



# Boone Board of Equalization Minutes



## 2021 REORGANIZATIONAL MEETING BOONE COUNTY BOARD OF EQUALIZATION ALBION, NEBRASKA

The Boone County Board of Equalization of Boone County, Nebraska convened at 10:59 A.M. on Thursday, January 7, 2021, in the Commissioners Meeting Room of the Courthouse in Albion, Nebraska.

Larry Temme, Chairman, called the Reorganizational Meeting to order as required by Nebraska State Statute. Commissioners present for roll call were Larry Temme, Ben Rutten and Jon Lindgren. Notice of the meeting was given in advance by publication in the Albion News, Petersburg Press and St. Edward Advance on December 23, 2020; Cedar Rapids Press on December 25, 2020; and the convened meeting was open to the public.

The agenda was posted on the Boone County website; posted on the information board located in the Courthouse north entrance; emailed to the Board of Commissioners; and emailed to the Elected Officials and department heads on Tuesday, January 5, 2021. Chairman Temme acknowledged the agenda and noted that the Open Meeting Laws are posted and available to the public.

Motion made by Temme, second by Lindgren to appoint Ben Rutten as Chairman of the Boone County Board of Equalization for the year 2021. Roll call vote: Yeas: Temme and Lindgren. Abstain: Rutten. Nays: None. Motion carried.

Motion made by Temme, second by Rutten to appoint Jon Lindgren as Vice Chairman of the Boone County Board of Equalization for the year 2021. Roll call vote: Yeas: Temme and Rutten. Abstain: Lindgren. Nays: None. Motion carried.

Chairman Rutten declared the 2021 Boone County Board of Equalization Reorganizational meeting adjourned at 11:02 A.M.

Kathy Thorberg,  
Boone County Clerk



# Boone Board of Equalization Minutes



## BOONE COUNTY BOARD OF EQUALIZATION PUBLIC HEARING PROCEEDINGS FEBRUARY 8, 2021 ALBION, NEBRASKA

Ben Rutten, Chairman of the Boone County Board of Equalization, called for a motion to open a public hearing on Monday, February 8, 2021 at 11:30 A.M. in the Commissioners Meeting Room of the Courthouse in Albion, Nebraska. Motion made by Commissioner Rutten, second by Commissioner Lindgren to open said public hearing. Notice of the public hearing pursuant to Nebraska State Statute §77-202.01 was given in advance by publication and the convened hearing was open to the public. Commissioners present for roll call were Ben Rutten and Jon Lindgren. Commissioner Larry Temme was absent due to a funeral. Barb Hanson, County Assessor, was present to answer questions. Chairman Rutten read the notice for the record and noted that the Open Meeting Laws are posted and available to the public.

Notice of the public hearing was given in advance by publication in the Albion News and Boone County Tribune and the Petersburg Press on January 27, 2021. The public hearing notice was posted on the Boone County website; posted on the information board located in the Courthouse north entrance; emailed to the Board of Commissioners; and emailed to the Elected Officials and department heads on Friday, February 5, 2021.

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 on real and/or personal property by qualifying organizations for the year 2021, excluding real property used for cemeteries.

Barb Hanson, County Assessor, presented recommendations to the Board for their review of the Form 451A filed for the year 2021, excluding real property used for cemeteries authorized by Nebraska Revised Statutes §77-202.01 and §77-202.04. Hanson informed the Board that there are no changes in 2021 from the prior year applications. The Board reviewed the property owned and used exclusively for religious purposes and the property owned and used exclusively for charitable and/or educational purposes without profit to the owner or user.

Property owned and used exclusively for religious purposes without profit to the owner or user consists of forty-three parcels. Property owned and used exclusively for charitable and/or educational purposes without profit to the owner or user consists of eleven full parcels and two partial parcels. When exempt properties sell, they become taxable if not sold for the same use.

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

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

Akron Presbyterian Church	Albion	2
Albion Evangelical Free Church	Albion	1
Baptist Church	Albion	1
Cedar Rapids United Methodist Church, Inc. (House not exempt)	Cedar Rapids	1
Church of Christ	Albion	1
Faith Evangelical Lutheran Congregation	St. Edward	3
First Presbyterian Church	Primrose	1
Immanuel Zion Lutheran Church	Albion	1



# Boone Board of Equalization Minutes



Saving Grace Bible Church	Albion	1
St Anthony's Church	Cedar Rapids	2
St Bonaventure Church	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	6
United Church of Christ (Congregational Church)	Albion	1
United Methodist Church	Albion	3
United Methodist Church of Loretto	Loretto	2
United Methodist Church of St Edward	St. Edward	3
Zion Lutheran Church Inc of Albion, NE	Albion	4

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) ( <b>Partial</b> )	Albion	1
Manderson-Lehr Post #162 (Albion Legion) ( <b>Partial</b> )	Albion	1
McGivney's Patriots, Inc. (Knights of Columbus)	Albion	1
VSL St. Edward, LLC (Heritage of Fairbury/Cloverlodge Care Center)	St. Edward	3

Motion made by Lindgren, second by Rutten to close said public hearing at 11:46 A.M. Roll call vote: Yeas: Lindgren and Rutten. Nays: None. Absent: Temme. Motion carried.

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

Kathy Thorberg,  
Boone County Clerk



# Boone Board of Equalization Minutes



## BOONE COUNTY BOARD OF EQUALIZATION PROCEEDINGS MARCH 15, 2021 ALBION, NEBRASKA

The Boone County Board of Equalization of Boone County, Nebraska, met at 11:40 A.M. on Monday, March 15, 2021, in the Commissioners Meeting Room of the Courthouse in Albion, Nebraska.

Chairman Rutten called the meeting to order and present for roll call were Commissioners Jon Lindgren, Larry Temme and Ben Rutten. Barb Hanson, County Assessor, was present to answer any questions. Notice of the meeting was given in advance by publication in the Albion News and Boone County Tribune and the Petersburg Press on March 10, 2021 and the convened meeting was open to the public.

The agenda was posted on the Boone County website; posted on the information board located in the Courthouse north entrance; emailed to the Board of Commissioners; and emailed to the Elected Officials and department heads on Friday, March 12, 2021. Chairman Rutten acknowledged the agenda and noted that the Open Meeting Laws are posted and available to the public.

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

The 2021 Tax List Correction No. 330 was prepared regarding taxes to be paid for the tax year 2018 on Real Property ID: 0055130.00 (0032220.00). 2018 Homestead Income was not reported correctly - clerical error.

The 2021 Tax List Correction No. 331 was prepared regarding taxes to be paid for the tax year 2018 on Real Property ID: 0004147.00. 2018 Homestead Income was not reported correctly - clerical error.

The 2021 Tax List Correction No. 332 was prepared regarding taxes to be paid for the tax year 2020 on Real Property ID: 0004863.00. This is an exempt parcel, should not have been taxed - clerical error.

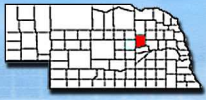
The 2021 Tax List Correction No. 333 was prepared regarding taxes to be paid for the tax year 2020 on Real Property ID: 0008283.08. The Final Plat for Koch's Third Addition served as the deed to transfer this to the Village of Petersburg - clerical error.

The 2021 Tax List Correction No. 334 was prepared regarding taxes to be paid for the tax year 2020 on Real Property ID: 0004412.00. Data entry error at the state level, Homestead Relief should have been 100% - clerical error.

The 2021 Tax List Correction No. 335 was prepared regarding the 2020 tax year taxes to be paid on Real Property ID: 0040266.65 (0048610.00). Parcel information was not updated after County Board of Equalization hearing - clerical error.

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

Motion made by Rutten, second by Lindgren to approve the 2021 Tax List Correction Nos. 330, 331, 332, 333, 334 and 335 as presented and attached hereto as part of the proceedings. Roll call vote: Yeas: Rutten, Lindgren and Temme. Nays: None. Motion carried.



# Boone Board of Equalization Minutes



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.

Barb Hanson, County Assessor, updated the Board in regard to the Nebraska Tax Equalization and Review Commission (TERC) hearing held on March 8, 2021 at 9:00 A.M., in Lincoln, Nebraska for Case No. 19R 0270. The Appellant did not appear at the TERC hearing.

Barb Hanson, County Assessor, updated the Board in regard to the Residential level of values are to be between 92%-100%, the 2020 county values were at 96% and Agricultural land level of values are to be between 69%-75%, the 2020 county values were at 73%.

Chairman Rutten declared the Boone County Board of Equalization meeting adjourned at 11:46 A.M.

Kathy Thorberg,  
Boone County Clerk





# Boone Board of Equalization Minutes



## BOONE COUNTY BOARD OF EQUALIZATION PUBLIC HEARING PROCEEDINGS MARCH 15, 2021 ALBION, NEBRASKA

Ben Rutten, Chairman of the Boone County Board of Equalization, called for a motion to open a public hearing on Monday, March 15, 2021 at 11:30 A.M. in the Commissioners Meeting Room of the Courthouse in Albion, Nebraska. Motion made by Commissioner Temme, second by Commissioner Lindgren to open said public hearing. Commissioners present for said public hearing were Larry Temme, Jon Lindgren and Ben Rutten. Barb Hanson, County Assessor, was present to answer questions. Chairman Rutten read the notice for the record and noted that the Open Meeting Laws are posted and available to the public.

Notice of the public hearing pursuant to Nebraska State Statute §77-202.01 was given in advance by publication in the Albion News and Boone County Tribune and the Petersburg Press on March 3, 2021. The public hearing notice was posted on the Boone County website; posted on the information board located in the Courthouse north entrance; emailed to the Board of Commissioners; and emailed to the Elected Officials and department heads on Friday, March 12, 2021. The convened hearing was open to the public.

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 2021.

Barb Hanson, County Assessor, submitted three new Exemption Application Form 451 filings for 2021 for tax exemption on real and personal property by qualifying organizations authorized by Nebraska Revised Statutes § 77-202.01 and § 77-202.04 for the Board to review. The Form 451's filed: Boone Beginnings Early Childhood and Family Development Center, Inc. (Parcel ID Numbers 26720 and 26750); Cedar Rapids Sunset Cemetery Association, Inc. (Parcel ID Number 55485.1); and St. Anthony's Catholic Church of Cedar Rapids (Parcel ID Number 55485.20).

Hanson explained the three new Exemption Application Form 451 filings to the Board. The Boone Beginnings Early Childhood and Family Development Center, Inc. is for the land only; Cedar Rapids Sunset Cemetery Association, Inc. is for the purchase of an additional 1.33 acres to the cemetery; and St. Anthony's Catholic Church of Cedar Rapids is for the purchase of an additional 1 acre to the cemetery. Hanson explained that the two cemetery organization applications will pay a three month penalty due to the Exempt Application Form 451 was not filed by December 31, 2020.

Property owned and used for charitable organization purposes:

Boone Beginnings Early Childhood and Family Development Center, Inc., Albion	2 parcels
--	-----------

Property owned and used for cemetery organization purposes:

Cedar Rapids Sunset Cemetery Association, Inc., Cedar Rapids	1 parcel
St. Anthony's Catholic Church of Cedar Rapids, Cedar Rapids	1 parcel



# Boone Board of Equalization Minutes



Motion made by Rutten, second by Lindgren to close said hearing at 11:35 A.M. Roll call vote: Yeas: Rutten, Lindgren and Temme. Nays: None. Motion carried.

Motion made by Temme, second by Rutten to approve the three new Form 451 Exemption Applications filed for the year 2021 as presented. Roll call vote: Yeas: Temme, Rutten and Lindgren. Nays: None. Motion carried.

Kathy Thorberg,  
Boone County Clerk



# Boone Board of Equalization Minutes



## BOONE COUNTY BOARD OF EQUALIZATION PROCEEDINGS APRIL 26, 2021 ALBION, NEBRASKA

The Boone County Board of Equalization of Boone County, Nebraska, met at 11:58 A.M. on Monday, April 26, 2021, in the Commissioners Meeting Room of the Courthouse in Albion, Nebraska.

Chairman Rutten called the meeting to order and present for roll call were Commissioners Jon Lindgren, Larry Temme and Ben Rutten. Barb Hanson, County Assessor, was present to answer any questions. Notice of the meeting was given in advance by publication in the Albion News and Boone County Tribune and the Petersburg Press on April 21, 2021 and the convened meeting was open to the public.

The agenda was posted on the Boone County website; posted on the information board located in the Courthouse north entrance; emailed to the Board of Commissioners; and emailed to the Elected Officials and department heads on Friday, April 23, 2021. Chairman Rutten acknowledged the agenda 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 2021 Tax List Correction No. 336 was prepared regarding taxes to be paid for the tax year 2018 on Real Property ID: 0044190.00 (0038250.00). 2018 Homestead Income was not reported correctly - clerical error.

The 2021 Tax List Correction No. 337 was prepared regarding taxes to be paid for the tax year 2020 on Personal Property ID: 000002331. 2020 Personal property, windrower entered as \$160,000, should be \$65,000 and sprayer entered as \$285,674, should be \$156,376 - clerical error.

The 2021 Tax List Correction No. 338 was prepared regarding taxes to be paid for the tax year 2020 on Real Property ID: 0055395.00. This is tax exempt, purchased by the Village in April 2020 - clerical error.

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

Motion made by Temme, second by Lindgren to approve the 2021 Tax List Correction Nos. 336, 337 and 338 as presented and attached hereto as part of the proceedings. Roll call vote: Yeas: Temme, Lindgren and Rutten. Nays: None. Motion carried.

Barb Hanson, County Assessor, presented seven proposed 2021 valuation changes for the Board to review for undervalued, overvalued, clerical error or omitted property. Hanson explained the seven clerical error corrections to the Board. Motion made by Rutten, second by Lindgren to approve the seven 2021 valuation changes for undervalued, overvalued, clerical error or omitted property as presented and attached hereto as part of the proceedings. Roll call vote: Yeas: Rutten, Lindgren 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 Rutten declared the Boone County Board of Equalization meeting adjourned at 12:12 P.M.





# Boone Board of Equalization Minutes



Sarah Robinson,  
Deputy Boone County Clerk



# Boone Board of Equalization Minutes



## BOONE COUNTY BOARD OF EQUALIZATION PROCEEDINGS MAY 17, 2021 ALBION, NEBRASKA

The Boone County Board of Equalization of Boone County, Nebraska, met at 11:38 A.M. on Monday, May 17, 2021, in the Commissioners Meeting Room of the Courthouse in Albion, Nebraska.

Chairman Rutten called the meeting to order and present for roll call were Commissioner Larry Temme, Ben Rutten and Jon Lindgren. Barb Hanson, County Assessor, was present to answer any questions. Notice of the meeting was given in advance by publication in the Albion News and Boone County Tribune and the Petersburg Press on May 12, 2021 and the convened meeting was open to the public.

The agenda was posted on the Boone County website; posted on the information board located in the Courthouse north entrance; emailed to the Board of Commissioners; and emailed to the Elected Officials and department heads on Friday, May 14, 2021. Chairman Rutten acknowledged the agenda and noted that the Open Meeting Laws are posted and available to the public.

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

The 2021 Tax List Correction No. 339 was prepared regarding taxes to be paid for the tax year 2018 on Real Property ID: 0004706.00. Income was not reported correctly for the 2018 Homestead Exemption – taxpayer reporting error.

The 2021 Tax List Correction No. 340 was prepared regarding taxes to be paid for the tax year 2019 on Real Property ID: 0004706.00. Income was not reported correctly for the 2019 Homestead Exemption – taxpayer reporting error.

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

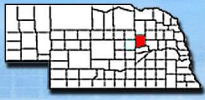
Motion made by Rutten, second by Lindgren to approve the 2021 Tax List Correction Nos. 339 and 340 as presented and attached hereto as part of the proceedings. Roll call vote: Yeas: Rutten, Lindgren and Temme. Nays: None. Motion carried.

Barb Hanson, County Assessor, updated the Board regarding the Rural Farms and Outbuildings Revaluation. Hanson said that a revaluation is needed every six years. To save on costs she wanted a local lister as well as Stanard Appraisal to work on this project. Hanson is to contact Stanard Appraisal to start working on a proposed contract for the Rural Farms and Outbuildings Revaluation.

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 Rutten declared the Boone County Board of Equalization meeting adjourned at 11:56 A.M.

Sarah Robinson,  
Boone County Clerk



# Boone Board of Equalization Minutes



## BOONE COUNTY BOARD OF EQUALIZATION PUBLIC HEARING PROCEEDINGS JUNE 14, 2021 ALBION, NEBRASKA

Ben Rutten, Chairman of the Boone County Board of Equalization, called for a motion to open a public hearing on Monday, June 14, 2021 at 11:33 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. Commissioners present for said public hearing were Larry Temme, Ben Rutten and Jon Lindgren. Barb Hanson, County Assessor, was present to answer questions. Chairman Rutten read the notice for the record and noted that the Open Meeting Laws are posted and available to the public.

Notice of the public hearing pursuant to Nebraska State Statute §77-202.01 was given in advance by publication in the Albion News and Boone County Tribune and the Petersburg Press on June 2, 2021. The public hearing notice was posted on the Boone County website; posted on the information board located in the Courthouse north entrance; emailed to the Board of Commissioners; and emailed to the Elected Officials and department heads on Friday, June 11, 2021. The convened hearing was open to the public.

The purpose of the public hearing is to hear testimony in favor of, opposition to, and answer questions with regard to the review of the Form 451, Exemption Application for Tax Exemption on Real and Personal Property by Qualifying Organizations filed for the year 2021.

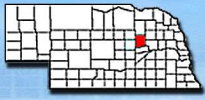
Barb Hanson, County Assessor, submitted a previously Exemption Application Form 451 filing for 2021 for tax exemption on real and personal property by qualifying organizations authorized by Nebraska Revised Statutes § 77-202.01 and § 77-202.04 for the Board to review. The Form 451 was filed by St. Anthony's Catholic Church of Cedar Rapids (Parcel ID Number 55485.20).

Hanson explained why a review was needed for the previously approved Exemption Application Form 451 to the Board. The St. Anthony's Catholic Church of Cedar Rapids purchased an additional 1 acre to add to the cemetery. The additional 1 acre was planted in error and St. Anthony's immediately notified the Assessor's office once they were aware of the situation. A company has been hired to convert the 1 acre for cemetery use but will not begin work until the Fall of this year.

Motion made by Temme, second by Lindgren to close said hearing at 11:43 A.M. Roll call vote: Yeas: Temme, Lindgren and Rutten. Nays: None. Motion carried.

Motion made by Temme, second by Rutten to reject the County Assessor's recommendation for denial of the Exemption Application Form 451 and apply the late filing penalty for the exemption since the ground will eventually be converted for cemetery use in the Fall of 2021. Roll call vote: Yeas: Temme, Rutten and Lindgren. Nays: None. Motion carried.

Sarah Robinson  
Boone County Clerk



# Boone Board of Equalization Minutes



## **BOONE COUNTY BOARD OF EQUALIZATION PROCEEDINGS** **JUNE 14, 2021** **ALBION, NEBRASKA**

Ben Rutten, Chairman of the Boone County Board of Equalization, called for a motion to convene the 2021 Board of Equalization. Motion made by Larry Temme, second by Jon Lindgren to convene as the Boone County Board of Equalization from June 14, 2021 through July 23, 2021 and to recess/reconvene as needed through July 23, 2021. Roll call vote: Yeas: Temme, Lindgren and Rutten. Nays: None. Motion carried.

Commissioners present for said public hearing were Larry Temme, Jon Lindgren and Ben Rutten. Barb Hanson, County Assessor, was present to answer questions.

Notice of the meeting was given in advance by publication in the Albion News and Boone County Tribune and the Petersburg Press on May 26, 2021 and the convened meeting was open to the public. The agenda was posted on the Boone County website; posted on the information board located in the Courthouse north entrance; emailed to the Board of Commissioners; and emailed to the Elected Officials and department heads on Friday, June 11, 2021. Chairman Rutten 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 11:12 A.M. on Monday, June 14, 2021, in the Commissioners Meeting Room of the Courthouse in Albion, Nebraska. The County Board of Equalization will convene per State Statute from June 14, 2021 through July 23, 2021. 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](http://www.co.boone.ne.us). A protest must be filed on or before June 30<sup>th</sup> in accordance with state statute. The Board no longer needs to provide a ten-day notice to hear the protest.

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

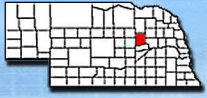
The 2021 Tax List Correction No. 341 was prepared regarding taxes to be paid for the tax year 2017 on Real Property ID: 0004401.00. Income was not reported correctly for the 2017 Homestead Exemption – taxpayer reporting error.

The 2021 Tax List Correction No. 342 was prepared regarding taxes to be paid for the tax year 2021 on Personal Property ID: 000000115. Business sold, accelerate 2021 Personal Property taxes.

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

Motion made by Temme, second by Lindgren to approve the 2021 Tax List Correction Nos. 341 and 342 as presented and attached hereto as part of the proceedings. Roll call vote: Yeas: Temme, Lindgren and Rutten. Nays: None. Motion carried.

Chairman Rutten declared the County Board of Equalization recessed at 11:27 A.M., until Monday, June 21, 2021.

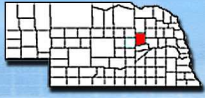


# Boone Board of Equalization Minutes



Sarah Robinson,  
Boone County Clerk





# Boone Board of Equalization Minutes



## BOONE COUNTY BOARD OF EQUALIZATION PROCEEDINGS JUNE 21, 2021                      ALBION, NEBRASKA

Ben Rutten, Chairman of the Boone County Board of Equalization, called for a motion to reconvene the Boone County Board of Equalization on Monday, June 21, 2021, at 12:35 P.M. in the Commissioners Meeting Room of the Courthouse in Albion, Nebraska. Motion made by Commissioner Temme second by Commissioner Lindgren to reconvene said Boone County Board of Equalization. Present for roll call were Commissioners Ben Rutten, Larry Temme and Jon Lindgren.

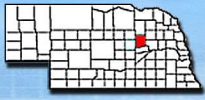
Notice was given in advance by publication that the Boone County Board of Equalization convenes per State Statute from June 14, 2021, through July 23, 2021, and to recess/reconvene as needed through July 23, 2021. The convened meeting was open to the public. Chairman Rutten noted that the Open Meeting Laws are posted and available to the public.

No items were noted on the agenda.

No public comments were received.

Chairman Rutten declared the Boone County Board of Equalization recessed at 1:38 P.M., to Monday, June 28, 2021.

Lorrie Nicklasson,  
Deputy Boone County Clerk



# Boone Board of Equalization Minutes



## BOONE COUNTY BOARD OF EQUALIZATION PROCEEDINGS JUNE 28, 2021 ALBION, NEBRASKA

Ben Rutten, Chairman of the Boone County Board of Equalization, called for a motion to reconvene the Boone County Board of Equalization on Monday, June 28, 2021, at 11:50 A.M. in the Commissioners Meeting Room of the Courthouse in Albion, Nebraska. Motion made by Commissioner Temme, second by Commissioner Lindgren to reconvene said Boone County Board of Equalization. Present for roll call were Commissioners Larry Temme, Jon Lindgren and Ben Rutten.

Notice was given in advance by publication that the Boone County Board of Equalization convenes per State Statute from June 14, 2021, through July 23, 2021, and to recess/reconvene as needed through July 23, 2021. The convened meeting was open to the public. Chairman Rutten noted that the Open Meeting Laws are posted and available to the public.

The agenda was posted on the Boone County website; posted on the information board located in the Courthouse north entrance; emailed to the Board of Commissioners; and emailed to the Elected Officials and department heads on June 24, 2021. Chairman Rutten acknowledged the agenda and noted that the Open Meeting Laws are posted and available to the public.

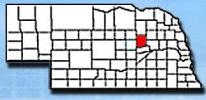
Barb Hanson, County Assessor, presented information to the Board in regard to thirty-seven valuation changes for the year 2021. The Board reviewed and discussed the over/under valuations with Hanson.

Motion made by Temme, second by Rutten to approve the thirty-seven 2021 valuation changes for undervalued and overvalued property as presented and attached hereto as part of the proceedings. Roll call vote: Yeas: Temme, Rutten and Lindgren. 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 Rutten declared the Boone County Board of Equalization recessed at 12:36 P.M., to Monday, July 12, 2021.

Sarah Robinson,  
Boone County Clerk



# Boone Board of Equalization Minutes



## BOONE COUNTY BOARD OF EQUALIZATION PROCEEDINGS JULY 12, 2021 ALBION, NEBRASKA

Ben Rutten, Chairman of the Boone County Board of Equalization, called for a motion to reconvene the Boone County Board of Equalization on Monday, July 12, 2021, at 11:16 A.M. in the Commissioners Meeting Room of the Courthouse in Albion, Nebraska. Motion made by Commissioner Temme, second by Commissioner Lindgren to reconvene said Boone County Board of Equalization. Present for roll call were Commissioners Larry Temme, Jon Lindgren and Ben Rutten.

Notice was given in advance by publication that the Boone County Board of Equalization convenes per State Statute from June 14, 2021, through July 23, 2021, and to recess/reconvene as needed through July 23, 2021. The convened meeting was open to the public. Chairman Rutten noted that the Open Meeting Laws are posted and available to the public.

The agenda was posted on the Boone County website; posted on the information board located in the Courthouse north entrance; emailed to the Board of Commissioners; and emailed to the Elected Officials and department heads on July 9, 2021. Chairman Rutten acknowledged the agenda and noted that the Open Meeting Laws are posted and available to the public.

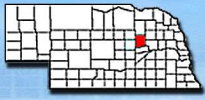
Barb Hanson, County Assessor, presented information to the Board in regard to thirteen valuation changes for the year 2021. The Board reviewed and discussed the over/under valuations with Hanson.

Motion made by Rutten, second by Lindgren to approve the thirteen 2021 valuation changes for undervalued and overvalued property as presented and attached hereto as part of the proceedings. Roll call vote: Yeas: Rutten, Lindgren and Temme. Nays: None. Motion carried.

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

Chairman Rutten declared the Boone County Board of Equalization recessed at 12:15 P.M., to Monday, July 19, 2021.

Sarah Robinson,  
Boone County Clerk



# Boone Board of Equalization Minutes



## BOONE COUNTY BOARD OF EQUALIZATION PROCEEDINGS JULY 19, 2021 ALBION, NEBRASKA

Ben Rutten, Chairman, called for a motion to reconvene the Boone County Board of Equalization on Monday, July 19, 2021 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, and Jon Lindgren; 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 14, 2021 through July 23, 2021 and to recess/reconvene as needed through July 23, 2021. The convened meeting was open to the public. Chairman Rutten 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 three property valuation protests that were filed with Form 422 and two property valuation protests filed with Form 425 beginning at 11:00 A.M. on July 19, 2021.

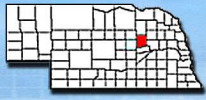
Protest No. 2021-01 was for Parcel No. 59730 – Fr S1/2NE1/4 of 6-18-8, Boone County, Nebraska, Tricia Martinsen. No one appeared on behalf of the Protestor. Hanson and the Board reviewed the parcel information. Dwelling and contents completely destroyed by fire. Hanson reviewed the parcel information found that there is no value for dwelling, land value to remain the same with new dwelling to be constructed.

Protest No. 2021-02 was for Parcel No. 0039800.00 – Fr N1/2, Fr SE1/4 of 29-22-8, Boone County, Nebraska, Platte Center West, LLC. Hanson and the Board reviewed the parcel information. The hog confinement was completely destroyed by fire. Hanson reviewed the parcel information and found no value for the removed structure, and the land value will be adjusted to reflect that there are no structures on this site. This will not be classified as Ag land at this time.

Protest No. 2021-03 was for Parcel No. 0006001.00 – Lots 1 and 2, Block 1, Original Town, Cedar Rapids, Boone County, Nebraska, Alfons H Kessler. No one appeared on behalf of the Protestor. Hanson and the Board reviewed the parcel information. River flooding in 2019 eroded most of the property away so the residence is not livable. Hanson reviewed the parcel information and changed the structure to salvage/worn out and lot sized was reduced by half (12,000 square foot at \$0.15 square foot = \$1,800.00).

Protest No. 2021-04 was for Parcel No. 0008207.00 – Lots 8 and 9, Block 1 West Petersburg, Petersburg, Nebraska, Clyde E. Stuhr. The Board, Hanson and Stuhr discussed the valuation increase of the apartment classification. Stuhr and Hanson discussed how the classifications and categories are sometimes restrictive. Hanson updated and corrected the parcel information and showed that the living space is considered 10% complete. Hanson reviewed the parcel information with the protestor representative.

Protest No. 2021-05 was for Parcel No. 0021591.00 – 16-19-6, Boone County, Nebraska, JLCA, Inc c/o Gerald Carder. The Board, Hanson and Carder discussed how the assessed value was calculated using comparative acreage sales. An IOLL's (Improvements on Leased Land) assessed value is calculated using the same information as an acreage value. Hanson went over that other farmhouse IOLL's are valued using the same method and are equalized throughout the county.



# Boone Board of Equalization Minutes



The Board of Equalization received two property valuation protests that were filed with Form 425 in February and May. The Board of Equalization heard testimony and reviewed protests on July 19, 2021 and took the following action on July 19, 2021:

Protest No. 2021-01 was for Parcel No. 59730 – Fr S1/2NE1/4 of 6-18-8, Boone County, Nebraska, Tricia Martinsen, was reviewed on July 19, 2021: 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 \$348,755.00 (Land \$50,935.00; Buildings \$297,820.00) to \$50,935.00 (Land \$50,935.00; Buildings \$0.00). The dwelling and contents completely destroyed by a fire on February 14, 2021. Motion made by Lindgren, second by Temme to approve and accept the County Assessor's recommendation of adjusting the valuation from \$348,755.00 to \$50,935.00 at this time. Roll call vote: Yeas: Lindgren, Temme and Rutten. Nays: None. Motion carried.

Protest No. 2021-02 was for Parcel No. 0039800.00 – Fr N1/2, Fr SE1/4 of 29-22-8, Boone County, Nebraska, Platte Center West, LLC, was reviewed on July 19, 2021. 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 \$606,825.00 (Land \$78,060.00; Buildings \$528,765.00) to \$63,560.00 (Land \$63,560.00; Buildings \$0.00). The structure was completely destroyed by a fire on May 12, 2021. Motion made by Rutten, second by Lindgren to approve and accept the County Assessor's recommendation of adjusting the valuation from \$606,825.00 to \$63,560.00 at this time. Roll call vote: Yeas: Rutten, Lindgren and Temme. Nays: None. Motion carried.

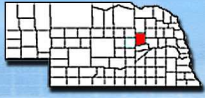
The Board of Equalization received three property valuation protest that were filed with Form 422 in June. The Board of Equalization heard testimony and reviewed protests on July 19, 2021 and took the following actions on July 19, 2021:

Protest No. 2021-03 was for Parcel No. 0006001.00 – Lots 1 and 2, Block 1, Original Town, Cedar Rapids, Boone County, Nebraska, Alfons H Kessler, was heard on July 19, 2021: County Board of Equalization concurs with Assessor's recommendation resulting in change of valuation from \$37,140.00 (Land \$3,600.00; Buildings \$33,540.00) to \$4,655.00 (Land \$1,800.00; Buildings \$2,855.00). Motion made by Lindgren, second by Temme to approve and accept the County Assessor's recommendation of adjusting the valuation from \$37,140.00 to \$4,655.00 at this time. Roll call vote: Yeas: Lindgren, Temme and Rutten. Nays: None. Motion carried.

Protest No. 2021-04 was for Parcel No. 0008207.00 – Lots 8 and 9, Block 1 West Petersburg, Petersburg, Nebraska, Clyde E. Stuhr, was heard on July 19, 2021: County Board of Equalization concurs with Assessor's recommendation resulting in change to the valuation of \$171,315.00 (Land \$2,685.00; Buildings \$168,630.00) to \$162,735.00 (Land \$2,685.00; Buildings \$160,050.00). Motion made by Temme, second by Lindgren to approve and accept the County Assessor's recommendation of adjusting the valuation from \$171,315.00 to \$162,735.00 at this time. Roll call vote: Yeas: Temme, Lindgren and Rutten. Nays: None. Motion carried.

Protest No. 2021-05 was for Parcel No. 0021591.00 – 16-19-6, Boone County, Nebraska, JLCA, Inc c/o Gerald Carder, was heard on July 19, 2021: County Board of Equalization concurs with Assessor's recommendation resulting in no change to the valuation of \$373,365.00 (Buildings \$373,365.00). Property valued comparable to like properties. Protest denied. Motion made by Temme, second by Lindgren to approve and accept the





# Boone Board of Equalization Minutes



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

Barb Hanson, County Assessor, presented information to the Board in regard to two valuation changes for the year 2021. The Board reviewed and discussed the over/under valuations with Hanson.

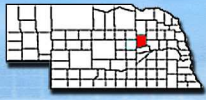
Motion made by Rutten, second by Lindgren to approve the two 2021 valuation changes for undervalued and overvalued property as presented and attached hereto as part of the proceedings. Roll call vote: Yeas: Rutten, Lindgren and Temme. Nays: None. Motion carried.

A condensed form of the valuation adjustments of the above referenced parcels were emailed to the Nebraska Department of Revenue, Property Assessment Division.

The County Clerk will complete and mail a copy of Form 425 for Protest No. 2021-01 and 2021-02; and a copy of Form 422 for Protest Nos. 2021-03, 2021-04, and 2021-05 to the respective landowners and/or agents. The respective landowners have thirty days to protest the Board of Equalization's decision.

Chairman Rutten called for a motion to close the Board of Equalization. Motion made by Ben Rutten, second by Jon Lindgren to close the 2021 Boone County Board of Equalization and adjourned at 12:27 P.M. on July 19, 2021. Roll call vote: Yeas: Rutten, Lindgren and Temme. Nays: None. Motion carried.

Sarah Robinson,  
Boone County Clerk



# Boone Board of Equalization Minutes



## 2021 BOONE COUNTY BOARD OF EQUALIZATION PROCEEDINGS

The Boone County Board of Commissioners convened as the Boone County Board of Equalization at 11:12 A.M. on Monday, June 14, 2021, in the Commissioners Meeting Room of the Courthouse in Albion, Nebraska. The County Board of Equalization will convene per State Statute from June 14, 2021 through July 23, 2021. Persons protesting property valuation bear the burden of proof as to their claim.

Ben Rutten, Chairman of the Boone County Board of Equalization, called for a motion to convene the 2021 Board of Equalization. Motion made by Larry Temme, second by Jon Lindgren to convene as the Boone County Board of Equalization from June 14, 2021 through July 23, 2021 and to recess/reconvene as needed through July 23, 2021. Roll call vote: Yeas: Temme, Lindgren and Rutten. 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 purpose for calling the meeting to order is to allow the constituents time to protest valuations of real and/or personal property. The protest Form 422 is available at the Boone County Clerk's Office or on the Boone County Website at [www.co.boone.ne.us](http://www.co.boone.ne.us). A protest must be filed on or before June 30<sup>th</sup> in accordance with state statute. The Board no longer needs to provide a ten-day notice to hear the protest.

Actions taken during the June 14, 2021 Meeting:

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

The 2021 Tax List Correction No. 341 was prepared regarding taxes to be paid for the tax year 2017 on Real Property ID: 0004401.00. Income was not reported correctly for the 2017 Homestead Exemption – taxpayer reporting error.

The 2021 Tax List Correction No. 342 was prepared regarding taxes to be paid for the tax year 2021 on Personal Property ID: 000000115. Business sold, accelerate 2021 Personal Property taxes.

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

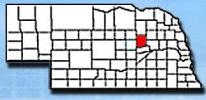
Motion made by Temme, second by Lindgren to approve the 2021 Tax List Correction Nos. 341 and 342 as presented and attached hereto as part of the proceedings. Roll call vote: Yeas: Temme, Lindgren and Rutten. Nays: None. Motion carried.

Chairman Rutten declared the County Board of Equalization recessed at 11:27 A.M., until Monday, June 21, 2021.

Chairman Rutten called for a motion to reconvene the Boone County Board of Equalization on Monday, June 21, 2021 at 12:35 P.M. in the Commissioners Meeting Room of the Courthouse in Albion, Nebraska. Motion made by Commissioner Temme second by Commissioner Lindgren to reconvene said Boone County Board of Equalization. Present for roll call were Commissioners Ben Rutten, Larry Temme and Jon Lindgren.

Actions taken during the June 21, 2021:

No actions were taken at this meeting.



# Boone Board of Equalization Minutes



Chairman Rutten declared the County Board of Equalization recessed at 1:38 P.M., until Monday, June 28, 2021.

Chairman Rutten called for a motion to reconvene the Boone County Board of Equalization on Monday, June 28, 2021 at 11:50 A.M. in the Commissioners Meeting Room of the Courthouse in Albion, Nebraska. Motion made by Commissioner Temme, second by Commissioner Lindgren to reconvene said Boone County Board of Equalization. Present for roll call were Commissioners Larry Temme, Jon Lindgren and Ben Rutten.

Actions taken during the June 28, 2021 meeting:

Barb Hanson, County Assessor, presented information to the Board in regard to thirty-seven valuation changes for the year 2021. The Board reviewed and discussed the over/under valuations with Hanson.

Motion made by Temme, second by Rutten to approve the thirty-seven 2021 valuation changes for undervalued and overvalued property as presented and attached hereto as part of the proceedings. Roll call vote: Yeas: Temme, Rutten and Lindgren. Nays: None. Motion carried.

Chairman Rutten declared the Boone County Board of Equalization recessed at 12:36 P.M., to Monday, July 12, 2021.

Chairman Rutten called for a motion to reconvene the Boone County Board of Equalization on Monday, July 12, 2021 at 11:16 A.M. in the Commissioners Meeting Room of the Courthouse in Albion, Nebraska. Motion made by Commissioner Temme, second by Commissioner Lindgren to reconvene said Boone County Board of Equalization. Present for roll call were Commissioners Larry Temme, Jon Lindgren and Ben Rutten.

Actions taken during the July 12 meeting:

Barb Hanson, County Assessor, presented information to the Board in regard to thirteen valuation changes for the year 2021. The Board reviewed and discussed the over/under valuations with Hanson.

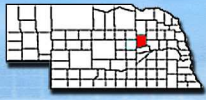
Motion made by Rutten, second by Lindgren to approve the thirteen 2021 valuation changes for undervalued and overvalued property as presented and attached hereto as part of the proceedings. Roll call vote: Yeas: Rutten, Lindgren and Temme. Nays: None. Motion carried.

Chairman Rutten declared the Boone County Board of Equalization recessed at 12:15 P.M., to Monday, July 19, 2021.

All respective owners of the parcels noted in the tax list corrections received 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 referenced parcels were emailed to the Nebraska Department of Revenue, Property Assessment Division.

Chairman Rutten called for a motion to reconvene the Boone County Board of Equalization on Monday, July 19, 2021 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, and Jon Lindgren; 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 14, 2021 through July 23, 2021 and to recess/reconvene as needed through July 23, 2021. The



# Boone Board of Equalization Minutes



convened meeting was open to the public. Chairman Rutten 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 three property valuation protests that were filed with Form 422 and two property valuation protests filed with Form 425 beginning at 11:00 A.M. on July 19, 2021.

Protest No. 2021-01 was for Parcel No. 59730 – Fr S1/2NE1/4 of 6-18-8, Boone County, Nebraska, Tricia Martinsen. No one appeared on behalf of the Protestor. Hanson and the Board reviewed the parcel information. Dwelling and contents completely destroyed by fire. Hanson reviewed the parcel information found that there is no value for dwelling, land value to remain the same with new dwelling to be constructed.

Protest No. 2021-02 was for Parcel No. 0039800.00 – Fr N1/2, Fr SE1/4 of 29-22-8, Boone County, Nebraska, Platte Center West, LLC. Hanson and the Board reviewed the parcel information. The hog confinement was completely destroyed by fire. Hanson reviewed the parcel information and found no value for the removed structure, and the land value will be adjusted to reflect that there are no structures on this site. This will not be classified as Ag land at this time.

Protest No. 2021-03 was for Parcel No. 0006001.00 – Lots 1 and 2, Block 1, Original Town, Cedar Rapids, Boone County, Nebraska, Alfons H Kessler. No one appeared on behalf of the Protestor. Hanson and the Board reviewed the parcel information. River flooding in 2019 eroded most of the property away so the residence is not livable. Hanson reviewed the parcel information and changed the structure to salvage/worn out and lot sized was reduced by half (12,000 square foot at \$0.15 square foot = \$1,800.00).

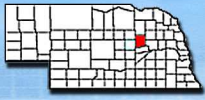
Protest No. 2021-04 was for Parcel No. 0008207.00 – Lots 8 and 9, Block 1 West Petersburg, Petersburg, Nebraska, Clyde E. Stuhr. The Board, Hanson and Stuhr discussed the valuation increase of the apartment classification. Stuhr and Hanson discussed how the classifications and categories are sometimes restrictive. Hanson updated and corrected the parcel information and showed that the living space is considered 10% complete. Hanson reviewed the parcel information with the protestor representative.

Protest No. 2021-05 was for Parcel No. 0021591.00 – 16-19-6, Boone County, Nebraska, JLCA, Inc c/o Gerald Carder. The Board, Hanson and Carder discussed how the assessed value was calculated using comparative acreage sales. An IOLL's (Improvements on Leased Land) assessed value is calculated using the same information as an acreage value. Hanson went over that other farmhouse IOLL's are valued using the same method and are equalized throughout the county.

The Board of Equalization received two property valuation protests that were filed with Form 425 in February and May. The Board of Equalization heard testimony and reviewed protests on July 19, 2021 and took the following action on July 19, 2021:

Protest No. 2021-01 was for Parcel No. 59730 – Fr S1/2NE1/4 of 6-18-8, Boone County, Nebraska, Tricia Martinsen, was reviewed on July 19, 2021: 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 \$348,755.00 (Land \$50,935.00; Buildings \$297,820.00) to \$50,935.00 (Land \$50,935.00; Buildings \$0.00). The dwelling and contents completely destroyed by a fire on February 14, 2021. Motion made by Lindgren, second by Temme to approve and accept the County Assessor's recommendation of adjusting the valuation from \$348,755.00 to \$50,935.00 at this time. Roll call vote: Yeas: Lindgren, Temme and Rutten. Nays: None. Motion carried.





# Boone Board of Equalization Minutes



Protest No. 2021-02 was for Parcel No. 0039800.00 – Fr N1/2, Fr SE1/4 of 29-22-8, Boone County, Nebraska, Platte Center West, LLC, was reviewed on July 19, 2021. 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 \$606,825.00 (Land \$78,060.00; Buildings \$528,765.00) to \$63,560.00 (Land \$63,560.00; Buildings \$0.00). The structure was completely destroyed by a fire on May 12, 2021. Motion made by Rutten, second by Lindgren to approve and accept the County Assessor's recommendation of adjusting the valuation from \$606,825.00 to \$63,560.00 at this time. Roll call vote: Yeas: Rutten, Lindgren and Temme. Nays: None. Motion carried.

The Board of Equalization received three property valuation protest that were filed with Form 422 in June. The Board of Equalization heard testimony and reviewed protests on July 19, 2021 and took the following actions on July 19, 2021:

Protest No. 2021-03 was for Parcel No. 0006001.00 – Lots 1 and 2, Block 1, Original Town, Cedar Rapids, Boone County, Nebraska, Alfons H Kessler, was heard on July 19, 2021: County Board of Equalization concurs with Assessor's recommendation resulting in change of valuation from \$37,140.00 (Land \$3,600.00; Buildings \$33,540.00) to \$4,655.00 (Land \$1,800.00; Buildings \$2,855.00). Motion made by Lindgren, second by Temme to approve and accept the County Assessor's recommendation of adjusting the valuation from \$37,140.00 to \$4,655.00 at this time. Roll call vote: Yeas: Lindgren, Temme and Rutten. Nays: None. Motion carried.

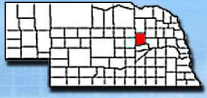
Protest No. 2021-04 was for Parcel No. 0008207.00 – Lots 8 and 9, Block 1 West Petersburg, Petersburg, Nebraska, Clyde E. Stuhr, was heard on July 19, 2021: County Board of Equalization concurs with Assessor's recommendation resulting in change to the valuation of \$171,315.00 (Land \$2,685.00; Buildings \$168,630.00) to \$162,735.00 (Land \$2,685.00; Buildings \$160,050.00). Motion made by Temme, second by Lindgren to approve and accept the County Assessor's recommendation of adjusting the valuation from \$171,315.00 to \$162,735.00 at this time. Roll call vote: Yeas: Temme, Lindgren and Rutten. Nays: None. Motion carried.

Protest No. 2021-05 was for Parcel No. 0021591.00 – 16-19-6, Boone County, Nebraska, JLCA, Inc c/o Gerald Carder, was heard on July 19, 2021: County Board of Equalization concurs with Assessor's recommendation resulting in no change to the valuation of \$373,365.00 (Buildings \$373,365.00). Property valued comparable to like properties. Protest denied. Motion made by Temme, second by Lindgren to approve and accept the County Assessor's recommendation of no change of valuation at this time. Roll call vote: Yeas: Temme, Lindgren and Rutten. Nays: None. Motion carried.

Barb Hanson, County Assessor, presented information to the Board in regard to two valuation changes for the year 2021. The Board reviewed and discussed the over/under valuations with Hanson.

Motion made by Rutten, second by Lindgren to approve the two 2021 valuation changes for undervalued and overvalued property as presented and attached hereto as part of the proceedings. Roll call vote: Yeas: Rutten, Lindgren and Temme. Nays: None. Motion carried.





# Boone Board of Equalization Minutes

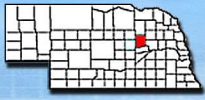


A condensed form of the valuation adjustments of the above referenced parcels were emailed to the Nebraska Department of Revenue, Property Assessment Division.

The County Clerk will complete and mail a copy of Form 425 for Protest No. 2021-01 and 2021-02; and a copy of Form 422 for Protest Nos. 2021-03, 2021-04, and 2021-05 to the respective landowners and/or agents. The respective landowners have thirty days to protest the Board of Equalization's decision.

Chairman Rutten called for a motion to close the Board of Equalization. Motion made by Ben Rutten, second by Jon Lindgren to close the 2021 Boone County Board of Equalization and adjourned at 12:27 P.M. on July 19, 2021. Roll call vote: Yeas: Rutten, Lindgren and Temme. Nays: None. Motion carried.

Sarah Robinson,  
Boone County Clerk



# Boone Board of Equalization Minutes



## BOONE COUNTY BOARD OF EQUALIZATION PROCEEDINGS JULY 23, 2021 ALBION, NEBRASKA

The Boone County Board of Equalization of Boone County, Nebraska, met at 9:02 A.M. on Friday, July 23, 2021, in the Commissioners Meeting Room of the Courthouse in Albion, Nebraska.

Chairman Rutten called the meeting to order and present for roll call were Commissioner Ben Rutten, Jon Lindgren and Larry Temme. Barb Hanson, County Assessor, was present to answer any questions. Notice of the meeting was given in advance by publication in the Albion News and Boone County Tribune and the Petersburg Press on June 30, 2021 and the convened meeting was open to the public.

The agenda was posted on the Boone County website; posted on the information board located in the Courthouse north entrance; emailed to the Board of Commissioners; and emailed to the Elected Officials and department heads on July 22, 2021. Chairman Rutten acknowledged the agenda and noted that the Open Meeting Laws are posted and available to the public.

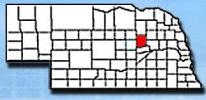
According to Nebraska State Statute §77-202.10, Hanson reviewed the ownership and use of all cemetery real property that was granted an exemption. Hanson added two new parcels for 2021. Hanson presented the twenty parcels of property owned and used exclusively for cemetery purposes, without profit to either owner or user, to the Board for their review. Motion made by Lindgren, second by Temme to approve and authorize the Board of Equalization Chairman to sign the 2021 Cemetery exemptions as presented. Roll call vote: Yeas: Lindgren, Temme and Rutten. Nays: None. Motion carried.

Barb Hanson, County 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 Temme, second by Lindgren to accept and approve the Boone County 3 Year Plan of Assessment as presented for 2022, 2023 and 2024. Roll call vote: Yeas: Temme, Lindgren and Rutten. Motion carried.

Commissioner Temme updated the Board in regard to updates for uses on the American Rescue Plan Act during one of the meetings he has attended. Bob Sandman, Weed Superintendent, gave an update on his current equipment as well as an overall update on weed issues throughout the county.

Chairman Rutten declared the Boone County Board of Equalization meeting adjourned at 11:56 A.M.

Sarah Robinson,  
Boone County Clerk



# Boone Board of Equalization Minutes



## BOONE COUNTY BOARD OF EQUALIZATION PROCEEDINGS AUGUST 16, 2021 ALBION, NEBRASKA

The Boone County Board of Equalization of Boone County, Nebraska, met at 11:29 A.M. on Monday, August 16, 2021, in the Commissioners Meeting Room of the Courthouse in Albion, Nebraska.

Chairman Rutten called the meeting to order and present for roll call were Commissioner Larry Temme, Ben Rutten and Jon Lindgren. Barb Hanson, County Assessor, was present to answer any questions. Notice of the meeting was given in advance by publication in the Albion News and Boone County Tribune and the Petersburg Press on August 11, 2021 and the convened meeting was open to the public.

The agenda was posted on the Boone County website; posted on the information board located in the Courthouse north entrance; emailed to the Board of Commissioners; and emailed to the Elected Officials and department heads on Friday, August 13, 2021. Chairman Rutten acknowledged the agenda 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 2021 Tax List Correction No. 343 was prepared regarding taxes to be paid for the tax year 2020 on Personal Property ID: 000000487. Farm equipment auction August 9, 2021. Accelerate 2021 Personal Property taxes.

The 2021 Tax List Correction No. 344 was prepared regarding taxes to be paid for the tax year 2020 on Personal Property ID: 000003999. Accelerate 2021 Personal Property taxes, business sold.

The 2021 Tax List Correction No. 345 was prepared regarding taxes to be paid for the tax year 2020 on Personal Property ID: 000003002. Accelerate 2021 Personal Property taxes, business sold.

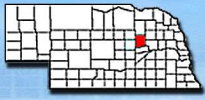
Barb Hanson, County Assessor, explained the three tax list corrections to the Board.

Motion made by Rutten, second by Lindgren to approve the 2021 Tax List Correction Nos. 343, 344 and 345 as presented and attached hereto as part of the proceedings. Roll call vote: Yeas: Rutten, Lindgren 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 Rutten declared the Boone County Board of Equalization meeting adjourned at 11:39 A.M.

Sarah Robinson,  
Boone County Clerk



# Boone Board of Equalization Minutes



## BOONE COUNTY BOARD OF EQUALIZATION PUBLIC HEARING PROCEEDINGS SEPTEMBER 13, 2021 ALBION, NEBRASKA

Ben Rutten, Chairman of the Boone County Board of Equalization, called for a motion to open a public hearing on Monday, September 13, 2021 at 11:07 A.M. in the Commissioners Meeting Room of the Courthouse in Albion, Nebraska. Motion made by Commissioner Temme, second by Commissioner Lindgren to open said public hearing. Commissioners present for said public hearing were Larry Temme, Ben Rutten and Jon Lindgren. Barb Hanson, County Assessor, was present to answer questions. Chairman Rutten read the notice for the record and noted that the Open Meeting Laws are posted and available to the public.

Notice of the public hearing pursuant to Nebraska State Statute §77-202.01 was given in advance by publication in the Albion News and Boone County Tribune and the Petersburg Press on August 25, 2021. The public hearing notice was posted on the Boone County website; posted on the information board located in the Courthouse north entrance; emailed to the Board of Commissioners; and emailed to the Elected Officials and department heads on Friday, September 9, 2021. The convened hearing was open to the public.

The purpose of the public hearing is to hear testimony in favor of, opposition to, and answer questions with regard to the review of the Form 451, Exemption Application for Tax Exemption on Real and Personal Property by Qualifying Organizations filed for the year 2021.

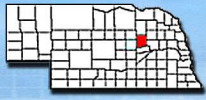
Barb Hanson, County Assessor, submitted a previously approved Exemption Application Form 451 filing for 2021 for tax exemption on real and personal property by qualifying organizations authorized by Nebraska Revised Statutes § 77-202.01 and § 77-202.04 for the Board to review. The Form 451 was filed by Archdiocese of Omaha (Parcel ID Number 4397).

Hanson explained why a review was needed for the previously approved Exemption Application Form 451 to the Board. The Archdiocese of Omaha sold the parcel as a private residence. Being sold as a private residence on June 16, 2021 makes the parcel no longer tax exempt.

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

Motion made by Rutten, second by Lindgren to amend and deny the 451A tax exemption previously allowed for tax year 2021 on parcel 4397 that was owned by the Catholic Archbishop of Omaha, Archdiocese of Omaha since the parcel was sold as a private residence and is no longer tax exempt. Roll call vote: Yeas: Rutten, Lindgren and Temme. Nays: None. Motion carried.

Sarah Robinson  
Boone County Clerk



# Boone Board of Equalization Minutes



BOONE COUNTY BOARD OF EQUALIZATION PROCEEDINGS  
OCTOBER 14, 2021 ALBION, NEBRASKA

The Boone County Board of Equalization of Boone County, Nebraska, met at 8:32 A.M. on Thursday, October 14, 2021, in the Commissioners Meeting Room of the Courthouse in Albion, Nebraska.

Ben Rutten, Chairman of the Boone County Board of Equalization, called for a motion to open said Board of Equalization meeting. Motion made by Lindgren, second by Rutten to open said public meeting. Notice of the meeting was given in advance by publication in the Albion News and Boone County Tribune and the Petersburg Press on October 6, 2021 and the convened meeting was open to the public.

The agenda was posted on the Boone County website; posted on the information board located in the Courthouse north entrance; emailed to the Board of Commissioners; and emailed to the Elected Officials and Department Heads on Tuesday, October 12, 2021. Present for said public meeting were Commissioners Jon Lindgren, Ben Rutten and Larry Temme; Richard D. Martinsen, CPA; and Barb Hanson, County Assessor. Chairman Rutten read the agenda for the record and noted that the Open Meeting Laws are posted and available to the public.

Richard D. Martinsen, CPA, Schmeits, Mueller & Martinsen, P.C., provided the County Board with the 2021 Boone County Tax Rate Levy information for the 2021-2022 fiscal year. The 2021 county valuation for the 2021-2022 fiscal year is \$2,295,383,268.00 with a levy of 0.170066. 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.

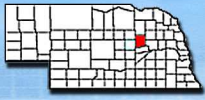
The County of Boone, Nebraska 2021 valuation decreased, the adopted 2021-2022 County Budget has a tax request expense decrease and a levy decrease. The proposed property tax increase request is primarily in the County Road Fund for continued projects to repair damage done during the 2019 Flood. Two million dollars of the County Inheritance Tax Fund has also been designated for aggregate/gravel materials and asphalt/concrete road repairs.

Motion made by Temme, second by Lindgren to approve the 2021 Boone County and other entities Tax Rate Levies for fiscal year 2021-2022 as presented and attached hereto. Roll call vote: Yeas: Temme, Lindgren and Rutten. Nays: None. Motion carried.

Motion made by Temme, second by Rutten to adjourn said County Board of Equalization meeting at 8:45 A.M. Roll call vote: Yeas: Temme, Rutten and Lindgren. Nays: None. Motion carried.

Sarah Robinson,  
Boone County Clerk





# Boone Board of Equalization Minutes



## BOONE COUNTY BOARD OF EQUALIZATION PROCEEDINGS NOVEMBER 8, 2021 ALBION, NEBRASKA

The Boone County Board of Equalization of Boone County, Nebraska, met at 11:02 A.M. on Monday, November 8, 2021, in the Commissioners Meeting Room of the Courthouse in Albion, Nebraska.

Chairman Rutten called the meeting to order and present for roll call were Commissioner Ben Rutten, Jon Lindgren and Larry Temme. Barb Hanson, County Assessor, was present to answer any questions. Notice of the meeting was given in advance by publication in the Albion News and Boone County Tribune and the Petersburg Press on October 27, 2021 and the convened meeting was open to the public.

The agenda was posted on the Boone County website; posted on the information board located in the Courthouse north entrance; emailed to the Board of Commissioners; and emailed to the Elected Officials and department heads on Friday, November 5, 2021. Chairman Rutten acknowledged the agenda and noted that the Open Meeting Laws are posted and available to the public.

Barb Hanson, County Assessor, presented a tax list correction for the Board to review:

The 2021 Tax List Correction No. 346 was prepared regarding taxes to be paid for the tax year 2019 on Real Property ID: 0004808.00. 2019 Homestead income was not reported correctly. Tax payor reporting error.

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

Motion made by Rutten, second by Lindgren to approve the 2021 Tax List Correction No. 346 as presented and attached hereto as part of the proceedings. Roll call vote: Yeas: Rutten, Lindgren and Temme. Nays: None. Motion carried.

Hanson also presented the Board with two exempt status changes due to a privately owned parcel being sold to a local village. The taxability changed from private to exempt government on Parcel ID's 55175 and 6001.

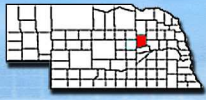
Motion made by Lindgren, second by Temme to approve the 2021 exempt status change for Parcel ID 55175 as presented. Roll call vote: Yeas: Lindgren, Temme and Rutten. Nays: None. Motion carried.

Motion made by Temme, second by Lindgren to approve the 2021 exempt status change for Parcel ID 6001 as presented. Roll call vote: Yeas: Temme, Lindgren 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'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 Rutten declared the Boone County Board of Equalization meeting adjourned at 11:08 A.M.

Sarah Robinson,  
Boone County Clerk



# Boone Board of Equalization Minutes



## BOONE COUNTY BOARD OF EQUALIZATION PROCEEDINGS DECEMBER 13, 2021 ALBION, NEBRASKA

The Boone County Board of Equalization of Boone County, Nebraska, met at 11:07 A.M. on Monday, December 13, 2021, in the Commissioners Meeting Room of the Courthouse in Albion, Nebraska.

Chairman Rutten called the meeting to order and present for roll call were Commissioner Ben Rutten, Jon Lindgren and Larry Temme. Barb Hanson, County Assessor, was present to answer any questions. Notice of the meeting was given in advance by publication in the Albion News and Boone County Tribune and the Petersburg Press on December 1, 2021 and the convened meeting was open to the public.

The agenda was posted on the Boone County website; posted on the information board located in the Courthouse north entrance; emailed to the Board of Commissioners; and emailed to the Elected Officials and department heads on Friday, December 10, 2021. Chairman Rutten acknowledged the agenda and noted that the Open Meeting Laws are posted and available to the public.

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

The 2021 Tax List Correction No. 347 was prepared regarding taxes to be paid for the tax year 2021 on Personal Property ID: 000004458. Clerical Error – should be District 3-C1, not 203-1C.

The 2021 Tax List Correction No. 348 was prepared regarding taxes to be paid for the tax year 2021 on Personal Property ID: 000004433. Trailer listed on 2021 Personal Property return is licensed.

The 2021 Tax List Correction No. 349 was prepared regarding taxes paid for the tax year 2019 on Real Property ID: 0007275.00. 2019 Homestead income was not reported correctly.

The 2021 Tax List Correction No. 350 was prepared regarding taxes paid for the tax year 2019 on Real Property ID: 0008018.00. 2019 Homestead income was not reported correctly.

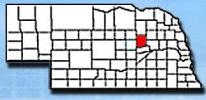
Barb Hanson, County Assessor, explained the tax list corrections to the Board.

Motion made by Temme, second by Lindgren to approve the 2021 Tax List Correction Nos. 347, 348, 349 and 350 as presented and attached hereto as part of the proceedings. Roll call vote: Yeas: Temme, Lindgren 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'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 Rutten declared the Boone County Board of Equalization meeting adjourned at 11:13 A.M.

Sarah Robinson,  
Boone County Clerk



# Boone Board of Equalization Minutes



## BOONE COUNTY BOARD OF EQUALIZATION PUBLIC HEARING PROCEEDINGS

DECEMBER 28, 2021

ALBION, NEBRASKA

Ben Rutten, Chairman of the Boone County Board of Equalization, called for a motion to open a public hearing on Tuesday, December 28, 2021 at 10:58 A.M. in the Commissioners Meeting Room of the Courthouse in Albion, Nebraska. Motion made by Commissioner Temme, second by Commissioner Lindgren 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 Ben Rutten, Larry Temme and Jon Lindgren. Laurie Krohn, County Treasurer, was present to answer questions. Chairman Rutten read the notice for the record and noted that the Open Meeting Laws are posted and available to the public.

Notice of the public hearing was given in advance by publication in the Albion News and Boone County Tribune and the Petersburg Press on December 15, 2021. The public hearing notice was posted on the Boone County website; posted on the information board located in the Courthouse north entrance; emailed to the Board of Commissioners; and emailed to the Elected Officials and department heads on Thursday, December 23, 2021.

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 five 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 Good Samaritan Society-Albion submitted the Application for Exemption Form 457 for five vehicles for charitable purposes.

Motion made by Temme, second by Lindgren to close said hearing at 11:02 A.M. Roll call vote: Yeas: Temme, Lindgren and Rutten. Nays: None. Motion carried.

Motion made by Temme, second by Lindgren to approve and authorize the Board of Equalization Chairman to sign the exempt motor vehicles form for the Good Samaritan Society-Albion as presented on the Application for Exemption Forms 457. Roll call vote: Yeas: Temme, Lindgren and Rutten. Nays: None. Motion carried.

Sarah Robinson,  
Boone County Clerk