

Boone Board of Equalization Minutes



2014 REORGANIZATIONAL MEETING BOONE COUNTY BOARD OF EQUALIZATION ALBION, NEBRASKA

The Boone County Board of Equalization of Boone County, Nebraska convened at 11:00 A.M. on Monday, January 6, 2014, in the Commissioners Meeting Room of the Courthouse in Albion, Nebraska.

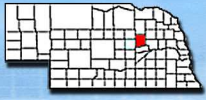
Chairman Schuele called the Reorganizational Meeting to order. Commissioners present for roll call were Tom Schuele, Ken Luettel, Jerry L. Tisthammer and Joyce Sock, County Assessor. Notice of the meeting given in advance by publication and the convened meeting was open to the public. Chairman Schuele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

Motion made by Schuele, second by Luettel to appoint Jerry L. Tisthammer as Chairman of the Boone County Board of Equalization for the year, 2014. Roll call vote: Yeas: Schuele and Luettel. Abstain: Tisthammer. 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, 2014. 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 11:21 A.M.

Kathy Thorberg,
Boone County Clerk



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BOONE COUNTY BOARD OF EQUALIZATION PUBLIC HEARING PROCEEDINGS JANUARY 21, 2014 ALBION, NEBRASKA

Jerry L. Tisthammer, Chairman of the Boone County Board of Equalization, called for a motion to open a public hearing on Tuesday, January 21, 2014 at 10:04 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 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 Ken Luettel, Toms Schuele, Jerry L. Tisthammer and Joyce Sock, County Assessor.

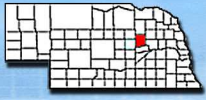
The purpose of the public hearing is to hear testimony in favor of, opposition to, and answer questions with regard to the approval or disapproval in relation to the review of the Form 451 Exempt Applications and Form 451A Statement of Reaffirmation of Tax Exemption applications filed for the year 2014, excluding real property used for cemeteries.

Joyce Sock, County Assessor, submitted the 2014 list of real estate parcels for tax exemption on real property by qualifying organizations excluding cemeteries authorized by Nebraska Revised Statutes § 77-202.01, § 77-202.03 and § 77-202.04. Sock was present to answer the Board's questions. The Saving Grace Bible Church, Albion, is a new parcel addition. Property owned and used exclusively for religious purposes without profit to the owner or user consists of forty-two parcels. Property owned and used exclusively for charitable purposes without profit to the owner or user consists of nine full parcels and two partial parcels. When exempt properties sell, they become taxable if not sold for the same use.

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

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



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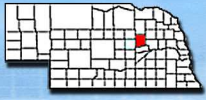
Property owned and used exclusively for **charitable** purposes without profit to either the owner or user:

Albion Lodge #78 A.F. & A.M.	Albion	1
American Legion #44 Dan Cox Post	Cedar Rapids	1
American Legion Post #334	Petersburg	1
Beaver Valley Senior Center, Inc	St. Edward	2
Boone County Historical Society, Inc	Albion	1
Catholic Archbishop of Omaha	Albion	1
Evangelical Lutheran Good Samaritan Society (Assisted Living)	Albion	1
Good Samaritan Society, Inc (Wolf Memorial Center) (Partial)	Albion	1
Manderson-Lehr Post #162 & Boone Co Post #736 VFW (Partial)	Albion	1
McGivney's Patriots, Inc	Albion	1

Motion made by Tisthammer, second by Schuele to close said hearing at 10:13 A.M. Roll call vote: Yeas: Tisthammer, Schuele and Luettel. Nays: None. Motion carried.

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

Kathy Thorberg,
Boone County Clerk



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BOONE COUNTY BOARD OF EQUALIZATION PROCEEDINGS FEBRUARY 10, 2014 ALBION, NEBRASKA

The Boone County Board of Equalization of Boone County, Nebraska, met at 11:33 A.M. on Monday, February 10, 2014, in the Commissioners Meeting Room of the Courthouse in Albion, Nebraska.

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

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

The 2014 Tax List Correction No. 121 was prepared regarding the 2014 tax year personal property farm equipment being sold on the February 1, 2014 farm sale. Motion made by Schuele, second by Luettel to approve the 2014 Tax List Correction No. 121 as presented. Roll call vote: Yeas: Schuele, Luettel and Tisthammer. Nays: None. Motion carried.

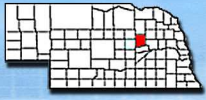
The 2014 Tax List Correction No. 122 was prepared regarding verification of personal property being assessed in Platte and Boone Counties in the 2012 tax year. The personal property that was assessed in both counties is located in Platte County. Motion made by Schuele, second by Luettel to approve the 2014 Tax List Correction No. 122 as presented. Roll call vote: Yeas: Schuele, Luettel and Tisthammer. Nays: None. Motion carried.

The 2014 Tax List Correction No. 123 was prepared regarding verification of personal property being assessed in Platte and Boone Counties in the 2013 tax year. The personal property that was assessed in both counties is located in Platte County. Motion made by Schuele, second by Luettel to approve the 2014 Tax List Correction No. 123 as presented. Roll call vote: Yeas: Schuele, Luettel and Tisthammer. Nays: None. Motion carried.

The 2014 Tax List Correction No. 124 was prepared regarding Real Estate #57980, grain bins put on new. The grain bins assessed for the 2013 tax year are used grain bins. The 2013 tax year value is being adjusted accordingly. Motion made by Schuele, second by Luettel to approve the 2014 Tax List Correction No. 124 as presented. Roll call vote: Yeas: Schuele, Luettel and Tisthammer. Nays: None. Motion carried.

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

Kathy Thorberg,
Boone County Clerk



Boone Board of Equalization Minutes



BOONE COUNTY BOARD OF EQUALIZATION PROCEEDINGS MAY 12, 2014 ALBION, NEBRASKA

The Boone County Board of Equalization of Boone County, Nebraska, met at 11:30 A.M. on Monday, May 12, 2014, in the Commissioners Meeting Room of the Courthouse in Albion, Nebraska.

Vice Chairman Luettel called the meeting to order and present for roll call were Commissioners Ken Luettel and Tom Schuele. 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 four tax list corrections presented from the County Assessor's office:

The 2014 Tax List Correction No. 125 was prepared regarding the 2013 tax year real estate property that was omitted on the tax roll. Motion made by Schuele, second by Luettel to approve the 2014 Tax List Correction No. 125 as presented. Roll call vote: Yeas: Schuele and Luettel. Nays: None. Absent: Tisthammer. Motion carried.

The 2014 Tax List Correction No. 126 was prepared regarding the 2013 tax year personal property where a traded item for another planter was not removed. Motion made by Schuele, second by Luettel to approve the 2014 Tax List Correction No. 126 as presented. Roll call vote: Yeas: Schuele and Luettel. Nays: None. Absent: Tisthammer. Motion carried.

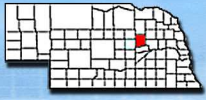
The 2014 Tax List Correction No. 127 was prepared regarding the 2014 tax year personal property due to sale of the business. Motion made by Schuele, second by Luettel to approve the 2014 Tax List Correction No. 127 as presented. Roll call vote: Yeas: Schuele and Luettel. Nays: None. Absent: Tisthammer. Motion carried.

The 2014 Tax List Correction No. 128 was prepared regarding the 2014 tax year accelerated taxes due to sale of the business. Motion made by Schuele, second by Luettel to approve the 2014 Tax List Correction No. 128 as presented. Roll call vote: Yeas: Schuele and Luettel. Nays: None. Absent: Tisthammer. Motion carried.

Joyce Sock, Assessor, and the Board discussed a proposal from Stanard Appraisal Services, Inc. of Central City, Nebraska regarding rural residential improved property. Sock informed the Board that the rural residential improved acreages (20 acres or less) need to be reappraised to be in the median fair market value according to the Nebraska Tax Equalization and Review Commission. The quote is \$160.00 per parcel for the 381 rural residential improved properties. Motion made by Schuele, second by Luettel to approve the quote of \$60,900.00 from Stanard Appraisal Services, Inc. as presented. Roll call vote: Yeas: Schuele and Luettel. Nays: None. Absent: Tisthammer. Motion carried.

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

Kathy Thorberg,
Boone County Clerk



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BOONE COUNTY BOARD OF EQUALIZATION PROCEEDINGS

JUNE 2, 2014

ALBION, NEBRASKA

The Boone County Board of Commissioners convened as the Boone County Board of Equalization at 9:01 A.M. on Monday, June 2, 2014, in the Commissioners Meeting Room of the Courthouse in Albion, Nebraska. The County Board of Equalization will convene per State Statute from June 2, 2014 through July 25, 2014. Persons protesting property valuation bear the burden of proof as to their claim.

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

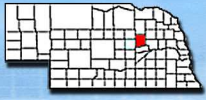
Motion made by Schuele, second by Luettel to convene as the Boone County Board of Equalization from June 2, 2014 through July 25, 2014 and to recess/reconvene as needed through July 25, 2014. Roll call vote: Yeas: Schuele, Luettel and Tisthammer. Nays: None. Motion carried.

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, 2014. The Board no longer needs to provide a ten-day notice to hear the protest.

The Board and Sock discussed the 2014 Notice of Valuation Changes that were mailed to property owners on May 30, 2014.

Chairman Tisthammer recessed said Board of Equalization at 9:17 A.M.

Kathy Thorberg,
Boone County Clerk



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BOONE COUNTY BOARD OF EQUALIZATION PROCEEDINGS JUNE 30, 2014

ALBION, NEBRASKA

Jerry L. Tisthammer, Chairman of the Boone County Board of Equalization, called for a motion to reconvene the Boone County Board of Equalization on June 30, 2014 at 10:30 A.M. in the Commissioners Meeting Room of the Courthouse in Albion, Nebraska. Motion made by Commissioner Schuele, second by Commissioner Luettel to reconvene said Boone County Board of Equalization. Present for roll call were Commissioners Tom Schuele, Ken Luettel and Jerry L. Tisthammer and Joyce Sock, Assessor.

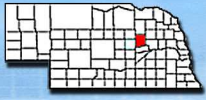
Notice was given in advance publication that the Boone County Board of Equalization convenes per State Statute from June 2, 2014 through July 25, 2014. The convened meeting was open to the public. Chairman Tisthammer read the agenda for the record and noted that the Open Meeting Laws are posted and available to the public.

Sock presented valuation adjustments after abstract on twelve parcels. The following Parcel Nos. 56740.00, 37390.00, 66170.00, 57820.00, 7511.00, 64460.00, 28620.00, 65070.00, 66930.00, 23120.00, 7433.00 and 24920.00 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.

Sock and the Board discussed the Property Valuation Protest Form 422 filings received to date and the date/time to schedule the protest hearings.

Chairman Tisthammer declared the meeting recessed at 10:55 A.M.

Kathy Thorberg,
Boone County Clerk



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BOONE COUNTY BOARD OF EQUALIZATION PROCEEDINGS **JULY 21, 2014** **ALBION, NEBRASKA**

Jerry L. Tisthammer, Chairman of the Boone County Board of Equalization, called for a motion to reconvene the Boone County Board of Equalization on July 21, 2014 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, 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 2, 2014 through July 25, 2014. The convened meeting was open to the public. Chairman Tisthammer read the agenda for the record and noted that the Open Meeting Laws are posted and available to the public.

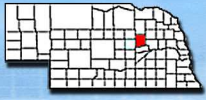
The Board of Equalization is scheduled to hear twenty-two of the twenty-three property valuation protests that were filed in June.

Protest No. 2014-12 was for Parcel No. 24180.00 – Fr. SE1/4 of 16-20-6, 25.43 acres, Boone County, Nebraska, Helena Chemical Company. The Board, Sock, John Veik and Justin Ranslem discussed the valuation of six large bulk tanks. Veik presented information regarding replacement costs to build new tanks in the same area. The replacement costs figures were provided to Veik by a company Helena Chemical uses for constructing their facilities. Sock explained the use of Marshall & Swift Cost Approach programs that everyone uses to equalize valuations. Sock said there is different values for different type and size of bulk tanks. Sock plans to review the information with Darrel Stanard regarding the revaluation of the six bulk tanks. The County of Boone contracts with Darrel Stanard for appraisal services.

Protest No. 2014-06 was for Parcel No. 69390.00 – NE1/4 of 35-22-5, 160 acres, Boone County, Nebraska, Daniel Wondercheck. The Board, Sock and Dan Wondercheck discussed the valuation of the metal building that was changed from agriculture to commercial use. Wondercheck farms and is also a seed dealer for Pioneer. Wondercheck said he is not a primary seed dealer and that the building is used the majority of the time as a shop/equipment building. Wondercheck said very little space is used for the commercial seed business. Sock explained the valuation is comparable to like seed dealer warehouse buildings in the county. Sock said the addition of the office space to the building is part of the valuation increase. Sock said the current valuation is 87% storage warehouse and 13% office building. Wondercheck said he understands the equal valuations of like property, but is asking that the building being reviewed be changed back to agricultural use instead of commercial warehouse, since it is used year round as a shop and equipment storage.

Protest No. 2014-04 was for Parcel No. 55340.00 – Fr. SW1/4 of 5-18-7, 2.68 acres, Boone County, Nebraska, Darwin J. and Linda L. Zentner. The Board, Sock and Darwin Zentner discussed the valuation increase regarding a garage addition and extra cement for patio. Zentner presented what the material and construction actual costs were in comparison to the added valuation figures. Sock explained that the increase in valuation included the added garage structure, square footage of cement, new windows and siding to the house. Sock explained the NE State Statute valuation requirements and cost approach programs used for valuation computations regarding new structures or improvements to existing structures.

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



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Protest No. 2014-23 was for Parcel No. 25700.00 – Fr. NW1/4 of 26-20-6, 13.27 acres, Boone County, Nebraska, Cargill, Inc. Dean Jacobs called on July 18, 2014 and said he would not be able to appear before the Board. Jacobs request is for the Board to sustain the current value. Jacobs plans to meet with the County Assessor to review the valuation of the new concrete grain bin.

Protest No. 2014-03 was for Parcel No. 25425.00 – Fr. SE1/4 of 22-20-6, 4.74 acres, Boone County, Nebraska, Vet Properties LLC. Sock said the valuation increase is part of the revaluation of commercial property in the county. Sock said after explaining the revaluation process and requirements the Vet Properties LLC owners were satisfied.

Protest No. 2014-14 was for Parcel No. 36740.00 – Lots 1 & 2, Block 2, Raeville, Nebraska, JoAnn Mattner. Mattner's protest regarding the valuation of the 93 year old house referred to location of property and several structure issues. Sock said she looked at the house and changed the condition from good to fair.

Protest No. 2014-07 was for Parcel No. 7255.00 – S1/2 of Lots 3 & 4, Block 68, 3rd Addition to St. Edward, Boone County, Nebraska, 4-T Irrevocable Trust/Ryan Hanzlick, Trustee. Hanzlik's valuation protest said that the inside of the house is completely damaged. Sock said she looked at the house and it is full of mold, structure damage and basically not livable. Sock changed the condition from average to poor.

Protest No. 2014-13 was for Parcel No. 4577 – S. 55' of Lot 3, Block 10, Mansfield's Addition to Albion, Boone County, Nebraska, James T. & Cynthia K. Ridgeway. Ridgeway protested in regard to the fact that the house is for sale and due to the condition of the house it will not sell for 80% of the current valuation. Sock said they reviewed the property and changed the house condition from good to average.

Protest No. 2014-05 was for Parcel No. 41570.00 – NW1/4 of 30-21-8, 148.03 acres, Boone County, Nebraska, Joseph A. & Sharon R. Seamann. Seamann protested in regard to the buildings are not useable because of strong voltage from a Cornhusker Public Power District pole. It causes the livestock not to drink and will cause death in time because it kills the immune system. Seamann's have vacated the building after a death loss of their dairy heard and are no longer in the dairy business. Sock visited with the state and Darrel Stanard, Stanard Appraisal Services, regarding the issue. It was decided to grant a 35% depreciation on the dairy building.

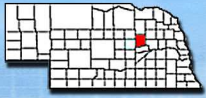
Protest No. 2014-01 was for Parcel No. 55940.00 – E1/2 of 14-18-7, 320 acres, Boone County, Nebraska, William C. Cox, Trustee, etal. Adjusted the water and shelter belt acres in accordance with the FSA records. Cox also requested a lower valuation on the buildings. Sock plans to review the building valuation.

Protest No. 2014-02 was for Parcel No. 55870.00 – W1/2E1/2 of 11-18-7, 160 acres, Jerome W. and Janis M. Cox, Trustee. Adjusted the valuation with the FSA acreage records.

Motion made by Schuele, second by Luettel to recess the Board of Equalization at 11:49 A.M. Roll call vote: Yeas: Schuele, Luettel and Tisthammer. Nays: None. Motion carried.

Motion made by Tisthammer, second by Schuele to reconvene the Board of Equalization at 12:59 A.M. Roll call vote: Yeas: Tisthammer, Schuele and Luettel. Nays: None. Motion carried.

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". Sock said that the County Assessor's office has no access to the FSA acreage records and that the landowner/agent needs to furnish the information to their office. Sock said that the land values may increase or decrease when adjusted with the FSA acreage records.



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Protest No. 2014-08 was for Parcel No. 56490.00 – SE1/4 and Fr. SW1/4 of 26-18-7, 188 acres, Boone County, Nebraska, Teresa D. Dalton etal (Tomlinson). The Board, Sock and Larry Bird, Attorney, discussed the increased valuation of the land. Bird said that the approximate 44 acres in Boone County is land locked and there is no public road access. The applicant is asking for 25% adjustment due to being land locked and the river running through the property. Sock explained that they do not have access to the FSA records and that the landowner/agent needs to furnish the Assessor's office with the information. Sock said that the land value will decrease after land use changes per Agri Data program and FSA acreage records.

Protest No. 2014-09 was for Parcel No. 56430.00 – Fr. SW1/4 of 25-18-7, 71 acres, Boone County, Nebraska, Teresa D. Dalton etal (Tomlinson). The Board, Sock and Larry Bird, Attorney, discussed the increased valuation of the land. Bird said that the applicant is asking for adjustment regarding waste and water acreage. Sock said that the land value will decrease after land use changes per Agri Data program and FSA acreage records.

Protest No. 2014-15 was for Parcel No. 40760.10 – NE1/4 of 10-20-8, 160 acres, Boone County, Nebraska, W. J. & Barbara J. Buckendahl. The Board, Sock and Bud Buckendahl discussed the increase in land valuations. Sock explained that the ratio three year study is set by NE State Statute for Agricultural Land between 69%-75% of the land sales. Sock said that the County is around the 70% of the ratio. Sock said that the land values can increase or decrease depending on the FSA acreage records.

Protest No. 2014-16 was for Parcel No. 23490.00 – Fr. SE1/4 of 8-20-6, 122.55 acres, Boone County, Nebraska, W. J. & Barbara J. Buckendahl. The Board, Sock and Bud Buckendahl discussed the increase in land valuations. Sock said that the land values can increase or decrease depending on the FSA acreage records.

Protest No. 2014-17 was for Parcel No. 40764.00 – Fr. SE1/4 of 10-20-8, 120 acres, Boone County, Nebraska, W. J. & Barbara J. Buckendahl. The Board, Sock and Bud Buckendahl discussed the increase in land valuations. Buckendahl said that 50% of land is pasture and waste land. Sock said that the land values can increase or decrease depending on the FSA acreage records.

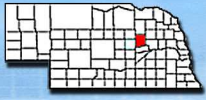
Sock explained the different classifications for farm ground, grass, soil and how the valuation percentage is figured. Sock explained that the valuation regulations are set by NE State Statute. The valuation percentage requirement is to be between 69%-75% of market value. Three years of land sales are used for the valuation ratio requirements.

Protest No. 2014-18 was for Parcel No. 40708.00 – SW1/4 of 3-20-8, 160 acres, Boone County, Nebraska, Norman D. & Keri Brugger. The Board, Sock and Norm Brugger discussed the increase in land valuations. Sock said that the land values can increase or decrease depending on the FSA acreage records.

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. 2014-19 was for Parcel No. 40190.00 – N1/2S1/2 of 24-20-8, 160 acres, Boone County, Nebraska, Dann M. Matchett etal. Adjusted the valuation with the FSA acreage records.

Protest No. 2014-11 was for Parcel No. 21120.00 – S1/2SE1/4 and Fr. N1/2SE1/4 of 6-19-6, 82.43 acres, Boone County, Nebraska, Ivan L. & Lois A. Schroeder. Adjusted the valuation with the FSA acreage records.



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Protest No. 2014-10 was for Parcel No. 63320.00 – W1/2NE1/4 and W1/2E1/2NE1/4 of 14-18-5, 100 acres, Boone County, Nebraska, Marvin F. & Gloria R. Rinkol. Adjusted the valuation with the FSA acreage records.

Protest No. 2014-21 was for Parcel No. 67500.00 – S1/2NW1/4 and N1/2SW1/4 of 13-21-5, 160 acres, Boone County, Nebraska, Dennis D. & Donna Jean McCloud. Adjusted the valuation with the FSA acreage records.

Protest No. 2014-22 was for Parcel No. 62060.00 – NE1/4 of 25-18-7, 160 acres, Boone County, Nebraska, Elburn C. & Bette J. Rice Trust. Adjusted the valuation with the FSA acreage records.

Protest No. 2014-20 was for Parcel No. 8068.00 – Lots 8-14, Block 8, Original Town of Petersburg, Boone County, Nebraska, Petersburg Industrial Development Corporation. Building has been gutted and is falling down. Building was purchased on a tax sale in the spring of 2014. Sock said that the real estate was still in the name of Roaster Ranch Inc. on June 30, 2014. The deed to Petersburg Industrial Development Corporation was filed on July 18, 2014. Sock suggested to file the requested valuation change as undervalued, overvalued or omitted property.

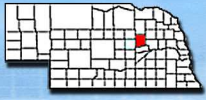
The Board heard the protestors' concerns and plan to look at the properties upon consideration of the information received and presented. No decisions were made at the hearings.

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 2014. Sock presented the property owned and used exclusively for cemetery purposes without profit to either owner or user. Motion made by Schuele, second by Luettel to approve and authorize the Board of Equalization Chairman to sign the 2014 Cemetery exemptions as presented. Roll call vote: Yeas: Schuele, Luettel and Tisthammer. Nays: None. Motion carried.

Sock presented valuation adjustments after abstract on fourteen parcels. The following Parcel Nos. 58270.00, 20770.00, 8089.00, 63030.00, 8229.00, 8053.00, 38420.00, 69820.00, 8076.00, 7311.00, 63190.00, 59720.00, 63110.00 and 58910.00 received changes due to being undervalued, overvalued or omitted property. Motion made by Schuele, second by Luettel to approve the valuation adjustments on the fourteen parcels as presented. Roll call vote: Yeas: Schuele, Luettel and Tisthammer. Nays: None. Motion carried.

Motion made by Chairman Tisthammer, second by Schuele to recess said Board of Equalization at 2:25 P.M.

Kathy Thorberg,
Boone County Clerk



Boone Board of Equalization Minutes



BOONE COUNTY BOARD OF EQUALIZATION PROCEEDINGS JULY 25, 2014

ALBION, NEBRASKA

The Boone County Board of Equalization reconvened at 9:00 A.M. on Friday, July 25, 2014, in the Commissioners Meeting Room of the Courthouse in Albion, Nebraska.

Chairman Tisthammer called the meeting to order and present for roll call were Commissioners Jerry L. Tisthammer, Ken Luettel, Tom Schuele and Assessor, Joyce Sock. Notice was given in advance publication that the Boone County Board of Equalization convenes per State Statute from June 2, 2014 through July 25, 2014. The convened meeting was open to the public. Chairman Tisthammer read the agenda for the record and noted that the Open Meeting Laws are posted and available to the public.

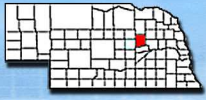
Sock presented valuation adjustments after abstract on six parcels. The following Parcel Nos. 9016, 8068, 27990, 61501, 6047 and 6311 received changes due to being undervalued, overvalued or omitted property. Motion made by Schuele, second by Luettel to approve the valuation adjustments on the six parcels as presented. Roll call vote: Yeas: Schuele, Luettel and Tisthammer. Nays: None. Motion carried.

Sock presented valuation adjustments after abstract on forty-one parcels. The following Parcel Nos. 69170.00, 40450.00, 40260.55, 56790.00, 40257.70, 58140.00, 57060.00, 28410.00, 38860.00, 38528.00, 22100.00, 35970.00, 27810.00, 31030.00, 58370.00, 58360.00, 57750.00, 39920.00, 24290.00, 22880.00, 22870.00, 42310.00, 58500.00, 69320.00, 42950.40, 69030.00, 42905.00, 69520.00, 40257.50, 67715.00, 36606.10, 40763.00, 31350.00, 31400.00, 31340.00, 36605.10, 29370.00, 21890.00, 56290.00, 369780.00 and 68340.00 received changes due to updated land use per NRD records being undervalued, overvalued or omitted property. Motion made by Schuele, second by Luettel to approve the valuation adjustments on the forty-one parcels as presented. Roll call vote: Yeas: Schuele, Luettel and Tisthammer. Nays: None. Motion carried.

Sock presented Parcel No. 4812.00 for the Board to review. Sock informed the Board that she contacted the State regarding the situation and they said it is not legit to leave the property off of the tax role. Parcel No. 4812.00 – Lots 10 and 11, Block 41, Mansfield's Tenth Addition to Albion, Boone County, Nebraska was sold to Boone Central Schools and removed from the tax role. Sock said that Boone Central Schools rents the property back to the prior owner; prior owner no longer qualifies for Homestead Exemption; and the renter pays the utilities. Sock said there is a Deed on file transferring the property to Boone Central Schools. Motion made by Tisthammer, second by Schuele to authorize the County Assessor to put Parcel No. 4812.00 back on the tax role due to Boone Central Schools renting the property and not using it for school use. Roll call vote: Yeas: Tisthammer, Schuele and Luettel. Nays: None. Motion carried.

Sock visited with the State and was told that Schools are no different than Churches, if they have property/house that they rent out for public use and is not being used by the School or Church, it is not exempt from the tax roll.

Sock presented Parcel No. 4814.00 for the Board to review with regard to the intent to be left on the tax role. Parcel No. 4814.00 – Lots 13 and 14, Block 41, Mansfield's Tenth Addition to Albion, Boone County, Nebraska was sold to Boone Central Schools on July 18, 2014. Sock said that the prior owner is still living in the house and paying the utilities. Motion made by Schuele, second by Luettel to authorize the County Assessor to leave Parcel No. 4814.00 on the tax role as the school is not using it for school use and the prior owner is still living in the house. Roll call vote: Yeas: Schuele, Luettel and Tisthammer. Nays: None. Motion carried.



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The Board took the following actions on July 25, 2014:

Protest No. 2014-01, (William C. Cox, Trustee, et al), Parcel No. 55940.00 – E1/2 of 14-18-7, 320 acres, Boone County, Nebraska was reviewed on July 21, 2014: County Board of Equalization concurs with Assessor's recommendation resulting in change of valuation from \$1,041,990.00 (Land \$1,009,690.00; Building \$32,300.00) to \$1,337,490.00 (Land \$1,305,190.00; Building \$32,300.00). Adjusted acres per FSA records and valued accordingly. Motion made by Schuele, second by Tisthammer to approve and accept the County Assessor's recommendation of adjusting the land valuation from \$1,009,690.00 to \$1,305,190.00 at this time. Roll call vote: Yeas: Schuele, Tisthammer and Luettel. Nays: None. Motion carried.

Protest No. 2014-02, (Jerome W. and Janis M. Cox, Trustee), Parcel No. 55870.00 – W1/2E1/2 of 11-18-7, 160 acres, Boone County, Nebraska was reviewed on July 21, 2014: County Board of Equalization concurs with Assessor's recommendation resulting in change of land valuation from \$417,860.00 to \$546,660.00. Adjusted acres per FSA records and valued accordingly. Motion made by Schuele, second by Tisthammer to approve and accept the County Assessor's recommendation of adjusting the land valuation from \$417,860.00 to \$546,660.00 at this time. Roll call vote: Yeas: Schuele, Tisthammer and Luettel. Nays: None. Motion carried.

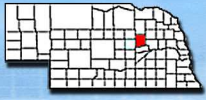
Protest No. 2014-03, (Vet Properties, LLC), Parcel No. 25425.00 – Fr. SE1/4 of 22-20-6, 4.74 acres, Boone County, Nebraska was reviewed on July 21, 2014: County Board of Equalization concurs with Assessor's recommendation of no change to the valuation of \$34,240.00 (Land \$14,480.00; Building \$19,760.00). The valuation increase is part of the revaluation of commercial property in the county. Motion made by Luettel, second by Tisthammer to approve and accept the County Assessor's recommendation of no change. Roll call vote: Yeas: Luettel, Tisthammer and Schuele. Nays: None. Motion carried.

Protest No. 2014-04, (Darwin J. and Linda L. Zentner), Parcel No. 55340.00 – Fr. SW1/4 of 5-18-7, 2.68 acres, Boone County, Nebraska, was heard on July 21, 2014: County Board of Equalization concurs with Assessor's recommendation of no change to the valuation of \$111,240.00 (Land \$10,695.00; Building \$100,545.00). Values reflect equally to other like properties. Motion made by Schuele, second by Luettel to approve and accept the County Assessor's recommendation of no change. Roll call vote: Yeas: Schuele, Luettel and Tisthammer. Nays: None. Motion carried.

Protest No. 2014-05, (Joseph A. & Sharon R. Seamann), Parcel No. 41570.00 – NW1/4 of 30-21-8, 148.03 acres, Boone County, Nebraska, was reviewed on July 21, 2014: County Board of Equalization concurs with Assessor's recommendation resulting in change of valuation from \$515,645.00 (Land \$354,465.00; Building \$161,180.00) to \$467,145.00 (Land \$354,465.00; Building \$112,680.00). Gave the free standing dairy building a 35% functional depreciation. Motion made by Schuele, second by Tisthammer to approve and accept the County Assessor's recommendation of adjusting building valuation from \$161,180.00 to \$112,680.00 at this time. Roll call vote: Yeas: Schuele, Tisthammer and Luettel. Nays: None. Motion carried.

Protest No. 2014-06, (Daniel Wondercheck), Parcel No. 69390.00 – NE1/4 of 35-22-5, 160 acres, Boone County, Nebraska, was heard on July 21, 2014: County Board of Equalization concurs with Assessor's recommendation resulting in change of valuation from \$1,191,270.00 (Land \$725,375.00; Building \$465,895.00) to \$1,102,585.00 (Land \$725,375.00; Building \$377,210.00). Adjusted the building per recommendation of Darrel Stanard, County Appraiser, to change building from commercial warehouse to commercial equipment shop. Motion made by Schuele, second by Tisthammer to approve and accept the County Assessor's recommendation of adjusting the building valuation from \$465,895.00 to \$377,210.00 at this time. Roll call vote: Yeas: Schuele, Tisthammer and Luettel. Nays: None. Motion carried.

Protest No. 2014-07, (4-T Irrevocable Trust/Ryan Hanzlick, Trustee), Parcel No. 7255.00 – S1/2 of Lots 3 & 4, Block 68, 3rd Addition to St. Edward, Boone County, Nebraska, was reviewed on July 21, 2014: County Board



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of Equalization concurs with Assessor's recommendation resulting in change of real property valuation from \$29,065.00 to \$10,885.00. Reviewed house and revalued accordingly changing the condition from average to poor. Motion made by Schuele, second by Luettel to approve and accept the County Assessor's recommendation of adjusting the real property from \$29,065.00 to \$10,885.00 at this time. Roll call vote: Yeas: Schuele, Luettel and Tisthammer. Nays: None. Motion carried.

Protest No. 2014-08, (Teresa D. Dalton et al (Tomlinson), Parcel No. 56490.00 – SE1/4 and Fr. SW1/4 of 26-18-7, 188 acres, Boone County, Nebraska, was heard on July 21, 2014: County Board of Equalization concurs with Assessor's recommendation resulting in change of land valuation from \$553,375.00 to \$540,775.00. Adjusted acres per FSA records and valued accordingly. Motion made by Schuele, second by Tisthammer to approve and accept the County Assessor's recommendation of adjusting the land valuation from \$553,375.00 to \$540,775.00 at this time. Roll call vote: Yeas: Schuele, Tisthammer and Luettel. Nays: None. Motion carried.

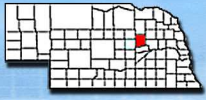
Protest No. 2014-09, (Teresa D. Dalton et al (Tomlinson), Parcel No. 56430.00 – Fr. SW1/4 of 25-18-7, 71 acres, Boone County, Nebraska, was heard on July 21, 2014: County Board of Equalization concurs with Assessor's recommendation resulting in change of valuation from \$149,585.00 (Land \$125,340.00; Building \$24,245.00) to \$118,960.00 (Land \$94,715.00; Building \$24,245.00). Adjusted acres per FSA records and valued accordingly. Motion made by Schuele, second by Luettel to approve and accept the County Assessor's recommendation of adjusting the land valuation from \$125,340.00 to \$94,715.00 at this time. Roll call vote: Yeas: Schuele, Luettel and Tisthammer. Nays: None. Motion carried.

Protest No. 2014-10, (Marvin F. & Gloria R. Rinkol), Parcel No. 63320.00 – W1/2NE1/4 and W1/2E1/2NE1/4 of 14-18-5, 100 acres, Boone County, Nebraska, was reviewed on July 21, 2014: County Board of Equalization concurs with Assessor's recommendation resulting in change of land valuation from \$348,275.00 to \$339,740.00. Adjusted acres per FSA records and valued accordingly. Motion made by Schuele, second by Luettel to approve and accept the County Assessor's recommendation of adjusting the land valuation from \$348,275.00 to \$339,740.00 at this time. Roll call vote: Yeas: Schuele, Luettel and Tisthammer. Nays: None. Motion carried.

Protest No. 2014-11, (Ivan L. & Lois A. Schroeder), Parcel No. 21120.00 – S1/2SE1/4 and Fr. N1/2SE1/4 of 6-19-6, 82.43 acres, Boone County, Nebraska, was reviewed on July 21, 2014: County Board of Equalization concurs with Assessor's recommendation resulting in change of valuation from \$127,100.00 (Land \$109,840.00; Building \$17,260.00) to \$117,380.00 (Land \$100,120.00; Building \$17,260.00). Adjusted acres per FSA records and valued accordingly. Motion made by Schuele second by Tisthammer to approve and accept the County Assessor's recommendation of adjusting the land valuation from \$109,840.00 to \$100,120.00 at this time. Roll call vote: Yeas: Schuele, Tisthammer and Luettel. Nays: None. Motion carried.

Protest No. 2014-12, (Helena Chemical Company), Parcel No. 24180.00 – Fr. SE1/4 of 16-20-6, 25.43 acres, Boone County, Nebraska, was heard on July 21, 2014: County Board of Equalization concurs with Assessor's recommendation resulting in change of valuation from \$1,602,515.00 (Land \$37,540.00; Building \$1,564,975.00) to \$1,520,665.00 (Land \$37,540.00; Building \$1,483,125.00). Adjusted the building per recommendation of Darrel Stanard, County Appraiser, decreasing the value of six of the fertilizer bulk tanks as listed on the recommendation. Motion made by Schuele, second by Tisthammer to approve and accept the County Assessor's recommendation of adjusting the building valuation from \$1,564,975.00 to \$1,483,125.00 at this time. Roll call vote: Yeas: Schuele, Tisthammer and Luettel. Nays: None. Motion carried.

Protest No. 2014-13, (James T. & Cynthia K. Ridgeway), Parcel No. 4577 – S. 55' of Lot 3, Block 10, Mansfield's Addition to Albion, Boone County, Nebraska, was reviewed on July 21, 2014: County Board of Equalization concurs with Assessor's recommendation resulting in change of valuation from \$122,615.00 (Land



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\$14,520.00; Building \$108,095.00) to \$76,170.00 (Land \$14,520.00; Building \$61,650.00). Reviewed house and revalued accordingly changing the condition from good to average. Motion made by Luettel, second by Schuele to approve and accept the County Assessor's recommendation of adjusting the building valuation from \$108,095.00 to \$61,650.00 at this time. Roll call vote: Yeas: Luettel, Schuele and Tisthammer. Nays: None. Motion carried.

Protest No. 2014-14, (JoAnn Mattner), Parcel No. 36740.00 – Lots 1 & 2, Block 2, Raeville, Nebraska, was reviewed on July 21, 2014: County Board of Equalization concurs with Assessor's recommendation resulting in change of valuation from \$70,910.00 (Land \$420.00; Building \$70,490.00) to \$46,840.00 (Land \$420.00; Building \$46,420.00). Reviewed house and revalued accordingly changing the condition from good to fair. Motion made by Luettel, second by Tisthammer to approve and accept the County Assessor's recommendation of adjusting the building valuation from \$70,490.00 to \$46,420.00 at this time. Roll call vote: Yeas: Luettel, Tisthammer and Schuele. Nays: None. Motion carried.

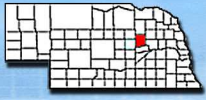
Protest No. 2014-15, (W. J. & Barbara J. Buckendahl), Parcel No. 40760.10 – NE1/4 of 10-20-8, 160 acres, Boone County, Nebraska, was heard on July 21, 2014: County Board of Equalization concurs with Assessor's recommendation resulting in change of valuation from \$880,865.00 (Land \$797,395.00; Building \$83,470.00) to \$870,145.00 (Land \$786,675.00; Building \$83,470.00). Adjusted acres per FSA records and valued accordingly. Motion made by Luettel, second by Schuele to approve and accept the County Assessor's recommendation of adjusting the land valuation from \$797,395.00 to \$786,675.00 at this time. Roll call vote: Yeas: Luettel, Schuele and Tisthammer. Nays: None. Motion carried.

Protest No. 2014-16, (W. J. & Barbara J. Buckendahl), Parcel No. 23490.00 – Fr. SE1/4 of 8-20-6, 122.55 acres, Boone County, Nebraska, was heard on July 21, 2014: County Board of Equalization concurs with Assessor's recommendation resulting in change of land valuation from \$401,150.00 to \$469,195.00. Adjusted acres per FSA records and valued accordingly. Motion made by Luettel, second by Schuele to approve and accept the County Assessor's recommendation of adjusting the land valuation from \$401,150.00 to \$469,195.00 at this time. Roll call vote: Yeas: Luettel, Schuele and Tisthammer. Nays: None. Motion carried.

Protest No. 2014-17, (W. J. & Barbara J. Buckendahl), Parcel No. 40764.00 – Fr. SE1/4 of 10-20-8, 120 acres, Boone County, Nebraska, was heard on July 21, 2014: County Board of Equalization concurs with Assessor's recommendation resulting in change of valuation from \$408,525.00 (Land \$391,705.00; Building \$16,820.00) to \$364,955.00 (Land \$348,135.00; Building \$16,820.00). Adjusted acres per FSA records and valued accordingly. Motion made by Luettel, second by Schuele to approve and accept the County Assessor's recommendation of adjusting the land valuation from \$391,705.00 to \$348,135.00 at this time. Roll call vote: Yeas: Luettel, Schuele and Tisthammer. Nays: None. Motion carried.

Protest No. 2014-18, (Norman D. & Keri Brugger), Parcel No. 40708.00 – SW1/4 of 3-20-8, 160 acres, Boone County, Nebraska, was heard on July 21, 2014: County Board of Equalization concurs with Assessor's recommendation resulting in change of valuation from \$889,995.00 (Land \$569,275.00; Building \$153,640.00) to \$887,000.00 (Land \$733,360.00; Building \$153,640.00). Adjusted acres per FSA records and valued accordingly. Motion made by Tisthammer, second by Luettel to approve and accept the County Assessor's recommendation of adjusting the land valuation from \$569,275.00 to \$733,360.00 at this time. Roll call vote: Yeas: Tisthammer, Luettel and Schuele. Nays: None. Motion carried.

Protest No. 2014-19, (Dann M. Matchett), Parcel No. 40190.00 – N1/2S1/2 of 24-20-8, 160 acres, Boone County, Nebraska, was reviewed on July 21, 2014: County Board of Equalization concurs with Assessor's recommendation resulting in change of land valuation from \$340,745.00 to \$342,390.00. Adjusted acres per



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FSA records and valued accordingly. Motion made by Tisthammer, second by Schuele to approve and accept the County Assessor's recommendation of adjusting the land valuation from \$340,745.00 to \$342,390.00 at this time. Roll call vote: Yeas: Tisthammer, Schuele and Luettel. Nays: None. Motion carried.

Protest No. 2014-20, (Petersburg Industrial Development Corporation), Parcel No. 8068.00 – Lots 8-14, Block 8, Original Town of Petersburg, Boone County, Nebraska, was reviewed on July 21, 2014: County Board of Equalization concurs with Assessor's recommendation to deny the protest. Did not have ownership at time of protest; and then took to Board for undervalued and overvalued properties. Motion made by Tisthammer, second by Schuele to approve and accept the County Assessor's recommendation to deny the protest. Roll call vote: Yeas: Tisthammer, Schuele and Luettel. Nays: None. Motion carried.

Protest No. 2014-21, (Dennis D. & Donna Jean McCloud), Parcel No. 67500.00 – S1/2NW1/4 and N1/2SW1/4 of 13-21-5, 160 acres, Boone County, Nebraska, was reviewed on July 21, 2014: County Board of Equalization concurs with Assessor's recommendation resulting in change of valuation from \$782,285.00 (Land \$733,200.00; Building \$49,085.00) to \$774,355.00 (Land \$725,270.00; Building \$49,085.00). Adjusted acres per FSA records and valued accordingly. Motion made by Tisthammer, second by Luettel to approve and accept the County Assessor's recommendation of adjusting the land valuation from \$733,200.00 to \$725,270.00 at this time. Roll call vote: Yeas: Tisthammer, Luettel and Schuele. Nays: None. Motion carried.

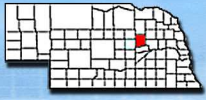
Protest No. 2014-22, (Elburn C. & Bette J. Rice Trust), Parcel No. 62060.00 – NE1/4 of 25-18-7, 160 acres, Boone County, Nebraska, was reviewed on July 21, 2014: County Board of Equalization concurs with Assessor's recommendation resulting in change of land valuation from \$568,945.00 to \$520,030.00. Adjusted acres per FSA records and valued accordingly. Motion made by Tisthammer, second by Schuele to approve and accept the County Assessor's recommendation of adjusting the land valuation from \$568,945.00 to \$520,030.00 at this time. Roll call vote: Yeas: Tisthammer, Schuele and Luettel. Nays: None. Motion carried.

Protest No. 2014-23, (Cargill, Inc.), Parcel No. 25700.00 – Fr. NW1/4 of 26-20-6, 13.27 acres, Boone County, Nebraska, was reviewed on July 21, 2014: County Board of Equalization concurs with Assessor's recommendation of no change to the valuation of \$5,701,635.00 (Land \$25,710.00; Building \$5,675,925.00). County Assessor agrees with Darrel Stanard, County Appraiser, regarding the valuation recommendation of the new construction. Motion made by Tisthammer, second by Luettel to approve and accept the County Assessor's recommendation of no change. Roll call vote: Yeas: Tisthammer, Luettel and Schuele. Nays: None. Motion carried.

The County Clerk completed the notice of decision on Form 422 for Protest Nos. 2014-01, 2014-02, 2014-03, 2014-04, 2014-05, 2014-06, 2014-08, 2014-09, 2014-10, 2014-11, 2014-12, 2014-13, 2014-14, 2014-15, 2014-16, 2014-17, 2014-18, 2014-19, 2014-20, 2014-21, 2014-22, 2014-23 and Form 422A for Protest No. 2014-07 for mailing on July 25, 2014 to the respective landowners. The respective landowners have thirty days to protest the Board of Equalization's decision.

Motion made by Tisthammer, second by Schuele to close and adjourn the 2014 Boone County Board of Equalization at 10:28 A.M. on July 25, 2014. Roll call vote: Yeas: Tisthammer, Schuele and Luettel. Nays: None. Motion carried.

Kathy Thorberg,
Boone County Clerk



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2014 BOONE COUNTY BOARD OF EQUALIZATION PROCEEDINGS

The Boone County Board of Commissioners convened as the Boone County Board of Equalization at 9:01 A.M. on Monday, June 2, 2014, in the Commissioners Meeting Room of the Courthouse in Albion, Nebraska. The County Board of Equalization will convene per State Statute from June 2, 2014 through July 25, 2014. Persons protesting property valuation bear the burden of proof as to their claim.

Chairman Tisthammer called the meeting to order and present for roll call were Commissioners Jerry L. Tisthammer, Ken Luettel, Tom Schuele and Joyce Sock, Assessor. Notice of the meeting was given in advance by publication and the convened meeting was open to the public. Chairman Tisthammer 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 Luettel to convene as the Boone County Board of Equalization from June 2, 2014 through July 25, 2014 and to recess/reconvene as needed through July 25, 2014. Roll call vote: Yeas: Schuele, Luettel and Tisthammer. 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, 2014. The Board no longer needs to provide a ten-day notice to hear the protest.

The Board and Sock discussed the 2014 Notice of Valuation Changes that were mailed to property owners on May 30, 2014.

Chairman Tisthammer recessed said Board of Equalization at 9:17 A.M. on June 2, 2014.

Chairman Tisthammer reconvened said Board of Equalization on June 30, 2014 at 10:30 A.M.

Jerry L. Tisthammer, Chairman of the Boone County Board of Equalization, called for a motion to reconvene the Boone County Board of Equalization on June 30, 2014 at 10:30 A.M. in the Commissioners Meeting Room of the Courthouse in Albion, Nebraska. Motion made by Commissioner Schuele, second by Commissioner Luettel to reconvene said Boone County Board of Equalization. Present for roll call were Commissioners Tom Schuele, Ken Luettel and Jerry L. Tisthammer and Joyce Sock, Assessor.

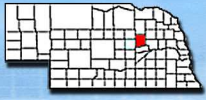
Notice was given in advance publication that the Boone County Board of Equalization convenes per State Statute from June 2, 2014 through July 25, 2014. The convened meeting was open to the public. Chairman Tisthammer read the agenda for the record and noted that the Open Meeting Laws are posted and available to the public.

Sock presented valuation adjustments after abstract on twelve parcels. The following Parcel Nos. 56740.00, 37390.00, 66170.00, 57820.00, 7511.00, 64460.00, 28620.00, 65070.00, 66930.00, 23120.00, 7433.00 and 24920.00 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.

Sock and the Board discussed the Property Valuation Protest Form 422 filings received to date and the date/time to schedule the protest hearings.

Chairman Tisthammer recessed said Board of Equalization at 10:55 A.M. on June 30, 2014.

Chairman Tisthammer reconvened said Board of Equalization on July 21, 2014 at 10:00 A.M.



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Jerry L. Tisthammer, Chairman of the Boone County Board of Equalization, called for a motion to reconvene the Boone County Board of Equalization on July 21, 2014 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, 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 2, 2014 through July 25, 2014. The convened meeting was open to the public. Chairman Tisthammer 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 twenty-two of the twenty-three property valuation protests that were filed in June.

Protest No. 2014-12 was for Parcel No. 24180.00 – Fr. SE1/4 of 16-20-6, 25.43 acres, Boone County, Nebraska, Helena Chemical Company. The Board, Sock, John Veik and Justin Ranslem discussed the valuation of six large bulk tanks. Veik presented information regarding replacement costs to build new tanks in the same area. The replacement costs figures were provided to Veik by a company Helena Chemical uses for constructing their facilities. Sock explained the use of Marshall & Swift Cost Approach programs that everyone uses to equalize valuations. Sock said there is different values for different type and size of bulk tanks. Sock plans to review the information with Darrel Stanard regarding the revaluation of the six bulk tanks. The County of Boone contracts with Darrel Stanard for appraisal services.

Protest No. 2014-06 was for Parcel No. 69390.00 – NE1/4 of 35-22-5, 160 acres, Boone County, Nebraska, Daniel Wondercheck. The Board, Sock and Dan Wondercheck discussed the valuation of the metal building that was changed from agriculture to commercial use. Wondercheck farms and is also a seed dealer for Pioneer. Wondercheck said he is not a primary seed dealer and that the building is used the majority of the time as a shop/equipment building. Wondercheck said very little space is used for the commercial seed business. Sock explained the valuation is comparable to like seed dealer warehouse buildings in the county. Sock said the addition of the office space to the building is part of the valuation increase. Sock said the current valuation is 87% storage warehouse and 13% office building. Wondercheck said he understands the equal valuations of like property, but is asking that the building being reviewed be changed back to agricultural use instead of commercial warehouse, since it is used year round as a shop and equipment storage.

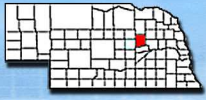
Protest No. 2014-04 was for Parcel No. 55340.00 – Fr. SW1/4 of 5-18-7, 2.68 acres, Boone County, Nebraska, Darwin J. and Linda L. Zentner. The Board, Sock and Darwin Zentner discussed the valuation increase regarding a garage addition and extra cement for patio. Zentner presented what the material and construction actual costs were in comparison to the added valuation figures. Sock explained that the increase in valuation included the added garage structure, square footage of cement, new windows and siding to the house. Sock explained the NE State Statute valuation requirements and cost approach programs used for valuation computations regarding new structures or improvements to existing structures.

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. 2014-23 was for Parcel No. 25700.00 – Fr. NW1/4 of 26-20-6, 13.27 acres, Boone County, Nebraska, Cargill, Inc. Dean Jacobs called on July 18, 2014 and said he would not be able to appear before the Board. Jacobs request is for the Board to sustain the current value. Jacobs plans to meet with the County Assessor to review the valuation of the new concrete grain bin.

Protest No. 2014-03 was for Parcel No. 25425.00 – Fr. SE1/4 of 22-20-6, 4.74 acres, Boone County, Nebraska, Vet Properties LLC. Sock said the valuation increase is part of the revaluation of commercial property in the county. Sock said after explaining the revaluation process and requirements the Vet Properties LLC owners were satisfied.

Protest No. 2014-14 was for Parcel No. 36740.00 – Lots 1 & 2, Block 2, Raeville, Nebraska, JoAnn Mattner. Mattner's protest regarding the valuation of the 93 year old house referred to location of property and several structure issues. Sock said she looked at the house and changed the condition from good to fair.



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Protest No. 2014-07 was for Parcel No. 7255.00 – S1/2 of Lots 3 & 4, Block 68, 3rd Addition to St. Edward, Boone County, Nebraska, 4-T Irrevocable Trust/Ryan Hanzlick, Trustee. Hanzlick's valuation protest said that the inside of the house is completely damaged. Sock said she looked at the house and it is full of mold, structure damage and basically not livable. Sock changed the condition from average to poor.

Protest No. 2014-13 was for Parcel No. 4577 – S. 55' of Lot 3, Block 10, Mansfield's Addition to Albion, Boone County, Nebraska, James T. & Cynthia K. Ridgeway. Ridgeway protested in regard to the fact that the house is for sale and due to the condition of the house it will not sell for 80% of the current valuation. Sock said they reviewed the property and changed the house condition from good to average.

Protest No. 2014-05 was for Parcel No. 41570.00 – NW1/4 of 30-21-8, 148.03 acres, Boone County, Nebraska, Joseph A. & Sharon R. Seamann. Seamann protested in regard to the buildings are not useable because of strong voltage from a Cornhusker Public Power District pole. It causes the livestock not to drink and will cause death in time because it kills the immune system. Seamann's have vacated the building after a death loss of their dairy heard and are no longer in the dairy business. Sock visited with the state and Darrel Stanard, Stanard Appraisal Services, regarding the issue. It was decided to grant a 35% depreciation on the dairy building.

Protest No. 2014-01 was for Parcel No. 55940.00 – E1/2 of 14-18-7, 320 acres, Boone County, Nebraska, William C. Cox, Trustee, etal. Adjusted the water and shelter belt acres in accordance with the FSA records. Cox also requested a lower valuation on the buildings. Sock plans to review the building valuation.

Protest No. 2014-02 was for Parcel No. 55870.00 – W1/2E1/2 of 11-18-7, 160 acres, Jerome W. and Janis M. Cox, Trustee. Adjusted the valuation with the FSA acreage records.

Motion made by Schuele, second by Luettel to recess the Board of Equalization at 11:49 A.M. Roll call vote: Yeas: Schuele, Luettel and Tisthammer. Nays: None. Motion carried.

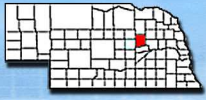
Motion made by Tisthammer, second by Schuele to reconvene the Board of Equalization at 12:59 A.M. Roll call vote: Yeas: Tisthammer, Schuele and Luettel. Nays: None. Motion carried.

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". Sock said that the County Assessor's office has no access to the FSA acreage records and that the landowner/agent needs to furnish the information to their office. Sock said that the land values may increase or decrease when adjusted with the FSA acreage records.

Protest No. 2014-08 was for Parcel No. 56490.00 – SE1/4 and Fr. SW1/4 of 26-18-7, 188 acres, Boone County, Nebraska, Teresa D. Dalton etal (Tomlinson). The Board, Sock and Larry Bird, Attorney, discussed the increased valuation of the land. Bird said that the approximate 44 acres in Boone County is land locked and there is no public road access. The applicant is asking for 25% adjustment due to being land locked and the river running through the property. Sock explained that they do not have access to the FSA records and that the landowner/agent needs to furnish the Assessor's office with the information. Sock said that the land value will decrease after land use changes per Agri Data program and FSA acreage records.

Protest No. 2014-09 was for Parcel No. 56430.00 – Fr. SW1/4 of 25-18-7, 71 acres, Boone County, Nebraska, Teresa D. Dalton etal (Tomlinson). The Board, Sock and Larry Bird, Attorney, discussed the increased valuation of the land. Bird said that the applicant is asking for adjustment regarding waste and water acreage. Sock said that the land value will decrease after land use changes per Agri Data program and FSA acreage records.

Protest No. 2014-15 was for Parcel No. 40760.10 – NE1/4 of 10-20-8, 160 acres, Boone County, Nebraska, W. J. & Barbara J. Buckendahl. The Board, Sock and Bud Buckendahl discussed the increase in land valuations. Sock explained that the ratio three year study is set by NE State Statute for Agricultural Land between 69%-75% of the land sales. Sock



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said that the County is around the 70% of the ratio. Sock said that the land values can increase or decrease depending on the FSA acreage records.

Protest No. 2014-16 was for Parcel No. 23490.00 – Fr. SE1/4 of 8-20-6, 122.55 acres, Boone County, Nebraska, W. J. & Barbara J. Buckendahl. The Board, Sock and Bud Buckendahl discussed the increase in land valuations. Sock said that the land values can increase or decrease depending on the FSA acreage records.

Protest No. 2014-17 was for Parcel No. 40764.00 – Fr. SE1/4 of 10-20-8, 120 acres, Boone County, Nebraska, W. J. & Barbara J. Buckendahl. The Board, Sock and Bud Buckendahl discussed the increase in land valuations. Buckendahl said that 50% of land is pasture and waste land. Sock said that the land values can increase or decrease depending on the FSA acreage records.

Sock explained the different classifications for farm ground, grass, soil and how the valuation percentage is figured. Sock explained that the valuation regulations are set by NE State Statute. The valuation percentage requirement is to be between 69%-75% of market value. Three years of land sales are used for the valuation ratio requirements.

Protest No. 2014-18 was for Parcel No. 40708.00 – SW1/4 of 3-20-8, 160 acres, Boone County, Nebraska, Norman D. & Keri Brugger. The Board, Sock and Norm Brugger discussed the increase in land valuations. Sock said that the land values can increase or decrease depending on the FSA acreage records.

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. 2014-19 was for Parcel No. 40190.00 – N1/2S1/2 of 24-20-8, 160 acres, Boone County, Nebraska, Dann M. Matchett et al. Adjusted the valuation with the FSA acreage records.

Protest No. 2014-11 was for Parcel No. 21120.00 – S1/2SE1/4 and Fr. N1/2SE1/4 of 6-19-6, 82.43 acres, Boone County, Nebraska, Ivan L. & Lois A. Schroeder. Adjusted the valuation with the FSA acreage records.

Protest No. 2014-10 was for Parcel No. 63320.00 – W1/2NE1/4 and W1/2E1/2NE1/4 of 14-18-5, 100 acres, Boone County, Nebraska, Marvin F. & Gloria R. Rinkol. Adjusted the valuation with the FSA acreage records.

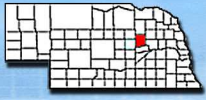
Protest No. 2014-21 was for Parcel No. 67500.00 – S1/2NW1/4 and N1/2SW1/4 of 13-21-5, 160 acres, Boone County, Nebraska, Dennis D. & Donna Jean McCloud. Adjusted the valuation with the FSA acreage records.

Protest No. 2014-22 was for Parcel No. 62060.00 – NE1/4 of 25-18-7, 160 acres, Boone County, Nebraska, Elburn C. & Bette J. Rice Trust. Adjusted the valuation with the FSA acreage records.

Protest No. 2014-20 was for Parcel No. 8068.00 – Lots 8-14, Block 8, Original Town of Petersburg, Boone County, Nebraska, Petersburg Industrial Development Corporation. Building has been gutted and is falling down. Building was purchased on a tax sale in the spring of 2014. Sock said that the real estate was still in the name of Roaster Ranch Inc. on June 30, 2014. The deed to Petersburg Industrial Development Corporation was filed on July 18, 2014. Sock suggested to file the requested valuation change as undervalued, overvalued or omitted property.

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.

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 2014. Sock presented the property owned and used exclusively for cemetery purposes without profit to either owner or user. Motion made by Schuele, second by Luettel to approve and



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authorize the Board of Equalization Chairman to sign the 2014 Cemetery exemptions as presented. Roll call vote: Yeas: Schuele, Luettel and Tisthammer. Nays: None. Motion carried.

Sock presented valuation adjustments after abstract on fourteen parcels. The following Parcel Nos. 58270.00, 20770.00, 8089.00, 63030.00, 8229.00, 8053.00, 38420.00, 69820.00, 8076.00, 7311.00, 63190.00, 59720.00, 63110.00 and 58910.00 received changes due to being undervalued, overvalued or omitted property. Motion made by Schuele, second by Luettel to approve the valuation adjustments on the fourteen parcels as presented. Roll call vote: Yeas: Schuele, Luettel and Tisthammer. Nays: None. Motion carried.

Chairman Tisthammer recessed said Board of Equalization at 2:25 P.M. on July 21, 2014.

Chairman Tisthammer reconvened said Board of Equalization on July 25, 2014 at 09:00 A.M.

Chairman Tisthammer called the meeting to order and present for roll call were Commissioners Jerry L. Tisthammer, Ken Luettel, Tom Schuele and Assessor, Joyce Sock. Notice was given in advance publication that the Boone County Board of Equalization convenes per State Statute from June 2, 2014 through July 25, 2014. The convened meeting was open to the public. Chairman Tisthammer 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 six parcels. The following Parcel Nos. 9016, 8068, 27990, 61501, 6047 and 6311 received changes due to being undervalued, overvalued or omitted property. Motion made by Schuele, second by Luettel to approve the valuation adjustments on the six parcels as presented. Roll call vote: Yeas: Schuele, Luettel and Tisthammer. Nays: None. Motion carried.

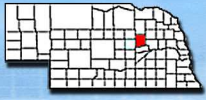
Sock presented valuation adjustments after abstract on forty-one parcels. The following Parcel Nos. 69170.00, 40450.00, 40260.55, 56790.00, 40257.70, 58140.00, 57060.00, 28410.00, 38860.00, 38528.00, 22100.00, 35970.00, 27810.00, 31030.00, 58370.00, 58360.00, 57750.00, 39920.00, 24290.00, 22880.00, 22870.00, 42310.00, 58500.00, 69320.00, 42950.40, 69030.00, 42905.00, 69520.00, 40257.50, 67715.00, 36606.10, 40763.00, 31350.00, 31400.00, 31340.00, 36605.10, 29370.00, 21890.00, 56290.00, 369780.00 and 68340.00 received changes due to updated land use per NRD records being undervalued, overvalued or omitted property. Motion made by Schuele, second by Luettel to approve the valuation adjustments on the forty-one parcels as presented. Roll call vote: Yeas: Schuele, Luettel and Tisthammer. Nays: None. Motion carried.

Sock presented Parcel No. 4812.00 for the Board to review. Sock informed the Board that she contacted the State regarding the situation and they said it is not legit to leave the property off of the tax role. Parcel No. 4812.00 – Lots 10 and 11, Block 41, Mansfield's Tenth Addition to Albion, Boone County, Nebraska was sold to Boone Central Schools and removed from the tax role. Sock said that Boone Central Schools rents the property back to the prior owner; prior owner no longer qualifies for Homestead Exemption; and the renter pays the utilities. Sock said there is a Deed on file transferring the property to Boone Central Schools. Motion made by Tisthammer, second by Schuele to authorize the County Assessor to put Parcel No. 4812.00 back on the tax role due to Boone Central Schools renting the property and not using it for school use. Roll call vote: Yeas: Tisthammer, Schuele and Luettel. Nays: None. Motion carried.

Sock visited with the State and was told that Schools are no different than Churches, if they have property/house that they rent out for public use and is not being used by the School or Church, it is not exempt from the tax roll.

Sock presented Parcel No. 4814.00 for the Board to review with regard to the intent to be left on the tax role. Parcel No. 4814.00 – Lots 13 and 14, Block 41, Mansfield's Tenth Addition to Albion, Boone County, Nebraska was sold to Boone Central Schools on July 18, 2014. Sock said that the prior owner is still living in the house and paying the utilities. Motion made by Schuele, second by Luettel to authorize the County Assessor to leave Parcel No. 4814.00 on the tax role as the school is not using it for school use and the prior owner is still living in the house. Roll call vote: Yeas: Schuele, Luettel and Tisthammer. Nays: None. Motion carried.

The Board took the following actions on July 25, 2014:



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Protest No. 2014-01, (William C. Cox, Trustee, etal), Parcel No. 55940.00 – E1/2 of 14-18-7, 320 acres, Boone County, Nebraska was reviewed on July 21, 2014: County Board of Equalization concurs with Assessor's recommendation resulting in change of valuation from \$1,041,990.00 (Land \$1,009,690.00; Building \$32,300.00) to \$1,337,490.00 (Land \$1,305,190.00; Building \$32,300.00). Adjusted acres per FSA records and valued accordingly. Motion made by Schuele, second by Tisthammer to approve and accept the County Assessor's recommendation of adjusting the land valuation from \$1,009,690.00 to \$1,305,190.00 at this time. Roll call vote: Yeas: Schuele, Tisthammer and Luettel. Nays: None. Motion carried.

Protest No. 2014-02, (Jerome W. and Janis M. Cox, Trustee), Parcel No. 55870.00 – W1/2E1/2 of 11-18-7, 160 acres, Boone County, Nebraska was reviewed on July 21, 2014: County Board of Equalization concurs with Assessor's recommendation resulting in change of land valuation from \$417,860.00 to \$546,660.00. Adjusted acres per FSA records and valued accordingly. Motion made by Schuele, second by Tisthammer to approve and accept the County Assessor's recommendation of adjusting the land valuation from \$417,860.00 to \$546,660.00 at this time. Roll call vote: Yeas: Schuele, Tisthammer and Luettel. Nays: None. Motion carried.

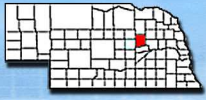
Protest No. 2014-03, (Vet Properties, LLC), Parcel No. 25425.00 – Fr. SE1/4 of 22-20-6, 4.74 acres, Boone County, Nebraska was reviewed on July 21, 2014: County Board of Equalization concurs with Assessor's recommendation of no change to the valuation of \$34,240.00 (Land \$14,480.00; Building \$19,760.00). The valuation increase is part of the revaluation of commercial property in the county. Motion made by Luettel, second by Tisthammer to approve and accept the County Assessor's recommendation of no change. Roll call vote: Yeas: Luettel, Tisthammer and Schuele. Nays: None. Motion carried.

Protest No. 2014-04, (Darwin J. and Linda L. Zentner), Parcel No. 55340.00 – Fr. SW1/4 of 5-18-7, 2.68 acres, Boone County, Nebraska, was heard on July 21, 2014: County Board of Equalization concurs with Assessor's recommendation of no change to the valuation of \$111,240.00 (Land \$10,695.00; Building \$100,545.00). Values reflect equally to other like properties. Motion made by Schuele, second by Luettel to approve and accept the County Assessor's recommendation of no change. Roll call vote: Yeas: Schuele, Luettel and Tisthammer. Nays: None. Motion carried.

Protest No. 2014-05, (Joseph A. & Sharon R. Seamann), Parcel No. 41570.00 – NW1/4 of 30-21-8, 148.03 acres, Boone County, Nebraska, was reviewed on July 21, 2014: County Board of Equalization concurs with Assessor's recommendation resulting in change of valuation from \$515,645.00 (Land \$354,465.00; Building \$161,180.00) to \$467,145.00 (Land \$354,465.00; Building \$112,680.00). Gave the free standing dairy building a 35% functional depreciation. Motion made by Schuele, second by Tisthammer to approve and accept the County Assessor's recommendation of adjusting building valuation from \$161,180.00 to \$112,680.00 at this time. Roll call vote: Yeas: Schuele, Tisthammer and Luettel. Nays: None. Motion carried.

Protest No. 2014-06, (Daniel Wondercheck), Parcel No. 69390.00 – NE1/4 of 35-22-5, 160 acres, Boone County, Nebraska, was heard on July 21, 2014: County Board of Equalization concurs with Assessor's recommendation resulting in change of valuation from \$1,191,270.00 (Land \$725,375.00; Building \$465,895.00) to \$1,102,585.00 (Land \$725,375.00; Building \$377,210.00). Adjusted the building per recommendation of Darrel Stanard, County Appraiser, to change building from commercial warehouse to commercial equipment shop. Motion made by Schuele, second by Tisthammer to approve and accept the County Assessor's recommendation of adjusting the building valuation from \$465,895.00 to \$377,210.00 at this time. Roll call vote: Yeas: Schuele, Tisthammer and Luettel. Nays: None. Motion carried.

Protest No. 2014-07, (4-T Irrevocable Trust/Ryan Hanzlick, Trustee), Parcel No. 7255.00 – S1/2 of Lots 3 & 4, Block 68, 3rd Addition to St. Edward, Boone County, Nebraska, was reviewed on July 21, 2014: County Board of Equalization concurs with Assessor's recommendation resulting in change of real property valuation from \$29,065.00 to \$10,885.00. Reviewed house and revalued accordingly changing the condition from average to poor. Motion made by Schuele, second by Luettel to approve and accept the County Assessor's recommendation of adjusting the real property from \$29,065.00 to \$10,885.00 at this time. Roll call vote: Yeas: Schuele, Luettel and Tisthammer. Nays: None. Motion carried.



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Protest No. 2014-08, (Teresa D. Dalton et al (Tomlinson), Parcel No. 56490.00 – SE1/4 and Fr. SW1/4 of 26-18-7, 188 acres, Boone County, Nebraska, was heard on July 21, 2014: County Board of Equalization concurs with Assessor's recommendation resulting in change of land valuation from \$553,375.00 to \$540,775.00. Adjusted acres per FSA records and valued accordingly. Motion made by Schuele, second by Tisthammer to approve and accept the County Assessor's recommendation of adjusting the land valuation from \$553,375.00 to \$540,775.00 at this time. Roll call vote: Yeas: Schuele, Tisthammer and Luettel. Nays: None. Motion carried.

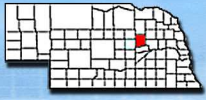
Protest No. 2014-09, (Teresa D. Dalton et al (Tomlinson), Parcel No. 56430.00 – Fr. SW1/4 of 25-18-7, 71 acres, Boone County, Nebraska, was heard on July 21, 2014: County Board of Equalization concurs with Assessor's recommendation resulting in change of valuation from \$149,585.00 (Land \$125,340.00; Building \$24,245.00) to \$118,960.00 (Land \$94,715.00; Building \$24,245.00). Adjusted acres per FSA records and valued accordingly. Motion made by Schuele, second by Luettel to approve and accept the County Assessor's recommendation of adjusting the land valuation from \$125,340.00 to \$94,715.00 at this time. Roll call vote: Yeas: Schuele, Luettel and Tisthammer. Nays: None. Motion carried.

Protest No. 2014-10, (Marvin F. & Gloria R. Rinkol), Parcel No. 63320.00 – W1/2NE1/4 and W1/2E1/2NE1/4 of 14-18-5, 100 acres, Boone County, Nebraska, was reviewed on July 21, 2014: County Board of Equalization concurs with Assessor's recommendation resulting in change of land valuation from \$348,275.00 to \$339,740.00. Adjusted acres per FSA records and valued accordingly. Motion made by Schuele, second by Luettel to approve and accept the County Assessor's recommendation of adjusting the land valuation from \$348,275.00 to \$339,740.00 at this time. Roll call vote: Yeas: Schuele, Luettel and Tisthammer. Nays: None. Motion carried.

Protest No. 2014-11, (Ivan L. & Lois A. Schroeder), Parcel No. 21120.00 – S1/2SE1/4 and Fr. N1/2SE1/4 of 6-19-6, 82.43 acres, Boone County, Nebraska, was reviewed on July 21, 2014: County Board of Equalization concurs with Assessor's recommendation resulting in change of valuation from \$127,100.00 (Land \$109,840.00; Building \$17,260.00) to \$117,380.00 (Land \$100,120.00; Building \$17,260.00). Adjusted acres per FSA records and valued accordingly. Motion made by Schuele second by Tisthammer to approve and accept the County Assessor's recommendation of adjusting the land valuation from \$109,840.00 to \$100,120.00 at this time. Roll call vote: Yeas: Schuele, Tisthammer and Luettel. Nays: None. Motion carried.

Protest No. 2014-12, (Helena Chemical Company), Parcel No. 24180.00 – Fr. SE1/4 of 16-20-6, 25.43 acres, Boone County, Nebraska, was heard on July 21, 2014: County Board of Equalization concurs with Assessor's recommendation resulting in change of valuation from \$1,602,515.00 (Land \$37,540.00; Building \$1,564,975.00) to \$1,520,665.00 (Land \$37,540.00; Building \$1,483,125.00). Adjusted the building per recommendation of Darrel Stanard, County Appraiser, decreasing the value of six of the fertilizer bulk tanks as listed on the recommendation. Motion made by Schuele, second by Tisthammer to approve and accept the County Assessor's recommendation of adjusting the building valuation from \$1,564,975.00 to \$1,483,125.00 at this time. Roll call vote: Yeas: Schuele, Tisthammer and Luettel. Nays: None. Motion carried.

Protest No. 2014-13, (James T. & Cynthia K. Ridgeway), Parcel No. 4577 – S. 55' of Lot 3, Block 10, Mansfield's Addition to Albion, Boone County, Nebraska, was reviewed on July 21, 2014: County Board of Equalization concurs with Assessor's recommendation resulting in change of valuation from \$122,615.00 (Land \$14,520.00; Building \$108,095.00) to \$76,170.00 (Land \$14,520.00; Building \$61,650.00). Reviewed house and revalued accordingly changing the condition from good to average. Motion made by Luettel, second by Schuele to approve and accept the County Assessor's recommendation of adjusting the building valuation from \$108,095.00 to \$61,650.00 at this time. Roll call vote: Yeas: Luettel, Schuele and Tisthammer. Nays: None. Motion carried.



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Protest No. 2014-14, (JoAnn Mattner), Parcel No. 36740.00 – Lots 1 & 2, Block 2, Raeville, Nebraska, was reviewed on July 21, 2014: County Board of Equalization concurs with Assessor's recommendation resulting in change of valuation from \$70,910.00 (Land \$420.00; Building \$70,490.00) to \$46,840.00 (Land \$420.00; Building \$46,420.00). Reviewed house and revalued accordingly changing the condition from good to fair. Motion made by Luettel, second by Tisthammer to approve and accept the County Assessor's recommendation of adjusting the building valuation from \$70,490.00 to \$46,420.00 at this time. Roll call vote: Yeas: Luettel, Tisthammer and Schuele. Nays: None. Motion carried.

Protest No. 2014-15, (W. J. & Barbara J. Buckendahl), Parcel No. 40760.10 – NE1/4 of 10-20-8, 160 acres, Boone County, Nebraska, was heard on July 21, 2014: County Board of Equalization concurs with Assessor's recommendation resulting in change of valuation from \$880,865.00 (Land \$797,395.00; Building \$83,470.00) to \$870,145.00 (Land \$786,675.00; Building \$83,470.00). Adjusted acres per FSA records and valued accordingly. Motion made by Luettel, second by Schuele to approve and accept the County Assessor's recommendation of adjusting the land valuation from \$797,395.00 to \$786,675.00 at this time. Roll call vote: Yeas: Luettel, Schuele and Tisthammer. Nays: None. Motion carried.

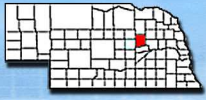
Protest No. 2014-16, (W. J. & Barbara J. Buckendahl), Parcel No. 23490.00 – Fr. SE1/4 of 8-20-6, 122.55 acres, Boone County, Nebraska, was heard on July 21, 2014: County Board of Equalization concurs with Assessor's recommendation resulting in change of land valuation from \$401,150.00 to \$469,195.00. Adjusted acres per FSA records and valued accordingly. Motion made by Luettel, second by Schuele to approve and accept the County Assessor's recommendation of adjusting the land valuation from \$401,150.00 to \$469,195.00 at this time. Roll call vote: Yeas: Luettel, Schuele and Tisthammer. Nays: None. Motion carried.

Protest No. 2014-17, (W. J. & Barbara J. Buckendahl), Parcel No. 40764.00 – Fr. SE1/4 of 10-20-8, 120 acres, Boone County, Nebraska, was heard on July 21, 2014: County Board of Equalization concurs with Assessor's recommendation resulting in change of valuation from \$408,525.00 (Land \$391,705.00; Building \$16,820.00) to \$364,955.00 (Land \$348,135.00; Building \$16,820.00). Adjusted acres per FSA records and valued accordingly. Motion made by Luettel, second by Schuele to approve and accept the County Assessor's recommendation of adjusting the land valuation from \$391,705.00 to \$348,135.00 at this time. Roll call vote: Yeas: Luettel, Schuele and Tisthammer. Nays: None. Motion carried.

Protest No. 2014-18, (Norman D. & Keri Brugger), Parcel No. 40708.00 – SW1/4 of 3-20-8, 160 acres, Boone County, Nebraska, was heard on July 21, 2014: County Board of Equalization concurs with Assessor's recommendation resulting in change of valuation from \$889,995.00 (Land \$569,275.00; Building \$153,640.00) to \$887,000.00 (Land \$733,360.00; Building \$153,640.00). Adjusted acres per FSA records and valued accordingly. Motion made by Tisthammer, second by Luettel to approve and accept the County Assessor's recommendation of adjusting the land valuation from \$569,275.00 to \$733,360.00 at this time. Roll call vote: Yeas: Tisthammer, Luettel and Schuele. Nays: None. Motion carried.

Protest No. 2014-19, (Dann M. Matchett), Parcel No. 40190.00 – N1/2S1/2 of 24-20-8, 160 acres, Boone County, Nebraska, was reviewed on July 21, 2014: County Board of Equalization concurs with Assessor's recommendation resulting in change of land valuation from \$340,745.00 to \$342,390.00. Adjusted acres per FSA records and valued accordingly. Motion made by Tisthammer, second by Schuele to approve and accept the County Assessor's recommendation of adjusting the land valuation from \$340,745.00 to \$342,390.00 at this time. Roll call vote: Yeas: Tisthammer, Schuele and Luettel. Nays: None. Motion carried.

Protest No. 2014-20, (Petersburg Industrial Development Corporation), Parcel No. 8068.00 – Lots 8-14, Block 8, Original Town of Petersburg, Boone County, Nebraska, was reviewed on July 21, 2014: County Board of Equalization concurs with Assessor's recommendation to deny the protest. Did not have ownership at time of protest; and then took to Board for undervalued and overvalued properties. Motion made by Tisthammer, second by Schuele to approve and accept the County Assessor's recommendation to deny the protest. Roll call vote: Yeas: Tisthammer, Schuele and Luettel. Nays: None. Motion carried.



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Protest No. 2014-21, (Dennis D. & Donna Jean McCloud), Parcel No. 67500.00 – S1/2NW1/4 and N1/2SW1/4 of 13-21-5, 160 acres, Boone County, Nebraska, was reviewed on July 21, 2014: County Board of Equalization concurs with Assessor's recommendation resulting in change of valuation from \$782,285.00 (Land \$733,200.00; Building \$49,085.00) to \$774,355.00 (Land \$725,270.00; Building \$49,085.00). Adjusted acres per FSA records and valued accordingly. Motion made by Tisthammer, second by Luettel to approve and accept the County Assessor's recommendation of adjusting the land valuation from \$733,200.00 to \$725,270.00 at this time. Roll call vote: Yeas: Tisthammer, Luettel and Schuele. Nays: None. Motion carried.

Protest No. 2014-22, (Elburn C. & Bette J. Rice Trust), Parcel No. 62060.00 – NE1/4 of 25-18-7, 160 acres, Boone County, Nebraska, was reviewed on July 21, 2014: County Board of Equalization concurs with Assessor's recommendation resulting in change of land valuation from \$568,945.00 to \$520,030.00. Adjusted acres per FSA records and valued accordingly. Motion made by Tisthammer, second by Schuele to approve and accept the County Assessor's recommendation of adjusting the land valuation from \$568,945.00 to \$520,030.00 at this time. Roll call vote: Yeas: Tisthammer, Schuele and Luettel. Nays: None. Motion carried.

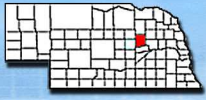
Protest No. 2014-23, (Cargill, Inc.), Parcel No. 25700.00 – Fr. NW1/4 of 26-20-6, 13.27 acres, Boone County, Nebraska, was reviewed on July 21, 2014: County Board of Equalization concurs with Assessor's recommendation of no change to the valuation of \$5,701,635.00 (Land \$25,710.00; Building \$5,675,925.00). County Assessor agrees with Darrel Stanard, County Appraiser, regarding the valuation recommendation of the new construction. Motion made by Tisthammer, second by Luettel to approve and accept the County Assessor's recommendation of no change. Roll call vote: Yeas: Tisthammer, Luettel 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. 2014-01, 2014-02, 2014-03, 2014-04, 2014-05, 2014-06, 2014-08, 2014-09, 2014-10, 2014-11, 2014-12, 2014-13, 2014-14, 2014-15, 2014-16, 2014-17, 2014-18, 2014-19, 2014-20, 2014-21, 2014-22, 2014-23 and Form 422A for Protest No. 2014-07 for mailing on July 25, 2014 to the respective landowners. The respective landowners have thirty days to protest the Board of Equalization's decision.

Motion made by Tisthammer, second by Schuele to close and adjourn the 2014 Boone County Board of Equalization at 10:28 A.M. on July 25, 2014. Roll call vote: Yeas: Tisthammer, Schuele and Luettel. Nays: None. Motion carried.

Kathy Thorberg,
Boone County Clerk



Boone Board of Equalization Minutes



BOONE COUNTY BOARD OF EQUALIZATION PROCEEDINGS AUGUST 18, 2014 ALBION, NEBRASKA

The Boone County Board of Equalization of Boone County, Nebraska, met at 10:00 A.M. on Monday, August 18, 2014, in the Commissioners Meeting Room of the Courthouse in Albion, Nebraska.

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

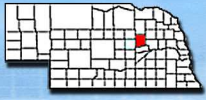
The Board reviewed one tax list correction presented from the County Assessor's office:

The 2014 Tax List Correction No. 129 was prepared regarding the 2014 tax year personal property for accelerated taxes of a trailer house that was moved. Motion made by Tisthammer, second by Luettel to approve the 2014 Tax List Correction No. 129 as presented. Roll call vote: Yeas: Tisthammer, Luettel and Schuele. Nays: None. Motion carried.

Barb Hanson, Deputy Assessor, presented valuation adjustments after abstract on four parcels. The following Parcel Nos. 40707.00, 40707.50, 37203.00 and 4990.00 received changes due to being undervalued, overvalued or omitted property. Motion made by Schuele, second by Luettel to approve the valuation adjustments on the four parcels as presented. Roll call vote: Yeas: Schuele, Luettel and Tisthammer. Nays: None. Motion carried.

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

Kathy Thorberg,
Boone County Clerk



Boone Board of Equalization Minutes



BOONE COUNTY BOARD OF EQUALIZATION PROCEEDINGS SEPTEMBER 29, 2014 ALBION, NEBRASKA

The Boone County Board of Equalization of Boone County, Nebraska, met at 11:00 A.M. on Monday, September 29, 2014, in the Commissioners Meeting Room of the Courthouse in Albion, Nebraska.

Jerry L. Tisthammer, Chairman of the Boone County Board of Equalization, called for a motion to open said Board of Equalization meeting. Motion made by Tisthammer, second by Luettel 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 Jerry L. Tisthammer, Ken Luettel and Tom Schuele. Richard D. Martinsen, CPA, Jim Dickerson, Albion News, and Vasthil Patino, Columbus News Team, were also present.

Richard D. Martinsen, CPA, provided the County Board with the 2014 Boone County Tax Rate Levy information for the 2014-2015 fiscal year. The 2014 county valuation for the 2014-2015 fiscal year is \$1,905,089,826.00 with a levy of .180253. 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.

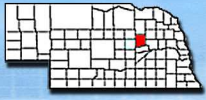
A levy percentage decrease from the prior year reflects an increase in property valuations. A sinking fund is a set aside fund for future purchases of equipment, etc.

Motion made by Schuele, second by Luettel to close said Board of Equalization meeting at 11:25 A.M. Roll call vote: Yeas: Schuele, Luettel and Tisthammer. Nays: None. Motion carried.

Motion made by Schuele, second by Luettel to approve the 2014 Boone County and other entities Tax Rate Levies for fiscal year 2014-2015 as presented and attached hereto. Roll call vote: Yeas: Schuele, Luettel and Tisthammer. Nays: None. Motion carried.

Chairman Tisthammer declared the Board of Equalization meeting adjourned at 11:37 A.M.

Kathy Thorberg,
Boone County Clerk



Boone Board of Equalization Minutes



BOONE COUNTY BOARD OF EQUALIZATION PUBLIC HEARING PROCEEDINGS

DECEMBER 29, 2014 ALBION, NEBRASKA

Jerry L. Tisthammer, Chairman of the Boone County Board of Equalization, called for a motion to open a public hearing on Monday, December 29, 2014 at 11:00 A.M. in the Commissioners Meeting Room of the Courthouse in Albion, Nebraska. Motion made by Commissioner Luettel, second by Commissioner Tisthammer to open said public hearing. Notice of the hearing pursuant to Nebraska Tax Commissioner Department Regulation 40-0006.06 was given in advance by publication and the convened hearing was open to the public. Commissioners present for roll call were Ken Luettel, Jerry L. Tisthammer and Tom Schuele. Laurie Krohn, County Treasurer, was present to answer questions.

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

Laurie Krohn, County Treasurer, submitted five vehicles for tax exemption filed on "Form 457 Exemption Applications" for 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 Luettel to close said hearing at 11:05 A.M. Roll call vote: Yeas: Schuele, Luettel and Tisthammer. Nays: None. Motion carried.

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

Kathy Thorberg,
Boone County Clerk