUALIZATION PUBLIC HEARING PROCEEDINGS JANUARY 30, 2012 ALBION, NEBRASKA

Tom Schuele, Chairman of the Boone County Board of Equalization, called for a motion to open a public hearing on Monday, January 30, 2012 at 9:00 A.M. in the Commissioners Meeting Room of the Courthouse in Albion, Nebraska. Motion made by Commissioner Tisthammer, second by Commissioner Luettel to open said public hearing. Notice of the hearing pursuant to Nebraska State Statute 77-202.01 was given in advance by publication and the convened hearing was open to the public. Present for roll call was Commissioners Jerry L. Tisthammer, Ken Luettel and Tom Schuele. In addition, present by teleconference was Joyce Sock, County Assessor.

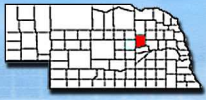
The purpose of the public hearing is to hear testimony in favor of, opposition to, and answer questions with regard to the approval or disapproval in relation to the review of the Form 451 Exempt Applications filed for the year 2012, excluding real property used for cemeteries.

Joyce Sock, County Assessor, submitted the 2012 list of real estate parcels for tax exemption on real property by qualifying organizations excluding cemeteries per Section 77-202.03. Sock was present by teleconference to answer the Board's questions. 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 nine full parcels and one partial parcel. When exempt properties sell, they become taxable if not sold for the same use.

Name of Organization	Location	Number of Parcels
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Property owned and used exclusively for **religious** purposes without profit to either the owner or user:

Akron Presbyterian Church	Albion	2
Albion Evangelical Free Church	Albion	1
Baptist Church	Albion	1
Church of Christ	Albion	1
Faith Evangelical Lutheran Congregation	St. Edward	3
First Presbyterian Church	Primrose	1
Immanuel Zion Lutheran Church	Albion	1
New Life Assembly of God	Albion	1
St Anthony's Church	Cedar Rapids	2
St Bonaventure Church	Raeville	3
St Edward Catholic Church	St. Edward	1
St John The Baptist Church	Petersburg	4
St John's Lutheran Church	Cedar Rapids	2
St Michael's Church of Albion	Albion	4
United Church of Christ (Congregational Church)	Albion	1
United Methodist Church (Loretto)	Albion	2
United Methodist Church of Albion	Albion	3
United Methodist Church of Cedar Rapids	Cedar Rapids	1
United Methodist Church	St. Edward	3
Zion Lutheran Church, Inc	Albion	4



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Name of Organization	Location	Number of Parcels
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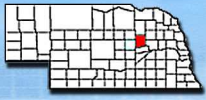
Property owned and used exclusively for **charitable** purposes without profit to either the owner or user:

Albion Lodge #78 A.F. & A.M.	Albion	1
American Legion #44 Dan Cox Post	Cedar Rapids	1
American Legion Post #334	Petersburg	1
Beaver Valley Senior Center, Inc	St. Edward	2
Boone County Historical Society, Inc	Albion	1
Catholic Archbishop of Omaha	Albion	1
Evangelical Lutheran Good Samaritan Society (Assisted Living)	Albion	1
Good Samaritan Society, Inc (Wolf Memorial Center) (Partial)	Albion	1
McGivney's Patriots, Inc	Albion	1

Motion made by Tisthammer, second by Luettel to close said hearing at 9:08 A.M. Roll call vote: Yeas: Tisthammer, Luettel and Schuele. Nays: None. Motion carried.

Motion made by Schuele, second by Luettel to approve the exemption properties excluding cemeteries as presented. Roll call vote: Yeas: Schuele, Luettel and Tisthammer. Nays: None. Motion carried.

Kathy Thorberg, Boone County Clerk



Boone Board of Equalization Minutes



BOONE COUNTY BOARD OF EQUALIZATION PUBLIC HEARING PROCEEDINGS MARCH 19, 2012 ALBION, NEBRASKA

Tom Schuele, Chairman of the Boone County Board of Equalization, called for a motion to open a public hearing on Monday, March 19, 2012 at 9:30 A.M. in the Commissioners Meeting Room of the Courthouse in Albion, Nebraska. Motion made by Commissioner Luettel, second by Commissioner Tisthammer to open said public hearing. Notice of the hearing pursuant to Nebraska Tax Commissioner Department Regulation 40-0006.06 was given in advance by publication and the convened hearing was open to the public. Present for roll call was Commissioners Ken Luettel, Jerry L. Tisthammer and Tom Schuele. Laurie Krohn, County Treasurer, was present to answer questions.

The purpose of the public hearing is to hear testimony in favor of, opposition to, and answer questions with regard to the approval or disapproval in relation to the review of the Form 457 Exempt Application from Motor Vehicle Taxes.

Laurie Krohn, County Treasurer, submitted an Application for Exemption, Form 457, for tax exemption on a motor vehicle owned by a qualifying nonprofit organization. The tax fee is exempt, but they do pay the registration fee.

Motion made by Tisthammer, second by Luettel to close said hearing at 9:34 A.M. Roll call vote: Yeas: Tisthammer, Luettel and Schuele. Nays: None. Motion carried.

Motion made by Tisthammer, second by Luettel to approve and authorizes the Board Chairman to sign the exempt motor vehicle for Good Samaritan Society-Albion as presented on the Forms 457. Roll call vote: Yeas: Tisthammer, Luettel and Schuele. Nays: None. Motion carried.

Chairman Schuele declared the Board of Equalization to be adjourned at 9:36 A.M.

Kathy Thorberg,
Boone County Clerk



Boone Board of Equalization Minutes



BOONE COUNTY BOARD OF EQUALIZATION PROCEEDINGS MARCH 19, 2012 ALBION, NEBRASKA

The Boone County Board of Equalization of Boone County, Nebraska, met at 9:15 A.M. on Monday, March 19, 2012, in the Commissioners Meeting Room of the Courthouse in Albion, Nebraska.

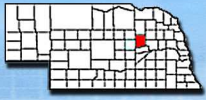
Chairman Schuele called the meeting to order and present for roll call were Commissioners Tom Schuele, Ken Luettel and Jerry L. Tisthammer. Notice of the meeting was given in advance by publication and the convened meeting was open to the public. Chairman Schuele read the agenda for the record and noted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

Laurie Krohn, County Treasurer, explained the delinquent Real Estate Tax Sale procedure to the Board.

The Board reviewed seven tax list corrections presented from the County Assessor's office. Laurie Krohn, County Treasurer, and Joyce Sock, County Assessor, answered the Board's questions regarding the corrections. Motion made by Tisthammer, second by Luettel to approve the 2012 Tax List Correction Nos. 49 through 55 as presented. Roll call vote: Yeas: Tisthammer, Luettel and Schuele. Nays: None. Motion carried.

Chairman Schuele declared the Board of Equalization meeting adjourned at 9:29 A.M.

Kathy Thorberg, Boone County Clerk



Boone Board of Equalization Minutes



BOONE COUNTY BOARD OF EQUALIZATION PROCEEDINGS APRIL 9, 2012 ALBION, NEBRASKA

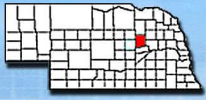
The Boone County Board of Equalization of Boone County, Nebraska, met at 9:15 A.M. on Monday, April 9, 2012, in the Commissioners Meeting Room of the Courthouse in Albion, Nebraska.

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 three tax list corrections presented from the County Assessor's office. Motion made by Tisthammer, second by Luettel to approve the 2012 Tax List Correction Nos. 56 through 58 as presented. Roll call vote: Yeas: Tisthammer, Luettel and Schuele. Nays: None. Motion carried.

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

Kathy Thorberg,
Boone County Clerk



Boone Board of Equalization Minutes



BOONE COUNTY BOARD OF EQUALIZATION PUBLIC HEARING PROCEEDINGS APRIL 9, 2012 ALBION, NEBRASKA

Tom Schuele, Chairman of the Boone County Board of Equalization, called for a motion to open a public hearing on Monday, April 9, 2012 at 9:30 A.M. in the Commissioners Meeting Room of the Courthouse in Albion, Nebraska. Motion made by Commissioner Schuele, second by Commissioner Tisthammer to open said public hearing. Notice of the hearing pursuant to Nebraska Tax Commissioner Department Regulation 40-0006.06 was given in advance by publication and the convened hearing was open to the public. Present for roll call was Commissioners Tom Schuele, Jerry L. Tisthammer and Ken Luettel. Laurie Krohn, County Treasurer, was present to answer questions.

The purpose of the public hearing is to hear testimony in favor of, opposition to, and answer questions with regard to the approval or disapproval in relation to the review of the Form 457 Exempt Application from Motor Vehicle Taxes.

Laurie Krohn, County Treasurer, submitted an Application for Exemption, Form 457, for tax exemption on a motor vehicle owned by a qualifying nonprofit organization. The Good Samaritan Society-Albion has purchased a new 2012 Bus to be used for resident transportation purposes with plans to dispose of the old bus. The tax fee is exempt, but they do pay the registration fee.

Motion made by Tisthammer, second by Luettel to close said hearing at 9:34 A.M. Roll call vote: Yeas: Tisthammer, Luettel and Schuele. Nays: None. Motion carried.

Motion made by Luettel, second by Tisthammer to approve and authorizes the Board Chairman to sign the exempt motor vehicle for Good Samaritan Society-Albion as presented on the Forms 457. Roll call vote: Yeas: Luettel, Tisthammer and Schuele. Nays: None. Motion carried.

Chairman Schuele declared the Board of Equalization to be adjourned at 9:35 A.M.

Kathy Thorberg,
Boone County Clerk



Boone Board of Equalization Minutes



BOONE COUNTY BOARD OF EQUALIZATION PROCEEDINGS APRIL 30, 2012 ALBION, NEBRASKA

The Boone County Board of Equalization of Boone County, Nebraska, met at 9:30 A.M. on Monday, April 30, 2012, 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, Ken Luettel and Jerry L. Tisthammer. 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 Schuele to approve the 2012 Tax List Correction No. 59 as presented. Roll call vote: Yeas: Tisthammer, Schuele and Luettel. Nays: None. Motion carried.

Chairman Schuele declared the Board of Equalization meeting adjourned at 9:35 A.M.

Kathy Thorberg,
Boone County Clerk



Boone Board of Equalization Minutes



BOONE COUNTY BOARD OF EQUALIZATION PROCEEDINGS MAY 14, 2012 ALBION, NEBRASKA

The Boone County Board of Equalization of Boone County, Nebraska, met at 11:30 A.M. on Monday, May 14, 2012, 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, Ken Luettel and Jerry L. Tisthammer. 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 six tax list corrections presented from the County Assessor's office. Motion made by Tisthammer, second by Luettel to approve the 2012 Tax List Correction Nos. 60 through 65 as presented. Roll call vote: Yeas: Tisthammer, Luettel and Schuele. Nays: None. Motion carried.

Chairman Schuele declared the Board of Equalization meeting adjourned at 11:40 A.M.

Kathy Thorberg,
Boone County Clerk



Boone Board of Equalization Minutes



BOONE COUNTY BOARD OF EQUALIZATION PROCEEDINGS

JUNE 1, 2012

ALBION, NEBRASKA

The Boone County Board of Commissioners convened as the Boone County Board of Equalization at 9:30 A.M. on Friday, June 1, 2012, in the Commissioners Meeting Room of the Courthouse in Albion, Nebraska. The County Board of Equalization will convene per State Statute from June 1, 2012 through July 25, 2012. 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, Jerry L. Tisthammer, Ken Luettel 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.

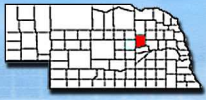
The purpose for calling the meeting to order is to allow the constituents time to protest valuations of real and/or personal property. The protest Form 422 is available at the Boone County Clerk's Office or on the Boone County Website at www.co.boone.ne.us. A protest must be filed on or before June 30, 2012. Due to June 30, 2012, being a weekend the protest file deadline extends to July 2, 2012. The Board no longer needs to provide a ten-day notice to hear the protest.

Joyce Sock, Assessor, presented a Correction of Abstract to the Board. Sock submitted the completed Abstract to the State in March 2012. Sock discovered that some values were removed from the computer programs on April 10, 2012. The County value submitted in the March Abstract was 1,099,007,524 and following the valuation corrections, the County value is now 1,099,349,584, a difference of 342,060. Motion made by Tisthammer, second by Luettel to approve and accept the Correction of Abstract as presented by Joyce Sock, County Assessor. Roll call vote: Yeas: Tisthammer, Luettel and Schuele. Nays: None. Motion carried.

Sock presented valuation adjustments after abstract on three parcels. The following Parcel Nos. 24920.00, 69160.00, and 315510.00 received changes due to being undervalued, overvalued or omitted property. Motion made by Schuele, second by Luettel to approve the valuation adjustments on the three parcels as presented. Roll call vote: Yeas: Schuele, Luettel and Tisthammer. Nays: None. Motion carried.

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

Kathy Thorberg,
Boone County Clerk



Boone Board of Equalization Minutes



BOONE COUNTY BOARD OF EQUALIZATION PROCEEDINGS **JUNE 11, 2012** **ALBION, NEBRASKA**

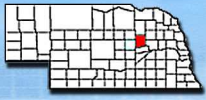
The Boone County Board of Equalization reconvened at 11:48 A.M. on Monday, June 11, 2012, in the Commissioners Meeting Room of the Courthouse in Albion, Nebraska.

Chairman Schuele called the meeting to order and present for roll call were Commissioners Tom Schuele, Ken Luettel and Jerry L. Tisthammer. Notice was given in advance publication that the Boone County Board of Equalization convenes per State Statute from June 1, 2012 through July 25, 2012. 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 Schuele to approve the 2012 Tax List Correction No. 66 as presented. Roll call vote: Yeas: Tisthammer, Schuele and Luettel. Nays: None. Motion carried.

Chairman Schuele declared the meeting recessed at 11:50 A.M.

Kathy Thorberg,
Boone County Clerk



Boone Board of Equalization Minutes



BOONE COUNTY BOARD OF EQUALIZATION PROCEEDINGS

JUNE 18, 2012

ALBION, NEBRASKA

The Boone County Board of Equalization reconvened at 11:00 A.M. on Monday, June 18, 2012, 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 was given in advance publication that the Boone County Board of Equalization convenes per State Statute from June 1, 2012 through July 25, 2012. 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 eleven parcels. The following Parcel Nos. 65470, 22150, 69940.00, 24450.00, 64520.00, 64530.00, 68500.00, 25440.00, 34790.00, 34791.00, and 44511.00 received changes due to being undervalued, overvalued or omitted property. Motion made by Tisthammer, second by Luettel to approve the valuation adjustments on the eleven parcels as presented. Roll call vote: Yeas: Tisthammer, Luettel and Schuele. Nays: None. Motion carried.

Sock presented to the Board the 2012 Boone County 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 2013, 2014 and 2015. Motion made by Schuele, second by Luettel to approve the 2012 Boone County Plan of Assessment as presented. Roll call vote: Yeas: Schuele, Luettel and Tisthammer. Nays: None. Motion carried.

Chairman Schuele declared the meeting recessed at 11:13 A.M.

Kathy Thorberg,
Boone County Clerk



Boone Board of Equalization Minutes



BOONE COUNTY BOARD OF EQUALIZATION PROCEEDINGS **JUNE 25, 2012** **ALBION, NEBRASKA**

The Boone County Board of Equalization reconvened at 11:00 A.M. on Monday, June 25, 2012, 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, Ken Luettel, Jerry L. Tisthammer, Assessor, Joyce Sock and Deputy Assessor, Barb Hanson. Notice was given in advance publication that the Boone County Board of Equalization convenes per State Statute from June 1, 2012 through July 25, 2012. 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 of Equalization heard one property valuation protest. Protest No. 2012-1 was for Parcel No. 61080.00 – SE1/4 of 17-20-8, Rieck Hillside Farm, c/o Carl L. Rieck. The Board, Sock and Rieck agreed that there are not a lot of sales involving grassland pastures that stay as grassland pasture. Sock explained grassland pasture sales converted to farm ground has no effect on grassland values.

The Board heard the concerns of the protestor. The Assessor plans to look at the property upon consideration of the information received and presented. No decision was made at the hearing.

Sock presented valuation adjustments after abstract on five parcels. The following Parcel Nos. 24505, 42700.00, 33750.00, 28291, and 44170.00 received changes due to being undervalued, overvalued or omitted property. Motion made by Luettel, second by Tisthammer to approve the valuation adjustments on the five parcels as presented. Roll call vote: Yeas: Luettel, Tisthammer and Schuele. Nays: None. Motion carried.

Chairman Schuele declared the meeting recessed at 11:30 A.M.

Kathy Thorberg,
Boone County Clerk



Boone Board of Equalization Minutes



BOONE COUNTY BOARD OF EQUALIZATION PROCEEDINGS **JULY 9, 2012**

ALBION, NEBRASKA

The Boone County Board of Equalization reconvened at 9:02 A.M. on Monday, July 9, 2012, 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, Ken Luettel, Jerry L. Tisthammer, and Joyce Sock, Assessor. Notice was given in advance publication that the Boone County Board of Equalization convenes per State Statute from June 1, 2012 through July 25, 2012. 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 twenty-two parcels. The following Parcel Nos. 55800.00, 24230.00, 24390.00, 38650.00, 38640.00, 67490.00, 61560.00, 57210.00, 39780.00, 43850.00, 43890.00, 63700.00, 29120.00, 69110.00, 69450.00, 42500.00, 21920.00, 40335.00, 57130.00, 23740.00, 40225.00, and 41520.00 received changes due to being undervalued, overvalued or omitted property. Motion made by Luettel, second by Schuele to approve the valuation adjustments on the twenty-two parcels as presented. Roll call vote: Yeas: Luettel, Schuele and Tisthammer. Nays: None. Motion carried.

The Board of Equalization reviewed two property valuation protests with Joyce Sock, County Assessor. Protest No. 2012-2 was for Parcel No. 902300 – Lots 12 through 15, and South ½ of Lot 16, Block 5, Original Town of Primrose, Janet Buettner. Protest No. 2012-5 was for Parcel No. 6080.00 – Lots 7 and 8, Block 9, Original Town of Cedar Rapids, Thomas Bankers.

The Board took the following actions on July 9, 2012:

Protest No. 2012-2, (Janet Buettner): Adjusted the total valuation to \$2,395.00 (land \$850.00; buildings \$1,545.00). Reviewed the building and changed the value to \$1.12 per square foot. The building is in poor condition. Motion made by Schuele, second by Tisthammer to approve and accept the County Assessor's recommendation of changing the house to poor condition. Roll call vote: Yeas: Schuele, Tisthammer and Luettel. Nays: None. Motion carried.

Protest No. 2012-5, (Thomas Bankers): Adjusted the total valuation to \$75,505.00 (land \$3,155.00; buildings \$72,350.00). Reviewed the house and changed the condition to average. House is original except for some new flooring in the living room. Motion made Tisthammer, second by Luettel to approve and accept the County Assessor's recommendation of changing the house to average condition. Roll call vote: Yeas: Tisthammer, Luettel and Schuele. Nays: None. Motion carried.

The Assessor completed the notice of decision on Form 422 for Protest Nos. 2012-2 and 2012-5 for mailing on July 9, 2012 to the respective landowners. The respective landowners have thirty days to protest the Board of Equalization's decision.

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

Kathy Thorberg,
Boone County Clerk



Boone Board of Equalization Minutes



BOONE COUNTY BOARD OF EQUALIZATION PROCEEDINGS JULY 16, 2012

ALBION, NEBRASKA

The Boone County Board of Equalization reconvened at 1:00 P.M. on Monday, July 16, 2012, 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, Ken Luettel, Jerry L. Tisthammer; Joyce Sock, Assessor and Barb Hanson, Deputy Assessor. Notice was given in advance publication that the Boone County Board of Equalization convenes per State Statute from June 1, 2012 through July 25, 2012. 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 forty-three parcels. The following Parcel Nos. 35980, 43930, 21100, 64790, 64795, 64765, 57230, 57240, 44200, 69520, 46300, 68230, 68820, 55950, 686320, 58860, 57680, 57780, 57690, 57750, 21960, 41090, 28160, 28220, 36530, 34680, 34670, 34690, 27770, 35590, 35610, 28010, 36190, 36150, 40380, 40410, 40330, 67880, 67860, 68560, 57440, 56950, and 57000 received changes due to being undervalued, overvalued or omitted property. Several of the changes include adjustment to irrigated acres; CRP to dryland, NRD adjusted acres and transferred water right acres. Motion made by Tisthammer, second by Luettel to approve the valuation adjustments on the forty-three parcels as presented. Roll call vote: Yeas: Tisthammer, Luettel and Schuele. Nays: None. Motion carried.

The Board reviewed one tax list correction presented from the County Assessor's office. Motion made by Schuele, second by Luettel to approve the 2012 Tax List Correction No. 68 as presented. Roll call vote: Yeas: Schuele, Luettel and Tisthammer. Nays: None. Motion carried.

The Board of Equalization is scheduled to hear five property valuation protests. Protest No. 2012-6 for Parcel No. 44780.00 – NW1/4 and SE1/4 of 31-22-5, phoned to postpone their hearing to Monday, July 23, 2012.

Protest No. 2012-3 was for Parcel No. 47150.00 – SW1/4 of 35-21-8, Shirley Noble. The Board, Sock, Shirley Noble and Dave Noble discussed sales involving grassland pastures that stay as grassland pasture. Sock explained the different classifications for farm ground, grass, soil and how the valuation percentage is figured. The valuation percentage requirement is to be between 69%-75% of market value. Sock explained grassland pasture sales converted to farm ground has no effect on grassland values.

Protest No. 2012-4 was for Parcel No. 65110.00 – Fr SW1/4SW1/4NW1/4 of 31-19-5, Charles and Julie Long. The Board, Sock and Charles Long discussed the valuation increase of the acreage. Sock explained that part of the increase is due to changing the house from fair to average condition, which changes the percentage per square foot. In addition, added concrete floor to a new out building.



Boone Board of Equalization Minutes



Protest No. 2012 – 7 was for Parcel No. 4935.00 – Fr SW1/4SE1/4 of 21-20-6, Parkview Apts., Albion, by teleconference with owner Abdulhamid Shaikh. Sock explained how the valuation was arrived at by using percentages of occupancy, income, expense and improvements. At this time, fourteen units are occupied, and three units are vacant but are ready to rent and seven units are not in condition to rent.

Protest No. 2012 – 8, was for Parcel No. 40190.00 – N1/2S1/2 of 24-20-8, Dann Matchett. The Board, Sock, Dann Matchett and Terry Matchett discussed the valuation placed on the property that includes rough ground. Sock explained the different classifications for farm ground, grass, soil, wasteland and how the valuation percentage is figured.

The Board heard the protestors' concerns and plan to look at the properties upon consideration of the information received and presented. No decisions were made at the hearings.

Chairman Schuele declared the meeting recessed at 2:50 P.M. with the Board of Equalization to reconvene on July 23, 2012.

Kathy Thorberg,
Boone County Clerk



Boone Board of Equalization Minutes



BOONE COUNTY BOARD OF EQUALIZATION PROCEEDINGS **JULY 23, 2012**

ALBION, NEBRASKA

The Boone County Board of Equalization reconvened at 10:30 A.M. on Monday, July 23, 2012, 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 Joyce Sock, Assessor. Commissioner Ken Luettel was absent. Notice was given in advance publication that the Boone County Board of Equalization convenes per State Statute from June 1, 2012 through July 25, 2012. 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 nineteen parcels. The following Parcel Nos. 47020.00, 64410.00, 64400.00, 67060.00, 34740.00, 28840.00, 46330.00, 57330.00, 58890.00, 39455.00, 39450.00, 39960.00, 35520.00, 35530.00, 69980.00, 57460.00, 39420.00, 37260.00, and 69330.00 received changes due to being undervalued, overvalued or omitted property. Several of the changes include adjustment to irrigated acres; CRP acres, NRD adjusted acres and transferred water right acres. Motion made by Schuele, second by Tisthammer to approve the valuation adjustments on the nineteen parcels as presented. Roll call vote: Yeas: Schuele and Tisthammer. Nays: None. Absent: Luettel. Motion carried.

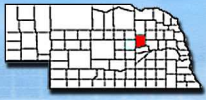
According to Nebraska State Statute 77-202.10, Sock reviewed the ownership and use of all cemetery real property that was granted an exemption. Sock found no changes for 2012. Sock presented the property owned and used exclusively for cemetery purposes without profit to either owner or user. Motion made by Tisthammer, second by Schuele to approve and authorize the Board of Equalization Chairman to sign the 2012 Cemetery exemptions as presented. Roll call vote: Yeas: Tisthammer and Schuele. Nays: None. Absent: Luettel. Motion carried.

The Board of Equalization is scheduled to hear one property valuation protest.

Protest No. 2012-6 was for Parcel No. 0044780.00 – NW1/4 and SE1/4 of 31-22-5, Vanice M. Mueller. The Board, Sock and Dean Hanke, Great Plains Management, LLC, reviewed a letter of statements that Mueller submitted regarding the protest. Sock explained the different classifications for farm ground, grass, soil and how the valuation percentage is figured. Sock explained grassland pasture sales converted to farm ground has no effect on grassland values. They discussed FSA certified acres, wasteland, road right-of-ways and CRP certified acres. The discussion of NRD giving up certified acres is not necessarily giving up water rights. Hanke commended Joyce on her excellent job of preparation for the hearing and providing information.

The Board took the following actions on July 23, 2012:

Protest No. 2012-1, (Rieck Hillside Farm, C/o Carl L. Rieck), Parcel No. 61080.00 – SE1/4 of 17-20-8: Adjusted the total valuation to \$185,285.00 (Land-\$173,645.00; Buildings-\$11,610.00). Changed land per FSA maps. Changed condition of house because of updates made. Motion made by Tisthammer, second by Schuele to approve and accept the County Assessor's recommendation of lowering the land valuation and raising the building valuation. Roll call vote: Yeas: Tisthammer and Schuele. Nays: None. Absent: Luettel. Motion carried.



Boone Board of Equalization Minutes



Protest No. 2012-3, (Shirley Noble), Parcel No. 47150.00 – SW1/4 of 35-21-8: No change since land is valued equally to other like lands. Motion made by Schuele, second by Tisthammer to approve and accept the County Assessor's recommendation of no valuation change. Roll call vote: Yeas: Schuele and Tisthammer. Nays: None. Absent: Luettel. Motion carried.

Protest No. 2012-4, (Charles and Julie Long), Parcel No. 65110.00 – Fr SW1/4SW1/4NW1/4 of 31-19-5: Adjusted the total valuation to \$84,625.00 (Land-\$13,670.00; Buildings-\$70,955.00). House is valued equally to other average condition houses. A concrete floor was added to the new out building. Motion made by Tisthammer, second by Luettel to approve and accept the County Assessor's recommendation to add the concrete floor to the new out building. Roll call vote: Yeas: Tisthammer and Luettel. Nays: None. Absent: Luettel. Motion carried.

Protest No. 2012-6, (Vanice M. Mueller), Parcel No. 0044780.00 – NW1/4 and SE1/4 of 31-22-5: No change since land is valued equally to other like lands. Motion made by Schuele, second by Tisthammer to approve and accept the County Assessor's recommendation of no valuation change. Roll call vote: Yeas: Schuele and Tisthammer. Nays: None. Absent: Luettel. Motion carried.

Protest No. 2012-8, (Dann Matchett), Parcel No. 40190.00 – N1/2S1/2 of 24-20-8: No change since land is valued equally to other like lands. Motion made by Tisthammer, second by Schuele to approve and accept the County Assessor's recommendation of no valuation change. Roll call vote: Yeas: Tisthammer and Schuele. Nays: None. Absent: Luettel. Motion carried.

The Board and Sock discussed Protest No. 2012-7. Sock asked the Board to recess and reconvene on Wednesday, July 25, 2012 to allow time to refigure the valuation regarding Protest No. 2012-7 and to complete additional valuation adjustments after abstract. The 2012 Board of Equalization will not close today as scheduled.

Protest No. 2012 – 7, (Abdulhamid Shaikh/Parkview Apts.), Parcel No. 4935.00 – Fr SW1/4SE1/4 of 21-20-6: Sock and the Board discussed the percentages of occupancy, income, expenses and improvements to figure the valuation. At this time, fourteen units are occupied, and three units are vacant but are ready to rent and seven units are not in condition to rent. The Board asked Sock to review the figures for the seven units that are not in condition to rent and adjust the valuation accordingly. The Board will review the adjusted valuation on Wednesday, July 25, 2012.

Chairman Schuele declared the meeting recessed at 11:30 A.M. with the Board of Equalization to reconvene on July 25, 2012.

Kathy Thorberg,
Boone County Clerk



Boone Board of Equalization Minutes



BOONE COUNTY BOARD OF EQUALIZATION PROCEEDINGS JULY 25, 2012

ALBION, NEBRASKA

The Boone County Board of Equalization reconvened at 11:00 A.M. on Wednesday, July 25, 2012, 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 was given in advance publication that the Boone County Board of Equalization convenes per State Statute from June 1, 2012 through July 25, 2012. 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 nine parcels. The following Parcel Nos. 68300.00, 68130.00, 68330.00, 68350.00, 68400.00, 36050.00, 36040.00, 43960.00, and 62810.00 received changes due to being undervalued, overvalued or omitted property. The changes include adjustment to irrigated acres and trees. Motion made by Tisthammer, second by Schuele to approve the valuation adjustments on the nine parcels as presented. Roll call vote: Yeas: Tisthammer, Schuele and Luettel. Nays: None. Motion carried.

The Board of Equalization reviewed two property valuation protests with Joyce Sock, County Assessor. Protest No. 2012-9 was for Parcel No. 39420 – NE1/4 of 20-22-8, Kenneth Kluthe. Protest No. 2012 – 7 was for Parcel No. 4935.00 – Fr SW1/4SE1/4 of 21-20-6, Abdulhamid Shaikh/Parkview Apts.

The Board took the following actions on July 25, 2012:

Protest No. 2012-9, (Kenneth Kluthe), Parcel No. 39420 – NE1/4 of 20-22-8: The Assessor's office mailed Kluthe a valuation change from \$95,150.00 to \$216,265.00 regarding certified acres from CRP. Kluthe informed the Assessor's office that the certified irrigated acres were so he could sell the water rights not irrigate. The Board, Sock and Barb Hanson, Deputy Assessor, discussed certified acres matching the FSA maps, CRP acres and NRD water right transfers. Sock recommended changing the valuation back to the grassland valuation. Motion made by Schuele, second by Luettel to approve and accept the County Assessor's recommendation to change the land valuation back to the previous valuation. Roll call vote: Yeas: Schuele, Luettel and Tisthammer. Nays: None. Motion carried.

Protest No. 2012 – 7, (Abdulhamid Shaikh/Parkview Apts.), Parcel No. 4935.00 – Fr SW1/4SE1/4 of 21-20-6: Adjusted the total valuation to \$238,895.00 (Land-\$13,135.00; Buildings-\$225,760.00). Adjusted the valuation concerning the seven apartments not rentable. Motion made by Luettel, second by Tisthammer to approve and accept the County Assessor's recommendation to adjust for the seven units that are not rentable at this time. Roll call vote: Yeas: Luettel, Tisthammer and Schuele. Nays: None. Motion carried.

The Assessor completed the notice of decision on Form 422 for Protest Nos. 2012-1, 2012-3, 2012-4, 2012-6, 2012-7, 2012-8 and 2012-9 for mailing on July 25, 2012 to the respective landowners. The respective landowners have thirty days to protest the Board of Equalization's decision.

Chairman Schuele declared the 2012 Boone County Board of Equalization closed and adjourned at 11:40 A.M. on July 25, 2012.

Kathy Thorberg,
Boone County Clerk



Boone Board of Equalization Minutes



2012 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 Friday, June 1, 2012, in the Commissioners Meeting Room of the Courthouse in Albion, Nebraska. The County Board of Equalization will convene per State Statute from June 1, 2012 through July 25, 2012. 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, Jerry L. Tisthammer, Ken Luettel 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, 2012. Due to June 30, 2012, being a weekend the protest file deadline extends to July 2, 2012. The Board no longer needs to provide a ten-day notice to hear the protest.

Joyce Sock, Assessor, presented a Correction of Abstract to the Board. Sock submitted the completed Abstract to the State in March 2012. Sock discovered that some values were removed from the computer programs on April 10, 2012. The County value submitted in the March Abstract was 1,099,007,524 and following the valuation corrections, the County value is now 1,099,349,584, a difference of 342,060. Motion made by Tisthammer, second by Luettel to approve and accept the Correction of Abstract as presented by Joyce Sock, County Assessor. Roll call vote: Yeas: Tisthammer, Luettel and Schuele. Nays: None. Motion carried.

Sock presented valuation adjustments after abstract on three parcels. The following Parcel Nos. 24920.00, 69160.00, and 315510.00 received changes due to being undervalued, overvalued or omitted property. Motion made by Schuele, second by Luettel to approve the valuation adjustments on the three parcels as presented. Roll call vote: Yeas: Schuele, Luettel and Tisthammer. Nays: None. Motion carried.

Chairman Schuele recessed said Board of Equalization to Monday, June 11, 2012.
Reconvened on Monday, June 11, 2012.

Chairman Schuele called the meeting to order and present for roll call were Commissioners Tom Schuele, Ken Luettel and Jerry L. Tisthammer. Notice was given in advance publication that the Boone County Board of Equalization convenes per State Statute from June 1, 2012 through July 25, 2012.

The Board reviewed one tax list correction presented from the County Assessor's office. Motion made by Tisthammer, second by Schuele to approve the 2012 Tax List Correction No. 66 as presented. Roll call vote: Yeas: Tisthammer, Schuele and Luettel. Nays: None. Motion carried.

Chairman Schuele recessed said Board of Equalization to Monday, June 18, 2012.
Reconvened on Monday, June 18, 2012.

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.



Boone Board of Equalization Minutes



Sock presented valuation adjustments after abstract on eleven parcels. The following Parcel Nos. 65470, 22150, 69940.00, 24450.00, 64520.00, 64530.00, 68500.00, 25440.00, 34790.00, 34791.00, and 44511.00 received changes due to being undervalued, overvalued or omitted property. Motion made by Tisthammer, second by Luettel to approve the valuation adjustments on the eleven parcels as presented. Roll call vote: Yeas: Tisthammer, Luettel and Schuele. Nays: None. Motion carried.

Sock presented to the Board the 2012 Boone County 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 2013, 2014 and 2015. Motion made by Schuele, second by Luettel to approve the 2012 Boone County Plan of Assessment as presented. Roll call vote: Yeas: Schuele, Luettel and Tisthammer. Nays: None. Motion carried.

Chairman Schuele recessed said Board of Equalization to Monday, June 25, 2012.
Reconvened on Monday, June 25, 2012.

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

The Board of Equalization heard one property valuation protest. Protest No. 2012-1 was for Parcel No. 61080.00 – SE1/4 of 17-20-8, Rieck Hillside Farm, c/o Carl L. Rieck. The Board, Sock and Rieck agreed that there are not a lot of sales involving grassland pastures that stay as grassland pasture. Sock explained grassland pasture sales converted to farm ground has no effect on grassland values.

The Board heard the concerns of the protestor. The Assessor plans to look at the property upon consideration of the information received and presented. No decision was made at the hearing.

Sock presented valuation adjustments after abstract on five parcels. The following Parcel Nos. 24505, 42700.00, 33750.00, 28291, and 44170.00 received changes due to being undervalued, overvalued or omitted property. Motion made by Luettel, second by Tisthammer to approve the valuation adjustments on the five parcels as presented. Roll call vote: Yeas: Luettel, Tisthammer and Schuele. Nays: None. Motion carried.

Chairman Schuele recessed said Board of Equalization to Monday, July 9, 2012.
Reconvened on Monday, July 9, 2012.

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.

Sock presented valuation adjustments after abstract on twenty-two parcels. The following Parcel Nos. 55800.00, 24230.00, 24390.00, 38650.00, 38640.00, 67490.00, 61560.00, 57210.00, 39780.00, 43850.00, 43890.00, 63700.00, 29120.00, 69110.00, 69450.00, 42500.00, 21920.00, 40335.00, 57130.00, 23740.00, 40225.00, and 41520.00 received changes due to being undervalued, overvalued or omitted property. Motion made by Luettel, second by Schuele to approve the valuation adjustments on the twenty-two parcels as presented. Roll call vote: Yeas: Luettel, Schuele and Tisthammer. Nays: None. Motion carried.

The Board of Equalization reviewed two property valuation protests with Joyce Sock, County Assessor. Protest No. 2012-2 was for Parcel No. 902300 – Lots 12 through 15, and South ½ of Lot 16, Block 5, Original Town of Primrose, Janet Buettner. Protest No. 2012-5 was for Parcel No. 6080.00 – Lots 7 and 8, Block 9, Original Town of Cedar Rapids, Thomas Bankers.

The Board took the following actions on July 9, 2012:



Boone Board of Equalization Minutes



Protest No. 2012-2, (Janet Buettner): Adjusted the total valuation to \$2,395.00 (Land-\$850.00; Buildings- \$1,545.00). Reviewed the building and changed the value to \$1.12 per square foot. The building is in poor condition. Motion made by Schuele, second by Tisthammer to approve and accept the County Assessor's recommendation of changing the house to poor condition. Roll call vote: Yeas: Schuele, Tisthammer and Luettel. Nays: None. Motion carried.

Protest No. 2012-5, (Thomas Bankers): Adjusted the total valuation to \$75,505.00 (Land-\$3,155.00; Buildings-\$72,350.00). Reviewed the house and changed the condition to average. House is original except for some new flooring in the living room. Motion made by Tisthammer, second by Luettel to approve and accept the County Assessor's recommendation of changing the house to average condition. Roll call vote: Yeas: Tisthammer, Luettel and Schuele. Nays: None. Motion carried.

The Assessor completed the notice of decision on Form 422 for Protest Nos. 2012-2 and 2012-5 for mailing on July 9, 2012 to the respective landowners. The respective landowners have thirty days to protest the Board of Equalization's decision.

Chairman Schuele recessed said Board of Equalization to Monday, July 16, 2012.
Reconvened on Monday, July 16, 2012.

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

Sock presented valuation adjustments after abstract on forty-three parcels. The following Parcel Nos. 35980, 43930, 21100, 64790, 64795, 64765, 57230, 57240, 44200, 69520, 46300, 68230, 68820, 55950, 686320, 58860, 57680, 57780, 57690, 57750, 21960, 41090, 28160, 28220, 36530, 34680, 34670, 34690, 27770, 35590, 35610, 28010, 36190, 36150, 40380, 40410, 40330, 67880, 67860, 68560, 57440, 56950, and 57000 received changes due to being undervalued, overvalued or omitted property. Several of the changes include adjustment to irrigated acres; CRP to dryland, NRD adjusted acres and transferred water right acres. Motion made by Tisthammer, second by Luettel to approve the valuation adjustments on the forty-three parcels as presented. Roll call vote: Yeas: Tisthammer, Luettel and Schuele. Nays: None. Motion carried.

The Board reviewed one tax list correction presented from the County Assessor's office. Motion made by Schuele, second by Luettel to approve the 2012 Tax List Correction No. 68 as presented. Roll call vote: Yeas: Schuele, Luettel and Tisthammer. Nays: None. Motion carried.

The Board of Equalization is scheduled to hear five property valuation protests. Protest No. 2012-6 for Parcel No. 44780.00 – NW1/4 and SE1/4 of 31-22-5, phoned to postpone their hearing to Monday, July 23, 2012.

Protest No. 2012-3 was for Parcel No. 47150.00 – SW1/4 of 35-21-8, Shirley Noble. The Board, Sock, Shirley Noble and Dave Noble discussed sales involving grassland pastures that stay as grassland pasture. Sock explained the different classifications for farm ground, grass, soil and how the valuation percentage is figured. The valuation percentage requirement is to be between 69%-75% of market value. Sock explained grassland pasture sales converted to farm ground has no effect on grassland values.

Protest No. 2012-4 was for Parcel No. 65110.00 – Fr SW1/4SW1/4NW1/4 of 31-19-5, Charles and Julie Long. The Board, Sock and Charles Long discussed the valuation increase of the acreage. Sock explained that part of the increase is due to changing the house from fair to average condition, which changes the percentage per square foot. In addition, added concrete floor to a new out building.



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Protest No. 2012-7 was for Parcel No. 4935.00 – Fr SW1/4SE1/4 of 21-20-6, Parkview Apts., Albion, by teleconference with owner Abdulhamid Shaikh. Sock explained how the valuation was arrived at by using percentages of occupancy, income, expense and improvements. At this time, fourteen units are occupied, and three units are vacant but are ready to rent and seven units are not in condition to rent.

Protest No. 2012-8, was for Parcel No. 40190.00 – N1/2S1/2 of 24-20-8, Dann Matchett. The Board, Sock, Dann Matchett and Terry Matchett discussed the valuation placed on the property that includes rough ground. Sock explained the different classifications for farm ground, grass, soil, wasteland and how the valuation percentage is figured.

The Board heard the protestors' concerns and plan to look at the properties upon consideration of the information received and presented. No decisions were made at the hearings.

Chairman Schuele recessed said Board of Equalization to Monday, July 23, 2012.
Reconvened on Monday, July 23, 2012.

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

Sock presented valuation adjustments after abstract on nineteen parcels. The following Parcel Nos. 47020.00, 64410.00, 64400.00, 67060.00, 34740.00, 28840.00, 46330.00, 57330.00, 58890.00, 39455.00, 39450.00, 39960.00, 35520.00, 35530.00, 69980.00, 57460.00, 39420.00, 37260.00, and 69330.00 received changes due to being undervalued, overvalued or omitted property. Several of the changes include adjustment to irrigated acres; CRP acres, NRD adjusted acres and transferred water right acres. Motion made by Schuele, second by Tisthammer to approve the valuation adjustments on the nineteen parcels as presented. Roll call vote: Yeas: Schuele and Tisthammer. Nays: None. Absent: Luettel. 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 2012. Sock presented the property owned and used exclusively for cemetery purposes without profit to either owner or user. Motion made by Tisthammer, second by Schuele to approve and authorize the Board of Equalization Chairman to sign the 2012 Cemetery exemptions as presented. Roll call vote: Yeas: Tisthammer and Schuele. Nays: None. Absent: Luettel. Motion carried.

The Board of Equalization is scheduled to hear one property valuation protest.

Protest No. 2012-6 was for Parcel No. 0044780.00 – NW1/4 and SE1/4 of 31-22-5, Vanice M. Mueller. The Board, Sock and Dean Hanke, Great Plains Management, LLC, reviewed a letter of statements that Mueller submitted regarding the protest. Sock explained the different classifications for farm ground, grass, soil and how the valuation percentage is figured. Sock explained grassland pasture sales converted to farm ground has no effect on grassland values. They discussed FSA certified acres, wasteland, road right-of-ways and CRP certified acres. The discussion of NRD giving up certified acres is not necessarily giving up water rights. Hanke commended Joyce on her excellent job of preparation for the hearing and providing information.

The Board took the following actions on July 23, 2012:

Protest No. 2012-1, (Rieck Hillside Farm, C/o Carl L. Rieck), Parcel No. 61080.00 – SE1/4 of 17-20-8: Adjusted the total valuation to \$185,285.00 (Land-\$173,645.00; Buildings-\$11,610.00). Changed land per FSA maps. Changed condition of house because of updates made. Motion made by Tisthammer, second by Schuele to approve and accept the County Assessor's recommendation of lowering the land valuation and raising the building valuation. Roll call vote: Yeas: Tisthammer and Schuele. Nays: None. Absent: Luettel. Motion carried.



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Protest No. 2012-3, (Shirley Noble), Parcel No. 47150.00 – SW1/4 of 35-21-8: No change since land is valued equally to other like lands. Motion made by Schuele, second by Tisthammer to approve and accept the County Assessor's recommendation of no valuation change. Roll call vote: Yeas: Schuele and Tisthammer. Nays: None. Absent: Luettel. Motion carried.

Protest No. 2012-4, (Charles and Julie Long), Parcel No. 65110.00 – Fr SW1/4SW1/4NW1/4 of 31-19-5: Adjusted the total valuation to \$84,625.00 (Land-\$13,670.00; Buildings-\$70,955.00). House is valued equally to other average condition houses. A concrete floor was added to the new out building. Motion made by Tisthammer, second by Luettel to approve and accept the County Assessor's recommendation to add the concrete floor to the new out building. Roll call vote: Yeas: Tisthammer and Luettel. Nays: None. Absent: Luettel. Motion carried.

Protest No. 2012-6, (Vanice M. Mueller), Parcel No. 0044780.00 – NW1/4 and SE1/4 of 31-22-5: No change since land is valued equally to other like lands. Motion made by Schuele, second by Tisthammer to approve and accept the County Assessor's recommendation of no valuation change. Roll call vote: Yeas: Schuele and Tisthammer. Nays: None. Absent: Luettel. Motion carried.

Protest No. 2012-8, (Dann Matchett), Parcel No. 40190.00 – N1/2S1/2 of 24-20-8: No change since land is valued equally to other like lands. Motion made by Tisthammer, second by Schuele to approve and accept the County Assessor's recommendation of no valuation change. Roll call vote: Yeas: Tisthammer and Schuele. Nays: None. Absent: Luettel. Motion carried.

The Board and Sock discussed Protest No. 2012-7. Sock asked the Board to recess and reconvene on Wednesday, July 25, 2012 to allow time to refigure the valuation regarding Protest No. 2012-7 and to complete additional valuation adjustments after abstract. The 2012 Board of Equalization will not close today as scheduled.

Protest No. 2012 – 7, (Abdulhamid Shaikh/Parkview Apts.), Parcel No. 4935.00 – Fr SW1/4SE1/4 of 21-20-6: Sock and the Board discussed the percentages of occupancy, income, expenses and improvements to figure the valuation. At this time, fourteen units are occupied, and three units are vacant but are ready to rent and seven units are not in condition to rent. The Board asked Sock to review the figures for the seven units that are not in condition to rent and adjust the valuation accordingly. The Board will review the adjusted valuation on Wednesday, July 25, 2012.

Chairman Schuele recessed said Board of Equalization to Wednesday, July 25, 2012.
Reconvened on Wednesday, July 25, 2012.

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 nine parcels. The following Parcel Nos. 68300.00, 68130.00, 68330.00, 68350.00, 68400.00, 36050.00, 36040.00, 43960.00, and 62810.00 received changes due to being undervalued, overvalued or omitted property. The changes include adjustment to irrigated acres and trees. Motion made by Tisthammer, second by Schuele to approve the valuation adjustments on the nine parcels as presented. Roll call vote: Yeas: Tisthammer, Schuele and Luettel. Nays: None. Motion carried.

The Board of Equalization reviewed two property valuation protests with Joyce Sock, County Assessor. Protest No. 2012-9 was for Parcel No. 39420 – NE1/4 of 20-22-8, Kenneth Kluthe. Protest No. 2012 – 7 was for Parcel No. 4935.00 – Fr SW1/4SE1/4 of 21-20-6, Abdulhamid Shaikh/Parkview Apts.

The Board took the following actions on July 25, 2012:



Boone Board of Equalization Minutes



Protest No. 2012-9, (Kenneth Kluthe), Parcel No. 39420 – NE1/4 of 20-22-8: The Assessor's office mailed Kluthe a valuation change from \$95,150.00 to \$216,265.00 regarding certified acres from CRP. Kluthe informed the Assessor's office that the certified irrigated acres were so he could sell the water rights not irrigate. The Board, Sock and Barb Hanson, Deputy Assessor, discussed certified acres matching the FSA maps, CRP acres and NRD water right transfers. Sock recommended changing the valuation back to the grassland valuation. Motion made by Schuele, second by Luettel to approve and accept the County Assessor's recommendation to change the land valuation back to the previous valuation. Roll call vote: Yeas: Schuele, Luettel and Tisthammer. Nays: None. Motion carried.

Protest No. 2012-7, (Abdulhamid Shaikh/Parkview Apts.), Parcel No. 4935.00 – Fr SW1/4SE1/4 of 21-20-6: Adjusted the total valuation to \$238,895.00 (Land-\$13,135.00; Buildings-\$225,760.00). Adjusted the valuation concerning the seven apartments not rentable. Motion made by Luettel, second by Tisthammer to approve and accept the County Assessor's recommendation to adjust for the seven units that are not rentable at this time. Roll call vote: Yeas: Luettel, Tisthammer and Schuele. Nays: None. Motion carried.

The Assessor completed the notice of decision on Form 422 for Protest Nos. 2012-1, 2012-3, 2012-4, 2012-6, 2012-7, 2012-8 and 2012-9 for mailing on July 25, 2012 to the respective landowners. The respective landowners have thirty days to protest the Board of Equalization's decision.

Chairman Schuele declared the 2012 Boone County Board of Equalization closed and adjourned at 11:40 A.M. on Wednesday, July 25, 2012.

Kathy Thorberg,
Boone County Clerk



Boone Board of Equalization Minutes





Boone Board of Equalization Minutes



BOONE COUNTY BOARD OF EQUALIZATION PROCEEDINGS AUGUST 13, 2012 ALBION, NEBRASKA

The Boone County Board of Equalization of Boone County, Nebraska, met at 11:30 A.M. on Monday, August 13, 2012, 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 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 of Equalization reviewed two property valuation protests filed after the Assessor's office mailed out valuation adjustments after abstract in July. Protest No. 2012-10 was for Parcel No. 57330.00-N1/2 17-18-8, Daniel Jarecki. Protest No. 2012-11 was for Parcel No. 42500.00-Fr N1/2 5-18-6, Full Circle Group LLC.

The Board took the following action on August 13, 2012:

Protest No. 2012-10 (Daniel Jarecki), Parcel No. 57330.00-N1/2 17-18-8: Jarecki had removed two bins prior to January 1, 2012. The Assessor's office adjusted the buildings valuation from \$23,635.00 to \$16,270.00. Motion made by Tisthammer, second by Schuele to approve and accept the County Assessor's recommendation to change the buildings valuation due to the removal of two bins. Roll call vote: Yeas: Tisthammer, Schuele and Luettel. Nays: None. Motion carried.

Protest No. 2012-11 (Full Circle Group LLC), Parcel No. 42500.00-Fr N1/2 35-19-6: Assessor's office adjusted irrigated acres per FSA. Andy Langemeier, Farm Manager, stated in a letter that the NW1/4 is irrigated cropland, while the NE1/4 is enrolled in the CRP program and will not be irrigated until 2013. Assessor's office adjusted the land value of \$799,935.00 back to the previous value of \$483,120.00. Motion made by Luettel, second by Tisthammer to approve and accept the County Assessor's recommendation to change the irrigated land valuation back to the previous CRP land valuation. Roll call vote: Yeas: Luettel, Tisthammer and Schuele. Nays: None. Motion carried.

The Assessor will complete the notice of decision on Form 422 for Protest Nos. 2012-10 and 2012-11 for mailing on August 15, 2012 to the respective landowners. The respective landowners have thirty days to protest the Board of Equalization's decision.

The Board reviewed four 2012 valuation corrections that were undervalued, overvalued or omitted property presented from the County Assessor's office. Parcel No. 61520.00-S1/2 5-18-6, clerical error bin on wrong parcel. The following parcels were corrected with a property tax ruling from the Nebraska Department of Revenue, Directive 11-3 changed land value around wind farm maintenance buildings or any improvements back to agland values: Parcel Nos. 37215.00-Fr. NW1/4 28-22-6; 37225.00-Fr. SW1/4 28-22-6; and 37203.00-Fr. S1/2SW1/4NE1/4 28-22-6. Motion made by Tisthammer, second by Schuele to approve the corrections for Parcel Nos. 61520.00, 37215.00, 37225.00 and 37203.00 as corrected and presented from the County Assessor's office. Roll call vote: Yeas: Tisthammer, Schuele and Luettel. Nays: None. Motion carried.

The Board reviewed two tax list corrections presented from the County Assessor's office. Motion made by Schuele, second by Luettel to approve the 2012 Tax List Correction Nos. 69 and 70 as presented. Roll call vote: Yeas: Schuele, Luettel and Tisthammer. Nays: None. Motion carried.

Chairman Schuele declared the Board of Equalization meeting adjourned at 11:50 A.M.

Kathy Thorberg,
Boone County Clerk



Boone Board of Equalization Minutes



BOONE COUNTY BOARD OF EQUALIZATION PROCEEDINGS AUGUST 27, 2012 ALBION, NEBRASKA

The Boone County Board of Equalization of Boone County, Nebraska, met at 9:15 A.M. on Monday, August 27, 2012, 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, Ken Luettel, Jerry L. Tisthammer, 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.

The Board of Equalization reviewed one property valuation protest filed after the Assessor's office mailed out valuation adjustments after abstract in July with Joyce Sock, County Assessor. Protest No. 2012-12 was for Parcel No. 21100 - NW1/4 6-19-6, Marvin and Mary Weeder.

The Board took the following action on August 27, 2012:

Protest No. 2012-12 (Marvin and Mary Weeder), Parcel No. 21100 - NW1/4 6-19-6: Weeder had the bins removed prior to January 1, 2012. The Assessor's office adjusted the buildings valuation from \$4,290.00 to zero. Motion made by Luettel, second by Tisthammer to approve and accept the County Assessor's recommendation to change the buildings valuation due to the removal of bins. Roll call vote: Yeas: Luettel, Tisthammer and Schuele. Nays: None. Motion carried.

The Assessor will complete the notice of decision on Form 422 for Protest No. 2012-12 for mailing on August 27, 2012 to the respective landowner. The respective landowner has thirty days to protest the Board of Equalization's decision.

Sock presented one 2012 valuation correction for the Board to review that was undervalued, overvalued or omitted property regarding Parcel No. 34740.00 - S1/2 9-20-7. The Assessor's office mailed Hoppe a valuation change from \$287,575.00 to \$680,610.00 regarding certified acres matching FSA maps. Hoppe informed the Assessor's office that the certified irrigated acres are CRP for 2012. Sock recommended changing the cropland valuation back to the CRP valuation of \$287,575.00 for tax year 2012. In 2013, it will come out of CRP and be changed to cropland. Motion made by Tisthammer, second by Schuele to approve the correction for Parcel No. 34740.00 as corrected and presented from the County Assessor's office to change cropland back to CRP valuation for year 2012. 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 Schuele, second by Tisthammer to approve the 2012 Tax List Correction No. 71 as presented. Roll call vote: Yeas: Schuele, Tisthammer and Luettel. Nays: None. Motion carried.

Chairman Schuele declared the Board of Equalization meeting adjourned at 9:30 A.M.

Kathy Thorberg,
Boone County Clerk



Boone Board of Equalization Minutes



BOONE COUNTY BOARD OF EQUALIZATION PROCEEDINGS
OCTOBER 9, 2012
ALBION, NEBRASKA

The Boone County Board of Equalization of Boone County, Nebraska, met at 11:30 A.M. on Tuesday, October 9, 2012, 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 was given in advance by publication and the convened meeting was open to the public.

Richard D. Martinsen, CPA, provided the County Board with the fiscal year 2012-2013 Boone County Levy information. The fiscal year 2012-2013 county valuation is \$1,226,437,534.00 with a levy of .292361. Martinsen provided a list of levies for the following entities: cities, villages, fire districts, schools, education service units, community colleges, agricultural society, and natural resource districts. The common levy for the fire districts is .025000, which is a separate levy from any bond fund.

A levy percentage decrease from the prior year reflects an increase in property valuations. A sinking fund is a set aside fund for future purchases of equipment, etc.

Motion made by Tisthammer, second by Schuele to approve the tax levies for fiscal year 2012-2013 as presented. Roll call vote: Yeas: Tisthammer, Schuele and Luettel. Nays: None. Motion carried.

Joyce Sock, County Assessor, presented two notices of proposed valuation changes to the Boone County Board of Equalization for their review. The valuation is undervalued, overvalued or omitted property.

Research showed Parcel No. 61350.00, E1/2 33-20-8, was removed from CRP in 2002 and is irrigated property. The prior land value was 528,375.00 and the proposed land value is 614,330.00. Motion made by Schuele, second by Luettel to approve and accept the County Assessor's recommendation to change the land valuation as presented. Roll call: Yeas: Schuele, Luettel and Tisthammer. Nays: None. Motion carried.

Parcel No. 62831.00, Fr. SW1/4NE1/4 2-18-5 IOLL corrects the land value of 7,170 to zero for Central Valley Ag Cooperative of St. Edward, NE. The property mentioned is posted to Central Valley Ag Cooperative and Advanced Energy. Motion made by Tisthammer, second by Luettel to approve and accept the County Assessor's recommendation to remove the valuation regarding Parcel No. 62831.00 for Central Valley Ag Cooperative as presented. Roll call vote: Yeas: Tisthammer, Luettel and Schuele. Nays: None. Motion carried.

Chairman Schuele declared the Board of Equalization meeting adjourned at 11:50 A.M.

Kathy Thorberg,
Boone County Clerk



Boone Board of Equalization Minutes



BOONE COUNTY BOARD OF EQUALIZATION PROCEEDINGS OCTOBER 29, 2012 ALBION, NEBRASKA

The Boone County Board of Equalization of Boone County, Nebraska, met at 10:12 A.M. on Monday, October 29, 2012, 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 was given in advance by publication and the convened meeting was open 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 2012 Tax List Correction No. 72 as presented. Roll call vote: Yeas: Tisthammer, Luettel and Schuele. Nays: None. Motion carried.

Joyce Sock, County Assessor, presented one notice of proposed valuation change to the Boone County Board of Equalization for their review. The valuation is undervalued, overvalued or omitted property.

Parcel No. 32400.00, SE1/4 8-20-7 corrects the land value of 170,830 dry land to 144,570 grass land. Motion made by Tisthammer, second by Luettel to approve and accept the County Assessor's recommendation to correct the valuation regarding Parcel No. 32400.00 as presented. Roll call vote: Yeas: Tisthammer, Luettel and Schuele. Nays: None. Motion carried.

The Board, Joyce Sock, Assessor, and Laurie Krohn, Treasurer, discussed protocol procedures regarding personal property valuations of \$250 or less. Sock plans to discuss the issue with the County Attorney.

Chairman Schuele declared the Board of Equalization meeting adjourned at 10:40 A.M.

Kathy Thorberg,
Boone County Clerk



Boone Board of Equalization Minutes



BOONE COUNTY BOARD OF EQUALIZATION PROCEEDINGS
NOVEMBER 26, 2012
ALBION, NEBRASKA

The Boone County Board of Equalization of Boone County, Nebraska, met at 9:15 A.M. on Monday, November 26, 2012, 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, Tom Schuele and Joyce Sock, County Assessor. Notice of the meeting was given in advance by publication and the convened meeting was open to the public.

The Board reviewed ten tax list corrections presented from the County Assessor's office. Motion made by Schuele, second by Luettel to approve the 2012 Tax List Correction Nos. 73 through 82 as presented. Roll call vote: Yeas: Schuele, Luettel and Tisthammer. Nays: None. Motion carried.

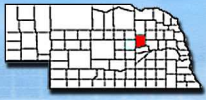
Joyce Sock, County Assessor, presented Form 458, 458R, correspondence and a written complaint regarding Parcel No. 4716.00 being a Fr. Lot 8, Block 32, Mansfield's Addition to Albion for the Board of Equalization to review. The Nebraska Homestead Exemption Application or Certification of Status (Form 458) was filed May 29, 2012. A Notice of Rejection of Homestead Exemption (Form 458R) was mailed to the applicant from the County Assessor's office on October 26, 2012. Sock informed the Board that the Rejection Form 458R was processed by the office due to the information that was received at the time of filing the homestead application.

A representative for the applicant contacted the Nebraska Department of Revenue/Property Assessment Division to discuss the County Assessor's reasoning for the rejection/disqualification of the homestead application. Homestead Exemption Regulation 002.15A states: "An applicant residing in a nursing home may qualify for a homestead exemption if he or she intends to return to the residence, the household furnishings have not been removed, and the home has not been rented or leased. Placing the homestead property on the real estate market does not disqualify the applicant until the property is sold." The Nebraska Department of Revenue overruled the County Assessor's decision.

Motion made by Tisthammer, second by Luettel to accept the Nebraska Department of Revenue/Property Assessment Division's decision to approve the Nebraska Homestead Exemption Application for Parcel No. 4716.00 as presented. Roll call vote: Yeas: Tisthammer, Luettel and Schuele. Nays: None. Motion carried.

Chairman Schuele declared the Board of Equalization meeting adjourned at 9:40 A.M.

Kathy Thorberg,
Boone County Clerk



Boone Board of Equalization Minutes



BOONE COUNTY BOARD OF EQUALIZATION PROCEEDINGS DECEMBER 10, 2012 ALBION, NEBRASKA

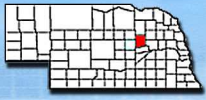
The Boone County Board of Equalization of Boone County, Nebraska, met at 12:20 P.M. on Monday, December 10, 2012, in the Commissioners Meeting Room of the Courthouse in Albion, Nebraska.

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

The Board reviewed two tax list corrections presented from the County Assessor's office. The reason for correction is clerical error with incorrect land classification. Motion made by Luettel, second by Tisthammer to approve the 2012 Tax List Correction Nos. 84 and 85 as presented. Roll call vote: Yeas: Luettel, Tisthammer and Schuele. Nays: None. Motion carried.

Chairman Schuele declared the Board of Equalization meeting adjourned at 12:23 P.M.

Kathy Thorberg,
Boone County Clerk



Boone Board of Equalization Minutes



BOONE COUNTY BOARD OF EQUALIZATION PROCEEDINGS DECEMBER 31, 2012 ALBION, NEBRASKA

The Boone County Board of Equalization of Boone County, Nebraska, met at 11:30 A.M. on Monday, December 31, 2012, 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, Ken Luettel and Jerry L. Tisthammer. Notice of the meeting was given in advance by publication and the convened meeting was open to the public.

The Board reviewed one tax list correction presented from the County Assessor's office. The reason for correction is that the same personal property is filed in two counties. Motion made by Tisthammer, second by Luettel to approve the 2012 Tax List Correction No. 86 as presented. Roll call vote: Yeas: Tisthammer, Luettel and Schuele. Nays: None. Motion carried.

Chairman Schuele declared the Board of Equalization meeting adjourned at 11:32 A.M.

Kathy Thorberg,
Boone County Clerk



Boone Board of Equalization Minutes



BOONE COUNTY BOARD OF EQUALIZATION PUBLIC HEARING PROCEEDINGS DECEMBER 31, 2012 ALBION, NEBRASKA

Tom Schuele, Chairman of the Boone County Board of Equalization, called for a motion to open a public hearing on Monday, December 31, 2012 at 11:00 A.M. in the Commissioners Meeting Room of the Courthouse in Albion, Nebraska. Motion made by Commissioner Tisthammer, second by Commissioner Schuele to open said public hearing. Notice of the hearing pursuant to Nebraska Tax Commissioner Department Regulation 40-0006.06 was given in advance by publication and the convened hearing was open to the public. Present for roll call was Commissioners Jerry L. Tisthammer, Tom Schuele and Ken Luettel. Laurie Krohn, County Treasurer, was present to answer questions.

The purpose of the public hearing is to hear testimony in favor of, opposition to, and answer questions with regard to the approval or disapproval in relation to the review of the Form 457 Exempt Application from Motor Vehicle Taxes.

Laurie Krohn, County Treasurer, submitted six vehicles for exemption filed on "Form 457 Exemption Applications" for tax exemption on motor vehicles owned by qualifying nonprofit organizations. The motor vehicle tax is exempt, but they do pay the registration fee. Krohn explained the vehicle exemption procedure. The School Sisters of St. Francis submitted the Application for Exemption Form 457 for one vehicle used for religious/charitable purposes. The Good Samaritan Society-Albion submitted the Application for Exemption Form 457 for five vehicles for charitable purposes.

Motion made by Luettel, second by Tisthammer to close said hearing at 11:04 A.M. Roll call vote: Yeas: Luettel, Tisthammer and Schuele. Nays: None. Motion carried.

Motion made by Tisthammer, second by Luettel to approve and authorize the Board of Equalization Chairman to sign 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: Tisthammer, Luettel and Schuele. Nays: None. Motion carried.

Chairman Schuele declared the Board of Equalization adjourned at 11:06 A.M.

Kathy Thorberg,
Boone County Clerk