



Boone Board of Equalization Minutes



2019 REORGANIZATIONAL MEETING BOONE COUNTY BOARD OF EQUALIZATION ALBION, NEBRASKA

The Boone County Board of Equalization of Boone County, Nebraska convened at 10:30 A.M. on Monday, January 7, 2019, in the Commissioners Meeting Room of the Courthouse in Albion, Nebraska.

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

Motion made by Rasmussen, second by Rutten to appoint Larry Temme as Chairman of the Boone County Board of Equalization for the year 2019. Roll call vote: Yeas: Rasmussen and Rutten. Abstain: Temme. Nays: None. Motion carried.

Motion made by Temme, second by Rasmussen to appoint Ben F. Rutten as Vice Chairman of the Boone County Board of Equalization for the year 2019. Roll call vote: Yeas: Temme and Rasmussen. Abstain: Rutten. Nays: None. Motion carried.

Chairman Temme declared the 2019 Boone County Board of Equalization Reorganizational meeting adjourned at 10:36 A.M.

Kathy Thorberg,
Boone County Clerk



Boone Board of Equalization Minutes



BOONE COUNTY BOARD OF EQUALIZATION PUBLIC HEARING PROCEEDINGS JANUARY 28, 2019 ALBION, NEBRASKA

Larry Temme, Chairman of the Boone County Board of Equalization, called for a motion to open a public hearing on Monday, January 28, 2019 at 10:30 A.M. in the Commissioners Meeting Room of the Courthouse in Albion, Nebraska. Motion made by Commissioner Rutten, second by Commissioner Rasmussen to open said public hearing. Notice of the hearing pursuant to Nebraska State Statute §77-202.01 was given in advance by publication and the convened hearing was open to the public. Present for roll call were Commissioners Ben Rutten, Alan Rasmussen, Larry Temme and County Assessor, Barb Hanson.

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 2019, excluding real property used for cemeteries.

Barb Hanson, County Assessor, submitted the 2019 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 eight full parcels and two partial parcels. When exempt properties sell, they become taxable if not sold for the same use.

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

Akron Presbyterian Church	Albion	2
Albion Evangelical Free Church	Albion	1
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



Boone Board of Equalization Minutes



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 (Nun's residence)	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
Manderson-Lehr Post #162 (Albion Legion) (Partial)	Albion	1
McGivney's Patriots Inc. (Knights of Columbus)	Albion	1

Hanson informed the Board that the Lodge 78 A.F. & A.M. (Albion Masonic Lodge), has been removed from exemption due to the property was sold in 2018.

Motion made by Rasmussen, second by Rutten to close said hearing at 10:34 A.M. Roll call vote: Yeas: Rasmussen, Rutten and Temme. Nays: None. Motion carried.

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

Kathy Thorberg,
Boone County Clerk



Boone Board of Equalization Minutes



BOONE COUNTY BOARD OF EQUALIZATION PUBLIC HEARING PROCEEDINGS FEBRUARY 26, 2019 ALBION, NEBRASKA

Larry Temme, Chairman of the Boone County Board of Equalization, called for a motion to open a public hearing on Tuesday, February 26, 2019 at 11:30 A.M. in the Commissioners Meeting Room of the Courthouse in Albion, Nebraska. Motion made by Commissioner Rasmussen, second by Commissioner Temme 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 Alan Rasmussen, Larry Temme, Ben Rutten and County Assessor, Barb Hanson.

The purpose of the public hearing is to hear testimony in favor of, opposition to, and answer questions with regard to the approval or disapproval in relation to the review of the Form 451, Exemption Application for Tax Exemption on Real and Personal Property by Qualifying Organizations filed for the year 2019, excluding real property used for cemeteries.

Barb Hanson, County Assessor, submitted a new Exemption Application Form 451 filing for 2019 for tax exemption on real property by qualifying organizations excluding cemeteries authorized by Nebraska Revised Statutes § 77-202.01 and § 77-202.04. The Form 451 filed by VSL St. Edward, LLC includes the following four Parcel ID Numbers: 000164 (personal property), 0007171.00 (nursing home), 0007171.10 (IOLL for garage), and 0007080.00 (privately owned vacant lot). Hanson was present to answer the Board's questions. Property owned and used exclusively for charitable purposes without profit to the owner or user consists of three parcels. Parcel Number 0007080.00 is a vacant lot with an IOLL for the garage that is not owned by VSL St. Edward, LLC, therefore, does not qualify for a charitable exemption. When exempt properties sell, they become taxable if not sold for the same use.

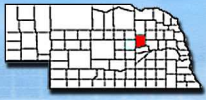
Property owned and used exclusively for **charitable** purposes without profit to either the owner or user:

Name of Organization	Location	Number of Parcels
VSL St. Edward, LLC (Cloverlodge Care Center) (Partial)	St. Edward	4

Motion made by Rutten, second by Rasmussen to close said hearing at 11:41 A.M. Roll call vote: Yeas: Rutten, Rasmussen and Temme. Nays: None. Motion carried.

Motion made by Rasmussen, second by Rutten to approve Parcel ID Numbers: 000164, 0007171.00 and 0007171.10 a portion of the Exempt Application Form 451, charitable exemption request, submitted by VSL St. Edward, LLC, and deny the exemption request for Parcel ID Number: 0007080.00 (privately owned vacant lot) as presented. Roll call vote: Yeas: Rasmussen, Rutten and Temme. Nays: None. Motion carried.

Kathy Thorberg,
Boone County Clerk



Boone Board of Equalization Minutes



BOONE COUNTY BOARD OF EQUALIZATION PROCEEDINGS

APRIL 8, 2019

ALBION, NEBRASKA

The Boone County Board of Equalization of Boone County, Nebraska, met at 10:30 A.M. on Monday, April 8, 2019, in the Commissioners Meeting Room of the Courthouse in Albion, Nebraska.

Chairman Temme called the meeting to order and present for roll call were Commissioners Larry Temme, Ben Rutten and Alan Rasmussen. Barb Hanson, County Assessor, was present to answer any questions. Notice of the meeting was given in advance by publication and the convened meeting was open to the public.

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

The 2019 Tax List Correction No. 262 was prepared regarding the 2019 (2018 levies) tax year taxes to be paid on Personal Property ID: 000004218, business is closing-accelerated 2019 taxes.

The 2019 Tax List Correction No. 263 was prepared regarding the 2018 tax year taxes to be paid on Personal Property ID: 000000248, sprayer not put into use until 2018, S/N have added a penalty.

The 2019 Tax List Correction No. 264 was prepared regarding the 2017 tax year taxes to be paid on Real Estate Property ID: 0051385.00 (RE 0036660.00), corrected # of acres in parcel per survey, 3.25 of the 4.09 acres is a road.

The 2019 Tax List Correction No. 265 was prepared regarding the 2018 tax year taxes to be paid on Real Estate Property ID: 0051385.00 (RE 0036660.00), corrected # of acres in parcel per survey, 3.25 of the acres is a road.

The 2019 Tax List Correction No. 266 was prepared regarding the 2018 tax year taxes to be paid on Real Estate Property ID: 0007343.00 (RE 0007343.00), corrected value, duplex not on this parcel.

The 2019 Tax List Correction No. 267 was prepared regarding the 2018 tax year taxes to be paid on Real Estate Property ID: 0007343.10 (RE 0007343.10), added value of duplex.

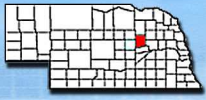
The 2019 Tax List Correction No. 268 was prepared regarding the 2018 tax year taxes to be paid on Real Estate Property ID: 0007392.00 (RE 007392.00), correct value, only one trailer home hook up located on this parcel.

The 2019 Tax List Correction No. 269 was prepared regarding the 2018 tax year taxes to be paid on Real Estate Property ID: 0007392.20 (RE 0007392.20), added value of trailer home hook up located on this parcel.

The 2019 Tax List Correction No. 270 was prepared regarding the 2016 tax year taxes to be paid on Real Estate Property ID: 0067500.00 (RE 0053540.00), 2016 corrected value of the old barn not transferred.

The 2019 Tax List Correction No. 271 was prepared regarding the 2017 tax year taxes to be paid on Real Estate Property ID: 0067500.00 (RE 0053540.00), value of the old barn not corrected after improvements.

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



Boone Board of Equalization Minutes



Motion made by Alan Rasmussen, second by Larry Temme to approve the 2019 Tax List Correction Nos. 262, 263, 264, 265, 266, 267, 268, 269, 270 and 271 as presented. Roll call vote: Yeas: Rasmussen, Temme and Rutten. 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 Temme declared the Board of Equalization meeting adjourned at 10:38 A.M.

Lorrie Nicklasson,
Deputy Boone County Clerk



Boone Board of Equalization Minutes



BOONE COUNTY BOARD OF EQUALIZATION PROCEEDINGS APRIL 29, 2019 ALBION, NEBRASKA

The Boone County Board of Equalization of Boone County, Nebraska, met at 11:00 A.M. on Monday, April 29, 2019, in the Commissioners Meeting Room of the Courthouse in Albion, Nebraska.

Chairman Temme called the meeting to order and present for roll call were Commissioners Alan Rasmussen, Ben Rutten and Larry Temme. 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 two tax list corrections presented from the County Assessor's office:

The 2019 Tax List Correction No. 272 was prepared regarding the 2018 tax year taxes to be paid on Personal Property ID: 000003653, business for sale-accelerate 2019 taxes.

The 2019 Tax List Correction No. 273 was prepared regarding the 2018 tax year taxes to be paid on Personal Property ID: 000003895, business for sale-accelerate taxes.

Barb Hanson, County Assessor, explained the two tax list corrections to the Board.

Motion made by Rutten, second by Temme to approve the 2019 Tax List Correction Nos. 272 and 273 as presented. Roll call vote: Yeas: Rutten, Temme 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's 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 Temme declared the Board of Equalization meeting adjourned at 11:05 A.M.

Kathy Thorberg,
Boone County Clerk



Boone Board of Equalization Minutes



BOONE COUNTY BOARD OF EQUALIZATION PROCEEDINGS JUNE 10, 2019 ALBION, NEBRASKA

Larry Temme, Chairman of the Boone County Board of Equalization, called for a motion to convene the 2019 Board of Equalization. Motion made by Alan Rasmussen, second by Ben Rutten to convene as the Boone County Board of Equalization from June 10, 2019 through July 25, 2019 and to recess/reconvene as needed through July 25, 2019. Roll call vote: Yeas: Rasmussen, Rutten and Temme. Nays: None. Motion carried.

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

The Boone County Board of Commissioners convened as the Boone County Board of Equalization at 10:30 A.M. on Monday, June 10, 2019, in the Commissioners Meeting Room of the Courthouse in Albion, Nebraska. The County Board of Equalization will convene per State Statute from June 10, 2019 through July 25, 2019. Persons protesting property valuation bear the burden of proof as to their claim.

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, 2019 being a Sunday, the constituents have through July 1, 2019 to file a protest form. The Board no longer needs to provide a ten-day notice to hear the protest.

In addition, LB 512 was approved with an emergency clause for Form 425 that can be filed before July 15, 2019 by those people who sustained damage in the area declared a disaster before July 1, 2019. The form is to be filed both in the County Clerk's Office and the Assessor's Office. For valuation deduction for the 2019 year only.

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

The 2019 Tax List Correction No. 274 was prepared regarding the 2018 tax year taxes to be paid on Personal Property ID: 000000766, NE adjusted basis of item listed incorrectly for 2018 tax year only, clerical error.

The 2019 Tax List Correction No. 275 was prepared regarding the 2016 tax year taxes to be paid on Personal Property ID: 000000487, NE adjusted basis of item listed incorrectly, clerical error.

The 2019 Tax List Correction No. 276 was prepared regarding the 2017 tax year taxes to be paid on Personal Property ID: 000000487, NE adjusted basis listed incorrectly, clerical error.

The 2019 Tax List Correction No. 277 was prepared regarding the 2018 tax year taxes to be paid on Personal Property ID: 000000487, NE adjusted basis listed incorrectly, clerical error.

The 2019 Tax List Correction No. 278 was prepared regarding the 2018 tax year taxes to be paid on Personal Property ID: 000000865, item sold did not get taken off of 2018 return, clerical error.



Boone Board of Equalization Minutes



Motion made by Rutten, second by Rasmussen to approve the 2019 Tax List Correction Nos. 274, 275, 276, 277 and 278 as presented. Roll call vote: Yeas: Rutten, Rasmussen and Temme. Nays: None. Motion carried.

Barb Hanson, County Assessor, explained the 2019 Tax List Correction regarding Real Estate ID: 8228.00, exempt property sold for private use. Motion made by Rutten, second by Rasmussen to approve the Real Estate Tax ID: 00008228, exempt property sold for private use as presented. Roll call vote: Yeas: Rutten, Rasmussen and Temme. 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 Temme declared the County Board of Equalization recessed at 10:43 A.M., until Monday, June 17, 2019.

Kathy Thorberg,
Boone County Clerk



Boone Board of Equalization Minutes



BOONE COUNTY BOARD OF EQUALIZATION PROCEEDINGS JUNE 17, 2019 ALBION, NEBRASKA

Larry Temme, Chairman of the Boone County Board of Equalization, called for a motion to reconvene the Boone County Board of Equalization on Monday, June 17, 2019 at 10:14 A.M. in the Commissioners Meeting Room of the Courthouse in Albion, Nebraska. Motion made by Commissioner Temme, second by Commissioner Rasmussen to reconvene said Boone County Board of Equalization. Present for roll call were Commissioners Larry Temme, Alan Rasmussen, Ben Rutten and Barb Hanson, Boone County Assessor.

Notice was given in advance by publication that the Boone County Board of Equalization convenes per State Statute from June 10, 2019 through July 25, 2019 and to recess/re-convene as needed through July 25, 2019. The convened meeting was open to the public. Chairman Temme 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 three tax list corrections for the Board to review:

The 2019 Tax List Correction No. 279 was prepared regarding the 2016 tax year taxes to be paid on Personal Property ID: 000001236, NE adjusted basis of item listed incorrectly for 2016 tax year, clerical error.

The 2019 Tax List Correction No. 280 was prepared regarding the 2017 tax year taxes to be paid on Personal Property ID: 000001236, NE adjusted basis of item listed incorrectly for 2017 tax year, clerical error.

The 2019 Tax List Correction No. 281 was prepared regarding the 2018 tax year taxes to be paid on Personal Property ID: 000001236, NE adjusted basis of item listed incorrectly for 2018 tax year, clerical error.

Barb Hanson, County Assessor, explained the three tax list corrections to the Board.

Motion made by Rasmussen, second by Rutten to approve the 2019 Tax List Correction Nos. 279, 280 and 281 as presented. Roll call vote: Yeas: Rasmussen, Rutten and Temme. 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 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 Temme declared the Boone County Board of Equalization recessed at 10:20 A.M., to Wednesday, June 26, 2019.

Kathy Thorberg,
Boone County Clerk



Boone Board of Equalization Minutes



BOONE COUNTY BOARD OF EQUALIZATION PROCEEDINGS JUNE 26, 2019 ALBION, NEBRASKA

Larry Temme, Chairman of the Boone County Board of Equalization, called for a motion to reconvene the Boone County Board of Equalization on Wednesday, June 26, 2019 at 11:00 A.M. in the Commissioners Meeting Room of the Courthouse in Albion, Nebraska. Motion made by Commissioner Temme, second by Commissioner Rutten to reconvene said Boone County Board of Equalization. Present for roll call were Commissioners Larry Temme, Ben Rutten, Alan Rasmussen and Barb Hanson, Boone County Assessor.

Notice was given in advance by publication that the Boone County Board of Equalization convenes per State Statute from June 10, 2019 through July 25, 2019 and to recess/reconvene as needed through July 25, 2019. The convened meeting was open to the public. Chairman Temme 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 eleven tax list corrections for the Board to review:

The 2019 Tax List Correction No. 282 was prepared regarding the 2016 tax year taxes to be paid on Personal Property ID: 000003430, NE adjusted basis entered incorrectly, clerical error.

The 2019 Tax List Correction No. 283 was prepared regarding the 2017 tax year taxes to be paid on Personal Property ID: 000003430, NE adjusted basis entered incorrectly, clerical error.

The 2019 Tax List Correction No. 284 was prepared regarding the 2018 tax year taxes to be paid on Personal Property ID: 000003430, NE adjusted basis entered incorrectly, clerical error.

The 2019 Tax List Correction No. 285 was prepared regarding the 2018 tax year taxes to be paid on Personal Property ID: 000000061, traded item, should not have been entered, clerical error.

The 2019 Tax List Correction No. 286 was prepared regarding the 2018 tax year taxes to be paid on Personal Property ID: 000003420, four items entered are in Wheeler County, clerical error.

The 2019 Tax List Correction No. 287 was prepared regarding the 2017 tax year taxes to be paid on Personal Property ID: 000002899, NE adjusted basis entered incorrectly, clerical error.

The 2019 Tax List Correction No. 288 was prepared regarding the 2018 tax year taxes to be paid on Personal Property ID: 000002899, NE adjusted basis entered incorrectly, clerical error.

The 2019 Tax List Correction No. 289 was prepared regarding the 2018 tax year taxes to be paid on Real Property ID: 0034090.00 (0038300.00), corrected parcel acres, should be 157 acres, clerical error.

The 2019 Tax List Correction No. 290 was prepared regarding the 2018 tax year taxes to be paid on Real Property ID: 0032230.00 (0024735.00), corrected parcel acres, should be 147.77 acres, clerical error.

The 2019 Tax List Correction No. 291 was prepared regarding the 2018 tax year taxes to be paid on Real Property ID: 0008135.10, no building value in base, clerical error.

The 2019 Tax List Correction No. 292 was prepared regarding the 2018 tax year taxes to be paid on Real Property ID: 0008135.10, Petersburg REDE TIF 2011, corrected excess building value, clerical error.



Boone Board of Equalization Minutes



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

Motion made by Rutten, second by Rasmussen to approve the 2019 Tax List Correction Nos. 282, 283, 284, 285, 286, 287, 288, 289, 290, 291 and 292 as presented. Roll call vote: Yeas: Rutten, Rasmussen and Temme. Nays: None. Motion carried.

Barb Hanson, County Assessor, presented five TIF Project values for the Board to review. Hanson explained the corrections to the TIF base/excess values.

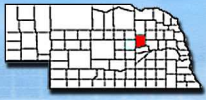
Barb Hanson, County Assessor, presented fifteen over/under valuation changes for the Board to review. Hanson said that the majority of the corrections are either the conditions of buildings, clerical error or corrections to parcel value after review with the owner and/or bank appraisal.

Motion made by Rutten, second by Rasmussen to approve the corrections to the TIF base/excess values and the fifteen over/under valuation changes as presented. Roll call vote: Yeas: Rutten, Rasmussen and Temme. 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 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 Temme declared the Boone County Board of Equalization recessed at 10:33 A.M., to Monday, July 8, 2019.

Kathy Thorberg,
Boone County Clerk



Boone Board of Equalization Minutes



BOONE COUNTY BOARD OF EQUALIZATION PROCEEDINGS JULY 8, 2019 ALBION, NEBRASKA

Larry Temme, Chairman of the Boone County Board of Equalization, called for a motion to reconvene the Boone County Board of Equalization on Monday, July 8, 2019 at 11:40 A.M. in the Commissioners Meeting Room of the Courthouse in Albion, Nebraska. Motion made by Commissioner Rasmussen, second by Commissioner Temme to reconvene said Boone County Board of Equalization. Present for roll call were Commissioners Alan Rasmussen, Larry Temme, Ben Rutten and Barb Hanson, Boone County Assessor.

Notice was given in advance by publication that the Boone County Board of Equalization convenes per State Statute from June 10, 2019 through July 25, 2019 and to recess/reconvene as needed through July 25, 2019. The convened meeting was open to the public. Chairman Temme 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 three tax list corrections for the Board to review:

The 2019 Tax List Correction No. 293 was prepared regarding the 2018 tax year taxes to be paid on Personal Property ID: 000000201, business closed June 21, 2019; accelerated 2019 personal property taxes.

The 2019 Tax List Correction No. 294 was prepared regarding the 2017 tax year taxes to be paid on Personal Property ID: 000000702, well improvements and pump are for the home and farm site; removed value.

The 2019 Tax List Correction No. 295 was prepared regarding the 2018 tax year taxes to be paid on Personal Property ID: 000000702, removed value of items that should not have been listed and corrected value of three other items.

Barb Hanson, County Assessor, explained the three tax list corrections to the Board.

Motion made by Rutten, second by Rasmussen to approve the 2019 Tax List Correction Nos. 293, 294, and 295 as presented. Roll call vote: Yeas: Rutten, Rasmussen and Temme. Nays: None. Motion carried.

Barb Hanson, County Assessor, presented four clerical errors and two real property changes for the Board to review. Hanson explained the corrections to the Board.

Barb Hanson, County Assessor, presented fifteen over/under valuation changes for the Board to review. Hanson said that the majority of the corrections are either the conditions of buildings or boundary revisions of irrigated acres.

Motion made by Rutten, second by Rasmussen to approve the clerical errors, real property changes and the over/under valuation changes as presented. Roll call vote: Yeas: Rutten, Rasmussen and Temme. 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 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.



Boone Board of Equalization Minutes



Chairman Temme declared the Boone County Board of Equalization recessed at 12:22 P.M., to Monday, July 15, 2019.

Kathy Thorberg, Boone County Clerk



Boone Board of Equalization Minutes



BOONE COUNTY BOARD OF EQUALIZATION PROCEEDINGS

JULY 15, 2019

ALBION, NEBRASKA

Larry Temme, Chairman of the Boone County Board of Equalization, called for a motion to reconvene the Boone County Board of Equalization on Monday, July 15, 2019 at 11:00 A.M. in the Commissioners Meeting Room of the Courthouse in Albion, Nebraska. Motion made by Commissioner Rasmussen, second by Commissioner Rutten to reconvene said Boone County Board of Equalization. Present for roll call were Commissioners Alan Rasmussen, Ben Rutten, Larry Temme and Barb Hanson, Boone County Assessor.

Notice was given in advance by publication that the Boone County Board of Equalization convenes per State Statute from June 10, 2019 through July 25, 2019 and to recess/reconvene as needed through July 25, 2019. The convened hearing/meeting was open to the public. Chairman Temme 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 twenty-three property valuation protests that were filed with Form 422 in June beginning at 11:00 A.M. on July 15, 2019.

Protest 2019-03 was for Parcel No. 0004958.01 – Fr. NW1/4 of 22-20-6, Boone County, Nebraska, (.87 acre unplatted), Roy D. and Debra A. Schilousky. Hanson informed the Board that the protestor re-scheduled for July 22, 2019.

Protest 2019-04 was for Parcel No. 0009057.00 – Lots 4 and 5, Block 3, First Addition to Primrose, Boone County, Nebraska, Ken McIntyre. Hanson informed the Board that the protestor re-scheduled for July 22, 2019.

Protest 2019-05 was for Parcel No. 0009079.00 – Fr. SE1/4 of 9-19-8, Boone County, Nebraska, (Primrose 245.4' x 423' – 2.38 acres unplatted), Ken McIntyre. Hanson informed the Board that the protestor re-scheduled for July 22, 2019.

Protest 2019-06 was for Parcel No. 0009080.00 – Fr. SE1/4 of 9-19-8, Boone County, Nebraska, (Primrose 245.4' x 287' – 1.62 acres unplatted), Ken McIntyre. Hanson informed the Board that the protestor re-scheduled for July 22, 2019.

Protest 2019-07 was for Parcel No. 0004116.00 – Lot 5, Block 2, Becker, Needham and Williams Addition to Albion, Boone County, Nebraska, including vacated portion of 8th Street, Bradley W. Anderson. Hanson informed the Board that the protestor re-scheduled for July 22, 2019.

Protest 2019-12 was for Parcel No. 0056480.00 – Fr. S1/2NW1/4 and Fr. SW1/4 of 26-18-7, Boone County, Nebraska, (173.57 acres), Robert J. and Susan M. Malander. No one appeared on behalf of the Protestor. The protestor requested that the house be taken off as it is in unlivable condition and that the one acre home site valuation be changed to a one acre farm site valuation. Hanson and the Board reviewed the parcel information. Hanson informed the Board that the protestor no longer lives in Boone County, no one has lived in the house for several years and is in poor condition.

Protest 2019-16 was for Parcel No. 0060640.00 – Fr. NE1/4 and Fr. NW1/4 of 22-19-8, Boone County, Nebraska, (18.45 acres), Andrew Koziol. No one appeared on behalf of the Protestor. The protestor requested a change in valuation due to erosion of river bank separating the river from the sand pit. Hanson and the Board reviewed the parcel information. Hanson plans to visit with the protestor.



Boone Board of Equalization Minutes



Protest 2019-19 for Parcel No. 0004751.00 – Lot 5, Block 35, Mansfield's Eighth Addition to Albion, Boone County, Nebraska, Heather L. Imler. The Board, Hanson and Heather Imler discussed the property valuation differences of like property/older homes. Imler said that there has been no improvements to the property other than painting and that a vehicle cannot even fit in the building classified as a detached garage. Hanson explained that some of the factors in increased or decreased valuation is the age, condition and quality of the structure. Hanson explained that the average plus, average, and good quality condition structures valuation increased.

Protest 2019-20 for Parcel No. 0007284.00 – Lots 1 and 2, Block 73, St. Edward Land & Emigration Company's Fifth Addition to St. Edward, Boone County, Nebraska, and adjacent vacated N1/2 of alley, Carol J. Hassebrook. No one appeared on behalf of the Protestor. Hanson and the Board reviewed the parcel information. Hanson informed the Board that she plans to go look at said property.

Protest 2019-22 was for Parcel No. 0008211.00 – Lots 10, 11, 12, 13 and 14, Block 2, West Petersburg Addition to Petersburg, Boone County, Nebraska, Robert and Lori Henn. No one appeared on behalf of the Protestor. Hanson informed the Board that some of the lots should be classified as undeveloped. Hanson reviewed the parcel information with the protestor and corrected parcel information.

Protest 2019-23 was for Parcel No. 0006011.00 – Lot 6, Block 3, Original Town Addition to Cedar Rapids, Boone County, Nebraska, Lee McPhillips. No one appeared on behalf of the Protestor. Hanson and the Board reviewed the parcel information. Hanson informed the Board that the building has been removed. Hanson reviewed the parcel information with the protestor and corrected parcel information.

Protest 2019-24 was for Parcel No. 0006012.00 – Lot 7 and 8, Block 3, Original Town Addition to Cedar Rapids, Boone County, Nebraska, Lee McPhillips. No one appeared on behalf of the Protestor. Hanson and the Board reviewed the parcel information. Hanson reviewed the parcel information with the protestor and corrected parcel information.

Protest 2019-25 was for Parcel No. 0004399.00 – Lot 2, Block 2, Fairview Addition to Albion, Boone County, Nebraska, Nancy L. Powers. No one appeared on behalf of the Protestor. Hanson and the Board reviewed the parcel information. The protestor stated the age of the home, basement not finished and living space only on main floor. Hanson reviewed the parcel information with the protestor and corrected parcel information.

Protest 2019-26 for Parcel No. 0068270.00 – NE1/4NW1/4NE1/4 of 15-20-5, Boone County, Nebraska, (10 acres), Ross Davidson. The Board, Hanson and Ross Davidson discussed the property valuation classification change from rural farm ground to an acreage classification. Davidson said that there is no changes to any of the buildings in several years. Hanson explained that rural ground that is no longer farmed is classified as an acreage when 20 acres or less.

Protest 2019-28 for Parcel No. 0057110.00 – Fr. NW1/4SW1/4 of 11-18-8, Boone County, Nebraska, (9.47 acres), GGP, LLC. No one appeared on behalf of the Protestor. Hanson and the Board reviewed the parcel information and the comparable swine finisher properties submitted by the protestor. Hanson informed the Board that the July 1, 2019 sale of property cannot be used in the three year sales until next year.

Protest 2019-29 for Parcel No. 0057390.00 – Fr. NE1/4NE1/4 of 21-18-8, Boone County, Nebraska, (9.68 acres), GGP, LLC. No one appeared on behalf of the Protestor. Hanson and the Board reviewed the parcel information and the comparable swine finisher properties submitted by the protestor. Hanson informed the Board that the July 1, 2019 sale of property cannot be used in the three year sales until next year.



Boone Board of Equalization Minutes



Protest 2019-30 was for Parcel No. 0022775.00 – Fr. E1/2SW1/4 of 28-20-5, Boone County, Nebraska, (20 acres), Amy M. Johnson. No one appeared on behalf of the Protestor. The protestor requested a change in valuation in accordance with an appraisal she provided the Assessor's office. Hanson and the Board reviewed the parcel information. Hanson reviewed the parcel information with the protestor and corrected parcel information.

Protest 2019-31 was for Parcel No. 0008034.00 – Lots 3, 4 and 5, Block 5, Original Town Addition to Petersburg, Boone County, Nebraska, Cherylle Arends. No one appeared on behalf of the Protestor. The protestor requested a change in valuation in accordance with the condition of the property. Hanson and the Board reviewed the parcel information. Hanson reviewed the parcel information with the protestor and corrected parcel information.

Protest 2019-32 was for Parcel No. 0008055.00 – Lots 13 and 14, Block 6, Original Town Addition to Petersburg, Boone County, Nebraska, Cherylle Arends. No one appeared on behalf of the Protestor. The protestor requested a change in valuation in accordance with the condition of the property. Hanson and the Board reviewed the parcel information. Hanson reviewed the parcel information with the protestor and corrected parcel information.

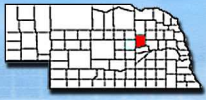
Protest 2019-33 was for Parcel No. 0008035.00 – Lots 6, 7, 8 and 9, Block 5, Original Town Addition to Petersburg, Boone County, Nebraska, Cherylle Arends. No one appeared on behalf of the Protestor. The protestor requested a change in valuation in accordance with the condition of the property. Hanson and the Board reviewed the parcel information. Hanson reviewed the parcel information with the protestor and corrected parcel information.

Protest 2019-34 for Parcel No. 0063260.00 – E1/2 of 13-18-5, Boone County, Nebraska, (295.75 acres), Rolaine Blaser. The Board, Hanson and Rolaine Blaser discussed the property valuation differences of the three counties. Blaser's property sits in the southeast corner of Boone County and borders Platte and Nance Counties. Blaser said that the property she owns in the bordering counties decreased in valuation while the Boone County valuation stayed the same as the prior year. Blaser informed the Board that the said property has waste area with trees, railroad, powerline and a river all within said 295.75 acres. Hanson will review the parcel information with the protestor.

Protest 2019-35 was for Parcel No. 0021591.00 – NE1/4, and N1/2NW1/4, and N1/2SE1/4 of 16-19-6, Boone County, Nebraska, (IOLL), Gerald L. Carder/JLCA, Inc.). Hanson informed the Board that the protestor re-scheduled for July 22, 2019.

Protest 2019-37 for Parcel No. 0004988.00 – Block 4, Andersen 2nd Subdivision to Albion, Boone County, Nebraska, (3.99 acres), Dana Andersen. The Board, Hanson and Dana Andersen discussed the property valuation differences of farm grounds, acreages and annexation with city/village limits. Andersen said that no improvements have been made and that the property is still dry land farm ground. Hanson explained that the property has been annexed into the city limits of Albion which changes the valuation codes that the office is required to use. Hanson will review the parcel information to see if there is a classification code for undeveloped dry land annexed into city limits.

No decisions were made at the protest hearings.



Boone Board of Equalization Minutes



Barb Hanson, County Assessor, presented nine valuation changes for the Board to review. Hanson said that the majority of the corrections are either over/under valued or clerical errors. Hanson explained to the Board the corrections for each of the nine parcels.

Motion made by Rasmussen, second by Rutten to approve the valuation changes of the nine parcels as presented and attached hereto as part of the proceedings. Roll call vote: Yeas: Rasmussen, Rutten and Temme. 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.

Chairman Temme declared the Boone County Board of Equalization recessed at 12:50 P.M., to Monday, July 22, 2019.

Kathy Thorberg,
Boone County Clerk



Boone Board of Equalization Minutes



BOONE COUNTY BOARD OF EQUALIZATION PROCEEDINGS

JULY 22, 2019

ALBION, NEBRASKA

Larry Temme, Chairman of the Boone County Board of Equalization, called for a motion to reconvene the Boone County Board of Equalization on Monday, July 22, 2019 at 9:58 A.M. in the Commissioners Meeting Room of the Courthouse in Albion, Nebraska. Motion made by Commissioner Rasmussen, second by Commissioner Rutten to reconvene said Boone County Board of Equalization. Present for roll call were Commissioners Alan Rasmussen, Ben Rutten and Larry Temme. Also, present were Barb Hanson, Boone County Assessor, and Antoinette (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 10, 2019 through July 25, 2019 and to recess/reconvene as needed through July 25, 2019. The convened hearing/meeting was open to the public. Chairman Temme read the agenda for the record and noted that the Open Meeting Laws are posted and available to the public.

The Board of Equalization received twenty-three property valuation protest that were filed with Form 422 in June. The Board of Equalization heard/reviewed protests on July 15, 2019 and will continue to hear/review the protests beginning at 10:00 A.M. on July 22, 2019.

Protest 2019-03 was for Parcel No. 0004958.01 – Fr. NW1/4 of 22-20-6, Boone County, Nebraska, (Albion .87 acre unplatted), Roy D. and Debra A. Schilousky. No one appeared on behalf of the Protestor. Hanson reviewed the parcel information with the protestor and corrected parcel information.

Protest 2019-04 was for Parcel No. 0009057.00 – Lots 4 and 5, Block 3, First Addition to Primrose, Boone County, Nebraska, Ken McIntyre. The Board, Hanson, Mangus and Ken McIntyre discussed the property valuation equalization of all rural villages. Hanson explained the valuation process and three year comparable sales that are used to follow the State perimeter to equalize structures/acreages.

Protest 2019-05 was for Parcel No. 0009079.00 – Fr. SE1/4 of 9-19-8, Boone County, Nebraska, (Primrose 245.4' x 423' – 2.38 acres unplatted), Ken McIntyre. The Board, Hanson, Mangus and Ken McIntyre discussed the property valuation equalization of all rural villages. McIntyre informed the Board that said lots are undeveloped. Hanson reviewed the parcel information with the protestor and corrected parcel information.

Protest 2019-06 was for Parcel No. 0009080.00 – Fr. SE1/4 of 9-19-8, Boone County, Nebraska, (Primrose 245.4' x 287' – 1.62 acres unplatted), Ken McIntyre. The Board, Hanson, Mangus and Ken McIntyre discussed the property valuation equalization of all rural villages. McIntyre informed the Board that said lots are undeveloped. Hanson reviewed the parcel information with the protestor and corrected parcel information.

Protest 2019-07 was for Parcel No. 0004116.00 – Lot 5, Block 2, Becker, Needham and Williams Addition to Albion, Boone County, Nebraska, including vacated portion of 8th Street, Bradley W. Anderson. No one appeared on behalf of the Protestor. Hanson had reviewed the parcel information with the protestor previously and corrected parcel information.



Boone Board of Equalization Minutes



Protest 2019-28 for Parcel No. 0057110.00 – Fr. NW1/4SW1/4 of 11-18-8, Boone County, Nebraska, (9.47 acres), GGP, LLC. The Board, Hanson, Mangus and Philip Zegers, GGP, LLC representative, discussed the parcel information and the comparable swine finisher properties submitted by Zegers. Hanson informed the Board that the valuation increase was the addition of the cement pit to the parcel.

Protest 2019-29 for Parcel No. 0057390.00 – Fr. NE1/4NE1/4 of 21-18-8, Boone County, Nebraska, (9.68 acres), GGP, LLC. The Board, Hanson, Mangus and Philip Zegers, GGP, LLC representative, discussed the parcel information and the comparable swine finisher properties submitted by Zegers. Hanson informed the Board that the valuation increase was the addition of the cement pit to the parcel.

Protest 2019-35 was for Parcel No. 0021591.00 – NE1/4, N1/2NW1/4, N1/2SE1/4 of 16-19-6, Boone County, Nebraska (IOLL), Gerald L. Carder/JLCA, Inc. The Board, Hanson, Mangus and Gerald Carder discussed the rural property valuation equalization differences of farm/building sites and house sites. A lengthy discussion was held with Carder as he expressed his opinion on how the Nebraska Department of Revenue, Property Assessment Division should change the real property assessment procedures.

No decisions were made at the protest hearings regarding Form 422.

The Board of Equalization received twenty-one property valuation protest that were filed with Form 425 through July 15, 2019. The Board of Equalization was scheduled to hear/review the twenty-one property valuation protests that were filed with Form 425 on July 22, 2019. Nebraska Legislation approved LB 512 with an emergency clause for Form 425 that can be filed before July 15, 2019 by those people who sustained damage in the area declared a disaster before July 1, 2019. Destroyed property damage means property that suffered significant damage as a result of a calamity occurring on or after January 1 and before July 1 of the current assessment year. The Form 425 is for valuation deduction for the 2019 year only and for damage exceeding 20% of a parcel's assessed value.

Protest 2019-13 was for Parcel No. 0063090.00 – NW1/4NE1/4, NW1/4, SW1/4 of 9-18-5, Boone County, Nebraska, (360 acres), Neal E. Kemper/Kemper Farm LLC. The Board, Hanson, Mangus and Neal Kemper, reviewed several photos and discussed the property damage where flood waters cut a new creek and left deposits of debris on the farm ground. Hanson explained the process to determine when damage exceeds 20% of the parcel's assessed value.

Protest 2019-21 was for Parcel No. 0055370.00 – Fr. E1/2SE1/4 of 5-18-7, Boone County, Nebraska, (45+ acres), Bernice A. Hunt. The Board, Hanson, Mangus and Ralph Hunt, representative for Bernice Hunt, reviewed several photos and discussed the property damage to the pasture ground where sand is four feet deep in some areas. Hanson explained the process to determine when damage exceeds 20% of the parcel's assessed value.

Protest 2019-42 was for Parcel No. 0063260.00 – E1/2 of 13-18-5, Boone County, Nebraska, (295.75 acres), Rolaine Blazer. The Board, Hanson, Mangus and Rolaine Blazer discussed the property damage to the pasture ground where there is an excessive amount of sand and the crop ground that was not farmable this year. Hanson explained the process to determine when damage exceeds 20% of the parcel's assessed value.

Protest 2019-01 was for Parcel No. 0060670.00 – Fr. NE1/4 of 22-19-8, Boone County, Nebraska, (94.44 acres), Sethee S. Mosier. No one appeared on behalf of the Protestor. The Board, Hanson and Mangus reviewed the parcel information and discussed the flood damage roughly at 42%.



Boone Board of Equalization Minutes



Protest 2019-02 was for Parcel No. 0034050.00 – E1/2NE1/4 of 26-21-7, Boone County, Nebraska, (80 acres), Darrel Carlson. No one appeared on behalf of the Protestor. The Board, Hanson and Mangus reviewed the parcel information and discussed the flood damage being less than 20%.

Protest 2019-08 was for Parcel No. 0007047.00 – Lots 1, 2, 3 and 4, Block 18, St. Edward Land & Emigration Company's Fourth Addition to St. Edward, and adjacent vacated N1/2 of alley, Boone County, Nebraska, Velda Maxine Nordstrom. No one appeared on behalf of the Protestor. The Board, Hanson and Mangus reviewed the parcel information and discussed the flood damage being less than 20%.

Protest 2019-09 was for Parcel No. 0007049.00 – Lots 7 and 8, Block 18, St. Edward Land and Emigration Company's Fourth Addition to St. Edward, and adjacent vacated S1/2 of alley, Boone County, Nebraska, Velda Maxine Nordstrom. No one appeared on behalf of the Protestor. The Board, Hanson and Mangus reviewed the parcel information and discussed the flood damage roughly 30% (NEMA).

Protest 2019-10 was for Parcel No. 0007401.00 – Lot 2, Berry's Addition to St. Edward, Boone County, Nebraska, Jeffrey and Christina Higgins. No one appeared on behalf of the Protestor. The Board, Hanson and Mangus reviewed the parcel information and discussed the flood damage at greater than 50%, uninhabitable (FEMA).

Protest 2019-11 was for Parcel No. 0036790.00 – Lot 4, Block 4, Village of Raeville, Boone County, Nebraska, Michael R. and Cindy A. Bode. No one appeared on behalf of the Protestor. The Board, Hanson and Mangus reviewed the parcel information and discussed the damage being less than 20%.

Protest 2019-14 was for Parcel No. 0007511.00 – Fr. SE1/4 of 34-19-5, Boone County, Nebraska, (St. Edward .5 acre unplatted), Eudell Remm Reid. No one appeared on behalf of the Protestor. The Board, Hanson and Mangus reviewed the parcel information and discussed the flood damage to be greater than 50%.

Protest 2019-15 was for Parcel No. 0033470.00 – Fr. SW1/4NE1/4, NW1/4, SE1/4 of 23-21-7, Boone County, Nebraska, (320 acres), Darrel Carlson. No one appeared on behalf of the Protestor. The Board, Hanson and Mangus reviewed the parcel information and discussed the flood damage being less than 20%.

Protest 2019-17 was for Parcel No. 0060640.00 – Fr. NE1/4 and Fr. NW1/4 of 22-19-8, Boone County, Nebraska, (18.45 acres), Andrew Koziol. No one appeared on behalf of the Protestor. The Board, Hanson and Mangus reviewed the parcel information and discussed the flood damage being less than 20%.

Protest 2019-18 was for Parcel No. 0025470.00 – NW1/4 of 23-20-6, Boone County, Nebraska, (154.6 acres), Kenneth E. Young. No one appeared on behalf of the Protestor. The Board, Hanson and Mangus reviewed the parcel information and discussed the flood damage being less than 20%.

Protest 2019-27 was for Parcel No. 0007229.00 – S. 33 feet of Lot 1, Block 64, Original Town Addition to St. Edward, Boone County, Nebraska, James E. and Julianne K. Dickerson. No one appeared on behalf of the Protestor. The Board, Hanson and Mangus reviewed the parcel information and discussed the flood damage being greater than 50% (FEMA red tagged).

Protest 2019-36 was for Parcel No. 0007043.00 – S1/2 of Lots 3 and 4, Block 17, St. Edward Land and Emigration Company's Fourth Addition to St. Edward, and adjacent vacated N1/2 of alley, Boone County, Nebraska, Gregory White. No one appeared on behalf of the Protestor. The Board, Hanson and Mangus reviewed the parcel information and discussed that the house was red tagged by FEMA, uninhabitable.



Boone Board of Equalization Minutes



Protest 2019-38 was for Parcel No. 0007360.00 – Lots 5 and 6, Block 84, St. Edward Land and Emigration Company's First Addition to St. Edward, Boone County, Nebraska, Central Valley Ag Cooperative. No one appeared on behalf of the Protestor. The Board, Hanson and Mangus reviewed the parcel information and discussed the flood damage at greater than 50%.

Protest 2019-39 was for Parcel No. 0059320.00 – W1/2 of 18-19-6, Boone County, Nebraska, (307.4 acres), Robert M. Redler. No one appeared on behalf of the Protestor. The Board, Hanson and Mangus reviewed the parcel information and discussed the flood damage being less than 20%.

Protest 2019-40 was for Parcel No. 0007495.00 – Fr. NW1/4 of 2-18-5, Boone County, Nebraska, (St. Edward unplatted), Silvino Irineo. No one appeared on behalf of the Protestor. The Board, Hanson and Mangus reviewed the parcel information and discussed the flood damage at roughly 20% (NEMA).

Protest 2019-41 was for Parcel No. 0006310.00 – Fr. SW1/4NE1/4 of 5-18-7, Boone County, Nebraska, (Cedar Rapids unplatted), James W. Goering. No one appeared on behalf of the Protestor. The Board, Hanson and Mangus reviewed the parcel information and discussed the flood damage at more than 20%.

Protest 2019-43 was for Parcel No. 0007494.00 – Fr. NW1/4 of 2-18-5, Boone County, Nebraska, (St. Edward 2.16 acres unplatted), Nicole Welch. No one appeared on behalf of the Protestor. The Board, Hanson and Mangus reviewed the parcel information and discussed the flood damage at greater than 50% (NEMA).

Protest 2019-44 was for Parcel No. 0056340.00 – Fr. S1/2S1/2 of 22-18-7, Boone County, Nebraska, (East 26.82 acres), Mark and Becky Scott. No one appeared on behalf of the Protestor. The Board, Hanson and Mangus reviewed the parcel information and discussed the flood damage being less than 20%.

No decisions were made at the protest hearings regarding Form 425.

Barb Hanson, County Assessor, presented six tax list corrections for the Board to review:

The 2019 Tax List Correction No. 296 was prepared regarding the 2016 tax year taxes to be paid on Real Property ID: 0036430.00 (0042710.00), corrected the number of parcel acres.

The 2019 Tax List Correction No. 297 was prepared regarding the 2017 tax year taxes to be paid on Real Property ID: 0036430.00 (0042710.00), corrected the number of parcel acres.

The 2019 Tax List Correction No. 298 was prepared regarding the 2018 tax year taxes to be paid on Real Property ID: 0036430.00 (0042710.00), corrected number of parcel acres.

The 2019 Tax List Correction No. 299 was prepared regarding the 2016 tax year taxes to be paid on Real Property ID: 0036350.00 (0042660.00), corrected the number of parcel acres.

The 2019 Tax List Correction No. 300 was prepared regarding the 2017 tax year taxes to be paid on Real Property ID: 0036350.00 (0042660.00), corrected the number of parcel acres.

The 2019 Tax List Correction No. 301 was prepared regarding the 2018 tax year taxes to be paid on Real Property ID: 0036350.00 (0042660.00), corrected the number of parcel acres.

Barb Hanson, County Assessor, explained the six tax list corrections to the Board.



Boone Board of Equalization Minutes



Motion made by Rutten, second by Temme to approve the 2019 Tax List Correction Nos. 296, 297, 298, 299, 300 and 301 as presented. Roll call vote: Yeas: Rutten, Temme and Rasmussen. Nays: None. Motion carried.

Barb Hanson, County Assessor, presented four over/under valuation changes for the Board to review. Hanson explained the corrections to the Board.

Motion made by Rutten, second by Temme to approve the four over/under valuation changes as presented. Roll call vote: Yeas: Rutten, Temme 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's 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 Temme declared the Boone County Board of Equalization recessed at 12:29 P.M., to Thursday, July 25, 2019.

Kathy Thorberg,
Boone County Clerk



Boone Board of Equalization Minutes



BOONE COUNTY BOARD OF EQUALIZATION PROCEEDINGS

JULY 25, 2019

ALBION, NEBRASKA

Larry Temme, Chairman of the Boone County Board of Equalization, called for a motion to reconvene the Boone County Board of Equalization on Thursday, July 25, 2019 at 9:00 A.M. in the Commissioners Meeting Room of the Courthouse in Albion, Nebraska. Motion made by Commissioner Rasmussen, second by Commissioner Rutten to reconvene said Boone County Board of Equalization. Present for roll call were Commissioners Alan Rasmussen, Ben Rutten and Larry Temme. Also, present were Barb Hanson, Boone County Assessor, and Antoinette (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 10, 2019 through July 25, 2019 and to recess/reconvene as needed through July 25, 2019. The convened hearing/meeting was open to the public. Chairman Temme read the agenda for the record and noted that the Open Meeting Laws are posted and available to the public.

According to Nebraska State Statute 77-202.10, Hanson reviewed the ownership and use of all cemetery real property that was granted an exemption. There is one change for 2019. St John the Baptist Church added .76 acres west of the existing cemetery. Hanson presented the property owned and used exclusively for cemetery purposes without profit to either owner or user. Motion made by Rasmussen, second by Rutten to approve and authorize the Board of Equalization Chairman to sign the 2019 Cemetery exemptions as presented and attached hereto as part of the proceedings. Roll call vote: Yeas: Rasmussen, Rutten and Temme. Nays: None. Motion carried.

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 Rutten, second by Temme to accept and approve the Boone County 3 Year Plan of Assessment as presented for 2020, 2021 and 2022 and attached hereto as part of the proceedings. Roll call vote: Yeas: Rutten, Temme and Rasmussen. Nays: None. Motion carried.

The Board of Equalization received twenty-three property valuation protest that were filed with Form 422 in June. The Board of Equalization heard testimony and reviewed protests on July 15, 2019 and July 22, 2019 and took the following actions on July 25, 2019:

Protest 2019-03 was for Parcel No. 0004958.01 – Fr. NW1/4 of 22-20-6, Boone County, Nebraska, (Albion .87 acre unplatted), Roy D. and Debra A. Schilousky, was reviewed on July 22, 2019: County Board of Equalization concurs with Assessor's recommendation resulting in change of valuation from \$20,510.00 (Land \$12,545.00; Buildings \$7,965.00) to \$16,265.00 (Land \$8,300.00; Buildings \$7,965.00). Corrected land information due to not being on city sewer and removed value of the street. Motion made by Rutten, second by Rasmussen to approve and accept the County Assessor's recommendation of adjusting the valuation from \$20,510.00 to \$16,265.00 at this time. Roll call vote: Yeas: Rutten, Rasmussen and Temme. Nays: None. Motion carried.



Boone Board of Equalization Minutes



Protest 2019-04 was for Parcel No. 0009057.00 – Lots 4 and 5, Block 3, First Addition to Primrose, Boone County, Nebraska, Ken McIntyre, was heard on July 22, 2019: County Board of Equalization concurs with Assessor's recommendation resulting in no change to the valuation of \$1,330.00 (Land \$1,330.00). Property valued comparable to like properties. Protest denied. Motion made by Rutten, second by Rasmussen to approve and accept the County Assessor's recommendation of no change of valuation at this time. Roll call vote: Yeas: Rutten, Rasmussen and Temme. Nays: None. Motion carried.

Protest 2019-05 was for Parcel No. 0009079.00 – Fr. SE1/4 of 9-19-8, Boone County, Nebraska, (Primrose 245.4' x 423' – 2.38 acres unplatted), Ken McIntyre, was heard on July 22, 2019: County Board of Equalization concurs with Assessor's recommendation resulting in change of valuation from \$9,860.00 (Land \$9,860.00) to \$4,930.00 (Land \$4,930.00). Amended value due to undeveloped part of the village. Motion made by Rutten, second by Rasmussen to approve and accept the County Assessor's recommendation of adjusting the valuation from \$9,860.00 to \$4,930.00 at this time. Roll call vote: Yeas: Rutten, Rasmussen and Temme. Nays: None. Motion carried.

Protest 2019-06 was for Parcel No. 0009080.00 – Fr. SE1/4 of 9-19-8, Boone County, Nebraska, (Primrose 245.4' x 287' – 1.62 acres unplatted), Ken McIntyre, was heard on July 22, 2019: County Board of Equalization concurs with Assessor's recommendation resulting in change of valuation from \$6,690.00 (Land \$6,690.00) to \$3,345.00 (Land \$3,345.00). Amended value due to undeveloped part of the village. Motion made by Rutten, second by Rasmussen to approve and accept the County Assessor's recommendation of adjusting the valuation from \$6,690.00 to \$3,345.00 at this time. Roll call vote: Yeas: Rutten, Rasmussen and Temme. Nays: None. Motion carried.

Protest 2019-07 was for Parcel No. 0004116.00 – Lot 5, Block 2, Becker, Needham and Williams Addition to Albion, Boone County, Nebraska, including vacated portion of 8th Street, Bradley W. Anderson, was reviewed on July 22, 2019: County Board of Equalization concurs with Assessor's recommendation resulting in change of valuation from \$202,995.00 (Land \$23,170.00; Buildings \$179,825.00) to \$182,560.00 (Land \$23,170.00; Buildings \$159,390.00). Corrected parcel information and changed depreciation. Motion made by Rutten, second by Rasmussen to approve and accept the County Assessor's recommendation of adjusting the valuation from \$202,995.00 to \$182,560.00 at this time. Roll call vote: Yeas: Rutten, Rasmussen and Temme. Nays: None. Motion carried.

Protest 2019-12 was for Parcel No. 0056480.00 – Fr. S1/2NW1/4 and Fr. SW1/4 of 26-18-7, Boone County, Nebraska, (173.57 acres), Robert J. and Susan M. Malander, was reviewed on July 15, 2019: County Board of Equalization concurs with Assessor's recommendation resulting in change of valuation from \$587,345.00 (Land \$553,540.00; Buildings \$33,805.00) to \$554,380.00 (Land \$539,040.00; Buildings \$15,340.00). Updated land use and changed value of house and building. Motion made by Rutten, second by Rasmussen to approve and accept the County Assessor's recommendation of adjusting the valuation from \$587,345.00 to \$554,380.00 at this time. Roll call vote: Yeas: Rutten, Rasmussen and Temme. Nays: None. Motion carried.

Protest 2019-16 was for Parcel No. 0060640.00 – Fr. NE1/4 and Fr. NW1/4 of 22-19-8, Boone County, Nebraska, (18.45 acres), Andrew Koziol, was reviewed on July 15, 2019: County Board of Equalization concurs with Assessor's recommendation resulting in no change to the valuation of \$40,825.00 (Land \$40,825.00). Property valued comparable to like properties. Protest denied. Motion made by Rutten, second by Rasmussen to approve and accept the County Assessor's recommendation of no change of valuation at this time. Roll call vote: Yeas: Rutten, Rasmussen and Temme. Nays: None. Motion carried.



Boone Board of Equalization Minutes



Protest 2019-19 for Parcel No. 0004751.00 – Lot 5, Block 35, Mansfield's Eighth Addition to Albion, Boone County, Nebraska, Heather L. (Noble) Imler, was heard on July 15, 2019: County Board of Equalization concurs with Assessor's recommendation resulting in change of valuation from \$111,680.00 (Land \$19,900.00; Buildings \$91,780.00) to \$110,090.00 (Land \$19,900.00; Buildings \$90,190.00). Updated the parcel information for the house, removed old shed value and updated the depreciation. Motion made by Rutten, second by Rasmussen to approve and accept the County Assessor's recommendation of adjusting the valuation from \$111,680.00 to \$110,090.00 at this time. Roll call vote: Yeas: Rutten, Rasmussen and Temme. Nays: None. Motion carried.

Protest 2019-20 for Parcel No. 0007284.00 – Lots 1 and 2, Block 73, St. Edward Land & Emigration Company's Fifth Addition to St. Edward, Boone County, Nebraska, and adjacent vacated N1/2 of alley, Carol J. Hassebrook, was reviewed on July 15, 2019: County Board of Equalization concurs with Assessor's recommendation resulting in change of valuation from \$182,045.00 (Land \$6,395.00; Buildings \$175,650.00) to \$170,080.00 (Land \$6,395.00; Buildings \$163,685.00). Updated the parcel information and updated the depreciation. Motion made by Rutten, second by Rasmussen to approve and accept the County Assessor's recommendation of adjusting the valuation from \$182,045.00 to \$170,080.00 at this time. Roll call vote: Yeas: Rutten, Rasmussen and Temme. Nays: None. Motion carried.

Protest 2019-22 was for Parcel No. 0008211.00 – Lots 10, 11, 12, 13 and 14, Block 2, West Petersburg Addition to Petersburg, Boone County, Nebraska, Robert and Lori Henn, was reviewed on July 15, 2019: County Board of Equalization concurs with Assessor's recommendation resulting in change of valuation from \$20,350.00 (Land \$20,000.00; Buildings \$350.00) to \$4,505.00 (Land \$4,155.00; Buildings \$350.00). Amended lot value accordingly. Lots are in an undeveloped area of town. Motion made by Rutten, second by Rasmussen to approve and accept the County Assessor's recommendation of adjusting the valuation from \$20,350.00 to \$4,505.00 at this time. Roll call vote: Yeas: Rutten, Rasmussen and Temme. Nays: None. Motion carried.

Protest 2019-23 was for Parcel No. 0006011.00 – Lot 6, Block 3, Original Town Addition to Cedar Rapids, Boone County, Nebraska, Lee McPhillips, was reviewed on July 15, 2019: County Board of Equalization concurs with Assessor's recommendation resulting in change of valuation from \$1,940.00 (Land \$1,760.00; Buildings \$180.00) to \$1,760.00 (Land \$1,760.00; Buildings \$0.00). Old shed has been removed from the property. Motion made by Rutten, second by Rasmussen to approve and accept the County Assessor's recommendation of adjusting the valuation from \$1,940.00 to \$1,760.00 at this time. Roll call vote: Yeas: Rutten, Rasmussen and Temme. Nays: None. Motion carried.

Protest 2019-24 was for Parcel No. 0006012.00 – Lot 7 and 8, Block 3, Original Town Addition to Cedar Rapids, Boone County, Nebraska, Lee McPhillips, was reviewed on July 15, 2019: County Board of Equalization concurs with Assessor's recommendation resulting in change of valuation from \$136,775.00 (Land \$3,520.00; Buildings \$133,255.00) to \$75,270.00 (Land \$3,520.00; Buildings \$71,750.00). Updated the parcel information. Motion made by Rutten, second by Rasmussen to approve and accept the County Assessor's recommendation of adjusting the valuation from \$136,775.00 to \$75,270.00 at this time. Roll call vote: Yeas: Rutten, Rasmussen and Temme. Nays: None. Motion carried.

Protest 2019-25 was for Parcel No. 0004399.00 – Lot 2, Block 2, Fairview Addition to Albion, Boone County, Nebraska, Nancy L. Powers, was reviewed on July 15, 2019: County Board of Equalization concurs with Assessor's recommendation resulting in change of valuation from \$146,305.00 (Land \$16,345.00; Buildings \$129,960.00) to \$139,815.00 (Land \$16,345.00; Buildings \$123,470.00). Updated the parcel information and



Boone Board of Equalization Minutes



depreciation. Motion made by Rutten, second by Rasmussen to approve and accept the County Assessor's recommendation of adjusting the valuation from \$146,305.00 to \$139,815.00 at this time. Roll call vote: Yeas: Rutten, Rasmussen and Temme. Nays: None. Motion carried.

Protest 2019-26 for Parcel No. 0068270.00 – NE1/4NW1/4NE1/4 of 15-20-5, Boone County, Nebraska, (10 acres), Ross Davidson, was heard on July 15, 2019: County Board of Equalization concurs with Assessor's recommendation resulting in no change to the valuation of \$78,630.00 (Land \$47,750.00; Buildings \$30,880.00). Property valuated comparable to like properties. Protest denied. Motion made by Rutten, second by Rasmussen to approve and accept the County Assessor's recommendation of no change of valuation at this time. Roll call vote: Yeas: Rutten, Rasmussen and Temme. Nays: None. Motion carried.

Protest 2019-28 for Parcel No. 0057110.00 – Fr. NW1/4SW1/4 of 11-18-8, Boone County, Nebraska, (9.47 acres), GGP, LLC, was heard on July 22, 2019 and reviewed with Stanard Appraisal on July 25, 2019: County Board of Equalization concurs with Assessor's recommendation resulting in no change to the valuation of \$2,498,715.00 (Land \$45,895.00; Buildings \$2,452,820.00). Property valuated comparable to like properties. Protest denied. Motion made by Rutten, second by Rasmussen to approve and accept the County Assessor's recommendation of no change of valuation at this time. Roll call vote: Yeas: Rutten, Rasmussen and Temme. Nays: None. Motion carried.

Protest 2019-29 for Parcel No. 0057390.00 – Fr. NE1/4NE1/4 of 21-18-8, Boone County, Nebraska, (9.68 acres), GGP, LLC, was heard on July 22, 2019 and reviewed with Stanard Appraisal on July 25, 2019: County Board of Equalization concurs with Assessor's recommendation resulting in no change to the valuation of \$2,499,765.00 (Land \$46,945.00; Buildings \$2,452,820.00). Property valuated comparable to like properties. Protest denied. Motion made by Rutten, second by Rasmussen to approve and accept the County Assessor's recommendation of no change of valuation at this time. Roll call vote: Yeas: Rutten, Rasmussen and Temme. Nays: None. Motion carried.

Protest 2019-30 was for Parcel No. 0022775.00 – Fr. E1/2SW1/4 of 28-20-5, Boone County, Nebraska, (20 acres), Amy M. Johnson, was reviewed on July 15, 2019: County Board of Equalization concurs with Assessor's recommendation resulting in change of valuation from \$394,015.00 (Land \$95,665.00; Buildings \$298,350.00) to \$332,415.00 (Land \$83,250.00; Buildings \$249,165.00). Updated parcel information and land use. Motion made by Rutten, second by Rasmussen to approve and accept the County Assessor's recommendation of adjusting the valuation from \$394,015.00 to \$332,415.00 at this time. Roll call vote: Yeas: Rutten, Rasmussen and Temme. Nays: None. Motion carried.

Protest 2019-31 was for Parcel No. 0008034.00 – Lots 3, 4 and 5, Block 5, Original Town Addition to Petersburg, Boone County, Nebraska, Cherylle Arends, was reviewed on July 15, 2019: County Board of Equalization concurs with Assessor's recommendation resulting in change of valuation from \$48,075.00 (Land \$16,690.00; Buildings \$31,385.00) to \$47,335.00 (Land \$16,690.00; Buildings \$30,645.00). Updated parcel information and removed value of old shed. Motion made by Rutten, second by Rasmussen to approve and accept the County Assessor's recommendation of adjusting the valuation from \$48,075.00 to \$47,335.00 at this time. Roll call vote: Yeas: Rutten, Rasmussen and Temme. Nays: None. Motion carried.

Protest 2019-32 was for Parcel No. 0008055.00 – Lots 13 and 14, Block 6, Original Town Addition to Petersburg, Boone County, Nebraska, Cherylle Arends, was reviewed on July 15, 2019: County Board of Equalization concurs with Assessor's recommendation resulting in change of valuation from \$26,180.00 (Land \$9,640.00; Buildings \$16,540.00) to \$20,620.00 (Land \$9,640.00; Buildings \$10,980.00). Updated parcel information and updated depreciation. Motion made by Rutten, second by Rasmussen to approve and accept



Boone Board of Equalization Minutes



the County Assessor's recommendation of adjusting the valuation from \$26,180.00 to \$20,620.00 at this time. Roll call vote: Yeas: Rutten, Rasmussen and Temme. Nays: None. Motion carried.

Protest 2019-33 was for Parcel No. 0008035.00 – Lots 6, 7, 8 and 9, Block 5, Original Town Addition to Petersburg, Boone County, Nebraska, Cherylle Arends, was reviewed on July 15, 2019: County Board of Equalization concurs with Assessor's recommendation resulting in change of valuation from \$30,040.00 (Land \$6,180.00; Buildings \$23,860.00) to \$22,185.00 (Land \$6,180.00; Buildings \$16,005.00). Updated parcel information and depreciation. Motion made by Rutten, second by Rasmussen to approve and accept the County Assessor's recommendation of adjusting the valuation from \$30,040.00 to \$22,185.00 at this time. Roll call vote: Yeas: Rutten, Rasmussen and Temme. Nays: None. Motion carried.

Protest 2019-34 for Parcel No. 0063260.00 – E1/2 of 13-18-5, Boone County, Nebraska, (295.75 acres), Rolaine Blaser, was heard on July 15, 2019: County Board of Equalization concurs with Assessor's recommendation resulting in no change to the valuation of \$915,660.00 (Land \$915,660.00). Property valued comparable to like properties. Protest denied. Motion made by Rutten, second by Rasmussen to approve and accept the County Assessor's recommendation of no change of valuation at this time. Roll call vote: Yeas: Rutten, Rasmussen and Temme. Nays: None. Motion carried.

Protest 2019-35 was for Parcel No. 0021591.00 – NE1/4, N1/2NW1/4, N1/2SE1/4 of 16-19-6, Boone County, Nebraska (IOLL), Gerald L. Carder/JLCA, Inc., was heard on July 22, 2019: County Board of Equalization concurs with Assessor's recommendation resulting in no change to the valuation of \$280,935.00 (Buildings IOLL \$280,935.00). Property valued comparable to like properties. Protest denied. Motion made by Rutten, second by Rasmussen to approve and accept the County Assessor's recommendation of no change of valuation at this time. Roll call vote: Yeas: Rutten, Rasmussen and Temme. Nays: None. Motion carried.

2019-37 for Parcel No. 0004988.00 – Block 4, Andersen 2nd Subdivision to Albion, Boone County, Nebraska, (3.99 acres), Dana Andersen, was heard on July 15, 2019: County Board of Equalization concurs with Assessor's recommendation resulting in change of valuation from \$156,315.00 (Land \$66,000.00; Buildings \$90,315.00) to \$137,985.00 (Land \$47,670.00; Buildings \$90,315.00). Updated parcel land value. Lots are not developed. Motion made by Rutten, second by Rasmussen to approve and accept the County Assessor's recommendation of adjusting the valuation from \$156,315.00 to \$137,985.00 at this time. Roll call vote: Yeas: Rutten, Rasmussen and Temme. Nays: None. Motion carried.

The Board of Equalization received twenty-one property valuation protest that were filed with Form 425 through July 15, 2019. The Board of Equalization was scheduled to hear/review the twenty-one property valuation protests that were filed with Form 425 on July 22, 2019. Nebraska Legislation approved LB 512 with an emergency clause for Form 425 that can be filed before July 15, 2019 by those people who sustained damage in the area declared a disaster before July 1, 2019. Destroyed property damage means property that suffered significant damage as a result of a calamity occurring on or after January 1 and before July 1 of the current assessment year. The Form 425 is for valuation deduction for the 2019 year only and for damage exceeding 20% if a parcel's assessed value. The Board of Equalization heard testimony and reviewed protests on July 22, 2019 and took the following actions on July 25, 2019:

Protest 2019-01 was for Parcel No. 0060670.00 – Fr. NE1/4 of 22-19-8, Boone County, Nebraska, (94.44 acres), Seth S. Mosier, was reviewed on July 22, 2019: Information concerning the destroyed real property report was reviewed by the County Board of Equalization and the following reassessment has been made, reduced valuation from \$236,535.00 to \$196,995.00. The reassessment value is for one year. Motion made by



Boone Board of Equalization Minutes



Rasmussen, second by Rutten to approve the reduced valuation from \$236,535.00 to \$196,995.00 for the current assessment year. Roll call vote: Yeas: Rasmussen, Rutten and Temme. Nays: None. Motion carried.

Protest 2019-02 was for Parcel No. 0034050.00 – E1/2NE1/4 of 26-21-7, Boone County, Nebraska, (80 acres), Darrel Carlson, was reviewed on July 22, 2019: Information concerning the destroyed real property report was reviewed by the County Board of Equalization. It has been determined that the destroyed real property is less than 20% of the current year value. Protest denied. Motion made by Rasmussen, second by Rutten to approve denying Protest 2019-02 as presented. Roll call vote: Yeas: Rasmussen, Rutten and Temme. Nays: None. Motion carried.

Protest 2019-08 was for Parcel No. 0007047.00 – Lots 1, 2, 3 and 4, Block 18, St. Edward Land & Emigration Company's Fourth Addition to St. Edward, and adjacent vacated N1/2 of alley, Boone County, Nebraska, Velda Maxine Nordstrom, was reviewed on July 22, 2019: Information concerning the destroyed real property report was reviewed by the County Board of Equalization. It has been determined that the destroyed real property is less than 20% of the current year value. Protest denied. Motion made by Rasmussen, second by Rutten to approve denying Protest 2019-08 as presented. Roll call vote: Yeas: Rasmussen, Rutten and Temme. Nays: None. Motion carried.

Protest 2019-09 was for Parcel No. 0007049.00 – Lots 7 and 8, Block 18, St. Edward Land and Emigration Company's Fourth Addition to St. Edward, and adjacent vacated S1/2 of alley, Boone County, Nebraska, Velda Maxine Nordstrom, was reviewed on July 22, 2019: Information concerning the destroyed real property report was reviewed by the County Board of Equalization and the following reassessment has been made, reduced valuation from \$38,295.00 to \$28,745.00. The reassessment value is for one year. Motion made by Rasmussen, second by Rutten to approve the reduced valuation from \$38,295.00 to \$28,745.00 for the current assessment year. Roll call vote: Yeas: Rasmussen, Rutten and Temme. Nays: None. Motion carried.

Protest 2019-10 was for Parcel No. 0007401.00 – Lot 2, Berry's Addition to St. Edward, Boone County, Nebraska, Jeffrey and Christina Higgins, was reviewed on July 22, 2019: Information concerning the destroyed real property report was reviewed by the County Board of Equalization and the following reassessment has been made, reduced valuation from \$11,000.00 to \$1,455.00. The reassessment value is for one year. Motion made by Rasmussen, second by Rutten to approve the reduced valuation from \$11,000.00 to \$1,455.00 for the current assessment year. Roll call vote: Yeas: Rasmussen, Rutten and Temme. Nays: None. Motion carried.

Protest 2019-11 was for Parcel No. 0036790.00 – Lot 4, Block 4, Village of Raeville, Boone County, Nebraska, Michael R. and Cindy A. Bode, was reviewed on July 22, 2019: Information concerning the destroyed real property report was reviewed by the County Board of Equalization. It has been determined that the destroyed real property is less than 20% of the current year value. Protest denied. Motion made by Rasmussen, second by Rutten to approve denying Protest 2019-11 as presented. Roll call vote: Yeas: Rasmussen, Rutten and Temme. Nays: None. Motion carried.

Protest 2019-13 was for Parcel No. 0063090.00 – NW1/4NE1/4, NW1/4, SW1/4 of 9-18-5, Boone County, Nebraska, (360 acres), Neal E. Kemper/Kemper Farm LLC, was heard on July 22, 2019: Information concerning the destroyed real property report was reviewed by the County Board of Equalization. It has been determined that the destroyed real property is less than 20% of the current year value. Protest denied. Motion made by Rasmussen, second by Rutten to approve denying Protest 2019-13 as presented. Roll call vote: Yeas: Rasmussen, Rutten and Temme. Nays: None. Motion carried.



Boone Board of Equalization Minutes



Protest 2019-14 was for Parcel No. 0007511.00 – Fr. SE1/4 of 34-19-5, Boone County, Nebraska, (St. Edward .5 acre unplatted), Eudell Remmereid, was reviewed on July 22, 2019: Information concerning the destroyed real property report was reviewed by the County Board of Equalization and the following reassessment has been made, reduced valuation from \$33,200.00 to \$17,215.00. The reassessment value is for one year. Motion made by Rasmussen, second by Rutten to approve the reduced valuation from \$33,200.00 to \$17,215.00 for the current assessment year. Roll call vote: Yeas: Rasmussen, Rutten and Temme. Nays: None. Motion carried.

Protest 2019-15 was for Parcel No. 0033470.00 – Fr. SW1/4NE1/4, NW1/4, SE1/4 of 23-21-7, Boone County, Nebraska, (320 acres), Darrel Carlson, was reviewed on July 22, 2019: Information concerning the destroyed real property report was reviewed by the County Board of Equalization. It has been determined that the destroyed real property is less than 20% of the current year value. Protest denied. Motion made by Rasmussen, second by Rutten to approve denying Protest 2019-15 as presented. Roll call vote: Yeas: Rasmussen, Rutten and Temme. Nays: None. Motion carried.

Protest 2019-17 was for Parcel No. 0060640.00 – Fr. NE1/4 and Fr. NW1/4 of 22-19-8, Boone County, Nebraska, (18.45 acres), Andrew Koziol, was reviewed on July 22, 2019: Information concerning the destroyed real property report was reviewed by the County Board of Equalization. It has been determined that the destroyed real property is less than 20% of the current year value. Protest denied. Motion made by Rasmussen, second by Rutten to approve denying Protest 2019-17 as presented. Roll call vote: Yeas: Rasmussen, Rutten and Temme. Nays: None. Motion carried.

Protest 2019-18 was for Parcel No. 0025470.00 – NW1/4 of 23-20-6, Boone County, Nebraska, (154.6 acres), Kenneth E. Young, was reviewed on July 22, 2019: Information concerning the destroyed real property report was reviewed by the County Board of Equalization. It has been determined that the destroyed real property is less than 20% of the current year value. Protest denied. Motion made by Rasmussen, second by Rutten to approve denying Protest 2019-18 as presented. Roll call vote: Yeas: Rasmussen, Rutten and Temme. Nays: None. Motion carried.

Protest 2019-21 was for Parcel No. 0055370.00 – Fr. E1/2SE1/4 of 5-18-7, Boone County, Nebraska, (45+ acres), Bernice A. Hunt, was heard on July 22, 2019: Information concerning the destroyed real property report was reviewed by the County Board of Equalization and the following reassessment has been made, reduced valuation from \$68,905.00 to \$57,810.00. The reassessment value is for one year. Motion made by Rasmussen, second by Rutten to approve the reduced valuation from \$68,905.00 to \$57,810.00 for the current assessment year. Roll call vote: Yeas: Rasmussen, Rutten and Temme. Nays: None. Motion carried.

Protest 2019-27 was for Parcel No. 0007229.00 – S. 33 feet of Lot 1, Block 64, Original Town Addition to St. Edward, Boone County, Nebraska, James E. and Julianne K. Dickerson, was reviewed on July 22, 2019: Information concerning the destroyed real property report was reviewed by the County Board of Equalization and the following reassessment has been made, reduced valuation from \$7,965.00 to \$740.00. The reassessment value is for one year. Motion made by Rasmussen, second by Rutten to approve the reduced valuation from \$7,965.00 to \$740.00 for the current assessment year. Roll call vote: Yeas: Rasmussen, Rutten and Temme. Nays: None. Motion carried.



Boone Board of Equalization Minutes



Protest 2019-36 was for Parcel No. 0007043.00 – S1/2 of Lots 3 and 4, Block 17, St. Edward Land and Emigration Company's Fourth Addition to St. Edward, and adjacent vacated N1/2 of alley, Boone County, Nebraska, Gregory White, was reviewed on July 22, 2019: Information concerning the destroyed real property report was reviewed by the County Board of Equalization and the following reassessment has been made, reduced valuation from \$8,790.00 to \$3,250.00. The reassessment value is for one year. Motion made by Rasmussen, second by Rutten to approve the reduced valuation from \$8,790.00 to \$3,250.00 for the current assessment year. Roll call vote: Yeas: Rasmussen, Rutten and Temme. Nays: None. Motion carried.

Protest 2019-38 was for Parcel No. 0007360.00 – Lots 5 and 6, Block 84, St. Edward Land and Emigration Company's First Addition to St. Edward, Boone County, Nebraska, Central Valley Ag Cooperative, was reviewed on July 22, 2019: Information concerning the destroyed real property report was reviewed by the County Board of Equalization and the following reassessment has been made, reduced valuation from \$104,185.00 to \$61,640.00. The reassessment value is for one year. Motion made by Rasmussen, second by Rutten to approve the reduced valuation from \$104,185.00 to \$61,640.00 for the current assessment year. Roll call vote: Yeas: Rasmussen, Rutten and Temme. Nays: None. Motion carried.

Protest 2019-39 was for Parcel No. 0059320.00 – W1/2 of 18-19-6, Boone County, Nebraska, (307.4 acres), Robert M. Redler, was reviewed on July 22, 2019: Information concerning the destroyed real property report was reviewed by the County Board of Equalization. It has been determined that the destroyed real property is less than 20% of the current year value. Protest denied. Motion made by Rasmussen, second by Rutten to approve denying Protest 2019-39 as presented. Roll call vote: Yeas: Rasmussen, Rutten and Temme. Nays: None. Motion carried.

Protest 2019-40 was for Parcel No. 0007495.00 – Fr. NW1/4 of 2-18-5, Boone County, Nebraska, (St. Edward unplatted), Silvino Irineo, was reviewed on July 22, 2019: Information concerning the destroyed real property report was reviewed by the County Board of Equalization and the following reassessment has been made, reduced valuation from \$64,010.00 to \$52,130.00. The reassessment value is for one year. Motion made by Rasmussen, second by Rutten to approve the reduced valuation from \$64,010.00 to \$52,130.00 for the current assessment year. Roll call vote: Yeas: Rasmussen, Rutten and Temme. Nays: None. Motion carried.

Protest 2019-41 was for Parcel No. 0006310.00 – Fr. SW1/4NE1/4 of 5-18-7, Boone County, Nebraska, (Cedar Rapids unplatted), James W. Goering, was reviewed on July 22, 2019: Information concerning the destroyed real property report was reviewed by the County Board of Equalization and the following reassessment has been made, reduced valuation from \$1,885.00 to \$1,735.00. The reassessment value is for one year. Motion made by Rasmussen, second by Rutten to approve the reduced valuation from \$1,885.00 to \$1,735.00 for the current assessment year. Roll call vote: Yeas: Rasmussen, Rutten and Temme. Nays: None. Motion carried.

Protest 2019-42 was for Parcel No. 0063260.00 – E1/2 of 13-18-5, Boone County, Nebraska, (295.75 acres), Rolaine Blazer, was heard on July 22, 2019: Information concerning the destroyed real property report was reviewed by the County Board of Equalization and the following reassessment has been made, reduced valuation from \$915,660.00 to \$885,915.00. The reassessment value is for one year. Motion made by Rasmussen, second by Rutten to approve the reduced valuation from \$915,660.00 to \$885,915.00 for the current assessment year. Roll call vote: Yeas: Rasmussen, Rutten and Temme. Nays: None. Motion carried.



Boone Board of Equalization Minutes



Protest 2019-43 was for Parcel No. 0007494.00 – Fr. NW1/4 of 2-18-5, Boone County, Nebraska, (St. Edward 2.16 acres unplatted), Nicole Welch, was reviewed on July 22, 2019: Information concerning the destroyed real property report was reviewed by the County Board of Equalization and the following reassessment has been made, reduced valuation from \$39,235.00 to \$20,795.00. The reassessment value is for one year. Motion made by Rasmussen, second by Rutten to approve the reduced valuation from \$39,235.00 to \$20,795.00 for the current assessment year. Roll call vote: Yeas: Rasmussen, Rutten and Temme. Nays: None. Motion carried.

Protest 2019-44 was for Parcel No. 0056340.00 – Fr. S1/2S1/2 of 22-18-7, Boone County, Nebraska, (East 26.82 acres), Mark and Becky Scott, was reviewed on July 22, 2019: Information concerning the destroyed real property report was reviewed by the County Board of Equalization. It has been determined that the destroyed real property is less than 20% of the current year value. Protest denied. Motion made by Rasmussen, second by Rutten to approve denying Protest 2019-44 as presented. Roll call vote: Yeas: Rasmussen, Rutten and Temme. Nays: None. Motion carried.

The County Clerk will complete and mail a copy of Form 422 for Protest Nos. 2019-03, 2019-04, 2019-05, 2019-06, 2019-07, 2019-12, 2019-16, 2019-19, 2019-20, 2019-22, 2019-23, 2019-24, 2019-25, 2019-26, 2019-28, 2019-29, 2019-30, 2019-31, 2019-32, 2019-33, 2019-34, 2019-35 and 2019-37 to the respective landowners and/or agents. The respective landowners have thirty days to protest the Board of Equalization's decision.

The County Clerk will complete and mail a copy of Form 425 in addition with a letter of notice of proposed valuation change from the County Assessor's office for Protest Nos. 2019-01, 2019-02, 2019-08, 2019-09, 2019-10, 2019-11, 2019-13, 2019-14, 2019-15, 2019-17, 2019-18, 2019-21, 2019-27, 2019-36, 2019-38, 2019-39, 2019-40, 2019-41, 2019-42, 2019-43, and 2019-44 to the respective landowners and/or agents. The respective landowners have thirty days to protest the Board of Equalization's decision.

Chairman Temme called for a motion to close the Board of Equalization. Motion made by Alan Rasmussen, second by Ben Rutten to close the 2019 Boone County Board of Equalization and adjourned at 11:05 A. M. on July 25, 2019. Roll call vote: Yeas: Rasmussen, Rutten and Temme. Nays: None. Motion carried.

Kathy Thorberg,
Boone County Clerk



Boone Board of Equalization Minutes



2019 BOONE COUNTY BOARD OF EQUALIZATION PROCEEDINGS

The Boone County Board of Commissioners convened as the Boone County Board of Equalization at 10:30 A.M. on Monday, June 10, 2019, in the Commissioners Meeting Room of the Courthouse in Albion, Nebraska. The County Board of Equalization will convene per State Statute from June 10, 2019 through July 25, 2019. Persons protesting property valuation bear the burden of proof as to their claim.

Larry Temme, Chairman of the Boone County Board of Equalization, called for a motion to convene the 2019 Board of Equalization. Motion made by Alan Rasmussen, second by Ben Rutten to convene as the Boone County Board of Equalization from June 10, 2019 through July 25, 2019 and to recess/reconvene as needed through July 25, 2019. Roll call vote: Yeas: Rasmussen, Rutten and Temme. Nays: None. Motion carried.

Notice was given in advance by publication that the Boone County Board of Equalization convenes per State Statute from June 10, 2019 through July 25, 2019 and to recess/reconvene as needed through July 25, 2019. The convened hearing/meeting was open to the public. Chairman Temme 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, 2019 being a Sunday, the constituents have through July 1, 2019 to file a protest form. The Board no longer needs to provide a ten-day notice to hear the protest.

In addition, LB 512 was approved with an emergency clause for Form 425 that can be filed before July 15, 2019 by those people who sustained damage in the area declared a disaster before July 1, 2019. The form is to be filed both in the County Clerk's Office and the Assessor's Office. For valuation deduction for the 2019 year only.

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

The 2019 Tax List Correction No. 274 was prepared regarding the 2018 tax year taxes to be paid on Personal Property ID: 000000766, NE adjusted basis of item listed incorrectly for 2018 tax year only, clerical error.

The 2019 Tax List Correction No. 275 was prepared regarding the 2016 tax year taxes to be paid on Personal Property ID: 000000487, NE adjusted basis of item listed incorrectly, clerical error.

The 2019 Tax List Correction No. 276 was prepared regarding the 2017 tax year taxes to be paid on Personal Property ID: 000000487, NE adjusted basis listed incorrectly, clerical error.

The 2019 Tax List Correction No. 277 was prepared regarding the 2018 tax year taxes to be paid on Personal Property ID: 000000487, NE adjusted basis listed incorrectly, clerical error.

The 2019 Tax List Correction No. 278 was prepared regarding the 2018 tax year taxes to be paid on Personal Property ID: 000000865, item sold did not get taken off of 2018 return, clerical error.

Motion made by Rutten, second by Rasmussen to approve the 2019 Tax List Correction Nos. 274, 275, 276, 277 and 278 as presented. Roll call vote: Yeas: Rutten, Rasmussen and Temme. Nays: None. Motion carried.



Boone Board of Equalization Minutes



Barb Hanson, County Assessor, explained the 2019 Tax List Correction regarding Real Estate ID: 8228.00, exempt property sold for private use. Motion made by Rutten, second by Rasmussen to approve the Real Estate Tax ID: 00008228, exempt property sold for private use as presented. Roll call vote: Yeas: Rutten, Rasmussen and Temme. Nays: None. Motion carried.

Chairman Temme declared the County Board of Equalization recessed at 10:43 A.M., until Monday, June 17, 2019.

Chairman Temme called for a motion to reconvene said Board of Equalization on Monday, June 17, 2019 at 10:14 A.M. in the Commissioners Meeting Room of the Courthouse in Albion, Nebraska.

Motion made by Commissioner Temme, second by Commissioner Rasmussen to reconvene said Boone County Board of Equalization. Present for roll call were Commissioners Larry Temme, Alan Rasmussen, Ben Rutten and Barb Hanson, Boone County Assessor.

Barb Hanson, County Assessor, presented three tax list corrections for the Board to review:

The 2019 Tax List Correction No. 279 was prepared regarding the 2016 tax year taxes to be paid on Personal Property ID: 000001236, NE adjusted basis of item listed incorrectly for 2016 tax year, clerical error.

The 2019 Tax List Correction No. 280 was prepared regarding the 2017 tax year taxes to be paid on Personal Property ID: 000001236, NE adjusted basis of item listed incorrectly for 2017 tax year, clerical error.

The 2019 Tax List Correction No. 281 was prepared regarding the 2018 tax year taxes to be paid on Personal Property ID: 000001236, NE adjusted basis of item listed incorrectly for 2018 tax year, clerical error.

Motion made by Rasmussen, second by Rutten to approve the 2019 Tax List Correction Nos. 279, 280 and 281 as presented. Roll call vote: Yeas: Rasmussen, Rutten and Temme. Nays: None. Motion carried.

Chairman Temme declared the Boone County Board of Equalization recessed at 10:20 A.M., to Wednesday, June 26, 2019.

Chairman Temme called for a motion to reconvene said Board of Equalization on Wednesday, June 26, 2019 at 11:00 A.M. in the Commissioners Meeting Room of the Courthouse in Albion, Nebraska.

Motion made by Commissioner Temme, second by Commissioner Rutten to reconvene said Boone County Board of Equalization. Present for roll call were Commissioners Larry Temme, Ben Rutten, Alan Rasmussen and Barb Hanson, Boone County Assessor.

Barb Hanson, County Assessor, presented eleven tax list corrections for the Board to review:

The 2019 Tax List Correction No. 282 was prepared regarding the 2016 tax year taxes to be paid on Personal Property ID: 000003430, NE adjusted basis entered incorrectly, clerical error.

The 2019 Tax List Correction No. 283 was prepared regarding the 2017 tax year taxes to be paid on Personal Property ID: 000003430, NE adjusted basis entered incorrectly, clerical error.

The 2019 Tax List Correction No. 284 was prepared regarding the 2018 tax year taxes to be paid on Personal Property ID: 000003430, NE adjusted basis entered incorrectly, clerical error.



Boone Board of Equalization Minutes



The 2019 Tax List Correction No. 285 was prepared regarding the 2018 tax year taxes to be paid on Personal Property ID: 000000061, traded item, should not have been entered, clerical error.

The 2019 Tax List Correction No. 286 was prepared regarding the 2018 tax year taxes to be paid on Personal Property ID: 000003420, four items entered are in Wheeler County, clerical error.

The 2019 Tax List Correction No. 287 was prepared regarding the 2017 tax year taxes to be paid on Personal Property ID: 000002899, NE adjusted basis entered incorrectly, clerical error.

The 2019 Tax List Correction No. 288 was prepared regarding the 2018 tax year taxes to be paid on Personal Property ID: 000002899, NE adjusted basis entered incorrectly, clerical error.

The 2019 Tax List Correction No. 289 was prepared regarding the 2018 tax year taxes to be paid on Real Property ID: 0034090.00 (0038300.00), corrected parcel acres, should be 157 acres, clerical error.

The 2019 Tax List Correction No. 290 was prepared regarding the 2018 tax year taxes to be paid on Real Property ID: 0032230.00 (0024735.00), corrected parcel acres, should be 147.77 acres, clerical error.

The 2019 Tax List Correction No. 291 was prepared regarding the 2018 tax year taxes to be paid on Real Property ID: 0008135.10, no building value in base, clerical error.

The 2019 Tax List Correction No. 292 was prepared regarding the 2018 tax year taxes to be paid on Real Property ID: 0008135.10, Petersburg REDE TIF 2011, corrected excess building value, clerical error.

Motion made by Rutten, second by Rasmussen to approve the 2019 Tax List Correction Nos. 282, 283, 284, 285, 286, 287, 288, 289, 290, 291 and 292 as presented. Roll call vote: Yeas: Rutten, Rasmussen and Temme. Nays: None. Motion carried.

Barb Hanson, County Assessor, presented five TIF Project values for the Board to review. Hanson explained the corrections to the TIF base/excess values.

Barb Hanson, County Assessor, presented fifteen over/under valuation changes for the Board to review. Hanson said that the majority of the corrections are either the conditions of buildings, clerical error or corrections to parcel value after review with the owner and/or bank appraisal.

Motion made by Rutten, second by Rasmussen to approve the corrections to the TIF base/excess values and the fifteen over/under valuation changes as presented. Roll call vote: Yeas: Rutten, Rasmussen and Temme. Nays: None. Motion carried.

Chairman Temme declared the Boone County Board of Equalization recessed at 10:33 A.M., to Monday, July 8, 2019.

Chairman Temme called for a motion to reconvene said Board of Equalization on Monday, July 8, 2019 at 11:40 A.M. in the Commissioners Meeting Room of the Courthouse in Albion, Nebraska.

Motion made by Commissioner Rasmussen, second by Commissioner Temme to reconvene said Boone County Board of Equalization. Present for roll call were Commissioners Alan Rasmussen, Larry Temme, Ben Rutten and Barb Hanson, Boone County Assessor.

Barb Hanson, County Assessor, presented three tax list corrections for the Board to review:



Boone Board of Equalization Minutes



The 2019 Tax List Correction No. 293 was prepared regarding the 2018 tax year taxes to be paid on Personal Property ID: 000000201, business closed June 21, 2019; accelerated 2019 personal property taxes.

The 2019 Tax List Correction No. 294 was prepared regarding the 2017 tax year taxes to be paid on Personal Property ID: 000000702, well improvements and pump are for the home and farm site; removed value.

The 2019 Tax List Correction No. 295 was prepared regarding the 2018 tax year taxes to be paid on Personal Property ID: 000000702, removed value of items that should not have been listed and corrected value of three other items.

Motion made by Rutten, second by Rasmussen to approve the 2019 Tax List Correction Nos. 293, 294, and 295 as presented. Roll call vote: Yeas: Rutten, Rasmussen and Temme. Nays: None. Motion carried.

Barb Hanson, County Assessor, presented four clerical errors and two real property changes for the Board to review. Hanson explained the corrections to the Board.

Barb Hanson, County Assessor, presented fifteen over/under valuation changes for the Board to review. Hanson said that the majority of the corrections are either the conditions of buildings or boundary revisions of irrigated acres.

Motion made by Rutten, second by Rasmussen to approve the clerical errors, real property changes and the over/under valuation changes as presented. Roll call vote: Yeas: Rutten, Rasmussen and Temme. Nays: None. Motion carried.

Chairman Temme declared the Boone County Board of Equalization recessed at 12:22 P.M., to Monday, July 15, 2019.

Chairman Temme called for a motion to reconvene said Board of Equalization on Monday, July 15, 2019 at 11:00 A.M. in the Commissioners Meeting Room of the Courthouse in Albion, Nebraska.

Motion made by Commissioner Rasmussen, second by Commissioner Rutten to reconvene said Boone County Board of Equalization. Present for roll call were Commissioners Alan Rasmussen, Ben Rutten, Larry Temme and Barb Hanson, Boone County Assessor.

The Board of Equalization was scheduled to hear twenty-three property valuation protests that were filed with Form 422 in June beginning at 11:00 A.M. on July 15, 2019.

Protest 2019-03 was for Parcel No. 0004958.01 – Fr. NW1/4 of 22-20-6, Boone County, Nebraska, (Albion .87 acre unplatted), Roy D. and Debra A. Schilousky. Hanson informed the Board that the protestor re-scheduled for July 22, 2019.

Protest 2019-04 was for Parcel No. 0009057.00 – Lots 4 and 5, Block 3, First Addition to Primrose, Boone County, Nebraska, Ken McIntyre. Hanson informed the Board that the protestor re-scheduled for July 22, 2019.

Protest 2019-05 was for Parcel No. 0009079.00 – Fr. SE1/4 of 9-19-8, Boone County, Nebraska, (Primrose 245.4' x 423' – 2.38 acres unplatted), Ken McIntyre. Hanson informed the Board that the protestor re-scheduled for July 22, 2019.



Boone Board of Equalization Minutes



Protest 2019-06 was for Parcel No. 0009080.00 – Fr. SE1/4 of 9-19-8, Boone County, Nebraska, (Primrose 245.4' x 287' – 1.62 acres unplatted), Ken McIntyre. Hanson informed the Board that the protestor re-scheduled for July 22, 2019.

Protest 2019-07 was for Parcel No. 0004116.00 – Lot 5, Block 2, Becker, Needham and Williams Addition to Albion, Boone County, Nebraska, including vacated portion of 8th Street, Bradley W. Anderson. Hanson informed the Board that the protestor re-scheduled for July 22, 2019.

Protest 2019-12 was for Parcel No. 0056480.00 – Fr. S1/2NW1/4 and Fr. SW1/4 of 26-18-7, Boone County, Nebraska, (173.57 acres), Robert J. and Susan M. Malander. No one appeared on behalf of the Protestor. The protestor requested that the house be taken off as it is in unlivable condition and that the one acre home site valuation be changed to a one acre farm site valuation. Hanson and the Board reviewed the parcel information. Hanson informed the Board that the protestor no longer lives in Boone County, no one has lived in the house for several years and is in poor condition.

Protest 2019-16 was for Parcel No. 0060640.00 – Fr. NE1/4 and Fr. NW1/4 of 22-19-8, Boone County, Nebraska, (18.45 acres), Andrew Koziol. No one appeared on behalf of the Protestor. The protestor requested a change in valuation due to erosion of river bank separating the river from the sand pit. Hanson and the Board reviewed the parcel information. Hanson plans to visit with the protestor.

Protest 2019-19 for Parcel No. 0004751.00 – Lot 5, Block 35, Mansfield's Eighth Addition to Albion, Boone County, Nebraska, Heather L. Imler. The Board, Hanson and Heather Imler discussed the property valuation differences of like property/older homes. Imler said that there has been no improvements to the property other than painting and that a vehicle cannot even fit in the building classified as a detached garage. Hanson explained that some of the factors in increased or decreased valuation is the age, condition and quality of the structure. Hanson explained that the average plus, average, and good quality condition structures valuation increased.

Protest 2019-20 for Parcel No. 0007284.00 – Lots 1 and 2, Block 73, St. Edward Land & Emigration Company's Fifth Addition to St. Edward, Boone County, Nebraska, and adjacent vacated N1/2 of alley, Carol J. Hassebrook. No one appeared on behalf of the Protestor. Hanson and the Board reviewed the parcel information. Hanson informed the Board that she plans to go look at said property.

Protest 2019-22 was for Parcel No. 0008211.00 – Lots 10, 11, 12, 13 and 14, Block 2, West Petersburg Addition to Petersburg, Boone County, Nebraska, Robert and Lori Henn. No one appeared on behalf of the Protestor. Hanson informed the Board that some of the lots should be classified as undeveloped. Hanson reviewed the parcel information with the protestor and corrected parcel information.

Protest 2019-23 was for Parcel No. 0006011.00 – Lot 6, Block 3, Original Town Addition to Cedar Rapids, Boone County, Nebraska, Lee McPhillips. No one appeared on behalf of the Protestor. Hanson and the Board reviewed the parcel information. Hanson informed the Board that the building has been removed. Hanson reviewed the parcel information with the protestor and corrected parcel information.

Protest 2019-24 was for Parcel No. 0006012.00 – Lot 7 and 8, Block 3, Original Town Addition to Cedar Rapids, Boone County, Nebraska, Lee McPhillips. No one appeared on behalf of the Protestor. Hanson and the



Boone Board of Equalization Minutes



Board reviewed the parcel information. Hanson reviewed the parcel information with the protestor and corrected parcel information.

Protest 2019-25 was for Parcel No. 0004399.00 – Lot 2, Block 2, Fairview Addition to Albion, Boone County, Nebraska, Nancy L. Powers. No one appeared on behalf of the Protestor. Hanson and the Board reviewed the parcel information. The protestor stated the age of the home, basement not finished and living space only on main floor. Hanson reviewed the parcel information with the protestor and corrected parcel information.

Protest 2019-26 for Parcel No. 0068270.00 – NE1/4NW1/4NE1/4 of 15-20-5, Boone County, Nebraska, (10 acres), Ross Davidson. The Board, Hanson and Ross Davidson discussed the property valuation classification change from rural farm ground to an acreage classification. Davidson said that there is no changes to any of the buildings in several years. Hanson explained that rural ground that is no longer farmed is classified as an acreage when 20 acres or less.

Protest 2019-28 for Parcel No. 0057110.00 – Fr. NW1/4SW1/4 of 11-18-8, Boone County, Nebraska, (9.47 acres), GGP, LLC. No one appeared on behalf of the Protestor. Hanson and the Board reviewed the parcel information and the comparable swine finisher properties submitted by the protestor. Hanson informed the Board that the July 1, 2019 sale of property cannot be used in the three year sales until next year.

Protest 2019-29 for Parcel No. 0057390.00 – Fr. NE1/4NE1/4 of 21-18-8, Boone County, Nebraska, (9.68 acres), GGP, LLC. No one appeared on behalf of the Protestor. Hanson and the Board reviewed the parcel information and the comparable swine finisher properties submitted by the protestor. Hanson informed the Board that the July 1, 2019 sale of property cannot be used in the three year sales until next year.

Protest 2019-30 was for Parcel No. 0022775.00 – Fr. E1/2SW1/4 of 28-20-5, Boone County, Nebraska, (20 acres), Amy M. Johnson. No one appeared on behalf of the Protestor. The protestor requested a change in valuation in accordance with an appraisal she provided the Assessor's office. Hanson and the Board reviewed the parcel information. Hanson reviewed the parcel information with the protestor and corrected parcel information.

Protest 2019-31 was for Parcel No. 0008034.00 – Lots 3, 4 and 5, Block 5, Original Town Addition to Petersburg, Boone County, Nebraska, Cherylle Arends. No one appeared on behalf of the Protestor. The protestor requested a change in valuation in accordance with the condition of the property. Hanson and the Board reviewed the parcel information. Hanson reviewed the parcel information with the protestor and corrected parcel information.

Protest 2019-32 was for Parcel No. 0008055.00 – Lots 13 and 14, Block 6, Original Town Addition to Petersburg, Boone County, Nebraska, Cherylle Arends. No one appeared on behalf of the Protestor. The protestor requested a change in valuation in accordance with the condition of the property. Hanson and the Board reviewed the parcel information. Hanson reviewed the parcel information with the protestor and corrected parcel information.

Protest 2019-33 was for Parcel No. 0008035.00 – Lots 6, 7, 8 and 9, Block 5, Original Town Addition to Petersburg, Boone County, Nebraska, Cherylle Arends. No one appeared on behalf of the Protestor. The protestor requested a change in valuation in accordance with the condition of the property. Hanson and the



Boone Board of Equalization Minutes



Board reviewed the parcel information. Hanson reviewed the parcel information with the protestor and corrected parcel information.

Protest 2019-34 for Parcel No. 0063260.00 – E1/2 of 13-18-5, Boone County, Nebraska, (295.75 acres), Rolaine Blaser. The Board, Hanson and Rolaine Blaser discussed the property valuation differences of the three counties. Blaser's property sits in the southeast corner of Boone County and borders Platte and Nance Counties. Blaser said that the property she owns in the bordering counties decreased in valuation while the Boone County valuation stayed the same as the prior year. Blaser informed the Board that the said property has waste area with trees, railroad, powerline and a river all within said 295.75 acres. Hanson will review the parcel information with the protestor.

Protest 2019-35 was for Parcel No. 0021591.00 – NE1/4, and N1/2NW1/4, and N1/2SE1/4 of 16-19-6, Boone County, Nebraska, (IOLL), Gerald L. Carder/JLCA, Inc.). Hanson informed the Board that the protestor re-scheduled for July 22, 2019.

Protest 2019-37 for Parcel No. 0004988.00 – Block 4, Andersen 2nd Subdivision to Albion, Boone County, Nebraska, (3.99 acres), Dana Andersen. The Board, Hanson and Dana Andersen discussed the property valuation differences of farm grounds, acreages and annexation with city/village limits. Andersen said that no improvements have been made and that the property is still dry land farm ground. Hanson explained that the property has been annexed into the city limits of Albion which changes the valuation codes that the office is required to use. Hanson will review the parcel information to see if there is a classification code for undeveloped dry land annexed into city limits.

No decisions were made at the protest hearings.

Barb Hanson, County Assessor, presented nine valuation changes for the Board to review. Hanson said that the majority of the corrections are either over/under valued or clerical errors. Hanson explained to the Board the corrections for each of the nine parcels.

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

Chairman Temme declared the Boone County Board of Equalization recessed at 12:50 P.M., to Monday, July 22, 2019.

Chairman Temme called for a motion to reconvene said Board of Equalization on Monday, July 22, 2019 at 9:58 A.M. in the Commissioners Meeting Room of the Courthouse in Albion, Nebraska.

Motion made by Commissioner Rasmussen, second by Commissioner Rutten to reconvene said Boone County Board of Equalization. Present for roll call were Commissioners Alan Rasmussen, Ben Rutten and Larry Temme. Also, present were Barb Hanson, Boone County Assessor, and Antoinette (Mikki) Mangus, Deputy County Assessor.

The Board of Equalization received twenty-three property valuation protest that were filed with Form 422 in June. The Board of Equalization heard/reviewed protests on July 15, 2019 and will continue to hear/review the protests beginning at 10:00 A.M. on July 22, 2019.



Boone Board of Equalization Minutes



Protest 2019-03 was for Parcel No. 0004958.01 – Fr. NW1/4 of 22-20-6, Boone County, Nebraska, (Albion .87 acre unplatted), Roy D. and Debra A. Schilousky. No one appeared on behalf of the Protestor. Hanson reviewed the parcel information with the protestor and corrected parcel information.

Protest 2019-04 was for Parcel No. 0009057.00 – Lots 4 and 5, Block 3, First Addition to Primrose, Boone County, Nebraska, Ken McIntyre. The Board, Hanson, Mangus and Ken McIntyre discussed the property valuation equalization of all rural villages. Hanson explained the valuation process and three year comparable sales that are used to follow the State perimeter to equalize structures/acreages.

Protest 2019-05 was for Parcel No. 0009079.00 – Fr. SE1/4 of 9-19-8, Boone County, Nebraska, (Primrose 245.4' x 423' – 2.38 acres unplatted), Ken McIntyre. The Board, Hanson, Mangus and Ken McIntyre discussed the property valuation equalization of all rural villages. McIntyre informed the Board that said lots are undeveloped. Hanson reviewed the parcel information with the protestor and corrected parcel information.

Protest 2019-06 was for Parcel No. 0009080.00 – Fr. SE1/4 of 9-19-8, Boone County, Nebraska, (Primrose 245.4' x 287' – 1.62 acres unplatted), Ken McIntyre. The Board, Hanson, Mangus and Ken McIntyre discussed the property valuation equalization of all rural villages. McIntyre informed the Board that said lots are undeveloped. Hanson reviewed the parcel information with the protestor and corrected parcel information.

Protest 2019-07 was for Parcel No. 0004116.00 – Lot 5, Block 2, Becker, Needham and Williams Addition to Albion, Boone County, Nebraska, including vacated portion of 8th Street, Bradley W. Anderson. No one appeared on behalf of the Protestor. Hanson had reviewed the parcel information with the protestor previously and corrected parcel information.

Protest 2019-28 for Parcel No. 0057110.00 – Fr. NW1/4SW1/4 of 11-18-8, Boone County, Nebraska, (9.47 acres), GGP, LLC. The Board, Hanson, Mangus and Philip Zegers, GGP, LLC representative, discussed the parcel information and the comparable swine finisher properties submitted by Zegers. Hanson informed the Board that the valuation increase was the addition of the cement pit to the parcel.

Protest 2019-29 for Parcel No. 0057390.00 – Fr. NE1/4NE1/4 of 21-18-8, Boone County, Nebraska, (9.68 acres), GGP, LLC. The Board, Hanson, Mangus and Philip Zegers, GGP, LLC representative, discussed the parcel information and the comparable swine finisher properties submitted by Zegers. Hanson informed the Board that the valuation increase was the addition of the cement pit to the parcel.

Protest 2019-35 was for Parcel No. 0021591.00 – NE1/4, N1/2NW1/4, N1/2SE1/4 of 16-19-6, Boone County, Nebraska (IOLL), Gerald L. Carder/JLCA, Inc. The Board, Hanson, Mangus and Gerald Carder discussed the rural property valuation equalization differences of farm/building sites and house sites. A lengthy discussion was held with Carder as he expressed his opinion on how the Nebraska Department of Revenue, Property Assessment Division should change the real property assessment procedures.

No decisions were made at the protest hearings regarding Form 422.

The Board of Equalization received twenty-one property valuation protest that were filed with Form 425 through July 15, 2019. The Board of Equalization was scheduled to hear/review the twenty-one property valuation protests that were filed with Form 425 on July 22, 2019. Nebraska Legislation approved LB 512 with



Boone Board of Equalization Minutes



an emergency clause for Form 425 that can be filed before July 15, 2019 by those people who sustained damage in the area declared a disaster before July 1, 2019. Destroyed property damage means property that suffered significant damage as a result of a calamity occurring on or after January 1 and before July 1 of the current assessment year. The Form 425 is for valuation deduction for the 2019 year only and for damage exceeding 20% of a parcel's assessed value.

Protest 2019-13 was for Parcel No. 0063090.00 – NW1/4NE1/4, NW1/4, SW1/4 of 9-18-5, Boone County, Nebraska, (360 acres), Neal E. Kemper/Kemper Farm LLC. The Board, Hanson, Mangus and Neal Kemper, reviewed several photos and discussed the property damage where flood waters cut a new creek and left deposits of debris on the farm ground. Hanson explained the process to determine when damage exceeds 20% of the parcel's assessed value.

Protest 2019-21 was for Parcel No. 0055370.00 – Fr. E1/2SE1/4 of 5-18-7, Boone County, Nebraska, (45+ acres), Bernice A. Hunt. The Board, Hanson, Mangus and Ralph Hunt, representative for Bernice Hunt, reviewed several photos and discussed the property damage to the pasture ground where sand is four feet deep in some areas. Hanson explained the process to determine when damage exceeds 20% of the parcel's assessed value.

Protest 2019-42 was for Parcel No. 0063260.00 – E1/2 of 13-18-5, Boone County, Nebraska, (295.75 acres), Rolaine Blazer. The Board, Hanson, Mangus and Rolaine Blazer discussed the property damage to the pasture ground where there is an excessive amount of sand and the crop ground that was not farmable this year. Hanson explained the process to determine when damage exceeds 20% of the parcel's assessed value.

Protest 2019-01 was for Parcel No. 0060670.00 – Fr. NE1/4 of 22-19-8, Boone County, Nebraska, (94.44 acres), Sethee S. Mosier. No one appeared on behalf of the Protestor. The Board, Hanson and Mangus reviewed the parcel information and discussed the flood damage roughly at 42%.

Protest 2019-02 was for Parcel No. 0034050.00 – E1/2NE1/4 of 26-21-7, Boone County, Nebraska, (80 acres), Darrel Carlson. No one appeared on behalf of the Protestor. The Board, Hanson and Mangus reviewed the parcel information and discussed the flood damage being less than 20%.

Protest 2019-08 was for Parcel No. 0007047.00 – Lots 1, 2, 3 and 4, Block 18, St. Edward Land & Emigration Company's Fourth Addition to St. Edward, and adjacent vacated N1/2 of alley, Boone County, Nebraska, Velda Maxine Nordstrom. No one appeared on behalf of the Protestor. The Board, Hanson and Mangus reviewed the parcel information and discussed the flood damage being less than 20%.

Protest 2019-09 was for Parcel No. 0007049.00 – Lots 7 and 8, Block 18, St. Edward Land and Emigration Company's Fourth Addition to St. Edward, and adjacent vacated S1/2 of alley, Boone County, Nebraska, Velda Maxine Nordstrom. No one appeared on behalf of the Protestor. The Board, Hanson and Mangus reviewed the parcel information and discussed the flood damage roughly 30% (NEMA).

Protest 2019-10 was for Parcel No. 0007401.00 – Lot 2, Berry's Addition to St. Edward, Boone County, Nebraska, Jeffrey and Christina Higgins. No one appeared on behalf of the Protestor. The Board, Hanson and Mangus reviewed the parcel information and discussed the flood damage at greater than 50%, uninhabitable (FEMA).



Boone Board of Equalization Minutes



Protest 2019-11 was for Parcel No. 0036790.00 – Lot 4, Block 4, Village of Raeville, Boone County, Nebraska, Michael R. and Cindy A. Bode. No one appeared on behalf of the Protestor. The Board, Hanson and Mangus reviewed the parcel information and discussed the damage being less than 20%.

Protest 2019-14 was for Parcel No. 0007511.00 – Fr. SE1/4 of 34-19-5, Boone County, Nebraska, (St. Edward .5 acre unplatted), Eudell Remmereid. No one appeared on behalf of the Protestor. The Board, Hanson and Mangus reviewed the parcel information and discussed the flood damage to be greater than 50%.

Protest 2019-15 was for Parcel No. 0033470.00 – Fr. SW1/4NE1/4, NW1/4, SE1/4 of 23-21-7, Boone County, Nebraska, (320 acres), Darrel Carlson. No one appeared on behalf of the Protestor. The Board, Hanson and Mangus reviewed the parcel information and discussed the flood damage being less than 20%.

Protest 2019-17 was for Parcel No. 0060640.00 – Fr. NE1/4 and Fr. NW1/4 of 22-19-8, Boone County, Nebraska, (18.45 acres), Andrew Koziol. No one appeared on behalf of the Protestor. The Board, Hanson and Mangus reviewed the parcel information and discussed the flood damage being less than 20%.

Protest 2019-18 was for Parcel No. 0025470.00 – NW1/4 of 23-20-6, Boone County, Nebraska, (154.6 acres), Kenneth E. Young. No one appeared on behalf of the Protestor. The Board, Hanson and Mangus reviewed the parcel information and discussed the flood damage being less than 20%.

Protest 2019-27 was for Parcel No. 0007229.00 – S. 33 feet of Lot 1, Block 64, Original Town Addition to St. Edward, Boone County, Nebraska, James E. and Julianne K. Dickerson. No one appeared on behalf of the Protestor. The Board, Hanson and Mangus reviewed the parcel information and discussed the flood damage being greater than 50% (FEMA red tagged).

Protest 2019-36 was for Parcel No. 0007043.00 – S1/2 of Lots 3 and 4, Block 17, St. Edward Land and Emigration Company's Fourth Addition to St. Edward, and adjacent vacated N1/2 of alley, Boone County, Nebraska, Gregory White. No one appeared on behalf of the Protestor. The Board, Hanson and Mangus reviewed the parcel information and discussed that the house was red tagged by FEMA, uninhabitable.

Protest 2019-38 was for Parcel No. 0007360.00 – Lots 5 and 6, Block 84, St. Edward Land and Emigration Company's First Addition to St. Edward, Boone County, Nebraska, Central Valley Ag Cooperative. No one appeared on behalf of the Protestor. The Board, Hanson and Mangus reviewed the parcel information and discussed the flood damage at greater than 50%.

Protest 2019-39 was for Parcel No. 0059320.00 – W1/2 of 18-19-6, Boone County, Nebraska, (307.4 acres), Robert M. Redler. No one appeared on behalf of the Protestor. The Board, Hanson and Mangus reviewed the parcel information and discussed the flood damage being less than 20%.

Protest 2019-40 was for Parcel No. 0007495.00 – Fr. NW1/4 of 2-18-5, Boone County, Nebraska, (St. Edward unplatted), Silvino Irineo. No one appeared on behalf of the Protestor. The Board, Hanson and Mangus reviewed the parcel information and discussed the flood damage at roughly 20% (NEMA).

Protest 2019-41 was for Parcel No. 0006310.00 – Fr. SW1/4NE1/4 of 5-18-7, Boone County, Nebraska, (Cedar Rapids unplatted), James W. Goering. No one appeared on behalf of the Protestor. The Board, Hanson and Mangus reviewed the parcel information and discussed the flood damage at more than 20%.



Boone Board of Equalization Minutes



Protest 2019-43 was for Parcel No. 0007494.00 – Fr. NW1/4 of 2-18-5, Boone County, Nebraska, (St. Edward 2.16 acres unplatted), Nicole Welch. No one appeared on behalf of the Protestor. The Board, Hanson and Mangus reviewed the parcel information and discussed the flood damage at greater than 50% (NEMA).

Protest 2019-44 was for Parcel No. 0056340.00 – Fr. S1/2S1/2 of 22-18-7, Boone County, Nebraska, (East 26.82 acres), Mark and Becky Scott. No one appeared on behalf of the Protestor. The Board, Hanson and Mangus reviewed the parcel information and discussed the flood damage being less than 20%.

No decisions were made at the protest hearings regarding Form 425.

Barb Hanson, County Assessor, presented six tax list corrections for the Board to review:

The 2019 Tax List Correction No. 296 was prepared regarding the 2016 tax year taxes to be paid on Real Property ID: 0036430.00 (0042710.00), corrected the number of parcel acres.

The 2019 Tax List Correction No. 297 was prepared regarding the 2017 tax year taxes to be paid on Real Property ID: 0036430.00 (0042710.00), corrected the number of parcel acres.

The 2019 Tax List Correction No. 298 was prepared regarding the 2018 tax year taxes to be paid on Real Property ID: 0036430.00 (0042710.00), corrected number of parcel acres.

The 2019 Tax List Correction No. 299 was prepared regarding the 2016 tax year taxes to be paid on Real Property ID: 0036350.00 (0042660.00), corrected the number of parcel acres.

The 2019 Tax List Correction No. 300 was prepared regarding the 2017 tax year taxes to be paid on Real Property ID: 0036350.00 (0042660.00), corrected the number of parcel acres.

The 2019 Tax List Correction No. 301 was prepared regarding the 2018 tax year taxes to be paid on Real Property ID: 0036350.00 (0042660.00), corrected the number of parcel acres.

Motion made by Rutten, second by Temme to approve the 2019 Tax List Correction Nos. 296, 297, 298, 299, 300 and 301 as presented. Roll call vote: Yeas: Rutten, Temme and Rasmussen. Nays: None. Motion carried.

Barb Hanson, County Assessor, presented four over/under valuation changes for the Board to review. Hanson explained the corrections to the Board.

Motion made by Rutten, second by Temme to approve the four over/under valuation changes as presented. Roll call vote: Yeas: Rutten, Temme 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's 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 Temme declared the Boone County Board of Equalization recessed at 12:29 P.M., to Thursday, July 25, 2019.

Chairman Temme called for a motion to reconvene said Board of Equalization on Thursday, July 25, 2019 at 9:00 A.M. in the Commissioners Meeting Room of the Courthouse in Albion, Nebraska.



Boone Board of Equalization Minutes



Motion made by Commissioner Rasmussen, second by Commissioner Rutten to reconvene said Boone County Board of Equalization. Present for roll call were Commissioners Alan Rasmussen, Ben Rutten and Larry Temme. Also, present were Barb Hanson, Boone County Assessor, and Antoinette (Mikki) Mangus, Deputy County Assessor.

According to Nebraska State Statute 77-202.10, Hanson reviewed the ownership and use of all cemetery real property that was granted an exemption. There is one change for 2019. St John the Baptist Church added .76 acres west of the existing cemetery. Hanson presented the property owned and used exclusively for cemetery purposes without profit to either owner or user. Motion made by Rasmussen, second by Rutten to approve and authorize the Board of Equalization Chairman to sign the 2019 Cemetery exemptions as presented and attached hereto as part of the proceedings. Roll call vote: Yeas: Rasmussen, Rutten and Temme. Nays: None. Motion carried.

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 Rutten, second by Temme to accept and approve the Boone County 3 Year Plan of Assessment as presented for 2020, 2021 and 2022 and attached hereto as part of the proceedings. Roll call vote: Yeas: Rutten, Temme and Rasmussen. Nays: None. Motion carried.

The Board of Equalization received twenty-three property valuation protest that were filed with Form 422 in June. The Board of Equalization heard testimony and reviewed protests on July 15, 2019 and July 22, 2019 and took the following actions on July 25, 2019:

Protest 2019-03 was for Parcel No. 0004958.01 – Fr. NW1/4 of 22-20-6, Boone County, Nebraska, (Albion .87 acre unplatted), Roy D. and Debra A. Schilousky, was reviewed on July 22, 2019: County Board of Equalization concurs with Assessor's recommendation resulting in change of valuation from \$20,510.00 (Land \$12,545.00; Buildings \$7,965.00) to \$16,265.00 (Land \$8,300.00; Buildings \$7,965.00). Corrected land information due to not being on city sewer and removed value of the street. Motion made by Rutten, second by Rasmussen to approve and accept the County Assessor's recommendation of adjusting the valuation from \$20,510.00 to \$16,265.00 at this time. Roll call vote: Yeas: Rutten, Rasmussen and Temme. Nays: None. Motion carried.

Protest 2019-04 was for Parcel No. 0009057.00 – Lots 4 and 5, Block 3, First Addition to Primrose, Boone County, Nebraska, Ken McIntyre, was heard on July 22, 2019: County Board of Equalization concurs with Assessor's recommendation resulting in no change to the valuation of \$1,330.00 (Land \$1,330.00). Property valued comparable to like properties. Protest denied. Motion made by Rutten, second by Rasmussen to approve and accept the County Assessor's recommendation of no change of valuation at this time. Roll call vote: Yeas: Rutten, Rasmussen and Temme. Nays: None. Motion carried.

Protest 2019-05 was for Parcel No. 0009079.00 – Fr. SE1/4 of 9-19-8, Boone County, Nebraska, (Primrose 245.4' x 423' – 2.38 acres unplatted), Ken McIntyre, was heard on July 22, 2019: County Board of Equalization concurs with Assessor's recommendation resulting in change of valuation from \$9,860.00 (Land \$9,860.00) to \$4,930.00 (Land \$4,930.00). Amended value due to undeveloped part of the village. Motion made by Rutten, second by Rasmussen to approve and accept the County Assessor's recommendation of adjusting the valuation from \$9,860.00 to \$4,930.00 at this time. Roll call vote: Yeas: Rutten, Rasmussen and Temme. Nays: None. Motion carried.



Boone Board of Equalization Minutes



Protest 2019-06 was for Parcel No. 0009080.00 – Fr. SE1/4 of 9-19-8, Boone County, Nebraska, (Primrose 245.4' x 287' – 1.62 acres unplatted), Ken McIntyre, was heard on July 22, 2019: County Board of Equalization concurs with Assessor's recommendation resulting in change of valuation from \$6,690.00 (Land \$6,690.00) to \$3,345.00 (Land \$3,345.00). Amended value due to undeveloped part of the village. Motion made by Rutten, second by Rasmussen to approve and accept the County Assessor's recommendation of adjusting the valuation from \$6,690.00 to \$3,345.00 at this time. Roll call vote: Yeas: Rutten, Rasmussen and Temme. Nays: None. Motion carried.

Protest 2019-07 was for Parcel No. 0004116.00 – Lot 5, Block 2, Becker, Needham and Williams Addition to Albion, Boone County, Nebraska, including vacated portion of 8th Street, Bradley W. Anderson, was reviewed on July 22, 2019: County Board of Equalization concurs with Assessor's recommendation resulting in change of valuation from \$202,995.00 (Land \$23,170.00; Buildings \$179,825.00) to \$182,560.00 (Land \$23,170.00; Buildings \$159,390.00). Corrected parcel information and changed depreciation. Motion made by Rutten, second by Rasmussen to approve and accept the County Assessor's recommendation of adjusting the valuation from \$202,995.00 to \$182,560.00 at this time. Roll call vote: Yeas: Rutten, Rasmussen and Temme. Nays: None. Motion carried.

Protest 2019-12 was for Parcel No. 0056480.00 – Fr. S1/2NW1/4 and Fr. SW1/4 of 26-18-7, Boone County, Nebraska, (173.57 acres), Robert J. and Susan M. Malander, was reviewed on July 15, 2019: County Board of Equalization concurs with Assessor's recommendation resulting in change of valuation from \$587,345.00 (Land \$553,540.00; Buildings \$33,805.00) to \$554,380.00 (Land \$539,040.00; Buildings \$15,340.00). Updated land use and changed value of house and building. Motion made by Rutten, second by Rasmussen to approve and accept the County Assessor's recommendation of adjusting the valuation from \$587,345.00 to \$554,380.00 at this time. Roll call vote: Yeas: Rutten, Rasmussen and Temme. Nays: None. Motion carried.

Protest 2019-16 was for Parcel No. 0060640.00 – Fr. NE1/4 and Fr. NW1/4 of 22-19-8, Boone County, Nebraska, (18.45 acres), Andrew Koziol, was reviewed on July 15, 2019: County Board of Equalization concurs with Assessor's recommendation resulting in no change to the valuation of \$40,825.00 (Land \$40,825.00). Property valued comparable to like properties. Protest denied. Motion made by Rutten, second by Rasmussen to approve and accept the County Assessor's recommendation of no change of valuation at this time. Roll call vote: Yeas: Rutten, Rasmussen and Temme. Nays: None. Motion carried.

Protest 2019-19 for Parcel No. 0004751.00 – Lot 5, Block 35, Mansfield's Eighth Addition to Albion, Boone County, Nebraska, Heather L. (Noble) Imler, was heard on July 15, 2019: County Board of Equalization concurs with Assessor's recommendation resulting in change of valuation from \$111,680.00 (Land \$19,900.00; Buildings \$91,780.00) to \$110,090.00 (Land \$19,900.00; Buildings \$90,190.00). Updated the parcel information for the house, removed old shed value and updated the depreciation. Motion made by Rutten, second by Rasmussen to approve and accept the County Assessor's recommendation of adjusting the valuation from \$111,680.00 to \$110,090.00 at this time. Roll call vote: Yeas: Rutten, Rasmussen and Temme. Nays: None. Motion carried.

Protest 2019-20 for Parcel No. 0007284.00 – Lots 1 and 2, Block 73, St. Edward Land & Emigration Company's Fifth Addition to St. Edward, Boone County, Nebraska, and adjacent vacated N1/2 of alley, Carol J. Hassebrook, was reviewed on July 15, 2019: County Board of Equalization concurs with Assessor's recommendation resulting in change of valuation from \$182,045.00 (Land \$6,395.00; Buildings \$175,650.00) to \$170,080.00 (Land \$6,395.00; Buildings \$163,685.00). Updated the parcel information and updated the depreciation. Motion made by Rutten, second by Rasmussen to approve and accept the County Assessor's



Boone Board of Equalization Minutes



recommendation of adjusting the valuation from \$182,045.00 to \$170,080.00 at this time. Roll call vote: Yeas: Rutten, Rasmussen and Temme. Nays: None. Motion carried.

Protest 2019-22 was for Parcel No. 0008211.00 – Lots 10, 11, 12, 13 and 14, Block 2, West Petersburg Addition to Petersburg, Boone County, Nebraska, Robert and Lori Henn, was reviewed on July 15, 2019: County Board of Equalization concurs with Assessor's recommendation resulting in change of valuation from \$20,350.00 (Land \$20,000.00; Buildings \$350.00) to \$4,505.00 (Land \$4,155.00; Buildings \$350.00). Amended lot value accordingly. Lots are in an undeveloped area of town. Motion made by Rutten, second by Rasmussen to approve and accept the County Assessor's recommendation of adjusting the valuation from \$20,350.00 to \$4,505.00 at this time. Roll call vote: Yeas: Rutten, Rasmussen and Temme. Nays: None. Motion carried.

Protest 2019-23 was for Parcel No. 0006011.00 – Lot 6, Block 3, Original Town Addition to Cedar Rapids, Boone County, Nebraska, Lee McPhillips, was reviewed on July 15, 2019: County Board of Equalization concurs with Assessor's recommendation resulting in change of valuation from \$1,940.00 (Land \$1,760.00; Buildings \$180.00) to \$1,760.00 (Land \$1,760.00; Buildings \$0.00). Old shed has been removed from the property. Motion made by Rutten, second by Rasmussen to approve and accept the County Assessor's recommendation of adjusting the valuation from \$1,940.00 to \$1,760.00 at this time. Roll call vote: Yeas: Rutten, Rasmussen and Temme. Nays: None. Motion carried.

Protest 2019-24 was for Parcel No. 0006012.00 – Lot 7 and 8, Block 3, Original Town Addition to Cedar Rapids, Boone County, Nebraska, Lee McPhillips, was reviewed on July 15, 2019: County Board of Equalization concurs with Assessor's recommendation resulting in change of valuation from \$136,775.00 (Land \$3,520.00; Buildings \$133,255.00) to \$75,270.00 (Land \$3,520.00; Buildings \$71,750.00). Updated the parcel information. Motion made by Rutten, second by Rasmussen to approve and accept the County Assessor's recommendation of adjusting the valuation from \$136,775.00 to \$75,270.00 at this time. Roll call vote: Yeas: Rutten, Rasmussen and Temme. Nays: None. Motion carried.

Protest 2019-25 was for Parcel No. 0004399.00 – Lot 2, Block 2, Fairview Addition to Albion, Boone County, Nebraska, Nancy L. Powers, was reviewed on July 15, 2019: County Board of Equalization concurs with Assessor's recommendation resulting in change of valuation from \$146,305.00 (Land \$16,345.00; Buildings \$129,960.00) to \$139,815.00 (Land \$16,345.00; Buildings \$123,470.00). Updated the parcel information and depreciation. Motion made by Rutten, second by Rasmussen to approve and accept the County Assessor's recommendation of adjusting the valuation from \$146,305.00 to \$139,815.00 at this time. Roll call vote: Yeas: Rutten, Rasmussen and Temme. Nays: None. Motion carried.

Protest 2019-26 for Parcel No. 0068270.00 – NE1/4NW1/4NE1/4 of 15-20-5, Boone County, Nebraska, (10 acres), Ross Davidson, was heard on July 15, 2019: County Board of Equalization concurs with Assessor's recommendation resulting in no change to the valuation of \$78,630.00 (Land \$47,750.00; Buildings \$30,880.00). Property valued comparable to like properties. Protest denied. Motion made by Rutten, second by Rasmussen to approve and accept the County Assessor's recommendation of no change of valuation at this time. Roll call vote: Yeas: Rutten, Rasmussen and Temme. Nays: None. Motion carried.

Protest 2019-28 for Parcel No. 0057110.00 – Fr. NW1/4SW1/4 of 11-18-8, Boone County, Nebraska, (9.47 acres), GGP, LLC, was heard on July 22, 2019 and reviewed with Stanard Appraisal on July 25, 2019: County Board of Equalization concurs with Assessor's recommendation resulting in no change to the valuation of \$2,498,715.00 (Land \$45,895.00; Buildings \$2,452,820.00). Property valued comparable to like properties.



Boone Board of Equalization Minutes



Protest denied. Motion made by Rutten, second by Rasmussen to approve and accept the County Assessor's recommendation of no change of valuation at this time. Roll call vote: Yeas: Rutten, Rasmussen and Temme. Nays: None. Motion carried.

Protest 2019-29 for Parcel No. 0057390.00 – Fr. NE1/4NE1/4 of 21-18-8, Boone County, Nebraska, (9.68 acres), GGP, LLC, was heard on July 22, 2019 and reviewed with Stanard Appraisal on July 25, 2019: County Board of Equalization concurs with Assessor's recommendation resulting in no change to the valuation of \$2,499,765.00 (Land \$46,945.00; Buildings \$2,452,820.00). Property valued comparable to like properties. Protest denied. Motion made by Rutten, second by Rasmussen to approve and accept the County Assessor's recommendation of no change of valuation at this time. Roll call vote: Yeas: Rutten, Rasmussen and Temme. Nays: None. Motion carried.

Protest 2019-30 was for Parcel No. 0022775.00 – Fr. E1/2SW1/4 of 28-20-5, Boone County, Nebraska, (20 acres), Amy M. Johnson, was reviewed on July 15, 2019: County Board of Equalization concurs with Assessor's recommendation resulting in change of valuation from \$394,015.00 (Land \$95,665.00; Buildings \$298,350.00) to \$332,415.00 (Land \$83,250.00; Buildings \$249,165.00). Updated parcel information and land use. Motion made by Rutten, second by Rasmussen to approve and accept the County Assessor's recommendation of adjusting the valuation from \$394,015.00 to \$332,415.00 at this time. Roll call vote: Yeas: Rutten, Rasmussen and Temme. Nays: None. Motion carried.

Protest 2019-31 was for Parcel No. 0008034.00 – Lots 3, 4 and 5, Block 5, Original Town Addition to Petersburg, Boone County, Nebraska, Cherylle Arends, was reviewed on July 15, 2019: County Board of Equalization concurs with Assessor's recommendation resulting in change of valuation from \$48,075.00 (Land \$16,690.00; Buildings \$31,385.00) to \$47,335.00 (Land \$16,690.00; Buildings \$30,645.00). Updated parcel information and removed value of old shed. Motion made by Rutten, second by Rasmussen to approve and accept the County Assessor's recommendation of adjusting the valuation from \$48,075.00 to \$47,335.00 at this time. Roll call vote: Yeas: Rutten, Rasmussen and Temme. Nays: None. Motion carried.

Protest 2019-32 was for Parcel No. 0008055.00 – Lots 13 and 14, Block 6, Original Town Addition to Petersburg, Boone County, Nebraska, Cherylle Arends, was reviewed on July 15, 2019: County Board of Equalization concurs with Assessor's recommendation resulting in change of valuation from \$26,180.00 (Land \$9,640.00; Buildings \$16,540.00) to \$20,620.00 (Land \$9,640.00; Buildings \$10,980.00). Updated parcel information and updated depreciation. Motion made by Rutten, second by Rasmussen to approve and accept the County Assessor's recommendation of adjusting the valuation from \$26,180.00 to \$20,620.00 at this time. Roll call vote: Yeas: Rutten, Rasmussen and Temme. Nays: None. Motion carried.

Protest 2019-33 was for Parcel No. 0008035.00 – Lots 6, 7, 8 and 9, Block 5, Original Town Addition to Petersburg, Boone County, Nebraska, Cherylle Arends, was reviewed on July 15, 2019: County Board of Equalization concurs with Assessor's recommendation resulting in change of valuation from \$30,040.00 (Land \$6,180.00; Buildings \$23,860.00) to \$22,185.00 (Land \$6,180.00; Buildings \$16,005.00). Updated parcel information and depreciation. Motion made by Rutten, second by Rasmussen to approve and accept the County Assessor's recommendation of adjusting the valuation from \$30,040.00 to \$22,185.00 at this time. Roll call vote: Yeas: Rutten, Rasmussen and Temme. Nays: None. Motion carried.

Protest 2019-34 for Parcel No. 0063260.00 – E1/2 of 13-18-5, Boone County, Nebraska, (295.75 acres), Rolaine Blaser, was heard on July 15, 2019: County Board of Equalization concurs with Assessor's recommendation resulting in no change to the valuation of \$915,660.00 (Land \$915,660.00). Property valued comparable to like properties. Protest denied. Motion made by Rutten, second by Rasmussen to approve and



Boone Board of Equalization Minutes



accept the County Assessor's recommendation of no change of valuation at this time. Roll call vote: Yeas: Rutten, Rasmussen and Temme. Nays: None. Motion carried.

Protest 2019-35 was for Parcel No. 0021591.00 – NE1/4, N1/2NW1/4, N1/2SE1/4 of 16-19-6, Boone County, Nebraska (IOLL), Gerald L. Carder/JLCA, Inc., was heard on July 22, 2019: County Board of Equalization concurs with Assessor's recommendation resulting in no change to the valuation of \$280,935.00 (Buildings IOLL \$280,935.00). Property valued comparable to like properties. Protest denied. Motion made by Rutten, second by Rasmussen to approve and accept the County Assessor's recommendation of no change of valuation at this time. Roll call vote: Yeas: Rutten, Rasmussen and Temme. Nays: None. Motion carried.

2019-37 for Parcel No. 0004988.00 – Block 4, Andersen 2nd Subdivision to Albion, Boone County, Nebraska, (3.99 acres), Dana Andersen, was heard on July 15, 2019: County Board of Equalization concurs with Assessor's recommendation resulting in change of valuation from \$156,315.00 (Land \$66,000.00; Buildings \$90,315.00) to \$137,985.00 (Land \$47,670.00; Buildings \$90,315.00). Updated parcel land value. Lots are not developed. Motion made by Rutten, second by Rasmussen to approve and accept the County Assessor's recommendation of adjusting the valuation from \$156,315.00 to \$137,985.00 at this time. Roll call vote: Yeas: Rutten, Rasmussen and Temme. Nays: None. Motion carried.

The Board of Equalization received twenty-one property valuation protest that were filed with Form 425 through July 15, 2019. The Board of Equalization was scheduled to hear/review the twenty-one property valuation protests that were filed with Form 425 on July 22, 2019. Nebraska Legislation approved LB 512 with an emergency clause for Form 425 that can be filed before July 15, 2019 by those people who sustained damage in the area declared a disaster before July 1, 2019. Destroyed property damage means property that suffered significant damage as a result of a calamity occurring on or after January 1 and before July 1 of the current assessment year. The Form 425 is for valuation deduction for the 2019 year only and for damage exceeding 20% if a parcel's assessed value. The Board of Equalization heard testimony and reviewed protests on July 22, 2019 and took the following actions on July 25, 2019:

Protest 2019-01 was for Parcel No. 0060670.00 – Fr. NE1/4 of 22-19-8, Boone County, Nebraska, (94.44 acres), Sethee S. Mosier, was reviewed on July 22, 2019: Information concerning the destroyed real property report was reviewed by the County Board of Equalization and the following reassessment has been made, reduced valuation from \$236,535.00 to \$196,995.00. The reassessment value is for one year. Motion made by Rasmussen, second by Rutten to approve the reduced valuation from \$236,535.00 to \$196,995.00 for the current assessment year. Roll call vote: Yeas: Rasmussen, Rutten and Temme. Nays: None. Motion carried.

Protest 2019-02 was for Parcel No. 0034050.00 – E1/2NE1/4 of 26-21-7, Boone County, Nebraska, (80 acres), Darrel Carlson, was reviewed on July 22, 2019: Information concerning the destroyed real property report was reviewed by the County Board of Equalization. It has been determined that the destroyed real property is less than 20% of the current year value. Protest denied. Motion made by Rasmussen, second by Rutten to approve denying Protest 2019-02 as presented. Roll call vote: Yeas: Rasmussen, Rutten and Temme. Nays: None. Motion carried.

Protest 2019-08 was for Parcel No. 0007047.00 – Lots 1, 2, 3 and 4, Block 18, St. Edward Land & Emigration Company's Fourth Addition to St. Edward, and adjacent vacated N1/2 of alley, Boone County, Nebraska, Velda Maxine Nordstrom, was reviewed on July 22, 2019: Information concerning the destroyed real property report was reviewed by the County Board of Equalization. It has been determined that the destroyed real property is less than 20% of the current year value. Protest denied. Motion made by Rasmussen, second by Rutten to



Boone Board of Equalization Minutes



approve denying Protest 2019-08 as presented. Roll call vote: Yeas: Rasmussen, Rutten and Temme. Nays: None. Motion carried.

Protest 2019-09 was for Parcel No. 0007049.00 – Lots 7 and 8, Block 18, St. Edward Land and Emigration Company's Fourth Addition to St. Edward, and adjacent vacated S1/2 of alley, Boone County, Nebraska, Velda Maxine Nordstrom, was reviewed on July 22, 2019: Information concerning the destroyed real property report was reviewed by the County Board of Equalization and the following reassessment has been made, reduced valuation from \$38,295.00 to \$28,745.00. The reassessment value is for one year. Motion made by Rasmussen, second by Rutten to approve the reduced valuation from \$38,295.00 to \$28,745.00 for the current assessment year. Roll call vote: Yeas: Rasmussen, Rutten and Temme. Nays: None. Motion carried.

Protest 2019-10 was for Parcel No. 0007401.00 – Lot 2, Berry's Addition to St. Edward, Boone County, Nebraska, Jeffrey and Christina Higgins, was reviewed on July 22, 2019: Information concerning the destroyed real property report was reviewed by the County Board of Equalization and the following reassessment has been made, reduced valuation from \$11,000.00 to \$1,455.00. The reassessment value is for one year. Motion made by Rasmussen, second by Rutten to approve the reduced valuation from \$11,000.00 to \$1,455.00 for the current assessment year. Roll call vote: Yeas: Rasmussen, Rutten and Temme. Nays: None. Motion carried.

Protest 2019-11 was for Parcel No. 0036790.00 – Lot 4, Block 4, Village of Raeville, Boone County, Nebraska, Michael R. and Cindy A. Bode, was reviewed on July 22, 2019: Information concerning the destroyed real property report was reviewed by the County Board of Equalization. It has been determined that the destroyed real property is less than 20% of the current year value. Protest denied. Motion made by Rasmussen, second by Rutten to approve denying Protest 2019-11 as presented. Roll call vote: Yeas: Rasmussen, Rutten and Temme. Nays: None. Motion carried.

Protest 2019-13 was for Parcel No. 0063090.00 – NW1/4NE1/4, NW1/4, SW1/4 of 9-18-5, Boone County, Nebraska, (360 acres), Neal E. Kemper/Kemper Farm LLC, was heard on July 22, 2019: Information concerning the destroyed real property report was reviewed by the County Board of Equalization. It has been determined that the destroyed real property is less than 20% of the current year value. Protest denied. Motion made by Rasmussen, second by Rutten to approve denying Protest 2019-13 as presented. Roll call vote: Yeas: Rasmussen, Rutten and Temme. Nays: None. Motion carried.

Protest 2019-14 was for Parcel No. 0007511.00 – Fr. SE1/4 of 34-19-5, Boone County, Nebraska, (St. Edward .5 acre unplatted), Eudell Remm Reid, was reviewed on July 22, 2019: Information concerning the destroyed real property report was reviewed by the County Board of Equalization and the following reassessment has been made, reduced valuation from \$33,200.00 to \$17,215.00. The reassessment value is for one year. Motion made by Rasmussen, second by Rutten to approve the reduced valuation from \$33,200.00 to \$17,215.00 for the current assessment year. Roll call vote: Yeas: Rasmussen, Rutten and Temme. Nays: None. Motion carried.

Protest 2019-15 was for Parcel No. 0033470.00 – Fr. SW1/4NE1/4, NW1/4, SE1/4 of 23-21-7, Boone County, Nebraska, (320 acres), Darrel Carlson, was reviewed on July 22, 2019: Information concerning the destroyed real property report was reviewed by the County Board of Equalization. It has been determined that the destroyed real property is less than 20% of the current year value. Protest denied. Motion made by Rasmussen, second by Rutten to approve denying Protest 2019-15 as presented. Roll call vote: Yeas: Rasmussen, Rutten and Temme. Nays: None. Motion carried.

Protest 2019-17 was for Parcel No. 0060640.00 – Fr. NE1/4 and Fr. NW1/4 of 22-19-8, Boone County, Nebraska, (18.45 acres), Andrew Koziol, was reviewed on July 22, 2019: Information concerning the destroyed real property report was reviewed by the County Board of Equalization. It has been determined that the destroyed real property is less than 20% of the current year value. Protest denied. Motion made by Rasmussen,



Boone Board of Equalization Minutes



second by Rutten to approve denying Protest 2019-17 as presented. Roll call vote: Yeas: Rasmussen, Rutten and Temme. Nays: None. Motion carried.

Protest 2019-18 was for Parcel No. 0025470.00 – NW1/4 of 23-20-6, Boone County, Nebraska, (154.6 acres), Kenneth E. Young, was reviewed on July 22, 2019: Information concerning the destroyed real property report was reviewed by the County Board of Equalization. It has been determined that the destroyed real property is less than 20% of the current year value. Protest denied. Motion made by Rasmussen, second by Rutten to approve denying Protest 2019-18 as presented. Roll call vote: Yeas: Rasmussen, Rutten and Temme. Nays: None. Motion carried.

Protest 2019-21 was for Parcel No. 0055370.00 – Fr. E1/2SE1/4 of 5-18-7, Boone County, Nebraska, (45+ acres), Bernice A. Hunt, was heard on July 22, 2019: Information concerning the destroyed real property report was reviewed by the County Board of Equalization and the following reassessment has been made, reduced valuation from \$68,905.00 to \$57,810.00. The reassessment value is for one year. Motion made by Rasmussen, second by Rutten to approve the reduced valuation from \$68,905.00 to \$57,810.00 for the current assessment year. Roll call vote: Yeas: Rasmussen, Rutten and Temme. Nays: None. Motion carried.

Protest 2019-27 was for Parcel No. 0007229.00 – S. 33 feet of Lot 1, Block 64, Original Town Addition to St. Edward, Boone County, Nebraska, James E. and Julianne K. Dickerson, was reviewed on July 22, 2019: Information concerning the destroyed real property report was reviewed by the County Board of Equalization and the following reassessment has been made, reduced valuation from \$7,965.00 to \$740.00. The reassessment value is for one year. Motion made by Rasmussen, second by Rutten to approve the reduced valuation from \$7,965.00 to \$740.00 for the current assessment year. Roll call vote: Yeas: Rasmussen, Rutten and Temme. Nays: None. Motion carried.

Protest 2019-36 was for Parcel No. 0007043.00 – S1/2 of Lots 3 and 4, Block 17, St. Edward Land and Emigration Company's Fourth Addition to St. Edward, and adjacent vacated N1/2 of alley, Boone County, Nebraska, Gregory White, was reviewed on July 22, 2019: Information concerning the destroyed real property report was reviewed by the County Board of Equalization and the following reassessment has been made, reduced valuation from \$8,790.00 to \$3,250.00. The reassessment value is for one year. Motion made by Rasmussen, second by Rutten to approve the reduced valuation from \$8,790.00 to \$3,250.00 for the current assessment year. Roll call vote: Yeas: Rasmussen, Rutten and Temme. Nays: None. Motion carried.

Protest 2019-38 was for Parcel No. 0007360.00 – Lots 5 and 6, Block 84, St. Edward Land and Emigration Company's First Addition to St. Edward, Boone County, Nebraska, Central Valley Ag Cooperative, was reviewed on July 22, 2019: Information concerning the destroyed real property report was reviewed by the County Board of Equalization and the following reassessment has been made, reduced valuation from \$104,185.00 to \$61,640.00. The reassessment value is for one year. Motion made by Rasmussen, second by Rutten to approve the reduced valuation from \$104,185.00 to \$61,640.00 for the current assessment year. Roll call vote: Yeas: Rasmussen, Rutten and Temme. Nays: None. Motion carried.

Protest 2019-39 was for Parcel No. 0059320.00 – W1/2 of 18-19-6, Boone County, Nebraska, (307.4 acres), Robert M. Redler, was reviewed on July 22, 2019: Information concerning the destroyed real property report was reviewed by the County Board of Equalization. It has been determined that the destroyed real property is less than 20% of the current year value. Protest denied. Motion made by Rasmussen, second by Rutten to approve denying Protest 2019-39 as presented. Roll call vote: Yeas: Rasmussen, Rutten and Temme. Nays: None. Motion carried.



Boone Board of Equalization Minutes



Protest 2019-40 was for Parcel No. 0007495.00 – Fr. NW1/4 of 2-18-5, Boone County, Nebraska, (St. Edward unplatted), Silvino Irineo, was reviewed on July 22, 2019: Information concerning the destroyed real property report was reviewed by the County Board of Equalization and the following reassessment has been made, reduced valuation from \$64,010.00 to \$52,130.00. The reassessment value is for one year. Motion made by Rasmussen, second by Rutten to approve the reduced valuation from \$64,010.00 to \$52,130.00 for the current assessment year. Roll call vote: Yeas: Rasmussen, Rutten and Temme. Nays: None. Motion carried.

Protest 2019-41 was for Parcel No. 0006310.00 – Fr. SW1/4NE1/4 of 5-18-7, Boone County, Nebraska, (Cedar Rapids unplatted), James W. Goering, was reviewed on July 22, 2019: Information concerning the destroyed real property report was reviewed by the County Board of Equalization and the following reassessment has been made, reduced valuation from \$1,885.00 to \$1,735.00. The reassessment value is for one year. Motion made by Rasmussen, second by Rutten to approve the reduced valuation from \$1,885.00 to \$1,735.00 for the current assessment year. Roll call vote: Yeas: Rasmussen, Rutten and Temme. Nays: None. Motion carried.

Protest 2019-42 was for Parcel No. 0063260.00 – E1/2 of 13-18-5, Boone County, Nebraska, (295.75 acres), Rolaine Blazer, was heard on July 22, 2019: Information concerning the destroyed real property report was reviewed by the County Board of Equalization and the following reassessment has been made, reduced valuation from \$915,660.00 to \$885,915.00. The reassessment value is for one year. Motion made by Rasmussen, second by Rutten to approve the reduced valuation from \$915,660.00 to \$885,915.00 for the current assessment year. Roll call vote: Yeas: Rasmussen, Rutten and Temme. Nays: None. Motion carried.

Protest 2019-43 was for Parcel No. 0007494.00 – Fr. NW1/4 of 2-18-5, Boone County, Nebraska, (St. Edward 2.16 acres unplatted), Nicole Welch, was reviewed on July 22, 2019: Information concerning the destroyed real property report was reviewed by the County Board of Equalization and the following reassessment has been made, reduced valuation from \$39,235.00 to \$20,795.00. The reassessment value is for one year. Motion made by Rasmussen, second by Rutten to approve the reduced valuation from \$39,235.00 to \$20,795.00 for the current assessment year. Roll call vote: Yeas: Rasmussen, Rutten and Temme. Nays: None. Motion carried.

Protest 2019-44 was for Parcel No. 0056340.00 – Fr. S1/2S1/2 of 22-18-7, Boone County, Nebraska, (East 26.82 acres), Mark and Becky Scott, was reviewed on July 22, 2019: Information concerning the destroyed real property report was reviewed by the County Board of Equalization. It has been determined that the destroyed real property is less than 20% of the current year value. Protest denied. Motion made by Rasmussen, second by Rutten to approve denying Protest 2019-44 as presented. Roll call vote: Yeas: Rasmussen, Rutten and Temme. Nays: None. Motion carried.

The County Clerk will complete and mail a copy of Form 422 for Protest Nos. 2019-03, 2019-04, 2019-05, 2019-06, 2019-07, 2019-12, 2019-16, 2019-19, 2019-20, 2019-22, 2019-23, 2019-24, 2019-25, 2019-26, 2019-28, 2019-29, 2019-30, 2019-31, 2019-32, 2019-33, 2019-34, 2019-35 and 2019-37 to the respective landowners and/or agents. The respective landowners have thirty days to protest the Board of Equalization's decision.

The County Clerk will complete and mail a copy of Form 425 in addition with a letter of notice of proposed valuation change from the County Assessor's office for Protest Nos. 2019-01, 2019-02, 2019-08, 2019-09, 2019-10, 2019-11, 2019-13, 2019-14, 2019-15, 2019-17, 2019-18, 2019-21, 2019-27, 2019-36, 2019-38, 2019-



Boone Board of Equalization Minutes



39, 2019-40, 2019-41, 2019-42, 2019-43, and 2019-44 to the respective landowners and/or agents. The respective landowners have thirty days to protest the Board of Equalization's decision.

Chairman Temme called for a motion to close the Board of Equalization. Motion made by Alan Rasmussen, second by Ben Rutten to close the 2019 Boone County Board of Equalization and adjourned at 11:05 A. M. on July 25, 2019. Roll call vote: Yeas: Rasmussen, Rutten and Temme. Nays: None. Motion carried.

Kathy Thorberg,
Boone County Clerk



Boone Board of Equalization Minutes



BOONE COUNTY BOARD OF EQUALIZATION PROCEEDINGS AUGUST 12, 2019 ALBION, NEBRASKA

The Boone County Board of Equalization of Boone County, Nebraska, met at 11:29 A.M. on Monday, August 12, 2019, in the Commissioners Meeting Room of the Courthouse in Albion, Nebraska.

Chairman Temme called the meeting to order and present for roll call were Commissioners Larry Temme, Alan Rasmussen and Ben Rutten. 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 2019 Tax List Correction No. 302 was prepared regarding the 2018 tax year taxes to be paid on Personal Property ID: 000003629, sold confinements, accelerate 2019 taxes.

The 2019 Tax List Correction No. 303 was prepared regarding the 2018 tax year taxes to be paid on Personal Property ID: 000003633, sold confinements, accelerate 2019 taxes.

The 2019 Tax List Correction No. 304 was prepared regarding the 2018 tax year taxes to be paid on Personal Property ID: 000003634, sold confinements, accelerate 2019 taxes.

The 2019 Tax List Correction No. 305 was prepared regarding the 2018 tax year taxes to be paid on Personal Property ID: 000003636, sold confinements, accelerate 2019 taxes.

The 2019 Tax List Correction No. 306 was prepared regarding the 2018 tax year taxes to be paid on Personal Property ID: 000003639, sold confinements, accelerate 2019 taxes.

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

Barb Hanson, County Assessor, presented three valuation changes for the Board to review. Hanson said that two valuation changes were clerical errors and one valuation changed from private property to school education exempt status. Hanson explained to the Board the corrections for each of the three parcels.

Motion made by Rutten, second by Temme to approve the 2019 Tax List Correction Nos. 302, 303, 304, 305 and 306 and the valuation changes of the three parcels as presented and attached hereto as part of the proceedings. Roll call vote: Yeas: Rutten, Temme 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's 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 Temme declared the Board of Equalization meeting adjourned at 11:34 A.M.

Kathy Thorberg,
Boone County Clerk



Boone Board of Equalization Minutes



BOONE COUNTY BOARD OF EQUALIZATION PROCEEDINGS OCTOBER 15, 2019 ALBION, NEBRASKA

The Boone County Board of Equalization of Boone County, Nebraska, met at 11:00 A.M. on Tuesday, October 15, 2019, in the Commissioners Meeting Room of the Courthouse in Albion, Nebraska.

Larry Temme, 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 Rutten 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, Ben Rutten, Larry Temme and Richard D. Martinsen, CPA.

Richard D. Martinsen, CPA, Schmeits, Mueller & Martinsen, P.C., provided the County Board with the 2019 Boone County Tax Rate Levy information for the 2019-2020 fiscal year. The 2019 county valuation for the 2019-2020 fiscal year is \$2,409,978,807.00 with a levy of 0.176883. 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.

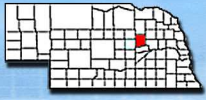
Richard D. Martinsen, CPA, informed the Board that the MFO funding has been beneficial for the fire districts. The common levy for the fire districts is .020000, which is a separate levy from any bond fund. The fire districts insurance expenses are reduced when their fire district equipment is in better/newer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

The County of Boone, Nebraska 2019 valuation increased, the adopted 2019-2020 County Budget has a tax request expense increase and a levy increase. The proposed property tax increase request is primarily in the County Road Fund. A five million dollar (3700) Highway Allocation Bond Repay Fund is being set up with funds for road/bridge infrastructure repair due to the adverse weather conditions since March of 2019. A five million dollar bond would yield approximately 4.8 million dollars in funding to the County that can be repaid over seven years with an early payout option when/if FEMA funds are received. The County pays the total cost of all the infrastructure repairs from storm damages and are not to expect any reimbursement for five to eight years from FEMA. A portion of the Road Fund Highway Allocation revenue that is received each year will be designated to pay that said fiscal year bond/interest payments. In addition to said bonds, two million dollars of the County Inheritance Tax Fund has been designated for aggregate/gravel materials and asphalt/concrete road repairs.

Motion made by Rasmussen, second by Rutten to approve the 2019 Boone County and other entities Tax Rate Levies for fiscal year 2019-2020 as presented and attached hereto. Roll call vote: Yeas: Rasmussen, Rutten and Temme. Nays: None. Motion carried.

Motion made by Rasmussen, second by Temme to adjourn said County Board of Equalization meeting at 11:45 A.M. Roll call vote: Yeas: Rasmussen, Temme and Rutten. Nays: None. Motion carried.

Kathy Thorberg,
Boone County Clerk

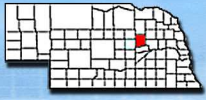


Boone Board of Equalization Minutes



2019 BOONE COUNTY LEVIES

COUNTY	FUND	VALUATION	LEVY	REQUIREMENTS
GENERAL	100	2,409,978,807	0.176717 %	\$ 4,258,835.00
VETERANS AID	1900	2,409,978,807	0.000166 %	\$ 4,000.00
TOTAL COUNTY		2,409,978,807	0.176883 %	\$ 4,262,835.00
VILLAGES				
ALBION	8601	154,760,624	0.315616 %	\$ 488,450.00
ALBION POOL BOND	8701	154,760,624	0.064808 %	\$ 100,297.00
ALBION AIRPORT AUTHORITY	9455	154,760,624	0.017729 %	\$ 27,438.00
CEDAR RAPIDS	8606	15,905,333	0.500000 %	\$ 79,526.72
ST. EDWARD	8617	26,934,199	0.449997 %	\$ 121,203.00
PETERSBURG	8636	21,764,082	0.294407 %	\$ 64,075.00
PRIMROSE	8641	4,141,378	0.497516 %	\$ 20,604.00
SPECIALS				
ESU # 7-----GENERAL	6907	17,265,066,293	0.015000 %	\$ 2,589,759.94
ESU # 8--GENERAL	6908	14,334,943,305	0.013253 %	\$ 1,899,759.81
ESU # 10--GENERAL	6909	24,995,036,424	0.015000 %	\$ 3,749,255.46
CENTRAL COMM COLLEGE-----GENERAL	7101	54,858,528,360	0.068069 %	\$ 37,341,810.00
--ADA/HAZ	7151	54,858,528,360	0.007500 %	\$ 4,114,390.00
--CAPITAL IMPROVEMENT	7201	54,858,528,360	0.017473 %	\$ 9,585,431.00
NORTHEAST COMM COLLEGE-----GENERAL	7102	33,148,828,886	0.075000 %	\$ 24,861,622.00
--CAPITAL IMPROVEMENT	7202	33,148,828,886	0.020000 %	\$ 6,629,765.77
ALBION FIRE DISTRICT #1-----GENERAL	7701	707,455,546	0.003604 %	\$ 25,500.00
-SINKING	7801	707,455,546	0.016396 %	\$ 115,991.34
PETERSBURG FIRE DISTRICT # 2---GENERAL	7702	454,304,506	0.004490 %	\$ 20,400.00
-SINKING	7802	454,304,506	0.015510 %	\$ 70,460.58
ST. EDWARD FIRE DISTRICT # 3----GENERAL	7703	506,505,616	0.020000 %	\$ 101,301.30



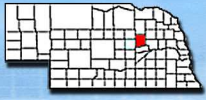
Boone Board of Equalization Minutes



			%	
CEDAR RAPIDS FIRE DIST. # 4-----GENERAL	7704	371,714,045	0.005763	\$ 21,420.00
			0.014237	
-SINKING	7804	371,714,045	%	\$ 52,922.70
			0.007776	
PRIMROSE FIRE DISTRICT # 5-----GENERAL	7705	170,522,754	%	\$ 13,260.00
			0.012224	
-SINKING	7805	170,522,754	%	\$ 20,844.72
			0.007989	
SPALDING FIRE DISTRICT # 6-----GENERAL	7706	381,760,303	%	\$ 30,500.00
			0.001310	
-SINKING	7806	381,760,303	%	\$ 5,000.00
			0.035000	
NEWMAN GROVE FIRE DIST. # 7----GENERAL	7707	540,672,121	%	\$ 189,235.23
		16,380,300,69	0.035736	
LOWER LOUP NRD	7301	6	%	\$ 5,853,609.54
			0.035512	
LOWER PLATTE NORTH NRD	7302	9,801,620,624	%	\$ 3,480,714.52
			0.002476	
AGRICULTURAL SOCIETY-----GENERAL	9200	2,409,978,807	%	\$ 59,670.00
			0.002711	
-BUILDING	9201	2,409,978,807	%	\$ 65,329.98
			0.000582	
HISTORICAL SOCIETY	9300	2,409,978,807	%	\$ 14,025.00

2019 School Levy, Valuation, & Requirements

	<u>FUND</u>	<u>VALUATION</u>	<u>LEVY</u>	<u>REQUIREMENTS</u>
<u>BOONE CENTRAL SCHOOLS #1</u>				
GENERAL FUND	6101	1,471,011,418	0.504509%	\$ 7,421,390.00
SPECIAL BUILDING FUND	6301	1,471,011,418	0.021973%	\$ 323,232.00
BOND FUND	6201	1,471,011,418	0.059740%	\$ 878,788.00
<u>RIVERSIDE PUBLIC SCHOOLS #75</u>				
GENERAL FUND	6106	822,619,740	0.549852%	\$ 4,523,190.00



Boone Board of Equalization Minutes



ST. EDWARD SCHOOL #17

GENERAL FUND	6117	<u>456,579,735</u>	<u>0.537388%</u>	<u>\$ 2,453,604.00</u>
SPECIAL BUILDING FUND	6317	<u>456,579,735</u>	<u>0.011062%</u>	<u>\$ 50,505.00</u>

ELGIN #A18

GENERAL FUND	6192	<u>700,210,185</u>	<u>0.274247%</u>	<u>\$ 1,920,305.00</u>
SPECIAL BUILDING FUND	6392	<u>700,210,185</u>	<u>0.030303%</u>	<u>\$ 212,185.00</u>

CENTRAL VALLEY #CV60

GENERAL FUND	6196	<u>849,391,523</u>	<u>0.750000%</u>	<u>\$ 6,370,435.95</u>
SPECIAL BUILDING FUND	6396	<u>849,391,523</u>	<u>0.020000%</u>	<u>\$ 169,878.52</u>
GREELEY-WOLBACH BOND	6296	<u>5,014,280</u>	<u>0.086995%</u>	<u>\$ 4,362.15</u>

MADISON #M13

GENERAL FUND	6194	<u>623,800,715</u>	<u>0.437906%</u>	<u>\$ 2,731,663.00</u>
SPECIAL BUILDING FUND	6394	<u>623,800,715</u>	<u>0.016193%</u>	<u>\$ 101,010.00</u>
BOND FUND K-12	6294	<u>623,800,715</u>	<u>0.096382%</u>	<u>\$ 601,229.00</u>

MADISON #M80

GENERAL FUND	6180	<u>689,442,545</u>	<u>0.622667%</u>	<u>\$ 4,292,929.00</u>
BOND FUND	6280	<u>689,442,545</u>	<u>0.161161%</u>	<u>\$ 1,111,111.00</u>

FULLERTON #N1

GENERAL FUND	6199	<u>538,365,230</u>	<u>0.770571%</u>	<u>\$ 4,148,485.00</u>
SPECIAL BUILDING FUND	6399	<u>538,365,230</u>	<u>0.010132%</u>	<u>\$ 54,545.00</u>



Boone Board of Equalization Minutes



BOONE COUNTY BOARD OF EQUALIZATION PROCEEDINGS NOVEMBER 12, 2019 ALBION, NEBRASKA

The Boone County Board of Equalization of Boone County, Nebraska, met at 11:30 A.M. on Tuesday, November 12, 2019, in the Commissioners Meeting Room of the Courthouse in Albion, Nebraska.

Chairman Temme called the meeting to order and present for roll call were Commissioners Larry Temme, Alan Rasmussen and Ben Rutten. 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 two tax list corrections presented from the County Assessor's office:

The 2019 Tax List Correction No. 307 was prepared regarding taxes to be paid for the year 2018 on Real Property ID: 0004706.00. Value adjusted due to homestead exemption – clerical error.

The 2019 Tax List Correction No. 308 was prepared regarding taxes to be paid for the year 2017 on Real Property ID: 0004346.00. Value adjusted due to homestead exemption – clerical error.

Barb Hanson, County Assessor, explained the two tax list corrections to the Board.

Motion made by Rutten, second by Temme to approve the 2019 Tax List Correction Nos. 307 and 308 and attached hereto as part of the proceedings. Roll call vote: Yeas: Rutten, Temme and Rasmussen. Nays: None. Motion carried.

Chairman Temme declared the Board of Equalization meeting adjourned at 11:34 A.M.

Lorrie Nicklasson
Deputy Boone County Clerk



Boone Board of Equalization Minutes



BOONE COUNTY BOARD OF EQUALIZATION PUBLIC HEARING PROCEEDINGS

DECEMBER 27, 2019

ALBION, NEBRASKA

Larry Temme, Chairman of the Boone County Board of Equalization, called for a motion to open a public hearing on Friday, December 27, 2019 at 11:45 A.M. in the Commissioners Meeting Room of the Courthouse in Albion, Nebraska. Motion made by Commissioner Temme, second by Commissioner Rutten 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 Larry Temme, Ben Rutten and Alan Rasmussen. Laurie Krohn, County Treasurer, was present to answer questions.

The purpose of the public hearing is to hear testimony in favor of, opposition to, and answer questions with regard to the approval or disapproval in relation to the review of the 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 Rasmussen, second by Rutten to close said hearing at 11:52 A.M. Roll call vote: Yeas: Rasmussen, Rutten and Temme. Nays: None. Motion carried.

Motion made by Rutten, 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: Rutten, Rasmussen and Temme. Nays: None. Motion carried.

Kathy Thorberg,
Boone County Clerk