

# Boone Board of Equalization Minutes



## 2015 REORGANIZATIONAL MEETING BOONE COUNTY BOARD OF EQUALIZATION ALBION, NEBRASKA

The Boone County Board of Equalization of Boone County, Nebraska convened at 11:06 A.M. on Thursday, January 8, 2015, in the Commissioners Meeting Room of the Courthouse in Albion, Nebraska.

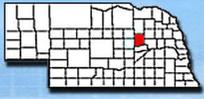
Chairman Tisthammer called the Reorganizational Meeting to order. Commissioners present for roll call were Jerry L. Tisthammer, Ken Luettel, Hilary K. Maricle and Barb Hanson, County Assessor. Notice of the meeting given in advance by publication and the convened meeting was open to the public. Chairman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

Motion made by Tisthammer, second by Luettel to appoint Hilary K. Maricle as Chairman of the Boone County Board of Equalization for the year, 2015. Roll call vote: Yeas: Tisthammer and Luettel. Abstain: Maricle. Nays: None. Motion carried.

Motion made by Tisthammer, second by Maricle to reappoint Ken Luettel as Vice Chairman of the Boone County Board of Equalization for the year, 2015. Roll call vote: Yeas: Tisthammer and Maricle. Abstain: Luettel. Nays: None. Motion carried.

Motion made by Tisthammer, second by Luettel to adjourn said Boone County Board of Equalization Reorganizational meeting at 11:12 A.M. Roll call vote: Yeas: Tisthammer, Luettel and Maricle. Nays: None. Motion carried.

Kathy Thorberg,  
Boone County Clerk



# Boone Board of Equalization Minutes



## BOONE COUNTY BOARD OF EQUALIZATION PUBLIC HEARING PROCEEDINGS JANUARY 20, 2015 ALBION, NEBRASKA

Hilary K. Maricle, Chairman of the Boone County Board of Equalization, called for a motion to open a public hearing on Tuesday, January 20, 2015 at 9:00 A.M. in the Commissioners Meeting Room of the Courthouse in Albion, Nebraska. Motion made by Commissioner Tisthammer, second by Commissioner Luettel to open said public hearing. Notice of the hearing pursuant to Nebraska State Statute § 77-202.01 was given in advance by publication and the convened hearing was open to the public. Present for roll call were Commissioners Jerry L. Tisthammer, Ken Luettel and Hilary K. Maricle and Barb Hanson, 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 451A, Statement of Reaffirmation of Tax Exemption applications filed for the year 2015, excluding real property used for cemeteries.

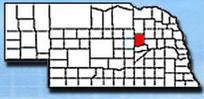
Barb Hanson, County Assessor, submitted the 2015 list of real estate parcels for tax exemption on real property by qualifying organizations excluding cemeteries authorized by Nebraska Revised Statutes § 77-202.01 and § 77-202.03. Hanson was present to answer the Board's questions. Property owned and 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
Cedar Rapids United Methodist Church Inc. (House not exempt)	Cedar Rapids	1
Church of Christ	Albion	1
Faith Evangelical Lutheran Congregation	St. Edward	3
First Presbyterian Church	Primrose	1
Immanuel Zion Lutheran Church	Petersburg	1
New Life Assembly of God	Albion	1
Saving Grace Bible Church	Albion	1
St Anthony's Church	Cedar Rapids	2
St Bonaventure Church & Cemetery	Raeville	3
St Edward Catholic Church	St. Edward	1
St John the Baptist Church	Petersburg	4
St John's Lutheran Church	Cedar Rapids	2
St Michael's Church of Albion	Albion	4
United Church of Christ (Congregational Church)	Albion	1
United Methodist Church	Albion	3
United Methodist Church of Loretto	Loretto	2
United Methodist Presbyterian Church of St Edward	St. Edward	3
Zion Lutheran Church Inc of Albion, NE	Albion	4

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:

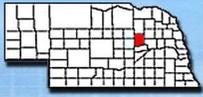
American Legion Dan Cox Post 44	Cedar Rapids	1
American Legion Post 334	Petersburg	1
Archdiocese of Omaha	Albion	1
Boone County Historical Society, Inc	Albion	1
Evangelical Lutheran Good Samaritan Society (Assisted Living)	Albion	1
Good Samaritan Society, Inc (Wolf Memorial Center) <b>(Partial)</b>	Albion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

Motion made by Tisthammer, second by Luettel to close said hearing at 9:06 A.M. Roll call vote: Yeas: Tisthammer, Luettel and Maricle. Nays: None. Motion carried.

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

Kathy Thorberg,  
Boone County Clerk





# Boone Board of Equalization Minutes



BOONE COUNTY BOARD OF EQUALIZATION PROCEEDINGS  
MARCH 25, 2015 ALBION, NEBRASKA

The Boone County Board of Equalization of Boone County, Nebraska, met at 11:01 A.M. on Wednesday, March 25, 2015, in the Commissioners Meeting Room of the Courthouse in Albion, Nebraska.

Chairman Maricle called the meeting to order and present for roll call were Commissioners Hilary K. Maricle, Ken Luettel and Jerry L. Tisthammer. Barb Hanson, 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 twenty tax list corrections presented from the County Assessor's office:

The 2015 Tax List Correction No. 132 was prepared regarding the 2014 tax year and prepared to correct clerical error on Real Property, not updated from Board of Equalization protest.

The 2015 Tax List Correction No. 133 was prepared regarding the 2014 tax year and prepared to correct clerical error on Real Property.

The 2015 Tax List Correction No. 134 was prepared regarding the 2013 tax year and prepared to correct clerical error on Real Property.

The 2015 Tax List Correction No. 135 was prepared regarding the 2012 tax year and prepared to correct clerical error on Real Property.

The 2015 Tax List Correction No. 136 was prepared regarding the 2014 tax year and prepared to correct clerical error on Real Property.

The 2015 Tax List Correction No. 137 was prepared regarding the 2013 tax year and prepared to correct clerical error on Real Property.

The 2015 Tax List Correction No. 138 was prepared regarding the 2012 tax year and prepared to correct clerical error on Real Property.

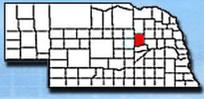
The 2015 Tax List Correction No. 139 was prepared regarding the 2014 tax year and prepared to correct clerical error on Real Property.

The 2015 Tax List Correction No. 140 was prepared regarding the 2013 tax year and prepared to correct clerical error on Real Property.

The 2015 Tax List Correction No. 141 was prepared regarding the 2012 tax year and prepared to correct clerical error on Real Property.

The 2015 Tax List Correction No. 142 was prepared regarding the 2014 tax year and prepared to correct clerical error on Real Property.

The 2015 Tax List Correction No. 143 was prepared regarding the 2013 tax year and prepared to correct clerical error on Real Property.



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The 2015 Tax List Correction No. 144 was prepared regarding the 2012 tax year and prepared to correct clerical error on Real Property.

The 2015 Tax List Correction No. 145 was prepared regarding the 2014 tax year and prepared to correct clerical error on Real Property.

The 2015 Tax List Correction No. 146 was prepared regarding the 2013 tax year and prepared to correct clerical error on Real Property.

The 2015 Tax List Correction No. 147 was prepared regarding the 2012 tax year and prepared to correct clerical error on Real Property.

The 2015 Tax List Correction No. 148 was prepared regarding the 2015 tax year and 2014 taxes to be paid, due to accelerated taxes because the business is being sold.

The 2015 Tax List Correction No. 149 was prepared regarding the 2015 tax year and 2014 taxes to be paid, due to accelerated taxes because the business is being sold.

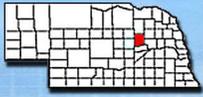
The 2015 Tax List Correction No. 150 was prepared regarding the 2014 tax year and prepared to correct 2014 omitted Personal Property plus penalty.

The 2015 Tax List Correction No. 151 was prepared regarding the 2013 tax year and prepared to correct error on the amount of personal property reported.

Motion made by Luettel, second by Tisthammer to approve the 2015 Tax List Correction Nos. 132 through 151 as presented. Roll call vote: Yeas: Luettel, Tisthammer and Maricle. Nays: None. Motion carried.

Chairman Maricle declared the Board of Equalization meeting adjourned at 11:24 A.M.

Kathy Thorberg,  
Boone County Clerk



# Boone Board of Equalization Minutes



BOONE COUNTY BOARD OF EQUALIZATION PROCEEDINGS  
MAY 11, 2015  
ALBION, NEBRASKA

The Boone County Board of Equalization of Boone County, Nebraska, met at 11:30 A.M. on Monday, May 11, 2015, in the Commissioners Meeting Room of the Courthouse in Albion, Nebraska.

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

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

The 2015 Tax List Correction No. 152 was prepared regarding the 2015 tax year taxes to be paid, due to accelerated taxes because the business sold.

The 2015 Tax List Correction No. 153 was prepared regarding the 2015 tax year taxes to be paid, due to accelerated taxes because the business sold.

The 2015 Tax List Correction No. 154 was prepared regarding the 2015 tax year taxes to be paid, due to accelerated taxes because going out of business.

The 2015 Tax List Correction No. 155 was prepared regarding the 2015 tax year taxes to be paid, due to accelerated taxes because the sold business moved out of state.

The 2015 Tax List Correction No. 156 was prepared regarding the 2014 tax year and prepared to refund 2014 Real Estate Tax due to improvements removed.

The 2015 Tax List Correction No. 157 was prepared regarding the 2014 tax year and prepared to refund 2014 Personal Property Tax on a JD 1730 Planter that was not removed.

The 2015 Tax List Correction No. 158 was prepared regarding the 2014 tax year and prepared to correct 2014 Real Estate Tax for homestead relief that should have been 100% of \$66,120.00.

The 2015 Tax List Correction No. 159 was prepared regarding the 2014 tax year and prepared to correct 2014 Personal Property Tax due to a windrower listed twice.

The 2015 Tax List Correction No. 160 was prepared regarding the 2013 tax year and prepared to correct 2013 Personal Property Tax due to a windrower listed twice.

Motion made by Luettel, second by Tisthammer to approve the 2015 Tax List Correction Nos. 152 through 160 as presented. Roll call vote: Yeas: Luettel, Tisthammer and Maricle. Nays: None. Motion carried.

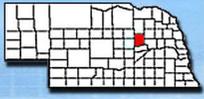
Chairman Maricle declared the Board of Equalization meeting adjourned at 11:38 A.M.

Kathy Thorberg,  
Boone County Clerk









# Boone Board of Equalization Minutes



## BOONE COUNTY BOARD OF EQUALIZATION PROCEEDINGS JULY 8, 2015

ALBION, NEBRASKA

Hilary K. Maricle, Chairman of the Boone County Board of Equalization, called for a motion to reconvene the Boone County Board of Equalization on July 8, 2015 at 9:00 A.M. in the Commissioners Meeting Room of the Courthouse in Albion, Nebraska. Motion made by Commissioner Maricle, second by Commissioner Tisthammer to reconvene said Boone County Board of Equalization. Present for roll call were Commissioners Hilary K. Maricle, Jerry L. Tisthammer, Ken Luettel and Barb Hanson, Assessor.

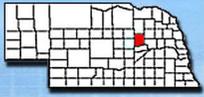
Notice was given in advance publication that the Boone County Board of Equalization convenes per State Statute from June 1, 2015 through July 24, 2015. In addition, notice was given in advance publication that the Boone County Board of Equalization will hold their first public hearing beginning at 9:00 A.M. on July 8, 2015 to review 2015 valuation protests filed and to hear testimony from these protestors. The convened meeting was open to the public. Chairman Maricle 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 thirty of the forty-two property valuation protests that were filed in June.

Protest No. 2015-8 was for Parcel No. 0035940.00 – N1/2 of 19-21-6, 318.44 acres, Boone County, Nebraska, Lawrence F. Luettel. The Board, Hanson and Larry Luettel discussed the valuation of the farm ground of 151.64 acres within the 318.44 acres. Hanson explained that the base for agricultural land sales is a three year study as of September 30<sup>th</sup> each year in accordance with Nebraska State Statutes. Luettel said that there is 151.64 acres of farm ground in six different fields with the largest one being 42.23 acres, which makes for a lot of fencing and odd length rows. Hanson said that the parcel information was submitted to GIS to verify the acres and the land usage. The LVG codes show a mixture of good, average and poor soils as represented in the GIS soil codes. Although the parcel is cut up the soils are correct and should be valued for the present use.

Protest No. 2015-29 was for Parcel No. 0004754.00 – Lot 8, Block 35, Mansfield's Eighth Addition to Albion, Boone County, Nebraska, Michael G. & Natalie J. Pugh. The Board, Hanson and Michael and Natalie Pugh discussed the condition of the home. Pugh said that the house is currently assessed in good condition with an adjustment for new windows. Home should be priced in average condition with an adjustment for new windows. There has only been maintenance done on the home well before purchase. Hanson said that the condition of the home is being changed from good to average. Corrected the clerical error for new windows. After a physical inspection adjusted for deferred maintenance and added plumbing fixtures. The back steps and brick patio are not added and will be picked up with the reappraisal. The Board asked Hanson to contact Wendy Kelly, Liaison for the NE Department of Revenue, to find out if they would complete an audit for this property.

Protest No. 2015-41 was for Parcel No. 0023240.00 – N1/2NE1/4, SE1/4NE1/4, Fr. E1/2SE1/4, NW1/4SE1/4 of 6-20-6, 246.47 acres, Boone County, Nebraska, Norm Reynoldson. The Board, Hanson and Norm Reynoldson discussed the differences of pasture ground that has rolling hills and that with steep box canyons. Reynoldson said that we tried for two years to get grass to grow but weeds overtake it, this is not a good pasture. There are box canyons that are thirty feet straight down. Hanson said the parcel information was verified using GIS and has been updated to actual acres. The Board asked Hanson to contact other counties to see if they have any canyon with these soil types and how they address them.



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Protest No. 2015-15 was for Parcel No. 0036030.00 – NW1/4 of 1-21-7, 156.73 acres, Boone County, Nebraska, Henry J. Ketteler. The Board, Hanson and Henry and Marilyn Ketteler discussed the valuation of the farm ground that has 15 acres of alkali. Ketteler said there is no crop production within the 15 acres in a wet year because of flooding and in a dry year because of alkali. The Board suggested that they visit with Lower Loup Natural Resources District. Hanson verified that the soil codes were correct using GIS and FSA mapping. This parcel consists of good, average and some below average soil types.

Protest No. 2015-16 was for Parcel No. 0038280.00 – Fr. SW1/4 of 24-22-7, 30.97 acres, Boone County, Nebraska, (filed as Parcel No. 0038300.00-Fr. SE1/4 of 24-22-7, 30.97 acres) by Henry J. Ketteler. The Board, Hanson and Henry and Marilyn Ketteler discussed the valuation of the farm ground as irrigated even though they do not have a well on the property. The Board explained that the Lower Loup NRD is showing this parcel as certified irrigated acres, therefore the land use has to be valued as irrigated. Hanson said the land use was verified using GIS and FSA mapping. GIS indicates that this parcel consists of good soil and is actually 29.23 acres. Ketteler explained the neighbors pivot watering part of their acreages. The Board suggested that they visit with Lower Loup Natural Resources District regarding groundwater certified irrigated acres process.

Protest No. 2015-17 was for Parcel No. 0038300.00 – Fr. SE1/4 of 24-22-7, 160.23 acres, Boone County, Nebraska, (filed as Parcel No. 0037495.10-Fr. SW1/4 of 24-22-7, 160.23 acres) by Henry J. Ketteler. The Board, Hanson and Henry and Marilyn Ketteler discussed the valuation increasing and the commodity prices decreasing. Hanson explained that the agricultural land valuations are set using sales in a three year study period beginning October 1, 2011 through September 30, 2014 as required by State Statute and State Regulations which can only be changed by the NE State Legislature and the NE Department of Revenue. Hanson verified the land use using GIS and FSA mapping.

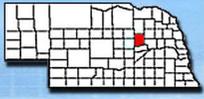
Protest No. 2015-18 was for Parcel No. 0037495.10 – SE1/4 of 33-22-6, 160 acres, Boone County, Nebraska, Henry J. Ketteler. The Board, Hanson and Henry and Marilyn Ketteler discussed the valuation of the farm ground as it has been leveled and will take several years to make full production. Hanson said that GIS and FSA mapping still reflect the steep slopes and poor/below average soil types. The Assessor cannot change the soil type until it is updated by the FSA.

Hanson explained the different classifications for farm ground, grass, soil and how the valuation percentage is figured. Hanson explained that the valuation regulations are set by NE State Statute. Three years of agricultural land sales are used for the valuation ratio requirements. Two years of residential sales are used for the valuation ratio requirements.

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

Protest No. 2015-37 was for Parcel No. 0064980.00 – Fr. NE1/4 of 29-19-5, 1 acre, Boone County, Nebraska, Neal and Beverly Kemper. Kemper called and said they would not be able to appear before the Board. The house has two bed and one bath. There is no fireplace, just an old wood burning stove. Hanson said that the clerical errors are corrected for the plumbing fixtures/bedrooms and deleted the fireplace. In addition, changed the value of the toolshed as indicated by the appraiser.

Protest No. 2015-40 was for Parcel No. 0029910.10 – SW1/4 of 35-21-8, 160 acres, Boone County, Nebraska, (filed as Parcel No. 0029910.0, 160 acres) Shirley Noble. Noble called and said she would not be able to appear before the Board. Several buildings have no value. Land is very rough, not farmable and is used for pasture. Hanson said that the FSA maps state this parcel consists of cropland and grass, there is also a shelter belt. In addition, updated the out buildings and actual acres to 158.04.



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Protest No. 2015-42 was for Parcel No. 0004910.00 – Lot 3, Block 4, Tiffany's Addition to Albion, Boone County, Nebraska, NAC Services & Investments LLC. Cindy Wacha called and said they would not be able to appear before the Board. Needs a lot of TLC. Hanson said that the poorer condition homes were not to be updated, the error has been corrected.

Protest No. 2015-03 was for Parcel No. 0004331.00 – Lot 5, Block 2, Crouch's Addition to Albion, Boone County, Nebraska, Leona A. Seier. I am on a fixed income and it's a hardship for me as I want to stay in my own home. A 20% increase is too much, I suggest 10%. Hanson said after a review of the home, the quality of the home was changed from good to average. In addition, changed the fixtures and added the screened porch.

Protest No. 2015-05 was for Parcel No. 0007450.00 – Lots 1, 2 and irregular tract adjoining Lot 1 and vacated alley, Block 10, Hardy's Addition to St. Edward, Boone County, Nebraska, Green Plains Grain Company, LLC. The grain storage listed as real property is temporary grain storage and should be classified as personal property. Hanson and the Board discussed the classification between real property and personal property regarding the cement storage bunkers. The Board asked Hanson to physically look at the bunkers and document the findings.

Protest No. 2015-10 was for Parcel No. 0006080.00 – Lots 7 and 8, Block 9, Original Town of Cedar Rapids, Boone County, Nebraska, Thomas A. Bankers. The condition of the property has not changed as it is in need of remodeling. The windows and doors need to be replaced along with the furnace, garage and deck. Hanson said that the office staff visited the property and took pictures. The quality of the inside and condition of the home has been addressed.

Protest No. 2015-24 was for Parcel No. 00024280.00 – Fr. W1/2SE1/4 17-20-6, 1 acre, Boone County, Nebraska, Doyle D. and Dianne J. Young. The valuation for the acre of ground is not realistic and not farmable. Hanson said that all 1<sup>st</sup> acre home sites were increased from \$7,000.00 to \$12,000.00 for acreages and rural farm sites. This is standard across the county with like 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.

Barb Hanson, County Assessor, asked the Board to re-schedule the following property valuation protests to be reviewed or heard on Monday, July 20, 2015:

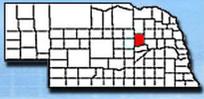
Protest No. 2015-30 was for Parcel No. 0020780.00 – N1/2NE1/4, SE1/4NE1/4 of 1-19-6, 115.8 acres, Boone County, Nebraska, Virgil D. Seda.

Protest No. 2015-31 was for Parcel No. 0028210.00 – NW1/4NW1/4 of 36-20-6, 40 acres, Boone County, Nebraska, Virgil D. Seda.

Protest No. 2015-32 was for Parcel No. 0020190.00 – Fr. SW1/4NW1/4 of 6-19-5, 3.87 acres, Boone County, Nebraska, Virgil D. Seda.

Protest No. 2015-33 was for Parcel No. 0022910.00 – Fr. S1/2SW1/4 of 31-20-5, 14 acres, Boone County, Nebraska, Virgil D. Seda.

Protest No. 2015-34 was for Parcel No. 0020170.00 – Fr. NW1/4 of 6-19-5, 141.76 acres, Boone County, Nebraska, Virgil D. Seda.



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Protest No. 2015-35 was for Parcel No. 0025920.00 – Fr. SW1/4, Fr SE1/4 of 26-20-6, 135.99 acres, Boone County, Nebraska, Virgil D. Seda.

Protest No. 2015-02 was for Parcel No. 0057640.00 – W1/2 of 27-18-8, 320 acres, Boone County, Nebraska, Van Ackeren Farms, Ltd.

Protest No. 2015-04 was for Parcel No. 0004168.00 – Lot 2, Block 9, C. DeRoberts Addition to Albion, Boone County, Nebraska, Shelli Thies/ Bob & Terri Schmitz.

Protest No. 2015-06 was for Parcel No. 0006099.00 – N. 80' of Lots 4, 5 and 6, Block 11, Original Town to Cedar Rapids, Boone County, Nebraska, George Warren Carlson, Jr.

Protest No. 2015-07 was for Parcel No. 0004779.00 – Lot 5, Block 37, Mansfield's Ninth Addition to Albion, Boone County, Nebraska, Mary Ann Borer Real Estate Trust.

Protest No. 2015-19 was for Parcel No. 0060790.00 – SW1/4 of 24-19-8, 160 acres, Boone County, Nebraska, Paulette Hemmingsen.

Protest No. 2015-20 was for Parcel No. 0060850.00 – NE1/4 of 29-19-8, 160 acres, Boone County, Nebraska, Paulette Hemmingsen.

Protest No. 2015-21 was for Parcel No. 0058180.00 – SE1/4 of 18-19-7, 153.40 acres, Boone County, Nebraska, Paulette Hemmingsen.

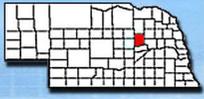
Protest No. 2015-22 was for Parcel No. 0058230.00 – SE1/4 of 19-19-7, 160 acres, Boone County, Nebraska, Paulette Hemmingsen.

Protest No. 2015-28 was for Parcel No. 0007103.00 – Lots 7 & 8, Block 34, St. Edward Land & Emigration Company's Fourth Addition to St. Edward, Boone County, Nebraska, Janet M. Stultz.

Protest No. 2015-36 was for Parcel No. 0004587.00 – Lots 9, 10, 11 and 12, Block 12, Mansfield Addition to Albion, Boone County, Nebraska, Gordon E. and Darlene Haave.

Chairman Maricle declared the Board of Equalization recessed at 11:30 A.M.

Kathy Thorberg,  
Boone County Clerk



# Boone Board of Equalization Minutes



## **BOONE COUNTY BOARD OF EQUALIZATION PROCEEDINGS** JULY 20, 2015

ALBION, NEBRASKA

Hilary K. Maricle, Chairman of the Boone County Board of Equalization, called for a motion to reconvene the Boone County Board of Equalization on Monday, July 20, 2015 at 1:00 P.M. in the Commissioners Meeting Room of the Courthouse in Albion, Nebraska. Motion made by Commissioner Maricle, second by Commissioner Tisthammer to reconvene said Boone County Board of Equalization. Present for roll call were Commissioners Hilary K. Maricle, Jerry L. Tisthammer, Ken Luettel and Barb Hanson, Assessor.

Notice was given in advance publication that the Boone County Board of Equalization convenes per State Statute from June 1, 2015 through July 24, 2015. In addition, notice was given in advance publication that the Boone County Board of Equalization will hold a public hearing beginning at 1:00 P.M. on July 20, 2015 to review 2015 valuation protests filed and to hear testimony from these protestors. The convened meeting was open to the public. Chairman Maricle 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-eight of the forty-two property valuation protests that were filed in June. The County of Boone has an Agreement for Appraisal Services with Darrel Stanard, Stanard Appraisal Services, Inc. of Central City, Nebraska. Darrel Stanard was present to answer property valuation protest questions at the hearing.

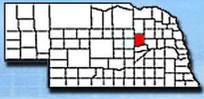
Protest No. 2015-01 was for Parcel No. 0025710.00 – Fr. Outlot C of 25-21-7, .38 acres, Boone County, Nebraska, Jason Hunt. The Board, Hanson and Jason Hunt discussed the current valuation of the residential building. Hunt had an appraisal completed for financing purposes. The appraisal is lower than the assessed valuation. Stanard reviewed the appraisal information Hunt submitted from 2014.

Protest No. 2015-30 was for Parcel No. 0020780.00 – N1/2NE1/4, SE1/4NE1/4 of 1-19-6, 115.8 acres, Boone County, Nebraska, Virgil D. Seda. The Board, Hanson and Virgil and Sharon Seda discussed the removed buildings and ground that floods. Hanson reviewed the buildings and it appears that buildings and some trees were removed in 2015. Hanson said that the land use was verified and updated using GIS and FSA mapping. The property has certified irrigation and must be valued as irrigated acres.

Protest No. 2015-31 was for Parcel No. 0028210.00 – NW1/4NW1/4 of 36-20-6, 40 acres, Boone County, Nebraska, Virgil D. Seda. The Board, Hanson and Virgil and Sharon Seda discussed the FSA classification of the ground as farmed wetland. Hanson reviewed the land use and found that the codes for land use are correct.

Protest No. 2015-32 was for Parcel No. 0020190.00 – Fr. SW1/4NW1/4 of 6-19-5, 3.87 acres, Boone County, Nebraska, Virgil D. Seda. The Board, Hanson and Virgil and Sharon Seda discussed the FSA maps regarding the acreage. Seda believes that this acreage amount is incorrect. Deed was verified using GIS and acres are correct on this parcel.

Protest No. 2015-33 was for Parcel No. 0022910.00 – Fr. S1/2SW1/4 of 31-20-5, 14 acres, Boone County, Nebraska, Virgil D. Seda. The Board, Hanson and Virgil and Sharon Seda discussed the waste land and floods over half of ground. Hanson used GIS to verify land use. The parcel was corrected using FSA maps and GIS with actual acres being 15.22.



# Boone Board of Equalization Minutes



Protest No. 2015-34 was for Parcel No. 0020170.00 – Fr. NW1/4 of 6-19-5, 141.76 acres, Boone County, Nebraska, Virgil D. Seda. The Board, Hanson and Virgil and Sharon Seda discussed the acreage that floods. Hanson reviewed the parcel and updated to GIS for land use and actual acres. The updated per GIS actual acres is 134.43.

Protest No. 2015-35 was for Parcel No. 0025920.00 – Fr. SW1/4, Fr SE1/4 of 26-20-6, 135.99 acres, Boone County, Nebraska, Virgil D. Seda. The Board, Hanson and Virgil and Sharon Seda discussed the ground flooding and has considerable amount of waste ground. Hanson reviewed the parcel and updated to GIS for land use and actual acres. The updated per GIS actual acres is 131.26.

Protest No. 2015-39 was for Parcel No. 0004346.00 – Lot 2, Block 5, Crouch's Addition to Albion, Boone County, Nebraska, Joy L. Haas. The Board, Hanson and Joy Haas discussed the condition of the residential home and yard shed. Haas said that cement steps pulled away from structure, needs doors and sidewalk replaced. Stanard agreed to look at the property and complete a walk-through of the interior. Hanson adjusted the basement finish and settling of the structure.

Protest No. 2015-11 was for Parcel No. 0036790.00 – Lot 4, Block 4, Raeville, Boone County, Nebraska, Michael R. and Cindy A. Bode. Bode submitted pictures of the condition of the home and measurements of the basement, etc. he felt need to be changed. Stanard physically inspected the residential home and completed a walk-through of the interior. Hanson corrected parcel information and adjusted the value accordingly. Bode arrived for the hearing, but decided to sign a note that they accept the revaluation conducted by Stanard and did not appear before the Board.

Hanson explained the different classifications for farm ground, grass, soil and how the valuation percentage is figured. Hanson explained that the valuation regulations are set by NE State Statute. Three years of agricultural land sales are used for the valuation ratio requirements. Two years of residential sales are used for the valuation ratio requirements.

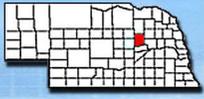
Barb Hanson, County Assessor, reviewed the following scheduled property valuation protests with the Board as the applicants did not appear before the Board:

Protest No. 2015-13 was for Parcel No. 0055340.00 – Fr. SW1/4 of 5-18-7, 2.68 acres, Boone County, Nebraska, Darwin and Linda Zentner. There has been no improvements since last year's increase. The lean-to you said was not listed has been there well over 25 years. Zentner questioned the change in the acreage valuations. Hanson and Stanard reviewed the parcel information and determined that the sales support the value of the house.

Protest No. 2015-23 was for Parcel No. 0036090.00 – Fr. NW1/4, Fr. NE1/4 of 2-21-7, 6.39 acres, Boone County, Nebraska, Michael F. Spieker. Spieker attached a property appraisal for refinancing in 2014 and the appraisal is lower than the county valuation. Stanard reviewed the appraisal information. Adjusted the value of the house to the appraisal completed in 2014 and is a modular home.

Protest No. 2015-09 was for Parcel No. 0056024.00 – (IOLL) Fr. NW1/4 of 15-18-7, Boone County, Nebraska, Teresa Morrison. No improvements have been made. Stanard and Hanson reviewed the quality/condition of the mobile home. Corrected parcel information.

Protest No. 2015-12 was for Parcel No. 0056026.00 – (IOLL) Fr. NW1/4 of 15-18-7, Boone County, Nebraska, Jeff Merten and Mike and Lorelei Landauer. Merten submitted measurements and condition of the mobile home. Stanard and Hanson reviewed the quality/condition of the mobile home. Corrected parcel information.



# Boone Board of Equalization Minutes



Protest No. 2015-14 was for Parcel No. 0028840.00 – NE1/4 of 24-20-7, 159.73 acres, Boone County, Nebraska, David R. and Patricia A. Hellbusch, Trustees. Valuation change represents a 274% increase. Hellbusch brought in the papers to confirm CRP acres. Corrected the land use per FSA maps and updated values accordingly of grass and CRP acres.

Protest No. 2015-25 was for Parcel No. 0037835.00 – Fr. SW1/4SW1/4SE1/4 of 13-22-7, 3.060 acres, Boone County, Nebraska, Delmer J. and Pauline Pelster. I feel that \$67,770 increase on 3.060 acres, with a modular home and a shop is too great of increase. Hanson reviewed the parcel with Stanard and adjusted the quality of the house from average to fair.

Protest No. 2015-26 was for Parcel No. 0026940.00 – Fr. NW1/4NW1/4 of 22-20-6, 7.09 acres, Boone County, Nebraska, Randall S. & Jeni L. Porter. The value of the “implement shed” went up over 100% and it’s made from a reused, recycled sentinel building that was torn down. The LOAF shed was also built from reused lumber, etc. Hanson and Stanard reviewed the parcel and adjusted value due to dirt floor and used materials.

Protest No. 2015-27 was for Parcel No. 0026100.00 – Fr. NW1/4 of 27-20-6, .2 acres, Boone County, Nebraska, Randall S. & Jeni L. Porter. The .2 acres is essentially our backyard. It has no value as an acreage or lot. The garage has had no improvements since it was built over 20 years ago. The garage should be depreciating. Hanson and Stanard reviewed the parcel and made no change to this parcel.

Protest No. 2015-38 was for Parcel No. 0056022.00 – (IOLL) Fr. NW1/4 of 15-18-7, IOLL, Boone County, Nebraska, Robert Batenhorst. Batenhorst provided comparable properties for the 1970 trailer home. Hanson and Stanard reviewed the parcel information, corrected parcel errors and adjusted the value.

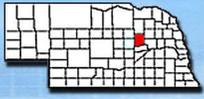
Protest No. 2015-04 was for Parcel No. 0004168.00 – Lot 2, Block 9, C. DeRoberts Addition to Albion, Boone County, Nebraska, Shelli Thies/Bob & Terri Schmitz. No improvements to the property since 1999. Hanson reviewed with the property owner and corrected the basement finish, changed quality to fair and the condition to average.

Protest No. 2015-06 was for Parcel No. 0006099.00 – N. 80’ of Lots 4, 5 and 6, Block 11, Original Town to Cedar Rapids, Boone County, Nebraska, George Warren Carlson, Jr. The structure of original house has not changed in 45 years. The only change is a three wall attached garage added in 2014. No porch was added. Hanson reviewed the parcel and corrected the porch and garage.

Protest No. 2015-19 was for Parcel No. 0060790.00 – SW1/4 of 24-19-8, 160 acres, Boone County, Nebraska, Paulette Hemmingsen. There are no buildings on this quarter. Plus there are 40.65 acres of trash land, swamp with the Cedar River running through it, the land is not farmable except for 3 acres of grass. Hanson removed the building value, verified land use per FSA maps, GIS and updated actual acres to 159.26.

Protest No. 2015-20 was for Parcel No. 0060850.00 – NE1/4 of 29-19-8, 160 acres, Boone County, Nebraska, Paulette Hemmingsen. There has been no improvements on this property for over 45 years. The fences are shared by other owners on all four sides and are in very terrible condition. Hanson reviewed the parcel, verified land use per FSA maps, GIS and updated accordingly.

Protest No. 2015-21 was for Parcel No. 0058180.00 – SE1/4 of 18-19-7, 153.40 acres, Boone County, Nebraska, Paulette Hemmingsen. The building site consists of grain bins, woodshed and quonsets. Iron value of all bins and quonset is worth around \$4,500.00. Hanson verified land use using GIS and the old buildings were given extra depreciation due to poor condition.



# Boone Board of Equalization Minutes



Protest No. 2015-22 was for Parcel No. 0058230.00 – SE1/4 of 19-19-7, 160 acres, Boone County, Nebraska, Paulette Hemmingsen. No buildings on this property plus there are 16.67 acres of tree and creek that makes it non-farmable. Hanson reviewed the parcel and verified land use per FSA maps, GIS and updated accordingly. Hanson updated to actual acres per GIS and verified removal of the old grain bin.

Protest No. 2015-28 was for Parcel No. 0007103.00 – Lots 7 & 8, Block 34, St. Edward Land & Emigration Company's Fourth Addition to St. Edward, Boone County, Nebraska, Janet M. Stultz. We paid \$15,500.00 for this property and rent it out to own. Hanson reviewed the property and made corrections to the parcel information. Adjusted the value to reflect worn out condition of the home. Added functional depreciation due to the fact that the house is unlivable.

Protest No. 2015-36 was for Parcel No. 0004587.00 – Lots 9, 10, 11 and 12, Block 12, Mansfield Addition to Albion, Boone County, Nebraska, Gordon E. and Darlene Haave. We have owned this house for 34 years and the only things that have been done are different kitchen cabinets and a handicap bathroom. Hanson reviewed the property and visited with the owner. Hanson determined to leave the value as it is and wait for the Albion reappraisal.

Protest No. 2015-02 was for Parcel No. 0057640.00 – W1/2 of 27-18-8, 320 acres, Boone County, Nebraska, Van Ackeren Farms, LTD. One small lean-to grain bin, no other buildings. Mostly dead timber and marginal pasture with timber creek running through, 10 acres continuous CRP. Balance of land irrigated and dry. Hanson verified land use per FSA maps, GIS, corrected parcel information and updated values accordingly.

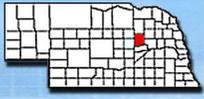
Protest No. 2015-07 was for Parcel No. 0004779.00 – Lot 5, Block 37, Mansfield's Ninth Addition to Albion, Boone County, Nebraska, Mary Ann Borer Real Estate Trust. Measurements of living space are inaccurate. Hanson reviewed the parcel and adjusted for patio entered as living space and corrected the size of the garage.

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

Chairman Maricle declared the Board of Equalization recessed at 3:40 P.M. to Wednesday, July 22, 2015 at 1:30 P.M.

Kathy Thorberg,  
Boone County Clerk





# Boone Board of Equalization Minutes



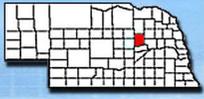
Protest No. 2015-03, (Leona A. Seier), Parcel No. 0004331.00 – Lot 5, Block 2, Crouch's Addition to Albion, Boone County, Nebraska was reviewed on July 8, 2015: County Board of Equalization concurs with Assessor's corrected parcel information recommendation resulting in change of valuation from \$189,405.00 (Land \$16,370.00; Building \$173,035.00) to \$175,915.00 (Land \$16,370.00; Building \$159,545.00). Corrected parcel information then adjusted 20% for sales. Motion made by Tisthammer, second by Luettel to approve and accept the County Assessor's recommendation of adjusting the building valuation from \$173,035.00 to \$159,545.00 at this time. Roll call vote: Yeas: Tisthammer, Luettel and Maricle. Nays: None. Motion carried.

Protest No. 2015-04, (Shelli Thies/Bob and Terri Schmitz), Parcel No. 0004168.00 – Lot 2, Block 9, C. DeRoberts Addition to Albion, Boone County, Nebraska, was reviewed on July 20, 2015: County Board of Equalization concurs with Assessor's corrected parcel information recommendation resulting in change of valuation from \$82,160.00 (Land \$13,000.00; Building \$69,160.00) to \$77,510.00 (Land \$13,000.00; Building \$64,510.00). Corrected information then added 20% for sales. Motion made by Luettel, second by Tisthammer to approve and accept the County Assessor's recommendation of adjusting the building valuation from \$69,160.00 to \$64,510.00 at this time. Roll call vote: Yeas: Luettel, Tisthammer and Maricle. Nays: None. Motion carried.

Protest No. 2015-05, (Green Plains Grain Company, LLC), Parcel No. 0007450.00 – Lots 1, 2 and irregular tract adjoining Lot 1 and vacated alley, Block 10, Hardy's Addition to St. Edward, Boone County, Nebraska, was reviewed on July 8, 2015: The grain storage structure should remain on real estate per 350 Neb. Admin. Code 10-002.18A. Personal property has been amended to remove the FV amount of \$140,000.00 for the grain storage. The protested valuation is for Land \$3,935.00; Building \$140,000.00; Personal Property \$491,788.00. County Board of Equalization disagrees with the Assessor and accepts the protest to move the grain storage structure to personal property. This decision is based on the fact that said structure can be moved, it is not fastened or bolted to the ground and is not connected to a permanent cement pad. The County Board of Equalization changed protested valuation to be Land \$3,935.00; Building to be zero; and Personal Property \$536,682.00. Motion made by Maricle, second by Tisthammer to disagree with the County Assessor's recommendation and adjust the storage structure from real property to personal property at this time. Roll call vote: Yeas: Maricle, Tisthammer and Luettel. Nays: None. Motion carried.

Protest No. 2015-06, (George Warren Carlson Jr.), Parcel No. 0006099.00 – N. 80' of Lots 4, 5 and 6, Block 11, Original Town to Cedar Rapids, Boone County, Nebraska, was reviewed on July 20, 2015: County Board of Equalization concurs with Assessor's recommendation resulting in change of valuation from \$31,115.00 (Land \$2,365.00; Building \$28,750.00) to \$30,730.00 (Land \$2,365.00; Building \$28,365.00). Corrected parcel information then adjusted for sales. Motion made by Tisthammer, second by Luettel to approve and accept the County Assessor's recommendation of adjusting the building valuation from \$28,750.00 to \$28,365.00 at this time. Roll call vote: Yeas: Tisthammer, Luettel and Maricle. Nays: None. Motion carried.

Protest No. 2015-07, (Mary Ann Borer Real Estate Trust), Parcel No. 0004779.00 – Lot 5, Block 37, Mansfield's Ninth Addition to Albion, Boone County, Nebraska, was reviewed on July 20, 2015: County Board of Equalization concurs with Assessor's recommendation resulting in change of valuation from \$219,600.00 (Land \$18,150.00; Building \$201,450.00) to \$178,180.00 (Land \$18,150.00; Building \$160,030.00). Adjusted for patio entered as living space and corrected the size of the garage. Then used previous physical and functional depreciation. Motion made by Luettel, second by Tisthammer to approve and accept the County Assessor's recommendation of adjusting the building valuation from \$201,450.00 to \$160,030.00 at this time. Roll call vote: Yeas: Luettel, Tisthammer and Maricle. Nays: None. Motion carried.



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Protest No. 2015-08, (Lawrence F. Luettel), Parcel No. 0035940.00 – N1/2 of 19-21-6, 318.44 acres, Boone County, Nebraska, was heard on July 8, 2015: County Board of Equalization concurs with Assessor's recommendation resulting in change of valuation from \$1,035,810.00 (Land \$951,710.00; Building \$84,100.00) to \$1,025,645.00 (Land \$941,545.00; Building \$84,100.00). FSA maps were submitted to GIS for verification, land use was corrected and value was adjusted. Motion made by Tisthammer, second by Maricle to approve and accept the County Assessor's recommendation of adjusting the land valuation from \$951,710.00 to \$941,545.00 at this time. Roll call vote: Yeas: Tisthammer and Maricle. Nays: None. Abstain: Luettel. Motion carried.

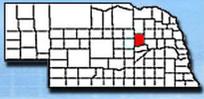
Protest No. 2015-09, (Teresa Morrison), Parcel No. 0056024.00 – (IOLL) Fr. NW1/4 of 15-18-7, Boone County, Nebraska, was reviewed on July 20, 2015: County Board of Equalization concurs with Assessor's recommendation resulting in change of building valuation from \$11,925.00 to \$2,480.00. Corrected parcel information. Motion made by Luettel, second by Tisthammer to approve and accept the County Assessor's recommendation of adjusting the building valuation from \$11,925.00 to \$2,480.00 at this time. Roll call vote: Yeas: Luettel, Tisthammer and Maricle. Nays: None. Motion carried.

Protest No. 2015-10, (Thomas A. Bankers), Parcel No. 0006080.00 – Lots 7 and 8, Block 9, Original Town of Cedar Rapids, Boone County, Nebraska, was reviewed on July 8, 2015: County Board of Equalization concurs with Assessor's recommendation resulting in change of valuation from \$111,350.00 (Land \$3,155.00; Building \$108,195.00) to \$80,795.00 (Land \$3,155.00; Building \$77,640.00). Corrected parcel information and made an adjustment to reflect an outdated and worn interior. Motion made by Tisthammer, second by Luettel to approve and accept the County Assessor's recommendation of adjusting the building valuation from \$108,195.00 to \$77,640.00 at this time. Roll call vote: Yeas: Tisthammer, Luettel and Maricle. Nays: None. Motion carried.

Protest No. 2015-11, (Michael R. and Cindy A. Bode), Parcel No. 0036790.00 – Lot 4, Block 4, Raeville, Boone County, Nebraska, was reviewed on July 20, 2015: County Board of Equalization concurs with Assessor's recommendation resulting in change of valuation from \$40,665.00 (Land \$210.00; Building \$40,455.00) to \$30,255.00 (Land \$210.00; Building \$30,045.00). Stanard Appraisal physically reviewed the property. Corrections were made to the parcel information and the value was adjusted accordingly to account for deferred maintenance. Motion made by Luettel, second by Maricle to approve and accept the County Assessor's recommendation of adjusting the building valuation from \$40,455.00 to \$30,045.00 at this time. Roll call vote: Yeas: Luettel, Maricle and Tisthammer. Nays: None. Motion carried.

Protest No. 2015-12, (Jeff Merten and Mike and Lorelei Landauer), Parcel No. 0056026.00 – (IOLL) Fr. NW1/4 of 15-18-7, Boone County, Nebraska, was reviewed on July 20, 2015: County Board of Equalization concurs with Assessor's recommendation resulting in change of building valuation from \$21,355.00 to \$6,470.00. Corrected parcel information and adjusted square footage cost. Motion made by Tisthammer, second by Luettel to approve and accept the County Assessor's recommendation of adjusting the building valuation from \$21,355.00 to \$6,470.00 at this time. Roll call vote: Yeas: Tisthammer, Luettel and Maricle. Nays: None. Motion carried.

Protest No. 2015-13, (Darwin and Linda Zentner), Parcel No. 0055340.00 – Fr. SW1/4 of 5-18-7, 2.68 acres, Boone County, Nebraska, was reviewed on July 20, 2015: County Board of Equalization concurs with Assessor's recommendation resulting in no change of valuation \$135,650.00 (Land \$15,695.00; Building \$119,955.00). Sales support the value. Land value is standard throughout the county for acreage and farm home sites. Motion made by Luettel, second by Tisthammer to approve and accept the County Assessor's recommendation of no change of valuation at this time. Roll call vote: Yeas: Luettel, Tisthammer and Maricle. Nays: None. Motion carried.



# Boone Board of Equalization Minutes



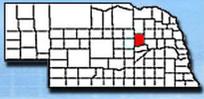
Protest No. 2015-14, (David R. and Patricia A. Hellbusch, Trustees), Parcel No. 0028840.00 – NE1/4 of 24-20-7, 159.73 acres, Boone County, Nebraska, was reviewed on July 20, 2015: County Board of Equalization concurs with Assessor's recommendation resulting in change of valuation from \$606,960.00 (Land \$599,160.00; Building \$7,800.00) to \$266,640.00 (Land \$258,840.00; Building \$7,800.00). Updated land use per FSA maps, GIS and corrected grass/CRP values accordingly. Motion made by Tisthammer, second by Maricle to approve and accept the County Assessor's recommendation of adjusting the land valuation from \$599,160.00 to \$258,840.00 at this time. Roll call vote: Yeas: Tisthammer, Maricle and Luettel. Nays: None. Motion carried.

Protest No. 2015-15, (Henry J. Ketteler), Parcel No. 0036030.00 – NW1/4 of 1-21-7, 156.73 acres, Boone County, Nebraska, was heard on July 8, 2015: County Board of Equalization concurs with Assessor's recommendation resulting in no change of land valuation \$677,405.00.00. Land use was verified using FSA maps and GIS. Motion made by Luettel, second by Maricle to approve and accept the County Assessor's recommendation of no change of valuation at this time. Roll call vote: Yeas: Luettel, Maricle and Tisthammer. Nays: None. Motion carried.

Protest No. 2015-16, (Henry J. Ketteler), Parcel No. 0038280.00 – Fr. SW1/4 of 24-22-7, 30.97 acres, Boone County, Nebraska, (filed as Parcel No. 0038300.00-Fr. SE1/4 of 24-22-7, 30.97 acres) by Henry J. Ketteler, was heard on July 8, 2015: County Board of Equalization concurs with Assessor's recommendation resulting in change of valuation from \$215,220.00 (Land \$179,625.00; Building \$35,595.00) to \$204,360.00 (Land \$168,765.00; Building \$35,595.00). This parcel is certified irrigated and has to be valued as irrigated land. Verified land use per FSA maps and GIS. Updated to actual acres of 29.23 per GIS. Motion made by Tisthammer, second by Luettel to approve and accept the County Assessor's recommendation of adjusting the land valuation from \$179,625.00 to \$168,765.00 at this time. Roll call vote: Yeas: Tisthammer, Luettel and Maricle. Nays: None. Motion carried.

Protest No. 2015-17, (Henry J. Ketteler), Parcel No. 0038300.00 – Fr. SE1/4 of 24-22-7, 160.23 acres, Boone County, Nebraska, (filed as Parcel No. 0037495.10-Fr. SW1/4 of 24-22-7, 160.23 acres) by Henry J. Ketteler, was heard on July 8, 2015: County Board of Equalization concurs with Assessor's recommendation resulting in change of valuation from \$977,062.00 (Land \$866,980.00; Building \$110,082.00) to \$976,515.00 (Land \$866,980.00; Building \$109,535.00). Corrected depreciation on some outbuildings and updated the value. Verified land use per FSA maps and GIS. Motion made by Maricle, second by Tisthammer to approve and accept the County Assessor's recommendation of adjusting the building valuation from \$110,082.00 to \$109,535.00 at this time. Roll call vote: Yeas: Maricle, Tisthammer and Luettel. Nays: None. Motion carried.

Protest No. 2015-18, (Henry J. Ketteler), Parcel No. 0037495.10 – SE1/4 of 33-22-6, 160 acres, Boone County, Nebraska, Henry J. Ketteler, was heard on July 8, 2015: The property valuation protest is for the land \$625,535.00. Approximately 30 acres have been leveled, but they still reflect the steep slopes and poorer soils with FSA and GIS. Updated the grass to dryland which had not been done at the time of the hearing for a total land value of \$728,570.00. County Board of Equalization denies protest to decrease valuation and will leave the valuation at \$625,535.00. Land use changes was discovered following the public hearing which will cause an increase in 2016 taxes for a change to dryland from grass. Motion made by Maricle, second by Tisthammer to leave the land valuation at \$625,535.00 for 2015 at this time. Roll call vote: Yeas: Maricle, Tisthammer and Luettel. Nays: None. Motion carried.



# Boone Board of Equalization Minutes



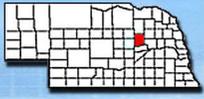
Protest No. 2015-19, (Paulette Hemmingsen), Parcel No. 0060790.00 – SW1/4 of 24-19-8, 160 acres, Boone County, Nebraska, was reviewed on July 20, 2015: County Board of Equalization concurs with Assessor's recommendation resulting in change of valuation from \$783,375.00 (Land \$782,295.00; Building \$1,080.00) to \$776,540.00 (Land \$776,540.00; Building zero). Verified land use per FSA maps, GIS, removed building value and updated accordingly. Motion made by Tisthammer, second by Luettel to approve and accept the County Assessor's recommendation of adjusting the land valuation from \$782,295.00 to \$776,540.00 and removal of the building value at this time. Roll call vote: Yeas: Tisthammer, Luettel and Maricle. Nays: None. Motion carried.

Protest No. 2015-20, (Paulette Hemmingsen), Parcel No. 0060850.00 – NE1/4 of 29-19-8, 160 acres, Boone County, Nebraska, was reviewed on July 20, 2015: County Board of Equalization concurs with Assessor's recommendation resulting in change of land valuation from \$317,735.00 to \$318,050.00. Verified land use per FSA maps, GIS and updated accordingly. Motion made by Luettel, second by Tisthammer to approve and accept the County Assessor's recommendation to change the land valuation from \$317,735.00 to \$318,050.00 at this time. Roll call vote: Yeas: Luettel, Tisthammer and Maricle. Nays: None. Motion carried.

Protest No. 2015-21, (Paulette Hemmingsen), Parcel No. 0058180.00 – SE1/4 of 18-19-7, 153.40 acres, Boone County, Nebraska, was reviewed on July 20, 2015: County Board of Equalization concurs with Assessor's recommendation resulting in change of valuation from \$583,255.00 (Land \$557,505.00; Building \$25,750.00) to \$582,395.00 (Land \$557,505.00; Building \$24,890.00). Verified land use per GIS, FSA maps were not provided, no changes were made to land use. Old bins received more depreciation due to poor condition. Motion made by Tisthammer, second by Luettel to approve and accept the County Assessor's recommendation of adjusting the building valuation from \$25,750.00 to \$24,890.00 at this time. Roll call vote: Yeas: Tisthammer, Luettel and Maricle. Nays: None. Motion carried.

Protest No. 2015-22, (Paulette Hemmingsen), Parcel No. 0058230.00 – SE1/4 of 19-19-7, 160 acres, Boone County, Nebraska, was reviewed on July 20, 2015: County Board of Equalization concurs with Assessor's recommendation resulting in change of valuation from \$879,815.00 (Land \$878,320.00; Building \$1,495.00) to \$833,160.00 (Land \$833,160.00; Building zero). Verified land use using FSA maps, GIS and updated accordingly. Updated to actual acres per GIS. Verified removal of old grain bin. Motion made by Maricle, second by Tisthammer to approve and accept the County Assessor's recommendation of adjusting the valuation from \$879,815.00 (Land \$878,320.00; Building \$1,495.00) to \$833,160.00 (Land \$833,160.00; Building zero) at this time. Roll call vote: Yeas: Maricle, Tisthammer and Luettel. Nays: None. Motion carried.

Protest No. 2015-23, (Michael F. Spieker), Parcel No. 0036090.00 – Fr. NW1/4, Fr. NE1/4 of 2-21-7, 6.39 acres, Boone County, Nebraska, was reviewed on July 20, 2015: County Board of Equalization concurs with Assessor's recommendation resulting in change of valuation from \$151,260.00 (Land \$22,340.00; Building \$128,920.00) to \$148,340.00 (Land \$22,340.00; Building \$126,000.00). Adjusted the outbuilding value and the house value to the appraised value of the appraisal completed in 2014. Motion made by Tisthammer, second by Luettel to approve and accept the County Assessor's recommendation of building change from \$128,920.00



# Boone Board of Equalization Minutes



to \$126,000.00 at this time. Roll call vote: Yeas: Tisthammer, Luettel and Maricle. Nays: None. Motion carried.

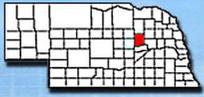
Protest No. 2015-24, (Doyle D. and Dianne J. Young), Parcel No. 00024280.00 – Fr. W1/2SE1/4 17-20-6, 1 acre, Boone County, Nebraska, was reviewed on July 8, 2015: County Board of Equalization concurs with Assessor's recommendation resulting in no change of valuation \$71,695.00 (Land \$12,000.00; Building \$59,695.00). No change to the value of this parcel. Sales support the value and land values are standard throughout the county for acreages and rural farm home sites. Motion made by Luettel, second by Tisthammer to approve and accept the County Assessor's recommendation of no change of valuation at this time. Roll call vote: Yeas: Luettel, Tisthammer and Maricle. Nays: None. Motion carried.

Protest No. 2015-25, (Delmer J. and Pauline Pelster), Parcel No. 0037835.00 – Fr. SW1/4SW1/4SE1/4 of 13-22-7, 3.060 acres, Boone County, Nebraska, was reviewed on July 20, 2015: County Board of Equalization concurs with Assessor's recommendation resulting in change of valuation from \$156,380.00 (Land \$16,400.00; Building \$139,980.00) to \$144,600.00 (Land \$16,400.00; Building \$128,200.00). Adjusted the value of the house and outbuildings. No change to the land value. Motion made by Tisthammer, second by Maricle to approve and accept the County Assessor's recommendation of adjusting the building valuation from \$139,980.00 to \$128,200.00 at this time. Roll call vote: Yeas: Tisthammer, Maricle and Luettel. Nays: None. Motion carried.

Protest No. 2015-26, (Randall S. and Jeni L. Porter), Parcel No. 0026940.00 – Fr. NW1/4NW1/4 of 22-20-6, 7.09 acres, Boone County, Nebraska, was reviewed on July 20, 2015: County Board of Equalization concurs with Assessor's recommendation resulting in change of valuation from \$20,300.00 (Land \$15,600.00; Building \$4,700.00) to \$22,740.00 (Land \$15,600.00; Building \$7,140.00). Adjusted the value due to used materials and dirt floor. Motion made by Luettel, second by Tisthammer to approve and accept the County Assessor's recommendation of adjusting the building valuation from \$4,700.00 to \$7,140.00 at this time. Roll call vote: Yeas: Luettel, Tisthammer and Maricle. Nays: None. Motion carried.

Protest No. 2015-27, (Randall S. and Jeni L. Porter), Parcel No. 0026100.00 – Fr. NW1/4 of 27-20-6, .2 acres, Boone County, Nebraska, was reviewed on July 20, 2015: County Board of Equalization concurs with Assessor's recommendation resulting in no change of valuation \$8,750.00 (Land \$440.00; Building \$8,310.00). No change to this parcel value. Motion made by Tisthammer, second by Luettel to approve and accept the County Assessor's recommendation of no change of valuation at this time. Roll call vote: Yeas: Tisthammer, Luettel and Maricle. Nays: None. Motion carried.

Protest No. 2015-28, (Janet M. Stultz), Parcel No. 0007103.00 – Lots 7 & 8, Block 34, St. Edward Land & Emigration Company's Fourth Addition to St. Edward, Boone County, Nebraska, was reviewed on July 20, 2015: County Board of Equalization concurs with Assessor's recommendation resulting in change of valuation from \$26,365.00 (Land \$6,445.00; Building \$19,920.00) to \$16,460.00 (Land \$6,445.00; Building \$10,015.00). Adjusted the value of this parcel due to the worn out conditions and considered unlivable. Motion made by Maricle, second by Tisthammer to approve and accept the County Assessor's recommendation of adjusting the building valuation from \$19,920.00 to \$10,015.00 at this time. Roll call vote: Yeas: Maricle, Tisthammer and Luettel. Nays: None. Motion carried.



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Protest No. 2015-29, (Michael G. and Natalie J. Pugh), Parcel No. 0004754.00 – Lot 8, Block 35, Mansfield's Eighth Addition to Albion, Boone County, Nebraska, was heard on July 8, 2015: County Board of Equalization concurs with Assessor's recommendation resulting in change of valuation from \$116,610.00 (Land \$18,150.00; Building \$98,460.00) to \$93,095.00 (Land \$18,150.00; Building \$74,945.00). Corrected parcel information following on-site appraisal by Stanard Appraisal then updated 20% of sales. Motion made by Tisthammer, second by Luettel to approve and accept the County Assessor's recommendation of adjusting the building valuation from \$98,460.00 to \$74,945.00 at this time. Roll call vote: Yeas: Tisthammer, Luettel and Maricle. Nays: None. Motion carried.

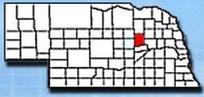
Protest No. 2015-30, (Virgil D. Seda), Parcel No. 020780.00 – N1/2NE1/4, SE1/4NE1/4 of 1-19-6, 115.8 acres, Boone County, Nebraska, was heard on July 20, 2015: The property valuation protest is \$791,540.00 (Land \$636,455.00; Building \$155,085.00). County Board of Equalization concurs with Assessor's recommendation resulting in change of land valuation from \$636,455.00 to \$792,030.00. Certified irrigation acres verified and updated per GIS. The buildings were removed in 2015. Motion made by Luettel, second by Tisthammer to approve and accept the County Assessor's recommendation of adjusting the valuation from \$791,540.00 (Land \$636,455.00; Building \$155,085.00) to \$792,030.00 (Land \$792,030.00; Building zero) at this time. Roll call vote: Yeas: Luettel, Tisthammer and Maricle. Nays: None. Motion carried.

Protest No. 2015-31, (Virgil D. Seda), Parcel No. 0028210.00 – NW1/4NW1/4 of 36-20-6, 40 acres, Boone County, Nebraska, was heard on July 20, 2015: County Board of Equalization concurs with Assessor's recommendation resulting in no change of land valuation \$212,600.00. All land use is correct. Certified 36 acres irrigated. Motion made by Tisthammer, second by Luettel to approve and accept the County Assessor's recommendation of no change of valuation at this time. Roll call vote: Yeas: Tisthammer, Luettel and Maricle. Nays: None. Motion carried.

Protest No. 2015-32, (Virgil D. Seda), Parcel No. 0020190.00 – Fr. SW1/4NW1/4 of 6-19-5, 3.87 acres, Boone County, Nebraska, was heard on July 20, 2015: County Board of Equalization concurs with Assessor's recommendation resulting in no change of valuation \$31,170.00 (Land \$20,830.00; Building \$10,340.00). Deed was verified using GIS, acres are correct. Motion made by Maricle, second by Luettel to approve and accept the County Assessor's recommendation of no change of valuation at this time. Roll call vote: Yeas: Maricle, Luettel and Tisthammer. Nays: None. Motion carried.

Protest No. 2015-33, (Virgil D. Seda), Parcel No. 0022910.00 – Fr. S1/2SW1/4 of 31-20-5, 14 acres, Boone County, Nebraska, was heard on July 20, 2015: County Board of Equalization concurs with Assessor's recommendation resulting in change of land valuation from \$42,310.00 to \$40,195.00. Verified land use and actual acres per GIS. Motion made by Tisthammer, second by Luettel to approve and accept the County Assessor's recommendation of land value change from \$42,310.00 to \$40,195.00 at this time. Roll call vote: Yeas: Tisthammer, Luettel and Maricle. Nays: None. Motion carried.

Protest No. 2015-34, (Virgil D. Seda), Parcel No. 0020170.00 – Fr. NW1/4 of 6-19-5, 141.76 acres, Boone County, Nebraska, was heard on July 20, 2015: County Board of Equalization concurs with Assessor's recommendation resulting in change of land valuation from \$786,460.00 to \$772,525.00. Information submitted to GIS, updated land use per GIS actual acres and certified irrigated acres with NRD. Motion made by Luettel, second by Tisthammer to approve and accept the County Assessor's recommendation of land value change from \$786,460.00 to \$772,525.00 at this time. Roll call vote: Yeas: Luettel, Tisthammer and Maricle. Nays: None. Motion carried.



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Protest No. 2015-35, (Virgil D. Seda), Parcel No. 0025920.00 – Fr. SW1/4, Fr SE1/4 of 26-20-6, 135.99 acres, Boone County, Nebraska, was heard on July 20, 2015: County Board of Equalization concurs with Assessor's recommendation resulting in change of land valuation from \$785,465.00 to \$759,015.00. GIS and NRD records verified 131.26 actual acres on this parcel. All land use updated. Motion made by Maricle, second by Luettel to approve and accept the County Assessor's recommendation of land value change from \$785,465.00 to \$759,015.00 at this time. Roll call vote: Yeas: Maricle, Luettel and Tisthammer. Nays: None. Motion carried.

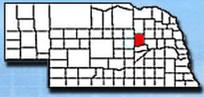
Protest No. 2015-36, (Gordon E. and Darlene Haave), Parcel No. 0004587.00 – Lots 9, 10, 11 and 12, Block 12, Mansfield Addition to Albion, Boone County, Nebraska, was reviewed on July 20, 2015: County Board of Equalization concurs with Assessor's recommendation resulting in no change of valuation \$168,330.00 (Land \$26,400.00; Building \$141,930.00). After review of this property and visiting with the parcel owner there is no change in the value of the parcel. Motion made by Maricle, second by Luettel to approve and accept the County Assessor's recommendation of no change of valuation at this time. Roll call vote: Yeas: Maricle, Luettel and Tisthammer. Nays: None. Motion carried.

Protest No. 2015-37, (Neal and Beverly Kemper), Parcel No. 0064980.00 – Fr. NE1/4 of 29-19-5, 1 acre, Boone County, Nebraska, was reviewed on July 8, 2015: County Board of Equalization concurs with Assessor's recommendation resulting in change of valuation \$60,900.00 (Land \$12,000.00; Building \$48,900.00) to \$49,955.00 (Land \$12,000.00; Building \$37,955.00). Corrected parcel error and adjusted value of building. Comparable to like properties. Motion made by Tisthammer, second by Luettel to approve and accept the County Assessor's recommendation of building valuation from \$48,900.00 to \$37,955.00 at this time. Roll call vote: Yeas: Tisthammer, Luettel and Maricle. Nays: None. Motion carried.

Protest No. 2015-38, (Robert Batenhorst), Parcel No. 0056022.00 – (IOLL) Fr. NW1/4 of 15-18-7, Boone County, Nebraska, was reviewed on July 20, 2015: County Board of Equalization concurs with Assessor's recommendation resulting in change of building valuation \$25,885.00 to \$15,850.00. Corrected error on parcel information and adjusted value. Motion made by Maricle, second by Tisthammer to approve and accept the County Assessor's recommendation of building valuation change from \$25,885.00 to \$15,850.00 at this time. Roll call vote: Yeas: Maricle, Tisthammer and Luettel. Nays: None. Motion carried.

Protest No. 2015-39, (Joy L. Haas), Parcel No. 0004346.00 – Lot 2, Block 5, Crouch's Addition to Albion, Boone County, Nebraska, was heard on July 20, 2015: County Board of Equalization concurs with Assessor's recommendation resulting in change of valuation \$129,415.00 (Land \$16,370.00; Building \$113,045.00) to \$102,560.00 (Land \$16,370.00; Building \$86,190.00). Standard Appraisal physically reviewed the parcel. Corrected errors on the parcel information, basement finish, settling and adjusted for deferred maintenance. Motion made by Tisthammer, second by Luettel to approve and accept the County Assessor's recommendation of building valuation change from \$113,045.00 to \$86,190.00 at this time. Roll call vote: Yeas: Tisthammer, Luettel and Maricle. Nays: None. Motion carried.

Protest No. 2015-40, (Shirley Noble), Parcel No. 0029910.10 – SW1/4 of 35-21-8, 160 acres, Boone County, Nebraska, (filed as Parcel No. 0029910.0, 160 acres), was reviewed on July 8, 2015: County Board of Equalization concurs with Assessor's recommendation resulting in change of valuation \$462,960.00 (Land



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\$450,580.00; Building \$12,380.00) to \$455,650.00 (Land \$445,030.00; Building \$10,620.00). Verified land use per FSA and GIS. Updated to actual acres. Updated land use for trees and removed building. Motion made by Maricle, second by Luettel to approve and accept the County Assessor's recommendation of valuation change from \$462,960.00 (Land \$450,580.00; Building \$12,380.00) to \$455,650.00 (Land \$445,030.00; Building \$10,620.00) at this time. Roll call vote: Yeas: Maricle, Luettel and Tisthammer. Nays: None. Motion carried.

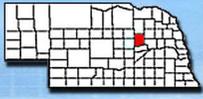
Protest No. 2015-41, (Norm Reynoldson), Parcel No. 0023240.00 – N1/2NE1/4, SE1/4NE1/4, Fr. E1/2SE1/4, NW1/4SE1/4 of 6-20-6, 246.47 acres, Boone County, Nebraska, was heard on July 8, 2015: County Board of Equalization concurs with Assessor's recommendation resulting in change of land valuation from \$325,015.00 to \$319,685.00. Verified land use per GIS, NRCS information, FSA maps were not provided and adjusted accordingly. Updated actual acres per GIS. Contacted other County Assessor's, they value this type of soil as it is 4G, the lowest grass value with no adjustments. Motion made by Maricle, second by Tisthammer to approve and accept the County Assessor's recommendation of land valuation change from \$325,015.00 to \$319,685.00 at this time. Roll call vote: Yeas: Maricle, Tisthammer and Luettel. Nays: None. Motion carried.

Protest No. 2015-42, (NAC Services & Investments LLC), Parcel No. 0004910.00 – Lot 3, Block 4, Tiffany's Addition to Albion, Boone County, Nebraska, was reviewed on July 8, 2015: County Board of Equalization concurs with Assessor's recommendation resulting in no change of valuation \$51,485.00 (Land \$26,400.00; Building \$25,085.00). Motion made by Tisthammer, second by Luettel to approve and accept the County Assessor's recommendation of valuation \$51,485.00 (Land \$26,400.00; Building \$25,085.00) at this time. Roll call vote: Yeas: Tisthammer, Luettel and Maricle. Nays: None. Motion carried.

The County Clerk completed the notice of decision on Form 422 for Protest Nos. 2015-01, 2015-02, 2015-03, 2015-04, 2015-05, 2015-06, 2015-07, 2015-08, 2015-09, 2015-10, 2015-11, 2015-12, 2015-13, 2015-14, 2015-15, 2015-16, 2015-17, 2015-18, 2015-19, 2015-20, 2015-21, 2015-22, 2015-23, 2015-24, 2015-25, 2015-26, 2015-27, 2015-28, 2015-29, 2015-30, 2015-31, 2015-32, 2015-33, 2015-34, 2015-35, 2015-36, 2015-37, 2015-38, 2015-39, 2015-40, 2015-41 and 2015-42 for mailing on July 24, 2015 to the respective landowners. The respective landowners have thirty days to protest the Board of Equalization's decision.

Motion made by Luettel, second by Tisthammer to close and adjourn the 2015 Boone County Board of Equalization at 4:32 P.M. on July 22, 2015. Roll call vote: Yeas: Luettel, Tisthammer and Maricle. Nays: None. Motion carried.

Kathy Thorberg,  
Boone County Clerk



# Boone Board of Equalization Minutes



## 2015 BOONE COUNTY BOARD OF EQUALIZATION PROCEEDINGS

The Boone County Board of Commissioners convened as the Boone County Board of Equalization at 9:00 A.M. on Monday, June 1, 2015, in the Commissioners Meeting Room of the Courthouse in Albion, Nebraska. The County Board of Equalization will convene per State Statute from June 1, 2015 through July 24, 2015. Persons protesting property valuation bear the burden of proof as to their claim.

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

Motion made by Maricle, second by Luettel to convene as the Boone County Board of Equalization from June 1, 2015 through July 24, 2015 and to recess/reconvene as needed through July 24, 2015. Roll call vote: Yeas: Maricle, 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](http://www.co.boone.ne.us). A protest must be filed on or before June 30, 2015. The Board no longer needs to provide a ten-day notice to hear the protest.

Chairman Maricle recessed said Board of Equalization at 9:05 A.M. on June 1, 2015.

Vice Chairman Luettel reconvened said Board of Equalization on June 29, 2015 at 11:00 A.M.

Ken Luettel, Vice Chairman of the Boone County Board of Equalization, called for a motion to reconvene the Boone County Board of Equalization on June 29, 2015 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 reconvene said Boone County Board of Equalization. Present for roll call were Commissioners Ken Luettel and Jerry L. Tisthammer. Commissioner Hilary K. Maricle was absent.

Notice was given in advance publication that the Boone County Board of Equalization convenes per State Statute from June 1, 2015 through July 24, 2015. The convened meeting was open to the public. Vice Chairman Luettel read the agenda for the record and noted that the Open Meeting Laws are posted and available to the public.

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

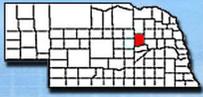
The 2015 Tax List Correction No. 164 was prepared regarding the 2014 tax year, to correct 2014 Real Property clerical error, patio entered as living space.

The 2015 Tax List Correction No. 165 was prepared regarding the 2013 tax year, to correct 2013 Real Property clerical error, patio entered as living space.

The 2015 Tax List Correction No. 166 was prepared regarding the 2012 tax year, to correct 2012 Real Property clerical error, patio entered as living space.

Motion made by Tisthammer, second by Luettel to approve the 2015 Tax List Correction Nos. 164, 165 and 166 as presented. Roll call vote: Yeas: Tisthammer and Luettel. Nays: None. Absent: Maricle. Motion carried.

Vice Chairman Luettel recessed said Board of Equalization at 11:05 A.M. on June 29, 2015.



# Boone Board of Equalization Minutes



Chairman Maricle reconvened said Board of Equalization on Wednesday, July 8, 2015 at 9:00 A.M.

Hilary K. Maricle, Chairman of the Boone County Board of Equalization, called for a motion to reconvene the Boone County Board of Equalization on July 8, 2015 at 9:00 A.M. in the Commissioners Meeting Room of the Courthouse in Albion, Nebraska. Motion made by Commissioner Maricle, second by Commissioner Tisthammer to reconvene said Boone County Board of Equalization. Present for roll call were Commissioners Hilary K. Maricle, Jerry L. Tisthammer, Ken Luettel and Barb Hanson, Assessor.

Notice was given in advance publication that the Boone County Board of Equalization convenes per State Statute from June 1, 2015 through July 24, 2015. In addition, notice was given in advance publication that the Boone County Board of Equalization will hold their first public hearing beginning at 9:00 A.M. on July 8, 2015 to review 2015 valuation protests filed and to hear testimony from these protestors. The convened meeting was open to the public. Chairman Maricle read the agenda for the record and noted that the Open Meeting Laws are posted and available to the public.

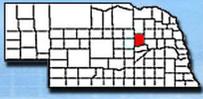
The Board of Equalization is scheduled to hear thirty of the forty-two property valuation protests that were filed in June.

Protest No. 2015-8 was for Parcel No. 0035940.00 – N1/2 of 19-21-6, 318.44 acres, Boone County, Nebraska, Lawrence F. Luettel. The Board, Hanson and Larry Luettel discussed the valuation of the farm ground of 151.64 acres within the 318.44 acres. Hanson explained that the base for agricultural land sales is a three year study as of September 30<sup>th</sup> each year in accordance with Nebraska State Statutes. Luettel said that there is 151.64 acres of farm ground in six different fields with the largest one being 42.23 acres, which makes for a lot of fencing and odd length rows. Hanson said that the parcel information was submitted to GIS to verify the acres and the land usage. The LVG codes show a mixture of good, average and poor soils as represented in the GIS soil codes. Although the parcel is cut up the soils are correct and should be valued for the present use.

Protest No. 2015-29 was for Parcel No. 0004754.00 – Lot 8, Block 35, Mansfield's Eighth Addition to Albion, Boone County, Nebraska, Michael G. & Natalie J. Pugh. The Board, Hanson and Michael and Natalie Pugh discussed the condition of the home. Pugh said that the house is currently assessed in good condition with an adjustment for new windows. Home should be priced in average condition with an adjustment for new windows. There has only been maintenance done on the home well before purchase. Hanson said that the condition of the home is being changed from good to average. Corrected the clerical error for new windows. After a physical inspection adjusted for deferred maintenance and added plumbing fixtures. The back steps and brick patio are not added and will be picked up with the reappraisal. The Board asked Hanson to contact Wendy Kelly, Liaison for the NE Department of Revenue, to find out if they would complete an audit for this property.

Protest No. 2015-41 was for Parcel No. 0023240.00 – N1/2NE1/4, SE1/4NE1/4, Fr. E1/2SE1/4, NW1/4SE1/4 of 6-20-6, 246.47 acres, Boone County, Nebraska, Norm Reynoldson. The Board, Hanson and Norm Reynoldson discussed the differences of pasture ground that has rolling hills and that with steep box canyons. Reynoldson said that we tried for two years to get grass to grow but weeds overtake it, this is not a good pasture. There are box canyons that are thirty feet straight down. Hanson said the parcel information was verified using GIS and has been updated to actual acres. The Board asked Hanson to contact other counties to see if they have any canyon with these soil types and how they address them.

Protest No. 2015-15 was for Parcel No. 0036030.00 – NW1/4 of 1-21-7, 156.73 acres, Boone County, Nebraska, Henry J. Ketteler. The Board, Hanson and Henry and Marilyn Ketteler discussed the valuation of the farm ground that has 15 acres of alkali. Ketteler said there is no crop production within the 15 acres in a wet year because of flooding and in a dry year because of alkali. The Board suggested that they visit with Lower Loup Natural Resources District. Hanson verified that the soil codes were correct using GIS and FSA mapping. This parcel consists of good, average and some below average soil types.



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Protest No. 2015-16 was for Parcel No. 0038280.00 – Fr. SW1/4 of 24-22-7, 30.97 acres, Boone County, Nebraska, (filed as Parcel No. 0038300.00-Fr. SE1/4 of 24-22-7, 30.97 acres) by Henry J. Ketteler. The Board, Hanson and Henry and Marilyn Ketteler discussed the valuation of the farm ground as irrigated even though they do not have a well on the property. The Board explained that the Lower Loup NRD is showing this parcel as certified irrigated acres, therefore the land use has to be valued as irrigated. Hanson said the land use was verified using GIS and FSA mapping. GIS indicates that this parcel consists of good soil and is actually 29.23 acres. Ketteler explained the neighbors pivot watering part of their acreages. The Board suggested that they visit with Lower Loup Natural Resources District regarding groundwater certified irrigated acres process.

Protest No. 2015-17 was for Parcel No. 0038300.00 – Fr. SE1/4 of 24-22-7, 160.23 acres, Boone County, Nebraska, (filed as Parcel No. 0037495.10-Fr. SW1/4 of 24-22-7, 160.23 acres) by Henry J. Ketteler. The Board, Hanson and Henry and Marilyn Ketteler discussed the valuation increasing and the commodity prices decreasing. Hanson explained that the agricultural land valuations are set using sales in a three year study period beginning October 1, 2011 through September 30, 2014 as required by State Statute and State Regulations which can only be changed by the NE State Legislature and the NE Department of Revenue. Hanson verified the land use using GIS and FSA mapping.

Protest No. 2015-18 was for Parcel No. 0037495.10 – SE1/4 of 33-22-6, 160 acres, Boone County, Nebraska, Henry J. Ketteler. The Board, Hanson and Henry and Marilyn Ketteler discussed the valuation of the farm ground as it has been leveled and will take several years to make full production. Hanson said that GIS and FSA mapping still reflect the steep slopes and poor/below average soil types. The Assessor cannot change the soil type until it is updated by the FSA.

Hanson explained the different classifications for farm ground, grass, soil and how the valuation percentage is figured. Hanson explained that the valuation regulations are set by NE State Statute. Three years of agricultural land sales are used for the valuation ratio requirements. Two years of residential sales are used for the valuation ratio requirements.

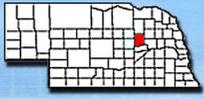
Barb Hanson, County Assessor, reviewed the following scheduled property valuation protests with the Board as the applicants did not appear before the Board:

Protest No. 2015-37 was for Parcel No. 0064980.00 – Fr. NE1/4 of 29-19-5, 1 acre, Boone County, Nebraska, Neal and Beverly Kemper. Kemper called and said they would not be able to appear before the Board. The house has two bed and one bath. There is no fireplace, just an old wood burning stove. Hanson said that the clerical errors are corrected for the plumbing fixtures/bedrooms and deleted the fireplace. In addition, changed the value of the toolshed as indicated by the appraiser.

Protest No. 2015-40 was for Parcel No. 0029910.10 – SW1/4 of 35-21-8, 160 acres, Boone County, Nebraska, (filed as Parcel No. 0029910.0, 160 acres) Shirley Noble. Noble called and said she would not be able to appear before the Board. Several buildings have no value. Land is very rough, not farmable and is used for pasture. Hanson said that the FSA maps state this parcel consists of cropland and grass, there is also a shelter belt. In addition, updated the out buildings and actual acres to 158.04.

Protest No. 2015-42 was for Parcel No. 0004910.00 – Lot 3, Block 4, Tiffany's Addition to Albion, Boone County, Nebraska, NAC Services & Investments LLC. Cindy Wacha called and said they would not be able to appear before the Board. Needs a lot of TLC. Hanson said that the poorer condition homes were not to be updated, the error has been corrected.

Protest No. 2015-03 was for Parcel No. 0004331.00 – Lot 5, Block 2, Crouch's Addition to Albion, Boone County, Nebraska, Leona A. Seier. I am on a fixed income and it's a hardship for me as I want to stay in my own home. A 20%



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increase is too much, I suggest 10%. Hanson said after a review of the home, the quality of the home was changed from good to average. In addition, changed the fixtures and added the screened porch.

Protest No. 2015-05 was for Parcel No. 0007450.00 – Lots 1, 2 and irregular tract adjoining Lot 1 and vacated alley, Block 10, Hardy's Addition to St. Edward, Boone County, Nebraska, Green Plains Grain Company, LLC. The grain storage listed as real property is temporary grain storage and should be classified as personal property. Hanson and the Board discussed the classification between real property and personal property regarding the cement storage bunkers. The Board asked Hanson to physically look at the bunkers and document the findings.

Protest No. 2015-10 was for Parcel No. 0006080.00 – Lots 7 and 8, Block 9, Original Town of Cedar Rapids, Boone County, Nebraska, Thomas A. Bankers. The condition of the property has not changed as it is in need of remodeling. The windows and doors need to be replaced along with the furnace, garage and deck. Hanson said that the office staff visited the property and took pictures. The quality of the inside and condition of the home has been addressed.

Protest No. 2015-24 was for Parcel No. 00024280.00 – Fr. W1/2SE1/4 17-20-6, 1 acre, Boone County, Nebraska, Doyle D. and Dianne J. Young. The valuation for the acre of ground is not realistic and not farmable. Hanson said that all 1<sup>st</sup> acre home sites were increased from \$7,000.00 to \$12,000.00 for acreages and rural farm sites. This is standard across the county with like property.

Barb Hanson, County Assessor, asked the Board to re-schedule the following property valuation protests to be reviewed or heard on Monday, July 20, 2015:

Protest No. 2015-30 was for Parcel No. 0020780.00 – N1/2NE1/4, SE1/4NE1/4 of 1-19-6, 115.8 acres, Boone County, Nebraska, Virgil D. Seda.

Protest No. 2015-31 was for Parcel No. 0028210.00 – NW1/4NW1/4 of 36-20-6, 40 acres, Boone County, Nebraska, Virgil D. Seda.

Protest No. 2015-32 was for Parcel No. 0020190.00 – Fr. SW1/4NW1/4 of 6-19-5, 3.87 acres, Boone County, Nebraska, Virgil D. Seda.

Protest No. 2015-33 was for Parcel No. 0022910.00 – Fr. S1/2SW1/4 of 31-20-5, 14 acres, Boone County, Nebraska, Virgil D. Seda.

Protest No. 2015-34 was for Parcel No. 0020170.00 – Fr. NW1/4 of 6-19-5, 141.76 acres, Boone County, Nebraska, Virgil D. Seda.

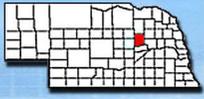
Protest No. 2015-35 was for Parcel No. 0025920.00 – Fr. SW1/4, Fr SE1/4 of 26-20-6, 135.99 acres, Boone County, Nebraska, Virgil D. Seda.

Protest No. 2015-02 was for Parcel No. 0057640.00 – W1/2 of 27-18-8, 320 acres, Boone County, Nebraska, Van Ackeren Farms, Ltd.

Protest No. 2015-04 was for Parcel No. 0004168.00 – Lot 2, Block 9, C. DeRoberts Addition to Albion, Boone County, Nebraska, Shelli Thies/ Bob & Terri Schmitz.

Protest No. 2015-06 was for Parcel No. 0006099.00 – N. 80' of Lots 4, 5 and 6, Block 11, Original Town to Cedar Rapids, Boone County, Nebraska, George Warren Carlson, Jr.

Protest No. 2015-07 was for Parcel No. 0004779.00 – Lot 5, Block 37, Mansfield's Ninth Addition to Albion, Boone County, Nebraska, Mary Ann Borer Real Estate Trust.



# Boone Board of Equalization Minutes



Protest No. 2015-19 was for Parcel No. 0060790.00 – SW1/4 of 24-19-8, 160 acres, Boone County, Nebraska, Paulette Hemmingsen.

Protest No. 2015-20 was for Parcel No. 0060850.00 – NE1/4 of 29-19-8, 160 acres, Boone County, Nebraska, Paulette Hemmingsen.

Protest No. 2015-21 was for Parcel No. 0058180.00 – SE1/4 of 18-19-7, 153.40 acres, Boone County, Nebraska, Paulette Hemmingsen.

Protest No. 2015-22 was for Parcel No. 0058230.00 – SE1/4 of 19-19-7, 160 acres, Boone County, Nebraska, Paulette Hemmingsen.

Protest No. 2015-28 was for Parcel No. 0007103.00 – Lots 7 & 8, Block 34, St. Edward Land & Emigration Company's Fourth Addition to St. Edward, Boone County, Nebraska, Janet M. Stultz.

Protest No. 2015-36 was for Parcel No. 0004587.00 – Lots 9, 10, 11 and 12, Block 12, Mansfield Addition to Albion, Boone County, Nebraska, Gordon E. and Darlene Haave.

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

Chairman Maricle recessed said Board of Equalization at 11:30 A.M. on July 8, 2015.

Chairman Maricle reconvened said Board of Equalization on July 20, 2015 at 1:00 P.M.

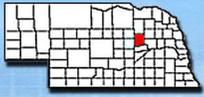
Hilary K. Maricle, Chairman of the Boone County Board of Equalization, called for a motion to reconvene the Boone County Board of Equalization on Monday, July 20, 2015 at 1:00 P.M. in the Commissioners Meeting Room of the Courthouse in Albion, Nebraska. Motion made by Commissioner Maricle, second by Commissioner Tisthammer to reconvene said Boone County Board of Equalization. Present for roll call were Commissioners Hilary K. Maricle, Jerry L. Tisthammer, Ken Luettel and Barb Hanson, Assessor.

Notice was given in advance publication that the Boone County Board of Equalization convenes per State Statute from June 1, 2015 through July 24, 2015. In addition, notice was given in advance publication that the Boone County Board of Equalization will hold a public hearing beginning at 1:00 P.M. on July 20, 2015 to review 2015 valuation protests filed and to hear testimony from these protestors. The convened meeting was open to the public. Chairman Maricle 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-eight of the forty-two property valuation protests that were filed in June. The County of Boone has an Agreement for Appraisal Services with Darrel Stanard, Stanard Appraisal Services, Inc. of Central City, Nebraska. Darrel Stanard was present to answer property valuation protest questions at the hearing.

Protest No. 2015-01 was for Parcel No. 0025710.00 – Fr. Outlot C of 25-21-7, .38 acres, Boone County, Nebraska, Jason Hunt. The Board, Hanson and Jason Hunt discussed the current valuation of the residential building. Hunt had an appraisal completed for financing purposes. The appraisal is lower than the assessed valuation. Stanard reviewed the appraisal information Hunt submitted from 2014.

Protest No. 2015-30 was for Parcel No. 0020780.00 – N1/2NE1/4, SE1/4NE1/4 of 1-19-6, 115.8 acres, Boone County, Nebraska, Virgil D. Seda. The Board, Hanson and Virgil and Sharon Seda discussed the removed buildings and ground that floods. Hanson reviewed the buildings and it appears that buildings and some trees were removed in 2015. Hanson said that the land use was verified and updated using GIS and FSA mapping. The property has certified irrigation and must be valued as irrigated acres.



# Boone Board of Equalization Minutes



Protest No. 2015-31 was for Parcel No. 0028210.00 – NW1/4NW1/4 of 36-20-6, 40 acres, Boone County, Nebraska, Virgil D. Seda. The Board, Hanson and Virgil and Sharon Seda discussed the FSA classification of the ground as farmed wetland. Hanson reviewed the land use and found that the codes for land use are correct.

Protest No. 2015-32 was for Parcel No. 0020190.00 – Fr. SW1/4NW1/4 of 6-19-5, 3.87 acres, Boone County, Nebraska, Virgil D. Seda. The Board, Hanson and Virgil and Sharon Seda discussed the FSA maps regarding the acreage. Seda believes that this acreage amount is incorrect. Deed was verified using GIS and acres are correct on this parcel.

Protest No. 2015-33 was for Parcel No. 0022910.00 – Fr. S1/2SW1/4 of 31-20-5, 14 acres, Boone County, Nebraska, Virgil D. Seda. The Board, Hanson and Virgil and Sharon Seda discussed the waste land and floods over half of ground. Hanson used GIS to verify land use. The parcel was corrected using FSA maps and GIS with actual acres being 15.22.

Protest No. 2015-34 was for Parcel No. 0020170.00 – Fr. NW1/4 of 6-19-5, 141.76 acres, Boone County, Nebraska, Virgil D. Seda. The Board, Hanson and Virgil and Sharon Seda discussed the acreage that floods. Hanson reviewed the parcel and updated to GIS for land use and actual acres. The updated per GIS actual acres is 134.43.

Protest No. 2015-35 was for Parcel No. 0025920.00 – Fr. SW1/4, Fr SE1/4 of 26-20-6, 135.99 acres, Boone County, Nebraska, Virgil D. Seda. The Board, Hanson and Virgil and Sharon Seda discussed the ground flooding and has considerable amount of waste ground. Hanson reviewed the parcel and updated to GIS for land use and actual acres. The updated per GIS actual acres is 131.26.

Protest No. 2015-39 was for Parcel No. 0004346.00 – Lot 2, Block 5, Crouch's Addition to Albion, Boone County, Nebraska, Joy L. Haas. The Board, Hanson and Joy Haas discussed the condition of the residential home and yard shed. Haas said that cement steps pulled away from structure, needs doors and sidewalk replaced. Stanard agreed to look at the property and complete a walk-through of the interior. Hanson adjusted the basement finish and settling of the structure.

Protest No. 2015-11 was for Parcel No. 0036790.00 – Lot 4, Block 4, Raeville, Boone County, Nebraska, Michael R. and Cindy A. Bode. Bode submitted pictures of the condition of the home and measurements of the basement, etc. he felt need to be changed. Stanard physically inspected the residential home and completed a walk-through of the interior. Hanson corrected parcel information and adjusted the value accordingly. Bode arrived for the hearing, but decided to sign a note that they accept the revaluation conducted by Stanard and did not appear before the Board.

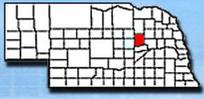
Hanson explained the different classifications for farm ground, grass, soil and how the valuation percentage is figured. Hanson explained that the valuation regulations are set by NE State Statute. Three years of agricultural land sales are used for the valuation ratio requirements. Two years of residential sales are used for the valuation ratio requirements.

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

Protest No. 2015-13 was for Parcel No. 0055340.00 – Fr. SW1/4 of 5-18-7, 2.68 acres, Boone County, Nebraska, Darwin and Linda Zentner. There has been no improvements since last year's increase. The lean-to you said was not listed has been there well over 25 years. Zentner questioned the change in the acreage valuations. Hanson and Stanard reviewed the parcel information and determined that the sales support the value of the house.

Protest No. 2015-23 was for Parcel No. 0036090.00 – Fr. NW1/4, Fr. NE1/4 of 2-21-7, 6.39 acres, Boone County, Nebraska, Michael F. Spieker. Spieker attached a property appraisal for refinancing in 2014 and the appraisal is lower than the county valuation. Stanard reviewed the appraisal information. Adjusted the value of the house to the appraisal completed in 2014 and is a modular home.

Protest No. 2015-09 was for Parcel No. 0056024.00 – (IOLL) Fr. NW1/4 of 15-18-7, Boone County, Nebraska, Teresa Morrison. No improvements have been made. Stanard and Hanson reviewed the quality/condition of the mobile home. Corrected parcel information.



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Protest No. 2015-12 was for Parcel No. 0056026.00 – (IOLL) Fr. NW1/4 of 15-18-7, Boone County, Nebraska, Jeff Merten and Mike and Lorelei Landauer. Merten submitted measurements and condition of the mobile home. Stanard and Hanson reviewed the quality/condition of the mobile home. Corrected parcel information.

Protest No. 2015-14 was for Parcel No. 0028840.00 – NE1/4 of 24-20-7, 159.73 acres, Boone County, Nebraska, David R. and Patricia A. Hellbusch, Trustees. Valuation change represents a 274% increase. Hellbusch brought in the papers to confirm CRP acres. Corrected the land use per FSA maps and updated values accordingly of grass and CRP acres.

Protest No. 2015-25 was for Parcel No. 0037835.00 – Fr. SW1/4SW1/4SE1/4 of 13-22-7, 3.060 acres, Boone County, Nebraska, Delmer J. and Pauline Pelster. I feel that \$67,770 increase on 3.060 acres, with a modular home and a shop is too great of increase. Hanson reviewed the parcel with Stanard and adjusted the quality of the house from average to fair.

Protest No. 2015-26 was for Parcel No. 0026940.00 – Fr. NW1/4NW1/4 of 22-20-6, 7.09 acres, Boone County, Nebraska, Randall S. & Jeni L. Porter. The value of the “implement shed” went up over 100% and it’s made from a reused, recycled sentinel building that was torn down. The LOAF shed was also built from reused lumber, etc. Hanson and Stanard reviewed the parcel and adjusted value due to dirt floor and used materials.

Protest No. 2015-27 was for Parcel No. 0026100.00 – Fr. NW1/4 of 27-20-6, .2 acres, Boone County, Nebraska, Randall S. & Jeni L. Porter. The .2 acres is essentially our backyard. It has no value as an acreage or lot. The garage has had no improvements since it was built over 20 years ago. The garage should be depreciating. Hanson and Stanard reviewed the parcel and made no change to this parcel.

Protest No. 2015-38 was for Parcel No. 0056022.00 – (IOLL) Fr. NW1/4 of 15-18-7, IOLL, Boone County, Nebraska, Robert Batenhorst. Batenhorst provided comparable properties for the 1970 trailer home. Hanson and Stanard reviewed the parcel information, corrected parcel errors and adjusted the value.

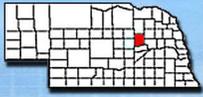
Protest No. 2015-04 was for Parcel No. 0004168.00 – Lot 2, Block 9, C. DeRoberts Addition to Albion, Boone County, Nebraska, Shelli Thies/Bob & Terri Schmitz. No improvements to the property since 1999. Hanson reviewed with the property owner and corrected the basement finish, changed quality to fair and the condition to average.

Protest No. 2015-06 was for Parcel No. 0006099.00 – N. 80’ of Lots 4, 5 and 6, Block 11, Original Town to Cedar Rapids, Boone County, Nebraska, George Warren Carlson, Jr. The structure of original house has not changed in 45 years. The only change is a three wall attached garage added in 2014. No porch was added. Hanson reviewed the parcel and corrected the porch and garage.

Protest No. 2015-19 was for Parcel No. 0060790.00 – SW1/4 of 24-19-8, 160 acres, Boone County, Nebraska, Paulette Hemmingsen. There are no buildings on this quarter. Plus there are 40.65 acres of trash land, swamp with the Cedar River running through it, the land is not farmable except for 3 acres of grass. Hanson removed the building value, verified land use per FSA maps, GIS and updated actual acres to 159.26.

Protest No. 2015-20 was for Parcel No. 0060850.00 – NE1/4 of 29-19-8, 160 acres, Boone County, Nebraska, Paulette Hemmingsen. There has been no improvements on this property for over 45 years. The fences are shared by other owners on all four sides and are in very terrible condition. Hanson reviewed the parcel, verified land use per FSA maps, GIS and updated accordingly.

Protest No. 2015-21 was for Parcel No. 0058180.00 – SE1/4 of 18-19-7, 153.40 acres, Boone County, Nebraska, Paulette Hemmingsen. The building site consists of grain bins, woodshed and quonsets. Iron value of all bins and quonset is worth around \$4,500.00. Hanson verified land use using GIS and the old buildings were given extra depreciation due to poor condition.



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Protest No. 2015-22 was for Parcel No. 0058230.00 – SE1/4 of 19-19-7, 160 acres, Boone County, Nebraska, Paulette Hemmingsen. No buildings on this property plus there are 16.67 acres of tree and creek that makes it non-farmable. Hanson reviewed the parcel and verified land use per FSA maps, GIS and updated accordingly. Hanson updated to actual acres per GIS and verified removal of the old grain bin.

Protest No. 2015-28 was for Parcel No. 0007103.00 – Lots 7 & 8, Block 34, St. Edward Land & Emigration Company's Fourth Addition to St. Edward, Boone County, Nebraska, Janet M. Stultz. We paid \$15,500.00 for this property and rent it out to own. Hanson reviewed the property and made corrections to the parcel information. Adjusted the value to reflect worn out condition of the home. Added functional depreciation due to the fact that the house is unlivable.

Protest No. 2015-36 was for Parcel No. 0004587.00 – Lots 9, 10, 11 and 12, Block 12, Mansfield Addition to Albion, Boone County, Nebraska, Gordon E. and Darlene Haave. We have owned this house for 34 years and the only things that have been done are different kitchen cabinets and a handicap bathroom. Hanson reviewed the property and visited with the owner. Hanson determined to leave the value as it is and wait for the Albion reappraisal.

Protest No. 2015-02 was for Parcel No. 0057640.00 – W1/2 of 27-18-8, 320 acres, Boone County, Nebraska, Van Ackeren Farms, LTD. One small lean-to grain bin, no other buildings. Mostly dead timber and marginal pasture with timber creek running through, 10 acres continuous CRP. Balance of land irrigated and dry. Hanson verified land use per FSA maps, GIS, corrected parcel information and updated values accordingly.

Protest No. 2015-07 was for Parcel No. 0004779.00 – Lot 5, Block 37, Mansfield's Ninth Addition to Albion, Boone County, Nebraska, Mary Ann Borer Real Estate Trust. Measurements of living space are inaccurate. Hanson reviewed the parcel and adjusted for patio entered as living space and corrected the size of the garage.

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

Chairman Maricle recessed said Board of Equalization at 3:40 P.M. on July 20, 2015.

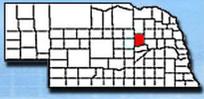
Chairman Maricle reconvened said Board of Equalization on Wednesday, July 22, 2015 at 1:33 P.M.

The Boone County Board of Equalization reconvened at 1:33 P.M. on Wednesday, July 22, 2015, in the Commissioners Meeting Room of the Courthouse in Albion, Nebraska.

Chairman Maricle called the meeting to order and present for roll call were Commissioners Hilary K. Maricle, Jerry L. Tisthammer, Ken Luettel and Assessor, Barb Hanson. Notice was given in advance publication that the Boone County Board of Equalization convenes per State Statute from June 1, 2015 through July 24, 2015. The convened meeting was open to the public. Chairman Maricle read the agenda for the record and noted that the Open Meeting Laws are posted and available to the public.

Barb Hanson, County Assessor, submitted the Boone County 3 Year Plan of Assessment for the Board to review. The County Assessment Plan is for the years 2016, 2017 and 2018. Motion made by Tisthammer, second by Luettel to accept and approve the Boone County 3 Year Plan of Assessment as presented. Roll call vote: Yeas: Tisthammer, Luettel and Maricle. Nays: None. Motion carried.

According to Nebraska State Statute 77-202.10, Hanson reviewed the ownership and use of all cemetery real property that was granted an exemption. Hanson found no changes for 2015. Hanson presented the property owned and used exclusively for cemetery purposes without profit to either owner or user. Motion made by Luettel, second by Maricle to



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approve and authorize the Board of Equalization Chairman to sign the 2015 Cemetery exemptions as presented. Roll call vote: Yeas: Luettel, Maricle and Tisthammer. Nays: None. Motion carried.

The Board took the following actions on July 22, 2015:

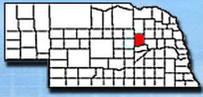
Protest No. 2015-01, (Jason Hunt), Parcel No. 0025710.00 – Fr. Outlot C of 25-21-7, .38 acres, Boone County, Nebraska, was heard on July 20, 2015: County Board of Equalization concurs with Assessor's recommendation resulting in change of valuation from \$103,710.00 (Land \$1,155.00; Building \$102,555.00) to \$91,000.00 (Land \$1,155.00; Building \$89,845.00). Accepted total value of appraisal completed September 2014 of \$91,000.00. Motion made by Tisthammer, second by Luettel to approve and accept the County Assessor's recommendation of adjusting the building valuation from \$102,555.00 to \$89,845.00 at this time. Roll call vote: Yeas: Tisthammer, Luettel and Maricle. Nays: None. Motion carried.

Protest No. 2015-02, (Van Ackeren Farms, LTD), Parcel No. 0057640.00 – W1/2 of 27-18-8, 320 acres, Boone County, Nebraska was reviewed on July 20, 2015: County Board of Equalization concurs with Assessor's corrections per FSA maps, GIS and CRP land use classifications recommendation resulting in change of valuation from \$1,255,115.00 (Land \$1,250,890.00; Building \$4,225.00) to \$1,208,150.00 (Land \$1,203,925.00; Building \$4,225.00). Updated land use per FSA maps and GIS. Motion made by Luettel, second by Tisthammer to approve and accept the County Assessor's recommendation of adjusting the land valuation from \$1,250,890.00 to \$1,203,925.00 at this time. Roll call vote: Yeas: Luettel, Tisthammer and Maricle. Nays: None. Motion carried.

Protest No. 2015-03, (Leona A. Seier), Parcel No. 0004331.00 – Lot 5, Block 2, Crouch's Addition to Albion, Boone County, Nebraska was reviewed on July 8, 2015: County Board of Equalization concurs with Assessor's corrected parcel information recommendation resulting in change of valuation from \$189,405.00 (Land \$16,370.00; Building \$173,035.00) to \$175,915.00 (Land \$16,370.00; Building \$159,545.00). Corrected parcel information then adjusted 20% for sales. Motion made by Tisthammer, second by Luettel to approve and accept the County Assessor's recommendation of adjusting the building valuation from \$173,035.00 to \$159,545.00 at this time. Roll call vote: Yeas: Tisthammer, Luettel and Maricle. Nays: None. Motion carried.

Protest No. 2015-04, (Shelli Thies/Bob and Terri Schmitz), Parcel No. 0004168.00 – Lot 2, Block 9, C. DeRoberts Addition to Albion, Boone County, Nebraska, was reviewed on July 20, 2015: County Board of Equalization concurs with Assessor's corrected parcel information recommendation resulting in change of valuation from \$82,160.00 (Land \$13,000.00; Building \$69,160.00) to \$77,510.00 (Land \$13,000.00; Building \$64,510.00). Corrected information then added 20% for sales. Motion made by Luettel, second by Tisthammer to approve and accept the County Assessor's recommendation of adjusting the building valuation from \$69,160.00 to \$64,510.00 at this time. Roll call vote: Yeas: Luettel, Tisthammer and Maricle. Nays: None. Motion carried.

Protest No. 2015-05, (Green Plains Grain Company, LLC), Parcel No. 0007450.00 – Lots 1, 2 and irregular tract adjoining Lot 1 and vacated alley, Block 10, Hardy's Addition to St. Edward, Boone County, Nebraska, was reviewed on July 8, 2015: The grain storage structure should remain on real estate per 350 Neb. Admin. Code 10-002.18A. Personal property has been amended to remove the FV amount of \$140,000.00 for the grain storage. The protested valuation is for Land \$3,935.00; Building \$140,000.00; Personal Property \$491,788.00. County Board of Equalization disagrees with the Assessor and accepts the protest to move the grain storage structure to personal property. This decision is based on the fact that said structure can be moved, it is not fastened or bolted to the ground and is not connected to a permanent cement pad. The County Board of Equalization changed protested valuation to be Land \$3,935.00; Building to be zero; and Personal Property \$536,682.00. Motion made by Maricle, second by Tisthammer to disagree with the County Assessor's recommendation and adjust the storage structure from real property to personal property at this time. Roll call vote: Yeas: Maricle, Tisthammer and Luettel. Nays: None. Motion carried.



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Protest No. 2015-06, (George Warren Carlson Jr.), Parcel No. 0006099.00 – N. 80' of Lots 4, 5 and 6, Block 11, Original Town to Cedar Rapids, Boone County, Nebraska, was reviewed on July 20, 2015: County Board of Equalization concurs with Assessor's recommendation resulting in change of valuation from \$31,115.00 (Land \$2,365.00; Building \$28,750.00) to \$30,730.00 (Land \$2,365.00; Building \$28,365.00). Corrected parcel information then adjusted for sales. Motion made by Tisthammer, second by Luettel to approve and accept the County Assessor's recommendation of adjusting the building valuation from \$28,750.00 to \$28,365.00 at this time. Roll call vote: Yeas: Tisthammer, Luettel and Maricle. Nays: None. Motion carried.

Protest No. 2015-07, (Mary Ann Borer Real Estate Trust), Parcel No. 0004779.00 – Lot 5, Block 37, Mansfield's Ninth Addition to Albion, Boone County, Nebraska, was reviewed on July 20, 2015: County Board of Equalization concurs with Assessor's recommendation resulting in change of valuation from \$219,600.00 (Land \$18,150.00; Building \$201,450.00) to \$178,180.00 (Land \$18,150.00; Building \$160,030.00). Adjusted for patio entered as living space and corrected the size of the garage. Then used previous physical and functional depreciation. Motion made by Luettel, second by Tisthammer to approve and accept the County Assessor's recommendation of adjusting the building valuation from \$201,450.00 to \$160,030.00 at this time. Roll call vote: Yeas: Luettel, Tisthammer and Maricle. Nays: None. Motion carried.

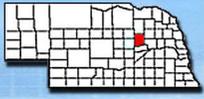
Protest No. 2015-08, (Lawrence F. Luettel), Parcel No. 0035940.00 – N1/2 of 19-21-6, 318.44 acres, Boone County, Nebraska, was heard on July 8, 2015: County Board of Equalization concurs with Assessor's recommendation resulting in change of valuation from \$1,035,810.00 (Land \$951,710.00; Building \$84,100.00) to \$1,025,645.00 (Land \$941,545.00; Building \$84,100.00). FSA maps were submitted to GIS for verification, land use was corrected and value was adjusted. Motion made by Tisthammer, second by Maricle to approve and accept the County Assessor's recommendation of adjusting the land valuation from \$951,710.00 to \$941,545.00 at this time. Roll call vote: Yeas: Tisthammer and Maricle. Nays: None. Abstain: Luettel. Motion carried.

Protest No. 2015-09, (Teresa Morrison), Parcel No. 0056024.00 – (IOLL) Fr. NW1/4 of 15-18-7, Boone County, Nebraska, was reviewed on July 20, 2015: County Board of Equalization concurs with Assessor's recommendation resulting in change of building valuation from \$11,925.00 to \$2,480.00. Corrected parcel information. Motion made by Luettel, second by Tisthammer to approve and accept the County Assessor's recommendation of adjusting the building valuation from \$11,925.00 to \$2,480.00 at this time. Roll call vote: Yeas: Luettel, Tisthammer and Maricle. Nays: None. Motion carried.

Protest No. 2015-10, (Thomas A. Bankers), Parcel No. 0006080.00 – Lots 7 and 8, Block 9, Original Town of Cedar Rapids, Boone County, Nebraska, was reviewed on July 8, 2015: County Board of Equalization concurs with Assessor's recommendation resulting in change of valuation from \$111,350.00 (Land \$3,155.00; Building \$108,195.00) to \$80,795.00 (Land \$3,155.00; Building \$77,640.00). Corrected parcel information and made an adjustment to reflect an outdated and worn interior. Motion made by Tisthammer, second by Luettel to approve and accept the County Assessor's recommendation of adjusting the building valuation from \$108,195.00 to \$77,640.00 at this time. Roll call vote: Yeas: Tisthammer, Luettel and Maricle. Nays: None. Motion carried.

Protest No. 2015-11, (Michael R. and Cindy A. Bode), Parcel No. 0036790.00 – Lot 4, Block 4, Raeville, Boone County, Nebraska, was reviewed on July 20, 2015: County Board of Equalization concurs with Assessor's recommendation resulting in change of valuation from \$40,665.00 (Land \$210.00; Building \$40,455.00) to \$30,255.00 (Land \$210.00; Building \$30,045.00). Stanard Appraisal physically reviewed the property. Corrections were made to the parcel information and the value was adjusted accordingly to account for deferred maintenance. Motion made by Luettel, second by Maricle to approve and accept the County Assessor's recommendation of adjusting the building valuation from \$40,455.00 to \$30,045.00 at this time. Roll call vote: Yeas: Luettel, Maricle and Tisthammer. Nays: None. Motion carried.

Protest No. 2015-12, (Jeff Merten and Mike and Lorelei Landauer), Parcel No. 0056026.00 – (IOLL) Fr. NW1/4 of 15-18-7, Boone County, Nebraska, was reviewed on July 20, 2015: County Board of Equalization concurs with Assessor's



# Boone Board of Equalization Minutes



recommendation resulting in change of building valuation from \$21,355.00 to \$6,470.00. Corrected parcel information and adjusted square footage cost. Motion made by Tisthammer, second by Luettel to approve and accept the County Assessor's recommendation of adjusting the building valuation from \$21,355.00 to \$6,470.00 at this time. Roll call vote: Yeas: Tisthammer, Luettel and Maricle. Nays: None. Motion carried.

Protest No. 2015-13, (Darwin and Linda Zentner), Parcel No. 0055340.00 – Fr. SW1/4 of 5-18-7, 2.68 acres, Boone County, Nebraska, was reviewed on July 20, 2015: County Board of Equalization concurs with Assessor's recommendation resulting in no change of valuation \$135,650.00 (Land \$15,695.00; Building \$119,955.00). Sales support the value. Land value is standard throughout the county for acreage and farm home sites. Motion made by Luettel, second by Tisthammer to approve and accept the County Assessor's recommendation of no change of valuation at this time. Roll call vote: Yeas: Luettel, Tisthammer and Maricle. Nays: None. Motion carried.

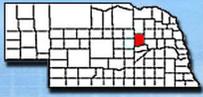
Protest No. 2015-14, (David R. and Patricia A. Hellbusch, Trustees), Parcel No. 0028840.00 – NE1/4 of 24-20-7, 159.73 acres, Boone County, Nebraska, was reviewed on July 20, 2015: County Board of Equalization concurs with Assessor's recommendation resulting in change of valuation from \$606,960.00 (Land \$599,160.00; Building \$7,800.00) to \$266,640.00 (Land \$258,840.00; Building \$7,800.00). Updated land use per FSA maps, GIS and corrected grass/CRP values accordingly. Motion made by Tisthammer, second by Maricle to approve and accept the County Assessor's recommendation of adjusting the land valuation from \$599,160.00 to \$258,840.00 at this time. Roll call vote: Yeas: Tisthammer, Maricle and Luettel. Nays: None. Motion carried.

Protest No. 2015-15, (Henry J. Ketteler), Parcel No. 0036030.00 – NW1/4 of 1-21-7, 156.73 acres, Boone County, Nebraska, was heard on July 8, 2015: County Board of Equalization concurs with Assessor's recommendation resulting in no change of land valuation \$677,405.00.00. Land use was verified using FSA maps and GIS. Motion made by Luettel, second by Maricle to approve and accept the County Assessor's recommendation of no change of valuation at this time. Roll call vote: Yeas: Luettel, Maricle and Tisthammer. Nays: None. Motion carried.

Protest No. 2015-16, (Henry J. Ketteler), Parcel No. 0038280.00 – Fr. SW1/4 of 24-22-7, 30.97 acres, Boone County, Nebraska, (filed as Parcel No. 0038300.00-Fr. SE1/4 of 24-22-7, 30.97 acres) by Henry J. Ketteler, was heard on July 8, 2015: County Board of Equalization concurs with Assessor's recommendation resulting in change of valuation from \$215,220.00 (Land \$179,625.00; Building \$35,595.00) to \$204,360.00 (Land \$168,765.00; Building \$35,595.00). This parcel is certified irrigated and has to be valued as irrigated land. Verified land use per FSA maps and GIS. Updated to actual acres of 29.23 per GIS. Motion made by Tisthammer, second by Luettel to approve and accept the County Assessor's recommendation of adjusting the land valuation from \$179,625.00 to \$168,765.00 at this time. Roll call vote: Yeas: Tisthammer, Luettel and Maricle. Nays: None. Motion carried.

Protest No. 2015-17, (Henry J. Ketteler), Parcel No. 0038300.00 – Fr. SE1/4 of 24-22-7, 160.23 acres, Boone County, Nebraska, (filed as Parcel No. 0037495.10-Fr. SW1/4 of 24-22-7, 160.23 acres) by Henry J. Ketteler, was heard on July 8, 2015: County Board of Equalization concurs with Assessor's recommendation resulting in change of valuation from \$977,062.00 (Land \$866,980.00; Building \$110,082.00) to \$976,515.00 (Land \$866,980.00; Building \$109,535.00). Corrected depreciation on some outbuildings and updated the value. Verified land use per FSA maps and GIS. Motion made by Maricle, second by Tisthammer to approve and accept the County Assessor's recommendation of adjusting the building valuation from \$110,082.00 to \$109,535.00 at this time. Roll call vote: Yeas: Maricle, Tisthammer and Luettel. Nays: None. Motion carried.

Protest No. 2015-18, (Henry J. Ketteler), Parcel No. 0037495.10 – SE1/4 of 33-22-6, 160 acres, Boone County, Nebraska, Henry J. Ketteler, was heard on July 8, 2015: The property valuation protest is for the land \$625,535.00. Approximately 30 acres have been leveled, but they still reflect the steep slopes and poorer soils with FSA and GIS. Updated the grass to dryland which had not been done at the time of the hearing for a total land value of \$728,570.00. County Board of Equalization denies protest to decrease valuation and will leave the valuation at \$625,535.00. Land use changes was discovered following the public hearing which will cause an increase in 2016 taxes for a change to dryland from grass. Motion made by Maricle, second by Tisthammer to leave the land valuation at \$625,535.00 for 2015 at this time. Roll call vote: Yeas: Maricle, Tisthammer and Luettel. Nays: None. Motion carried.



# Boone Board of Equalization Minutes



Protest No. 2015-19, (Paulette Hemmingsen), Parcel No. 0060790.00 – SW1/4 of 24-19-8, 160 acres, Boone County, Nebraska, was reviewed on July 20, 2015: County Board of Equalization concurs with Assessor's recommendation resulting in change of valuation from \$783,375.00 (Land \$782,295.00; Building \$1,080.00) to \$776,540.00 (Land \$776,540.00; Building zero). Verified land use per FSA maps, GIS, removed building value and updated accordingly. Motion made by Tisthammer, second by Luettel to approve and accept the County Assessor's recommendation of adjusting the land valuation from \$782,295.00 to \$776,540.00 and removal of the building value at this time. Roll call vote: Yeas: Tisthammer, Luettel and Maricle. Nays: None. Motion carried.

Protest No. 2015-20, (Paulette Hemmingsen), Parcel No. 0060850.00 – NE1/4 of 29-19-8, 160 acres, Boone County, Nebraska, was reviewed on July 20, 2015: County Board of Equalization concurs with Assessor's recommendation resulting in change of land valuation from \$317,735.00 to \$318,050.00. Verified land use per FSA maps, GIS and updated accordingly. Motion made by Luettel, second by Tisthammer to approve and accept the County Assessor's recommendation to change the land valuation from \$317,735.00 to \$318,050.00 at this time. Roll call vote: Yeas: Luettel, Tisthammer and Maricle. Nays: None. Motion carried.

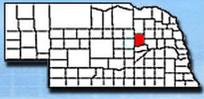
Protest No. 2015-21, (Paulette Hemmingsen), Parcel No. 0058180.00 – SE1/4 of 18-19-7, 153.40 acres, Boone County, Nebraska, was reviewed on July 20, 2015: County Board of Equalization concurs with Assessor's recommendation resulting in change of valuation from \$583,255.00 (Land \$557,505.00; Building \$25,750.00) to \$582,395.00 (Land \$557,505.00; Building \$24,890.00). Verified land use per GIS, FSA maps were not provided, no changes were made to land use. Old bins received more depreciation due to poor condition. Motion made by Tisthammer, second by Luettel to approve and accept the County Assessor's recommendation of adjusting the building valuation from \$25,750.00 to \$24,890.00 at this time. Roll call vote: Yeas: Tisthammer, Luettel and Maricle. Nays: None. Motion carried.

Protest No. 2015-22, (Paulette Hemmingsen), Parcel No. 0058230.00 – SE1/4 of 19-19-7, 160 acres, Boone County, Nebraska, was reviewed on July 20, 2015: County Board of Equalization concurs with Assessor's recommendation resulting in change of valuation from \$879,815.00 (Land \$878,320.00; Building \$1,495.00) to \$833,160.00 (Land \$833,160.00; Building zero). Verified land use using FSA maps, GIS and updated accordingly. Updated to actual acres per GIS. Verified removal of old grain bin. Motion made by Maricle, second by Tisthammer to approve and accept the County Assessor's recommendation of adjusting the valuation from \$879,815.00 (Land \$878,320.00; Building \$1,495.00) to \$833,160.00 (Land \$833,160.00; Building zero) at this time. Roll call vote: Yeas: Maricle, Tisthammer and Luettel. Nays: None. Motion carried.

Protest No. 2015-23, (Michael F. Spieker), Parcel No. 0036090.00 – Fr. NW1/4, Fr. NE1/4 of 2-21-7, 6.39 acres, Boone County, Nebraska, was reviewed on July 20, 2015: County Board of Equalization concurs with Assessor's recommendation resulting in change of valuation from \$151,260.00 (Land \$22,340.00; Building \$128,920.00) to \$148,340.00 (Land \$22,340.00; Building \$126,000.00). Adjusted the outbuilding value and the house value to the appraised value of the appraisal completed in 2014. Motion made by Tisthammer, second by Luettel to approve and accept the County Assessor's recommendation of building change from \$128,920.00 to \$126,000.00 at this time. Roll call vote: Yeas: Tisthammer, Luettel and Maricle. Nays: None. Motion carried.

Protest No. 2015-24, (Doyle D. and Dianne J. Young), Parcel No. 00024280.00 – Fr. W1/2SE1/4 17-20-6, 1 acre, Boone County, Nebraska, was reviewed on July 8, 2015: County Board of Equalization concurs with Assessor's recommendation resulting in no change of valuation \$71,695.00 (Land \$12,000.00; Building \$59,695.00). No change to the value of this parcel. Sales support the value and land values are standard throughout the county for acreages and rural farm home sites. Motion made by Luettel, second by Tisthammer to approve and accept the County Assessor's recommendation of no change of valuation at this time. Roll call vote: Yeas: Luettel, Tisthammer and Maricle. Nays: None. Motion carried.

Protest No. 2015-25, (Delmer J. and Pauline Pelster), Parcel No. 0037835.00 – Fr. SW1/4SW1/4SE1/4 of 13-22-7, 3.060 acres, Boone County, Nebraska, was reviewed on July 20, 2015: County Board of Equalization concurs with Assessor's recommendation resulting in change of valuation from \$156,380.00 (Land \$16,400.00; Building \$139,980.00) to \$144,600.00 (Land \$16,400.00; Building \$128,200.00). Adjusted the value of the house and outbuildings. No change to



# Boone Board of Equalization Minutes



the land value. Motion made by Tisthammer, second by Maricle to approve and accept the County Assessor's recommendation of adjusting the building valuation from \$139,980.00 to \$128,200.00 at this time. Roll call vote: Yeas: Tisthammer, Maricle and Luettel. Nays: None. Motion carried.

Protest No. 2015-26, (Randall S. and Jeni L. Porter), Parcel No. 0026940.00 – Fr. NW1/4NW1/4 of 22-20-6, 7.09 acres, Boone County, Nebraska, was reviewed on July 20, 2015: County Board of Equalization concurs with Assessor's recommendation resulting in change of valuation from \$20,300.00 (Land \$15,600.00; Building \$4,700.00) to \$22,740.00 (Land \$15,600.00; Building \$7,140.00). Adjusted the value due to used materials and dirt floor. Motion made by Luettel, second by Tisthammer to approve and accept the County Assessor's recommendation of adjusting the building valuation from \$4,700.00 to \$7,140.00 at this time. Roll call vote: Yeas: Luettel, Tisthammer and Maricle. Nays: None. Motion carried.

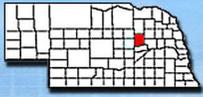
Protest No. 2015-27, (Randall S. and Jeni L. Porter), Parcel No. 0026100.00 – Fr. NW1/4 of 27-20-6, .2 acres, Boone County, Nebraska, was reviewed on July 20, 2015: County Board of Equalization concurs with Assessor's recommendation resulting in no change of valuation \$8,750.00 (Land \$440.00; Building \$8,310.00). No change to this parcel value. Motion made by Tisthammer, second by Luettel to approve and accept the County Assessor's recommendation of no change of valuation at this time. Roll call vote: Yeas: Tisthammer, Luettel and Maricle. Nays: None. Motion carried.

Protest No. 2015-28, (Janet M. Stultz), Parcel No. 0007103.00 – Lots 7 & 8, Block 34, St. Edward Land & Emigration Company's Fourth Addition to St. Edward, Boone County, Nebraska, was reviewed on July 20, 2015: County Board of Equalization concurs with Assessor's recommendation resulting in change of valuation from \$26,365.00 (Land \$6,445.00; Building \$19,920.00) to \$16,460.00 (Land \$6,445.00; Building \$10,015.00). Adjusted the value of this parcel due to the worn out conditions and considered unlivable. Motion made by Maricle, second by Tisthammer to approve and accept the County Assessor's recommendation of adjusting the building valuation from \$19,920.00 to \$10,015.00 at this time. Roll call vote: Yeas: Maricle, Tisthammer and Luettel. Nays: None. Motion carried.

Protest No. 2015-29, (Michael G. and Natalie J. Pugh), Parcel No. 0004754.00 – Lot 8, Block 35, Mansfield's Eighth Addition to Albion, Boone County, Nebraska, was heard on July 8, 2015: County Board of Equalization concurs with Assessor's recommendation resulting in change of valuation from \$116,610.00 (Land \$18,150.00; Building \$98,460.00) to \$93,095.00 (Land \$18,150.00; Building \$74,945.00). Corrected parcel information following on-site appraisal by Stanard Appraisal then updated 20% of sales. Motion made by Tisthammer, second by Luettel to approve and accept the County Assessor's recommendation of adjusting the building valuation from \$98,460.00 to \$74,945.00 at this time. Roll call vote: Yeas: Tisthammer, Luettel and Maricle. Nays: None. Motion carried.

Protest No. 2015-30, (Virgil D. Seda), Parcel No. 020780.00 – N1/2NE1/4, SE1/4NE1/4 of 1-19-6, 115.8 acres, Boone County, Nebraska, was heard on July 20, 2015: The property valuation protest is \$791,540.00 (Land \$636,455.00; Building \$155,085.00). County Board of Equalization concurs with Assessor's recommendation resulting in change of land valuation from \$636,455.00 to \$792,030.00. Certified irrigation acres verified and updated per GIS. The buildings were removed in 2015. Motion made by Luettel, second by Tisthammer to approve and accept the County Assessor's recommendation of adjusting the valuation from \$791,540.00 (Land \$636,455.00; Building \$155,085.00) to \$792,030.00 (Land \$792,030.00; Building zero) at this time. Roll call vote: Yeas: Luettel, Tisthammer and Maricle. Nays: None. Motion carried.

Protest No. 2015-31, (Virgil D. Seda), Parcel No. 0028210.00 – NW1/4NW1/4 of 36-20-6, 40 acres, Boone County, Nebraska, was heard on July 20, 2015: County Board of Equalization concurs with Assessor's recommendation resulting in no change of land valuation \$212,600.00. All land use is correct. Certified 36 acres irrigated. Motion made by Tisthammer, second by Luettel to approve and accept the County Assessor's recommendation of no change of valuation at this time. Roll call vote: Yeas: Tisthammer, Luettel and Maricle. Nays: None. Motion carried.



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Protest No. 2015-32, (Virgil D. Seda), Parcel No. 0020190.00 – Fr. SW1/4NW1/4 of 6-19-5, 3.87 acres, Boone County, Nebraska, was heard on July 20, 2015: County Board of Equalization concurs with Assessor's recommendation resulting in no change of valuation \$31,170.00 (Land \$20,830.00; Building \$10,340.00). Deed was verified using GIS, acres are correct. Motion made by Maricle, second by Luettel to approve and accept the County Assessor's recommendation of no change of valuation at this time. Roll call vote: Yeas: Maricle, Luettel and Tisthammer. Nays: None. Motion carried.

Protest No. 2015-33, (Virgil D. Seda), Parcel No. 0022910.00 – Fr. S1/2SW1/4 of 31-20-5, 14 acres, Boone County, Nebraska, was heard on July 20, 2015: County Board of Equalization concurs with Assessor's recommendation resulting in change of land valuation from \$42,310.00 to \$40,195.00. Verified land use and actual acres per GIS. Motion made by Tisthammer, second by Luettel to approve and accept the County Assessor's recommendation of land value change from \$42,310.00 to \$40,195.00 at this time. Roll call vote: Yeas: Tisthammer, Luettel and Maricle. Nays: None. Motion carried.

Protest No. 2015-34, (Virgil D. Seda), Parcel No. 0020170.00 – Fr. NW1/4 of 6-19-5, 141.76 acres, Boone County, Nebraska, was heard on July 20, 2015: County Board of Equalization concurs with Assessor's recommendation resulting in change of land valuation from \$786,460.00 to \$772,525.00. Information submitted to GIS, updated land use per GIS actual acres and certified irrigated acres with NRD. Motion made by Luettel, second by Tisthammer to approve and accept the County Assessor's recommendation of land value change from \$786,460.00 to \$772,525.00 at this time. Roll call vote: Yeas: Luettel, Tisthammer and Maricle. Nays: None. Motion carried.

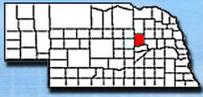
Protest No. 2015-35, (Virgil D. Seda), Parcel No. 0025920.00 – Fr. SW1/4, Fr SE1/4 of 26-20-6, 135.99 acres, Boone County, Nebraska, was heard on July 20, 2015: County Board of Equalization concurs with Assessor's recommendation resulting in change of land valuation from \$785,465.00 to \$759,015.00. GIS and NRD records verified 131.26 actual acres on this parcel. All land use updated. Motion made by Maricle, second by Luettel to approve and accept the County Assessor's recommendation of land value change from \$785,465.00 to \$759,015.00 at this time. Roll call vote: Yeas: Maricle, Luettel and Tisthammer. Nays: None. Motion carried.

Protest No. 2015-36, (Gordon E. and Darlene Haave), Parcel No. 0004587.00 – Lots 9, 10, 11 and 12, Block 12, Mansfield Addition to Albion, Boone County, Nebraska, was reviewed on July 20, 2015: County Board of Equalization concurs with Assessor's recommendation resulting in no change of valuation \$168,330.00 (Land \$26,400.00; Building \$141,930.00). After review of this property and visiting with the parcel owner there is no change in the value of the parcel. Motion made by Maricle, second by Luettel to approve and accept the County Assessor's recommendation of no change of valuation at this time. Roll call vote: Yeas: Maricle, Luettel and Tisthammer. Nays: None. Motion carried.

Protest No. 2015-37, (Neal and Beverly Kemper), Parcel No. 0064980.00 – Fr. NE1/4 of 29-19-5, 1 acre, Boone County, Nebraska, was reviewed on July 8, 2015: County Board of Equalization concurs with Assessor's recommendation resulting in change of valuation \$60,900.00 (Land \$12,000.00; Building \$48,900.00) to \$49,955.00 (Land \$12,000.00; Building \$37,955.00). Corrected parcel error and adjusted value of building. Comparable to like properties. Motion made by Tisthammer, second by Luettel to approve and accept the County Assessor's recommendation of building valuation from \$48,900.00 to \$37,955.00 at this time. Roll call vote: Yeas: Tisthammer, Luettel and Maricle. Nays: None. Motion carried.

Protest No. 2015-38, (Robert Batenhorst), Parcel No. 0056022.00 – (IOLL) Fr. NW1/4 of 15-18-7, Boone County, Nebraska, was reviewed on July 20, 2015: County Board of Equalization concurs with Assessor's recommendation resulting in change of building valuation \$25,885.00 to \$15,850.00. Corrected error on parcel information and adjusted value. Motion made by Maricle, second by Tisthammer to approve and accept the County Assessor's recommendation of building valuation change from \$25,885.00 to \$15,850.00 at this time. Roll call vote: Yeas: Maricle, Tisthammer and Luettel. Nays: None. Motion carried.

Protest No. 2015-39, (Joy L. Haas), Parcel No. 0004346.00 – Lot 2, Block 5, Crouch's Addition to Albion, Boone County, Nebraska, was heard on July 20, 2015: County Board of Equalization concurs with Assessor's recommendation resulting in change of valuation \$129,415.00 (Land \$16,370.00; Building \$113,045.00) to \$102,560.00 (Land \$16,370.00; Building \$86,190.00). Standard Appraisal physically reviewed the parcel. Corrected errors on the parcel information, basement



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finish, settling and adjusted for deferred maintenance. Motion made by Tisthammer, second by Luettel to approve and accept the County Assessor's recommendation of building valuation change from \$113,045.00 to \$86,190.00 at this time. Roll call vote: Yeas: Tisthammer, Luettel and Maricle. Nays: None. Motion carried.

Protest No. 2015-40, (Shirley Noble), Parcel No. 0029910.10 – SW1/4 of 35-21-8, 160 acres, Boone County, Nebraska, (filed as Parcel No. 0029910.0, 160 acres), was reviewed on July 8, 2015: County Board of Equalization concurs with Assessor's recommendation resulting in change of valuation \$462,960.00 (Land \$450,580.00; Building \$12,380.00) to \$455,650.00 (Land \$445,030.00; Building \$10,620.00). Verified land use per FSA and GIS. Updated to actual acres. Updated land use for trees and removed building. Motion made by Maricle, second by Luettel to approve and accept the County Assessor's recommendation of valuation change from \$462,960.00 (Land \$450,580.00; Building \$12,380.00) to \$455,650.00 (Land \$445,030.00; Building \$10,620.00) at this time. Roll call vote: Yeas: Maricle, Luettel and Tisthammer. Nays: None. Motion carried.

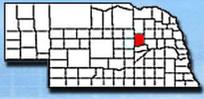
Protest No. 2015-41, (Norm Reynoldson), Parcel No. 0023240.00 – N1/2NE1/4, SE1/4NE1/4, Fr. E1/2SE1/4, NW1/4SE1/4 of 6-20-6, 246.47 acres, Boone County, Nebraska, was heard on July 8, 2015: County Board of Equalization concurs with Assessor's recommendation resulting in change of land valuation from \$325,015.00 to \$319,685.00. Verified land use per GIS, NRCS information, FSA maps were not provided and adjusted accordingly. Updated actual acres per GIS. Contacted other County Assessor's, they value this type of soil as it is 4G, the lowest grass value with no adjustments. Motion made by Maricle, second by Tisthammer to approve and accept the County Assessor's recommendation of land valuation change from \$325,015.00 to \$319,685.00 at this time. Roll call vote: Yeas: Maricle, Tisthammer and Luettel. Nays: None. Motion carried.

Protest No. 2015-42, (NAC Services & Investments LLC), Parcel No. 0004910.00 – Lot 3, Block 4, Tiffany's Addition to Albion, Boone County, Nebraska, was reviewed on July 8, 2015: County Board of Equalization concurs with Assessor's recommendation resulting in no change of valuation \$51,485.00 (Land \$26,400.00; Building \$25,085.00). Motion made by Tisthammer, second by Luettel to approve and accept the County Assessor's recommendation of valuation \$51,485.00 (Land \$26,400.00; Building \$25,085.00) at this time. Roll call vote: Yeas: Tisthammer, Luettel and Maricle. Nays: None. Motion carried.

The County Clerk completed the notice of decision on Form 422 for Protest Nos. 2015-01, 2015-02, 2015-03, 2015-04, 2015-05, 2015-06, 2015-07, 2015-08, 2015-09, 2015-10, 2015-11, 2015-12, 2015-13, 2015-14, 2015-15, 2015-16, 2015-17, 2015-18, 2015-19, 2015-20, 2015-21, 2015-22, 2015-23, 2015-24, 2015-25, 2015-26, 2015-27, 2015-28, 2015-29, 2015-30, 2015-31, 2015-32, 2015-33, 2015-34, 2015-35, 2015-36, 2015-37, 2015-38, 2015-39, 2015-40, 2015-41 and 2015-42 for mailing on July 24, 2015 to the respective landowners. The respective landowners have thirty days to protest the Board of Equalization's decision.

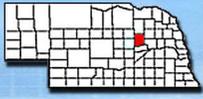
Motion made by Luettel, second by Tisthammer to close and adjourn the 2015 Boone County Board of Equalization at 4:32 P.M. on July 22, 2015. Roll call vote: Yeas: Luettel, Tisthammer and Maricle. Nays: None. Motion carried.

Kathy Thorberg,  
Boone County Clerk



# Boone Board of Equalization Minutes





# Boone Board of Equalization Minutes



## BOONE COUNTY BOARD OF EQUALIZATION PROCEEDINGS AUGUST 10, 2015                      ALBION, NEBRASKA

The Boone County Board of Equalization of Boone County, Nebraska, met at 9:15 A.M. on Monday, August 10, 2015, in the Commissioners Meeting Room of the Courthouse in Albion, Nebraska.

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

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

The 2015 Tax List Correction No. 167 was prepared regarding the 2015 tax year taxes to correct the accelerated 2015 Personal Property Tax plus 10% penalty, because the named party moved out of state.

Motion made by Tisthammer, second by Luettel to approve the 2015 Tax List Correction No. 167 as presented. Roll call vote: Yeas: Tisthammer, Luettel and Maricle. Nays: None. Motion carried.

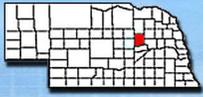
Barb Hanson, Assessor, presented valuation adjustments after abstract on seventy-four parcels. The following Parcel Nos. 4177, 4183, 4230, 4240, 4241, 4348, 4412, 4598, 4630, 4632, 4658, 4663, 4669, 4670, 4674, 4686, 4813, 4883, 4889, 4944, 6008, 6132, 6210, 6228, 6254, 7130, 7147, 7263, 7337, 7511, 34441, 56028, 63031, 66610, 24380, 25190, 25200, 29105, 35030, 35505.1, 21160, 22310, 22660, 23730, 23900, 27800, 28040, 29370, 32240, 32730, 33100, 35520, 35620, 36630, 37610, 39455, 39780, 40255.26, 40256.85, 42310, 42893.6, 42910.1, 55880, 56510, 63010, 63150, 65430, 67040, 68710, 69080, 69085, 69260, 69980 and 37490 received changes due to being undervalued, overvalued, omitted property or clerical error. Motion made by Tisthammer, second by Luettel to approve the valuation adjustments on the seventy-four parcels as presented. Roll call vote: Yeas: Tisthammer, Luettel and Maricle. Nays: None. Motion carried.

The respective owners of the above mentioned parcel numbers will receive a copy of the valuation change(s) and may appeal the Board action within thirty days after the mailing of the notice. A condensed form of the valuation adjustments of the above mentioned parcel numbers will be emailed to the Nebraska Department of Revenue, Property Assessment Division.

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

Kathy Thorberg,  
Boone County Clerk





# Boone Board of Equalization Minutes



BOONE COUNTY BOARD OF EQUALIZATION PROCEEDINGS  
OCTOBER 13, 2015 ALBION, NEBRASKA

The Boone County Board of Equalization of Boone County, Nebraska, met at 9:30 A.M. on Tuesday, October 13, 2015, in the Commissioners Meeting Room of the Courthouse in Albion, Nebraska.

Chairman Maricle called the meeting to order and present for roll call were Commissioners Hilary K. Maricle, Ken Luettel and Jerry L. Tisthammer. Barb Hanson, 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 four tax list corrections presented from the County Assessor's office:

The 2015 Tax List Correction No. 171 was prepared regarding the 2015 tax year taxes to be paid on Personal Property Parcel No. 3635, due to accelerated 2015 Personal Property Tax because sold to PFF.

The 2015 Tax List Correction No. 172 was prepared regarding the 2014 tax year taxes to be paid on Personal Property Parcel No. 2876, due to accelerated 2015 Personal Property Tax because of a Personal Property Auction.

The 2015 Tax List Correction No. 173 was prepared regarding the 2014 tax year taxes to be paid on Real Estate Parcel No. 8240.01, due to the 2014 rent on leased land not paid (Knotty Pine), no tax owed.

The 2015 Tax List Correction No. 174 was prepared regarding the 2015 tax year taxes to be paid on Personal Property Parcel No. 4047, due to accelerated 2015 Personal Property Tax because the business moved out of county.

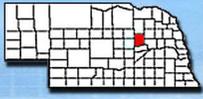
Motion made by Tisthammer, second by Luettel to approve the 2015 Tax List Correction Nos. 171, 172, 173 and 174 as presented. Roll call vote: Yeas: Tisthammer, Luettel and Maricle. Nays: None. Motion carried.

Barb Hanson, Assessor, presented valuation adjustments on four parcels. The following Parcel Nos. 66771, 36521, 36520 and 22430 received changes due to being undervalued, overvalued, omitted property or clerical error. Motion made by Luettel, second by Tisthammer to approve the valuation adjustments on the four parcels as presented. Roll call vote: Yeas: Luettel, Tisthammer and Maricle. Nays: None. Motion carried.

The respective owners of the above mentioned parcel numbers will receive a copy of the valuation change(s) and may appeal the Board action within thirty days after the mailing of the notice. A condensed form of the valuation adjustments of the above mentioned parcel numbers will be emailed to the Nebraska Department of Revenue, Property Assessment Division.

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

Kathy Thorberg,  
Boone County Clerk



# Boone Board of Equalization Minutes



## BOONE COUNTY BOARD OF EQUALIZATION PROCEEDINGS OCTOBER 13, 2015 ALBION, NEBRASKA

The Boone County Board of Equalization of Boone County, Nebraska, met at 11:03 A.M. on Tuesday, October 13, 2015, in the Commissioners Meeting Room of the Courthouse in Albion, Nebraska.

Hilary K. Maricle, Chairman of the Boone County Board of Equalization, called for a motion to open said Board of Equalization meeting. Motion made by Maricle, 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 Hilary K. Maricle, Ken Luettel and Jerry L. Tisthammer. Richard D. Martinsen, CPA and Jim Dickerson, Albion News were also present.

Richard D. Martinsen, CPA, provided the County Board with the 2015 Boone County Tax Rate Levy information for the 2015-2016 fiscal year. The 2015 county valuation for the 2015-2016 fiscal year is \$2,193,945,513.00 with a levy of 0.149127. 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.

Richard D. Martinsen, CPA informed the Board that changes were made to the ESU #7 and Lower Loup NRD tax levy to correspond with the Levy Certification submitted by Platte County Clerk. Martinsen said that the Platte County Certification is different and does not tie to their budgeted amount that was submitted on their 2015-2016 budget request. Martinsen said he visited with Platte County Clerk and it was mentioned that the assessed valuation certification was incorrect.

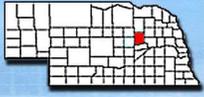
A levy percentage decrease from the prior year reflects an increase in property valuations. A sinking fund is a set aside fund for future purchases of equipment, etc.

Motion made by Maricle, second by Luettel to close said Board of Equalization meeting at 11:40 A.M. Roll call vote: Yeas: Maricle, Luettel and Tisthammer. Nays: None. Motion carried.

Motion made by Maricle, second by Luettel to approve the 2015 Boone County and other entities Tax Rate Levies for fiscal year 2015-2016 as presented and attached hereto. Roll call vote: Yeas: Maricle, Luettel and Tisthammer. Nays: None. Motion carried.

Chairman Maricle declared the Board of Equalization meeting adjourned at 11:42 A.M.

Kathy Thorberg,  
Boone County Clerk



# Boone Board of Equalization Minutes



## BOONE COUNTY BOARD OF EQUALIZATION PUBLIC HEARING PROCEEDINGS

DECEMBER 28, 2015    ALBION, NEBRASKA

Hilary K. Maricle, Chairman of the Boone County Board of Equalization, called for a motion to open a public hearing on Monday, December 28, 2015 at 11:05 A.M. in the Commissioners Meeting Room of the Courthouse in Albion, Nebraska. Motion made by Commissioner Maricle, second by Commissioner Luettel to open said public hearing. Notice of the hearing pursuant to Nebraska Tax Commissioner Department Regulation 40-0006.06 was given in advance by publication and the convened hearing was open to the public. Commissioners present for roll call were Hilary K. Maricle, Ken Luettel, and Jerry L. Tisthammer. Laurie Krohn, County Treasurer, was present to answer questions.

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

Laurie Krohn, County Treasurer, submitted six vehicles for 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 five vehicles for charitable purposes.

Motion made by Tisthammer, second by Luettel to close said hearing at 11:08 A.M. Roll call vote: Yeas: Tisthammer, Luettel and Maricle. Nays: None. Motion carried.

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

Kathy Thorberg,  
Boone County Clerk