



Boone Board of Equalization Minutes



2018 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 Wednesday, January 3, 2018, in the Commissioners Meeting Room of the Courthouse in Albion, Nebraska.

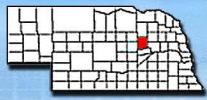
Chairman Luettel called the Reorganizational Meeting to order as required by Nebraska State Statute. Commissioners present for roll call were Ken Luettel, Hilary K. Maricle and Alan Rasmussen. Notice of the meeting was given in advance by publication and the convened meeting was open to the public. Chairman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

Motion made by Luettel, second by Maricle to appoint Alan Rasmussen as Chairman of the Boone County Board of Equalization for the year 2018. Roll call vote: Yeas: Luettel and Maricle. Abstain: Rasmussen. Nays: None. Motion carried.

Motion made by Luettel, second by Rasmussen to appoint Hilary K. Maricle as Vice Chairman of the Boone County Board of Equalization for the year 2018. Roll call vote: Yeas: Luettel and Rasmussen. Abstain: Maricle. Nays: None. Motion carried.

Chairman Rasmussen declared the 2018 Boone County Board of Equalization Reorganizational meeting adjourned at 11:05 A.M.

Kathy Thorberg,
Boone County Clerk



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BOONE COUNTY BOARD OF EQUALIZATION PUBLIC HEARING PROCEEDINGS JANUARY 29, 2018 ALBION, NEBRASKA

Alan Rasmussen, Chairman of the Boone County Board of Equalization, called for a motion to open a public hearing on Monday, January 29, 2018 at 10:30 A.M. in the Commissioners Meeting Room of the Courthouse in Albion, Nebraska. Motion made by Commissioner Luettel, second by Commissioner Maricle 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, Hilary K. Maricle and Alan Rasmussen 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 filed for the year 2018, excluding real property used for cemeteries.

Barb Hanson, County Assessor, submitted the 2018 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
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Property owned and used exclusively for **religious** purposes without profit to either the owner or user:

Akron Presbyterian Church	Albion	2
Albion Evangelical Free Church	Albion	1
Baptist Church	Albion	1
Cedar Rapids United Methodist Church Inc. (House not exempt)	Cedar Rapids	1
Church of Christ	Albion	1
Faith Evangelical Lutheran Congregation	St. Edward	3
First Presbyterian Church	Primrose	1
Immanuel Zion Lutheran Church	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 Luettel, second by Maricle to close said hearing at 10:35 A.M. Roll call vote: Yeas: Luettel, Maricle and Rasmussen. Nays: None. Motion carried.

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

Kathy Thorberg,
Boone County Clerk



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BOONE COUNTY BOARD OF EQUALIZATION PROCEEDINGS FEBRUARY 26, 2018 ALBION, NEBRASKA

The Boone County Board of Equalization of Boone County, Nebraska, met at 10:00 A.M. on Monday, February 26, 2018, in the Commissioners Meeting Room of the Courthouse in Albion, Nebraska.

Chairman Rasmussen called the meeting to order and present for roll call were Commissioners 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 reviewed five tax list correction presented from the County Assessor's office:

The 2018 Tax List Correction No. 240 was prepared regarding the 2017 tax year taxes to be paid on Real Estate Property ID: 0027920.00 (RE 0023430.00), corrected CRP and grass acres.

The 2018 Tax List Correction No. 241 was prepared regarding the 2017 tax year taxes to be paid on Real Estate Property ID: 0021040.00 (RE 0020210.00), corrected CRP and grass acres.

The 2018 Tax List Correction No. 242 was prepared regarding the 2017 tax year taxes to be paid on Real Estate Property ID: 0027850.00 (RE 0037380.00), corrected CRP and grass acres.

The 2018 Tax List Correction No. 243 was prepared regarding the 2017 tax year taxes to be paid on Real Estate Property ID: 0027830.00 (RE 0037360.00), corrected Dry and grass acres.

The 2018 Tax List Correction No. 244 was prepared regarding the 2017 tax year taxes to be paid on Real Estate Property ID: 0009074.01, mobile home demolished, not deducted.

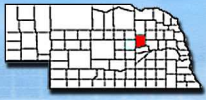
Barb Hanson, County Assessor, explained each of the five tax list corrections to the Board. Hanson addressed the public questions in regard to the tax refunding procedure when changes/corrections are made to the real estate or personal property value.

Motion made by Maricle, second by Luettel to approve the 2018 Tax List Correction Nos. 240, 241, 242, 243 and 244 as presented. Roll call vote: Yeas: Maricle. Luettel and Rasmussen. 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 Rasmussen declared the Board of Equalization meeting adjourned at 10:05 A.M.

Kathy Thorberg,
Boone County Clerk



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BOONE COUNTY BOARD OF EQUALIZATION PROCEEDINGS APRIL 25, 2018 ALBION, NEBRASKA

The Boone County Board of Equalization of Boone County, Nebraska, met at 10:00 A.M. on Wednesday, April 25, 2018, in the Commissioners Meeting Room of the Courthouse in Albion, Nebraska.

Chairman Rasmussen called the meeting to order and present for roll call were Commissioners Alan Rasmussen, Ken Luettel and Hilary K. Maricle. 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 corrections presented from the County Assessor's office:

The 2018 Tax List Correction No. 245 was prepared regarding the 2017 tax year taxes to be paid on Personal Property ID: 000000746, accelerated taxes due to property sold January 29, 2018.

The 2018 Tax List Correction No. 246 was prepared regarding the 2017 tax year taxes to be paid on Personal Property ID: 000001087, remove barn improvements that were listed in error.

The 2018 Tax List Correction No. 247 was prepared regarding the 2017 tax year taxes to be paid on Real Estate Property ID: 0004844.00 (RE 0004844.00), homestead reduction figured incorrectly.

The 2018 Tax List Correction No. 248 was prepared regarding the 2017 tax year taxes to be paid on Real Estate Property ID: 0008295.06 (RE 0008295.06), corrected error to this parcel, full amount of homestead relief posted to parcel.

The 2018 Tax List Correction No. 249 was prepared regarding the 2017 tax year taxes to be paid on Real Estate Property ID: 0008295.07 (RE 0008295.07), correct error to this parcel, full amount of homestead relief posted to parcel.

Barb Hanson, County Assessor, explained each of the five tax list corrections to the Board.

Motion made by Maricle, second by Luettel to approve the 2018 Tax List Correction Nos. 245, 246, 247, 248 and 249 as presented. Roll call vote: Yeas: Maricle. Luettel and Rasmussen. 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 Rasmussen declared the Board of Equalization meeting adjourned at 10:17 A.M.

Kathy Thorberg,
Boone County Clerk



ALBION, NEBRASKA

Kathy Thorberg,
Boone County Clerk



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BOONE COUNTY BOARD OF EQUALIZATION PROCEEDINGS

JUNE 27, 2018

ALBION, NEBRASKA

Alan Rasmussen, Chairman of the Boone County Board of Equalization, called for a motion to reconvene the Boone County Board of Equalization on Wednesday, June 27, 2018 at 11:45 A.M. in the Commissioners Meeting Room of the Courthouse in Albion, Nebraska. Motion made by Commissioner Rasmussen, second by Commissioner Maricle to reconvene said Boone County Board of Equalization. Present for roll call were Commissioners Alan Rasmussen, Hilary K. Maricle, Ken Luettel and Antoinette (Mikki) Mangus, Deputy Assessor.

Notice was given in advance publication that the Boone County Board of Equalization convenes per State Statute from June 11, 2018 through July 25, 2018 and to recess/convene as needed through July 25, 2018. The convened meeting was open to the public. Chairman Rasmussen read the agenda for the record and noted that the Open Meeting Laws are posted and available to the public.

A Tax Equalization and Review Commission (TERC) hearing for Case No. 16R 0061 was scheduled for June 29, 2018 in Lincoln, Nebraska. Barb Hanson, County Assessor, asked the Boone County Board of Equalization Chairman to consider asking TERC to re-schedule the hearing for a later date, due to personal reasons, the County Assessor would not be able to attend the hearing scheduled for June 29, 2018. A letter from the Chairman of the Boone County Board of Equalization was faxed to TERC on June 21, 2018 requesting a continuance of the June 29, 2018 hearing date. The hearing is re-scheduled for December 3, 2018 at 1:00 P.M. in Lincoln, Nebraska.

Mikki Mangus, Deputy County Assessor, presented forty valuation changes for the Board to review. Mangus said that the majority of the corrections are either transferred/increased irrigated acres, matched landuse with FSA records, clerical error or corrections to parcel value after review with the owner and/or appraiser.

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

The respective owners of the attached 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.

Chairman Rasmussen declared the Boone County Board of Equalization recessed at 11:54 A.M., to Monday, July 16, 2018.

Kathy Thorberg,
Boone County Clerk



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BOONE COUNTY BOARD OF EQUALIZATION PROCEEDINGS

JULY 16, 2018

ALBION, NEBRASKA

Alan Rasmussen, Chairman of the Boone County Board of Equalization, called for a motion to reconvene the Boone County Board of Equalization on Monday, July 16, 2018 at 10:15 A.M. in the Commissioners Meeting Room of the Courthouse in Albion, Nebraska. Motion made by Commissioner Luettel, second by Commissioner Maricle to reconvene said Boone County Board of Equalization. Present for roll call were Commissioners Ken Luettel, Hilary K. Maricle and Alan Rasmussen. Also, present were Barb Hanson, County Assessor, and Mikki Mangus, Deputy County Assessor.

Notice was given in advance publication that the Boone County Board of Equalization convenes per State Statute from June 11, 2018 through July 25, 2018 and to recess/convene as necessary through July 25, 2018. The convened hearing/meeting was open to the public. Chairman Rasmussen read the agenda for the record and noted that the Open Meeting Laws are posted and available to the public.

The Board of Equalization was scheduled to hear thirteen property valuation protests that were filed in June beginning at 10:15 A.M. on July 16, 2018.

Protest 2018-01 was for Parcel No. 0067760.00 – SW1/4NE1/4 of 27-21-5, Boone County, Nebraska, (40 acres), Carmen Eucker. The Board, Hanson and Carmen Eucker discussed the valuation change due to CRP ground now being farmed. Eucker purchased the forty acres in 2012 and that the land is unimproved with approximately 2 1/2 acres of trees and steep grass area. Hanson explained that valuation formula includes three years of sales (currently sales of 2015, 2016 and 2017 for 2018 valuations), soil type, non-farmable acres with trees, etc. and waterways. Hanson asked Eucker to submit the FSA records for said property and any corrections made will be dependent upon the FSA records of farmable ground.

Protest 2018-02 was for Parcel No. 0007113.00 – Lot 1, Moran's Subdivision to St. Edward, Boone County, Nebraska, Kelly L. and Cynthia Wohler. No one appeared on behalf of the Protestor. No improvements have been made to the property. Hanson reviewed the parcel information. The personal property has been removed and sold. The building is being rented for storage at this time. The protestor no longer lives in Boone County and has been trying to sell the property. Hanson said that the land value portion will not change.

Protest 2018-03 was for Parcel No. 0007113.01 – Lot 2, Moran's Subdivision to St. Edward, Boone County, Nebraska, Kelly L. and Cynthia Wohler. No one appeared on behalf of the Protestor. No improvements have been made to the property. The personal property has been removed and sold. Hanson reviewed the parcel information and said that the land value portion will not change.

Protest 2018-04 for Parcel No. 0006020.00 – Lot 15, Block 3, Original Town to Cedar Rapids, Boone County, Nebraska, Thomas A. and Rita A. VanDeWalle. No one appeared on behalf of the Protestor. No improvements to the building, with the exception of cement installed in the back of the building to keep water from the alley from running into the dirt basement. No improvement to office space and rest of the building is unfinished and used for storage. Hanson reviewed the parcel information and said that the roof leaks very bad. Hanson said that the land value portion will not change and used an additional 3% depreciation for the roof.



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Protest 2018-05 for Parcel No. 25120.00 – Fr. NW1/4SE1/4 of 21-20-6, Albion, Boone County, Nebraska, (unplatted .54 acres), Michael and Tanya Sharp. No one appeared on behalf of the Protestor. A new shed was built and completed on April 30, 2018. The assessed value of the shed is almost triple of the amount to build the structure. Hanson reviewed the parcel information. The structure was started in 2017 and adjustments will be made in accordance of the completion date with the remaining value to be added for 2019.

Protest 2018-06 was for Parcel No. 00069410 – SW1/4 of 35-22-5, Boone County, Nebraska, (160 acres), Zane Wondercheck. No one appeared on behalf of the Protestor. The protestor felt that the three hoop hog barns were valued too high. Hanson reviewed the parcel information with the protestor and corrected parcel information.

Protest 2018-07 was for Parcel No. 0063750.00 – Fr. NE1/4NE1/4 of 3-18-6, Boone County, Nebraska, (4 acres), Diane K. Arnold. No one appeared on behalf of the Protestor. Non-farmable with pasture getting over grown with trees, etc. Hanson reviewed the parcel information and said no change in valuation on either the land or dwelling.

Protest 2018-08 was for Parcel No. 0004834.00 – S 100' of Lot 4, Block 1, Sackett's Addition to Albion, Boone County, Nebraska, Robert A. Rieck, Sr. No one appeared on behalf of the Protestor. Hanson reviewed the parcel information with the protestor and explained that the valuation updates are for commercial properties. No change in valuation.

Protest 2018-17 was for Parcel No. 0004204 – E 91'8" of Lot 1, Block 1, Clark's Second Addition to Albion, Boone County, Nebraska, Brett Riggs. No one appeared on behalf of the Protestor. The protestor indicated that the property was reviewed in 2017 by three realtors/appraisers to obtain a value of the property. Hanson reviewed the parcel information with the protestor and agreed to use the 2017 appraiser's values. No change to the land value portion of the property.

Protest 2018-18 was for Parcel No. 0004031.00 – S 25' of N 100' of Lots 3 and 4, Block 11, Original Town of Albion, Boone County, Nebraska, Kurt Carraher. No one appeared on behalf of the Protestor. No improvements have been made to the property since the purchase date of June 29, 2017. Hanson reviewed the parcel information with the protestor and agreed to use the May 2017 appraisal used for the sale of the property.

Protest 2018-19 was for Parcel No. 0004969.00 – Fr. NW1/4 of 22-20-6, Boone County, Nebraska, (unplatted 2.85 acres), Robert S. Bittner. No one appeared on behalf of the Protestor. The protestor made no improvements to the property in the last five years and submitted other valuations of like properties for comparison of the valuation increase. Hanson informed the Board that she had a very lengthy conversation with Bittner and plans to have Stanard Appraisal review the property.

Protest 2018-21 was for Parcel No. 0025740.00 – Fr. S1/2NW1/4 of 26-20-6, Boone County, Nebraska, (3+ acres), Edward M. Kelley. The Board, Hanson and Edward Kelley discussed the property valuation differences that are adjacent to his property. Hanson explained how the small acreages are valued when there are improvements on the acreages. Following the discussion, Hanson said that she plans to review the surrounding acreages in the area of Kelley's property with Stanard Appraisal.



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Protest 2018-28 was for Parcel No. 4057 – 28' x 132' of Lots 7 & 8, Block 12, Original Town of Albion, Boone County, Nebraska, Raymond J. Scott. No one appeared on behalf of the Protestor. No improvements on this property since purchased in December 2000 except for repair on the flat roof and coat of paint to outside of north wall. Hanson reviewed the parcel information with the protestor. Hanson considered the age and condition of the building and used an additional 4% depreciation.

No decisions were made at the protest hearings.

Barb Hanson, County Assessor, presented twenty-five valuation changes for the Board to review. Hanson said that the majority of the corrections are either the conditions of buildings, matched landuse with FSA and NRD records, clerical error or corrections to parcel value after review with the owner and/or appraiser. Nicholas Gasper visited with the Board and Hanson in regard to valuation changes on Parcel Nos. 61240 and 64440, replacement of grain bin following destruction by a tornado and property that is land locked. Hanson plans to review the parcel information with Stanard Appraisal.

Motion made by Rasmussen, second by Maricle to approve the valuation changes of the twenty-five 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's action(s) 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 Rasmussen, second by Maricle to accept and approve the Boone County 3 Year Plan of Assessment as presented for 2019, 2020 and 2021. Roll call vote: Yeas: Rasmussen, Maricle 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 2018. Hanson presented the property owned and used exclusively for cemetery purposes without profit to either owner or user. Motion made by Maricle, second by Luettel to approve and authorize the Board of Equalization Chairman to sign the 2018 Cemetery exemptions as presented and attached hereto as part of the proceedings. Roll call vote: Yeas: Maricle, Luettel and Rasmussen. Nays: None. Motion carried.

Motion made by Rasmussen, second by Luettel to recess the Boone County Board of Equalization at 11:48 A.M., to Monday, July 23, 2018 at 9:00 A.M.

Kathy Thorberg,
Boone County Clerk



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BOONE COUNTY BOARD OF EQUALIZATION PROCEEDINGS

JULY 23, 2018

ALBION, NEBRASKA

Alan Rasmussen, Chairman of the Boone County Board of Equalization, called for a motion to reconvene the Boone County Board of Equalization on Monday, July 23, 2018 at 9:00 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 and Alan Rasmussen. Commissioner Hilary K. Maricle was absent. Also, present were Barb Hanson, County Assessor, Mikki Mangus, Deputy County Assessor, Jane Klassen, Office Assistant and Darrel Stanard, Stanard Appraisal Services, Inc.

Notice was given in advance by publication that the Boone County Board of Equalization convenes per State Statute from June 11, 2018 through July 25, 2018 and to recess/convene as necessary through July 25, 2018. The convened hearing/meeting was open to the public. Chairman Rasmussen read the agenda for the record and noted that the Open Meeting Laws are posted and available to the public.

The Board of Equalization was scheduled to hear sixteen property valuation protests that were filed in June beginning at 9:00 A.M. on July 23, 2018.

Protest 2018-20 was for Parcel No. 0056430.00 – Fr. SW1/4 of 25-18-7 Boone County, Nebraska, (71 acres), Ted Tomlinson. No one appeared on behalf of the Protestor. The house is vacant, the septic system is nonfunctional and needs replacement and the water system has been shut off. Hanson explained to the Board that the house is in unlivable condition. Hanson plans to adjust the building valuation based on the condition of the house. Hanson said that the land value portion will not change.

Protest 2018-09 was for Parcel No. 58380 – Fr. NE1/4 and Fr. W1/2 of 26-19-7, Boone County, Nebraska, (32.05 acres), The Maschhoffs LLC, Gale Schafer, representative. The Board, Hanson, Stanard and Schafer reviewed and discussed the buildings/equipment located on said parcel. Schafer said that the house has been removed from said parcel known as Cedar Finish. Schafer presented comparable sales of similar confinement units that sold recently in Holt County. Stanard, Hanson and Schafer plan to update the changes to the parcel, such as type of waste management and the contents of building for either a breeding, grower or finisher type facility. Hanson said that the land value portion will not change.

Protest 2018-10 was for Parcel No. 31060 – Fr. N1/2 of 5-21-8, Boone County, Nebraska, (13.63 acres), The Maschhoffs LLC, Gale Schafer, representative. The Board, Hanson, Stanard and Schafer reviewed and discussed the buildings/equipment located on said parcel known as Prairie I. Schafer presented comparable sales of similar confinement units that sold recently in Holt County. Stanard, Hanson and Schafer plan to update the changes to the parcel, such as type of waste management and the contents of building for either a breeding, grower or finisher type facility. Hanson said that the land value portion will not change.

Protest 2018-11 was for Parcel No. 31040 – Fr. N1/2 of 5-21-8, Boone County, Nebraska, (9.85 acres), The Maschhoffs LLC, Gale Schafer, representative. The Board, Hanson, Stanard and Schafer reviewed and discussed the buildings/equipment located on said parcel known as Prairie Pork II. Schafer presented comparable sales of similar confinement units that sold recently in Holt County. Stanard, Hanson and Schafer plan to update the changes to the parcel, such as type of waste management and the contents of building for either a breeding, grower or finisher type facility. Hanson said that the land value portion will not change.



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Protest 2018-12 was for Parcel No. 39800 – Fr. N1/2 and Fr. SE1/4 of 29-22-8, Boone County, Nebraska, (18.16 acres), The Maschhoffs LLC, Gale Schafer, representative. The Board, Hanson, Stanard and Schafer reviewed and discussed the buildings/equipment located on said parcel known as Prairie Nursery. Schafer presented comparable sales of similar confinement units that sold recently in Holt County. Stanard, Hanson and Schafer plan to update the changes to the parcel, such as type of waste management and the contents of building for either a breeding, grower or finisher type facility. Hanson said that the land value portion will not change.

Protest 2018-13 was for Parcel No. 39830 – Fr. SE1/4 of 30-22-8, Boone County, Nebraska, (22.84 acres), The Maschhoffs LLC, Gale Schafer, representative. The Board, Hanson, Stanard and Schafer reviewed and discussed the buildings/equipment located on said parcel known as Spalding Isowean Nursery. Schafer presented comparable sales of similar confinement units that sold recently in Holt County. Stanard, Hanson and Schafer plan to update the changes to the parcel, such as type of waste management and the contents of building for either a breeding, grower or finisher type facility. Hanson said that the land value portion will not change.

Protest 2018-14 was for Parcel No. 40763 – Fr. SE1/4 10-20-8, Boone County, Nebraska, (40 acres), The Maschhoffs LLC, Gale Schafer, representative. The Board, Hanson, Stanard and Schafer reviewed and discussed the buildings/equipment located on said parcel known as Akron Isowean Nursery. Schafer said that no one lives in the house. Schafer presented comparable sales of similar confinement units that sold recently in Holt County. Stanard, Hanson and Schafer plan to update the changes to the parcel, such as type of waste management and the contents of building for either a breeding, grower or finisher type facility. Hanson said that the land value portion will not change.

Protest 2018-15 was for Parcel No. 31070 – Fr. NW1/4 of 5-21-8, Boone County, Nebraska, (3.86 acres), The Maschhoffs LLC, Gale Schafer, representative. The Board, Hanson, Stanard and Schafer reviewed and discussed the buildings/equipment located on said parcel known as Prairie House South. Schafer said that the house is in total disrepair. Schafer presented comparable sales of similar confinement units that sold recently in Holt County. Stanard, Hanson and Schafer plan to update the changes to the parcel, such as type of waste management and the contents of building for either a breeding, grower or finisher type facility. Hanson said that the land value portion will not change.

Protest 2018-16 was for Parcel No. 31050 – Fr. NW1/4 of 5-21-8, Boone County, Nebraska, (3.88 acres), The Maschhoffs LLC, Gale Schafer, representative. The Board, Hanson, Stanard and Schafer reviewed and discussed the buildings/equipment located on said parcel known as Boone House (North). Schafer said that the house is in total disrepair. Schafer presented comparable sales of similar confinement units that sold recently in Holt County. Stanard, Hanson and Schafer plan to update the changes to the parcel, such as type of waste management and the contents of building for either a breeding, grower or finisher type facility. Hanson said that the land value portion will not change.

Protest 2018-29 was for Parcel No. 57720 – Fr. SW1/4 of 29-18-8, Boone County, Nebraska, (50.44 acres), The Maschhoffs LLC, Gale Schafer, representative. The Board, Hanson, Stanard and Schafer reviewed and discussed the buildings/equipment located on said parcel known as NCP Finish. Schafer presented comparable sales of similar confinement units that sold recently in Holt County. Stanard, Hanson and Schafer plan to update the changes to the parcel, such as type of waste management and the contents of building for either a breeding, grower or finisher type facility. Hanson said that the land value portion will not change.



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Protest 2018-22 was for Parcel No. 23210.00 – NE1/4 and Fr. SE1/4 of 5-20-6, Boone County, Nebraska, (307.78 acres), Niewohner Bros., Inc., Jerry Niewohner representative. The Board, Hanson, Stanard, Jerry Niewohner and Jack Dailey reviewed and discussed the buildings/equipment located on said parcel known as Viper. Niewohner and Dailey said that the facility has not had any use/hogs in it to date due to court litigation. Dailey presented information from the counties of Antelope, Nance and Platte with similar confined livestock facilities. Stanard, Hanson, Niewohner/Dailey plan to update the changes to the parcel, such as size of propane tanks, type of waste management and the contents of building for a finisher type facility. Hanson said that the land value portion will not change.

Protest 2018-23 was for Parcel No. 32240 – NE1/4 of 5-20-7, Boone County, Nebraska, (177.08 acres), JSMM Farms, LLC, Jerry Niewohner representative. The Board, Hanson, Stanard, Jerry Niewohner and Jack Dailey reviewed and discussed the buildings/equipment located on said parcel known as Cougar. Dailey presented information from the counties of Antelope, Nance and Platte with similar confined livestock facilities. Stanard, Hanson, Niewohner/Dailey plan to update the changes to the parcel, such as size of propane tanks, type of waste management and the contents of building for a finisher type facility. Hanson said that the land value portion will not change.

Protest 2018-24 was for Parcel No. 34270.00 – Fr. NE1/4NE1/4NE1/4 of 31-21-7, Boone County, Nebraska, (8 acres), Marilee Niewohner, Jerry Niewohner representative. The Board, Hanson, Stanard, Jerry Niewohner and Jack Dailey reviewed and discussed the buildings/equipment located on said parcel known as Maverick. Dailey presented information from the counties of Antelope, Nance and Platte with similar confined livestock facilities. Stanard, Hanson, Niewohner/Dailey plan to update the changes to the parcel, such as size of propane tanks, type of waste management and the contents of building for a finisher type facility. Hanson said that the land value portion will not change.

Protest 2018-25 was for Parcel No. 33390 – Fr. NW1/4NW1/4NW1/4 of 21-21-7, Boone County, Nebraska, (6 acres), JSMM Farms LLC, Jerry Niewohner representative. The Board, Hanson, Stanard, Jerry Niewohner and Jack Dailey reviewed and discussed the buildings/equipment located on said parcel known as Slider. Dailey presented information from the counties of Antelope, Nance and Platte with similar confined livestock facilities. Stanard, Hanson, Niewohner/Dailey plan to update the changes to the parcel, such as size of propane tanks, type of waste management and the contents of building for a finisher type facility. Hanson said that the land value portion will not change.

Protest 2018-26 was for Parcel No. 33350.00 – Fr. SE1/4SE1/4SW1/4 of 20-21-7, Boone County, Nebraska, (6 acres), Niewohner Grandchildrens', Jerry Niewohner representative. The Board, Hanson, Stanard, Jerry Niewohner and Jack Dailey reviewed and discussed the buildings/equipment located on said parcel known as Flyby. Dailey presented information from the counties of Antelope, Nance and Platte with similar confined livestock facilities. Stanard, Hanson, Niewohner/Dailey plan to update the changes to the parcel, such as size of propane tanks, type of waste management and the contents of building for a finisher type facility. Hanson said that the land value portion will not change.

Protest 2018-27 was for Parcel No. 34242.20 – Fr. NW1/4NW1/4NW1/4 of 30-21-7, Boone County, Nebraska, (5 acres), Niewohner Grandchildrens', Jerry Niewohner representative. The Board, Hanson, Stanard, Jerry Niewohner and Jack Dailey reviewed and discussed the buildings/equipment located on said parcel known as Goose. Dailey presented information from the counties of Antelope, Nance and Platte with similar confined livestock facilities. Stanard, Hanson, Niewohner/Dailey plan to update the changes to the parcel, such as size of propane tanks, type of waste management and the contents of building for a finisher type facility. Hanson said that the land value portion will not change.



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No decisions were made at the protest hearings.

Barb Hanson, County Assessor, presented three valuation changes for the Board to review. Hanson said that the majority of the corrections are either the conditions of buildings or corrected land use.

Motion made by Luettel, second by Rasmussen to approve the valuation changes of the three parcels as presented and attached hereto as part of the proceedings. Roll call vote: Yeas: Luettel and Rasmussen. Nays: None. Absent: Maricle. 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's action(s) 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.

Motion made by Rasmussen, second by Luettel to recess the Boone County Board of Equalization at 11:30 A.M., to Wednesday, July 25, 2018 at 1:00 P.M. Roll call vote: Yeas: Rasmussen and Luettel. Nays: None. Absent: Maricle. Motion carried.

Kathy Thorberg,
Boone County Clerk



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BOONE COUNTY BOARD OF EQUALIZATION PROCEEDINGS **JULY 25, 2018** **ALBION, NEBRASKA**

Alan Rasmussen, Chairman of the Boone County Board of Equalization, called for a motion to reconvene the Boone County Board of Equalization on Wednesday, July 25, 2018 at 1:10 P.M. in the Commissioners Meeting Room of the Courthouse in Albion, Nebraska. Motion made by Commissioner Rasmussen, second by Commissioner Luettel to reconvene said Boone County Board of Equalization. Present for roll call were Commissioners Alan Rasmussen, Ken Luettel and Hilary K. Maricle. Also, present were Barb Hanson, County Assessor, and Mikki Mangus, Deputy County Assessor.

Notice was given in advance by publication that the Boone County Board of Equalization convenes per State Statute from June 11, 2018 through July 25, 2018 and to recess/convene as necessary through July 25, 2018. The convened hearing/meeting was open to the public. Chairman Rasmussen read the agenda for the record and noted that the Open Meeting Laws are posted and available to the public.

Barb Hanson, County Assessor, presented two valuation changes for the Board to review. Hanson said that the two corrections were for IOLL property.

Motion made by Maricle, second by Rasmussen to approve the valuation changes of the two parcels as presented and attached hereto as part of the proceedings. Roll call vote: Yeas: Maricle, Rasmussen 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's action(s) 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.

The Board heard testimony from protestors on July 16, 2018 and July 23, 2018 and took the following actions on July 25, 2018:

Protest 2018-01 was for Parcel No. 0067760.00 – SW1/4NE1/4 of 27-21-5, Boone County, Nebraska, (40 acres), Carmen Eucker, was heard on July 16, 2018: County Board of Equalization concurs with Assessor's recommendation resulting in change of land valuation from \$181,195.00 to \$175,655.00. Corrected land use per FSA records. Motion made by Rasmussen, second by Luettel to approve and accept the County Assessor's recommendation of adjusting the land valuation from \$181,195.00 to \$175,655.00 at this time. Roll call vote: Yeas: Rasmussen, Luettel and Maricle. Nays: None. Motion carried.

Protest 2018-02 was for Parcel No. 0007113.00 – Lot 1, Moran's Subdivision to St. Edward, Boone County, Nebraska, Kelly L. and Cynthia Wohler, was reviewed on July 16, 2018: County Board of Equalization concurs with Assessor's recommendation resulting in change of valuation from \$85,265.00 (Land \$7,720.00; Buildings \$77,545.00) to \$64,360.00 (Land \$7,720.00; Buildings \$56,640.00). All personal property and inventory has been removed from the building and it is being rented for storage space. Motion made by Maricle, second by Luettel to approve and accept the County Assessor's recommendation of adjusting the valuation from \$85,265.00 to \$64,360.00 at this time. Roll call vote: Yeas: Maricle, Luettel and Rasmussen. Nays: None. Motion carried.



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Protest 2018-03 was for Parcel No. 0007113.01 – Lot 2, Moran's Subdivision to St. Edward, Boone County, Nebraska, Kelly L. and Cynthia Wohler, was reviewed on July 16, 2018: County Board of Equalization concurs with Assessor's recommendation resulting in no change to the valuation of \$26,415.00 (Land \$6,665.00; Buildings \$19,750.00). Property valued comparable to like properties. Protest denied. 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.

Protest 2018-04 for Parcel No. 0006020.00 – Lot 15, Block 3, Original Town to Cedar Rapids, Boone County, Nebraska, Thomas A. and Rita A. VanDeWalle, was reviewed on July 16, 2018: County Board of Equalization concurs with Assessor's recommendation resulting in change of valuation from \$49,080.00 (Land \$2,720.00; Buildings \$46,360.00) to \$31,250.00 (Land \$2,720.00; Buildings \$28,530.00). No change in lot value. Reviewed property with Stanard Appraisal, value change due to roof leaking. Motion made by Maricle, second by Luettel to approve and accept the County Assessor's recommendation of adjusting the valuation from \$49,080.00 to \$31,250.00 at this time. Roll call vote: Yeas: Maricle, Luettel and Rasmussen. Nays: None. Motion carried.

Protest 2018-05 for Parcel No. 25120.00 – Fr. NW1/4SE1/4 of 21-20-6, Albion, Boone County, Nebraska, (unplatted .54 acres), Michael and Tanya Sharp, was reviewed on July 16, 2018: County Board of Equalization concurs with Assessor's recommendation resulting in change of valuation from \$120,130.00 (Land \$1,190.00; Buildings \$118,940.00) to \$49,020.00 (Land \$18,000.00; Buildings \$31,020.00). Corrected building information to reflect the value of the structure as of December 2017 and type of building. Motion made by Rasmussen, second by Luettel to approve and accept the County Assessor's recommendation of adjusting the valuation from \$120,130.00 to \$49,020.00 at this time. Roll call vote: Yeas: Rasmussen, Luettel and Maricle. Nays: None. Motion carried.

Protest 2018-06 was for Parcel No. 00069410 – SW1/4 of 35-22-5, Boone County, Nebraska, (160 acres), Zane Wondercheck, was reviewed on July 16, 2018: County Board of Equalization concurs with Assessor's recommendation resulting in change of valuation from \$669,565.00 (Land \$524,060.00; Buildings \$145,505.00) to \$596,925.00 (Land \$524,060.00; Buildings \$72,865.00). Corrected the information on the three hoop barns. Motion made by Maricle, second by Luettel to approve and accept the County Assessor's recommendation of adjusting the valuation from \$669,565.00 to \$596,925.00 at this time. Roll call vote: Yeas: Maricle, Luettel and Rasmussen. Nays: None. Motion carried.

Protest 2018-07 was for Parcel No. 0063750.00 – Fr. NE1/4NE1/4 of 3-18-6, Boone County, Nebraska, (4 acres), Diane K. Arnold, was reviewed on July 16, 2018: County Board of Equalization concurs with Assessor's recommendation resulting in no change to the valuation of \$94,035.00 (Land \$28,500.00; Buildings \$65,535.00). The land value is for an acreage not for farm ground. Property valued comparable to like properties. Protest denied. Motion made by Rasmussen, second by Luettel to approve and accept the County Assessor's recommendation of no change of valuation at this time. Roll call vote: Yeas: Rasmussen, Luettel and Maricle. Nays: None. Motion carried.

Protest 2018-08 was for Parcel No. 0004834.00 – S 100' of Lot 4, Block 1, Sackett's Addition to Albion, Boone County, Nebraska, Robert A. Rieck, Sr., was reviewed on July 16, 2018: County Board of Equalization concurs with Assessor's recommendation resulting in no change to the valuation of \$59,630.00 (Land \$9,070.00; Buildings \$50,560.00). Values are due to a commercial reval for all of the commercial sites and lot values in Albion. Property valued comparable to like properties. Protest denied. Motion made by Rasmussen, second



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by Luettel to approve and accept the County Assessor's recommendation of no change of valuation at this time. Roll call vote: Yeas: Rasmussen, Luettel and Maricle. Nays: None. Motion carried.

Protest 2018-09 was for Parcel No. 58380 – Fr. NE1/4 and Fr. W1/2 of 26-19-7, Boone County, Nebraska, (32.05 acres), The Maschhoffs LLC, Gale Schafer, representative, was heard on July 23, 2018: County Board of Equalization concurs with Assessor's recommendation resulting in change of valuation from \$1,777,250.00 (Land \$135,495.00; Buildings \$1,641,755.00) to \$1,090,315.00 (Land \$135,495.00; Buildings \$954,820.00). Parcel review with Gale Schafer. Motion made by Maricle, second by Rasmussen to approve and accept the County Assessor's recommendation of adjusting the valuation from \$1,777,250.00 to \$1,090,315.00 at this time. Roll call vote: Yeas: Maricle, Rasmussen and Luettel. Nays: None. Motion carried.

Protest 2018-10 was for Parcel No. 31060 – Fr. N1/2 of 5-21-8, Boone County, Nebraska, (13.63 acres), The Maschhoffs LLC, Gale Schafer, representative, was heard on July 23, 2018: County Board of Equalization concurs with Assessor's recommendation resulting in change of valuation from \$747,800.00 (Land \$62,205.00; Buildings \$685,595.00) to \$531,825.00 (Land \$62,205.00; Buildings \$469,620.00). Parcel review with Gale Schafer. Motion made by Maricle, second by Rasmussen to approve and accept the County Assessor's recommendation of adjusting the valuation from \$747,800.00 to \$531,825.00 at this time. Roll call vote: Yeas: Maricle, Rasmussen and Luettel. Nays: None. Motion carried.

Protest 2018-11 was for Parcel No. 31040 – Fr. N1/2 of 5-21-8, Boone County, Nebraska, (9.85 acres), The Maschhoffs LLC, Gale Schafer, representative, was heard on July 23, 2018: County Board of Equalization concurs with Assessor's recommendation resulting in change of valuation from \$740,740.00 (Land \$48,975.00; Buildings \$691,765.00) to \$583,300.00 (Land \$48,975.00; Buildings \$534,325.00). Parcel review with Gale Schafer. Motion made by Maricle, second by Rasmussen to approve and accept the County Assessor's recommendation of adjusting the valuation from \$740,740.00 to \$583,300.00 at this time. Roll call vote: Yeas: Maricle, Rasmussen and Luettel. Nays: None. Motion carried.

Protest 2018-12 was for Parcel No. 39800 – Fr. N1/2 and Fr. SE1/4 of 29-22-8, Boone County, Nebraska, (18.16 acres), The Maschhoffs LLC, Gale Schafer, representative, was heard on July 23, 2018: County Board of Equalization concurs with Assessor's recommendation resulting in change of valuation from \$892,455.00 (Land \$78,060.00; Buildings \$814,395.00) to \$606,825.00 (Land \$78,060.00; Buildings \$528,765.00). Parcel review with Gale Schafer. Motion made by Maricle, second by Rasmussen to approve and accept the County Assessor's recommendation of adjusting the valuation from \$892,455.00 to \$606,825.00 at this time. Roll call vote: Yeas: Maricle, Rasmussen and Luettel. Nays: None. Motion carried.

Protest 2018-13 was for Parcel No. 39830 – Fr. SE1/4 of 30-22-8, Boone County, Nebraska, (22.84 acres), The Maschhoffs LLC, Gale Schafer, representative, was heard on July 23, 2018: County Board of Equalization concurs with Assessor's recommendation resulting in no change to the valuation of \$397,150.00 (Land \$56,740.00; Buildings \$340,410.00). Parcel review with Gale Schafer. Property valued comparable to like properties. Protest denied. Motion made by Rasmussen, second by Luettel to approve and accept the County Assessor's recommendation of no change of valuation at this time. Roll call vote: Yeas: Rasmussen, Luettel and Maricle. Nays: None. Motion carried.

Protest 2018-14 was for Parcel No. 40763 – Fr. SE1/4 10-20-8, Boone County, Nebraska, (40 acres), The Maschhoffs LLC, Gale Schafer, representative, was heard on July 23, 2018: County Board of Equalization concurs with Assessor's recommendation resulting in change of valuation from \$647,640.00 (Land \$172,270.00; Buildings \$475,370.00) to \$606,880.00 (Land \$172,270.00; Buildings \$434,610.00). Parcel review with Gale Schafer. Motion made by Maricle, second by Rasmussen to approve and accept the County



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Assessor's recommendation of adjusting the valuation from \$647,640.00 to \$606,880.00 at this time. Roll call vote: Yeas: Maricle, Rasmussen and Luettel. Nays: None. Motion carried.

Protest 2018-15 was for Parcel No. 31070 – Fr. NW1/4 of 5-21-8, Boone County, Nebraska, (3.86 acres), The Maschhoffs LLC, Gale Schafer, representative, was heard on July 23, 2018: County Board of Equalization concurs with Assessor's recommendation resulting in change of valuation from \$51,710.00 (Land \$20,660.00; Buildings \$31,050.00) to \$26,970.00 (Land \$20,660.00; Buildings \$6,310.00). Parcel review with Gale Schafer. Motion made by Maricle, second by Rasmussen to approve and accept the County Assessor's recommendation of adjusting the valuation from \$51,710.00 to \$26,970.00 at this time. Roll call vote: Yeas: Maricle, Rasmussen and Luettel. Nays: None. Motion carried.

Protest 2018-16 was for Parcel No. 31050 – Fr. NW1/4 of 5-21-8, Boone County, Nebraska, (3.88 acres), The Maschhoffs LLC, Gale Schafer, representative, was heard on July 23, 2018: County Board of Equalization concurs with Assessor's recommendation resulting in change of valuation from \$87,390.00 (Land \$28,080.00; Buildings \$59,310.00) to \$52,635.00 (Land \$28,080.00; Buildings \$24,555.00). Parcel review with Gale Schafer. Motion made by Maricle, second by Rasmussen to approve and accept the County Assessor's recommendation of adjusting the valuation from \$87,390.00 to \$52,635.00 at this time. Roll call vote: Yeas: Maricle, Rasmussen and Luettel. Nays: None. Motion carried.

Protest 2018-17 was for Parcel No. 0004204 – E 91'8" of Lot 1, Block 1, Clark's Second Addition to Albion, Boone County, Nebraska, Brett Riggs, was reviewed on July 16, 2018: County Board of Equalization concurs with Assessor's recommendation resulting in change of valuation from \$40,325.00 (Land \$9,560.00; Buildings \$30,765.00) to \$31,060.00 (Land \$9,560.00; Buildings \$21,500.00). Change of valuation to reflect value closer to appraisal. Motion made by Maricle, second by Luettel to approve and accept the County Assessor's recommendation of adjusting the valuation from \$40,325.00 to \$31,060.00 at this time. Roll call vote: Yeas: Maricle, Luettel and Rasmussen. Nays: None. Motion carried.

Protest 2018-18 was for Parcel No. 0004031.00 – S 25' of N 100' of Lots 3 and 4, Block 11, Original Town of Albion, Boone County, Nebraska, Kurt Carraher, was reviewed on July 16, 2018: County Board of Equalization concurs with Assessor's recommendation resulting in change of valuation from \$98,755.00 (Land \$4,290.00; Buildings \$94,465.00) to \$32,745.00 (Land \$4,290.00; Buildings \$28,455.00). Used the appraisal from May 2017. Motion made by Rasmussen, second by Luettel to approve and accept the County Assessor's recommendation of adjusting the valuation from \$98,755.00 to \$32,745.00 at this time. Roll call vote: Yeas: Rasmussen, Luettel and Maricle. Nays: None. Motion carried.

Protest 2018-19 was for Parcel No. 0004969.00 – Fr. NW1/4 of 22-20-6, Boone County, Nebraska, (unplatted 2.85 acres), Robert S. Bittner, was reviewed on July 16, 2018: County Board of Equalization concurs with Assessor's recommendation resulting in change of valuation from \$357,265.00 (Land \$45,935.00; Buildings \$311,330.00) to \$351,385.00 (Land \$45,935.00; Buildings \$305,450.00). Reviewed mini storage information and updated the perimeter of the open front building. Motion made by Luettel, second by Maricle to approve and accept the County Assessor's recommendation of adjusting the valuation from \$357,265.00 to \$351,385.00 at this time. Roll call vote: Yeas: Luettel, Maricle and Rasmussen. Nays: None. Motion carried.

Protest 2018-20 was for Parcel No. 0056430.00 – Fr. SW1/4 of 25-18-7 Boone County, Nebraska, (71 acres), Ted Tomlinson, was reviewed on July 23, 2018: County Board of Equalization concurs with Assessor's recommendation resulting in change of valuation from \$152,540.00 (Land \$104,995.00; Buildings \$47,545.00) to \$121,315.00 (Land \$104,995.00; Buildings \$16,320.00). House is uninhabitable and the septic system needs



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to be replaced. Motion made by Maricle, second by Rasmussen to approve and accept the County Assessor's recommendation of adjusting the valuation from \$152,540.00 to \$121,315.00 at this time. Roll call vote: Yeas: Maricle, Rasmussen and Luettel. Nays: None. Motion carried.

Protest 2018-21 was for Parcel No. 0025740.00 – Fr. S1/2NW1/4 of 26-20-6, Boone County, Nebraska, (3+ acres), Edward M. Kelley, was heard on July 16, 2018: County Board of Equalization concurs with Assessor's recommendation resulting in no change to the valuation of \$68,560.00 (Land \$25,000.00; Buildings \$43,560.00). Lot value is due to lot study for 2018 and reflects updated commercial lot value. Property valued comparable to like properties. Protest denied. 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 2018-22 was for Parcel No. 23210.00 – NE1/4 and Fr. SE1/4 of 5-20-6, Boone County, Nebraska, (307.78 acres), Niewohner Bros., Inc., Jerry Niewohner representative, was heard on July 23, 2018: County Board of Equalization disagrees with the Assessor's recommendation to change valuation from \$2,312,285.00 (Land \$1,775,410.00; Buildings \$536,875.00) to \$2,185,640.00 (Land \$1,775,410.00; Buildings \$410,230.00). County Board of Equalization reviewed parcel information and correction made as follows to reduce the valuation, due to the building is unusable at this time. Motion made by Maricle, second by Luettel to disagree with the County Assessor's recommendation and reduce valuation to \$1,775,410.00 (Land \$1,775,410.00; Buildings \$0.00 until can be used) at this time. Roll call vote: Yeas: Maricle, Luettel and Rasmussen. Nays: None. Motion carried.

Protest 2018-23 was for Parcel No. 32240 – NE1/4 of 5-20-7, Boone County, Nebraska, (177.08 acres), JSMM Farms, LLC, Jerry Niewohner representative, was heard on July 23, 2018: County Board of Equalization concurs with Assessor's recommendation resulting in change of valuation from \$1,666,525.00 (Land \$1,026,785.00; Buildings \$639,740.00) to \$1,535,530.00 (Land \$1,026,785.00; Buildings \$508,745.00). Stanard Appraisal reviewed parcel information. Motion made by Maricle, second by Luettel to approve and accept the County Assessor's recommendation of adjusting the valuation from \$1,666,525.00 to \$1,535,530.00 at this time. Roll call vote: Yeas: Maricle, Luettel and Rasmussen. Nays: None. Motion carried.

Protest 2018-24 was for Parcel No. 34270.00 – Fr. NE1/4NE1/4NE1/4 of 31-21-7, Boone County, Nebraska, (8 acres), Marilee Niewohner, Jerry Niewohner representative, was heard on July 23, 2018: County Board of Equalization concurs with Assessor's recommendation resulting in change of valuation from \$692,530.00 (Land \$32,000.00; Buildings \$660,530.00) to \$557,470.00 (Land \$32,000.00; Buildings \$525,470.00). Stanard Appraisal reviewed parcel information. Motion made by Maricle, second by Luettel to approve and accept the County Assessor's recommendation of adjusting the valuation from \$692,530.00 to \$557,470.00 at this time. Roll call vote: Yeas: Maricle, Luettel and Rasmussen. Nays: None. Motion carried.

Protest 2018-25 was for Parcel No. 33390 – Fr. NW1/4NW1/4NW1/4 of 21-21-7, Boone County, Nebraska, (6 acres), JSMM Farms LLC, Jerry Niewohner representative, was heard on July 23, 2018: County Board of Equalization concurs with Assessor's recommendation resulting in change of valuation from \$689,030.00 (Land \$28,000.00; Buildings \$661,030.00) to \$553,305.00 (Land \$28,000.00; Buildings \$525,305.00). Stanard Appraisal reviewed parcel information. Motion made by Maricle, second by Luettel to approve and accept the County Assessor's recommendation of adjusting the valuation from \$689,030.00 to \$553,305.00 at this time. Roll call vote: Yeas: Maricle, Luettel and Rasmussen. Nays: None. Motion carried.



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Protest 2018-26 was for Parcel No. 33350.00 – Fr. SE1/4SE1/4SW1/4 of 20-21-7, Boone County, Nebraska, (6 acres), Niewohner Grandchildrens', Jerry Niewohner representative, was heard on July 23, 2018: County Board of Equalization concurs with Assessor's recommendation resulting in change of valuation from \$689,030.00 (Land \$28,000.00; Buildings \$661,030.00) to \$553,305.00 (Land \$28,000.00; Buildings \$525,305.00). Stanard Appraisal reviewed parcel information. Motion made by Maricle, second by Luettel to approve and accept the County Assessor's recommendation of adjusting the valuation from \$689,030.00 to \$553,305.00 at this time. Roll call vote: Yeas: Maricle, Luettel and Rasmussen. Nays: None. Motion carried.

Protest 2018-27 was for Parcel No. 34242.20 – Fr. NW1/4NW1/4NW1/4 of 30-21-7, Boone County, Nebraska, (5 acres), Niewohner Grandchildrens', Jerry Niewohner representative, was heard on July 23, 2018: County Board of Equalization concurs with Assessor's recommendation resulting in change of valuation from \$627,470.00 (Land \$26,000.00; Buildings \$601,470.00) to \$551,305.00 (Land \$26,000.00; Buildings \$525,305.00). Stanard Appraisal reviewed parcel information. Motion made by Maricle, second by Luettel to approve and accept the County Assessor's recommendation of adjusting the valuation from \$627,470.00 to \$551,305.00 at this time. Roll call vote: Yeas: Maricle, Luettel and Rasmussen. Nays: None. Motion carried.

Protest 2018-28 was for Parcel No. 4057 – 28' x 132' of Lots 7 & 8, Block 12, Original Town of Albion, Boone County, Nebraska, Raymond J. Scott, was reviewed on July 16, 2018: County Board of Equalization concurs with Assessor's recommendation resulting in change of valuation from \$51,035.00 (Land \$4,805.00; Buildings \$46,230.00) to \$43,640.00 (Land \$4,805.00; Buildings \$38,835.00). Reviewed parcel information and considered the age difference and condition of the building. Motion made by Maricle, second by Luettel to approve and accept the County Assessor's recommendation of adjusting the valuation from \$51,035.00 to \$43,640.00 at this time. Roll call vote: Yeas: Maricle, Luettel and Rasmussen. Nays: None. Motion carried.

Protest 2018-29 was for Parcel No. 57720 – Fr. SW1/4 of 29-18-8, Boone County, Nebraska, (50.44 acres), The Maschhoffs LLC, Gale Schafer, representative, was heard on July 23, 2018: County Board of Equalization concurs with Assessor's recommendation resulting in change of valuation from \$1,955,130.00 (Land \$167,585.00; Buildings \$1,787,545.00) to \$1,124,570.00 (Land \$167,585.00; Buildings \$956,985.00). Parcel review with Gale Schafer. Motion made by Maricle, second by Rasmussen to approve and accept the County Assessor's recommendation of adjusting the valuation from \$1,955,130.00 to \$1,124,570.00 at this time. Roll call vote: Yeas: Maricle, Rasmussen and Luettel. Nays: None. Motion carried.

The County Clerk will complete and mail a copy of Form 422 for Protest Nos. 2018-01, 2018-02, 2018-03, 2018-04, 2018-05, 2018-06, 2018-07, 2018-08, 2018-09, 2018-10, 2018-11, 2018-12, 2018-13, 2018-14, 2018-15, 2018-16, 2018-17, 2018-18, 2018-19, 2018-20, 2018-21, 2018-22, 2018-23, 2018-24, 2018-25, 2018-26, 2018-27, 2018-28 and 2018-29 to the respective landowners and/or agents. The respective landowners have thirty days to protest the Board of Equalization's decision.

Chairman Rasmussen called for a motion to close the Board of Equalization. Motion made by Rasmussen, second by Maricle to close the 2018 Boone County Board of Equalization and adjourned at 2:19 P.M. on July 25, 2018.

Kathy Thorberg,
Boone County Clerk



Boone Board of Equalization Minutes





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2018 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 11, 2018, in the Commissioners Meeting Room of the Courthouse in Albion, Nebraska. The County Board of Equalization will convene per State Statute from June 11, 2018 through July 25, 2018. Persons protesting property valuation bear the burden of proof as to their claim.

Alan Rasmussen, Chairman of the Boone County Board of Equalization, called for a motion to convene the 2018 Board of Equalization. Motion made by Ken Luettel, second by Hilary K. Maricle to convene as the Boone County Board of Equalization from June 11, 2018 through July 25, 2018 and to recess/reconvene as needed through July 25, 2018. Roll call vote: Yeas: Luettel, Maricle and Rasmussen. Nays: None. Motion carried.

Notice of the meeting was given in advance by publication and the convened meeting was open to the public. Chairman Rasmussen read the agenda for the record and noted that the Open Meeting Laws are posted and available to the public.

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 30th in accordance with state statute. Due to June 30, 2018 being a Saturday, the constituents have through July 2, 2018 to file a protest form. The Board no longer needs to provide a ten-day notice to hear the protest.

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

The 2018 Tax List Correction No. 250 was prepared regarding the 2017 tax year taxes to be paid on Personal Property ID: 000000640, refund personal property tax on licensed cattle pot.

Motion made by Rasmussen, second by Maricle to approve the 2018 Tax List Correction No. 250 as presented. Roll call vote: Yeas: Rasmussen, Maricle and Luettel. Nays: None. Motion carried.

The respective owners of the above mentioned parcel number 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 number will be emailed to the Nebraska Department of Revenue, Property Assessment Division.

Chairman Rasmussen declared the County Board of Equalization recessed at 9:05 A.M., until Wednesday, June 27, 2018.

Chairman Rasmussen called for a motion to reconvene said Board of Equalization on Wednesday, June 27, 2018 at 11:45 A.M.

Alan Rasmussen, Chairman of the Boone County Board of Equalization, called for a motion to reconvene the Boone County Board of Equalization on Wednesday, June 27, 2018 at 11:45 A.M. in the Commissioners Meeting Room of the Courthouse in Albion, Nebraska. Motion made by Commissioner Rasmussen, second by Commissioner Maricle to reconvene said Boone County Board of Equalization. Present for roll call were Commissioners Alan Rasmussen, Hilary K. Maricle, Ken Luettel and Antoinette (Mikki) Mangus, Deputy Assessor.



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Notice was given in advance publication that the Boone County Board of Equalization convenes per State Statute from June 11, 2018 through July 25, 2018 and to recess/convene as needed through July 25, 2018. The convened meeting was open to the public. Chairman Rasmussen read the agenda for the record and noted that the Open Meeting Laws are posted and available to the public.

A Tax Equalization and Review Commission (TERC) hearing for Case No. 16R 0061 was scheduled for June 29, 2018 in Lincoln, Nebraska. Barb Hanson, County Assessor, asked the Boone County Board of Equalization Chairman to consider asking TERC to re-schedule the hearing for a later date, due to personal reasons, the County Assessor would not be able to attend the hearing scheduled for June 29, 2018. A letter from the Chairman of the Boone County Board of Equalization was faxed to TERC on June 21, 2018 requesting a continuance of the June 29, 2018 hearing date. The hearing is re-scheduled for December 3, 2018 at 1:00 P.M. in Lincoln, Nebraska.

Mikki Mangus, Deputy County Assessor, presented forty valuation changes for the Board to review. Mangus said that the majority of the corrections are either transferred/increased irrigated acres, matched landuse with FSA records, clerical error or corrections to parcel value after review with the owner and/or appraiser.

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

The respective owners of the attached 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.

Chairman Rasmussen declared the Boone County Board of Equalization recessed at 11:54 A.M., to Monday, July 16, 2018.

Chairman Rasmussen called for a motion to reconvene the Board of Equalization on Monday, July 16, 2018 at 10:15 A.M.

Alan Rasmussen, Chairman of the Boone County Board of Equalization, called for a motion to reconvene the Boone County Board of Equalization on Monday, July 16, 2018 at 10:15 A.M. in the Commissioners Meeting Room of the Courthouse in Albion, Nebraska. Motion made by Commissioner Luettel, second by Commissioner Maricle to reconvene said Boone County Board of Equalization. Present for roll call were Commissioners Ken Luettel, Hilary K. Maricle and Alan Rasmussen. Also, present were Barb Hanson, County Assessor, and Mikki Mangus, Deputy County Assessor.

Notice was given in advance publication that the Boone County Board of Equalization convenes per State Statute from June 11, 2018 through July 25, 2018 and to recess/convene as necessary through July 25, 2018. The convened hearing/meeting was open to the public. Chairman Rasmussen read the agenda for the record and noted that the Open Meeting Laws are posted and available to the public.

The Board of Equalization was scheduled to hear thirteen property valuation protests that were filed in June beginning at 10:15 A.M. on July 16, 2018.

Protest 2018-01 was for Parcel No. 0067760.00 – SW1/4NE1/4 of 27-21-5, Boone County, Nebraska, (40 acres), Carmen Eucker. The Board, Hanson and Carmen Eucker discussed the valuation change due to CRP ground now being farmed. Eucker purchased the forty acres in 2012 and that the land is unimproved with approximately 2 1/2 acres of trees and steep grass area. Hanson explained that valuation formula includes three



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years of sales (currently sales of 2015, 2016 and 2017 for 2018 valuations), soil type, non-farmable acres with trees, etc. and waterways. Hanson asked Eucker to submit the FSA records for said property and any corrections made will be dependent upon the FSA records of farmable ground.

Protest 2018-02 was for Parcel No. 0007113.00 – Lot 1, Moran's Subdivision to St. Edward, Boone County, Nebraska, Kelly L. and Cynthia Wohler. No one appeared on behalf of the Protestor. No improvements have been made to the property. Hanson reviewed the parcel information. The personal property has been removed and sold. The building is being rented for storage at this time. The protestor no longer lives in Boone County and has been trying to sell the property. Hanson said that the land value portion will not change.

Protest 2018-03 was for Parcel No. 0007113.01 – Lot 2, Moran's Subdivision to St. Edward, Boone County, Nebraska, Kelly L. and Cynthia Wohler. No one appeared on behalf of the Protestor. No improvements have been made to the property. The personal property has been removed and sold. Hanson reviewed the parcel information and said that the land value portion will not change.

Protest 2018-04 for Parcel No. 0006020.00 – Lot 15, Block 3, Original Town to Cedar Rapids, Boone County, Nebraska, Thomas A. and Rita A. VanDeWalle. No one appeared on behalf of the Protestor. No improvements to the building, with the exception of cement installed in the back of the building to keep water from the alley from running into the dirt basement. No improvement to office space and rest of the building is unfinished and used for storage. Hanson reviewed the parcel information and said that the roof leaks very bad. Hanson said that the land value portion will not change and used an additional 3% depreciation for the roof.

Protest 2018-05 for Parcel No. 25120.00 – Fr. NW1/4SE1/4 of 21-20-6, Albion, Boone County, Nebraska, (unplatted .54 acres), Michael and Tanya Sharp. No one appeared on behalf of the Protestor. A new shed was built and completed on April 30, 2018. The assessed value of the shed is almost triple of the amount to build the structure. Hanson reviewed the parcel information. The structure was started in 2017 and adjustments will be made in accordance of the completion date with the remaining value to be added for 2019.

Protest 2018-06 was for Parcel No. 00069410 – SW1/4 of 35-22-5, Boone County, Nebraska, (160 acres), Zane Wondercheck. No one appeared on behalf of the Protestor. The protestor felt that the three hoop hog barns were valued too high. Hanson reviewed the parcel information with the protestor and corrected parcel information.

Protest 2018-07 was for Parcel No. 0063750.00 – Fr. NE1/4NE1/4 of 3-18-6, Boone County, Nebraska, (4 acres), Diane K. Arnold. No one appeared on behalf of the Protestor. Non-farmable with pasture getting over grown with trees, etc. Hanson reviewed the parcel information and said no change in valuation on either the land or dwelling.

Protest 2018-08 was for Parcel No. 0004834.00 – S 100' of Lot 4, Block 1, Sackett's Addition to Albion, Boone County, Nebraska, Robert A. Rieck, Sr. No one appeared on behalf of the Protestor. Hanson reviewed the parcel information with the protestor and explained that the valuation updates are for commercial properties. No change in valuation.

Protest 2018-17 was for Parcel No. 0004204 – E 91'8" of Lot 1, Block 1, Clark's Second Addition to Albion, Boone County, Nebraska, Brett Riggs. No one appeared on behalf of the Protestor. The protestor indicated that the property was reviewed in 2017 by three realtors/appraisers to obtain a value of the property. Hanson reviewed the parcel information with the protestor and agreed to use the 2017 appraiser's values. No change to the land value portion of the property.



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Protest 2018-18 was for Parcel No. 0004031.00 – S 25' of N 100' of Lots 3 and 4, Block 11, Original Town of Albion, Boone County, Nebraska, Kurt Carraher. No one appeared on behalf of the Protestor. No improvements have been made to the property since the purchase date of June 29, 2017. Hanson reviewed the parcel information with the protestor and agreed to use the May 2017 appraisal used for the sale of the property.

Protest 2018-19 was for Parcel No. 0004969.00 – Fr. NW1/4 of 22-20-6, Boone County, Nebraska, (unplatted 2.85 acres), Robert S. Bittner. No one appeared on behalf of the Protestor. The protestor made no improvements to the property in the last five years and submitted other valuations of like properties for comparison of the valuation increase. Hanson informed the Board that she had a very lengthy conversation with Bittner and plans to have Stanard Appraisal review the property.

Protest 2018-21 was for Parcel No. 0025740.00 – Fr. S1/2NW1/4 of 26-20-6, Boone County, Nebraska, (3+ acres), Edward M. Kelley. The Board, Hanson and Edward Kelley discussed the property valuation differences that are adjacent to his property. Hanson explained how the small acreages are valued when there are improvements on the acreages. Following the discussion, Hanson said that she plans to review the surrounding acreages in the area of Kelley's property with Stanard Appraisal.

Protest 2018-28 was for Parcel No. 4057 – 28' x 132' of Lots 7 & 8, Block 12, Original Town of Albion, Boone County, Nebraska, Raymond J. Scott. No one appeared on behalf of the Protestor. No improvements on this property since purchased in December 2000 except for repair on the flat roof and coat of paint to outside of north wall. Hanson reviewed the parcel information with the protestor. Hanson considered the age and condition of the building and used an additional 4% depreciation.

No decisions were made at the protest hearings.

Barb Hanson, County Assessor, presented twenty-five valuation changes for the Board to review. Hanson said that the majority of the corrections are either the conditions of buildings, matched landuse with FSA and NRD records, clerical error or corrections to parcel value after review with the owner and/or appraiser. Nicholas Gasper visited with the Board and Hanson in regard to valuation changes on Parcel Nos. 61240 and 64440, replacement of grain bin following destruction by a tornado and property that is land locked. Hanson plans to review the parcel information with Stanard Appraisal.

Motion made by Rasmussen, second by Maricle to approve the valuation changes of the twenty-five 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's action(s) 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 Rasmussen, second by Maricle to accept and approve the Boone County 3 Year Plan of Assessment as presented for 2019, 2020 and 2021. Roll call vote: Yeas: Rasmussen, Maricle 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 2018. Hanson presented the property owned and used exclusively for cemetery purposes without profit to either owner or user. Motion made by Maricle, second by Luettel to approve and authorize the Board of Equalization Chairman to sign the 2018 Cemetery exemptions as presented and attached hereto as part of the proceedings. Roll call vote: Yeas: Maricle, Luettel and Rasmussen. Nays: None. Motion carried.

Chairman Rasmussen declared the County Board of Equalization recessed at 11:48 A.M., until Monday, July 23, 2018.

Chairman Rasmussen called for a motion to reconvene said Board of Equalization on Monday, July 23, 2018 at 9:00 A.M.

Alan Rasmussen, Chairman of the Boone County Board of Equalization, called for a motion to reconvene the Boone County Board of Equalization on Monday, July 23, 2018 at 9:00 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 and Alan Rasmussen. Commissioner Hilary K. Maricle was absent. Also, present were Barb Hanson, County Assessor, Mikki Mangus, Deputy County Assessor, Jane Klassen, Office Assistant and Darrel Stanard, Stanard Appraisal Services, Inc.

Notice was given in advance by publication that the Boone County Board of Equalization convenes per State Statute from June 11, 2018 through July 25, 2018 and to recess/convene as necessary through July 25, 2018. The convened hearing/meeting was open to the public. Chairman Rasmussen read the agenda for the record and noted that the Open Meeting Laws are posted and available to the public.

The Board of Equalization was scheduled to hear sixteen property valuation protests that were filed in June beginning at 9:00 A.M. on July 23, 2018.

Protest 2018-20 was for Parcel No. 0056430.00 – Fr. SW1/4 of 25-18-7 Boone County, Nebraska, (71 acres), Ted Tomlinson. No one appeared on behalf of the Protestor. The house is vacant, the septic system is nonfunctional and needs replacement and the water system has been shut off. Hanson explained to the Board that the house is in unlivable condition. Hanson plans to adjust the building valuation based on the condition of the house. Hanson said that the land value portion will not change.

Protest 2018-09 was for Parcel No. 58380 – Fr. NE1/4 and Fr. W1/2 of 26-19-7, Boone County, Nebraska, (32.05 acres), The Maschhoffs LLC, Gale Schafer, representative. The Board, Hanson, Stanard and Schafer reviewed and discussed the buildings/equipment located on said parcel. Schafer said that the house has been removed from said parcel known as Cedar Finish. Schafer presented comparable sales of similar confinement units that sold recently in Holt County. Stanard, Hanson and Schafer plan to update the changes to the parcel, such as type of waste management and the contents of building for either a breeding, grower or finisher type facility. Hanson said that the land value portion will not change.

Protest 2018-10 was for Parcel No. 31060 – Fr. N1/2 of 5-21-8, Boone County, Nebraska, (13.63 acres), The Maschhoffs LLC, Gale Schafer, representative. The Board, Hanson, Stanard and Schafer reviewed and discussed the buildings/equipment located on said parcel known as Prairie I. Schafer presented comparable sales of similar confinement units that sold recently in Holt County. Stanard, Hanson and Schafer plan to update the changes to the parcel, such as type of waste management and the contents of building for either a breeding, grower or finisher type facility. Hanson said that the land value portion will not change.



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Protest 2018-11 was for Parcel No. 31040 – Fr. N1/2 of 5-21-8, Boone County, Nebraska, (9.85 acres), The Maschhoffs LLC, Gale Schafer, representative. The Board, Hanson, Stanard and Schafer reviewed and discussed the buildings/equipment located on said parcel known as Prairie Pork II. Schafer presented comparable sales of similar confinement units that sold recently in Holt County. Stanard, Hanson and Schafer plan to update the changes to the parcel, such as type of waste management and the contents of building for either a breeding, grower or finisher type facility. Hanson said that the land value portion will not change.

Protest 2018-12 was for Parcel No. 39800 – Fr. N1/2 and Fr. SE1/4 of 29-22-8, Boone County, Nebraska, (18.16 acres), The Maschhoffs LLC, Gale Schafer, representative. The Board, Hanson, Stanard and Schafer reviewed and discussed the buildings/equipment located on said parcel known as Prairie Nursery. Schafer presented comparable sales of similar confinement units that sold recently in Holt County. Stanard, Hanson and Schafer plan to update the changes to the parcel, such as type of waste management and the contents of building for either a breeding, grower or finisher type facility. Hanson said that the land value portion will not change.

Protest 2018-13 was for Parcel No. 39830 – Fr. SE1/4 of 30-22-8, Boone County, Nebraska, (22.84 acres), The Maschhoffs LLC, Gale Schafer, representative. The Board, Hanson, Stanard and Schafer reviewed and discussed the buildings/equipment located on said parcel known as Spalding Isowean Nursery. Schafer presented comparable sales of similar confinement units that sold recently in Holt County. Stanard, Hanson and Schafer plan to update the changes to the parcel, such as type of waste management and the contents of building for either a breeding, grower or finisher type facility. Hanson said that the land value portion will not change.

Protest 2018-14 was for Parcel No. 40763 – Fr. SE1/4 10-20-8, Boone County, Nebraska, (40 acres), The Maschhoffs LLC, Gale Schafer, representative. The Board, Hanson, Stanard and Schafer reviewed and discussed the buildings/equipment located on said parcel known as Akron Isowean Nursery. Schafer said that no one lives in the house. Schafer presented comparable sales of similar confinement units that sold recently in Holt County. Stanard, Hanson and Schafer plan to update the changes to the parcel, such as type of waste management and the contents of building for either a breeding, grower or finisher type facility. Hanson said that the land value portion will not change.

Protest 2018-15 was for Parcel No. 31070 – Fr. NW1/4 of 5-21-8, Boone County, Nebraska, (3.86 acres), The Maschhoffs LLC, Gale Schafer, representative. The Board, Hanson, Stanard and Schafer reviewed and discussed the buildings/equipment located on said parcel known as Prairie House South. Schafer said that the house is in total disrepair. Schafer presented comparable sales of similar confinement units that sold recently in Holt County. Stanard, Hanson and Schafer plan to update the changes to the parcel, such as type of waste management and the contents of building for either a breeding, grower or finisher type facility. Hanson said that the land value portion will not change.

Protest 2018-16 was for Parcel No. 31050 – Fr. NW1/4 of 5-21-8, Boone County, Nebraska, (3.88 acres), The Maschhoffs LLC, Gale Schafer, representative. The Board, Hanson, Stanard and Schafer reviewed and discussed the buildings/equipment located on said parcel known as Boone House (North). Schafer said that the house is in total disrepair. Schafer presented comparable sales of similar confinement units that sold recently in Holt County. Stanard, Hanson and Schafer plan to update the changes to the parcel, such as type of waste management and the contents of building for either a breeding, grower or finisher type facility. Hanson said that the land value portion will not change.



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Protest 2018-29 was for Parcel No. 57720 – Fr. SW1/4 of 29-18-8, Boone County, Nebraska, (50.44 acres), The Maschhoffs LLC, Gale Schafer, representative. The Board, Hanson, Stanard and Schafer reviewed and discussed the buildings/equipment located on said parcel known as NCP Finish. Schafer presented comparable sales of similar confinement units that sold recently in Holt County. Stanard, Hanson and Schafer plan to update the changes to the parcel, such as type of waste management and the contents of building for either a breeding, grower or finisher type facility. Hanson said that the land value portion will not change.

Protest 2018-22 was for Parcel No. 23210.00 – NE1/4 and Fr. SE1/4 of 5-20-6, Boone County, Nebraska, (307.78 acres), Niewohner Bros., Inc., Jerry Niewohner representative. The Board, Hanson, Stanard, Jerry Niewohner and Jack Dailey reviewed and discussed the buildings/equipment located on said parcel known as Viper. Niewohner and Dailey said that the facility has not had any use/hogs in it to date due to court litigation. Dailey presented information from the counties of Antelope, Nance and Platte with similar confined livestock facilities. Stanard, Hanson, Niewohner/Dailey plan to update the changes to the parcel, such as size of propane tanks, type of waste management and the contents of building for a finisher type facility. Hanson said that the land value portion will not change.

Protest 2018-23 was for Parcel No. 32240 – NE1/4 of 5-20-7, Boone County, Nebraska, (177.08 acres), JSMM Farms, LLC, Jerry Niewohner representative. The Board, Hanson, Stanard, Jerry Niewohner and Jack Dailey reviewed and discussed the buildings/equipment located on said parcel known as Cougar. Dailey presented information from the counties of Antelope, Nance and Platte with similar confined livestock facilities. Stanard, Hanson, Niewohner/Dailey plan to update the changes to the parcel, such as size of propane tanks, type of waste management and the contents of building for a finisher type facility. Hanson said that the land value portion will not change.

Protest 2018-24 was for Parcel No. 34270.00 – Fr. NE1/4NE1/4NE1/4 of 31-21-7, Boone County, Nebraska, (8 acres), Marilee Niewohner, Jerry Niewohner representative. The Board, Hanson, Stanard, Jerry Niewohner and Jack Dailey reviewed and discussed the buildings/equipment located on said parcel known as Maverick. Dailey presented information from the counties of Antelope, Nance and Platte with similar confined livestock facilities. Stanard, Hanson, Niewohner/Dailey plan to update the changes to the parcel, such as size of propane tanks, type of waste management and the contents of building for a finisher type facility. Hanson said that the land value portion will not change.

Protest 2018-25 was for Parcel No. 33390 – Fr. NW1/4NW1/4NW1/4 of 21-21-7, Boone County, Nebraska, (6 acres), JSMM Farms LLC, Jerry Niewohner representative. The Board, Hanson, Stanard, Jerry Niewohner and Jack Dailey reviewed and discussed the buildings/equipment located on said parcel known as Slider. Dailey presented information from the counties of Antelope, Nance and Platte with similar confined livestock facilities. Stanard, Hanson, Niewohner/Dailey plan to update the changes to the parcel, such as size of propane tanks, type of waste management and the contents of building for a finisher type facility. Hanson said that the land value portion will not change.

Protest 2018-26 was for Parcel No. 33350.00 – Fr. SE1/4SE1/4SW1/4 of 20-21-7, Boone County, Nebraska, (6 acres), Niewohner Grandchildrens', Jerry Niewohner representative. The Board, Hanson, Stanard, Jerry Niewohner and Jack Dailey reviewed and discussed the buildings/equipment located on said parcel known as Flyby. Dailey presented information from the counties of Antelope, Nance and Platte with similar confined livestock facilities. Stanard, Hanson, Niewohner/Dailey plan to update the changes to the parcel, such as size of propane tanks, type of waste management and the contents of building for a finisher type facility. Hanson said that the land value portion will not change.



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Protest 2018-27 was for Parcel No. 34242.20 – Fr. NW1/4NW1/4NW1/4 of 30-21-7, Boone County, Nebraska, (5 acres), Niewohner Grandchildrens', Jerry Niewohner representative. The Board, Hanson, Stanard, Jerry Niewohner and Jack Dailey reviewed and discussed the buildings/equipment located on said parcel known as Goose. Dailey presented information from the counties of Antelope, Nance and Platte with similar confined livestock facilities. Stanard, Hanson, Niewohner/Dailey plan to update the changes to the parcel, such as size of propane tanks, type of waste management and the contents of building for a finisher type facility. Hanson said that the land value portion will not change.

No decisions were made at the protest hearings.

Barb Hanson, County Assessor, presented three valuation changes for the Board to review. Hanson said that the majority of the corrections are either the conditions of buildings or corrected land use.

Motion made by Luettel, second by Rasmussen to approve the valuation changes of the three parcels as presented and attached hereto as part of the proceedings. Roll call vote: Yeas: Luettel and Rasmussen. Nays: None. Absent: Maricle. 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's action(s) 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 Rasmussen declared the County Board of Equalization recessed at 11:30 A.M., until Wednesday, July 25, 2018 at 1:00 P.M.

Chairman Rasmussen called for a motion to reconvene said Board of Equalization on Monday, July 25, 2018 at 1:00 P.M.

Alan Rasmussen, Chairman of the Boone County Board of Equalization, called for a motion to reconvene the Boone County Board of Equalization on Wednesday, July 25, 2018 at 1:10 P.M. in the Commissioners Meeting Room of the Courthouse in Albion, Nebraska. Motion made by Commissioner Rasmussen, second by Commissioner Luettel to reconvene said Boone County Board of Equalization. Present for roll call were Commissioners Alan Rasmussen, Ken Luettel and Hilary K. Maricle. Also, present were Barb Hanson, County Assessor, and Mikki Mangus, Deputy County Assessor.

Notice was given in advance by publication that the Boone County Board of Equalization convenes per State Statute from June 11, 2018 through July 25, 2018 and to recess/convene as necessary through July 25, 2018. The convened hearing/meeting was open to the public. Chairman Rasmussen read the agenda for the record and noted that the Open Meeting Laws are posted and available to the public.

Barb Hanson, County Assessor, presented two valuation changes for the Board to review. Hanson said that the two corrections were for IOLL property.

Motion made by Maricle, second by Rasmussen to approve the valuation changes of the two parcels as presented and attached hereto as part of the proceedings. Roll call vote: Yeas: Maricle, Rasmussen 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's action(s) within thirty days after the mailing of the notice. A condensed form of



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the valuation adjustments of the above mentioned parcel numbers will be emailed to the Nebraska Department of Revenue, Property Assessment Division.

The Board heard testimony from protestors on July 16, 2018 and July 23, 2018 and took the following actions on July 25, 2018:

Protest 2018-01 was for Parcel No. 0067760.00 – SW1/4NE1/4 of 27-21-5, Boone County, Nebraska, (40 acres), Carmen Eucker, was heard on July 16, 2018: County Board of Equalization concurs with Assessor's recommendation resulting in change of land valuation from \$181,195.00 to \$175,655.00. Corrected land use per FSA records. Motion made by Rasmussen, second by Luettel to approve and accept the County Assessor's recommendation of adjusting the land valuation from \$181,195.00 to \$175,655.00 at this time. Roll call vote: Yeas: Rasmussen, Luettel and Maricle. Nays: None. Motion carried.

Protest 2018-02 was for Parcel No. 0007113.00 – Lot 1, Moran's Subdivision to St. Edward, Boone County, Nebraska, Kelly L. and Cynthia Wohler, was reviewed on July 16, 2018: County Board of Equalization concurs with Assessor's recommendation resulting in change of valuation from \$85,265.00 (Land \$7,720.00; Buildings \$77,545.00) to \$64,360.00 (Land \$7,720.00; Buildings \$56,640.00). All personal property and inventory has been removed from the building and it is being rented for storage space. Motion made by Maricle, second by Luettel to approve and accept the County Assessor's recommendation of adjusting the valuation from \$85,265.00 to \$64,360.00 at this time. Roll call vote: Yeas: Maricle, Luettel and Rasmussen. Nays: None. Motion carried.

Protest 2018-03 was for Parcel No. 0007113.01 – Lot 2, Moran's Subdivision to St. Edward, Boone County, Nebraska, Kelly L. and Cynthia Wohler, was reviewed on July 16, 2018: County Board of Equalization concurs with Assessor's recommendation resulting in no change to the valuation of \$26,415.00 (Land \$6,665.00; Buildings \$19,750.00). Property valued comparable to like properties. Protest denied. 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.

Protest 2018-04 for Parcel No. 0006020.00 – Lot 15, Block 3, Original Town to Cedar Rapids, Boone County, Nebraska, Thomas A. and Rita A. VanDeWalle, was reviewed on July 16, 2018: County Board of Equalization concurs with Assessor's recommendation resulting in change of valuation from \$49,080.00 (Land \$2,720.00; Buildings \$46,360.00) to \$31,250.00 (Land \$2,720.00; Buildings \$28,530.00). No change in lot value. Reviewed property with Stanard Appraisal, value change due to roof leaking. Motion made by Maricle, second by Luettel to approve and accept the County Assessor's recommendation of adjusting the valuation from \$49,080.00 to \$31,250.00 at this time. Roll call vote: Yeas: Maricle, Luettel and Rasmussen. Nays: None. Motion carried.

Protest 2018-05 for Parcel No. 25120.00 – Fr. NW1/4SE1/4 of 21-20-6, Albion, Boone County, Nebraska, (unplatted .54 acres), Michael and Tanya Sharp, was reviewed on July 16, 2018: County Board of Equalization concurs with Assessor's recommendation resulting in change of valuation from \$120,130.00 (Land \$1,190.00; Buildings \$118,940.00) to \$49,020.00 (Land \$18,000.00; Buildings \$31,020.00). Corrected building information to reflect the value of the structure as of December 2017 and type of building. Motion made by Rasmussen, second by Luettel to approve and accept the County Assessor's recommendation of adjusting the valuation from \$120,130.00 to \$49,020.00 at this time. Roll call vote: Yeas: Rasmussen, Luettel and Maricle. Nays: None. Motion carried.



Boone Board of Equalization Minutes



Protest 2018-06 was for Parcel No. 00069410 – SW1/4 of 35-22-5, Boone County, Nebraska, (160 acres), Zane Wondercheck, was reviewed on July 16, 2018: County Board of Equalization concurs with Assessor's recommendation resulting in change of valuation from \$669,565.00 (Land \$524,060.00; Buildings \$145,505.00) to \$596,925.00 (Land \$524,060.00; Buildings \$72,865.00). Corrected the information on the three hoop barns. Motion made by Maricle, second by Luettel to approve and accept the County Assessor's recommendation of adjusting the valuation from \$669,565.00 to \$596,925.00 at this time. Roll call vote: Yeas: Maricle, Luettel and Rasmussen. Nays: None. Motion carried.

Protest 2018-07 was for Parcel No. 0063750.00 – Fr. NE1/4NE1/4 of 3-18-6, Boone County, Nebraska, (4 acres), Diane K. Arnold, was reviewed on July 16, 2018: County Board of Equalization concurs with Assessor's recommendation resulting in no change to the valuation of \$94,035.00 (Land \$28,500.00; Buildings \$65,535.00). The land value is for an acreage not for farm ground. Property valued comparable to like properties. Protest denied. Motion made by Rasmussen, second by Luettel to approve and accept the County Assessor's recommendation of no change of valuation at this time. Roll call vote: Yeas: Rasmussen, Luettel and Maricle. Nays: None. Motion carried.

Protest 2018-08 was for Parcel No. 0004834.00 – S 100' of Lot 4, Block 1, Sackett's Addition to Albion, Boone County, Nebraska, Robert A. Rieck, Sr., was reviewed on July 16, 2018: County Board of Equalization concurs with Assessor's recommendation resulting in no change to the valuation of \$59,630.00 (Land \$9,070.00; Buildings \$50,560.00). Values are due to a commercial reval for all of the commercial sites and lot values in Albion. Property valued comparable to like properties. Protest denied. Motion made by Rasmussen, second by Luettel to approve and accept the County Assessor's recommendation of no change of valuation at this time. Roll call vote: Yeas: Rasmussen, Luettel and Maricle. Nays: None. Motion carried.

Protest 2018-09 was for Parcel No. 58380 – Fr. NE1/4 and Fr. W1/2 of 26-19-7, Boone County, Nebraska, (32.05 acres), The Maschhoffs LLC, Gale Schafer, representative, was heard on July 23, 2018: County Board of Equalization concurs with Assessor's recommendation resulting in change of valuation from \$1,777,250.00 (Land \$135,495.00; Buildings \$1,641,755.00) to \$1,090,315.00 (Land \$135,495.00; Buildings \$954,820.00). Parcel review with Gale Schafer. Motion made by Maricle, second by Rasmussen to approve and accept the County Assessor's recommendation of adjusting the valuation from \$1,777,250.00 to \$1,090,315.00 at this time. Roll call vote: Yeas: Maricle, Rasmussen and Luettel. Nays: None. Motion carried.

Protest 2018-10 was for Parcel No. 31060 – Fr. N1/2 of 5-21-8, Boone County, Nebraska, (13.63 acres), The Maschhoffs LLC, Gale Schafer, representative, was heard on July 23, 2018: County Board of Equalization concurs with Assessor's recommendation resulting in change of valuation from \$747,800.00 (Land \$62,205.00; Buildings \$685,595.00) to \$531,825.00 (Land \$62,205.00; Buildings \$469,620.00). Parcel review with Gale Schafer. Motion made by Maricle, second by Rasmussen to approve and accept the County Assessor's recommendation of adjusting the valuation from \$747,800.00 to \$531,825.00 at this time. Roll call vote: Yeas: Maricle, Rasmussen and Luettel. Nays: None. Motion carried.

Protest 2018-11 was for Parcel No. 31040 – Fr. N1/2 of 5-21-8, Boone County, Nebraska, (9.85 acres), The Maschhoffs LLC, Gale Schafer, representative, was heard on July 23, 2018: County Board of Equalization concurs with Assessor's recommendation resulting in change of valuation from \$740,740.00 (Land \$48,975.00; Buildings \$691,765.00) to \$583,300.00 (Land \$48,975.00; Buildings \$534,325.00). Parcel review with Gale Schafer. Motion made by Maricle, second by Rasmussen to approve and accept the County Assessor's recommendation of adjusting the valuation from \$740,740.00 to \$583,300.00 at this time. Roll call vote: Yeas: Maricle, Rasmussen and Luettel. Nays: None. Motion carried.



Boone Board of Equalization Minutes



Protest 2018-12 was for Parcel No. 39800 – Fr. N1/2 and Fr. SE1/4 of 29-22-8, Boone County, Nebraska, (18.16 acres), The Maschhoffs LLC, Gale Schafer, representative, was heard on July 23, 2018: County Board of Equalization concurs with Assessor's recommendation resulting in change of valuation from \$892,455.00 (Land \$78,060.00; Buildings \$814,395.00) to \$606,825.00 (Land \$78,060.00; Buildings \$528,765.00). Parcel review with Gale Schafer. Motion made by Maricle, second by Rasmussen to approve and accept the County Assessor's recommendation of adjusting the valuation from \$892,455.00 to \$606,825.00 at this time. Roll call vote: Yeas: Maricle, Rasmussen and Luettel. Nays: None. Motion carried.

Protest 2018-13 was for Parcel No. 39830 – Fr. SE1/4 of 30-22-8, Boone County, Nebraska, (22.84 acres), The Maschhoffs LLC, Gale Schafer, representative, was heard on July 23, 2018: County Board of Equalization concurs with Assessor's recommendation resulting in no change to the valuation of \$397,150.00 (Land \$56,740.00; Buildings \$340,410.00). Parcel review with Gale Schafer. Property valued comparable to like properties. Protest denied. Motion made by Rasmussen, second by Luettel to approve and accept the County Assessor's recommendation of no change of valuation at this time. Roll call vote: Yeas: Rasmussen, Luettel and Maricle. Nays: None. Motion carried.

Protest 2018-14 was for Parcel No. 40763 – Fr. SE1/4 10-20-8, Boone County, Nebraska, (40 acres), The Maschhoffs LLC, Gale Schafer, representative, was heard on July 23, 2018: County Board of Equalization concurs with Assessor's recommendation resulting in change of valuation from \$647,640.00 (Land \$172,270.00; Buildings \$475,370.00) to \$606,880.00 (Land \$172,270.00; Buildings \$434,610.00). Parcel review with Gale Schafer. Motion made by Maricle, second by Rasmussen to approve and accept the County Assessor's recommendation of adjusting the valuation from \$647,640.00 to \$606,880.00 at this time. Roll call vote: Yeas: Maricle, Rasmussen and Luettel. Nays: None. Motion carried.

Protest 2018-15 was for Parcel No. 31070 – Fr. NW1/4 of 5-21-8, Boone County, Nebraska, (3.86 acres), The Maschhoffs LLC, Gale Schafer, representative, was heard on July 23, 2018: County Board of Equalization concurs with Assessor's recommendation resulting in change of valuation from \$51,710.00 (Land \$20,660.00; Buildings \$31,050.00) to \$26,970.00 (Land \$20,660.00; Buildings \$6,310.00). Parcel review with Gale Schafer. Motion made by Maricle, second by Rasmussen to approve and accept the County Assessor's recommendation of adjusting the valuation from \$51,710.00 to \$26,970.00 at this time. Roll call vote: Yeas: Maricle, Rasmussen and Luettel. Nays: None. Motion carried.

Protest 2018-16 was for Parcel No. 31050 – Fr. NW1/4 of 5-21-8, Boone County, Nebraska, (3.88 acres), The Maschhoffs LLC, Gale Schafer, representative, was heard on July 23, 2018: County Board of Equalization concurs with Assessor's recommendation resulting in change of valuation from \$87,390.00 (Land \$28,080.00; Buildings \$59,310.00) to \$52,635.00 (Land \$28,080.00; Buildings \$24,555.00). Parcel review with Gale Schafer. Motion made by Maricle, second by Rasmussen to approve and accept the County Assessor's recommendation of adjusting the valuation from \$87,390.00 to \$52,635.00 at this time. Roll call vote: Yeas: Maricle, Rasmussen and Luettel. Nays: None. Motion carried.

Protest 2018-17 was for Parcel No. 0004204 – E 91'8" of Lot 1, Block 1, Clark's Second Addition to Albion, Boone County, Nebraska, Brett Riggs, was reviewed on July 16, 2018: County Board of Equalization concurs with Assessor's recommendation resulting in change of valuation from \$40,325.00 (Land \$9,560.00; Buildings \$30,765.00) to \$31,060.00 (Land \$9,560.00; Buildings \$21,500.00). Change of valuation to reflect value closer to appraisal. Motion made by Maricle, second by Luettel to approve and accept the County Assessor's recommendation of adjusting the valuation from \$40,325.00 to \$31,060.00 at this time. Roll call vote: Yeas: Maricle, Luettel and Rasmussen. Nays: None. Motion carried.



Boone Board of Equalization Minutes



Protest 2018-18 was for Parcel No. 0004031.00 – S 25' of N 100' of Lots 3 and 4, Block 11, Original Town of Albion, Boone County, Nebraska, Kurt Carraher, was reviewed on July 16, 2018: County Board of Equalization concurs with Assessor's recommendation resulting in change of valuation from \$98,755.00 (Land \$4,290.00; Buildings \$94,465.00) to \$32,745.00 (Land \$4,290.00; Buildings \$28,455.00). Used the appraisal from May 2017. Motion made by Rasmussen, second by Luettel to approve and accept the County Assessor's recommendation of adjusting the valuation from \$98,755.00 to \$32,745.00 at this time. Roll call vote: Yeas: Rasmussen, Luettel and Maricle. Nays: None. Motion carried.

Protest 2018-19 was for Parcel No. 0004969.00 – Fr. NW1/4 of 22-20-6, Boone County, Nebraska, (unplatted 2.85 acres), Robert S. Bittner, was reviewed on July 16, 2018: County Board of Equalization concurs with Assessor's recommendation resulting in change of valuation from \$357,265.00 (Land \$45,935.00; Buildings \$311,330.00) to \$351,385.00 (Land \$45,935.00; Buildings \$305,450.00). Reviewed mini storage information and updated the perimeter of the open front building. Motion made by Luettel, second by Maricle to approve and accept the County Assessor's recommendation of adjusting the valuation from \$357,265.00 to \$351,385.00 at this time. Roll call vote: Yeas: Luettel, Maricle and Rasmussen. Nays: None. Motion carried.

Protest 2018-20 was for Parcel No. 0056430.00 – Fr. SW1/4 of 25-18-7 Boone County, Nebraska, (71 acres), Ted Tomlinson, was reviewed on July 23, 2018: County Board of Equalization concurs with Assessor's recommendation resulting in change of valuation from \$152,540.00 (Land \$104,995.00; Buildings \$47,545.00) to \$121,315.00 (Land \$104,995.00; Buildings \$16,320.00). House is uninhabitable and the septic system needs to be replaced. Motion made by Maricle, second by Rasmussen to approve and accept the County Assessor's recommendation of adjusting the valuation from \$152,540.00 to \$121,315.00 at this time. Roll call vote: Yeas: Maricle, Rasmussen and Luettel. Nays: None. Motion carried.

Protest 2018-21 was for Parcel No. 0025740.00 – Fr. S1/2NW1/4 of 26-20-6, Boone County, Nebraska, (3+ acres), Edward M. Kelley, was heard on July 16, 2018: County Board of Equalization concurs with Assessor's recommendation resulting in no change to the valuation of \$68,560.00 (Land \$25,000.00; Buildings \$43,560.00). Lot value is due to lot study for 2018 and reflects updated commercial lot value. Property valued comparable to like properties. Protest denied. 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 2018-22 was for Parcel No. 23210.00 – NE1/4 and Fr. SE1/4 of 5-20-6, Boone County, Nebraska, (307.78 acres), Niewohner Bros., Inc., Jerry Niewohner representative, was heard on July 23, 2018: County Board of Equalization disagrees with the Assessor's recommendation to change valuation from \$2,312,285.00 (Land \$1,775,410.00; Buildings \$536,875.00) to \$2,185,640.00 (Land \$1,775,410.00; Buildings \$410,230.00). County Board of Equalization reviewed parcel information and correction made as follows to reduce the valuation, due to the building is unusable at this time. Motion made by Maricle, second by Luettel to disagree with the County Assessor's recommendation and reduce valuation to \$1,775,410.00 (Land \$1,775,410.00; Buildings \$0.00 until can be used) at this time. Roll call vote: Yeas: Maricle, Luettel and Rasmussen. Nays: None. Motion carried.



Boone Board of Equalization Minutes



Protest 2018-23 was for Parcel No. 32240 – NE1/4 of 5-20-7, Boone County, Nebraska, (177.08 acres), JSMM Farms, LLC, Jerry Niewohner representative, was heard on July 23, 2018: County Board of Equalization concurs with Assessor's recommendation resulting in change of valuation from \$1,666,525.00 (Land \$1,026,785.00; Buildings \$639,740.00) to \$1,535,530.00 (Land \$1,026,785.00; Buildings \$508,745.00). Stanard Appraisal reviewed parcel information. Motion made by Maricle, second by Luettel to approve and accept the County Assessor's recommendation of adjusting the valuation from \$1,666,525.00 to \$1,535,530.00 at this time. Roll call vote: Yeas: Maricle, Luettel and Rasmussen. Nays: None. Motion carried.

Protest 2018-24 was for Parcel No. 34270.00 – Fr. NE1/4NE1/4NE1/4 of 31-21-7, Boone County, Nebraska, (8 acres), Marilee Niewohner, Jerry Niewohner representative, was heard on July 23, 2018: County Board of Equalization concurs with Assessor's recommendation resulting in change of valuation from \$692,530.00 (Land \$32,000.00; Buildings \$660,530.00) to \$557,470.00 (Land \$32,000.00; Buildings \$525,470.00). Stanard Appraisal reviewed parcel information. Motion made by Maricle, second by Luettel to approve and accept the County Assessor's recommendation of adjusting the valuation from \$692,530.00 to \$557,470.00 at this time. Roll call vote: Yeas: Maricle, Luettel and Rasmussen. Nays: None. Motion carried.

Protest 2018-25 was for Parcel No. 33390 – Fr. NW1/4NW1/4NW1/4 of 21-21-7, Boone County, Nebraska, (6 acres), JSMM Farms LLC, Jerry Niewohner representative, was heard on July 23, 2018: County Board of Equalization concurs with Assessor's recommendation resulting in change of valuation from \$689,030.00 (Land \$28,000.00; Buildings \$661,030.00) to \$553,305.00 (Land \$28,000.00; Buildings \$525,305.00). Stanard Appraisal reviewed parcel information. Motion made by Maricle, second by Luettel to approve and accept the County Assessor's recommendation of adjusting the valuation from \$689,030.00 to \$553,305.00 at this time. Roll call vote: Yeas: Maricle, Luettel and Rasmussen. Nays: None. Motion carried.

Protest 2018-26 was for Parcel No. 33350.00 – Fr. SE1/4SE1/4SW1/4 of 20-21-7, Boone County, Nebraska, (6 acres), Niewohner Grandchildrens', Jerry Niewohner representative, was heard on July 23, 2018: County Board of Equalization concurs with Assessor's recommendation resulting in change of valuation from \$689,030.00 (Land \$28,000.00; Buildings \$661,030.00) to \$553,305.00 (Land \$28,000.00; Buildings \$525,305.00). Stanard Appraisal reviewed parcel information. Motion made by Maricle, second by Luettel to approve and accept the County Assessor's recommendation of adjusting the valuation from \$689,030.00 to \$553,305.00 at this time. Roll call vote: Yeas: Maricle, Luettel and Rasmussen. Nays: None. Motion carried.

Protest 2018-27 was for Parcel No. 34242.20 – Fr. NW1/4NW1/4NW1/4 of 30-21-7, Boone County, Nebraska, (5 acres), Niewohner Grandchildrens', Jerry Niewohner representative, was heard on July 23, 2018: County Board of Equalization concurs with Assessor's recommendation resulting in change of valuation from \$627,470.00 (Land \$26,000.00; Buildings \$601,470.00) to \$551,305.00 (Land \$26,000.00; Buildings \$525,305.00). Stanard Appraisal reviewed parcel information. Motion made by Maricle, second by Luettel to approve and accept the County Assessor's recommendation of adjusting the valuation from \$627,470.00 to \$551,305.00 at this time. Roll call vote: Yeas: Maricle, Luettel and Rasmussen. Nays: None. Motion carried.



Boone Board of Equalization Minutes



Protest 2018-28 was for Parcel No. 4057 – 28' x 132' of Lots 7 & 8, Block 12, Original Town of Albion, Boone County, Nebraska, Raymond J. Scott, was reviewed on July 16, 2018: County Board of Equalization concurs with Assessor's recommendation resulting in change of valuation from \$51,035.00 (Land \$4,805.00; Buildings \$46,230.00) to \$43,640.00 (Land \$4,805.00; Buildings \$38,835.00). Reviewed parcel information and considered the age difference and condition of the building. Motion made by Maricle, second by Luettel to approve and accept the County Assessor's recommendation of adjusting the valuation from \$51,035.00 to \$43,640.00 at this time. Roll call vote: Yeas: Maricle, Luettel and Rasmussen. Nays: None. Motion carried.

Protest 2018-29 was for Parcel No. 57720 – Fr. SW1/4 of 29-18-8, Boone County, Nebraska, (50.44 acres), The Maschhoffs LLC, Gale Schafer, representative, was heard on July 23, 2018: County Board of Equalization concurs with Assessor's recommendation resulting in change of valuation from \$1,955,130.00 (Land \$167,585.00; Buildings \$1,787,545.00) to \$1,124,570.00 (Land \$167,585.00; Buildings \$956,985.00). Parcel review with Gale Schafer. Motion made by Maricle, second by Rasmussen to approve and accept the County Assessor's recommendation of adjusting the valuation from \$1,955,130.00 to \$1,124,570.00 at this time. Roll call vote: Yeas: Maricle, Rasmussen and Luettel. Nays: None. Motion carried.

The County Clerk will complete and mail a copy of Form 422 for Protest Nos. 2018-01, 2018-02, 2018-03, 2018-04, 2018-05, 2018-06, 2018-07, 2018-08, 2018-09, 2018-10, 2018-11, 2018-12, 2018-13, 2018-14, 2018-15, 2018-16, 2018-17, 2018-18, 2018-19, 2018-20, 2018-21, 2018-22, 2018-23, 2018-24, 2018-25, 2018-26, 2018-27, 2018-28 and 2018-29 to the respective landowners and/or agents. The respective landowners have thirty days to protest the Board of Equalization's decision.

Chairman Rasmussen called for a motion to close the Board of Equalization. Motion made by Rasmussen, second by Maricle to close the 2018 Boone County Board of Equalization and adjourned at 2:19 P.M. on July 25, 2018.

Kathy Thorberg,
Boone County Clerk



Boone Board of Equalization Minutes



BOONE COUNTY BOARD OF EQUALIZATION PROCEEDINGS OCTOBER 9, 2018 ALBION, NEBRASKA

The Boone County Board of Equalization of Boone County, Nebraska, met at 11:00 A.M. on Tuesday, October 9, 2018, in the Commissioners Meeting Room of the Courthouse in Albion, Nebraska.

Alan Rasmussen, 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 public meeting. Notice of the meeting was given in advance by publication and the convened meeting was open to the public. Present for said public meeting were Commissioners Alan Rasmussen, Hilary K. Maricle, Ken Luettel and Richard D. Martinsen, CPA.

Richard D. Martinsen, CPA, Schmeits, Mueller & Martinsen, P.C., provided the County Board with the 2018 Boone County Tax Rate Levy information for the 2018-2019 fiscal year. The 2018 county valuation for the 2018-2019 fiscal year is \$2,394,598,707.00 with a levy of 0.153638. Martinsen provided a list of levies for the following entities: cities, villages, fire districts, schools, education service units, community colleges, natural resource districts, agricultural society and historical society.

Richard D. Martinsen, CPA, informed the Board that the MFO funding has been beneficial for the fire districts. The common levy for the fire districts is .020000, which is a separate levy from any bond fund. The fire districts insurance expenses are reduced when their fire district equipment is in better/newer condition. A sinking fund is a set aside fund for future purchases of equipment, etc.

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 increased \$1,339,086.00 in 2018 from 2017.

Motion made by Luettel, second by Maricle to approve the 2018 Boone County and other entities Tax Rate Levies for fiscal year 2018-2019 as presented and attached hereto. Roll call vote: Yeas: Luettel, Maricle and Rasmussen. Nays: None. Motion carried.

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

Kathy Thorberg,
Boone County Clerk



Boone Board of Equalization Minutes



BOONE COUNTY BOARD OF EQUALIZATION PROCEEDINGS NOVEMBER 13, 2018 ALBION, NEBRASKA

The Boone County Board of Equalization of Boone County, Nebraska, met at 9:59 A.M. on Tuesday, November 13, 2018, in the Commissioners Meeting Room of the Courthouse in Albion, Nebraska.

Chairman Rasmussen called the meeting to order and present for roll call were Commissioners 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 reviewed eleven tax list corrections presented from the County Assessor's office:

The 2018 Tax List Correction No. 251 was prepared regarding the 2015 tax year taxes to be paid on Real Estate Property ID: 0004384.00, adjust value-not a buildable lot.

The 2018 Tax List Correction No. 252 was prepared regarding the 2016 tax year taxes to be paid on Real Estate Property ID: 0004384.00, adjust value-not a buildable lot.

The 2018 Tax List Correction No. 253 was prepared regarding the 2017 tax year taxes to be paid on Real Estate Property ID: 0004384.00, adjust value-not a buildable lot.

The 2018 Tax List Correction No. 254 was prepared regarding the 2018 tax year taxes to be paid on Real Estate Property ID: 0004384.00, adjust value-not a buildable lot.

The 2018 Tax List Correction No. 255 was prepared regarding the 2015 tax year taxes to be paid on Real Estate Property ID: 0034100.00 (RE 0038305.00), corn crib & farm implement shed are on the neighboring parcel.

The 2018 Tax List Correction No. 256 was prepared regarding the 2016 tax year taxes to be paid on Real Estate Property ID: 0034100.00 (RE 0038305.00), corn crib & farm implement shed are on the neighboring parcel.

The 2018 Tax List Correction No. 257 was prepared regarding the 2017 tax year taxes to be paid on Real Estate Property ID: 0034100.00 (RE 0038305.00), corn crib & farm implement shed are on the neighboring parcel.

The 2018 Tax List Correction No. 258 was prepared regarding the 2018 tax year taxes to be paid on Real Estate Property ID: 0034100.00 (RE 0038305.00), corn crib & farm implement shed are on the neighboring parcel.

The 2018 Tax List Correction No. 259 was prepared regarding the 2018 tax year taxes to be paid on Real Estate Property ID: 0041310.00 (RE 0050360.00), correct soils that were entered incorrectly as a total value.

The 2018 Tax List Correction No. 260 was prepared regarding the 2017 tax year taxes to be paid on Real Estate Property ID: 0037830.00 (RE 0043810.00), correct parcel acres S/B 236.94.

The 2018 Tax List Correction No. 261 was prepared regarding the 2018 tax year taxes to be paid on Real Estate Property ID: 0037830.00 (RE 0043810.00), correct parcel acres S/B 236.94.

Barb Hanson, County Assessor, explained each of the eleven tax list corrections to the Board.



Boone Board of Equalization Minutes



Motion made by Maricle, second by Luettel to approve the 2018 Tax List Correction Nos. 251, 252, 253, 254, 255, 256, 257, 258, 259, 260 and 261 as presented. Roll call vote: Yeas: Maricle, Luettel and Rasmussen. 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.

A Tax Equalization and Review Commission (TERC) hearing for Case No. 16R 0061 was re-scheduled for December 3, 2018 in Lincoln, Nebraska from the June 29, 2018 date. Barb Hanson, County Assessor, asked the Boone County Board of Equalization Chairman to consider asking TERC to re-schedule the hearing for a later date, due to personal reasons, the County Assessor would not be able to attend the hearing scheduled for December 3, 2018. Motion made by Maricle, second by Luettel to approve and authorize the Board of Equalization Chairman to sign a letter requesting a continuance of the December 3, 2018 hearing date to be re-scheduled for hearing in 2019. Roll call vote: Yeas: Maricle, Luettel and Rasmussen. Nays: None. Motion carried.

The Boone County Assessor shared a letter with the Board that the County Assessor's office received in regard to the present appraisal review of the designated Rural Residential and Acreage property in Boone County to properly equalize property values in Boone County, Nebraska. No action was taken by the Board.

Chairman Rasmussen declared the Board of Equalization meeting adjourned at 10:09 A.M.

Kathy Thorberg,
Boone County Clerk



Boone Board of Equalization Minutes



BOONE COUNTY BOARD OF EQUALIZATION PUBLIC HEARING PROCEEDINGS

DECEMBER 27, 2018 ALBION, NEBRASKA

Alan Rasmussen, Chairman of the Boone County Board of Equalization, called for a motion to open a public hearing on Thursday, December 27, 2018 at 11:32 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 Tax Commissioner Department Regulation 40-0006.06 was given in advance by publication and the convened hearing was open to the public. Commissioners present for roll call were Ken Luettel, Alan Rasmussen and Hilary K. Maricle. 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 Application for Exemption from Motor Vehicle Taxes Form 457.

Laurie Krohn, County Treasurer, submitted six vehicles for tax exemption filed on "Application for Exemption Form 457" 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 Luettel, second by Rasmussen to approve and authorize the Board of Equalization Chairman to sign the exempt motor vehicles form for School Sisters of St. Francis and Good Samaritan Society-Albion as presented on the Application for Exemption Forms 457. Roll call vote: Yeas: Luettel, Rasmussen and Maricle. Nays: None. Motion carried.

Kathy Thorberg,
Boone County Clerk