

Boone Board of Equalization Minutes



2017 REORGANIZATIONAL MEETING BOONE COUNTY BOARD OF EQUALIZATION ALBION, NEBRASKA

The Boone County Board of Equalization of Boone County, Nebraska convened at 10:45 A.M. on Thursday, January 5, 2017, in the Commissioners Meeting Room of the Courthouse in Albion, Nebraska.

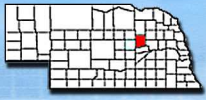
Chairman Maricle called the Reorganizational Meeting to order as required by Nebraska State Statute. Commissioners present for roll call were Hilary K. Maricle, Ken Luettel and Alan Rasmussen. Notice of the meeting was given in advance by publication and the convened meeting was open to the public. Chairman Maricle noted the Open Meeting Laws are posted and available to the public.

Motion made by Maricle, second by Rasmussen to appoint Ken Luettel as Chairman of the Boone County Board of Equalization for the year, 2017. Roll call vote: Yeas: Maricle and Rasmussen. Abstain: Luettel. Nays: None. Motion carried.

Motion made by Luettel, second by Maricle to appoint Alan Rasmussen as Vice Chairman of the Boone County Board of Equalization for the year, 2017. Roll call vote: Yeas: Luettel and Maricle. Abstain: Rasmussen. Nays: None. Motion carried.

Chairman Luettel declared the Boone County Board of Equalization Reorganizational meeting adjourned at 11:03 A.M.

Kathy Thorberg,
Boone County Clerk



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BOONE COUNTY BOARD OF EQUALIZATION PUBLIC HEARING PROCEEDINGS JANUARY 30, 2017 ALBION, NEBRASKA

Ken Luettel, Chairman of the Boone County Board of Equalization, called for a motion to open a public hearing on Monday, January 30, 2017 at 9:30 A.M. in the Commissioners Meeting Room of the Courthouse in Albion, Nebraska. Motion made by Commissioner Luettel, second by Commissioner Rasmussen to open said public hearing. Notice of the hearing pursuant to Nebraska State Statute §77-202.01 was given in advance by publication and the convened hearing was open to the public. Present for roll call were Commissioners Ken Luettel, Alan Rasmussen and Hilary K. Maricle and Barb Hanson, County Assessor.

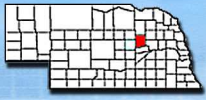
The purpose of the public hearing is to hear testimony in favor of, opposition to, and answer questions with regard to the approval or disapproval in relation to the review of the Form 451A, Statement of Reaffirmation of Tax Exemption for Use When Applying for Continued Exemption for Qualifying Organizations and Form 451, Exemption Application for Tax Exemption on Real and Personal Property by Qualifying Organization filed for the year 2017, excluding real property used for cemeteries.

Barb Hanson, County Assessor, submitted the 2017 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-one parcels. Property owned and used exclusively for charitable and/or educational purposes without profit to the owner or user consists of nine full parcels and two partial parcels. When exempt properties sell, they become taxable if not sold for the same use.

| Name of Organization | Location | Number of Parcels |
|----------------------|----------|-------------------|
|----------------------|----------|-------------------|

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

| | | |
|--|--------------|---|
| Akron Presbyterian Church | Albion | 2 |
| Albion Evangelical Free Church | Albion | 1 |
| Baptist Church | Albion | 1 |
| Cedar Rapids United Methodist Church Inc. (House not exempt) | Cedar Rapids | 1 |
| Church of Christ | Albion | 1 |
| Faith Evangelical Lutheran Congregation | St. Edward | 3 |
| First Presbyterian Church | Primrose | 1 |
| Immanuel Zion Lutheran Church | Albion | 1 |
| Saving Grace Bible Church | Albion | 1 |
| St Anthony's Church | Cedar Rapids | 2 |
| St Bonaventure Church & Cemetery | Raeville | 3 |
| St Edward Catholic Church | St. Edward | 1 |
| St John the Baptist Church | Petersburg | 4 |
| St John's Lutheran Church | Cedar Rapids | 2 |
| St Michael's Church of Albion | Albion | 4 |
| United Church of Christ (Congregational Church) | Albion | 1 |
| United Methodist Church | Albion | 3 |
| United Methodist Church of Loretto | Loretto | 2 |
| United Methodist Presbyterian Church of St Edward | St. Edward | 3 |
| Zion Lutheran Church Inc of Albion, NE | Albion | 4 |



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Name of Organization

Location

Number of Parcels

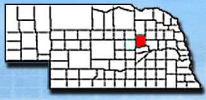
Property owned and used exclusively for **charitable and/or educational** purposes without profit to either the owner or user:

| | | |
|---|--------------|---|
| American Legion Dan Cox Post #44 | Cedar Rapids | 1 |
| American Legion Post #334 | Petersburg | 1 |
| Archdiocese of Omaha | Albion | 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 Maricle, second by Luettel to close said hearing at 9:36 A.M. Roll call vote: Yeas: Maricle, Luettel and Rasmussen. Nays: None. Motion carried.

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

Kathy Thorberg,
Boone County Clerk



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BOONE COUNTY BOARD OF EQUALIZATION PROCEEDINGS FEBRUARY 24, 2017 ALBION, NEBRASKA

The Boone County Board of Equalization of Boone County, Nebraska, were scheduled to meet at 11:00 A.M. on Friday, February 24, 2017, in the Commissioners Meeting Room of the Courthouse in Albion, Nebraska. Due to adverse winter weather the Board of Commissioners closed the Courthouse until noon, therefore the Board of Commissioners meeting started at noon.

The Boone County Board of Equalization of Boone County, Nebraska, met at 12:34 P.M. on Friday, February 24, 2017, in the Commissioners Meeting Room of the Courthouse in Albion, Nebraska.

Chairman Luettel called the meeting to order and present for roll call were Commissioners Ken Luettel, Hilary K. Maricle and Alan Rasmussen. Antoinette Spieker, Deputy Assessor, was present to answer any questions. Notice of the meeting was given in advance by publication and the convened meeting was open to the public.

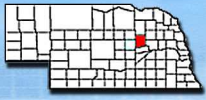
The Board reviewed one tax list correction presented from the County Assessor's office:

The 2017 Tax List Correction No. 219 was prepared regarding the 2017 tax year taxes to be paid on Personal Property Parcel ID: 000004163, accelerated 2017 personal property taxes, two pivots sold.

Motion made by Maricle, second by Rasmussen to approve the 2017 Tax List Correction No. 219 as presented. Roll call vote: Yeas: Maricle, Rasmussen and Luettel. Nays: None. Motion carried.

Chairman Luettel declared the Board of Equalization meeting adjourned at 12:38 P.M.

Kathy Thorberg,
Boone County Clerk



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BOONE COUNTY BOARD OF EQUALIZATION PROCEEDINGS MAY 15, 2017 ALBION, NEBRASKA

The Boone County Board of Equalization of Boone County, Nebraska, met at 11:00 A.M. on Monday, May 15, 2017, in the Commissioners Meeting Room of the Courthouse in Albion, Nebraska.

Chairman Luettel called the meeting to order and present for roll call were Commissioners Ken Luettel, Hilary K. Maricle and Alan Rasmussen. Barb Hanson, County Assessor, was present to answer any questions. Notice of the meeting was given in advance by publication and the convened meeting was open to the public.

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

The 2017 Tax List Correction No. 220 was prepared regarding the 2017 tax year taxes to be paid on Real Property ID: 0036631.00, accelerated 2017 real estate taxes, on mobile home being moved.

The 2017 Tax List Correction No. 221 was prepared regarding the 2016 tax year taxes to be paid on Real Property ID: 0008235.00, parcel information entered in residential and commercial property appraisal.

The 2017 Tax List Correction No. 222 was prepared regarding the 2016 tax year taxes to be paid on Personal Property ID: 000000421, freightliner listed on 2016 personal property return is licensed.

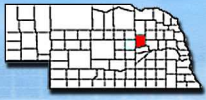
The 2017 Tax List Correction No. 223 was prepared regarding the 2016 tax year taxes to be paid on Personal Property ID: 000000315, Brent grain cart listed twice on 2016 personal property return.

The 2017 Tax List Correction No. 224 was prepared regarding the 2016 tax year taxes to be paid on Personal Property ID: 000000787, seven ring Sukup bin from 2014 listed on 2016 personal property return.

Motion made by Maricle, second by Rasmussen to approve the 2017 Tax List Correction Nos. 220, 221, 222, 223 and 224 as presented. Roll call vote: Yeas: Maricle, Rasmussen and Luettel. Nays: None. Motion carried.

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

Kathy Thorberg,
Boone County Clerk



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BOONE COUNTY BOARD OF EQUALIZATION PROCEEDINGS **JUNE 12, 2017** **ALBION, NEBRASKA**

The Boone County Board of Commissioners convened as the Boone County Board of Equalization at 9:00 A.M. on Monday, June 12, 2017, in the Commissioners Meeting Room of the Courthouse in Albion, Nebraska. The County Board of Equalization will convene per State Statute from June 12, 2017 through July 25, 2017. Persons protesting property valuation bear the burden of proof as to their claim.

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

Motion made by Luettel, second by Maricle to convene as the Boone County Board of Equalization from June 12, 2017 through July 25, 2017 and to recess/reconvene as needed through July 25, 2017. Roll call vote: Yeas: Luettel, Maricle and Rasmussen. 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, 2017. The Board no longer needs to provide a ten-day notice to hear the protest.

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

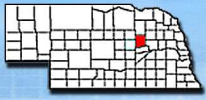
Chairman Luettel reconvened the Board of Equalization at 11:44 A.M.

The Board and Barb Hanson, County Assessor, discussed a Tax Equalization and Review Commission (TERC) hearing for Case No. 16R 0061 scheduled for July 6, 2017. Hanson asked the Board to consider asking TERC to re-schedule the hearing for a later date. The Board is asking for the hearing to be re-scheduled for the last week of October or first week of November 2017 due to an extensive revaluation throughout the county that has been completed for tax year 2017. The County Assessor has a very busy summer/fall work schedule. Motion made by Luettel, second by Maricle authorizing the Board Chairman to sign a letter requesting the July 6, 2017 hearing be re-scheduled for a day in the last week of October into the first week of November 2017. Roll call vote: Yeas: Luettel, Maricle and Rasmussen. Nays: None. Motion carried.

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

The 2017 Tax List Correction No. 225 was prepared regarding the 2016 tax year taxes to be paid on Real Property ID: 0031950.00, the 2016 reval of outbuilding not transferred.

The 2017 Tax List Correction No. 226 was prepared regarding the 2016 tax year taxes to be paid on Real Property ID: 0022610.00, the 2016 outbuildings flat value listed in commercial s/have been cleared out.



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The 2017 Tax List Correction No. 227 was prepared regarding the 2016 tax year taxes to be paid on Real Property ID: 0067660.00, correct buildings, the buildings listed in both commercial and residential appraisal records.

Motion made by Maricle, second by Rasmussen to approve the 2017 Tax List Correction Nos. 225, 226 and 227 as presented. Roll call vote: Yeas: Maricle, Rasmussen and Luettel. Nays: None. Motion carried.

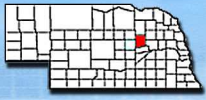
Barb Hanson, County Assessor, presented forty-eight valuation changes for the Board to review. Hanson said that the majority of the corrections are due to information in the computer working file not being transferred into the computer real estate file within the county office. The valuation changes are considered clerical errors.

Motion made by Rasmussen, second by Maricle to approve the valuation changes of the forty-eight parcels as presented and attached hereto as part of the proceedings. Roll call vote: Yeas: Rasmussen, Maricle and Luettel. Nays: None. Motion carried.

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

Chairman Luettel declared the County Board of Equalization recessed at 12:10 P.M., to Wednesday, June 28, 2017.

Kathy Thorberg,
Boone County Clerk



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BOONE COUNTY BOARD OF EQUALIZATION PROCEEDINGS

JUNE 28, 2017

ALBION, NEBRASKA

Ken Luettel, Chairman of the Boone County Board of Equalization, called for a motion to reconvene the Boone County Board of Equalization on June 28, 2017 at 11:49 A.M. in the Commissioners Meeting Room of the Courthouse in Albion, Nebraska. Motion made by Commissioner Luettel, second by Commissioner Rasmussen to reconvene said Boone County Board of Equalization. Present for roll call were Commissioners Ken Luettel, Alan Rasmussen, Hilary K. Maricle and Barb Hanson, Assessor.

Notice was given in advance publication that the Boone County Board of Equalization convenes per State Statute from June 12, 2017 through July 25, 2017 and to recess/convene as needed through July 25, 2017. The convened meeting was open to the public. Chairman Luettel read the agenda for the record and noted that the Open Meeting Laws are posted and available to the public.

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

The 2017 Tax List Correction No. 228 was prepared regarding the 2016 tax year taxes to be paid on Real Property ID: 0066630.00, removed value of pole shed and CC approach.

The 2017 Tax List Correction No. 229 was prepared regarding the 2016 tax year taxes to be paid on Real Property ID: 0066600.00, correct value of farm utility building and CC approach.

Motion made by Maricle, second by Rasmussen to approve the 2017 Tax List Correction Nos. 228 and 229 as presented. Roll call vote: Yeas: Maricle, Rasmussen and Luettel. Nays: None. Motion carried.

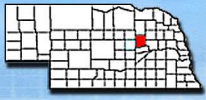
Barb Hanson, County Assessor, presented twenty-six valuation changes for the Board to review. Hanson said that the majority of the corrections are either clerical error or corrections to parcel value after review with the owner and/or appraiser.

Motion made by Rasmussen, second by Maricle to approve the valuation changes of the twenty-six parcels as presented and attached hereto as part of the proceedings. Roll call vote: Yeas: Rasmussen, Maricle and Luettel. Nays: None. Motion carried.

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

Chairman Luettel declared the County Board of Equalization recessed at 12:03 P.M., to Monday, July 17, 2017.

Kathy Thorberg,
Boone County Clerk



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BOONE COUNTY BOARD OF EQUALIZATION PROCEEDINGS

JULY 17, 2017

ALBION, NEBRASKA

Ken Luettel, Chairman of the Boone County Board of Equalization, called for a motion to reconvene the Boone County Board of Equalization on Monday, July 17, 2017 at 9:03 A.M. in the Commissioners Meeting Room of the Courthouse in Albion, Nebraska. Motion made by Commissioner Luettel, second by Commissioner Rasmussen to reconvene said Boone County Board of Equalization. Present for roll call were Commissioners Ken Luettel, Alan Rasmussen and Hilary K. Maricle. 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 12, 2017 through July 25, 2017 and to recess/convene as necessary through July 25, 2017. The convened hearing/meeting was open to the public. Chairman Luettel read the agenda for the record and noted that the Open Meeting Laws are posted and available to the public.

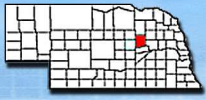
The Board of Equalization is scheduled to hear all twelve property valuation protests that were filed in June beginning at 9:05 A.M. on July 17, 2017. The County of Boone has an Agreement for Appraisal Services with Darrel Stanard, Stanard Appraisal Services, Inc. of Central City, Nebraska. Josh Garriss and Luis Graterol, Stanard Appraisal Services, Inc., were present to answer property valuation protest questions at the hearing.

Protest 2017-01 was for Parcel No. 0006285.02 – E 75' of the W 175' of Lot 3, Block 36, Second Addition to Cedar Rapids, Boone County, Nebraska, M. Jane Rutten. The Board, Hanson and M. Jane Rutten discussed the valuation of the residence. Rutten said that the valuation more than tripled from 2016 to 2017 and that the basement leaks when there is a hard rain. Hanson and Stanard Appraisal reviewed the property and conducted an external inspection. Hanson reviewed the parcel information with Rutten and corrections were made that decreased the value of the dwelling. Rutten was appreciative of the Assessor's office explanations and helpful information.

Protest 2017-02 was for Parcel No. 0004164 – E 1/2 of Lot 6, All of Lot 7, Block 7, C DeRobert's Addition to Albion, Boone County, Nebraska, Lander Enterprise, LLC/Ethan Bruland. No one appeared on behalf of the Protestor. Purchased in 2015, no improvements and location of lot is not greatly desirable. Hanson reviewed the parcel information with Bruland. Hanson and Stanard Appraisal reviewed the appraisal information from 2015 that Bruland obtained when he purchased the property. The value of the dwelling decreased due to no updates since the property was purchased in 2015.

Protest 2017-03 was for Parcel No. 0007249.00 – S 1/2 of Lots 3 & 4, Block 67, Second Addition to St. Edward, Boone County, Nebraska, Janis Marcy owner and Treva Ingersoll, tenant. No one appeared on behalf of the Protestor. Purchased in 2017, no improvements and bowing in the basement walls. Hanson reviewed the parcel information with the tenant Treva Ingersoll. Hanson and Stanard Appraisal reviewed the quality of the house and corrections were made that decreased the value of the dwelling.

Protest 2017-04 for Parcel No. 0004363 – Lot 7, Block 8, Crouch's Addition to Albion, Boone County, Nebraska, Daniel R. & Mitzi A. Fisher. No one appeared on behalf of the Protestor. Remodeled bathroom in 2015, shingles in 2016 due to hail damage, needs new windows, garage floor and driveway not cemented and garage is approximately 50 years old. Hanson reviewed the parcel information with Fisher's. Hanson and Stanard Appraisal reviewed the parcel and corrections were made that decreased the value of the dwelling.



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Protest 2017-05 for Parcel No. 0004489.00 – Lot 16, Block B, Kohtz Second Addition to Albion, Boone County, Nebraska, Barbara J. Michael. No one appeared on behalf of the Protestor. Michael submitted her concerns in writing regarding valuation increases when the house is 38 years old, only a brick front and no major improvements the last few years. Hanson reviewed the parcel information with Michael. Hanson put together a spread sheet for Michael showing the differences in all of the houses in her area and explained all of the information that has to be taken in account when setting values. Hanson and Stanard Appraisal reviewed the parcel and corrections were made that decreased the value of the dwelling.

Protest 2017-06 was for Parcel No. 0006304.01 – Fr. SE1/4SW1/4 of 5-18-7, Cedar Rapids, Boone County, Nebraska, (.43 acre, unplatted), Shelley Towey/Orshek Farms, LLC. The Board, Hanson and Shelley Towey discussed the valuation of the residence. Towey submitted her concerns in writing regarding appraisal figures for manufactured homes. Hanson reviewed the parcel with Towey and made adjustments. Hanson explained to Towey that the parcel valuation was decreased in error in 2015. Stanard Appraisal reviewed the property. Hanson and Stanard Appraisal reviewed the parcel and corrections were made that decreased the value of the dwelling.

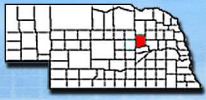
Protest 2017-07 was for Parcel No. 0004985.00 – Fr. NW1/4 of 27-20-6, Albion, Boone County, Nebraska, (unplatted 70' x 142'), Jeni Porter. The Board, Hanson and Jeni Porter discussed the valuation of the residence. Porter submitted her concerns in writing regarding appraisal figures and submitted comparable homes of similar age and quality. Hanson reviewed the parcel with Porter and made adjustments. Hanson put together a spread sheet for Porter showing the last ten years of value changes for the parcels Porter compared to her dwelling. Hanson and Stanard Appraisal reviewed the parcel and corrections were made that decreased the value of the dwelling. Porter was very appreciative of Hanson's explanations and helpful information.

Protest 2017-08 was for Parcel No. 7433 – Lot 2, Block 5, Hardy's Addition to St. Edward, Boone County, Nebraska, Rafael S. Figueroa, P. R. of Estate of Garry Riggs. No one appeared on behalf of the Protestor. Roof and garage in very poor condition. Hanson reviewed the parcel information with Figueroa and conducted an exterior inspection. Hanson and Stanard Appraisal reviewed the information and allowed an extra 10% depreciation on garage.

Protest 2017-09 was for Parcel No. 7336.00 – W 60' of Lot 7, Block 81, Third Addition to St. Edward, Boone County, Nebraska, Rafael S. Figueroa, P. R. of Estate of Garry Riggs. No one appeared on behalf of the Protestor. Enclosed porch in poor condition and there is no back wooden deck, just wooden stairs. Hanson reviewed the parcel information with Figueroa and conducted an exterior inspection. Hanson and Stanard Appraisal reviewed the information and made no change in value due to purchase price and updates to the property.

Protest 2017-10 was for Parcel No. 7096.00 – Lots 5 & 6 and Adj. Vacated S 1/2 of Alley, Block 32, Fourth Addition to St. Edward, Boone County, Nebraska, Rafael S. Figueroa, P. R. of Estate of Garry Riggs. No one appeared on behalf of the Protestor. Back portion of roof needs replacement, poor condition and leak in basement. Hanson reviewed the parcel information with Figueroa and conducted an exterior inspection. Hanson and Stanard Appraisal reviewed the information and decreased the value of the dwelling due to settling of the concrete along the front of the house and leak in the basement.

Protest 2017-11 was for Parcel No. 7430 – W 39' S 1/2 Lot 4, E 8' S 1/2 Lot 2, E 8' Lot 3, and N 99' W 33' Lot 4, Block 4, Hardy's Addition to St. Edward, Boone County, Nebraska, Rafael S. Figueroa, P. R. of Estate of Garry Riggs. No one appeared on behalf of the Protestor. Siding and porches in poor condition. Hanson reviewed the parcel information with Figueroa and conducted an exterior inspection. Hanson and Stanard



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Appraisal reviewed the information and decreased the value of the dwelling due to that the house is poorly maintained and extensive damage to the interior.

Protest 2017-12 was for Parcel No. 7265.00 – Lot 8, Block 69, Third Addition to St. Edward, Boone County, Nebraska, Rafael S. Figueroa, P. R. of Estate of Garry Riggs. No one appeared on behalf of the Protestor. Garage in poor condition and interior badly worn. Hanson reviewed the parcel information with Figueroa and conducted an exterior inspection. Hanson and Stanard Appraisal reviewed the information. The house is in bad shape but have already taken that into consideration and is already valued at the low \$12.99 sq. ft.

Hanson explained that re-evaluations are required by the State to be done every six years and that re-evaluations had not been done on a timely basis. Hanson plans to have the Commercial Hog Operations and Commercial properties re-valued in 2017.

Barb Hanson, County Assessor, presented nine valuation changes for the Board to review. Hanson said that the majority of the corrections are either clerical error or corrections to parcel value after review with the owner and/or appraiser.

Motion made by Rasmussen, second by Luettel to approve the valuation changes of the nine parcels as presented and attached hereto as part of the proceedings. Roll call vote: Yeas: Rasmussen, Luettel and Maricle. Nays: None. Motion carried.

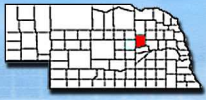
The respective owners of the above mentioned parcel numbers will receive a copy of the valuation change(s) and may appeal the Board action within thirty days after the mailing of the notice. A condensed form of the valuation adjustments of the above mentioned parcel numbers will be emailed to the Nebraska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

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 Maricle, second by Rasmussen to accept and approve the Boone County 3 Year Plan of Assessment as presented for 2018, 2019 and 2020. Roll call vote: Yeas: Maricle, Rasmussen and Luettel. Nays: None. Motion carried.

According to Nebraska State Statute 77-202.10, Hanson reviewed the ownership and use of all cemetery real property that was granted an exemption. Hanson found no changes for 2017. Hanson presented the property owned and used exclusively for cemetery purposes without profit to either owner or user. Motion made by Rasmussen, second by Maricle to approve and authorize the Board of Equalization Chairman to sign the 2017 Cemetery exemptions as presented and attached hereto as part of the proceedings. Roll call vote: Yeas: Rasmussen, Maricle and Luettel. Nays: None. Motion carried.

The Board took the following actions on July 17, 2017:

Protest 2017-01, (M. Jane Rutten), Parcel No. 0006285.02 – E 75' of the W 175' of Lot 3, Block 36, Second Addition to Cedar Rapids, Boone County, Nebraska was heard on July 17, 2017: County Board of Equalization concurs with Assessor's recommendation resulting in change of valuation from \$86,140.00 (Land \$2,375.00; Buildings \$83,765.00) to \$52,110.00 (Land \$2,375.00; Buildings \$49,735.00). Reviewed property with Stanard Appraisal and adjusted the condition of the dwelling. Motion made by Maricle, second by Rasmussen to approve and accept the County Assessor's recommendation of adjusting the building valuation from \$83,765.00



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to \$49,735.00 at this time. Roll call vote: Yeas: Maricle, Rasmussen and Luettel. Nays: None. Motion carried.

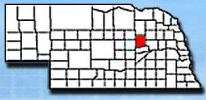
Protest 2017-02, (Lander Enterprise, LLC/Ethan Bruland), Parcel No. 0004164 – E 1/2 of Lot 6, All of Lot 7, Block 7, C DeRobert's Addition to Albion, Boone County, Nebraska was reviewed on July 17, 2017: County Board of Equalization concurs with Assessor's recommendation resulting in change of valuation from \$55,305.00 (Land \$19,500.00; Building \$35,805.00) to \$35,000.00 (Land \$19,500.00; Building \$15,500.00). Reviewed property with Stanard Appraisal and corrected parcel information. Motion made by Maricle, second by Rasmussen to approve and accept the County Assessor's recommendation of adjusting the building valuation from \$35,805.00 to \$15,500.00 at this time. Roll call vote: Yeas: Maricle, Rasmussen and Luettel. Nays: None. Motion carried.

Protest 2017-03, (Janis Marcy owner and Treva Ingersoll, tenant), Parcel No. 0007249.00 – S 1/2 of Lots 3 & 4, Block 67, Second Addition to St. Edward, Boone County, Nebraska was reviewed on July 17, 2017: County Board of Equalization concurs with Assessor's recommendation resulting in change of valuation from \$21,950.00 (Land \$3,225.00; Buildings \$17,690.00; Improvements \$1,035.00) to \$18,290.00 (Land \$3,225.00; Buildings \$14,180.00; Improvements \$885.00). Reviewed property with Stanard Appraisal and adjusted the condition of the dwelling and improvements. Motion made by Luettel, second by Maricle to approve and accept the County Assessor's recommendation of adjusting the building valuation from \$17,690.00 to \$14,180.00 and Improvements from \$1,035.00 to \$885.00 at this time. Roll call vote: Yeas: Luettel, Maricle and Rasmussen. Nays: None. Motion carried.

Protest 2017-04, (Daniel R. & Mitzi A. Fisher), Parcel No. 0004363 – Lot 7, Block 8, Crouch's Addition to Albion, Boone County, Nebraska, was reviewed on July 17, 2017: County Board of Equalization concurs with Assessor's recommendation resulting in change of valuation from \$47,765.00 (Land \$17,425.00; Buildings \$27,750.00; Improvements \$2,590.00) to \$42,010.00 (Land \$17,425.00; Buildings \$24,440.00; Improvements \$145.00). Reviewed property with Stanard Appraisal and adjusted the condition of the dwelling and improvements. Motion made by Rasmussen, second by Luettel to approve and accept the County Assessor's recommendation of adjusting the building valuation from \$27,750.00 to \$24,440.00 and Improvements from \$2,590.00 to \$145.00 at this time. Roll call vote: Yeas: Rasmussen, Luettel and Maricle. Nays: None. Motion carried.

Protest 2017-05, (Barbara J. Michael), Parcel No. 0004489.00 – Lot 16, Block B, Kohtz Second Addition to Albion, Boone County, Nebraska was reviewed on July 17, 2017: County Board of Equalization concurs with Assessor's recommendation resulting in change of valuation from \$251,070.00 (Land \$19,270.00; Buildings \$231,800.00) to \$246,190.00 (Land \$19,270.00; Buildings \$226,920.00). Reviewed property with Stanard Appraisal and adjusted the condition of the dwelling. Motion made by Rasmussen, second by Luettel to approve and accept the County Assessor's recommendation of adjusting the building valuation from \$231,800.00 to \$226,920.00 at this time. Roll call vote: Yeas: Rasmussen, Luettel and Maricle. Nays: None. Motion carried.

Protest 2017-06, (Shelley Towey/Orshek Farms, LLC), Parcel No. 0006304.01 – Fr. SE1/4SW1/4 of 5-18-7, Cedar Rapids, Boone County, Nebraska, (.43 acre, unplatted) was heard on July 17, 2017: County Board of Equalization concurs with Assessor's recommendation resulting in change of valuation from \$118,015.00 (Land \$2,430.00; Buildings \$115,405.00; Improvements \$180.00) to \$80,205.00 (Land \$2,430.00; Buildings \$77,595.00; Improvements \$180.00). Reviewed property with Stanard Appraisal and adjusted the condition of the dwelling. Motion made by Luettel, second by Rasmussen to approve and accept the County Assessor's



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recommendation of adjusting the building valuation from \$115,405.00 to \$77,595.00 at this time. Roll call vote: Yeas: Luettel, Rasmussen and Maricle. Nays: None. Motion carried.

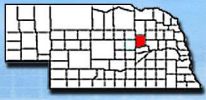
Protest 2017-07, (Jeni Porter), Parcel No. 0004985.00 – Fr. NW1/4 of 27-20-6, Albion, Boone County, Nebraska, (unplatted 70' x 142') was heard on July 17, 2017: County Board of Equalization concurs with Assessor's recommendation resulting in change of valuation from \$154,150.00 (Land \$19,880.00; Buildings \$134,270.00) to \$147,560.00 (Land \$19,880.00; Buildings \$127,680.00). Reviewed property with Stanard Appraisal and adjusted the condition of the dwelling. Motion made by Luettel, second by Maricle to approve and accept the County Assessor's recommendation of adjusting the building valuation from \$134,270.00 to \$127,680.00 at this time. Roll call vote: Yeas: Luettel, Maricle and Rasmussen. Nays: None. Motion carried.

Protest 2017-08, (Rafael S. Figueroa, P. R. of Estate of Garry Riggs), Parcel No. 7433 – Lot 2, Block 5, Hardy's Addition to St. Edward, Boone County, Nebraska was reviewed on July 17, 2017: County Board of Equalization concurs with Assessor's recommendation resulting in change of valuation from \$24,065.00 (Land \$1,305.00; Buildings \$22,760.00) to \$23,105.00 (Land \$1,305.00; Buildings \$21,800.00). Reviewed property with Stanard Appraisal and adjusted the condition of the dwelling. Motion made by Maricle, second by Luettel to approve and accept the County Assessor's recommendation of adjusting the building valuation from \$22,760.00 to \$21,800.00 at this time. Roll call vote: Yeas: Maricle, Luettel and Rasmussen. Nays: None. Motion carried.

Protest 2017-09, (Rafael S. Figueroa, P. R. of Estate of Garry Riggs), Parcel No. 7336.00 – W 60' of Lot 7, Block 81, Third Addition to St. Edward, Boone County, Nebraska was reviewed on July 17, 2017: County Board of Equalization concurs with Assessor's recommendation resulting in no change of land valuation \$2,930.00 or buildings valuation \$23,785.00. Reviewed parcel information with Stanard Appraisal and an external inspection was completed. Motion made by Maricle, second by Luettel to approve and accept the County Assessor's recommendation of no change of valuation at this time. Roll call vote: Yeas: Maricle, Luettel and Rasmussen. Nays: None. Motion carried.

Protest 2017-10, (Rafael S. Figueroa, P. R. of Estate of Garry Riggs), Parcel No. 7096.00 – Lots 5 & 6 and Adj. Vacated S 1/2 of Alley, Block 32, Fourth Addition to St. Edward, Boone County, Nebraska was reviewed on July 17, 2017: County Board of Equalization concurs with Assessor's recommendation resulting in change of valuation from \$32,195.00 (Land \$6,835.00; Buildings \$25,245.00; Improvements \$115.00) to \$30,195.00 (Land \$6,835.00; Buildings \$23,245.00; Improvements \$115.00). Reviewed property with Stanard Appraisal and adjusted the condition of the dwelling. Motion made by Luettel, second by Rasmussen to approve and accept the County Assessor's recommendation of adjusting the building valuation from \$25,245.00 to \$23,245.00 at this time. Roll call vote: Yeas: Luettel, Rasmussen and Maricle. Nays: None. Motion carried.

Protest 2017-11, (Rafael S. Figueroa, P. R. of Estate of Garry Riggs), Parcel No. 7430 – W 39' S 1/2 Lot 4, E 8' S 1/2 Lot 2, E 8' Lot 3, and N 99' W 33' Lot 4, Block 4, Hardy's Addition to St. Edward, Boone County, Nebraska was reviewed on July 17, 2017: County Board of Equalization concurs with Assessor's recommendation resulting in change of valuation from \$33,185.00 (Land \$1,190.00; Buildings \$31,995.00) to \$31,185.00 (Land \$1,190.00; Buildings \$29,995.00). Reviewed property with Stanard Appraisal and adjusted the condition of the dwelling. Motion made by Maricle, second by Rasmussen to approve and accept the County Assessor's recommendation of adjusting the building valuation from \$31,995.00 to \$29,995.00 at this time. Roll call vote: Yeas: Maricle, Rasmussen and Luettel. Nays: None. Motion carried.



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Protest 2017-12, (Rafael S. Figueroa, P. R. of Estate of Garry Riggs), Parcel No. 7265 – Lot 8, Block 69, Third Addition to St. Edward, Boone County, Nebraska was reviewed on July 17, 2017: County Board of Equalization concurs with Assessor's recommendation resulting in no change of land valuation \$3,225.00; buildings valuation \$21,150.00; or Improvements \$165.00. Reviewed parcel information with Stanard Appraisal and an external inspection was completed. Motion made by Rasmussen, second by Maricle to approve and accept the County Assessor's recommendation of no change of valuation at this time. Roll call vote: Yeas: Rasmussen, Maricle and Luettel. Nays: None. Motion carried.

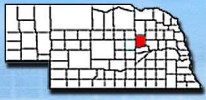
The Boone County Clerk will complete and mail a copy of Form 422 for Protest Nos. 2017-01, 2017-02, 2017-03, 2017-04, 2017-05, 2017-06, 2017-07, 2017-08, 2017-09, 2017-10, 2017-11 and 2017-12 to the respective landowners. The respective landowners have thirty days to protest the Board of Equalization's decision.

Hanson and the Board discussed the 2017 valuations. Hanson said that the irrigated crop land remained the same; dry crop land decreased 10%; no change to Area 2 grass land; and Area 1 grass land increased 9%-20% and is still low according to the Nebraska Department of Revenue, Assessment Division.

Motion made by Luettel, second by Maricle to close said public hearing/meeting at 10:53 A.M. Roll call vote: Yeas: Luettel, Maricle and Rasmussen. Nays: None. Motion carried.

Chairman Luettel declared the 2017 Boone County Board of Equalization closed and adjourned at 10:54 A.M. on Monday, July 17, 2017.

Kathy Thorberg,
Boone County Clerk



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2017 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 12, 2017, in the Commissioners Meeting Room of the Courthouse in Albion, Nebraska. The County Board of Equalization will convene per State Statute from June 12, 2017 through July 25, 2017. Persons protesting property valuation bear the burden of proof as to their claim.

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

Motion made by Luettel, second by Maricle to convene as the Boone County Board of Equalization from June 12, 2017 through July 25, 2017 and to recess/reconvene as needed through July 25, 2017. Roll call vote: Yeas: Luettel, Maricle and Rasmussen. 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, 2017. The Board no longer needs to provide a ten-day notice to hear the protest.

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

Chairman Luettel reconvened the Board of Equalization at 11:44 A.M.

The Board and Barb Hanson, County Assessor, discussed a Tax Equalization and Review Commission (TERC) hearing for Case No. 16R 0061 scheduled for July 6, 2017. Hanson asked the Board to consider asking TERC to re-schedule the hearing for a later date. The Board is asking for the hearing to be re-scheduled for the last week of October or first week of November 2017 due to an extensive revaluation throughout the county that has been completed for tax year 2017. The County Assessor has a very busy summer/fall work schedule. Motion made by Luettel, second by Maricle authorizing the Board Chairman to sign a letter requesting the July 6, 2017 hearing be re-scheduled for a day in the last week of October into the first week of November 2017. Roll call vote: Yeas: Luettel, Maricle and Rasmussen. Nays: None. Motion carried.

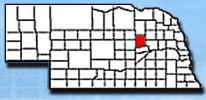
The Board reviewed three tax list correction presented from the County Assessor's office:

The 2017 Tax List Correction No. 225 was prepared regarding the 2016 tax year taxes to be paid on Real Property ID: 0031950.00, the 2016 reval of outbuilding not transferred.

The 2017 Tax List Correction No. 226 was prepared regarding the 2016 tax year taxes to be paid on Real Property ID: 0022610.00, the 2016 outbuildings flat value listed in commercial s/have been cleared out.

The 2017 Tax List Correction No. 227 was prepared regarding the 2016 tax year taxes to be paid on Real Property ID: 0067660.00, correct buildings, the buildings listed in both commercial and residential appraisal records.

Motion made by Maricle, second by Rasmussen to approve the 2017 Tax List Correction Nos. 225, 226 and 227 as presented. Roll call vote: Yeas: Maricle, Rasmussen and Luettel. Nays: None. Motion carried.



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Barb Hanson, County Assessor, presented forty-eight valuation changes for the Board to review. Hanson said that the majority of the corrections are due to information in the computer working file not being transferred into the computer real estate file within the county office. The valuation changes are considered clerical errors.

Motion made by Rasmussen, second by Maricle to approve the valuation changes of the forty-eight parcels as presented and attached hereto as part of the proceedings. Roll call vote: Yeas: Rasmussen, Maricle and Luettel. Nays: None. Motion carried.

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

Chairman Luettel declared the County Board of Equalization recessed at 12:10 P.M., to Wednesday, June 28, 2017.

Chairman Luettel called for a motion to reconvene said Board of Equalization on Wednesday, June 28, 2017 at 11:49 A.M.

Ken Luettel, Chairman of the Boone County Board of Equalization, called for a motion to reconvene the Boone County Board of Equalization on June 28, 2017 at 11:49 A.M. in the Commissioners Meeting Room of the Courthouse in Albion, Nebraska. Motion made by Commissioner Luettel, second by Commissioner Rasmussen to reconvene said Boone County Board of Equalization. Present for roll call were Commissioners Ken Luettel, Alan Rasmussen, Hilary K. Maricle and Barb Hanson, Assessor.

Notice was given in advance publication that the Boone County Board of Equalization convenes per State Statute from June 12, 2017 through July 25, 2017 and to recess/convene as needed through July 25, 2017. The convened meeting was open to the public. Chairman Luettel read the agenda for the record and noted that the Open Meeting Laws are posted and available to the public.

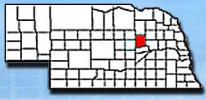
The Board reviewed two tax list corrections presented from the County Assessor's office:

The 2017 Tax List Correction No. 228 was prepared regarding the 2016 tax year taxes to be paid on Real Property ID: 0066630.00, removed value of pole shed and CC approach.

The 2017 Tax List Correction No. 229 was prepared regarding the 2016 tax year taxes to be paid on Real Property ID: 0066600.00, correct value of farm utility building and CC approach.

Motion made by Maricle, second by Rasmussen to approve the 2017 Tax List Correction Nos. 228 and 229 as presented. Roll call vote: Yeas: Maricle, Rasmussen and Luettel. Nays: None. Motion carried.

Barb Hanson, County Assessor, presented twenty-six valuation changes for the Board to review. Hanson said that the majority of the corrections are either clerical error or corrections to parcel value after review with the owner and/or appraiser.



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Motion made by Rasmussen, second by Maricle to approve the valuation changes of the twenty-six parcels as presented and attached hereto as part of the proceedings. Roll call vote: Yeas: Rasmussen, Maricle and Luettel. Nays: None. Motion carried.

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

Chairman Luettel declared the County Board of Equalization recessed at 12:03 P.M., to Monday, July 17, 2017. Chairman Luettel called for a motion to reconvene the Board of Equalization on Monday, July 17, 2017 at 9:03 A.M.

Ken Luettel, Chairman of the Boone County Board of Equalization, called for a motion to reconvene the Boone County Board of Equalization on Monday, July 17, 2017 at 9:03 A.M. in the Commissioners Meeting Room of the Courthouse in Albion, Nebraska. Motion made by Commissioner Luettel, second by Commissioner Rasmussen to reconvene said Boone County Board of Equalization. Present for roll call were Commissioners Ken Luettel, Alan Rasmussen and Hilary K. Maricle. Also, present were Barb Hanson, County Assessor, and Mikki Spieker, Deputy County Assessor.

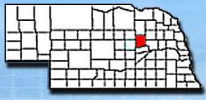
Notice was given in advance publication that the Boone County Board of Equalization convenes per State Statute from June 12, 2017 through July 25, 2017 and to recess/convene as necessary through July 25, 2017. The convened hearing/meeting was open to the public. Chairman Luettel read the agenda for the record and noted that the Open Meeting Laws are posted and available to the public.

The Board of Equalization is scheduled to hear all twelve property valuation protests that were filed in June beginning at 9:05 A.M. on July 17, 2017. The County of Boone has an Agreement for Appraisal Services with Darrel Stanard, Stanard Appraisal Services, Inc. of Central City, Nebraska. Josh Garriss and Luis Graterol, Stanard Appraisal Services, Inc., were present to answer property valuation protest questions at the hearing.

Protest 2017-01 was for Parcel No. 0006285.02 – E 75' of the W 175' of Lot 3, Block 36, Second Addition to Cedar Rapids, Boone County, Nebraska, M. Jane Rutten. The Board, Hanson and M. Jane Rutten discussed the valuation of the residence. Rutten said that the valuation more than tripled from 2016 to 2017 and that the basement leaks when there is a hard rain. Hanson and Stanard Appraisal reviewed the property and conducted an external inspection. Hanson reviewed the parcel information with Rutten and corrections were made that decreased the value of the dwelling. Rutten was appreciative of the Assessor's office explanations and helpful information.

Protest 2017-02 was for Parcel No. 0004164 – E 1/2 of Lot 6, All of Lot 7, Block 7, C DeRobert's Addition to Albion, Boone County, Nebraska, Lander Enterprise, LLC/Ethan Bruland. No one appeared on behalf of the Protestor. Purchased in 2015, no improvements and location of lot is not greatly desirable. Hanson reviewed the parcel information with Bruland. Hanson and Stanard Appraisal reviewed the appraisal information from 2015 that Bruland obtained when he purchased the property. The value of the dwelling decreased due to no updates since the property was purchased in 2015.

Protest 2017-03 was for Parcel No. 0007249.00 – S 1/2 of Lots 3 & 4, Block 67, Second Addition to St. Edward, Boone County, Nebraska, Janis Marcy owner and Treva Ingersoll, tenant. No one appeared on behalf



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of the Protestor. Purchased in 2017, no improvements and bowing in the basement walls. Hanson reviewed the parcel information with the tenant Treva Ingersoll. Hanson and Stanard Appraisal reviewed the quality of the house and corrections were made that decreased the value of the dwelling.

Protest 2017-04 for Parcel No. 0004363 – Lot 7, Block 8, Crouch's Addition to Albion, Boone County, Nebraska, Daniel R. & Mitzi A. Fisher. No one appeared on behalf of the Protestor. Remodeled bathroom in 2015, shingles in 2016 due to hail damage, needs new windows, garage floor and driveway not cemented and garage is approximately 50 years old. Hanson reviewed the parcel information with Fisher's. Hanson and Stanard Appraisal reviewed the parcel and corrections were made that decreased the value of the dwelling.

Protest 2017-05 for Parcel No. 0004489.00 – Lot 16, Block B, Kohtz Second Addition to Albion, Boone County, Nebraska, Barbara J. Michael. No one appeared on behalf of the Protestor. Michael submitted her concerns in writing regarding valuation increases when the house is 38 years old, only a brick front and no major improvements the last few years. Hanson reviewed the parcel information with Michael. Hanson put together a spread sheet for Michael showing the differences in all of the houses in her area and explained all of the information that has to be taken in account when setting values. Hanson and Stanard Appraisal reviewed the parcel and corrections were made that decreased the value of the dwelling.

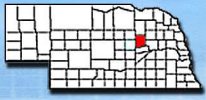
Protest 2017-06 was for Parcel No. 0006304.01 – Fr. SE1/4SW1/4 of 5-18-7, Cedar Rapids, Boone County, Nebraska, (.43 acre, unplatted), Shelley Towey/Orshek Farms, LLC. The Board, Hanson and Shelley Towey discussed the valuation of the residence. Towey submitted her concerns in writing regarding appraisal figures for manufactured homes. Hanson reviewed the parcel with Towey and made adjustments. Hanson explained to Towey that the parcel valuation was decreased in error in 2015. Stanard Appraisal reviewed the property. Hanson and Stanard Appraisal reviewed the parcel and corrections were made that decreased the value of the dwelling.

Protest 2017-07 was for Parcel No. 0004985.00 – Fr. NW1/4 of 27-20-6, Albion, Boone County, Nebraska, (unplatted 70' x 142'), Jeni Porter. The Board, Hanson and Jeni Porter discussed the valuation of the residence. Porter submitted her concerns in writing regarding appraisal figures and submitted comparable homes of similar age and quality. Hanson reviewed the parcel with Porter and made adjustments. Hanson put together a spread sheet for Porter showing the last ten years of value changes for the parcels Porter compared to her dwelling. Hanson and Stanard Appraisal reviewed the parcel and corrections were made that decreased the value of the dwelling. Porter was very appreciative of Hanson's explanations and helpful information.

Protest 2017-08 was for Parcel No. 7433 – Lot 2, Block 5, Hardy's Addition to St. Edward, Boone County, Nebraska, Rafael S. Figueroa, P. R. of Estate of Garry Riggs. No one appeared on behalf of the Protestor. Roof and garage in very poor condition. Hanson reviewed the parcel information with Figueroa and conducted an exterior inspection. Hanson and Stanard Appraisal reviewed the information and allowed an extra 10% depreciation on garage.

Protest 2017-09 was for Parcel No. 7336.00 – W 60' of Lot 7, Block 81, Third Addition to St. Edward, Boone County, Nebraska, Rafael S. Figueroa, P. R. of Estate of Garry Riggs. No one appeared on behalf of the Protestor. Enclosed porch in poor condition and there is no back wooden deck, just wooden stairs. Hanson reviewed the parcel information with Figueroa and conducted an exterior inspection. Hanson and Stanard Appraisal reviewed the information and made no change in value due to purchase price and updates to the property.

Protest 2017-10 was for Parcel No. 7096.00 – Lots 5 & 6 and Adj. Vacated S 1/2 of Alley, Block 32, Fourth Addition to St. Edward, Boone County, Nebraska, Rafael S. Figueroa, P. R. of Estate of Garry Riggs. No one



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appeared on behalf of the Protestor. Back portion of roof needs replacement, poor condition and leak in basement. Hanson reviewed the parcel information with Figueroa and conducted an exterior inspection. Hanson and Stanard Appraisal reviewed the information and decreased the value of the dwelling due to settling of the concrete along the front of the house and leak in the basement.

Protest 2017-11 was for Parcel No. 7430 – W 39' S 1/2 Lot 4, E 8' S 1/2 Lot 2, E 8' Lot 3, and N 99' W 33' Lot 4, Block 4, Hardy's Addition to St. Edward, Boone County, Nebraska, Rafael S. Figueroa, P. R. of Estate of Garry Riggs. No one appeared on behalf of the Protestor. Siding and porches in poor condition. Hanson reviewed the parcel information with Figueroa and conducted an exterior inspection. Hanson and Stanard Appraisal reviewed the information and decreased the value of the dwelling due to that the house is poorly maintained and extensive damage to the interior.

Protest 2017-12 was for Parcel No. 7265.00 – Lot 8, Block 69, Third Addition to St. Edward, Boone County, Nebraska, Rafael S. Figueroa, P. R. of Estate of Garry Riggs. No one appeared on behalf of the Protestor. Garage in poor condition and interior badly worn. Hanson reviewed the parcel information with Figueroa and conducted an exterior inspection. Hanson and Stanard Appraisal reviewed the information. The house is in bad shape but have already taken that into consideration and is already valued at the low \$12.99 sq. ft.

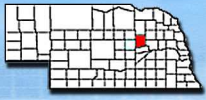
Hanson explained that re-evaluations are required by the State to be done every six years and that re-evaluations had not been done on a timely basis. Hanson plans to have the Commercial Hog Operations and Commercial properties re-valued in 2017.

Barb Hanson, County Assessor, presented nine valuation changes for the Board to review. Hanson said that the majority of the corrections are either clerical error or corrections to parcel value after review with the owner and/or appraiser.

Motion made by Rasmussen, second by Luettel to approve the valuation changes of the nine parcels as presented and attached hereto as part of the proceedings. Roll call vote: Yeas: Rasmussen, Luettel and Maricle. Nays: None. Motion carried.

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

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 Maricle, second by Rasmussen to accept and approve the Boone County 3 Year Plan of Assessment as presented for 2018, 2019 and 2020. Roll call vote: Yeas: Maricle, Rasmussen and Luettel. Nays: None. Motion carried.



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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 2017. Hanson presented the property owned and used exclusively for cemetery purposes without profit to either owner or user. Motion made by Rasmussen, second by Maricle to approve and authorize the Board of Equalization Chairman to sign the 2017 Cemetery exemptions as presented and attached hereto as part of the proceedings. Roll call vote: Yeas: Rasmussen, Maricle and Luettel. Nays: None. Motion carried.

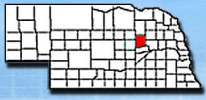
The Board took the following actions on July 17, 2017:

Protest 2017-01, (M. Jane Rutten), Parcel No. 0006285.02 – E 75' of the W 175' of Lot 3, Block 36, Second Addition to Cedar Rapids, Boone County, Nebraska was heard on July 17, 2017: County Board of Equalization concurs with Assessor's recommendation resulting in change of valuation from \$86,140.00 (Land \$2,375.00; Buildings \$83,765.00) to \$52,110.00 (Land \$2,375.00; Buildings \$49,735.00). Reviewed property with Stanard Appraisal and adjusted the condition of the dwelling. Motion made by Maricle, second by Rasmussen to approve and accept the County Assessor's recommendation of adjusting the building valuation from \$83,765.00 to \$49,735.00 at this time. Roll call vote: Yeas: Maricle, Rasmussen and Luettel. Nays: None. Motion carried.

Protest 2017-02, (Lander Enterprise, LLC/Ethan Bruland), Parcel No. 0004164 – E 1/2 of Lot 6, All of Lot 7, Block 7, C DeRobert's Addition to Albion, Boone County, Nebraska was reviewed on July 17, 2017: County Board of Equalization concurs with Assessor's recommendation resulting in change of valuation from \$55,305.00 (Land \$19,500.00; Building \$35,805.00) to \$35,000.00 (Land \$19,500.00; Building \$15,500.00). Reviewed property with Stanard Appraisal and corrected parcel information. Motion made by Maricle, second by Rasmussen to approve and accept the County Assessor's recommendation of adjusting the building valuation from \$35,805.00 to \$15,500.00 at this time. Roll call vote: Yeas: Maricle, Rasmussen and Luettel. Nays: None. Motion carried.

Protest 2017-03, (Janis Marcy owner and Treva Ingersoll, tenant), Parcel No. 0007249.00 – S 1/2 of Lots 3 & 4, Block 67, Second Addition to St. Edward, Boone County, Nebraska was reviewed on July 17, 2017: County Board of Equalization concurs with Assessor's recommendation resulting in change of valuation from \$21,950.00 (Land \$3,225.00; Buildings \$17,690.00; Improvements \$1,035.00) to \$18,290.00 (Land \$3,225.00; Buildings \$14,180.00; Improvements \$885.00). Reviewed property with Stanard Appraisal and adjusted the condition of the dwelling and improvements. Motion made by Luettel, second by Maricle to approve and accept the County Assessor's recommendation of adjusting the building valuation from \$17,690.00 to \$14,180.00 and Improvements from \$1,035.00 to \$885.00 at this time. Roll call vote: Yeas: Luettel, Maricle and Rasmussen. Nays: None. Motion carried.

Protest 2017-04, (Daniel R. & Mitzi A. Fisher), Parcel No. 0004363 – Lot 7, Block 8, Crouch's Addition to Albion, Boone County, Nebraska, was reviewed on July 17, 2017: County Board of Equalization concurs with Assessor's recommendation resulting in change of valuation from \$47,765.00 (Land \$17,425.00; Buildings \$27,750.00; Improvements \$2,590.00) to \$42,010.00 (Land \$17,425.00; Buildings \$24,440.00; Improvements \$145.00). Reviewed property with Stanard Appraisal and adjusted the condition of the dwelling and improvements. Motion made by Rasmussen, second by Luettel to approve and accept the County Assessor's recommendation of adjusting the building valuation from \$27,750.00 to \$24,440.00 and Improvements from \$2,590.00 to \$145.00 at this time. Roll call vote: Yeas: Rasmussen, Luettel and Maricle. Nays: None. Motion carried.



Boone Board of Equalization Minutes



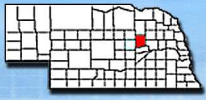
Protest 2017-05, (Barbara J. Michael), Parcel No. 0004489.00 – Lot 16, Block B, Kohtz Second Addition to Albion, Boone County, Nebraska was reviewed on July 17, 2017: County Board of Equalization concurs with Assessor's recommendation resulting in change of valuation from \$251,070.00 (Land \$19,270.00; Buildings \$231,800.00) to \$246,190.00 (Land \$19,270.00; Buildings \$226,920.00). Reviewed property with Stanard Appraisal and adjusted the condition of the dwelling. Motion made by Rasmussen, second by Luettel to approve and accept the County Assessor's recommendation of adjusting the building valuation from \$231,800.00 to \$226,920.00 at this time. Roll call vote: Yeas: Rasmussen, Luettel and Maricle. Nays: None. Motion carried.

Protest 2017-06, (Shelley Towey/Orshek Farms, LLC), Parcel No. 0006304.01 – Fr. SE1/4SW1/4 of 5-18-7, Cedar Rapids, Boone County, Nebraska, (.43 acre, unplatted) was heard on July 17, 2017: County Board of Equalization concurs with Assessor's recommendation resulting in change of valuation from \$118,015.00 (Land \$2,430.00; Buildings \$115,405.00; Improvements \$180.00) to \$80,205.00 (Land \$2,430.00; Buildings \$77,595.00; Improvements \$180.00). Reviewed property with Stanard Appraisal and adjusted the condition of the dwelling. Motion made by Luettel, second by Rasmussen to approve and accept the County Assessor's recommendation of adjusting the building valuation from \$115,405.00 to \$77,595.00 at this time. Roll call vote: Yeas: Luettel, Rasmussen and Maricle. Nays: None. Motion carried.

Protest 2017-07, (Jeni Porter), Parcel No. 0004985.00 – Fr. NW1/4 of 27-20-6, Albion, Boone County, Nebraska, (unplatted 70' x 142') was heard on July 17, 2017: County Board of Equalization concurs with Assessor's recommendation resulting in change of valuation from \$154,150.00 (Land \$19,880.00; Buildings \$134,270.00) to \$147,560.00 (Land \$19,880.00; Buildings \$127,680.00). Reviewed property with Stanard Appraisal and adjusted the condition of the dwelling. Motion made by Luettel, second by Maricle to approve and accept the County Assessor's recommendation of adjusting the building valuation from \$134,270.00 to \$127,680.00 at this time. Roll call vote: Yeas: Luettel, Maricle and Rasmussen. Nays: None. Motion carried.

Protest 2017-08, (Rafael S. Figueroa, P. R. of Estate of Garry Riggs), Parcel No. 7433 – Lot 2, Block 5, Hardy's Addition to St. Edward, Boone County, Nebraska was reviewed on July 17, 2017: County Board of Equalization concurs with Assessor's recommendation resulting in change of valuation from \$24,065.00 (Land \$1,305.00; Buildings \$22,760.00) to \$23,105.00 (Land \$1,305.00; Buildings \$21,800.00). Reviewed property with Stanard Appraisal and adjusted the condition of the dwelling. Motion made by Maricle, second by Luettel to approve and accept the County Assessor's recommendation of adjusting the building valuation from \$22,760.00 to \$21,800.00 at this time. Roll call vote: Yeas: Maricle, Luettel and Rasmussen. Nays: None. Motion carried.

Protest 2017-09, (Rafael S. Figueroa, P. R. of Estate of Garry Riggs), Parcel No. 7336.00 – W 60' of Lot 7, Block 81, Third Addition to St. Edward, Boone County, Nebraska was reviewed on July 17, 2017: County Board of Equalization concurs with Assessor's recommendation resulting in no change of land valuation \$2,930.00 or buildings valuation \$23,785.00. Reviewed parcel information with Stanard Appraisal and an external inspection was completed. Motion made by Maricle, second by Luettel to approve and accept the County Assessor's recommendation of no change of valuation at this time. Roll call vote: Yeas: Maricle, Luettel and Rasmussen. Nays: None. Motion carried.



Boone Board of Equalization Minutes



Protest 2017-10, (Rafael S. Figueroa, P. R. of Estate of Garry Riggs), Parcel No. 7096.00 – Lots 5 & 6 and Adj. Vacated S 1/2 of Alley, Block 32, Fourth Addition to St. Edward, Boone County, Nebraska was reviewed on July 17, 2017: County Board of Equalization concurs with Assessor's recommendation resulting in change of valuation from \$32,195.00 (Land \$6,835.00; Buildings \$25,245.00; Improvements \$115.00) to \$30,195.00 (Land \$6,835.00; Buildings \$23,245.00; Improvements \$115.00). Reviewed property with Stanard Appraisal and adjusted the condition of the dwelling. Motion made by Luettel, second by Rasmussen to approve and accept the County Assessor's recommendation of adjusting the building valuation from \$25,245.00 to \$23,245.00 at this time. Roll call vote: Yeas: Luettel, Rasmussen and Maricle. Nays: None. Motion carried.

Protest 2017-11, (Rafael S. Figueroa, P. R. of Estate of Garry Riggs), Parcel No. 7430 – W 39' S 1/2 Lot 4, E 8' S 1/2 Lot 2, E 8' Lot 3, and N 99' W 33' Lot 4, Block 4, Hardy's Addition to St. Edward, Boone County, Nebraska was reviewed on July 17, 2017: County Board of Equalization concurs with Assessor's recommendation resulting in change of valuation from \$33,185.00 (Land \$1,190.00; Buildings \$31,995.00) to \$31,185.00 (Land \$1,190.00; Buildings \$29,995.00). Reviewed property with Stanard Appraisal and adjusted the condition of the dwelling. Motion made by Maricle, second by Rasmussen to approve and accept the County Assessor's recommendation of adjusting the building valuation from \$31,995.00 to \$29,995.00 at this time. Roll call vote: Yeas: Maricle, Rasmussen and Luettel. Nays: None. Motion carried.

Protest 2017-12, (Rafael S. Figueroa, P. R. of Estate of Garry Riggs), Parcel No. 7265 – Lot 8, Block 69, Third Addition to St. Edward, Boone County, Nebraska was reviewed on July 17, 2017: County Board of Equalization concurs with Assessor's recommendation resulting in no change of land valuation \$3,225.00; buildings valuation \$21,150.00; or Improvements \$165.00. Reviewed parcel information with Stanard Appraisal and an external inspection was completed. Motion made by Rasmussen, second by Maricle to approve and accept the County Assessor's recommendation of no change of valuation at this time. Roll call vote: Yeas: Rasmussen, Maricle and Luettel. Nays: None. Motion carried.

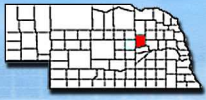
The Boone County Clerk will complete and mail a copy of Form 422 for Protest Nos. 2017-01, 2017-02, 2017-03, 2017-04, 2017-05, 2017-06, 2017-07, 2017-08, 2017-09, 2017-10, 2017-11 and 2017-12 to the respective landowners. The respective landowners have thirty days to protest the Board of Equalization's decision.

Hanson and the Board discussed the 2017 valuations. Hanson said that the irrigated crop land remained the same; dry crop land decreased 10%; no change to Area 2 grass land; and Area 1 grass land increased 9%-20% and is still low according to the Nebraska Department of Revenue, Assessment Division.

Motion made by Luettel, second by Maricle to close said public hearing/meeting at 10:53 A.M. Roll call vote: Yeas: Luettel, Maricle and Rasmussen. Nays: None. Motion carried.

Chairman Luettel declared the 2017 Boone County Board of Equalization closed and adjourned at 10:54 A.M. on Monday, July 17, 2017.

Kathy Thorberg,
Boone County Clerk



Boone Board of Equalization Minutes



BOONE COUNTY BOARD OF EQUALIZATION PROCEEDINGS SEPTEMBER 18, 2017 ALBION, NEBRASKA

The Boone County Board of Equalization of Boone County, Nebraska, met at 11:00 A.M. on Monday, September 18, 2017, in the Commissioners Meeting Room of the Courthouse in Albion, Nebraska.

Chairman Luettel called the meeting to order and present for roll call were Commissioners Ken Luettel, Hilary K. Maricle and Alan Rasmussen. Barb Hanson, County Assessor, was present to answer any questions. Notice of the meeting was given in advance by publication and the convened meeting was open to the public.

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

The 2017 Tax List Correction No. 230 was prepared regarding the 2017 tax year taxes to be paid on Personal Property ID: 000003865, business sold, accelerated 2017 personal property taxes.

Motion made by Rasmussen, second by Maricle to approve the 2017 Tax List Correction No. 230 as presented. Roll call vote: Yeas: Rasmussen, Maricle and Luettel. Nays: None. Motion carried.

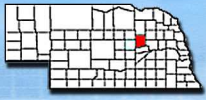
Barb Hanson, County Assessor, presented a notice of valuation change regarding undervalued, overvalued or omitted property after abstract. The Parcel ID: 7456 sold and the exempt property will be converted to a nonexempt use. Prior total value of zero is converted to a total land value of \$12,595.00.

Motion made by Luettel, second by Rasmussen to approve the Real Estate Parcel ID No. 7456 change from an exempt property status and convert the real estate property to a nonexempt status for personal use as presented. Roll call vote: Yeas: Luettel, Rasmussen and Maricle. Nays: None. Motion carried.

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

Chairman Luettel declared the Board of Equalization meeting adjourned at 11:28 A.M.

Kathy Thorberg,
Boone County Clerk



Boone Board of Equalization Minutes



BOONE COUNTY BOARD OF EQUALIZATION PROCEEDINGS OCTOBER 10, 2017 ALBION, NEBRASKA

The Boone County Board of Equalization of Boone County, Nebraska, met at 11:30 A.M. on Tuesday, October 10, 2017, in the Commissioners Meeting Room of the Courthouse in Albion, Nebraska.

Ken Luettel, Chairman of the Boone County Board of Equalization, called for a motion to open said Board of Equalization meeting. Motion made by Rasmussen, second by Maricle to open said meeting. Commissioners present for roll call were Alan Rasmussen, Hilary K. Maricle and Ken Luettel. Barb Hanson, County Assessor, was present to answer any questions. Notice of the meeting was given in advance by publication and the convened meeting was open to the public.

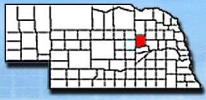
The Board of Equalization meeting was advertised to discuss, consider and take necessary action regarding valuation changes for undervalued, overvalued and omitted property after abstract.

Barb Hanson, County Assessor, informed the Board that Jon Cannon, Attorney, Nebraska Department of Revenue Property Assessment Division, informed the Assessor's office that the Nebraska State Statutes do not allow the Assessor's to make corrections after abstract until after the 2017 tax statements are mailed out to the property owners.

No action was taken by the Board.

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

Kathy Thorberg,
Boone County Clerk



Boone Board of Equalization Minutes



BOONE COUNTY BOARD OF EQUALIZATION PROCEEDINGS OCTOBER 10, 2017 ALBION, NEBRASKA

The Boone County Board of Equalization of Boone County, Nebraska, met at 11:00 A.M. on Tuesday, October 10, 2017, in the Commissioners Meeting Room of the Courthouse in Albion, Nebraska.

Ken Luettel, Chairman of the Boone County Board of Equalization, called for a motion to open said Board of Equalization meeting. Motion made by Luettel, second by Rasmussen to open said public meeting. Notice of the meeting was given in advance by publication and the convened meeting was open to the public. Commissioners present for said public meeting were Ken Luettel, Alan Rasmussen and Hilary K. Maricle. Richard D. Martinsen, CPA and Barb Hanson, County Assessor, were also present.

Richard D. Martinsen, CPA, Schmeits, Mueller & Martinsen, P.C., provided the County Board with the 2017 Boone County Tax Rate Levy information for the 2017-2018 fiscal year. The 2017 county valuation for the 2017-2018 fiscal year is \$2,393,259,621.00 with a levy of 0.150708. 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.

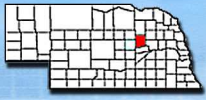
Richard D. Martinsen, CPA, informed the Board that the MFO funding has been beneficial for the fire districts. The fire districts insurance expenses are reduced when their fire district equipment is in better/newer condition.

A levy percentage decrease from the prior year usually reflects an increase in property valuations. A levy percentage increase from the prior year usually reflects a decrease in property valuations. The County of Boone valuation decreased \$13,835,719.00 in 2017 from 2016. A sinking fund is a set aside fund for future purchases of equipment, etc.

Motion made by Luettel, second by Maricle to approve the 2017 Boone County and other entities Tax Rate Levies for fiscal year 2017-2018 as presented and attached hereto. Roll call vote: Yeas: Luettel, Maricle and Rasmussen. Nays: None. Motion carried.

Motion made by Maricle, second by Rasmussen to adjourn said County Board of Equalization meeting at 11:10 A.M. Roll call vote: Yeas: Maricle, Rasmussen and Luettel. Nays: None. Motion carried.

Kathy Thorberg,
Boone County Clerk



Boone Board of Equalization Minutes



BOONE COUNTY BOARD OF EQUALIZATION PROCEEDINGS DECEMBER 27, 2017 ALBION, NEBRASKA

The Boone County Board of Equalization of Boone County, Nebraska, met at 11:45 A.M. on Wednesday, December 27, 2017, in the Commissioners Meeting Room of the Courthouse in Albion, Nebraska.

Chairman Luettel called the meeting to order and present for roll call were Commissioners Ken Luettel, Hilary K. Maricle and Alan Rasmussen. Barb Hanson, County Assessor, was present to answer any questions. Notice of the meeting was given in advance by publication and the convened meeting was open to the public.

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

The 2017 Tax List Correction No. 231 was prepared regarding the 2017 tax year taxes to be paid on Real Estate Property ID: 0004987.00, new skilled nursing facility is tax exempt.

The 2017 Tax List Correction No. 232 was prepared regarding the 2017 tax year taxes to be paid on Real Estate Property ID: 0006242.00, DBL wide trailer home entered as a single family home S/B manufactured home.

The 2017 Tax List Correction No. 233 was prepared regarding the 2017 tax year taxes to be paid on Real Estate Property ID: 0064130.00 (RE 0039860.00), 2017 tax statement S/B for 107.96 acres not 80.33 acres.

The 2017 Tax List Correction No. 234 was prepared regarding the 2017 tax year taxes to be paid on Real Estate Property ID: 0007436.50, PID 7436 S/H been split and only this part sold, no 2017 tax statement printed.

The 2017 Tax List Correction No. 235 was prepared regarding the 2017 tax year taxes to be paid on Real Estate Property ID: 0007436.00, S ½ Lot 8 (7436.50) wasn't split when the sale to Norma Mendoza was entered.

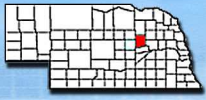
The 2017 Tax List Correction No. 236 was prepared regarding the 2017 tax year taxes to be paid on Personal Property ID: 000004007.00, sold land and PP Nov. 2016, buyer to pay 2017 taxes/agreement for sale of real estate.

The 2017 Tax List Correction No. 237 was prepared regarding the 2017 tax year taxes to be paid on Real Estate Property ID: 0004141.00, DBL wide trailer home entered as a single family home S/B manufactured home.

The 2017 Tax List Correction No. 238 was prepared regarding the 2017 tax year taxes to be paid on Real Estate Property ID: 0029450.00 (RE 0024520.00), correct land use due to trees planted for CRP, couldn't get re-enrolled for 2017.

The 2017 Tax List Correction No. 239 was prepared regarding the 2017 tax year taxes to be paid on Real Estate Property ID: 0040771.00 (RE 0026870.00), correct land use due to trees planted for CRP, couldn't get re-enrolled for 2017.

Barb Hanson, County Assessor, explained each of the nine tax list corrections to the Board. Hanson informed the Board that the various governmental subdivisions affected by the change of Tax List Correction No. 231, have been notified.



Boone Board of Equalization Minutes

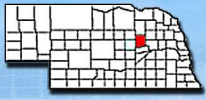


Motion made by Rasmussen, second by Maricle to approve the 2017 Tax List Correction Nos. 231, 232, 233, 234, 235, 236, 237, 238 and 239 as presented. Roll call vote: Yeas: Rasmussen, Maricle and Luettel. Nays: None. Motion carried.

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

Chairman Luettel declared the Board of Equalization meeting adjourned at 12:05 P.M.

Kathy Thorberg,
Boone County Clerk



Boone Board of Equalization Minutes



BOONE COUNTY BOARD OF EQUALIZATION PUBLIC HEARING PROCEEDINGS

DECEMBER 27, 2017 ALBION, NEBRASKA

Ken Luettel, Chairman of the Boone County Board of Equalization, called for a motion to open a public hearing on Wednesday, December 27, 2017 at 11:30 A.M. in the Commissioners Meeting Room of the Courthouse in Albion, Nebraska. Motion made by Commissioner Maricle, second by Commissioner Luettel to open said public hearing. Notice of the hearing pursuant to Nebraska Tax Commissioner Department Regulation 40-0006.06 was given in advance by publication and the convened hearing was open to the public. Commissioners present for roll call were Hilary K. Maricle, Ken Luettel and Alan Rasmussen. 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 Luettel, second by Maricle to close said hearing at 11:35 A.M. Roll call vote: Yeas: Luettel, Maricle and Rasmussen. Nays: None. Motion carried.

Motion made by Rasmussen, second by Luettel to approve and authorize the Board of Equalization Chairman to sign the exempt motor vehicles for School Sisters of St. Francis and Good Samaritan Society-Albion as presented on the Forms 457. Roll call vote: Yeas: Rasmussen, Luettel and Maricle. Nays: None. Motion carried.

Kathy Thorberg,
Boone County Clerk