



Boone Board of Equalization Minutes



2016 REORGANIZATIONAL MEETING BOONE COUNTY BOARD OF EQUALIZATION ALBION, NEBRASKA

The Boone County Board of Equalization of Boone County, Nebraska convened at 11:00 A.M. on Monday, January 4, 2016, in the Commissioners Meeting Room of the Courthouse in Albion, Nebraska.

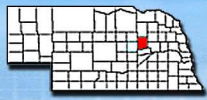
Chairman Maricle called the Reorganizational Meeting to order. Commissioners present for roll call were Hilary K. Maricle, Ken Luettel and Jerry L. Tisthammer. Notice of the meeting given in advance by publication and the convened meeting was open to the public. Chairman Maricle noted the Open Meeting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

Motion made by Tisthammer, second by Luettel to reappoint Hilary K. Maricle as Chairman of the Boone County Board of Equalization for the year, 2016. 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, 2016. 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 11:03A.M. Roll call vote: Yeas: Tisthammer, Luettel and Maricle. Nays: None. Motion carried.

Kathy Thorberg,
Boone County Clerk



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BOONE COUNTY BOARD OF EQUALIZATION PUBLIC HEARING PROCEEDINGS JANUARY 19, 2016 ALBION, NEBRASKA

Ken Luettel, Vice Chairman of the Boone County Board of Equalization, called for a motion to open a public hearing on Tuesday, January 19, 2016 at 9:02 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 and Ken Luettel and Barb Hanson, County Assessor. Commissioner Hilary K. Maricle was absent.

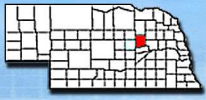
The purpose of the public hearing is to hear testimony in favor of, opposition to, and answer questions with regard to the approval or disapproval in relation to the review of the Form 451, Exemption Application for Tax Exemption on Real and Personal Property by Qualifying Organization filed for the year 2016, excluding real property used for cemeteries.

Barb Hanson, County Assessor, submitted the 2016 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 § 77-202.04. 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-three parcels. Property owned and used exclusively for charitable and/or educational purposes without profit to the owner or user consists of eight 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
Archdiocese of Omaha	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	Albion	1
Saving Grace Bible Church	Albion	2
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 Church of St Edward	St. Edward	3
Zion Lutheran Church Inc of Albion, NE	Albion	4



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Name of Organization

Location

Number of Parcels

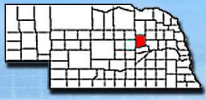
Property owned and used exclusively for **charitable and/or educational** purposes without profit to either the owner or user:

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

Motion made by Tisthammer, second by Luettel to close said hearing at 9:27 A.M. Roll call vote: Yeas: Tisthammer and Luettel. Nays: None. Absent: Maricle. Motion carried.

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

Kathy Thorberg,
Boone County Clerk



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BOONE COUNTY BOARD OF EQUALIZATION PROCEEDINGS MARCH 21, 2016 ALBION, NEBRASKA

The Boone County Board of Equalization of Boone County, Nebraska, met at 9:29 A.M. on Monday, March 21, 2016, 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 and Ken Luettel. 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.

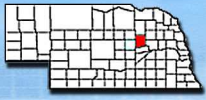
The Board reviewed one tax list correction presented from the County Assessor's office:

The 2016 Tax List Correction No. 181 was prepared regarding the 2016 tax year taxes to be paid on Personal Property Parcel ID: 000003881, accelerated 2016 personal property, 2014 & 2015 taxes must also be paid, business sold.

Motion made by Tisthammer, second by Luettel to approve the 2016 Tax List Correction No. 181 as presented. Roll call vote: Yeas: Tisthammer, Luettel and Maricle. Nays: None. Motion carried.

Chairman Maricle declared the Board of Equalization meeting adjourned at 9:32 A.M.

Kathy Thorberg,
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BOONE COUNTY BOARD OF EQUALIZATION PROCEEDINGS

APRIL 18, 2016

ALBION, NEBRASKA

The Boone County Board of Equalization of Boone County, Nebraska, met at 11:32 A.M. on Monday, April 18, 2016, 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 and Ken Luettel. 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 nine tax list corrections presented from the County Assessor's office:

The 2016 Tax List Correction No. 182 was prepared regarding the 2013 tax year taxes to be paid on Real Property ID: 23250.00, corrected parcel acres from subdivision split.

The 2016 Tax List Correction No. 183 was prepared regarding the 2014 tax year taxes to be paid on Real Property ID: 23250.00, corrected parcel acres from subdivision split.

The 2016 Tax List Correction No. 184 was prepared regarding the 2015 tax year taxes to be paid on Real Property ID: 23250.00, corrected parcel acres from subdivision split.

The 2016 Tax List Correction No. 185 was prepared regarding the 2015 tax year taxes to be paid on Real Property ID: 32952.00, corrected home style in CAMA system s/b mobile home not a single family home.

The 2016 Tax List Correction No. 186 was prepared regarding the 2013 tax year taxes to be paid on Real Property ID: 50550.00, correct clerical error, spot codes removed.

The 2016 Tax List Correction No. 187 was prepared regarding the 2014 tax year taxes to be paid on Real Property ID: 50550.00, correct clerical error, spot codes removed.

The 2016 Tax List Correction No. 188 was prepared regarding the 2015 tax year taxes to be paid on Real Property ID: 50550.00, correct clerical error, removed spot codes.

The 2016 Tax List Correction No. 189 was prepared regarding the 2015 tax year taxes to be paid on Real Property ID: 4438.00, clerical error, s/n have increased in 2015 (mobile home).

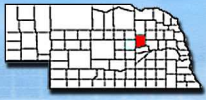
The 2016 Tax List Correction No. 190 was prepared regarding the 2015 tax year taxes to be paid on Real Property ID: 30380.00, correct clerical error, hog unit value s/b hog site value.

Motion made by Tisthammer, second by Luettel to approve the 2016 Tax List Correction Nos. 182, 183, 184, 185, 186, 187, 188, 189, and 190 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 Real Property ID's will be emailed to the Nebraska Department of Revenue, Property Assessment Division.

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

Kathy Thorberg,
Boone County Clerk



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BOONE COUNTY BOARD OF EQUALIZATION PROCEEDINGS MAY 25, 2016 ALBION, NEBRASKA

The Boone County Board of Equalization of Boone County, Nebraska, met at 9:44 A.M. on Wednesday, May 25, 2016, 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 and Ken Luettel. 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 three tax list corrections presented from the County Assessor's office:

The 2016 Tax List Correction No. 191 was prepared regarding the 2015 tax year taxes to be paid on Real Property ID: 0004103.00, corrected clerical error, should not have increased in 2015 due to condition of the house.

The 2016 Tax List Correction No. 192 was prepared regarding the 2015 tax year taxes to be paid on Personal Property ID: 000000867, amount of personal property corrected by accountant after deadline.

The 2016 Tax List Correction No. 193 was prepared regarding the 2014 tax year taxes to be paid on Real Property ID: 0007049.00, corrected homestead exemption per department of revenue, did not report all income.

Motion made by Luettel, second by Tisthammer to approve the 2016 Tax List Correction Nos. 191, 192, and 193 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 Property ID's will be emailed to the Nebraska Department of Revenue, Property Assessment Division.

Chairman Maricle declared the Board of Equalization meeting adjourned at 9:50 A.M.

Kathy Thorberg,
Boone County Clerk



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BOONE COUNTY BOARD OF EQUALIZATION PROCEEDINGS JUNE 13, 2016 ALBION, NEBRASKA

The Boone County Board of Equalization of Boone County, Nebraska, met at 9:09 A.M. on Monday, June 13, 2016, 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 and Ken Luettel. 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.

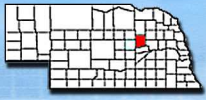
The Board reviewed one tax list correction presented from the County Assessor's office:

The 2016 Tax List Correction No. 194 was prepared regarding the 2016 tax year taxes to be paid on Personal Property ID: 000003423, accelerate personal property tax on power unit, sold the SW1/4 of 25-21-5.

Motion made by Tisthammer, second by Luettel to approve the 2016 Tax List Correction No. 194 as presented. Roll call vote: Yeas: Tisthammer, Luettel and Maricle. Nays: None. Motion carried.

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

Kathy Thorberg,
Boone County Clerk



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BOONE COUNTY BOARD OF EQUALIZATION PROCEEDINGS

JUNE 13, 2016

ALBION, NEBRASKA

The Boone County Board of Commissioners convened as the Boone County Board of Equalization at 9:00 A.M. on Monday, June 13, 2016, in the Commissioners Meeting Room of the Courthouse in Albion, Nebraska. The County Board of Equalization will convene per State Statute from June 13, 2016 through July 25, 2016. 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 L. Tisthammer and Ken Luettel. Notice of the meeting was given in advance by publication and the convened meeting was open to the public. Chairman 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 13, 2016 through July 25, 2016 and to recess/reconvene as needed through July 25, 2016. 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. A protest must be filed on or before June 30, 2016. The Board no longer needs to provide a ten-day notice to hear the protest.

Chairman Maricle recessed said Board of Equalization at 9:04 A.M.

Kathy Thorberg,
Boone County Clerk



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BOONE COUNTY BOARD OF EQUALIZATION PROCEEDINGS **JULY 11, 2016** **ALBION, NEBRASKA**

Ken Luettel, Vice Chairman of the Boone County Board of Equalization, called for a motion to reconvene the Boone County Board of Equalization on July 11, 2016 at 11:45 A.M. in the Commissioners Meeting Room of the Courthouse in Albion, Nebraska. Motion made by Commissioner Luettel, second by Commissioner Tisthammer to reconvene said Boone County Board of Equalization. Present for roll call were Commissioners Ken Luettel, Jerry L. Tisthammer and Barb Hanson, Assessor. 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 13, 2016 through July 25, 2016. 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.

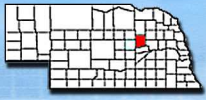
Barb Hanson, Assessor, prepared a Boone County 3 Year Plan of Assessment for the Board to review. The county assessor per State Statute must prepare a plan of assessment which must describe the assessment actions the county assessor plans to make for the next assessment year and two years thereafter. The plan shall indicate the classes or subclasses of real property that the county assessor plans to examine during the years contained in the plan of assessment. Motion made by Luettel, second by Tisthammer to accept and approve the Boone County 3 Year Plan of Assessment as presented for 2017, 2018 and 2019. Roll call vote: Yeas: Luettel and Tisthammer. Nays: None. Absent: Maricle. Motion carried.

Barb Hanson, Assessor, presented valuation adjustments on 264 parcels for the Board to review. The parcels received changes due to being undervalued, overvalued and omitted property after abstract. Mark Wagner and Jim Jennings were present to discuss their concerns of the land use codes and acre changes made to their properties. Wagner said that the valuation is not the issue, it is the incorrect land use codes and acre ownership changes made to their properties. Hanson said that updated land use codes were changed incorrectly in the computer system with the use of GIS mapping regarding the Sandhills land. Hanson said that the plan is to change the Sandhills land back to the 2014 land use codes and acres.

The Board questioned some of the parcel changes that said incorrect land use updates. Hanson plans to review the parcel changes that were questioned and resubmit a revised undervalued, overvalued and omitted property after abstract. No action was taken by the Board regarding the 264 parcels submitted for changes.

Vice Chairman Luettel declared the Board of Equalization recessed at 12:45 P.M. to Monday, July 18, 2016 at 9:30 A.M.

Kathy Thorberg,
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BOONE COUNTY BOARD OF EQUALIZATION PROCEEDINGS **JULY 18, 2016** **ALBION, NEBRASKA**

Hilary K. Maricle, Chairman of the Boone County Board of Equalization, reconvened the Boone County Board of Equalization on Monday, July 18, 2016 at 9:26 A.M. in the Commissioners Meeting Room of the Courthouse in Albion, Nebraska. Present for roll call were Commissioners Hilary K. Maricle, Jerry L. Tisthammer and Ken Luettel. Also present were Barb Hanson, County Assessor, and Mikki Spieker, Deputy County Assessor.

Notice was given in advance publication that the Boone County Board of Equalization convenes per State Statute from June 13, 2016 through July 25, 2016. In addition, notice was given in advance publication that the Boone County Board of Equalization will hold a public hearing beginning at 9:00 A.M. on July 18, 2016 to review 2016 valuation protests filed and to hear testimony from these protestors. The convened meeting was open to the public. Chairman Maricle noted the purpose of the meeting was to hear protest valuations and the Open Meeting Laws were posted and available to the public.

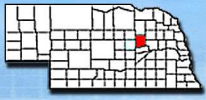
The Board of Equalization is scheduled to hear all nineteen property valuation protests that were filed in June. The County of Boone has an Agreement for Appraisal Services with Darrel Stanard, Stanard Appraisal Services, Inc. of Central City, Nebraska. Darrel Stanard was present to answer property valuation protest questions at the hearing.

Protest 2016-01 was for Parcel No. 0004485.00 – Fr. Lot 12, Block B, Kohtz Second Addition to Albion, Boone County, Nebraska, James H. Kohtz, Individually and as Agent for Gayle E. Primrose and Cheryl M. Krohn and Personal Representative of the Estate of Harlan B. Kohtz. No one appeared on behalf of the Protestor. The valuation is considered too high and is too great an increase from the 2015 assessed value. Hanson reviewed the quality/condition of the home with Stanard Appraisal and found the property is very dated and in poor condition. No changes were made to the land value. Adjustments made to the improvements based on the exterior/interior inspection of the residence and the addition of an out building.

Protest 2016-02 was for Parcel No. 0004746.00 – South 18 3/4 feet of Lot 7 and all of Lot 8, Block 34, Mansfield's Addition to Albion, Boone County, Nebraska, Thomas and Lisa Hamling. The Board, Hanson and Lisa Hamling discussed the valuation of the residence. Hamling indicated that sales within the vicinity of the property do not support the proposed valuation increase of the residence. Hanson indicated that there were not comparable sales data because the house was superior to the comparable sales available. Hanson and Stanard Appraisal reviewed the property and adjustments were made with regard to the main floor living area and basement. In addition, the property was changed from a 2 story to 1 ½ story structure. After the adjustments were made, the proposed valuation is just above 2014 values. No changes were made to the land value.

Protest 2016-03 for Parcel No. 0055300.00 – Fr. SW1/4 5-18-7, Boone County, Nebraska, Mary Ann Vanderloop Revocable Trust. No one appeared on behalf of the Protestor. Hanson advised the Board that the protest was filed because it was thought that adjoining lots located in Cedar Rapids were included with this property. Hanson reviewed the parcel information and the parcel does not include the lots mentioned. No change in value was made to the land value.

Protest 2016-04 for Parcel No. 0055480.00 – Fr. NE1/4 and Fr. SE1/4 6-18-7, Boone County, Nebraska, Mary Ann Vanderloop Revocable Trust. No one appeared on behalf of the Protestor. Hanson advised the Board that the protest was



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filed because it was thought that adjoining lots located in Cedar Rapids were include with this property and would interfere with the pivot. Hanson said that they were denied access to the building located on the property and that no change was made with regard to its value. Hanson reviewed the parcel information and this parcel adjoins Parcel 0055550.00 where the pivot continues to circle. The lots referred to in the protest have not changed and are unaffected by the pivot. No change in value was made to the land value.

Protest 2016-05 for Parcel No. 0057490.00 – SW1/4 23-18-8, Boone County, Nebraska, Mary Ann Vanderloop Revocable Trust. No one appeared on behalf of the Protestor. Hanson reviewed the parcel information and made minor adjustments due to soil codes. AgriData maps were used to check soil codes. Hanson asked for FSA records from the landowner which were not provided.

Protest 2016-06 for Parcel No. 0055540.00 – Fr. E1/2 SE1/4 6-18-7, Boone County, Nebraska, Duane Lingel. The amount of acreage was being protested. No one appeared on behalf of the Protestor. Hanson advised the Board that the legal description was checked twice by GIS and the acreage came back the same, 41.21 acres. A survey was done at the request of Lingel and following the completion of the survey, Lingel asked that his protest be withdrawn. No change in acreage/value was made.

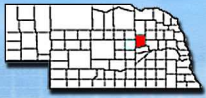
Protest 2016-07 for Parcel No. 0058500.00 – NW1/4 29-19-7, Boone County, Nebraska, Mary Jane DeMuth. No one appeared on behalf of the Protestor. Hanson advised the Board that an exterior/interior physical inspection of the dwelling and out buildings was made and the parcel information was reviewed with Stanard Appraisal. Adjustments were made to the dwelling and outbuildings due to their physical condition and the grain bin value was reduced slightly. After the land was redrawn, a slight reduction in the land value was also made.

Protest 2016-08 for Parcel No. 0004901.00 – Lot 4 and North 20 feet of Lot 5, Block 3, Tiffany's Addition to Albion, Boone County, Nebraska, Joshua Douglas Nore. No one appeared on behalf of the Protestor. An exterior examination only was made by Hanson and Stanard Appraisal. The house was very neglected and in poor shape. Adjustment made regarding condition of the foundation and physical condition of the house and improvements. No change made to land value.

Protest 2016-09 for Parcel No. 0021591.00 – NE1/4, N1/2 NW1/4, N1/2 SE1/4 16-19-6, Boone County, Nebraska. JLCA Inc. The Board, Hanson and Jerry Carder discussed the value of the residence located on the acreage. Carder indicated that the house is the property of JLCA Inc. and has no value since it is located on 320 acres owned by Carder Properties Inc. and the Assessor was incorrect in to value the property as rural acreage site. Carder felt that the residence does not bring any value to the 320 acres. Hanson and Stanard Appraisal conducted an exterior examination. The quality/condition of the home was upgraded from average to good. Spieker and Stanard Appraisal conducted an interior inspection prior to the hearing.

Hanson indicated that the home had been valued using 1987 cost factors with a 24% depreciation factor and that normally this property would be re-evaluated every six years. As a result of this valuation, the property had been undervalued for a number of years. Hanson explained that the residence could be sold separate from the remaining farm ground and that it did have value. Darrel Stanard asked Carder several questions concerning the property. Carder provided information to Hanson and the Board from his insurance agent and regarding the replacement of a heat pump.

Protest 2016-10 for Parcel No. 0004672.00 – Lot 6, Block 25, Mansfield's Addition to Albion, Boone County, Nebraska, Andrew L. and Michelle M. Devine. No one appeared on behalf of the Protestor. An appraisal of the property was provided as part of the property valuation protest with a request that the valuation be adjusted to 94% of the appraised value. The full value of the appraisal will be used which results in a reduction of the valuation. Hanson reviewed the parcel information and some corrections were made but the value would still be for the full appraisal value.



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Protest 2016-11 for Parcel No. 0008158.00 – East 25' x 140' of Lot 13 and all of Lot 14 (60' x 140'), Block 15, Peters First Addition to Petersburg, Boone County, Nebraska, Bruce E. Staashelm. No one appeared on behalf of the Protestor. A physical inspection of the outside of the premises was made by Hanson and Stanard Appraisal. In addition, Hanson reviewed the parcel information. The property was incorrectly noted as a rehab property meaning the property was completely redone and an enclosed porch had been converted to living space. In addition, with regard to the garages, there is no finish on the attached garage and finish was added to the unattached garage. Hanson noted that there was a 77% depreciation cost factor on both garages but felt the depreciation factor was incorrect with regard to the unattached garage built in 1986. After adjustments, the property valuation was reduced to below the requested valuation.

Protest No. 2016-12 for Parcel No. 0057830.00 – SE1/4 34-18-8, Boone County, Nebraska, Robert Ziemba. No one appeared on behalf of the Protestor. The valuation of the home and out buildings were being protested. Hanson and Stanard Appraisal reviewed the home and out buildings. Adjustments were made to the home regarding the enclosed porch, added a plumbing fixture and changed the wood balcony to a wood deck. With regard to the outbuildings, the quality of the Morton building was changed from average to low; the shop quality was changed from average to fair and one pole shed was changed to Class D. The quality of the garages were left at low. No value change made with regard to the land.

Protest No. 2016-13 for Parcel No. 0033060.00 – SE1/4 30-21-6, Boone County, Nebraska, John Knust. The Board, Hanson and John Knust discussed the increased acreage and valuation of the property. Knust indicated that when he purchased the property it was 150 acres and that the acreage is now shown as 164.52 acres. Hanson indicated that the acreage had been adjusted to 160 acres consisting of 122.07 of dry land crop ground, 30.84 of grass land, 1.59 of trees and 5.5 of roads. Knust had provided FSA records which indicates 160.18 acres. Hanson could not explain how 10 acres had been left off. Knust indicated that he thought there should be an adjustment because of a winding road that goes through his property which prevents him from putting a pivot on the property. Hanson explained that no special consideration is given for that and that other farms with similar circumstances are valued the same way. Knust did acknowledge that he was aware of the road when he purchased the property and that he was able to purchase the property at a reduced cost because of the road. An adjustment to the land value was made due to the change in soil codes.

Protest No. 2016-14 for Parcel No. 0037515.10 – NW1/4 SE1/4, SE1/4 NW1/4, NE1/4 SW1/4, SW1/4 NE1/4 and East 1 rod of SW1/4 SE1/4 34-22-6, Boone County, Nebraska, John Knust. Protest valuation was filed regarding the land use. Hanson advised that the property was originally shown to be all dryland but that after review, and adjustment was made to the record to show 2.41 acres as trees with the remainder acreage being dry land.

Protest No. 2016-15 for Parcel No. 0036180.00 – Fr. S1/2 SE1/4 3-21-7, Boone County, Nebraska, Ross A. Knott. No one appeared on behalf of the Protestor. The protest valuation was filed with regard to the improvements only. An exterior inspection was made by Hanson and Stanard Appraisal prior to the date of hearing. An interior inspection was made by Spieker and Stanard Appraisal on the date of hearing. Spieker reviewed the parcel information with Knott. Adjustments were made to the improvements to reflect a concrete floor rather than dirt floor. The concrete proportions reflected on the parcel information were correct with a 5% depreciation factor being used for all 2012 and 2013 paving concrete. In addition, the semi-trailer used for storage was removed. No change in land value made.

Protest No. 2016-16 for Parcel No. 0008201.00 – Lot 14, Block 15, Peters Second Addition to Petersburg, Boone County, Nebraska, Jimmy V. & Elaine Beckman. No one appeared on behalf of the Protestor. The increase in valuation was questioned when compared to other houses of similar age and type. The property was very well maintained and superior to sales comparables. Hanson and Stanard Appraisal conducted a physical inspection and also a review of sales. Adjustments were made to reduce finish in the basement, added plumbing fixtures and increased the depreciation cost factor. No change in land value.

Protest No. 2016-17 for Parcel No. 0060591.50 – Fr. NW1/4 SE1/4 20-19-8, Boone County, Nebraska, Tracy L. and Matthew W. Paulsen. A protest was filed with regard to the residence and out buildings only. The Board, Hanson and Mat



Boone Board of Equalization Minutes



Paulsen discussed the protest valuation filed. Hanson indicated that no economic depreciation is given. Hanson explained that a residential dwelling is valued based on cost/quality/condition factors and comparable sales data then depreciated accordingly. An adjustment was made with regard to one of the outbuildings which was built using rejected materials. The quality/condition of the out building was changed from average to low. No change to the land or residence value.

Protest No. 2016-18 for Parcel No. 0060590.00 – Fr. SE1/4 20-19-8, Boone County, Nebraska – Tracy L. and Matthew W. Paulsen. The land and improvement values are being protested because the land is not very productive and one of the outbuildings is valued higher than what was paid for it. Paulsen felt the land was over-valued because the land cannot sustain enough livestock needed in order to pay the real estate taxes. He felt the soil type should be on the lower end of the scale and that the property should probably be CRP ground. Adjustments were made to two of the outbuildings, reducing their quality from average to low.

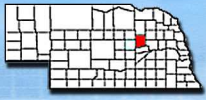
Hanson explained that 1987 cost factors had been used to determine prior valuations and that those valuations were outdated. In addition, re-evaluations are required by the State to be done every 6 years and that those re-evaluations had not been done on a timely basis.

Protest No. 2016-19 for Parcel No. 0028400.00 – E1/2 SW1/4 and SE1/4 14-20-7, Boone County, Nebraska, Keith V. Reichmuth. Protest was filed as to the land and improvement valuations. The Board, Hanson and Reichmuth discussed the valuation of the land and bin located on the property. Reichmuth indicated that after further conversation that he is okay with the land value. He felt that the bin was overvalued and that the value of the bin should be what he paid for it new less the 12% depreciation cost factor. Stanard asked Reichmuth questions regarding the size of the bin and certain features. Stanard explained that they attempt to check with various bin suppliers to ascertain what the various bins cost new and then apply an average for the area and that brand of bin does not factor into the valuation. Hanson indicated that 1987 cost factors were used previously to arrive at valuations but that those factors are outdated and that 2014 cost factors were applied. No change was made with regard to the land and bin values.

No decisions were made at the hearings.

Chairman Maricle declared the Board of Equalization recessed at 2:12 P.M. to Thursday, July 21, 2016 at 9:00 A.M.

Lorrie Nicklasson
Deputy Boone County Clerk



Boone Board of Equalization Minutes



BOONE COUNTY BOARD OF EQUALIZATION PROCEEDINGS

JULY 21, 2016

ALBION, NEBRASKA

Hilary K. Maricle, Chairman of the Boone County Board of Equalization, reconvened the Boone County Board of Equalization on Thursday, July 21, 2016 at 9:00 A.M. in the Commissioners Meeting Room of the Courthouse in Albion, Nebraska. Present for roll call were Commissioners Hilary K. Maricle, Jerry L. Tisthammer and Ken Luettel. Also present were Barb Hanson, County Assessor, and Mikki Spieker, Deputy County Assessor.

Notice was given in advance publication that the Boone County Board of Equalization convenes per State Statute from June 13, 2016 through July 25, 2016. In addition, notice was given in advance publication that the Boone County Board of Equalization will hold a public hearing beginning at 9:00 A.M. on July 21, 2016 to review 2016 valuation protests filed and to hear testimony from these protestors. The convened meeting was open to the public. Chairman Maricle noted the purpose of the meeting was to review valuation changes for undervalued, overvalued and omitted property after abstract and the Open Meeting Laws were posted and available to the public.

Hanson presented valuation adjustments after abstract on 224 parcels. Hanson indicated that the majority of the adjustments were being made to correct land uses in the Sandhills area that were updated incorrectly and minor acreage corrections.

The Board questioned some of the parcel changes relating to adjustments made due to the use of recycled materials. Hanson plans to review the parcel changes that were questioned. No action was taken by the Board regarding the 224 parcels submitted for changes.

Chairman Maricle declared the Board of Equalization meeting recessed at 10:59 A.M. to Monday, July 25, 2016 at 9:00 A.M.

Lorrie Nicklasson
Deputy Boone County Clerk



Boone Board of Equalization Minutes



2016 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 13, 2016, in the Commissioners Meeting Room of the Courthouse in Albion, Nebraska. The County Board of Equalization will convene per State Statute from June 13, 2016 through July 25, 2016. 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 L. Tisthammer and Ken Luettel. Notice of the meeting was given in advance by publication and the convened meeting was open to the public. Chairman 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 13, 2016 through July 25, 2016 and to recess/reconvene as needed through July 25, 2016. 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. A protest must be filed on or before June 30, 2016. The Board no longer needs to provide a ten-day notice to hear the protest.

Chairman Maricle recessed said Board of Equalization at 9:04 A.M.

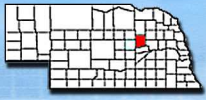
Vice Chairman Luettel reconvened said Board of Equalization on July 11, 2016 at 11:45 A.M.

Ken Luettel, Vice Chairman of the Boone County Board of Equalization, called for a motion to reconvene the Boone County Board of Equalization on July 11, 2016 at 11:45 A.M. in the Commissioners Meeting Room of the Courthouse in Albion, Nebraska. Motion made by Commissioner Luettel, second by Commissioner Tisthammer to reconvene said Boone County Board of Equalization. Present for roll call were Commissioners Ken Luettel, Jerry L. Tisthammer and Barb Hanson, Assessor. 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 13, 2016 through July 25, 2016. 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.

Barb Hanson, Assessor, prepared a Boone County 3 Year Plan of Assessment for the Board to review. The county assessor per State Statute must prepare a plan of assessment which must describe the assessment actions the county assessor plans to make for the next assessment year and two years thereafter. The plan shall indicate the classes or subclasses of real property that the county assessor plans to examine during the years contained in the plan of assessment. Motion made by Luettel, second by Tisthammer to accept and approve the Boone County 3 Year Plan of Assessment as presented for 2017, 2018 and 2019. Roll call vote: Yeas: Luettel and Tisthammer. Nays: None. Absent: Maricle. Motion carried.

Barb Hanson, Assessor, presented valuation adjustments on 264 parcels for the Board to review. The parcels received changes due to being undervalued, overvalued and omitted property after abstract. Mark Wagner and Jim Jennings were present to discuss their concerns of the land use codes and acre changes made to their properties. Wagner said that the valuation is not the issue, it is the incorrect land use codes and acre ownership changes made to their properties. Hanson said that updated land use codes were changed incorrectly in the



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computer system with the use of GIS mapping regarding the Sandhills land. Hanson said that the plan is to change the Sandhills land back to the 2014 land use codes and acres.

The Board questioned some of the parcel changes that said incorrect land use updates. Hanson plans to review the parcel changes that were questioned and resubmit a revised undervalued, overvalued and omitted property after abstract. No action was taken by the Board regarding the 264 parcels submitted for changes.

Vice Chairman Luettel declared the Board of Equalization recessed at 12:45 P.M. to Monday, July 18, 2016 at 9:30 A.M.

Chairman Maricle reconvened the Board of Equalization on July 18, 2016 at 9:26 A.M.

Hilary K. Maricle, Chairman of the Boone County Board of Equalization, reconvened the Boone County Board of Equalization on Monday, July 18, 2016 at 9:26 A.M. in the Commissioners Meeting Room of the Courthouse in Albion, Nebraska. Present for roll call were Commissioners Hilary K. Maricle, Jerry L. Tisthammer and Ken Luettel. Also present were Barb Hanson, County Assessor, and Mikki Spieker, Deputy County Assessor.

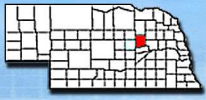
Notice was given in advance publication that the Boone County Board of Equalization convenes per State Statute from June 13, 2016 through July 25, 2016. In addition, notice was given in advance publication that the Boone County Board of Equalization will hold a public hearing beginning at 9:00 A.M. on July 18, 2016 to review 2016 valuation protests filed and to hear testimony from these protestors. The convened meeting was open to the public. Chairman Maricle noted the purpose of the meeting was to hear protest valuations and the Open Meeting Laws were posted and available to the public.

The Board of Equalization is scheduled to hear all nineteen 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 2016-01 was for Parcel No. 0004485.00 – Fr. Lot 12, Block B, Kohtz Second Addition to Albion, Boone County, Nebraska, James H. Kohtz, Individually and as Agent for Gayle E. Primrose and Cheryl M. Krohn and Personal Representative of the Estate of Harlan B. Kohtz. No one appeared on behalf of the Protestor. The valuation is considered too high and is too great an increase from the 2015 assessed value. Hanson reviewed the quality/condition of the home with Stanard Appraisal and found the property is very dated and in poor condition. No changes were made to the land value. Adjustments made to the improvements based on the exterior/interior inspection of the residence and the addition of an out building.

Protest 2016-02 was for Parcel No. 0004746.00 – South 18 3/4 feet of Lot 7 and all of Lot 8, Block 34, Mansfield's Addition to Albion, Boone County, Nebraska, Thomas and Lisa Hamling. The Board, Hanson and Lisa Hamling discussed the valuation of the residence. Hamling indicated that sales within the vicinity of the property do not support the proposed valuation increase of the residence. Hanson indicated that there were not comparable sales data because the house was superior to the comparable sales available. Hanson and Stanard Appraisal reviewed the property and adjustments were made with regard to the main floor living area and basement. In addition, the property was changed from a 2 story to 1 1/2 story structure. After the adjustments were made, the proposed valuation is just above 2014 values. No changes were made to the land value.

Protest 2016-03 for Parcel No. 0055300.00 – Fr. SW1/4 5-18-7, Boone County, Nebraska, Mary Ann Vanderloop Revocable Trust. No one appeared on behalf of the Protestor. Hanson advised the Board that the protest was filed because it was thought that adjoining lots located in Cedar Rapids were included with this



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property. Hanson reviewed the parcel information and the parcel does not include the lots mentioned. No change in value was made to the land value.

Protest 2016-04 for Parcel No. 0055480.00 – Fr. NE1/4 and Fr. SE1/4 6-18-7, Boone County, Nebraska, Mary Ann Vanderloop Revocable Trust. No one appeared on behalf of the Protestor. Hanson advised the Board that the protest was filed because it was thought that adjoining lots located in Cedar Rapids were include with this property and would interfere with the pivot. Hanson said that they were denied access to the building located on the property and that no change was made with regard to its value. Hanson reviewed the parcel information and this parcel adjoins Parcel 0055550.00 where the pivot continues to circle. The lots referred to in the protest have not changed and are unaffected by the pivot. No change in value was made to the land value.

Protest 2016-05 for Parcel No. 0057490.00 – SW1/4 23-18-8, Boone County, Nebraska, Mary Ann Vanderloop Revocable Trust. No one appeared on behalf of the Protestor. Hanson reviewed the parcel information and made minor adjustments due to soil codes. AgriData maps were used to check soil codes. Hanson asked for FSA records from the landowner which were not provided.

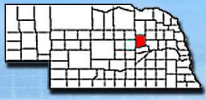
Protest 2016-06 for Parcel No. 0055540.00 – Fr. E1/2 SE1/4 6-18-7, Boone County, Nebraska, Duane Lingel. The amount of acreage was being protested. No one appeared on behalf of the Protestor. Hanson advised the Board that the legal description was checked twice by GIS and the acreage came back the same, 41.21 acres. A survey was done at the request of Lingel and following the completion of the survey, Lingel asked that his protest be withdrawn. No change in acreage/value was made.

Protest 2016-07 for Parcel No. 0058500.00 – NW1/4 29-19-7, Boone County, Nebraska, Mary Jane DeMuth. No one appeared on behalf of the Protestor. Hanson advised the Board that an exterior/interior physical inspection of the dwelling and out buildings was made and the parcel information was reviewed with Stanard Appraisal. Adjustments were made to the dwelling and outbuildings due to their physical condition and the grain bin value was reduced slightly. After the land was redrawn, a slight reduction in the land value was also made.

Protest 2016-08 for Parcel No. 0004901.00 – Lot 4 and North 20 feet of Lot 5, Block 3, Tiffany's Addition to Albion, Boone County, Nebraska, Joshua Douglas Nore. No one appeared on behalf of the Protestor. An exterior examination only was made by Hanson and Stanard Appraisal. The house was very neglected and in poor shape. Adjustment made regarding condition of the foundation and physical condition of the house and improvements. No change made to land value.

Protest 2016-09 for Parcel No. 0021591.00 – NE1/4, N1/2 NW1/4, N1/2 SE1/4 16-19-6, Boone County, Nebraska. JLCA Inc. The Board, Hanson and Jerry Carder discussed the value of the residence located on the acreage. Carder indicated that the house is the property of JLCA Inc. and has no value since it is located on 320 acres owned by Carder Properties Inc. and the Assessor was incorrect in to value the property as rural acreage site. Carder felt that the residence does not bring any value to the 320 acres. Hanson and Stanard Appraisal conducted an exterior examination. The quality/condition of the home was upgraded from average to good. Spieker and Stanard Appraisal conducted an interior inspection prior to the hearing.

Hanson indicated that the home had been valued using 1987 cost factors with a 24% depreciation factor and that normally this property would be re-evaluated every six years. As a result of this valuation, the property had been undervalued for a number of years. Hanson explained that the residence could be sold separate from the remaining farm ground and that it did have value. Darrel Stanard asked Carder several questions concerning the property. Carder provided information to Hanson and the Board from his insurance agent and regarding the replacement of a heat pump.



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Protest 2016-10 for Parcel No. 0004672.00 – Lot 6, Block 25, Mansfield's Addition to Albion, Boone County, Nebraska, Andrew L. and Michelle M. Devine. No one appeared on behalf of the Protestor. An appraisal of the property was provided as part of the property valuation protest with a request that the valuation be adjusted to 94% of the appraised value. The full value of the appraisal will be used which results in a reduction of the valuation. Hanson reviewed the parcel information and some corrections were made but the value would still be for the full appraisal value.

Protest 2016-11 for Parcel No. 0008158.00 – East 25' x 140' of Lot 13 and all of Lot 14 (60' x 140'), Block 15, Peters First Addition to Petersburg, Boone County, Nebraska, Bruce E. Staashelm. No one appeared on behalf of the Protestor. A physical inspection of the outside of the premises was made by Hanson and Stanard Appraisal. In addition, Hanson reviewed the parcel information. The property was incorrectly noted as a rehab property meaning the property was completely redone and an enclosed porch had been converted to living space. In addition, with regard to the garages, there is no finish on the attached garage and finish was added to the unattached garage. Hanson noted that there was a 77% depreciation cost factor on both garages but felt the depreciation factor was incorrect with regard to the unattached garage built in 1986. After adjustments, the property valuation was reduced to below the requested valuation.

Protest No. 2016-12 for Parcel No. 0057830.00 – SE1/4 34-18-8, Boone County, Nebraska, Robert Ziemba. No one appeared on behalf of the Protestor. The valuation of the home and out buildings were being protested. Hanson and Stanard Appraisal reviewed the home and out buildings. Adjustments were made to the home regarding the enclosed porch, added a plumbing fixture and changed the wood balcony to a wood deck. With regard to the outbuildings, the quality of the Morton building was changed from average to low; the shop quality was changed from average to fair and one pole shed was changed to Class D. The quality of the garages were left at low. No value change made with regard to the land.

Protest No. 2016-13 for Parcel No. 0033060.00 – SE1/4 30-21-6, Boone County, Nebraska, John Knust. The Board, Hanson and John Knust discussed the increased acreage and valuation of the property. Knust indicated that when he purchased the property it was 150 acres and that the acreage is now shown as 164.52 acres. Hanson indicated that the acreage had been adjusted to 160 acres consisting of 122.07 of dry land crop ground, 30.84 of grass land, 1.59 of trees and 5.5 of roads. Knust had provided FSA records which indicates 160.18 acres. Hanson could not explain how 10 acres had been left off. Knust indicated that he thought there should be an adjustment because of a winding road that goes through his property which prevents him from putting a pivot on the property. Hanson explained that no special consideration is given for that and that other farms with similar circumstances are valued the same way. Knust did acknowledge that he was aware of the road when he purchased the property and that he was able to purchase the property at a reduced cost because of the road. An adjustment to the land value was made due to the change in soil codes.

Protest No. 2016-14 for Parcel No. 0037515.10 – NW1/4 SE1/4, SE1/4 NW1/4, NE1/4 SW1/4, SW1/4 NE1/4 and East 1 rod of SW1/4 SE1/4 34-22-6, Boone County, Nebraska, John Knust. Protest valuation was filed regarding the land use. Hanson advised that the property was originally shown to be all dryland but that after review, and adjustment was made to the record to show 2.41 acres as trees with the remainder acreage being dry land.

Protest No. 2016-15 for Parcel No. 0036180.00 – Fr. S1/2 SE1/4 3-21-7, Boone County, Nebraska, Ross A. Knott. No one appeared on behalf of the Protestor. The protest valuation was filed with regard to the improvements only. An exterior inspection was made by Hanson and Stanard Appraisal prior to the date of hearing. An interior inspection was made by Spieker and Stanard Appraisal on the date of hearing. Spieker reviewed the parcel information with Knott. Adjustments were made to the improvements to reflect a concrete



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floor rather than dirt floor. The concrete proportions reflected on the parcel information were correct with a 5% depreciation factor being used for all 2012 and 2013 paving concrete. In addition, the semi-trailer used for storage was removed. No change in land value made.

Protest No. 2016-16 for Parcel No. 0008201.00 – Lot 14, Block 15, Peters Second Addition to Petersburg, Boone County, Nebraska, Jimmy V. & Elaine Beckman. No one appeared on behalf of the Protestor. The increase in valuation was questioned when compared to other houses of similar age and type. The property was very well maintained and superior to sales comparables. Hanson and Stanard Appraisal conducted a physical inspection and also a review of sales. Adjustments were made to reduce finish in the basement, added plumbing fixtures and increased the depreciation cost factor. No change in land value.

Protest No. 2016-17 for Parcel No. 0060591.50 – Fr. NW1/4 SE1/4 20-19-8, Boone County, Nebraska, Tracy L. and Matthew W. Paulsen. A protest was filed with regard to the residence and out buildings only. The Board, Hanson and Mat Paulsen discussed the protest valuation filed. Hanson indicated that no economic depreciation is given. Hanson explained that a residential dwelling is valued based on cost/quality/condition factors and comparable sales data then depreciated accordingly. An adjustment was made with regard to one of the outbuildings which was built using rejected materials. The quality/condition of the out building was changed from average to low. No change to the land or residence value.

Protest No. 2016-18 for Parcel No. 0060590.00 – Fr. SE1/4 20-19-8, Boone County, Nebraska – Tracy L. and Matthew W. Paulsen. The land and improvement values are being protested because the land is not very productive and one of the outbuildings is valued higher than what was paid for it. Paulsen felt the land was over-valued because the land cannot sustain enough livestock needed in order to pay the real estate taxes. He felt the soil type should be on the lower end of the scale and that the property should probably be CRP ground. Adjustments were made to two of the outbuildings, reducing their quality from average to low.

Hanson explained that 1987 cost factors had been used to determine prior valuations and that those valuations were outdated. In addition, re-evaluations are required by the State to be done every 6 years and that those re-evaluations had not been done on a timely basis.

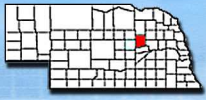
Protest No. 2016-19 for Parcel No. 0028400.00 – E1/2 SW1/4 and SE1/4 14-20-7, Boone County, Nebraska, Keith V. Reichmuth. Protest was filed as to the land and improvement valuations. The Board, Hanson and Reichmuth discussed the valuation of the land and bin located on the property. Reichmuth indicated that after further conversation that he is okay with the land value. He felt that the bin was overvalued and that the value of the bin should be what he paid for it new less the 12% depreciation cost factor. Stanard asked Reichmuth questions regarding the size of the bin and certain features. Stanard explained that they attempt to check with various bin suppliers to ascertain what the various bins cost new and then apply an average for the area and that brand of bin does not factor into the valuation. Hanson indicated that 1987 cost factors were used previously to arrive at valuations but that those factors are outdated and that 2014 cost factors were applied. No change was made with regard to the land and bin values.

No decisions were made at the hearings.

Chairman Maricle declared the Board of Equalization recessed at 2:12 P.M. to Thursday, July 21, 2016 at 9:00 A.M.

Chairman Maricle reconvened the Board of Equalization on July 21, 2016 at 9:00 A.M.

Hilary K. Maricle, Chairman of the Boone County Board of Equalization, reconvened the Boone County Board of Equalization on Thursday, July 21, 2016 at 9:00 A.M. in the Commissioners Meeting Room of the



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Courthouse in Albion, Nebraska. Present for roll call were Commissioners Hilary K. Maricle, Jerry L. Tisthammer and Ken Luettel. Also present were Barb Hanson, County Assessor, and Mikki Spieker, Deputy County Assessor.

Notice was given in advance publication that the Boone County Board of Equalization convenes per State Statute from June 13, 2016 through July 25, 2016. In addition, notice was given in advance publication that the Boone County Board of Equalization will hold a public hearing beginning at 9:00 A.M. on July 21, 2016 to review 2016 valuation protests filed and to hear testimony from these protestors. The convened meeting was open to the public. Chairman Maricle noted the purpose of the meeting was to review valuation changes for undervalued, overvalued and omitted property after abstract and the Open Meeting Laws were posted and available to the public.

Hanson presented valuation adjustments after abstract on 224 parcels. Hanson indicated that the majority of the adjustments were being made to correct land uses in the Sandhills area that were updated incorrectly and minor acreage corrections.

The Board questioned some of the parcel changes relating to adjustments made due to the use of recycled materials. Hanson plans to review the parcel changes that were questioned. No action was taken by the Board regarding the 224 parcels submitted for changes.

Chairman Maricle declared the Board of Equalization meeting recessed at 10:59 A.M. to Monday, July 25, 2016 at 9:00 A.M.

Chairman Maricle reconvened the Board of Equalization on July 25, 2016 at 9:00 A.M.

Chairman Maricle called the meeting to order and present for roll call were Commissioners Hilary K. Maricle, Jerry L. Tisthammer and Ken Luettel. Also present were Barb Hanson, County Assessor and Mikki Spieker, Deputy County Assessor. Notice was given in advance publication that the Boone County Board of Equalization convenes per State Statute from June 13 2016 through July 25, 2016. 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 reviewed and questioned some of the parcel changes submitted by Barb Hanson, County Assessor that was presented regarding valuation adjustments after abstract on July 11, 2016 and July 21, 2016. Hanson re-submitted the July 21, 2016 corrected two hundred fifteen parcels with changes for undervalued, overvalued, omitted property or clerical error for the Board to review regarding valuation adjustments total of \$ - 1,870,175.00. Motion made by Luettel, second by Maricle to approve the valuation adjustments on the two hundred fifteen parcels with changes for undervalued, overvalued, omitted property or clerical error for July 21, 2016 as presented. Roll call vote: Yeas: Luettel, Maricle and Tisthammer. Nays: None. Motion carried.

In addition, twenty-eight parcels were submitted regarding valuation adjustments after abstract on July 25, 2016 regarding valuation adjustments total of \$ -346,225.00. Motion made by Luettel, second by Tisthammer to approve the valuation adjustments on the twenty-eight parcels with changes for undervalued, overvalued, omitted property or clerical error for July 25, 2016 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.



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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 2016. Hanson presented the property owned and used exclusively for cemetery purposes without profit to either owner or user. Motion made by Tisthammer, second by Luettel to approve and authorize the Board of Equalization Chairman to sign the 2016 Cemetery exemptions as presented. Roll call vote: Yeas: Tisthammer, Luettel and Maricle. Nays: None. Motion carried.

The Board of Equalization heard one of the nineteen property valuation protests that were filed in June.

Protest 2016-07 for Parcel No. 0058500.00 – NW1/4 of 29-19-7, 154.85 acres, Boone County, Nebraska, Mary Jane DeMuth. DeMuth was unable to attend the scheduled hearing on July 18, 2016. The hearing was rescheduled for July 25, 2016. The Board, Hanson and DeMuth discussed the valuation of the dwelling and outbuildings. Hanson explained to DeMuth the adjustments made after the exterior/interior physical inspection of the dwelling and outbuildings. The parcel information was reviewed with Stanard Appraisal. Adjustments were made to the dwelling and outbuildings due to their physical condition and the grain bin value was reduced slightly. After the land was redrawn, a slight reduction in the land value was also made.

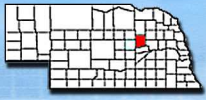
The Board took the following actions on July 25, 2016:

Protest No. 2016-01, (James H. Kohtz), Parcel No. 004485.00 – Fr. Lot 12, Block B, Kohtz Second Addition to Albion, Boone County, Nebraska, James H. Kohtz, Individually and as Agent for Gayle E. Primrose and Cheryl M. Krohn and Personal Representative of the Estate of Harlan B. Kohtz, was reviewed on July 18, 2016: County Board of Equalization concurs with Assessor's recommendation resulting in change of valuation from \$350,800.00 (Land \$24,665.00; Buildings \$326,135.00) to \$249,000.00 (Land \$24,665.00; Buildings \$224,335.00). Reviewed property with Stanard Appraisal and adjusted the condition of the dwelling. Motion made by Tisthammer, second by Luettel to approve and accept the County Assessor's recommendation of adjusting the building valuation from \$326,135.00 to \$224,335.00 at this time. Roll call vote: Yeas: Tisthammer, Luettel and Maricle. Nays: None. Motion carried.

Protest No. 2016-02, (Thomas G. & Lisa M. Hamling), Parcel No. 0004746.00 – South 18 3/4 feet of Lot 7 and all of Lot 8, Block 34, Mansfield's Addition to Albion, Boone County, Nebraska was heard on July 18, 2016: County Board of Equalization concurs with Assessor's recommendation resulting in change of valuation from \$195,525.00 (Land \$23,100.00; Building \$172,425.00) to \$171,390.00 (Land \$23,100.00; Building \$148,290.00). Reviewed property with Stanard Appraisal and corrected parcel information. Motion made by Tisthammer, second by Luettel to approve and accept the County Assessor's recommendation of adjusting the building valuation from \$172,425.00 to \$148,290.00 at this time. Roll call vote: Yeas: Tisthammer, Luettel and Maricle. Nays: None. Motion carried.

Protest No. 2016-03, (Mary Ann Vanderloop Revocable Trust), Parcel No. 0055300.00 – Fr. SW1/4 of 5-18-7, 72.86 acres, Boone County, Nebraska was reviewed on July 18, 2016: County Board of Equalization concurs with Assessor's recommendation resulting in no change of land valuation \$427,305.00. Review of parcel information verified that no lots were included. 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. 2016-04, (Mary Ann Vanderloop Revocable Trust), Parcel No. 0055480.00 – Fr. NE1/4 and Fr. SE1/4 of 6-18-7, 124.77 acres, Boone County, Nebraska was reviewed on July 18, 2016: County Board of Equalization concurs with Assessor's recommendation resulting in no change of land valuation \$717,450.00 or buildings valuation \$12,710.00. Review of parcel information verified that no lots were included. Motion made by Luettel, second by Tisthammer to approve and accept the County Assessor's recommendation of no



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change of valuation at this time. Roll call vote: Yeas: Luettel, Tisthammer and Maricle. Nays: None. Motion carried.

Protest No. 2016-05, (Mary Ann Vanderloop Revocable Trust), Parcel No. 0057490.00 – SW1/4 of 23-18-8, 160 acres, Boone County, Nebraska was reviewed on July 18, 2016: County Board of Equalization concurs with Assessor's recommendation resulting in change of land valuation from \$235,375.00 to \$234,745.00. Review of parcel information and used AgriData maps to check soil codes and make adjustments. Motion made by Luettel, second by Maricle to approve and accept the County Assessor's recommendation of adjusting the land valuation from \$235,375.00 to \$234,745.00 at this time. Roll call vote: Yeas: Luettel, Maricle and Tisthammer. Nays: None. Motion carried.

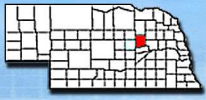
Protest No. 2016-06, (Duane L. Lingel), Parcel No. 0055540.00 – Fr. E1/2 SE1/4 of 6-18-7, 41.21 acres, Boone County, Nebraska, was reviewed on July 18, 2016: County Board of Equalization concurs with Assessor's recommendation resulting in no change of land valuation \$186,635.00 or buildings valuation \$10,620.00. Verified the acres using GIS. 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. 2016-07, (Mary Jane DeMuth), Parcel No. 0058500.00 – NW1/4 of 29-19-7, 154.85 acres, Boone County, Nebraska was heard on July 25, 2016: County Board of Equalization concurs with Assessor's recommendation resulting in change of valuation from \$1,002,195.00 (Land \$927,955.00; Buildings \$74,240.00) to \$990,925.00 (Land \$927,700.00; Buildings \$63,225.00). Reviewed property with Stanard Appraisal and adjusted the dwelling information and acres. Motion made by Tisthammer, second by Luettel to approve and accept the County Assessor's recommendation of adjusting the land valuation from \$927,955.00 to \$927,700.00 and building valuation from \$74,240.00 to \$63,225.00 at this time. Roll call vote: Yeas: Tisthammer, Luettel and Maricle. Nays: None. Motion carried.

Protest No. 2016-08, (Joshua Douglas Nore), Parcel No. 0004901.00 – Lot 4 and North 20 feet of Lot 5, Block 3, Tiffany's Addition to Albion, Boone County, Nebraska was reviewed on July 18, 2016: County Board of Equalization concurs with Assessor's recommendation resulting in change of valuation from \$135,535.00 (Land \$32,335.00; Buildings \$103,200.00) to \$110,890.00 (Land \$32,335.00; Buildings \$78,555.00). Reviewed property with Stanard Appraisal and adjusted the condition of the dwelling. Motion made by Luettel, second by Tisthammer to approve and accept the County Assessor's recommendation of adjusting the building valuation from \$103,200.00 to \$78,555.00 at this time. Roll call vote: Yeas: Luettel, Tisthammer and Maricle. Nays: None. Motion carried.

Protest No. 2016-09, (JLCA Inc.), Parcel No. 0021591.00 – NE1/4, N1/2 NW1/4, N1/2 SE1/4 of 16-19-6, Boone County, Nebraska was heard on July 18, 2016: County Board of Equalization concurs with Assessor's recommendation resulting in no change of IOLL building valuation \$280,935.00. Reviewed parcel information with Stanard Appraisal and an external/internal inspections were completed. 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. 2016-10, (Andrew L. & Michelle M. Devine), Parcel No. 0004672.00 – Lot 6, Block 25, Mansfield's Addition to Albion, Boone County, Nebraska was reviewed on July 18, 2016: County Board of Equalization concurs with Assessor's recommendation resulting in change of valuation from \$170,185.00 (Land \$18,150.00; Building \$152,035.00) to \$157,000.00 (Land \$18,150.00; Building \$138,850.00). Accepted a third party appraisal with the understanding that Stanard Appraisal will be conducting a reval of Albion for 2017 values. Motion made by Luettel, second by Tisthammer to approve and accept the County Assessor's



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recommendation of adjusting the building valuation from \$152,035.00 to \$138,850.00 at this time. Roll call vote: Yeas: Luettel, Tisthammer and Maricle. Nays: None. Motion carried.

Protest 2016-11, (Bruce E. Staashelm), Parcel No. 0008158.00 – East 25' x 140' of Lot 13 and all of Lot 14 (60' x 140'), Block 15, Peters First Addition to Petersburg, Boone County, Nebraska was reviewed on July 18, 2016: County Board of Equalization concurs with Assessor's recommendation resulting in change of valuation from \$75,685.00 (Land \$3,485.00; Building \$72,200.00) to \$42,220.00 (Land \$3,485.00; Building \$38,735.00). Stanard Appraisal conducted an external inspection. Corrections were made to the parcel information. Motion made by Luettel, second by Tisthammer to approve and accept the County Assessor's recommendation of adjusting the building valuation from \$72,200.00 to \$38,735.00 at this time. Roll call vote: Yeas: Luettel, Tisthammer and Maricle. Nays: None. Motion carried.

Protest No. 2016-12, (Robert Ziemba), Parcel No. 0057830.00 – SE1/4 of 34-18-8, 152.72 acres, Boone County, Nebraska was reviewed on July 18, 2016: County Board of Equalization concurs with Assessor's recommendation resulting in change of valuation from \$716,015.00 (Land \$581,245.00; Buildings \$134,770.00) to \$694,065.00 (Land \$581,245.00; Buildings \$112,820.00). Stanard Appraisal conducted a physical inspection. Corrections were made to the parcel information. Motion made by Tisthammer, second by Luettel to approve and accept the County Assessor's recommendation of adjusting the building valuation from \$134,770.00 to \$112,820.00 at this time. Roll call vote: Yeas: Tisthammer, Luettel and Maricle. Nays: None. Motion carried.

Protest No. 2016-13, (John Knust), Parcel No. 0033060.00 – SE1/4 of 30-21-6, 164.52 acres, Boone County, Nebraska was heard on July 18, 2016: County Board of Equalization concurs with Assessor's recommendation resulting in change of land valuation from \$773,025.00 to \$649,365.00. Made corrections to land use per FSA records. Motion made by Tisthammer, second by Luettel to approve and accept the County Assessor's recommendation of adjusting the land valuation from \$773,025.00 to \$649,365.00 at this time. Roll call vote: Yeas: Tisthammer, Luettel and Maricle. Nays: None. Motion carried.

Protest No. 2016-14, (John Knust), Parcel No. 0037515.10 – NW1/4 SE1/4, SE1/4 NW1/4, NE1/4 SW1/4, SW1/4 NE1/4 and East 1 rod of SW1/4 SE1/4 of 34-22-6, 160 acres, Boone County, Nebraska was heard on July 18, 2016: County Board of Equalization concurs with Assessor's recommendation resulting in change of land valuation from \$797,685.00 to \$790,990.00. Updated land use to reflect tree acres. Motion made by Tisthammer, second by Luettel to approve and accept the County Assessor's recommendation of adjusting the land valuation from \$797,685.00 to \$790,990.00 at this time. Roll call vote: Yeas: Tisthammer, Luettel and Maricle. Nays: None. Motion carried.

Protest No. 2016-15, (Ross A. Knott), Parcel No. 0036180.00 – Fr. S1/2 SE1/4 of 3-21-7, 35.56 acres, Boone County, Nebraska was reviewed on July 18, 2016: County Board of Equalization concurs with Assessor's recommendation resulting in change of valuation from \$466,775.00 (Land \$146,590.00; Buildings \$320,185.00) to \$435,455.00 (Land \$146,590.00; Buildings \$288,865.00). Stanard Appraisal conducted an external and internal inspection. Corrections were made to the parcel information. Motion made by Luettel, second by Tisthammer to approve and accept the County Assessor's recommendation of adjusting the building valuation from \$320,185.00 to \$288,865.00 at this time. Roll call vote: Yeas: Luettel, Tisthammer and Maricle. Nays: None. Motion carried.

Protest No. 2016-16, (Jimmy V. & Elaine E. Beckman), Parcel No. 0008201.00 – Lot 14, Block 15, Peters Second Addition to Petersburg, Boone County, Nebraska was reviewed on July 18, 2016: County Board of Equalization concurs with Assessor's recommendation resulting in change of valuation from \$154,040.00 (Land \$2,280.00; Building \$151,760.00) to \$108,580.00 (Land \$2,280.00; Building \$106,300.00). Reviewed parcel



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information with Stanard Appraisal and corrections were made accordingly. Motion made by Tisthammer, second by Luettel to approve and accept the County Assessor's recommendation of adjusting the building valuation from \$151,760.00 to \$106,300.00 at this time. Roll call vote: Yeas: Tisthammer, Luettel and Maricle. Nays: None. Motion carried.

Protest No. 2016-17, (Matthew W. Paulsen), Parcel No. 0060591.50 – Fr. NW1/4 SE1/4 of 20-19-8, Boone County, Nebraska was heard on July 18, 2016: County Board of Equalization disagrees with the Assessor's recommendation to change valuation from \$261,590.00 (Land \$23,650.00; Buildings \$237,940.00) to \$253,930.00 (Land \$23,650.00; Buildings \$230,280.00). Reviewed parcel information with Stanard Appraisal and adjusted quality of outbuilding due to rejected materials used. The Board said that the property was valued comparable to like properties using reject or reclaimed materials. Motion made by Luettel, second by Tisthammer to disagree with the County Assessor's recommendation, deny the protest and approve the current valuation of \$261,590.00 at this time. Roll call vote: Yeas: Luettel, Tisthammer and Maricle. Nays: None. Motion carried.

Protest No. 2016-18, (Matthew W. Paulsen), Parcel No. 0060590.00 – Fr. SE1/4 20-19-8, 150.28 acres, Boone County, Nebraska was heard on July 18, 2016: County Board of Equalization disagrees with the Assessor's recommendation to change valuation from \$471,070.00 (Land \$400,590.00; Buildings \$70,480.00) to \$460,105.00 (Land \$59,515.00; Buildings \$400,590.00). Reviewed parcel information with Stanard Appraisal and adjusted quality of outbuilding due to rejected materials used. The Board said that the property was valued comparable to like properties using reject or reclaimed materials. Motion made by Luettel, second by Tisthammer to disagree with the County Assessor's recommendation, deny the protest and approve the current valuation of \$471,070.00 at this time. Roll call vote: Yeas: Luettel, Tisthammer and Maricle. Nays: None. Motion carried.

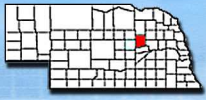
Protest No. 2016-19, (Keith Reichmuth), Parcel No. 0028400.00 – E1/2 SW1/4 and SE1/4 of 14-20-7, 237.21 acres, Boone County, Nebraska was heard on July 18, 2016: County Board of Equalization concurs with Assessor's recommendation resulting in change of valuation from \$1,348,420.00 (Land \$1,285,960.00; Buildings \$62,460.00) to \$1,348,360.00 (Land \$1,285,900.00; Buildings \$62,460.00). Stanard Appraisal conducted an external site inspection. Updated land value per AgriData. Motion made by Tisthammer, second by Luettel to approve and accept the County Assessor's recommendation of adjusting the land valuation from \$1,285,960.00 to \$1,285,900.00 at this time. Roll call vote: Yeas: Tisthammer, Luettel and Maricle. Nays: None. Motion carried.

Hanson explained that 1987 cost factors had been used to determine prior valuations and that those valuations were outdated and that 2014 cost factors were applied. In addition, re-evaluations are required by the State to be done every 6 years and that those re-evaluations had not been done on a timely basis.

The County Clerk will complete and mail a copy of Form 422 for Protest Nos. 2016-01, 2016-02, 2016-03, 2016-04, 2016-05, 2016-06, 2016-07, 2016-08, 2016-09, 2016-10, 2016-11, 2016-12, 2016-13, 2016-14, 2016-15, 2016-16, 2016-17, 2016-18, and 2016-19 to the respective landowners. The respective landowners have thirty days to protest the Board of Equalization's decision.

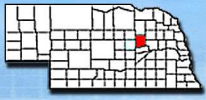
Chairman Maricle declared the 2016 Boone County Board of Equalization closed and adjourned at 10:45 A.M. on July 25, 2016.

Kathy Thorberg,
Boone County Clerk



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BOONE COUNTY BOARD OF EQUALIZATION PROCEEDINGS **JULY 25, 2016**

ALBION, NEBRASKA

The Boone County Board of Equalization reconvened at 9:00 A.M. on Monday, July 25, 2016, 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 and Ken Luettel. Also present were Barb Hanson, County Assessor and Mikki Spieker, Deputy County Assessor. Notice was given in advance publication that the Boone County Board of Equalization convenes per State Statute from June 13 2016 through July 25, 2016. 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 reviewed and questioned some of the parcel changes submitted by Barb Hanson, County Assessor that was presented regarding valuation adjustments after abstract on July 11, 2016 and July 21, 2016. Hanson re-submitted the July 21, 2016 corrected two hundred fifteen parcels with changes for undervalued, overvalued, omitted property or clerical error for the Board to review regarding valuation adjustments total of \$ - 1,870,175.00. Motion made by Luettel, second by Maricle to approve the valuation adjustments on the two hundred fifteen parcels with changes for undervalued, overvalued, omitted property or clerical error for July 21, 2016 as presented. Roll call vote: Yeas: Luettel, Maricle and Tisthammer. Nays: None. Motion carried.

In addition, twenty-eight parcels were submitted regarding valuation adjustments after abstract on July 25, 2016 regarding valuation adjustments total of \$ -346,225.00. Motion made by Luettel, second by Tisthammer to approve the valuation adjustments on the twenty-eight parcels with changes for undervalued, overvalued, omitted property or clerical error for July 25, 2016 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.

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 2016. Hanson presented the property owned and used exclusively for cemetery purposes without profit to either owner or user. Motion made by Tisthammer, second by Luettel to approve and authorize the Board of Equalization Chairman to sign the 2016 Cemetery exemptions as presented. Roll call vote: Yeas: Tisthammer, Luettel and Maricle. Nays: None. Motion carried.

The Board of Equalization heard one of the nineteen property valuation protests that were filed in June.

Protest 2016-07 for Parcel No. 0058500.00 – NW1/4 of 29-19-7, 154.85 acres, Boone County, Nebraska, Mary Jane DeMuth. DeMuth was unable to attend the scheduled hearing on July 18, 2016. The hearing was rescheduled for July 25, 2016. The Board, Hanson and DeMuth discussed the valuation of the dwelling and outbuildings. Hanson explained to Demuth the adjustments made after the exterior/interior physical inspection of the dwelling and outbuildings. The parcel information was reviewed with Stanard Appraisal. Adjustments were made to the dwelling and outbuildings due to their physical condition and the grain bin value was reduced slightly. After the land was redrawn, a slight reduction in the land value was also made.



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The Board took the following actions on July 25, 2016:

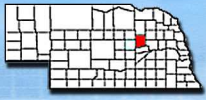
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Protest No. 2016-06, (Duane L. Lingel), Parcel No. 0055540.00 – Fr. E1/2 SE1/4 of 6-18-7, 41.21 acres, Boone County, Nebraska, was reviewed on July 18, 2016: County Board of Equalization concurs with Assessor's recommendation resulting in no change of land valuation \$186,635.00 or buildings valuation \$10,620.00. Verified the acres using GIS. 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.

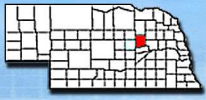
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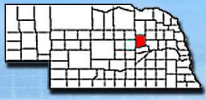
Protest No. 2016-12, (Robert Ziemba), Parcel No. 0057830.00 – SE1/4 of 34-18-8, 152.72 acres, Boone County, Nebraska was reviewed on July 18, 2016: County Board of Equalization concurs with Assessor's recommendation resulting in change of valuation from \$716,015.00 (Land \$581,245.00; Buildings \$134,770.00) to \$694,065.00 (Land \$581,245.00; Buildings \$112,820.00). Stanard Appraisal conducted a physical inspection. Corrections were made to the parcel information. Motion made by Tisthammer, second by Luettel to approve and accept the County Assessor's recommendation of adjusting the building valuation from \$134,770.00 to \$112,820.00 at this time. Roll call vote: Yeas: Tisthammer, Luettel and Maricle. Nays: None. Motion carried.

Protest No. 2016-13, (John Knust), Parcel No. 0033060.00 – SE1/4 of 30-21-6, 164.52 acres, Boone County, Nebraska was heard on July 18, 2016: County Board of Equalization concurs with Assessor's recommendation resulting in change of land valuation from \$773,025.00 to \$649,365.00. Made corrections to land use per FSA records. Motion made by Tisthammer, second by Luettel to approve and accept the County Assessor's recommendation of adjusting the land valuation from \$773,025.00 to \$649,365.00 at this time. Roll call vote: Yeas: Tisthammer, Luettel and Maricle. Nays: None. Motion carried.

Protest No. 2016-14, (John Knust), Parcel No. 0037515.10 – NW1/4 SE1/4, SE1/4 NW1/4, NE1/4 SW1/4, SW1/4 NE1/4 and East 1 rod of SW1/4 SE1/4 of 34-22-6, 160 acres, Boone County, Nebraska was heard on July 18, 2016: County Board of Equalization concurs with Assessor's recommendation resulting in change of land valuation from \$797,685.00 to \$790,990.00. Updated land use to reflect tree acres. Motion made by Tisthammer, second by Luettel to approve and accept the County Assessor's recommendation of adjusting the land valuation from \$797,685.00 to \$790,990.00 at this time. Roll call vote: Yeas: Tisthammer, Luettel and Maricle. Nays: None. Motion carried.

Protest No. 2016-15, (Ross A. Knott), Parcel No. 0036180.00 – Fr. S1/2 SE1/4 of 3-21-7, 35.56 acres, Boone County, Nebraska was reviewed on July 18, 2016: County Board of Equalization concurs with Assessor's recommendation resulting in change of valuation from \$466,775.00 (Land \$146,590.00; Buildings \$320,185.00) to \$435,455.00 (Land \$146,590.00; Buildings \$288,865.00). Stanard Appraisal conducted an external and internal inspection. Corrections were made to the parcel information. Motion made by Luettel, second by Tisthammer to approve and accept the County Assessor's recommendation of adjusting the building valuation from \$320,185.00 to \$288,865.00 at this time. Roll call vote: Yeas: Luettel, Tisthammer and Maricle. Nays: None. Motion carried.

Protest No. 2016-16, (Jimmy V. & Elaine E. Beckman), Parcel No. 0008201.00 – Lot 14, Block 15, Peters Second Addition to Petersburg, Boone County, Nebraska was reviewed on July 18, 2016: County Board of Equalization concurs with Assessor's recommendation resulting in change of valuation from \$154,040.00 (Land \$2,280.00; Building \$151,760.00) to \$108,580.00 (Land \$2,280.00; Building \$106,300.00). Reviewed parcel information with Stanard Appraisal and corrections were made accordingly. Motion made by Tisthammer, second by Luettel to approve and accept the County Assessor's recommendation of adjusting the building valuation from \$151,760.00 to \$106,300.00 at this time. Roll call vote: Yeas: Tisthammer, Luettel and Maricle. Nays: None. Motion carried.



Boone Board of Equalization Minutes



Protest No. 2016-17, (Matthew W. Paulsen), Parcel No. 0060591.50 – Fr. NW1/4 SE1/4 of 20-19-8, Boone County, Nebraska was heard on July 18, 2016: County Board of Equalization disagrees with the Assessor's recommendation to change valuation from \$261,590.00 (Land \$23,650.00; Buildings \$237,940.00) to \$253,930.00 (Land \$23,650.00; Buildings \$230,280.00). Reviewed parcel information with Stanard Appraisal and adjusted quality of outbuilding due to rejected materials used. The Board said that the property was valued comparable to like properties using reject or reclaimed materials. Motion made by Luettel, second by Tisthammer to disagree with the County Assessor's recommendation, deny the protest and approve the current valuation of \$261,590.00 at this time. Roll call vote: Yeas: Luettel, Tisthammer and Maricle. Nays: None. Motion carried.

Protest No. 2016-18, (Matthew W. Paulsen), Parcel No. 0060590.00 – Fr. SE1/4 20-19-8, 150.28 acres, Boone County, Nebraska was heard on July 18, 2016: County Board of Equalization disagrees with the Assessor's recommendation to change valuation from \$471,070.00 (Land \$400,590.00; Buildings \$70,480.00) to \$460,105.00 (Land \$59,515.00; Buildings \$400,590.00). Reviewed parcel information with Stanard Appraisal and adjusted quality of outbuilding due to rejected materials used. The Board said that the property was valued comparable to like properties using reject or reclaimed materials. Motion made by Luettel, second by Tisthammer to disagree with the County Assessor's recommendation, deny the protest and approve the current valuation of \$471,070.00 at this time. Roll call vote: Yeas: Luettel, Tisthammer and Maricle. Nays: None. Motion carried.

Protest No. 2016-19, (Keith Reichmuth), Parcel No. 0028400.00 – E1/2 SW1/4 and SE1/4 of 14-20-7, 237.21 acres, Boone County, Nebraska was heard on July 18, 2016: County Board of Equalization concurs with Assessor's recommendation resulting in change of valuation from \$1,348,420.00 (Land \$1,285,960.00; Buildings \$62,460.00) to \$1,348,360.00 (Land \$1,285,900.00; Buildings \$62,460.00). Stanard Appraisal conducted an external site inspection. Updated land value per AgriData. Motion made by Tisthammer, second by Luettel to approve and accept the County Assessor's recommendation of adjusting the land valuation from \$1,285,960.00 to \$1,285,900.00 at this time. Roll call vote: Yeas: Tisthammer, Luettel and Maricle. Nays: None. Motion carried.

Hanson explained that 1987 cost factors had been used to determine prior valuations and that those valuations were outdated and that 2014 cost factors were applied. In addition, re-evaluations are required by the State to be done every 6 years and that those re-evaluations had not been done on a timely basis.

The County Clerk will complete and mail a copy of Form 422 for Protest Nos. 2016-01, 2016-02, 2016-03, 2016-04, 2016-05, 2016-06, 2016-07, 2016-08, 2016-09, 2016-10, 2016-11, 2016-12, 2016-13, 2016-14, 2016-15, 2016-16, 2016-17, 2016-18, and 2016-19 to the respective landowners. The respective landowners have thirty days to protest the Board of Equalization's decision.

Chairman Maricle declared the 2016 Boone County Board of Equalization closed and adjourned at 10:45 A.M. on July 25, 2016.

Kathy Thorberg,
Boone County Clerk



Boone Board of Equalization Minutes



BOONE COUNTY BOARD OF EQUALIZATION PROCEEDINGS
AUGUST 29, 2016 ALBION, NEBRASKA

The Boone County Board of Equalization of Boone County, Nebraska, met at 9:59 A.M. on Monday, August 29, 2016, in the Commissioners Meeting Room of the Courthouse in Albion, Nebraska. Notice of the public hearing was given in advance by publication and the convened public hearing was open to the public.

Chairman Maricle called the public hearing to order and present for roll call were Commissioners Hilary K. Maricle, Jerry L. Tisthammer and Ken Luettel. Barb Hanson, Assessor, was present to answer any questions. Donald J. Gasper, owner, was present to discuss the property valuation protest that was filed.

Donald J. Gasper received a notice of proposed valuation change dated July 25, 2016 by the County Board of Equalization for undervalued, overvalued or omitted property. The respective owner may protest the change(s) to the Board within thirty days after the mailing of the notice. Gasper was not protesting the land valuation. Gasper questioned the increase in the building(s) valuation. Gasper informed the Board that the used slant side building was purchased several years ago on a farm sale and moved to Boone County onto the approximately fifty year old used slab of cement.

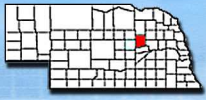
Barb Hanson, Assessor, the Board and Gasper discussed the building condition regarding Parcel No. 0069090.00. Hanson said that the office corrected dimensions on the 1975 grain bin to 37x19, not 27x19. Also, adjusted depreciation on the farm utility building due to age of the building and age of the concrete. The older building was moved onto the concrete slab in 2013. Depreciation was adjusted for some new materials.

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

Motion made by Tisthammer, second by Maricle to change the undervalued and overvalued property on Parcel No. 0069090.00, building(s) value from \$72,635.00 to \$47,430.00 as presented. Roll call vote: Yeas: Tisthammer, Maricle and Luettel. Nays: None. Motion carried.

The respective owner of the above mentioned parcel number will receive a copy of the valuation change(s). A condensed form of the valuation adjustments of the above mentioned parcel number will be emailed to the Nebraska Department of Revenue, Property Assessment Division.

Kathy Thorberg,
Boone County Clerk



Boone Board of Equalization Minutes



BOONE COUNTY BOARD OF EQUALIZATION PROCEEDINGS
SEPTEMBER 12, 2016 ALBION, NEBRASKA

The Boone County Board of Equalization of Boone County, Nebraska, met at 11:33 A.M. on Monday, September 12, 2016, in the Commissioners Meeting Room of the Courthouse in Albion, Nebraska. Notice of the public hearing was given in advance by publication and the convened public hearing was open to the public.

Vice Chairman Luettel called the public hearing to order and present for roll call were Commissioners Ken Luettel and Jerry L. Tisthammer. Commissioner Hilary K. Maricle was absent. Barb Hanson, Assessor, was present to answer any questions.

Barb Hanson, Boone County Assessor, received an Application for Homestead Exemption for Lot Twelve (12), Block Thirty-six (36), Mansfield's Eighth (8th) Addition to Albion, Boone County, Nebraska for tax year 2016. Hanson notified the requestor with a Notice of Rejection of Homestead Exemption, Form 458R, regarding said property. No one appeared on behalf of the requestor. Hanson's reason for rejection stated that the property is in the name of a trust/trustee. The trustee of the trust on the property of record is deceased. The requestor for the Homestead Exemption said that she is the successor trustee of the trust filed as owner of said property. Hanson replied that the ownership needs to be changed to the name of the successor trustee before the Homestead Exemption can be granted.

The requestor disagreed with the County Assessor's decision and requested a hearing with the County Board of Equalization. Hanson informed the Board that the requestor had been informed that a copy of the trust agreement needed to be brought into the County Assessor's office for further review to show proof that the requestor is the beneficiary of the trust.

The requestor submitted a copy of the trust agreement on Friday afternoon, September 9, 2016. Hanson asked the Nebraska Department of Revenue to review the document for acceptance or denial. The Nebraska Department of Revenue said that the Revocable Trust Agreement was sufficient to grant the homestead exemption request.

Motion made by Luettel, second by Tisthammer to close said public hearing at 11:45 A.M. Roll call vote: Yeas: Luettel and Tisthammer. Nays: None. Absent: Maricle. Motion carried.

Motion made by Tisthammer, second by Luettel to override the County Assessor's rejection and approve the Homestead Exemption request for Lot Twelve (12), Block Thirty-six (36), Mansfield's Eighth (8th) Addition to Albion, Boone County, Nebraska, per Nebraska Department of Revenue recommendation. Roll call vote: Yeas: Tisthammer and Luettel. Nays: None. Absent: Maricle. Motion carried.

The respective applicant of the above mentioned property will receive a copy of the approved Homestead Exemption. In addition, a copy of the Form 458R and Board of Equalization Proceedings regarding said property will be emailed to the Nebraska Department of Revenue, Property Assessment Division.

Kathy Thorberg,
Boone County Clerk



Boone Board of Equalization Minutes



BOONE COUNTY BOARD OF EQUALIZATION PROCEEDINGS SEPTEMBER 12, 2016 ALBION, NEBRASKA

The Boone County Board of Equalization of Boone County, Nebraska, met at 11:49 A.M. on Monday, September 12, 2016, in the Commissioners Meeting Room of the Courthouse in Albion, Nebraska.

Vice Chairman Luettel called the meeting to order and present for roll call were Commissioners Ken Luettel and Jerry L. Tisthammer. Commissioner Hilary K. Maricle was absent. 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 three corrections of clerical errors presented from the County Assessor's office:

The Parcel ID: 4020.00 correction is due to a structure removed prior to January 1, 2016, building value not deducted. Prior total value \$21,400.00 (Land-\$5,485.00; Building- \$15,915.00) and corrected to total value of \$5,485.00 (Land-\$5,485.00; Building-zero).

The Parcel ID: 27000.00 correction is due to land use drawn and updated in GIS maps for 2016, but not updated in Admin system. Prior total value \$57,320.00 (Land-\$57,320.00) and corrected to total value of \$144,880.00 (Land-\$144,880.00).

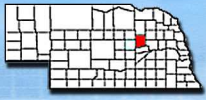
The Parcel ID: 29670.10 correction is due to acres incorrectly adjusted when parcel corrections were made. Prior total value \$798,355.00 (Land-\$798,355.00) and corrected to a total value of \$1,294,780.00 (Land-\$1,294,780.00).

Motion made by Tisthammer, second by Luettel to approve the clerical error corrections on Parcel ID's: 4020.00, 27000.00 and 29670.10 as presented. Roll call vote: Yeas: Tisthammer and Luettel. Nays: None. Absent: Maricle. Motion carried.

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

Vice Chairman Luettel declared the Board of Equalization meeting adjourned at 11:56 A.M.

Kathy Thorberg,
Boone County Clerk



Boone Board of Equalization Minutes



BOONE COUNTY BOARD OF EQUALIZATION PROCEEDINGS SEPTEMBER 26, 2016 ALBION, NEBRASKA

The Boone County Board of Equalization of Boone County, Nebraska, met at 11:01 A.M. on Monday, September 26, 2016, 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 Tisthammer to open said public meeting. Notice of the meeting was given in advance by publication and the convened meeting was open to the public. Commissioners present for said public meeting were Hilary K. Maricle, Jerry L. Tisthammer and Ken Luettel. Richard D. Martinsen, CPA and Jim Dickerson, Albion News were also present.

Richard D. Martinsen, CPA, provided the County Board with the 2016 Boone County Tax Rate Levy information for the 2016-2017 fiscal year. The 2016 county valuation for the 2016-2017 fiscal year is \$2,407,095,340.00 with a levy of 0.151013. 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 .020000, which is a separate levy from any bond fund.

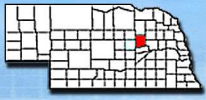
Richard D. Martinsen, CPA informed the Board that the Albion Paving Bonds, Cedar Rapids Fire District #4 Bonds and Courthouse Renovation Bonds are all retired.

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

Motion made by Tisthammer, second by Luettel to approve the 2016 Boone County and other entities Tax Rate Levies for fiscal year 2016-2017 as presented and attached hereto. Roll call vote: Yeas: Tisthammer, Luettel and Maricle. Nays: None. Motion carried.

Chairman Maricle declared the Board of Equalization meeting adjourned at 11:12 A.M.

Kathy Thorberg,
Boone County Clerk



Boone Board of Equalization Minutes



BOONE COUNTY BOARD OF EQUALIZATION PROCEEDINGS OCTOBER 26, 2016 ALBION, NEBRASKA

The Boone County Board of Equalization of Boone County, Nebraska, met at 9:30 A.M. on Wednesday, October 26, 2016, in the Commissioners Meeting Room of the Courthouse in Albion, Nebraska.

Vice Chairman Luettel called the meeting to order and present for roll call were Commissioners Ken Luettel and Jerry L. Tisthammer. Commissioner Hilary K. Maricle was absent. 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 five tax list corrections presented from the County Assessor's office:

The 2016 Tax List Correction No. 195 was prepared regarding the 2015 tax year taxes to be paid on Personal Property ID: 000003387, personal property is located in Greeley County on December 31, 2014, clerical error.

The 2016 Tax List Correction No. 196 was prepared regarding the 2015 tax year taxes to be paid on Real Property ID: 0008246.00, the 2015 value incorrect, clerical error.

The 2016 Tax List Correction No. 197 was prepared regarding the 2015 tax year taxes to be paid on Real Property ID: 0042500.00, the 2013 increase in certified irrigated acres paperwork misplaced, clerical error.

The 2016 Tax List Correction No. 198 was prepared regarding the 2014 tax year taxes to be paid on Real Property ID: 0042500.00, the 2013 increase in certified irrigated acres paperwork misplaced, clerical error.

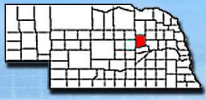
The 2016 Tax List Correction No. 199 was prepared regarding the 2015 tax year taxes to be paid on Real Property ID: 0064920.00, the 2015 homestead exemption entered incorrectly, clerical error.

Motion made by Luettel, second by Tisthammer to approve the Tax List Correction Nos. 195, 196, 197, 198 and 199 as presented. Roll call vote: Yeas: Luettel and Tisthammer. Nays: None. Absent: Maricle. Motion carried.

The Board reviewed five corrections of clerical errors presented from the County Assessor's office:

The Parcel ID: 33070.00 correction is due to a clerical error, parcel split drawn in wrong location. Prior total value \$2,123,990.00 (Land-\$1,673,990.00; Building-\$450,000.00) and corrected to total value of \$1,732,910.00 (Land-\$1,732,910.00; Building-zero).

The Parcel ID: 33071.00 correction is due to a clerical error, parcel split drawn in wrong location. Prior total value \$103,825.00 (Land-\$103,825.00; Building-zero) and corrected to total value of \$494,310.00 (Land-\$44,310.00; Building-\$450,000.00).



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The Parcel ID: 24690.00 correction is due to a clerical error, 2015 new structure value deleted. Prior total value \$178,635.00 (Land-\$57,240.00; Building-\$121,395.00) and corrected to a total value of \$185,660.00 (Land-\$57,240.00; Building-\$128,420.00).

The Parcel ID: 57320.00 correction is due to a clerical error, outbuilding value not corrected from reval. Prior total value \$753,915.00 (Land-\$458,020.00; Building-\$295,895.00) and corrected to a total value of \$702,380.00 (Land-\$458,020.00; Building-\$244,360.00).

The Parcel ID: 42500.00 correction is due to a clerical error, 2013 NRD certified irrigation paperwork misplaced. Prior total value \$1,115,150.00 (Land-\$1,115,150.00; Building-zero) and corrected to a total value of \$1,654,400.00 (Land-\$1,654,400.00; Building-zero).

Motion made by Tisthammer, second by Luettel to approve the clerical error corrections on Parcel ID's: 33070.00, 33071.00, 24690.00, 57320.00 and 42500.00 as presented. Roll call vote: Yeas: Tisthammer and Luettel. Nays: None. Absent: Maricle. Motion carried.

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

Vice Chairman Luettel declared the Board of Equalization meeting adjourned at 9:50 A.M.

Kathy Thorberg,
Boone County Clerk



Boone Board of Equalization Minutes



BOONE COUNTY BOARD OF EQUALIZATION PROCEEDINGS
DECEMBER 12, 2016 ALBION, NEBRASKA

The Boone County Board of Equalization of Boone County, Nebraska, met at 11:30 A.M. on Monday, December 12, 2016, 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, and Mikki Spieker, Deputy Assessor, were present to answer any questions. Notice of the meeting was given in advance by publication and the convened meeting was open to the public.

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

The 2016 Tax List Correction No. 200 was prepared regarding the 2016 tax year taxes to be paid on Real Property ID: 0042500.00, the 2016 increase in irrigated acres cannot be considered a clerical error.

The 2016 Tax List Correction No. 201 was prepared regarding the 2015 tax year taxes to be paid on Real Property ID: 0042500.00, the 2015 increase in irrigated acres cannot be considered a clerical error (TC 197).

The 2016 Tax List Correction No. 202 was prepared regarding the 2014 tax year taxes to be paid on Real Property ID: 0042500.00, the 2014 increase in irrigated acres cannot be considered a clerical error (TC 198).

The 2016 Tax List Correction No. 203 was prepared regarding the 2016 tax year taxes to be paid on Real Property ID: 0007402.00, the 2016 dwelling value did not include both homes (added modular value).

The 2016 Tax List Correction No. 204 was prepared regarding the 2016 tax year taxes to be paid on Real Property ID: 0008135.00, the 2016 homestead exemption should not have been applied.

The 2016 Tax List Correction No. 205 was prepared regarding the 2016 tax year taxes to be paid on Real Property ID: 0007341.00, the 2016 homestead exemption applied in error.

The 2016 Tax List Correction No. 206 was prepared regarding the 2016 tax year taxes to be paid on Real Property ID: 0007333.00, the 2016 homestead exemption should have been applied (60% relief).

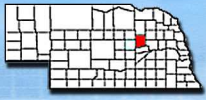
The 2016 Tax List Correction No. 207 was prepared regarding the 2016 tax year taxes to be paid on Real Property ID: 0007205.00, the 2016 homestead exemption applied in error.

The 2016 Tax List Correction No. 208 was prepared regarding the 2016 tax year taxes to be paid on Real Property ID: 0007479.00, the 2016 homestead exemption should be applied, category 4 100% exempt.

The 2016 Tax List Correction No. 209 was prepared regarding the 2016 tax year taxes to be paid on Real Property ID: 0004237.00, the 2016 homestead exemption category 4 100% exempt.

The 2016 Tax List Correction No. 210 was prepared regarding the 2016 tax year taxes to be paid on Real Property ID: 0056680.00, acres updated to GIS actual acres incorrect.

The 2016 Tax List Correction No. 211 was prepared regarding the 2016 tax year taxes to be paid on Personal Property ID: 000003754, sprayer disposal date 6/29/2015 not deducted.



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The 2016 Tax List Correction No. 212 was prepared regarding the 2016 tax year taxes to be paid on Personal Property ID: 000002058, 2016 personal property tax exemption should have been applied.

The 2016 Tax List Correction No. 213 was prepared regarding the 2016 tax year taxes to be paid on Personal Property ID: 000003465, 2016 personal property tax exemption should have been applied.

The 2016 Tax List Correction No. 214 was prepared regarding the 2016 tax year taxes to be paid on Personal Property ID: 000004126, 2016 personal property tax exemption should have been applied.

The 2016 Tax List Correction No. 215 was prepared regarding the 2015 tax year taxes to be paid on Real Property ID: 0004237.00, 2015 homestead exemption category 4 should be 100% exempt.

The 2016 Tax List Correction No. 216 was prepared regarding the 2015 tax year taxes to be paid on Real Property ID: 0007479.00, 2015 homestead exemption category 4 should be 100% exempt.

The 2016 Tax List Correction No. 217 was prepared regarding the 2016 tax year taxes to be paid on Real Property ID: 0068765.00, additional 4.23 acre transfer from PID 68760 incomplete in real estate.

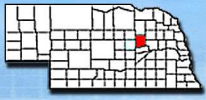
The 2016 Tax List Correction No. 218 was prepared regarding the 2016 tax year taxes to be paid on Real Property ID: 0068760.00, additional 4.23 acre transfer from PID 68765 incomplete in real estate.

Motion made by Tisthammer, second by Luettel to approve the Tax List Correction Nos. 200, 201, 202, 203, 204, 205, 206, 207, 208, 209, 210, 211, 212, 213, 214, 215, 216, 217 and 218 as presented. Roll call vote: Yeas: Tisthammer, Luettel and Maricle. Nays: None. Motion carried.

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

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

Kathy Thorberg,
Boone County Clerk



Boone Board of Equalization Minutes



BOONE COUNTY BOARD OF EQUALIZATION PUBLIC HEARING PROCEEDINGS

DECEMBER 28, 2016 ALBION, NEBRASKA

Hilary K. Maricle, Chairman of the Boone County Board of Equalization, called for a motion to open a public hearing on Wednesday, December 28, 2016 at 10:16 A.M. in the Commissioners Meeting Room of the Courthouse in Albion, Nebraska. Motion made by Commissioner Maricle, second by Commissioner Tisthammer to open said public hearing. Notice of the hearing pursuant to Nebraska Tax Commissioner Department Regulation 40-0006.06 was given in advance by publication and the convened hearing was open to the public. Commissioners present for roll call were Hilary K. Maricle, Jerry L. Tisthammer and Ken Luettel. Laurie Krohn, County Treasurer, was present to answer questions.

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

Laurie Krohn, County Treasurer, submitted 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 10:20 A.M. Roll call vote: Yeas: Tisthammer, Luettel and Maricle. Nays: None. Motion carried.

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

Kathy Thorberg,
Boone County Clerk