



Boone Board of Equalization Minutes



2013 REORGANIZATIONAL MEETING BOONE COUNTY BOARD OF EQUALIZATION ALBION, NEBRASKA

The Boone County Board of Equalization of Boone County, Nebraska convened at 11:30 A.M. on Monday, January 7, 2013, 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 Luettel, second by Tisthammer to reappoint Tom Schuele as Chairman of the Boone County Board of Equalization for the year, 2013. Roll call vote: Yeas: Luettel and Tisthammer. Abstain: Schuele. Nays: None. Motion carried.

Motion made by Schuele, second by Tisthammer to reappoint Ken Luettel as Vice Chairman of the Boone County Board of Equalization for the year, 2013. 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 11:35 A.M.

Kathy Thorberg,
Boone County Clerk



Boone Board of Equalization Minutes



BOONE COUNTY BOARD OF EQUALIZATION PUBLIC HEARING PROCEEDINGS JANUARY 22, 2013 ALBION, NEBRASKA

Tom Schuele, Chairman of the Boone County Board of Equalization, called for a motion to open a public hearing on Tuesday, January 22, 2013 at 9:01 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 were Commissioners Jerry L. Tisthammer, Ken Luettel, Tom Schuele and 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 2013, excluding real property used for cemeteries.

Joyce Sock, County Assessor, submitted the 2013 list of real estate parcels for tax exemption on real property by qualifying organizations excluding cemeteries per Section 77-202.03. Sock was present to answer the Board's questions. Sock said that the Primrose Catholic Church building has been removed and the United Methodist Presbyterian Church of St. Edward added a parcel. 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.

Motion made by Luettel, second by Tisthammer to close said hearing at 9:05 A.M. Roll call vote: Yeas: Luettel, Tisthammer and Schuele. Nays: None. Motion carried.

Motion made by Luettel, second by Tisthammer to approve the attached list of real estate exempt properties excluding cemeteries for 2013 as presented by Joyce Sock, County Assessor. Roll call vote: Yeas: Luettel, Tisthammer and Schuele. Nays: None. Motion carried.

Kathy Thorberg,
Boone County Clerk



Boone Board of Equalization Minutes



BOONE COUNTY BOARD OF EQUALIZATION PROCEEDINGS JANUARY 22, 2013 ALBION, NEBRASKA

The Boone County Board of Equalization of Boone County, Nebraska, met at 9:15 A.M. on Tuesday, January 22, 2013, in the Commissioners Meeting Room of the Courthouse in Albion, Nebraska.

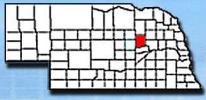
Chairman Schuele called the meeting to order and present for roll call were Commissioners Tom Schuele, Ken Luettel and Jerry L. Tisthammer. Joyce Sock, County Assessor, and Laurie Krohn, County Treasurer, were present to answer any questions. Notice of the meeting was given in advance by publication and the convened meeting was open to the public.

The Board reviewed four tax list corrections presented from the County Assessor's office. The 2013 Tax List Correction Nos. 87, 88 and 89 are in regard to clerical error on the 2012 Tax List Correction Nos. 52, 53 and 54. Sock explained that the prior corrections just included the personal property values and did not include the increase in the real estate valuation. The Board discussed the situation with John Morgan, County Attorney, by teleconference. Morgan advised the Board to table a decision for further clarification. Morgan plans to meet with GGP LLC personnel and legal counsel on January 24, 2013. Motion made by Schuele, second by Luettel to table a decision until further clarification for 2013 Tax List Correction Nos. 87, 88 and 89 as presented. Roll call vote: Yeas: Schuele, Luettel and Tisthammer. Nays: None. Motion carried.

The 2013 Tax List Correction No. 90 is in regard to omitted personal property. Sock informed the Board that the company called her office and said they omitted adding the personal property item on their schedule last year. Motion made by Tisthammer, second by Luettel to approve the 2013 Tax List Correction No. 90 as presented. Roll call vote: Yeas: Tisthammer, Luettel and Schuele. Nays: None. Motion carried.

Chairman Schuele declared the Board of Equalization meeting adjourned at 9:27 A.M.

Kathy Thorberg,
Boone County Clerk



Boone Board of Equalization Minutes



BOONE COUNTY BOARD OF EQUALIZATION PROCEEDINGS FEBRUARY 4, 2013 ALBION, NEBRASKA

The Boone County Board of Equalization of Boone County, Nebraska, met at 9:15 A.M. on Monday, February 4, 2013, 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. Joyce Sock, County Assessor, and Laurie Krohn, County Treasurer, were present to answer any questions. Notice of the meeting was given in advance by publication and the convened meeting was open to the public.

The Board reviewed the 2013 Tax List Correction Nos. 87, 88 and 89 that were tabled for further clarification at their January 22, 2013 Board meeting. On January 24, 2013 John Morgan, County Attorney, Tom Schuele, Commissioner, Joyce Sock, Assessor, Barb Hanson, Deputy Assessor and Laurie Krohn, Treasurer met with GGP LLC representatives Jim Pillen and Stephen D. Mossman, Attorney, regarding the tax correction issues.

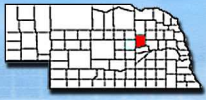
Commissioner Schuele updated the Board members concerning the January 24, 2013 conversation regarding both sides of the tax issue. The group discussed at length the issues that have compounded from the beginning of the building project ten years ago, delay of the project, ownership changes, awareness of the project and protocol procedure followed or not followed by the county and owner. Both attorneys present agreed and differed on some of the procedures. The group agreed that it is apparent that there had been plenty of opportunities for both the county and owner to prevent the issue and both sides gained experience regarding zoning protocol procedures. The issue brought awareness to both sides involving state statute technicalities. Both sides realize the difficulty and expense of legal action. The group present felt it is in the best interest for everyone financially and time wise not to use legal action to settle the situation. GGP LLC paid taxes as previously assessed for 2008, 2009 and 2010 before tax corrections were submitted to the Board. GGP LLC will pay in full the 2010 and 2011 taxes including the interest and changed valuation. The 2008 and 2009 tax year corrections submitted in March 2012 and approved on March 19, 2012 will be voided and revert back to previous assessed valuation. The facility in question is not a separate parcel and is part of the improvements previously assessed on the same real estate. The decision made will probably not set well with all of the public. The understanding of zoning procedures and communication between county offices has improved with the hope of preventing this type of issue in the future.

Motion made by Schuele, second by Luettel to disapprove the addition of omitted real estate valuation as listed on 2013 Tax List Correction Nos. 87, 88 and 89 for tax years 2009, 2010 and 2011 presented as clerical error on 2012 Tax List Correction Nos. 52, 53 and 54 that were approved on March 19, 2012. Roll call vote: Yeas: Schuele, Luettel and Tisthammer. Nays: None. Motion carried.

The Board reviewed two tax list corrections presented from the County Assessor's office. The 2013 Tax List Correction Nos. 91 and 92 for I.D. No. 30380 is to void the Board of Equalization 2012 Tax List Correction Nos. 52 and 53 that the Board approved on March 19, 2012 for tax years 2008 and 2009. The 2008 and 2009 taxes revert to the original valuation as assessed, mailed out to owner and paid in full in the respective year. Motion made by Schuele, second by Tisthammer to approve the 2013 Tax List Correction Nos. 91 and 92 for I. D. No. 30380 to revert the 2008 and 2009 taxes to the original assessed valuation as presented. Roll call vote: Yeas: Schuele, Tisthammer and Luettel. Nays: None. Motion carried.

Chairman Schuele declared the Board of Equalization meeting adjourned at 9:48 A.M.

Kathy Thorberg, Boone County Clerk



Boone Board of Equalization Minutes



BOONE COUNTY BOARD OF EQUALIZATION PROCEEDINGS FEBRUARY 19, 2013 ALBION, NEBRASKA

The Boone County Board of Equalization of Boone County, Nebraska, met at 11:30 A.M. on Tuesday, February 19, 2013, 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 on February 4, 2013. The 2013 Tax List Correction Nos. 91 and 92 for I.D. No. 30380 voided the Board of Equalization 2012 Tax List Correction Nos. 52 and 53 that the Board approved on March 19, 2012 for tax years 2008 and 2009. A clerical error discovered that the 2012 Tax List Correction No. 51 was concerning 2008 taxes and No. 52 was concerning 2009 taxes. The 2008 and 2009 taxes shall remain at the original valuation as assessed, mailed out to owner and paid in full in the respective year.

The Board received 2013 Tax List Correction Nos. 93 and 94 for I.D. No. 30380 from the County Assessor's office. The 2013 Tax List Correction Nos. 93 and 94 corrects the clerical error that appeared on 2013 Tax List Correction Nos. 91 and 92 that the Board approved on February 4, 2013 for tax years 2008 and 2009. Motion made by Schuele, second by Luettel to approve the 2013 Tax List Correction Nos. 93 and 94 for I. D. No. 30380 correcting clerical errors regarding the 2008 and 2009 taxes as presented, with the 2008 and 2009 taxes remaining at the original valuation as assessed with a copy being mailed to the owner. Roll call vote: Yeas: Schuele, Luettel and Tisthammer. 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 MARCH 11, 2013 ALBION, NEBRASKA

The Boone County Board of Equalization of Boone County, Nebraska, met at 9:21 A.M. on Monday, March 11, 2013, 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 Ken Luettel. Commissioner Tisthammer was absent. Barb Hanson, Deputy County Assessor, was present to answer any questions. Notice of the meeting was given in advance by publication and the convened meeting was open to the public.

The Board reviewed five tax list corrections presented from the County Assessor's office:

Tax List Correction No. 95 was to remove underground wiring and piping that was originally put on at the request of the taxpayer but is not done as a matter of practice. Motion made by Schuele, second by Luettel to approve Tax List Correction No. 95 as presented. Roll call vote: Yeas: Schuele and Luettel. Nays: None. Absent: Tisthammer.

Tax List Corrections Nos. 96, 97 and 98 are concerning a clerical error where a bin was double taxed. Motion made by Luettel, second by Schuele to approve Tax List Corrections Nos. 96, 97 and 98 as presented. Roll call vote: Yeas: Luettel and Schuele. Nays: None. Absent: Tisthammer.

Tax List Correction No. 99 was prepared to accelerate the taxes due because of an estate sale. Motion made by Luettel, second by Schuele to approve Tax List Correction No. 99 as presented. Roll call vote: Yeas: Luettel and Schuele. Nays: None. Absent: Tisthammer.

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

Lorrie Nicklasson,
Deputy Boone County Clerk



Boone Board of Equalization Minutes



BOONE COUNTY BOARD OF EQUALIZATION PROCEEDINGS APRIL 8, 2013 ALBION, NEBRASKA

The Boone County Board of Equalization of Boone County, Nebraska, met at 9:40 A.M. on Monday, April 8, 2013, 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 tax correction was accelerated taxes for the sale of personal property. Motion made by Tisthammer, second by Luettel to approve the 2013 Tax List Correction No. 100 as presented. Roll call vote: Yeas: Tisthammer, Luettel and Schuele. Nays: None. Motion carried.

Chairman Schuele declared the Board of Equalization meeting adjourned at 9:42 A.M.

Kathy Thorberg,
Boone County Clerk



Boone Board of Equalization Minutes



BOONE COUNTY BOARD OF EQUALIZATION PROCEEDINGS APRIL 29, 2013 ALBION, NEBRASKA

The Boone County Board of Equalization of Boone County, Nebraska, met at 9:15 A.M. on Monday, April 29, 2013, 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 three tax list corrections presented from the County Assessor's office:

The 2013 Tax List Correction No. 101 was prepared to accelerate the taxes due because of a business sale. Motion made by Tisthammer, second by Luettel to approve the 2013 Tax List Correction No. 101 as presented. Roll call vote: Yeas: Tisthammer, Luettel and Schuele. Nays: None. Motion carried.

The 2013 Tax List Correction No. 102 is to correct a clerical error where a 4 wheeler was doubled taxed. Motion made by Tisthammer, second by Luettel to approve the 2013 Tax List Correction No. 102 as presented. Roll call vote: Yeas: Tisthammer, Luettel and Schuele. Nays: None. Motion carried.

The 2013 Tax List Correction No. 103 concerns a corn head traded in 2011 and not removed from the 2012 personal property. Motion made by Tisthammer, second by Luettel to approve the 2013 Tax List Correction No. 103 as presented. Roll call vote: Yeas: Tisthammer, Luettel and Schuele. Nays: None. Motion carried.

Chairman Schuele declared the Board of Equalization meeting adjourned at 9:19 A.M.

Kathy Thorberg,
Boone County Clerk



Boone Board of Equalization Minutes



BOONE COUNTY BOARD OF EQUALIZATION PUBLIC HEARING PROCEEDINGS MAY 20, 2013 ALBION, NEBRASKA

Tom Schuele, Chairman of the Boone County Board of Equalization, called for a motion to open a public hearing on Monday, May 20, 2013 at 10:03 A.M. in the Commissioners Meeting Room of the Courthouse in Albion, Nebraska. Motion made by Commissioner Luettel, second by Commissioner Schuele to open said public hearing. Notice of the hearing was given in advance by publication and the convened hearing was open to the public. Present for roll call were Commissioners Ken Luettel, Tom Schuele and Joyce Sock, County Assessor. Commissioner Jerry L. Tisthammer was absent.

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 of the Form 451 Exempt Applications filed for tax exemption on real and personal property by qualifying organizations.

Joyce Sock, County Assessor, presented the Exemption Application filed by Manderson Lehr Post #162 and Boone County Post #736 VFW. Representatives of the Boone County Veterans Board met with the Board of Commissioners on April 8, 2013 and with the Board and Joyce Sock, County Assessor on April 29, 2013 regarding a real and personal property tax exemption for the Albion Vets Club building. The Assessor's office records indicated that the application was denied from exemption due to the facility being open and serving alcoholic beverages for more than 20 hours per week. Sock said the Board could approve a partial exemption, but the Department of Revenue in Lincoln has the final decision. Sock met with a County Veteran Board member and measured each room within the building. The Albion Vets Club has a bar area which is used more than 20 hours per week. The kitchen and dining room is not used to accommodate in participation of serving alcohol. The request is for partial exemption of the area and personal property pertaining to the kitchen. The Form 451 Exemption Application needs to be filed with the Nebraska Department of Revenue in Lincoln by June 1, 2013.

Joyce Sock, County Assessor, presented Exemption Application filed by St. Edward Housing Corporation (Hillcrest Apts.). Sock informed the Board that the request does not qualify within the Form 451 qualifications. The qualifying exemptions are agricultural/horticultural society, educational, religious, charitable, and cemetery. The St. Edward Housing Corporation is operating apartment rentals.

Motion made by Schuele, second by Luettel to close said hearing at 10:15 A.M. Roll call vote: Yeas: Schuele and Luettel. Nays: None. Absent: Tisthammer. Motion carried.

Motion made by Schuele, second by Luettel to agree with the County Assessor's recommendation and approve a portion of Parcel ID Number 4025.00, South 50 feet of Lots 5 and 6, Block 10, Original Town of Albion, Boone County, Nebraska, to tax only the bar area at approximately 37% of value. Roll call vote: Yeas: Schuele and Luettel. Nays: None. Absent: Tisthammer. Motion carried.

Motion made by Schuele, second by Luettel to agree with the County Assessor's recommendation and deny Parcel ID Number 7082.00, Lots 1-6, Block 29, St. Edward Land and Emigration Company's Sixth Addition to St. Edward, Boone County, Nebraska as request is not a qualifying exemption. Roll call vote: Yeas: Schuele and Luettel. Nays: None. Absent: Tisthammer. Motion carried.

Kathy Thorberg,
Boone County Clerk



Boone Board of Equalization Minutes



BOONE COUNTY BOARD OF EQUALIZATION PROCEEDINGS MAY 28, 2013 ALBION, NEBRASKA

The Boone County Board of Equalization of Boone County, Nebraska, met at 10:05 A.M. on Tuesday, May 28, 2013, 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.

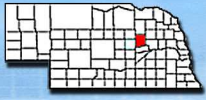
The Board reviewed eight tax list corrections presented from the County Assessor's office:

- The 2013 Tax List Correction No. 104 is to show homestead exemption for 2012 that was omitted.
- The 2013 Tax List Correction No. 105 is to correct a clerical error where homestead exemption was given to the wrong parcel.
- The 2013 Tax List Correction No. 106 is to correct a clerical error and show homestead exemption on a parcel when it was originally placed on the wrong parcel.
- The 2013 Tax List Correction No. 107 is to show property valued with building, heating and air conditioning units.
- The 2013 Tax List Correction No. 108 is to show HVAC units on real estate and remove from personal property.
- The 2013 Tax List Correction No. 109 is to show propane tanks are on real estate.
- The 2013 Tax List Correction No. 110 is to show propane tanks on improvements of leased land (real estate).
- The 2013 Tax List Correction No. 111 is to correct real estate valuation from irrigated to not irrigated per FSA.

Motion made by Tisthammer, second by Schuele to approve 2013 Tax List Corrections Nos. 104 through 111 as presented. Roll call vote: Ayes: Tisthammer, Schuele and Luettel. Nays: None. Motion carried.

Chairman Schuele declared the Board of Equalization meeting adjourned at 10:12 A.M.

Lorrie A. Nicklasson,
Deputy Boone County Clerk



Boone Board of Equalization Minutes



BOONE COUNTY BOARD OF EQUALIZATION PROCEEDINGS **JUNE 3, 2013** **ALBION, NEBRASKA**

The Boone County Board of Commissioners convened as the Boone County Board of Equalization at 9:00 A.M. on Monday, June 3, 2013, in the Commissioners Meeting Room of the Courthouse in Albion, Nebraska. The County Board of Equalization will convene per State Statute from June 3, 2013 through July 25, 2013. 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.

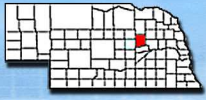
Motion made by Schuele, second by Tisthammer to convene as the Boone County Board of Equalization from June 3, 2013 through July 25, 2013 and to recess/reconvene as needed through July 25, 2013. Roll call vote: Yeas: Schuele, Tisthammer and Luettel. Nays: None. Motion carried.

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, 2013. Due to June 30, 2013, being a weekend the protest file deadline extends to July 1, 2013. The Board no longer needs to provide a ten-day notice to hear the protest.

Sock presented valuation adjustments after abstract on twenty-nine parcels. The following Parcel Nos. 38420.00, 37780.00, 36030.00, 62830.00, 7231.00, 62832.00, 4834.00, 24780.00, 28115.00, 29020.00, 36550.00, 41540.00, 36870.00, 42750.00, 23140.00, 26790.00, 25190.00, 26870.00, 25280.00, 24640.00, 64760.00, 26795.00, 7450.00, 7451.00, 65400.00, 64490.00, 62950.00, 65530.00 and 63090.00 received changes due to being undervalued, overvalued or omitted property. Motion made by Tisthammer, second by Schuele to approve the valuation adjustments on the twenty-nine parcels as presented. Roll call vote: Yeas: Tisthammer, Schuele and Luettel. Nays: None. Motion carried.

Chairman Schuele recessed said Board of Equalization at 9:25 A.M.

Kathy Thorberg,
Boone County Clerk



Boone Board of Equalization Minutes



BOONE COUNTY BOARD OF EQUALIZATION PROCEEDINGS **JUNE 17, 2013** **ALBION, NEBRASKA**

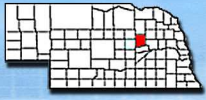
Tom Schuele, Chairman of the Boone County Board of Equalization, called for a motion to reconvene the Boone County Board of Equalization on June 17, 2013 at 9:01 A.M. in the Commissioners Meeting Room of the Courthouse in Albion, Nebraska. Motion made by Commissioner Luettel, second by Commissioner Tisthammer to reconvene said Boone County Board of Equalization. Present for roll call were Commissioners Ken Luettel, Jerry L. Tisthammer, Tom Schuele and Joyce Sock, Assessor.

Notice was given in advance publication that the Boone County Board of Equalization convenes per State Statute from June 3, 2013 through July 25, 2013. 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-one parcels. The following Parcel Nos. 7082.00, 4025.00, 4075.00, 8007.10, 4821.01, 24920.00, 4967.00, 8295.03, 4821.03, 4821.02, 33100.00, 63760.00, 40255.49, 56370.00, 20060.00, 20070.00, 41620.00, 41610.00, 22455.00, 57080.00, 60280.00, 60285.00, 57685.00, 61040.00, 22540.00, 41700.00, 41380.00, 40269.00, 55600.00, 62120.00 and 61660.00 received changes due to being undervalued, overvalued or omitted property. Motion made by Luettel, second by Tisthammer to approve the valuation adjustments on the thirty-one parcels as presented. Roll call vote: Yeas: Luettel, Tisthammer and Schuele. Nays: None. Motion carried.

Chairman Schuele declared the meeting recessed at 9:13 A.M.

Kathy Thorberg,
Boone County Clerk



Boone Board of Equalization Minutes



BOONE COUNTY BOARD OF EQUALIZATION PROCEEDINGS JUNE 24, 2013

ALBION, NEBRASKA

Tom Schuele, Chairman of the Boone County Board of Equalization, called for a motion to reconvene the Boone County Board of Equalization on June 24, 2013 at 11:30 A.M. in the Commissioners Meeting Room of the Courthouse in Albion, Nebraska. Motion made by Commissioner Luettel, second by Commissioner Tisthammer to reconvene said Boone County Board of Equalization. Present for roll call were Commissioners Ken Luettel, Jerry L. Tisthammer, Tom Schuele and Joyce Sock, Assessor.

Notice was given in advance publication that the Boone County Board of Equalization convenes per State Statute from June 3, 2013 through July 25, 2013. 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. 56640.00, 61270.00, 4271.00, 38160.00, 59130.00, 21920.00 and 41430.00 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.

Chairman Schuele declared the meeting recessed at 11:48 A.M.

Kathy Thorberg,
Boone County Clerk



Boone Board of Equalization Minutes



BOONE COUNTY BOARD OF EQUALIZATION PROCEEDINGS **JULY 8, 2013**

ALBION, NEBRASKA

Tom Schuele, Chairman of the Boone County Board of Equalization, called for a motion to reconvene the Boone County Board of Equalization on July 8, 2013 at 9:01 A.M. in the Commissioners Meeting Room of the Courthouse in Albion, Nebraska. Motion made by Commissioner Tisthammer, second by Commissioner Luettel to reconvene said Boone County Board of Equalization. Present for roll call were Commissioners Jerry L. Tisthammer, Ken Luettel, Tom Schuele and Joyce Sock, Assessor.

Notice was given in advance publication that the Boone County Board of Equalization convenes per State Statute from June 3, 2013 through July 25, 2013. 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 is scheduled to hear two property valuation protests.

Protest No. 2013-1 was for Parcel No. 4675.00 – Lot 1 and S. 18 3/4' of Lot 2, Block 25, Mansfield's Addition to Albion, Nebraska, Forrest Francis. The Board, Sock, and Forrest Francis discussed sales involving residential lots located in Albion lying south of Highway 91. Sock explained the different classifications and how the valuation percentage is figured. The valuation percentage requirement is to be between 92%-100% of the fair market value. Sock explained that the valuation increase is in regard to the lot values not the residential structure on the lot.

Protest No. 2013-3 was for Parcel No. 4734.00 – N. 50' of Lot 13, Block 33, Mansfield's Addition to Albion, Nebraska, Roy Kiser. The Board and Sock reviewed Protest No. 2013-3 regarding lot value increases in Albion. Sock presented a list of lot sales in the respective area and size to show the valuation increase over the past three years.

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.

Sock presented valuation adjustments after abstract on twelve parcels. The following Parcel Nos. 58500.00, 42190.00, 64720.00, 59130.00, 20210.00, 39710.00, 39520.00, 39260.00, 39270.00, 39530.00, 4821.02 and 4384.00 received changes due to being undervalued, overvalued or omitted property. Motion made by Tisthammer, second by Schuele to approve the valuation adjustments on the twelve parcels as presented. Roll call vote: Yeas: Tisthammer, Schuele and Luettel. Nays: None. Motion carried.

Chairman Schuele declared the meeting recessed at 9:37 A.M.

Kathy Thorberg,
Boone County Clerk



Boone Board of Equalization Minutes



BOONE COUNTY BOARD OF EQUALIZATION PROCEEDINGS JULY 15, 2013

ALBION, NEBRASKA

Ken Luettel, Vice Chairman of the Boone County Board of Equalization, called for a motion to reconvene the Boone County Board of Equalization on July 15, 2013 at 10:00 A.M. in the Commissioners Meeting Room of the Courthouse in Albion, Nebraska. Motion made by Commissioner Tisthammer, second by Commissioner Luettel to reconvene said Boone County Board of Equalization. Present for roll call were Commissioners Jerry L. Tisthammer, Ken Luettel, Assessor, Joyce Sock and Deputy Assessor, Barb Hanson. Commissioner Tom Schuele was absent.

Notice was given in advance publication that the Boone County Board of Equalization convenes per State Statute from June 3, 2013 through July 25, 2013. The convened meeting was open to the public. Vice Chairman Luettel read the agenda for the record and noted that the Open Meeting Laws are posted and available to the public.

The Board of Equalization is scheduled to hear ten property valuation protests.

Protest No. 2013-2 was for Parcel No. 4044.00 at 10:00 A.M. – W 44' of Lot 3, Block 12, Original Town of Albion, Nebraska, Jennifer Leifeld. The Board, Sock, and Jennifer Leifeld discussed sales involving commercial property located in Albion. Sock explained the different classifications, how the valuation percentage is figured and the revaluation of commercial structures in Albion. Sock explained that the valuation is equal to like property and within the percentage range that is required by the State. Leifeld acknowledged that there is no identical property in the area and that several commercial buildings are vacant, however, the valuation exceeds the sellable amount and that a valuation increase results in higher property taxes, insurance and indicates further investment capital. Leifeld stated that the drainage is poor in front of the store, icy in winter and 51/2" of standing water still in curb area by the store from the weekend shower. Leifeld stated that any repairs and/or improvements were completed by themselves and any increase is a hardship on the small businesses trying to stay in business. Sock explained that insurance/capital investment and the street/curb issues do not play a part in valuation decisions.

Protest No. 2013-7 was for Parcel No. 7239.00 at 10:30 A.M. – W 1/3 of Lot 7, Block 65, First Addition to St. Edward, Nebraska, Clusters, LLC, c/o Mike Sheridan. The Board, Sock, Mike Sheridan and Paul Sheridan discussed sales involving commercial property located in St. Edward. Sock explained the different classifications, how the valuation percentage is figured and the revaluation of commercial structures in St. Edward. Sock explained that the valuation is equal to like property and within the percentage range that is required by the State. Sheridan disagrees with the valuation as there have been no improvements to the building and is not a profitable business. The lot, building and personal property purchase was not separated when the business was purchased in 2009. The other like property/business is for sale, is not open regularly and no purchase inquiry to date.

Protest No. 2013-8 was for Parcel No. 63090.00 at 10:45 A.M. – NW1/4NE1/4, NW1/4, and SW1/4 of 9-18-5, Neal and Beverly Kemper. The Board, Sock, Neal Kemper and Beverly Kemper discussed building site improvements and hog confinement odor. Sock presented information and photos regarding the porch and deck improvements. Kemper said there were no improvements on the building site since 1997, which is when they started construction of the open porch on the house themselves. Kemper estimated that the porch/deck was completed in 1984. Sock said that the 2009 pickup work in the file does not list the porch/deck improvements that is why it is showing up in this year's revaluation. The residential structure receives a 10% valuation reduction due to several hog confinements within a one mile radius.



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Protest No. 2013-12 was for Parcel No. 59320.00 at 11:40 A.M. – W1/2 of 18-19-6, Robert Redler, Trustee. The Board, Sock, Robert Redler and Jeff Jarecki, Attorney representing Redler, discussed the recent purchase of the family dry land farm ground. Sock explained the different classifications and valuation adjustments regarding waste, trees and site acres. Sock explained that family sales are not used in the three year study of valuations, unless an appraisal was used before the distribution of the property. Sock explained that the slopes and soil type classifications are provided by the State and that property owner acres are adjusted per FSA maps. The increase in agriculture land values is just the beginning of the last three year high land sales. Jarecki said from the outside view it appears one can be penalized when filing a property valuation protest and felt the valuations should not increase when filing a protest of the present valuation. Sock indicated that there is a disclaimer with the protest forms stating “The County Board of Equalization has the obligation to raise, lower or retain the valuation to obtain equalization”.

Protest No. 2013-5 was for Parcel No. 0004494.01 at 12:15 P.M. – Sub Lot A Lot 1, Block A, 2010 Replat of Loken Subdivision Lot 1 and Fr. NW1/4SE1/4 and Fr. SE1/4 of 20-20-6, Lanny A. and Lucinda Rasmussen. The Board, Sock and Lanny A. Rasmussen discussed sales involving residential lots located in Albion. Sock explained that the valuation increase is in regard to the lot values not the structure on the lot. Sock asked Rasmussen for clarification on a map regarding where the house sits, what is sold, and what portion of the real estate is outside/inside city limits. Rasmussen presented four exhibits to review with Sock and the Board. Rasmussen said they purchased the property in 2003 to help clean up the area. At that time they applied for a building permit, well permit and access from City Street or State Highway. The City of Albion locked the well, state denied access from highway, no access from street, and the driveway to the old water tower was not closed so city let them use that for access to house. Rasmussen said they are unable to sell the portion left due to lack of access to the property from the street or highway.

Joyce Sock, County Assessor, reviewed the following scheduled property valuation protests with the Board as the applicants did not appear before the Board:

Protest No. 2013-6 was for Parcel No. 4066.00 – W 17’ of N 40’ of Lot 1, Block 14, Original Town, Albion, Nebraska, E. E. Cleveland, Jr. The property has been listed for sale for five years and have received no offers.

Protest No. 2013-9 was for Parcel No. 4969.00 – Fr. NW1/4 of 22-20-6, unplatted 2.85 acres, Albion, Nebraska, Bob S. Bittner. Not all buildings have heating and air-conditioning as added in appraisal.

Protest No. 2013-10 was for Parcel No. 4049.00 – E 16’ of Lot 5, Block 12, Original Town, Albion, Nebraska, Health Care Research & Massage LLC. The lot, building and personal property purchase was not separated when the business was purchased.

Protest No. 2013-11 was for Parcel No. 4037.00 – Fr. of Lots 5 and 6, Block 11, Original Town of Albion, Nebraska, Norm Reynoldson. Called and was unable to appear before the Board. The value of these old tall buildings are worth less due to the maintenance cost.

Protest No. 2013-4 was for Parcel No. 0007012.10 – Lots 1 and 2, E 50’ Lot 3, except the N 16’ of said Lots and 8’ vacated alley S. of Lots 1 and 2 and vacated 7th St., Block 7, Fourth Addition to St. Edward. Nebraska, Roy Babb. Called and was unable to appear before the Board and indicated he would have appreciated more notice than the Friday before the Monday he was scheduled to present his protest before the Board. The buildings are portable steel buildings and were purchased new for less than the assessed valuation.



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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.

On July 3, 2013 two Property Valuation Protests, Form 422A were received. The enclosed letter was dated July 2, 2013 for Parcel No. 0042889.50 – NW1/4SE1/4 of 10-22-5 and Parcel No. 0042889.40 – NE1/4SE1/4 and S1/2SE1/4 of 10-22-6, Boone County, Nebraska. Motion made by Luettel, second by Tisthammer to prepare a letter addressing that Property Valuation Protest forms deadline was July 1, 2013 in order for the Board of Equalization to review and act on. Roll call vote: Yeas: Luettel and Tisthammer. Nays: None. Absent: Schuele. Motion carried.

Sock presented four Nebraska Homestead Exemption Application or Certification of Status filed after the June 30, 2013 deadline. The Form 458 is filed with the County Assessor after February 1st and by June 30th each year. If an applicant misses the June 30th deadline, the Homestead Exemption deadline may be extended to July 20 by the County Board of Equalization pursuant to Nebraska Statutes. Upon request from the County Assessor the County Board of Equalization grants an extension of the deadline for forwarding the above referenced homestead applications to the Nebraska Department of Revenue Property Assessment Division for consideration. Motion made by Tisthammer, second by Luettel granting approval to the Boone County Assessor to forward Homestead Exemption applications for Richard F. and Donna I. Johnson; Ardell J. Olnes, Sr.; Ardith Sallach; and Marion A. and Joanne E. Staub to the Nebraska Department of Revenue as presented. Roll call vote: Yeas: Tisthammer and Luettel. Nays: None. Absent: Schuele. Motion carried.

Sock presented valuation adjustments after abstract on three parcels. The following Parcel Nos. 7496.00, 7372.00, and 29100.00 received changes due to being undervalued, overvalued or omitted property. Motion made by Tisthammer, second by Luettel to approve the valuation adjustments on the three parcels as presented. Roll call vote: Yeas: Tisthammer and Luettel. Nays: None. Absent: Schuele. Motion carried.

Vice Chairman Luettel declared the meeting recessed at 12:36 P.M.

Kathy Thorberg,
Boone County Clerk



Boone Board of Equalization Minutes



BOONE COUNTY BOARD OF EQUALIZATION PROCEEDINGS JULY 22, 2013

ALBION, NEBRASKA

Tom Schuele, Chairman of the Boone County Board of Equalization, called for a motion to reconvene the Boone County Board of Equalization on July 22, 2013 at 10:12 A.M. in the Commissioners Meeting Room of the Courthouse in Albion, Nebraska. Motion made by Commissioner Luettel, second by Commissioner Tisthammer to reconvene said Boone County Board of Equalization. Present for roll call were Commissioners Ken Luettel, Jerry L. Tisthammer, Tom Schuele and Barb Hanson, Deputy Assessor.

Notice was given in advance publication that the Boone County Board of Equalization convenes per State Statute from June 3, 2013 through July 25, 2013. 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.

Hanson presented valuation adjustments after abstract on ten parcels. The following Parcel Nos. 57400.00, 6287.00, 56560.00, 56290.00, 63360.00, 62780.00, 63210.00, 62810.00, 63230.00 and 39510.00 received changes due to being undervalued, overvalued or omitted property. Motion made by Luettel, second by Schuele to approve the valuation adjustments on the seven parcels as presented. Roll call vote: Yeas: Luettel, Schuele and Tisthammer. Nays: None. Motion carried.

Chairman Schuele declared the meeting recessed at 10:55 A.M. The Board of Equalization will reconvene at 8:45 A.M. on Thursday, July 25, 2013.

Kathy Thorberg,
Boone County Clerk



Boone Board of Equalization Minutes



BOONE COUNTY BOARD OF EQUALIZATION PROCEEDINGS **JULY 25, 2013**

ALBION, NEBRASKA

The Boone County Board of Equalization reconvened at 8:45 A.M. on Thursday, July 25, 2013, 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 3, 2013 through July 25, 2013. 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 five parcels. The following Parcel Nos. 37518.10, 37190.00, 57510.00, 42545.00 and 42540.00 received changes due to being undervalued, overvalued or omitted property. Motion made by Schuele, second by Luettel to approve the valuation adjustments on the five parcels as presented. Roll call vote: Yeas: Schuele, Luettel and Tisthammer. Nays: None. Motion carried.

According to Nebraska State Statute 77-202.10, Sock reviewed the ownership and use of all cemetery real property that was granted an exemption. Sock found no changes for 2013. Sock presented the property owned and used exclusively for cemetery purposes without profit to either owner or user. Motion made by Tisthammer, second by Luettel to approve and authorize the Board of Equalization Chairman to sign the 2013 Cemetery exemptions as presented. Roll call vote: Yeas: Tisthammer, Luettel and Schuele. Nays: None. Motion carried.

Sock presented to the Board the 2013 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 2014, 2015, and 2016. Motion made by Schuele, second by Tisthammer to accept and approve the 2013 Boone County Plan of Assessment as presented. Roll call vote: Yeas: Schuele, Tisthammer and Luettel. Nays: None. Motion carried.

The Board took the following actions on July 25, 2013:

Protest No. 2013-1, (Forrest Francis), Parcel No. 4675.00 – Lot 1 and S 18 3/4' of Lot 2, Block 25, Mansfield's Addition to Albion, Nebraska was heard on July 8, 2013: County Board of Equalization concurs with Assessor's recommendation. Property valuated comparable to like properties. Protest denied. Motion made by Luettel, second by Tisthammer to approve and accept the County Assessor's recommendation of no valuation change. Roll call vote: Yeas: Luettel, Tisthammer and Schuele. Nays: None. Motion carried.

Protest No. 2013-2, (Jennifer Leifeld/Leifeld Furniture), Parcel No. 4044.00 – W 44' of Lot 3, Block 12, Original Town of Albion, Nebraska was heard on July 15, 2013: County Board of Equalization concurs with Assessor's recommendation. Property valuated comparable to like properties. Protest denied. 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, Schuele and Luettel. Nays: None. Motion carried.

Protest No. 2013-3, (Roy Kiser), Parcel No. 4734.00 – N. 50' of Lot 13, Block 33, Mansfield's Addition to Albion, Nebraska was reviewed on July 8, 2013: County Board of Equalization concurs with Assessor's



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recommendation. Property valued comparable to like properties. Protest denied. 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, Tisthammer and Luettel. Nays: None. Motion carried.

Protest No. 2013-4, (Roy Babb), Parcel No. 0007012.10 – Lots 1 and 2, E 50' Lot 3, except the N 16' of said Lots and 8' vacated alley S of Lots 1 and 2 and vacated 7th St., Block 7, Fourth Addition to St. Edward, Nebraska was reviewed on July 15, 2013: County Board of Equalization concurs with Assessor's recommendation. Property valued comparable to like properties. Protest denied. 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, Schuele and Luettel. Nays: None. Motion carried.

Protest No. 2013-5, (Lanny A. and Lucinda Rasmussen), Parcel No. 0004494.01– Sub Lot A Lot 1, Block A, 2010 Replat of Loken Subdivision Lot 1 and Fr. NW1/4SE1/4 and Fr. SE1/4 of 20-20-6 was heard on July 15, 2013: Sock visited with the Nebraska Department of Roads regarding access from State Highway 91. County Board of Equalization concurs with Assessor's recommendation. Property valued comparable to like properties. Protest denied. Motion made by Luettel, second by Schuele to approve and accept the County Assessor's recommendation of no valuation change. Roll call vote: Yeas: Luettel, Schuele and Tisthammer. Nays: None. Motion carried.

Protest No. 2013-6, (E. E. Cleveland, Jr.), Parcel No. 4066.00 – W 17' of N 40' of Lot 1, Block 14, Original Town, Albion, Nebraska was reviewed on July 15, 2013: Sock said Darrel Stanard, County Appraiser, visited with the real estate broker regarding said property. County Board of Equalization concurs with Assessor's recommendation resulting in change of valuation from \$14,590.00 (Land \$2,065.00; Building \$12,525.00) to \$9,220.00 (Land \$2,065.00; Building \$7,155.00). Made adjustment to evidence presented from real estate broker. Motion made by Luettel, second by Tisthammer to approve and accept the County Assessor's recommendation to adjust the building valuation from \$12,525.00 to \$7,155.00 at this time. Roll call vote: Yeas: Luettel, Tisthammer and Schuele. Nays: None. Motion carried.

Protest No. 2013-7, (Clusters, LLC, c/o Mike Sheridan), Parcel No. 7239.00 – W 1/3 of Lot 7, Block 65, First Addition to St. Edward, Nebraska was heard on July 15, 2013: Adjusted for personal property purchase that was not separated from the real estate purchase. A depreciation schedule regarding personal property is filed with the Assessor's office. County Board of Equalization concurs with Assessor's recommendation resulting in change of valuation from \$39,100.00 (Land \$930.00; Building \$38,170.00) to \$16,200.00 (Land \$930.00; Building \$15,270.00). Motion made by Tisthammer, second by Luettel to approve and accept the County Assessor's recommendation to adjust the building valuation from \$38,170.00 to \$15,270.00 at this time. Roll call vote: Yeas: Tisthammer, Luettel and Schuele. Nays: None. Motion carried.

Protest No. 2013-8, (Neal and Beverly Kemper), Parcel No. 63090.00 – NW1/4NE1/4, NW1/4, and SW1/4 of 9-18-5 was heard on July 15, 2013: County Board of Equalization concurs with Assessor's recommendation. Property valued comparable to like properties. Protest denied. A 10% locational depreciation was applied to the residential dwelling per Board decision in 2005. 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, Tisthammer and Luettel. Nays: None. Motion carried.

Protest No. 2013-9, (Bob S. Bittner/Bob's Storage), Parcel No. 4969.00 – Fr. NW1/4 of 22-20-6, unplatted 2.85 acres, Albion, Nebraska was reviewed on July 15, 2013: Not all buildings have heating and air-conditioning as added in appraisal. Sock said Darrel Stanard, County Appraiser, visited with Bittner regarding said property. County Board of Equalization concurs with Assessor's recommendation resulting in change of valuation from



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\$281,115.00 (Land \$19,450.00; Buildings \$261,665.00) to \$270,945.00 (Land \$19,450.00; Buildings \$251,495.00). Motion made by Luettel, second by Schuele to approve and accept the County Assessor's recommendation to adjust the buildings valuations from \$261,665.00 to \$251,495.00 at this time. Roll call vote: Yeas: Luettel, Schuele and Tisthammer. Nays: None. Motion carried.

Protest No. 2013-10, (Health Care Research & Massage LLC/Angela M. Korus), Parcel No. 4049.00 – E 16' of Lot 5, Block 12, Original Town, Albion, Nebraska was reviewed on July 15, 2013: Adjusted for personal property purchase that was not separated from the real estate purchase. A depreciation schedule regarding personal property is filed with the Assessor's office. County Board of Equalization concurs with Assessor's recommendation resulting in change of valuation from \$46,680.00 (Land \$4,080.00; Building \$42,600.00) to \$17,820.00 (Land \$4,080.00; Building \$13,740.00). Motion made by Luettel, second by Tisthammer to approve and accept the County Assessor's recommendation to adjust the building valuation from \$42,600.00 to \$13,740.00 at this time. Roll call vote: Yeas: Luettel, Tisthammer and Schuele. Nays: None. Motion carried.

Protest No. 2013-11, (Norm Reynoldson/Boot Rack), Parcel No. 4037.00 – S 44' x 66' of Lot 5 and W 22' x 44' of Lot 6, Block 11, Original Town of Albion, Nebraska was reviewed on July 15, 2013: Sock said Darrel Stanard, County Appraiser, visited with Reynoldson regarding said property. County Board of Equalization concurs with Assessor's recommendation. Property valued comparable to like properties. Protest denied. Motion made by Schuele, second by Luettel to approve and accept the County Assessor's recommendation of no valuation change. Roll call vote: Yeas: Schuele, Luettel and Tisthammer. Nays: None. Motion carried.

Protest No. 2013-12, (Robert Redler, Trustee), Parcel No. 59320.00 – W1/2 of 18-19-6 was heard on July 15, 2013: Acres adjusted per FSA maps. Adjusted the waste, trees and site acres. County Board of Equalization concurs with Assessor's recommendation resulting in change of valuation from \$987,715.00 (Land \$976,530.00; Buildings \$11,185.00) to \$1,016,485.00 (Land \$1,005,300.00; Buildings \$11,185.00). Motion made by Luettel, second by Tisthammer to approve and accept the County Assessor's recommendation to adjust the land valuation from \$976,530.00 to \$1,005,300.00 at this time. Roll call vote: Yeas: Luettel, Tisthammer and Schuele. Nays: None. Motion carried.

The County Clerk completed the notice of decision on Form 422 for Protest Nos. 2013-1, 2013-2, 2013-3, 2013-4, 2013-5, 2013-6, 2013-7, 2013-8, 2013-9, 2013-10, 2013-11 and 2013-12 for mailing on July 29, 2013 to the respective landowners. The respective landowners have thirty days to protest the Board of Equalization's decision.

Chairman Schuele declared the 2013 Boone County Board of Equalization closed and adjourned at 11:00 A.M. on July 25, 2013.

Kathy Thorberg,
Boone County Clerk



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2013 BOONE COUNTY BOARD OF EQUALIZATION PROCEEDINGS

The Boone County Board of Commissioners convened as the Boone County Board of Equalization at 9:00 A.M. on Monday, June 3, 2013, in the Commissioners Meeting Room of the Courthouse in Albion, Nebraska. The County Board of Equalization will convene per State Statute from June 3, 2013 through July 25, 2013. 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.

Motion made by Schuele, second by Tisthammer to convene as the Boone County Board of Equalization from June 3, 2013 through July 25, 2013 and to recess/reconvene as needed through July 25, 2013. Roll call vote: Yeas: Schuele, Tisthammer and Luettel. Nays: None. Motion carried.

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, 2013. Due to June 30, 2013, being a weekend the protest file deadline extends to July 1, 2013. The Board no longer needs to provide a ten-day notice to hear the protest.

Sock presented valuation adjustments after abstract on twenty-nine parcels. The following Parcel Nos. 38420.00, 37780.00, 36030.00, 62830.00, 7231.00, 62832.00, 4834.00, 24780.00, 28115.00, 29020.00, 36550.00, 41540.00, 36870.00, 42750.00, 23140.00, 26790.00, 25190.00, 26870.00, 25280.00, 24640.00, 64760.00, 26795.00, 7450.00, 7451.00, 65400.00, 64490.00, 62950.00, 65530.00 and 63090.00 received changes due to being undervalued, overvalued or omitted property. Motion made by Tisthammer, second by Schuele to approve the valuation adjustments on the twenty-nine parcels as presented. Roll call vote: Yeas: Tisthammer, Schuele and Luettel. Nays: None. Motion carried.

Chairman Schuele recessed said Board of Equalization at 9:25 A.M.
Reconvened on Monday, June 17, 2013 at 9:01 A.M.

Chairman Schuele called for a motion to reconvene and present for roll call were Commissioners Ken Luettel, Jerry L. Tisthammer, Tom Schuele and Joyce Sock, Assessor. Notice was given in advance publication that the Boone County Board of Equalization convenes per State Statute from June 3, 2013 through July 25, 2013.

Sock presented valuation adjustments after abstract on thirty-one parcels. The following Parcel Nos. 7082.00, 4025.00, 4075.00, 8007.10, 4821.01, 24920.00, 4967.00, 8295.03, 4821.03, 4821.02, 33100.00, 63760.00, 40255.49, 56370.00, 20060.00, 20070.00, 41620.00, 41610.00, 22455.00, 57080.00, 60280.00, 60285.00, 57685.00, 61040.00, 22540.00, 41700.00, 41380.00, 40269.00, 55600.00, 62120.00 and 61660.00 received changes due to being undervalued, overvalued or omitted property. Motion made by Luettel, second by Tisthammer to approve the valuation adjustments on the thirty-one parcels as presented. Roll call vote: Yeas: Luettel, Tisthammer and Schuele. Nays: None. Motion carried.

Chairman Schuele declared the meeting recessed at 9:13 A.M.
Reconvened on Monday, June 24, 2013 at 11:30 A.M.

Chairman Schuele called for a motion to reconvene and present for roll call were Commissioners Ken Luettel, Jerry L. Tisthammer, Tom Schuele and Joyce Sock, Assessor. Notice was given in advance publication that the Boone County Board of Equalization convenes per State Statute from June 3, 2013 through July 25, 2013.

Sock presented valuation adjustments after abstract on seven parcels. The following Parcel Nos. 56640.00, 61270.00, 4271.00, 38160.00, 59130.00, 21920.00 and 41430.00 received changes due to being undervalued, overvalued or omitted



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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.

Chairman Schuele declared the meeting recessed at 11:48 A.M.
Reconvened on Monday, July 8, 2013 at 9:01 A.M.

Chairman Schuele called for a motion to reconvene and present for roll call were Commissioners Jerry L. Tisthammer, Ken Luettel, Tom Schuele and Joyce Sock, Assessor. Notice was given in advance publication that the Boone County Board of Equalization convenes per State Statute from June 3, 2013 through July 25, 2013.

The Board of Equalization is scheduled to hear two property valuation protests.

Protest No. 2013-1 was for Parcel No. 4675.00 – Lot 1 and S 18 3/4' of Lot 2, Block 25, Mansfield's Addition to Albion, Nebraska, Forrest Francis. The Board, Sock, and Forrest Francis discussed sales involving residential lots located in Albion lying south of Highway 91. Sock explained the different classifications and how the valuation percentage is figured. The valuation percentage requirement is to be between 92%-100% of the fair market value. Sock explained that the valuation increase is in regard to the lot values not the residential structure on the lot.

Protest No. 2013-3 was for Parcel No. 4734.00 – N 50' of Lot 13, Block 33, Mansfield's Addition to Albion, Nebraska, Roy Kiser. The Board and Sock reviewed Protest No. 2013-3 regarding lot value increases in Albion. Sock presented a list of lot sales in the respective area and size to show the valuation increase over the past three years.

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.

Sock presented valuation adjustments after abstract on twelve parcels. The following Parcel Nos. 58500.00, 42190.00, 64720.00, 59130.00, 20210.00, 39710.00, 39520.00, 39260.00, 39270.00, 39530.00, 4821.02 and 4384.00 received changes due to being undervalued, overvalued or omitted property. Motion made by Tisthammer, second by Schuele to approve the valuation adjustments on the twelve parcels as presented. Roll call vote: Yeas: Tisthammer, Schuele and Luettel. Nays: None. Motion carried.

Chairman Schuele declared the meeting recessed at 9:37 A.M.
Reconvened on Monday, July 15, 2013 at 10:00 A.M.

Vice Chairman Luettel called for a motion to reconvene and present for roll call were Commissioners Jerry L. Tisthammer, Ken Luettel, Assessor, Joyce Sock and Deputy Assessor, Barb Hanson. Commissioner Tom Schuele was absent. Notice was given in advance publication that the Boone County Board of Equalization convenes per State Statute from June 3, 2013 through July 25, 2013.

The Board of Equalization is scheduled to hear ten property valuation protests.

Protest No. 2013-2 was for Parcel No. 4044.00 at 10:00 A.M. – W 44' of Lot 3, Block 12, Original Town of Albion, Nebraska, Jennifer Leifeld. The Board, Sock, and Jennifer Leifeld discussed sales involving commercial property located in Albion. Sock explained the different classifications, how the valuation percentage is figured and the revaluation of commercial structures in Albion. Sock explained that the valuation is equal to like property and within the percentage range that is required by the State. Leifeld acknowledged that there is no identical property in the area and that several commercial buildings are vacant, however, the valuation exceeds the sellable amount and that a valuation increase results in higher property taxes, insurance and indicates further investment capital. Leifeld stated that the drainage is poor in front of the store, icy in winter and 51/2" of standing water still in curb area by the store from the weekend shower. Leifeld stated that any repairs and/or improvements were completed by themselves and any increase is a hardship on the small businesses trying to stay in business. Sock explained that insurance/capital investment and the street/curb issues do not play a part in valuation decisions.



Boone Board of Equalization Minutes



Protest No. 2013-7 was for Parcel No. 7239.00 at 10:30 A.M. – W 1/3 of Lot 7, Block 65, First Addition to St. Edward, Nebraska, Clusters, LLC, c/o Mike Sheridan. The Board, Sock, Mike Sheridan and Paul Sheridan discussed sales involving commercial property located in St. Edward. Sock explained the different classifications, how the valuation percentage is figured and the revaluation of commercial structures in St. Edward. Sock explained that the valuation is equal to like property and within the percentage range that is required by the State. Sheridan disagrees with the valuation as there have been no improvements to the building and is not a profitable business. The lot, building and personal property purchase was not separated when the business was purchased in 2009. The other like property/business is for sale, is not open regularly and no purchase inquiry to date.

Protest No. 2013-8 was for Parcel No. 63090.00 at 10:45 A.M. – NW1/4NE1/4, NW1/4, and SW1/4 of 9-18-5, Neal and Beverly Kemper. The Board, Sock, Neal Kemper and Beverly Kemper discussed building site improvements and hog confinement odor. Sock presented information and photos regarding the porch and deck improvements. Kemper said there were no improvements on the building site since 1997, which is when they started construction of the open porch on the house themselves. Kemper estimated that the porch/deck was completed in 1984. Sock said that the 2009 pickup work in the file does not list the porch/deck improvements that is why it is showing up in this year's revaluation. The residential structure receives a 10% valuation reduction due to several hog confinements within a one mile radius.

Protest No. 2013-12 was for Parcel No. 59320.00 at 11:40 A.M. – W1/2 of 18-19-6, Robert Redler, Trustee. The Board, Sock, Robert Redler and Jeff Jarecki, Attorney representing Redler, discussed the recent purchase of the family dry land farm ground. Sock explained the different classifications and valuation adjustments regarding waste, trees and site acres. Sock explained that family sales are not used in the three year study of valuations, unless an appraisal was used before the distribution of the property. Sock explained that the slopes and soil type classifications are provided by the State and that property owner acres are adjusted per FSA maps. The increase in agriculture land values is just the beginning of the last three year high land sales. Jarecki said from the outside view it appears one can be penalized when filing a property valuation protest and felt the valuations should not increase when filing a protest of the present valuation. Sock indicated that there is a disclaimer with the protest forms stating "The County Board of Equalization has the obligation to raise, lower or retain the valuation to obtain equalization".

Protest No. 2013-5 was for Parcel No. 0004494.01 at 12:15 P.M. – Sub Lot A Lot 1, Block A, 2010 Replat of Loken Subdivision Lot 1 and Fr. NW1/4SE1/4 and Fr. SE1/4 of 20-20-6, Lanny A. and Lucinda Rasmussen. The Board, Sock and Lanny A. Rasmussen discussed sales involving residential lots located in Albion. Sock explained that the valuation increase is in regard to the lot values not the structure on the lot. Sock asked Rasmussen for clarification on a map regarding where the house sits, what is sold, and what portion of the real estate is outside/inside city limits. Rasmussen presented four exhibits to review with Sock and the Board. Rasmussen said they purchased the property in 2003 to help clean up the area. At that time they applied for a building permit, well permit and access from City Street or State Highway. The City of Albion locked the well, state denied access from highway, no access from street, and the driveway to the old water tower was not closed so city let them use that for access to house. Rasmussen said they are unable to sell the portion left due to lack of access to the property from the street or highway.

Joyce Sock, County Assessor, reviewed the following scheduled property valuation protests with the Board as the applicants did not appear before the Board:

Protest No. 2013-6 was for Parcel No. 4066.00 – W 17' of N 40' of Lot 1, Block 14, Original Town, Albion, Nebraska, E. E. Cleveland, Jr. The property has been listed for sale for five years and have received no offers.

Protest No. 2013-9 was for Parcel No. 4969.00 – Fr. NW1/4 of 22-20-6, unplatted 2.85 acres, Albion, Nebraska, Bob S. Bittner. Not all buildings have heating and air-conditioning as added in appraisal.

Protest No. 2013-10 was for Parcel No. 4049.00 – E 16' of Lot 5, Block 12, Original Town, Albion, Nebraska, Health Care Research & Massage LLC. The lot, building and personal property purchase was not separated when the business was purchased.



Boone Board of Equalization Minutes



Protest No. 2013-11 was for Parcel No. 4037.00 – Fr. of Lots 5 and 6, Block 11, Original Town of Albion, Nebraska, Norm Reynoldson. Called and was unable to appear before the Board. The value of these old tall buildings are worth less due to the maintenance cost.

Protest No. 2013-4 was for Parcel No. 0007012.10 – Lots 1 and 2, E 50' Lot 3, except the N 16' of said Lots and 8' vacated alley S. of Lots 1 and 2 and vacated 7th St., Block 7, Fourth Addition to St. Edward. Nebraska, Roy Babb. Called and was unable to appear before the Board and indicated he would have appreciated more notice than the Friday before the Monday he was scheduled to present his protest before the Board. The buildings are portable steel buildings and were purchased new for less than the assessed valuation.

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.

On July 3, 2013 two Property Valuation Protests, Form 422A were received. The enclosed letter was dated July 2, 2013 for Parcel No. 0042889.50 – NW1/4SE1/4 of 10-22-5 and Parcel No. 0042889.40 – NE1/4SE1/4 and S1/2SE1/4 of 10-22-6, Boone County, Nebraska. Motion made by Luettel, second by Tisthammer to prepare a letter addressing that Property Valuation Protest forms deadline was July 1, 2013 in order for the Board of Equalization to review and act on. Roll call vote: Yeas: Luettel and Tisthammer. Nays: None. Absent: Schuele. Motion carried.

Sock presented four Nebraska Homestead Exemption Application or Certification of Status filed after the June 30, 2013 deadline. The Form 458 is filed with the County Assessor after February 1st and by June 30th each year. If an applicant misses the June 30th deadline, the Homestead Exemption deadline may be extended to July 20 by the County Board of Equalization pursuant to Nebraska Statutes. Upon request from the County Assessor the County Board of Equalization grants an extension of the deadline for forwarding the above referenced homestead applications to the Nebraska Department of Revenue Property Assessment Division for consideration. Motion made by Tisthammer, second by Luettel granting approval to the Boone County Assessor to forward Homestead Exemption applications for Richard F. and Donna I. Johnson; Ardell J. Olnes, Sr.; Ardith Sallach; and Marion A. and Joanne E. Staub to the Nebraska Department of Revenue as presented. Roll call vote: Yeas: Tisthammer and Luettel. Nays: None. Absent: Schuele. Motion carried.

Sock presented valuation adjustments after abstract on three parcels. The following Parcel Nos. 7496.00, 7372.00, and 29100.00 received changes due to being undervalued, overvalued or omitted property. Motion made by Tisthammer, second by Luettel to approve the valuation adjustments on the three parcels as presented. Roll call vote: Yeas: Tisthammer and Luettel. Nays: None. Absent: Schuele. Motion carried.

Vice Chairman Luettel declared the meeting recessed at 12:36 P.M.
Reconvened on Monday, July 22, 2013 at 10:12 A.M.

Chairman Schuele called for a motion to reconvene and present for roll call were Commissioners Ken Luettel, Jerry L. Tisthammer, Tom Schuele and Barb Hanson, Deputy Assessor. Notice was given in advance publication that the Boone County Board of Equalization convenes per State Statute from June 3, 2013 through July 25, 2013.

Hanson presented valuation adjustments after abstract on ten parcels. The following Parcel Nos. 57400.00, 6287.00, 56560.00, 56290.00, 63360.00, 62780.00, 63210.00, 62810.00, 63230.00 and 39510.00 received changes due to being undervalued, overvalued or omitted property. Motion made by Luettel, second by Schuele to approve the valuation adjustments on the seven parcels as presented. Roll call vote: Yeas: Luettel, Schuele and Tisthammer. Nays: None. Motion carried.

Chairman Schuele declared the meeting recessed at 10:55 A.M. The Board of Equalization will reconvene at 8:45 A.M. on Thursday, July 25, 2013.
Reconvened on Thursday, July 25, 2013 at 8:45 A.M.

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 3, 2013 through July 25, 2013.



Boone Board of Equalization Minutes



Sock presented valuation adjustments after abstract on five parcels. The following Parcel Nos. 37518.10, 37190.00, 57510.00, 42545.00 and 42540.00 received changes due to being undervalued, overvalued or omitted property. Motion made by Schuele, second by Luettel to approve the valuation adjustments on the five parcels as presented. Roll call vote: Yeas: Schuele, Luettel and Tisthammer. Nays: None. Motion carried.

According to Nebraska State Statute 77-202.10, Sock reviewed the ownership and use of all cemetery real property that was granted an exemption. Sock found no changes for 2013. Sock presented the property owned and used exclusively for cemetery purposes without profit to either owner or user. Motion made by Tisthammer, second by Luettel to approve and authorize the Board of Equalization Chairman to sign the 2013 Cemetery exemptions as presented. Roll call vote: Yeas: Tisthammer, Luettel and Schuele. Nays: None. Motion carried.

Sock presented to the Board the 2013 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 2014, 2015, and 2016. Motion made by Schuele, second by Tisthammer to accept and approve the 2013 Boone County Plan of Assessment as presented. Roll call vote: Yeas: Schuele, Tisthammer and Luettel. Nays: None. Motion carried.

The Board took the following actions on July 25, 2013:

Protest No. 2013-1, (Forrest Francis), Parcel No. 4675.00 – Lot 1 and S 18 3/4' of Lot 2, Block 25, Mansfield's Addition to Albion, Nebraska was heard on July 8, 2013: County Board of Equalization concurs with Assessor's recommendation. Property valued comparable to like properties. Protest denied. Motion made by Luettel, second by Tisthammer to approve and accept the County Assessor's recommendation of no valuation change. Roll call vote: Yeas: Luettel, Tisthammer and Schuele. Nays: None. Motion carried.

Protest No. 2013-2, (Jennifer Leifeld/Leifeld Furniture), Parcel No. 4044.00 – W 44' of Lot 3, Block 12, Original Town of Albion, Nebraska was heard on July 15, 2013: County Board of Equalization concurs with Assessor's recommendation. Property valued comparable to like properties. Protest denied. 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, Schuele and Luettel. Nays: None. Motion carried.

Protest No. 2013-3, (Roy Kiser), Parcel No. 4734.00 – N 50' of Lot 13, Block 33, Mansfield's Addition to Albion, Nebraska was reviewed on July 8, 2013: County Board of Equalization concurs with Assessor's recommendation. Property valued comparable to like properties. Protest denied. 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, Tisthammer and Luettel. Nays: None. Motion carried.

Protest No. 2013-4, (Roy Babb), Parcel No. 0007012.10 – Lots 1 and 2, E 50' Lot 3, except the N 16' of said Lots and 8' vacated alley S of Lots 1 and 2 and vacated 7th St., Block 7, Fourth Addition to St. Edward, Nebraska was reviewed on July 15, 2013: County Board of Equalization concurs with Assessor's recommendation. Property valued comparable to like properties. Protest denied. 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, Schuele and Luettel. Nays: None. Motion carried.

Protest No. 2013-5, (Lanny A. and Lucinda Rasmussen), Parcel No. 0004494.01– Sub Lot A Lot 1, Block A, 2010 Replat of Loken Subdivision Lot 1 and Fr. NW1/4SE1/4 and Fr. SE1/4 of 20-20-6 was heard on July 15, 2013: Sock visited with the Nebraska Department of Roads regarding access from State Highway 91. County Board of Equalization concurs with Assessor's recommendation. Property valued comparable to like properties. Protest denied. Motion made by Luettel, second by Schuele to approve and accept the County Assessor's recommendation of no valuation change. Roll call vote: Yeas: Luettel, Schuele and Tisthammer. Nays: None. Motion carried.

Protest No. 2013-6, (E. E. Cleveland, Jr.), Parcel No. 4066.00 – W 17' of N 40' of Lot 1, Block 14, Original Town, Albion, Nebraska was reviewed on July 15, 2013: Sock said Darrel Stanard, County Appraiser, visited with the real estate



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broker regarding said property. County Board of Equalization concurs with Assessor's recommendation resulting in change of valuation from \$14,590.00 (Land \$2,065.00; Building \$12,525.00) to \$9,220.00 (Land \$2,065.00; Building \$7,155.00). Made adjustment to evidence presented from real estate broker. Motion made by Luettel, second by Tisthammer to approve and accept the County Assessor's recommendation to adjust the building valuation from \$12,525.00 to \$7,155.00 at this time. Roll call vote: Yeas: Luettel, Tisthammer and Schuele. Nays: None. Motion carried.

Protest No. 2013-7, (Clusters, LLC, c/o Mike Sheridan), Parcel No. 7239.00 – W 1/3 of Lot 7, Block 65, First Addition to St. Edward, Nebraska was heard on July 15, 2013: Adjusted for personal property purchase that was not separated from the real estate purchase. A depreciation schedule regarding personal property is filed with the Assessor's office. County Board of Equalization concurs with Assessor's recommendation resulting in change of valuation from \$39,100.00 (Land \$930.00; Building \$38,170.00) to \$16,200.00 (Land \$930.00; Building \$15,270.00). Motion made by Tisthammer, second by Luettel to approve and accept the County Assessor's recommendation to adjust the building valuation from \$38,170.00 to \$15,270.00 at this time. Roll call vote: Yeas: Tisthammer, Luettel and Schuele. Nays: None. Motion carried.

Protest No. 2013-8, (Neal and Beverly Kemper), Parcel No. 63090.00 – NW1/4NE1/4, NW1/4, and SW1/4 of 9-18-5 was heard on July 15, 2013: County Board of Equalization concurs with Assessor's recommendation. Property valued comparable to like properties. Protest denied. A 10% locational depreciation was applied to the residential dwelling per Board decision in 2005. 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, Tisthammer and Luettel. Nays: None. Motion carried.

Protest No. 2013-9, (Bob S. Bittner/Bob's Storage), Parcel No. 4969.00 – Fr. NW1/4 of 22-20-6, unplatted 2.85 acres, Albion, Nebraska was reviewed on July 15, 2013: Not all buildings have heating and air-conditioning as added in appraisal. Sock said Darrel Stanard, County Appraiser, visited with Bittner regarding said property. County Board of Equalization concurs with Assessor's recommendation resulting in change of valuation from \$281,115.00 (Land \$19,450.00; Buildings \$261,665.00) to \$270,945.00 (Land \$19,450.00; Buildings 251,495.00). Motion made by Luettel, second by Schuele to approve and accept the County Assessor's recommendation to adjust the buildings valuations from \$261,665.00 to \$251,495.00 at this time. Roll call vote: Yeas: Luettel, Schuele and Tisthammer. Nays: None. Motion carried.

Protest No. 2013-10, (Health Care Research & Massage LLC/Angela M. Korus), Parcel No. 4049.00 – E 16' of Lot 5, Block 12, Original Town, Albion, Nebraska was reviewed on July 15, 2013: Adjusted for personal property purchase that was not separated from the real estate purchase. A depreciation schedule regarding personal property is filed with the Assessor's office. County Board of Equalization concurs with Assessor's recommendation resulting in change of valuation from \$46,680.00 (Land \$4,080.00; Building \$42,600.00) to \$17,820.00 (Land \$4,080.00; Building \$13,740.00). Motion made by Luettel, second by Tisthammer to approve and accept the County Assessor's recommendation to adjust the building valuation from \$42,600.00 to \$13,740.00 at this time. Roll call vote: Yeas: Luettel, Tisthammer and Schuele. Nays: None. Motion carried.

Protest No. 2013-11, (Norm Reynoldson/Boot Rack), Parcel No. 4037.00 – S 44' x 66' of Lot 5 and W 22' x 44' of Lot 6, Block 11, Original Town of Albion, Nebraska was reviewed on July 15, 2013: Sock said Darrel Stanard, County Appraiser, visited with Reynoldson regarding said property. County Board of Equalization concurs with Assessor's recommendation. Property valued comparable to like properties. Protest denied. Motion made by

Schuele, second by Luettel to approve and accept the County Assessor's recommendation of no valuation change. Roll call vote: Yeas: Schuele, Luettel and Tisthammer. Nays: None. Motion carried.

Protest No. 2013-12, (Robert Redler, Trustee), Parcel No. 59320.00 – W1/2 of 18-19-6 was heard on July 15, 2013: Acres adjusted per FSA maps. Adjusted the waste, trees and site acres. County Board of Equalization concurs with Assessor's recommendation resulting in change of valuation from \$987,715.00 (Land \$976,530.00; Buildings \$11,185.00) to \$1,016,485.00 (Land \$1,005,300.00; Buildings \$11,185.00). Motion made by Luettel, second by Tisthammer to



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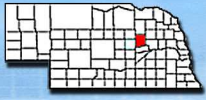


approve and accept the County Assessor's recommendation to adjust the land valuation from \$976,530.00 to \$1,005,300.00 at this time. Roll call vote: Yeas: Luettel, Tisthammer and Schuele. Nays: None. Motion carried.

The Boone County Assessor and Boone County Board of Commissioners have a signed contract for appraisal services with Darrel Stanard, Stanard Appraisal Services, Inc. to perform appraisal services pursuant to regulations as set forth and required by the Nebraska Property Assessment Division of the Nebraska Department of Revenue.

The County Clerk completed the notice of decision on Form 422 for Protest Nos. 2013-1, 2013-2, 2013-3, 2013-4, 2013-5, 2013-6, 2013-7, 2013-8, 2013-9, 2013-10, 2013-11 and 2013-12 for mailing on July 29, 2013 to the respective landowners. The respective landowners have thirty days to protest the Board of Equalization's decision. Chairman Schuele declared the 2013 Boone County Board of Equalization closed and adjourned at 11:00 A.M. on July 25, 2013.

Kathy Thorberg,
Boone County Clerk



Boone Board of Equalization Minutes



BOONE COUNTY BOARD OF EQUALIZATION PROCEEDINGS AUGUST 19, 2013 ALBION, NEBRASKA

The Boone County Board of Equalization of Boone County, Nebraska, met at 10:01 A.M. on Monday, August 19, 2013, 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 Barb Hanson, Deputy Assessor. Notice of the meeting was given in advance by publication and the convened meeting was open to the public.

The Board reviewed three tax list corrections presented from the County Assessor's office:

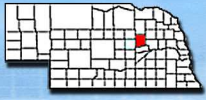
The 2013 Tax List Correction No. 112 was prepared to accelerate the personal property tax due because of a business sale. Motion made by Tisthammer, second by Luettel to approve the 2013 Tax List Correction No. 112 as presented. Roll call vote: Yeas: Tisthammer, Luettel and Schuele. Nays: None. Motion carried.

The 2013 Tax List Correction No. 113 was prepared to accelerate the personal property tax due because of a business sale. Motion made by Tisthammer, second by Luettel to approve the 2013 Tax List Correction No. 113 as presented. Roll call vote: Yeas: Tisthammer, Luettel and Schuele. Nays: None. Motion carried.

The 2013 Tax List Correction No. 114 was prepared to accelerate the personal property tax due because of a business closing. Motion made by Tisthammer, second by Luettel to approve the 2013 Tax List Correction No. 114 as presented. Roll call vote: Yeas: Tisthammer, Luettel and Schuele. Nays: None. Motion carried.

Chairman Schuele declared the Board of Equalization meeting adjourned at 10:07 A.M.

Kathy Thorberg,
Boone County Clerk



Boone Board of Equalization Minutes



BOONE COUNTY BOARD OF EQUALIZATION PROCEEDINGS SEPTEMBER 23, 2013 ALBION, NEBRASKA

The Boone County Board of Equalization of Boone County, Nebraska, met at 9:30 A.M. on Monday, September 23, 2013, in the Commissioners Meeting Room of the Courthouse in Albion, Nebraska.

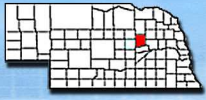
Chairman Schuele called the meeting to order and present for roll call were Commissioners Tom Schuele, Ken Luettel, Jerry L. Tisthammer and Barb Hanson, Deputy Assessor. Notice of the meeting was given in advance by publication and the convened meeting was open to the public.

Barb Hanson, Deputy 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. 29102.00, Fr. SE1/4 28-20-7 corrects the land value of 444,570 to 408,620 to reflect the corrected FSA irrigated acres. There is no change to the buildings' value. Motion made by Schuele, second by Luettel to approve and accept the County Assessor's recommendation to correct the valuation regarding Parcel No. 29102.00 as presented. Roll call vote: Yeas: Schuele, Luettel and Tisthammer. Nays: None. Motion carried.

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

Kathy Thorberg,
Boone County Clerk



Boone Board of Equalization Minutes



BOONE COUNTY BOARD OF EQUALIZATION PROCEEDINGS
SEPTEMBER 30, 2013
ALBION, NEBRASKA

The Boone County Board of Equalization of Boone County, Nebraska, met at 11:00 A.M. on Monday, September 30, 2013, in the Commissioners Meeting Room of the Courthouse in Albion, Nebraska.

Tom Schuele, Chairman of the Boone County Board of Equalization, called for a motion to open said Board of Equalization meeting. Motion made by Luettel, second by Tisthammer to open said public meeting. Notice of the meeting was given in advance by publication and the convened meeting was open to the public. Commissioners present for said public meeting were Ken Luettel, Jerry L. Tisthammer, and Tom Schuele. Richard D. Martinsen, CPA and Jim Dickerson, Albion News were also present.

Richard D. Martinsen, CPA, provided the County Board with the 2013 Boone County Tax Rate Levy information for the 2013-2014 fiscal year. The 2013 county valuation for the 2013-2014 fiscal year is \$1,533,513,853.00 with a levy of .250248. 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.

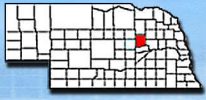
A levy percentage decrease from the prior year reflects an increase in property valuations. A sinking fund is a set aside fund for future purchases of equipment, etc.

Motion made by Tisthammer, second by Luettel to close said Board of Equalization meeting at 11:16 A.M. Roll call vote: Yeas: Tisthammer, Luettel and Schuele. Nays: None. Motion carried.

Motion made by Luettel, second by Schuele to approve the 2013 Boone County and other entities Tax Rate Levies for fiscal year 2013-2014 as presented and attached hereto. Roll call vote: Yeas: Luettel, Schuele and Tisthammer. Nays: None. Motion carried.

Chairman Schuele declared the Board of Equalization meeting adjourned at 11:19 A.M.

Kathy Thorberg,
Boone County Clerk



Boone Board of Equalization Minutes



BOONE COUNTY BOARD OF EQUALIZATION PROCEEDINGS OCTOBER 21, 2013 ALBION, NEBRASKA

The Boone County Board of Equalization of Boone County, Nebraska, met at 10:00 A.M. on Monday, October 21, 2013, 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.

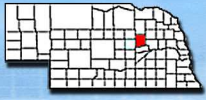
The Board reviewed two tax list corrections presented from the County Assessor's office:

The 2013 Tax List Correction No. 115 was prepared to accelerate the personal property tax due because of a business sale. Motion made by Tisthammer, second by Luettel to approve the 2013 Tax List Correction No. 115 as presented. Roll call vote: Yeas: Tisthammer, Luettel and Schuele. Nays: None. Motion carried.

The 2013 Tax List Correction No. 116 was prepared to accelerate the personal property tax due because of a farm sale tractor being sold. Motion made by Tisthammer, second by Luettel to approve the 2013 Tax List Correction No. 116 as presented. Roll call vote: Yeas: Tisthammer, Luettel and Schuele. Nays: None. Motion carried.

Chairman Schuele declared the Board of Equalization meeting adjourned at 10:05 A.M.

Kathy Thorberg,
Boone County Clerk



Boone Board of Equalization Minutes



BOONE COUNTY BOARD OF EQUALIZATION PROCEEDINGS NOVEMBER 12, 2013 ALBION, NEBRASKA

The Boone County Board of Equalization of Boone County, Nebraska, met at 9:30 A.M. on Tuesday, November 12, 2013, in the Commissioners Meeting Room of the Courthouse in Albion, Nebraska.

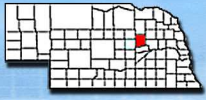
Chairman Schuele called the meeting to order and present for roll call were Commissioners Tom Schuele and Ken Luettel. Commissioner Jerry L. Tisthammer was absent. Notice of the meeting was given in advance by publication and the convened meeting was open to the public.

The Board reviewed one tax list correction presented from the County Assessor's office:

The 2013 Tax List Correction No. 117 was prepared to accelerate the personal property tax due because of a farm sale. Motion made by Schuele, second by Luettel to approve the 2013 Tax List Correction No. 117 as presented. Roll call vote: Yeas: Schuele and Luettel. Nays: None. Absent: Tisthammer. 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 30, 2013 ALBION, NEBRASKA

The Boone County Board of Equalization of Boone County, Nebraska, met at 11:30 A.M. on Monday, December 30, 2013, 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 three tax list corrections presented from the County Assessor's office:

The 2013 Tax List Correction No. 118 was prepared regarding omitted real property on wind towers for the year 2012. Motion made by Luettel, second by Tisthammer to approve the 2013 Tax List Correction No. 118 as presented. Roll call vote: Yeas: Luettel, Tisthammer and Schuele. Nays: None. Motion carried.

The 2013 Tax List Correction No. 119 was prepared regarding omitted real property on wind towers for the year 2013. Motion made by Luettel, second by Tisthammer to approve the 2013 Tax List Correction No. 119 as presented. Roll call vote: Yeas: Luettel, Tisthammer and Schuele. Nays: None. Motion carried.

The 2013 Tax List Correction No. 120 was prepared regarding omitted Homestead on the tax roll for the year 2013. Motion made by Luettel, second by Tisthammer to approve the 2013 Tax List Correction No. 120 as presented. Roll call vote: Yeas: Luettel, Tisthammer and Schuele. Nays: None. Motion carried.

Chairman Schuele declared the Board of Equalization meeting adjourned at 11:34 A.M.

Kathy Thorberg,
Boone County Clerk



Boone Board of Equalization Minutes



BOONE COUNTY BOARD OF EQUALIZATION PUBLIC HEARING PROCEEDINGS

DECEMBER 30, 2013 ALBION, NEBRASKA

Tom Schuele, Chairman of the Boone County Board of Equalization, called for a motion to open a public hearing on Monday, December 30, 2013 at 11:00 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 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, Ken Luettel 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 five 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 four vehicles for charitable purposes.

Motion made by Schuele, second by Tisthammer to close said hearing at 11:21 A.M. Roll call vote: Yeas: Schuele, Tisthammer and Luettel. Nays: None. Motion carried.

Motion made by Schuele, 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: Schuele, Luettel and Tisthammer. Nays: None. Motion carried.

Kathy Thorberg,
Boone County Clerk