

Boone Board of Equalization Minutes



2022 REORGANIZATIONAL MEETING BOONE COUNTY BOARD OF EQUALIZATION ALBION, NEBRASKA

The Boone County Board of Equalization of Boone County, Nebraska convened at 10:39 A.M. on Thursday, January 6, 2022, in the Commissioners Meeting Room of the Courthouse in Albion, Nebraska.

Ben Rutten, Chairman, called the Reorganizational Meeting to order as required by Nebraska State Statute. Commissioners present for roll call were Ben Rutten, Jon Lindgren and Larry Temme. Notice of the meeting was given in advance by publication in the Albion News and Boone County Tribune and Petersburg Press on December 22, 2021 and the convened meeting was open to the public.

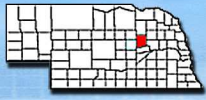
The agenda was posted on the Boone County website; posted on the information board located in the Courthouse north entrance; emailed to the Board of Commissioners; and emailed to the Elected Officials and department heads on Tuesday, January 4, 2022. Chairman Rutten acknowledged the agenda and noted that the Open Meeting Laws are posted and available to the public.

Motion made by Lindgren, second by Temme to appoint Ben Rutten as Chairman of the Boone County Board of Equalization for the year 2022. Roll call vote: Yeas: Lindgren and Temme. 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 2022. Roll call vote: Yeas: Temme and Rutten. Abstain: Lindgren. Nays: None. Motion carried.

Chairman Rutten declared the 2022 Boone County Board of Equalization Reorganizational meeting adjourned at 10:41 A.M.

Sarah Robinson,
Boone County Clerk



Boone Board of Equalization Minutes



BOONE COUNTY BOARD OF EQUALIZATION PROCEEDINGS FEBRUARY 14, 2022 ALBION, NEBRASKA

The Boone County Board of Equalization of Boone County, Nebraska, met at 11:03 A.M. on Monday, February 14, 2022, 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, Larry Temme 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 February 2, 2022 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, February 11, 2022. Chairman Rutten acknowledged the agenda and noted that the Open Meeting Laws are posted and available to the public.

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

The 2021 Tax List Correction No. 351 was prepared regarding taxes to be paid for the tax year 2021 on Real Property ID: 0007477.00. To correct the Homestead Relief granted for tax year 2021, was 60% should have been 80%.

The 2021 Tax List Correction No. 352 was prepared regarding taxes to be paid for the tax year 2021 on Real Property ID: 0009093.00. To correct the Homestead Relief granted for tax year 2021. Clerical error – relief entered incorrectly.

The 2021 Tax List Correction No. 353 was prepared regarding taxes to be paid for the tax year 2021 on Real Property ID: 0058670.00. To correct the Homestead Relief granted for tax year 2021. Clerical error – relief entered incorrectly.

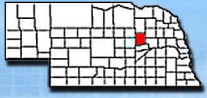
The 2021 Tax List Correction No. 354 was prepared regarding taxes to be paid for the tax year 2021 on Real Property ID: 0007469.00. To correct the Homestead Relief granted for tax year 2021. Clerical error – relief entered incorrectly.

The 2021 Tax List Correction No. 355 was prepared regarding taxes to be paid for the tax year 2021 on Real Property ID: 0056810.00. To correct the Homestead Relief granted for tax year 2021. Clerical error – relief entered incorrectly.

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. 351, 352, 353, 354 and 355 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.

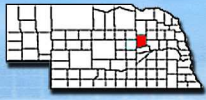


Boone Board of Equalization Minutes



Chairman Rutten declared the Boone County Board of Equalization meeting adjourned at 11:10 A.M.

Sarah Robinson,
Boone County Clerk



Boone Board of Equalization Minutes



BOONE COUNTY BOARD OF EQUALIZATION PROCEEDINGS FEBRUARY 28, 2022 ALBION, NEBRASKA

The Boone County Board of Equalization of Boone County, Nebraska, met at 11:16 A.M. on Monday, February 28, 2022, 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, Larry Temme 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 February 23, 2022 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, February 25, 2022. 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. 356 was prepared regarding taxes for the tax year 2021 on Personal Property ID: 000001056. Personal property was reported is in Madison County.

The 2021 Tax List Correction No. 357 was prepared regarding taxes for the tax year 2021 on Personal Property ID: 000003999. Schedule marked inactive – did not process information for a tax statement.

The 2021 Tax List Correction No. 358 was prepared regarding taxes for the tax year 2021 on Personal Property ID: 000000967. Schedule marked inactive – items reported, but not listed.

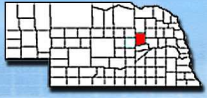
Barb Hanson, County Assessor, explained the tax list corrections to the Board.

Motion made by Temme, second by Lindgren to approve the 2021 Tax List Correction Nos. 356, 357, and 358 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 11:24 A.M.

Sarah Robinson,
Boone County Clerk



Boone Board of Equalization Minutes



BOONE COUNTY BOARD OF EQUALIZATION PROCEEDINGS MAY 16, 2022 ALBION, NEBRASKA

The Boone County Board of Equalization of Boone County, Nebraska, met at 11:27 A.M. on Monday, May 16, 2022, in the Courtroom of the Courthouse in Albion, Nebraska. The Meeting was moved to accommodate the people attending a different agenda item.

Chairman Rutten called the meeting to order and present for roll call were Commissioner Ben Rutten, Larry Temme 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 4, 2022 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 13, 2022. 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. 359 was prepared regarding taxes for the tax year 2021 on Personal Property ID: 000004303. Business sold-accelerate 2022 taxes.

The 2021 Tax List Correction No. 360 was prepared regarding taxes for the tax year 2021 on Real Estate Property ID: 0008221.00. Dwelling was burned by the fire department September 2020.

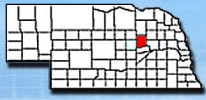
Barb Hanson, County Assessor, explained the tax list corrections to the Board.

Motion made by Temme, second by Lindgren to approve the 2021 Tax List Correction Nos. 359 and 360 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 11:29 A.M.

Sarah Robinson,
Boone County Clerk



Boone Board of Equalization Minutes



BOONE COUNTY BOARD OF EQUALIZATION PUBLIC HEARING PROCEEDINGS MAY 16, 2022 ALBION, NEBRASKA

Ben Rutten, Chairman of the Boone County Board of Equalization, called for a motion to open a public hearing on Monday, May 16, 2022 at 11:23 A.M. in the Courtroom of the Courthouse in Albion, Nebraska. The meeting was moved to accommodate the people attending a different agenda item. Motion made by Commissioner Temme, 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 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 was given in advance by publication in the Albion News and Boone County Tribune and the Petersburg Press on May 4, 2022. 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, May 13, 2022.

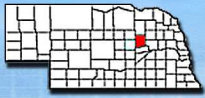
The purpose of the public hearing is to hear testimony in favor of, opposition to, and answer questions with regard to the approval or disapproval in relation to the review of the Form 451A, Statement of Reaffirmation of Tax Exemption for use when applying for continued exemption on real and/or personal property by qualifying organizations for the year 2022, 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 2022, 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 2022 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.

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

Name of Organization:	Location:	Number of Parcels:
Akron Presbyterian Church	Albion	2
Albion Evangelical Free Church (Albion Bible Church)	Albion	1
Baptist Church	Albion	1
Christian Church aka Church of Christ	Albion	1
Saving Grace Bible Church	Albion	1
St. Michael's Church of Albion	Albion	6
Congregational Church (United Church of Christ)	Albion	1
United Methodist Church (Methodist Church)	Albion	1
United Methodist Church of Albion, NE (Methodist Church)	Albion	1
Zion Lutheran Church Inc of Albion, NE	Albion	4



Boone Board of Equalization Minutes



Cedar Rapids United Methodist Church Inc (House not exempt)	Cedar Rapids	1
St. Anthony's Church	Cedar Rapids	2
St. John's Lutheran Church	Cedar Rapids	2
United Methodist Church of Loretto (M E Church)	Loretto	1
United Methodist Church of Loretto (Loretto Methodist Church Board of Trustees)	Loretto	1
St. John the Baptist Church	Petersburg	3
Zion Evangelical (Immanuel Zion Lutheran Church)	Petersburg	1
First Presbyterian Church (Presbyterian Church)	Primrose	1
St. Bonaventure Church	Raeville	3
Faith Evangelical Lutheran Congregation (Faith Evangelical Congregation)	St. Edward	3
St. Edward Catholic Church (St. Edward Church)	St. Edward	1
The United Methodist Church of St. Edward	St. Edward	3

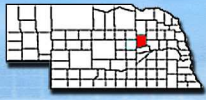
Property owned and used exclusively for **CHARITABLE** purposes without profit to either the owner or user

Name of Organization:	Location:	Number of Parcels:
Boone County Historical Society, Inc	Albion	1
Evangelical Lutheran Good Samaritan Society (Assisted Living)	Albion	1
Good Samaritan Society, Inc-Wolf Memorial Center (<i>Partial</i>)	Albion	1
McGivney's Patriots Inc (KC Hall)	Albion	1
United Methodist Church of Albion (Mission Possible Store)	Albion	1
Manderson Lehr Post #162 & Boone Co VFW Post #736 (<i>Partial</i>)	Albion	1
Boone Beginnings Early Childhood & Family Development	Albion	1
American Legion Dan Cox Post #44	Cedar Rapids	1
American Legion Post #334	Petersburg	1
Beaver Valley Senior Center	St. Edward	2
Heritage of Fairbury/St. Edward Inc (VSL St. Edward LLC)	St. Edward	2

Motion made by Temme, second by Rutten to close said public hearing at 11:26 A.M. Roll call vote: Yeas: Temme, Rutten and Lindgren. Nays: None. Motion carried.

Motion made by Rutten, second by Lindgren to approve the exemption properties excluding cemeteries as presented. 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 JUNE 13, 2022 ALBION, NEBRASKA

Ben Rutten, Chairman of the Boone County Board of Equalization, called for a motion to convene the 2022 Board of Equalization. Motion made by Larry Temme, second by Jon Lindgren to convene as the Boone County Board of Equalization from June 13, 2022 through July 25, 2022 and to recess/reconvene as needed through July 25, 2022. 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 18, 2022 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 10, 2022. 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 11:01 A.M. on Monday, June 13, 2022, in the Commissioners Meeting Room of the Courthouse in Albion, Nebraska. The County Board of Equalization will convene per State Statute from June 13, 2022 through July 25, 2022. 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 <https://boonecountyne.gov/>. A protest must be filed on or before June 30th 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 six tax list corrections for the Board to review:

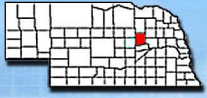
The 2021 Tax List Correction No. 361 was prepared regarding taxes to be paid for the tax year 2021 on Personal Property ID: 000000511. Property sold – Accelerate 2022 Personal Property Taxes.

The 2021 Tax List Correction No. 362 was prepared regarding taxes to be paid for the tax year 2021 on Personal Property ID: 000000834. 2020 Ironwolf 1450 Scrapper and 1989 Combine IH 1680 listed twice on return – Clerical Error.

The 2021 Tax List Correction No. 363 was prepared regarding taxes to be paid for the tax year 2021 on Personal Property ID: 000003264. Storage container was listed in error as personal property – Clerical Error.

The 2021 Tax List Correction No. 364 was prepared regarding taxes to be paid for the tax year 2021 on Real Property ID: 0061100.00. Confinement is unusable and has no value – Clerical Error.

The 2021 Tax List Correction No. 365 was prepared regarding taxes to be paid for the tax year 2021 on Real Property ID: 0008296.00. Measurements on the lot were not correct – Clerical Error.



Boone Board of Equalization Minutes



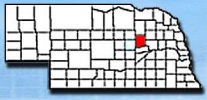
The 2021 Tax List Correction No. 366 was prepared regarding taxes to be paid for the tax year 2021 on Real Property ID: 0008188.00. Measurements on the lot were not correct – Clerical Error.

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

Motion made by Temme, second by Lindgren to approve the 2021 Tax List Correction Nos. 361, 362, 363, 364, 365 and 366 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 11:09 A.M., until Tuesday, June 21, 2022.

Sarah Robinson,
Boone County Clerk



Boone Board of Equalization Minutes



BOONE COUNTY BOARD OF EQUALIZATION PROCEEDINGS JUNE 21, 2022 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 Tuesday, June 21, 2022, at 10:52 A.M. in the Commissioners Meeting Room of the Courthouse in Albion, Nebraska. Motion made by Commissioner Lindgren, second by Commissioner Temme to reconvene said Boone County Board of Equalization. Present for roll call were Commissioners Jon Lindgren, Larry Temme and Ben Rutten.

Notice was given in advance by publication that the Boone County Board of Equalization convenes per State Statute from June 13, 2022, through July 25, 2022, and to recess/reconvene as needed through July 25, 2022. 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 17, 2022. 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 regarding eighteen valuation changes for the year 2022. The Board reviewed and discussed the over/under valuations with Hanson.

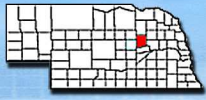
Motion made by Temme, second by Lindgren to approve the seventeen 2022 valuation changes for undervalued and overvalued property as presented and attached hereto as part of the proceedings. Roll call vote: Yeas: Temme, Lindgren and Rutten. Nays: None. Motion carried.

Motion made by Temme, second by Lindgren to approve the Cable Nebraska LLC, c/o Ben Rutten 2022 valuation change for overvalued property as presented and attached hereto as part of the proceedings. Roll call vote: Yeas: Temme and Lindgren. Abstain: 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 recessed at 11:02 A.M., to Monday, June 27, 2022.

Sarah Robinson,
Boone County Clerk



Boone Board of Equalization Minutes



BOONE COUNTY BOARD OF EQUALIZATION PROCEEDINGS JUNE 27, 2022 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 27, 2022, at 10:58 A.M. in the Commissioners Meeting Room of the Courthouse in Albion, Nebraska. Motion made by Commissioner Rutten, second by Commissioner Temme 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 13, 2022, through July 25, 2022, and to recess/reconvene as needed through July 25, 2022. 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 June 24, 2022. 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 regarding a tax list correction and a valuation change for the year 2022. The Board reviewed and discussed the overvaluation with Hanson.

The 2021 Tax List Correction No. 367 was prepared regarding taxes to be paid for the tax year 2021 on Personal Property ID: 000000335. Business sold-Accelerate 2022 Personal Property Taxes.

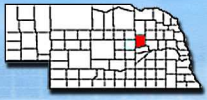
Motion made by Temme, second by Lindgren to approve the 2021 Tax List Correction No. 367 as presented and attached hereto as part of the proceedings. Roll call vote: Yeas: Temme, Lindgren and Rutten. Nays: None. Motion carried.

Motion made by Lindgren, second by Temme to approve the 2022 valuation change for overvalued property as presented and attached hereto as part of the proceedings. Roll call vote: Yeas: Lindgren, 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'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 11:04 A.M., to Monday, July 11, 2022.

Sarah Robinson,
Boone County Clerk



Boone Board of Equalization Minutes



BOONE COUNTY BOARD OF EQUALIZATION PROCEEDINGS JULY 11, 2022 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 11, 2022, 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.

Notice was given in advance by publication that the Boone County Board of Equalization convenes per State Statute from June 13, 2022, through July 25, 2022, and to recess/reconvene as needed through July 25, 2022. 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 8, 2022. Chairman Rutten acknowledged the agenda and noted that the Open Meeting Laws are posted and available to the public.

No hearings were scheduled to be heard on this date.

Barb Hanson, County Assessor, presented information to the Board regarding thirty-seven (37) valuation changes for the year 2022. The Board reviewed and discussed the over/under valuations with Hanson.

The 2021 Tax List Correction No. 368 was prepared regarding taxes to be paid for the tax year 2022 on Personal Property ID: 000003999. Business sold – Accelerate 2022 Personal Property Taxes.

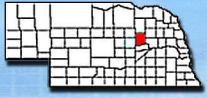
The 2021 Tax List Correction No. 369 was prepared regarding taxes to be paid for the tax year 2022 on Personal Property ID: 000000124. Business sold – Accelerate 2022 Personal Property Taxes.

The 2021 Tax List Correction No. 370 was prepared regarding taxes for the tax year 2019 on Real Property ID: 0029000.00. Outbuilding was coded incorrectly as an equipment storage building, should be farm utility building.

The 2021 Tax List Correction No. 371 was prepared regarding taxes for the tax year 2020 on Real Property ID: 0029000.00. Outbuilding was coded incorrectly as an equipment storage building, should be farm utility building.

The 2021 Tax List Correction No. 372 was prepared regarding taxes to be paid for the tax year 2021 on Real Property ID: 0029000.00. Outbuilding was coded incorrectly as an equipment storage building, should be farm utility building.

Motion made by Lindgren, second by Temme to approve the thirty-seven (37) 2021 valuation changes for undervalued and overvalued property as presented and attached hereto as part of the proceedings. Roll call vote: Yeas: Lindgren and Temme. Nays: None. Abstain: Rutten. Motion carried.



Boone Board of Equalization Minutes

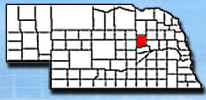


Motion made by Temme, second by Lindgren to approve the 2021 Tax List Correction No. 368, 369, 370, 371, and 372 as presented and attached hereto as part of the proceedings. Roll call vote: Yeas: Temme, Lindgren and Rutten. Nays: None. Motion carried.

The respective owners of the 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 11:13 A.M., to Monday, July 18, 2022.

Sarah Robinson,
Boone County Clerk



Boone Board of Equalization Minutes



BOONE COUNTY BOARD OF EQUALIZATION PROCEEDINGS JULY 18, 2022 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 18, 2022, at 11:01 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.

Notice was given in advance by publication that the Boone County Board of Equalization convenes per State Statute from June 13, 2022, through July 25, 2022, and to recess/reconvene as needed through July 25, 2022. 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 15, 2022. Chairman Rutten acknowledged the agenda and noted that the Open Meeting Laws are posted and available to the public.

The Board of Equalization was scheduled to hear seventeen property valuation protests that were filed with Form 422 and one property valuation protest filed with Form 425 beginning at 11:00 A.M. on July 18, 2022.

Protest No. 2022-01 was for Parcel No. 25890 – Fr SW1/4 of 26-20-6, Boone County, Nebraska, Randall Porter. No one appeared on behalf of the Protestor. Hanson and the Board reviewed the parcel information. Hanson changed the use and condition of the building. Land value was also amended.

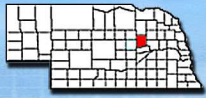
Protest No. 2022-02 was for Parcel No. 55340 – Fr SW1/4 of 5-18-7, Boone County, Nebraska, Darwin Zentner. No one appeared on behalf of the Protestor. Hanson and the Board reviewed the parcel information. Hanson changed the storage building classification and adjusted the depreciation for the age of the building.

Protest No. 2022-03 was for Parcel No. 34750.50 – N1/2SW1/4 of 10-20-7, Boone County, Nebraska, Delmer Real Estate Inc. Jerry Niewohner appeared on behalf of the Protestor. Niewohner, Hanson and the Board reviewed the parcel information. Hanson stated that she rechecked the soil codes and land use and found that all are correct.

Protest No. 2022-04 was for Parcel No. 34760 – S1/2SW1/4, SE1/4 of 10-20-7, Boone County, Nebraska, Delmer Real Estate Inc. Jerry Niewohner appeared on behalf of the Protestor. Niewohner, Hanson and the Board reviewed the parcel information. Hanson stated that she rechecked the soil codes and land use and found that all are correct.

Protest No. 2022-05 was for Parcel No. 34750 – N1/2 10-20-7, Boone County, Nebraska, 3N Cattle & Farming. Jerry Niewohner appeared on behalf of the Protestor. Niewohner, Hanson and the Board reviewed the parcel information. Hanson stated that she rechecked the soil codes and land use and found that all are correct.

Protest No. 2022-06 was for Parcel No. 29080 – Fr NE1/4 28-20-7, Boone County, Nebraska, James Frey. No one appeared on behalf of the Protestor. Hanson and the Board reviewed the parcel information. Hanson stated that the garage classification was changed and that added depreciation due to age.



Boone Board of Equalization Minutes



Protest No. 2022-07 was for Parcel No. 65640 – Fr SW1/4 of 25-20-5, Boone County, Nebraska, Robin L Wegener – Trustee. No one appeared on behalf of the Protestor. Hanson and the Board reviewed the parcel information. Hanson stated that the soil codes and land use were rechecked. Land value is valued according to Nebraska Regulations and is equalized throughout Market Area 1 – no change in value.

Protest No. 2022-08 was for Parcel No. 43060 – S1/2NE1/4 of 3-20-5, Boone County, Nebraska, Robin L Wegener – Trustee. No one appeared on behalf of the Protestor. Hanson and the Board reviewed the parcel information. Hanson stated that the soil codes and land use were rechecked. Land value is valued according to Nebraska Regulations and is equalized throughout Market Area 1 – no change in value.

Protest No. 2022-09 was for Parcel No. 65750 – N1/2NW1/4 of 36-20-5, Boone County, Nebraska, Robin L Wegener – Trustee. No one appeared on behalf of the Protestor. Hanson and the Board reviewed the parcel information. Hanson stated that the soil codes and land use were rechecked. Land value is valued according to Nebraska Regulations and is equalized throughout Market Area 1 – no change in value.

Protest No. 2022-10 was for Parcel No. 65760 – S1/2NW1/4 of 36-20-5, Boone County, Nebraska, Robin L Wegener – Trustee. No one appeared on behalf of the Protestor. Hanson and the Board reviewed the parcel information. Hanson stated that the soil codes and land use were rechecked. Land value is valued according to Nebraska Regulations and is equalized throughout Market Area 1 – no change in value.

Protest No. 2022-11 was for Parcel No. 43050 – N1/2NE1/4 of 3-20-5, Boone County, Nebraska, Robin L Wegener – Trustee. No one appeared on behalf of the Protestor. Hanson and the Board reviewed the parcel information. Hanson stated that the soil codes and land use were rechecked. Land value is valued according to Nebraska Regulations and is equalized throughout Market Area 1 – no change in value.

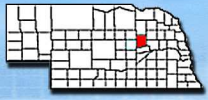
Protest No. 2022-12 was for Parcel No. 8018 – Lot 22, Block 2 Original Town of Petersburg, Boone County, Nebraska, Cherylle F Arends – Trustee. No one appeared on behalf of the Protestor. Hanson and the Board reviewed the parcel information. Added depreciation due to windows needing to be replaced and changed condition classification.

Protest No. 2022-13 was for Parcel No. 40745 – SW1/4 of 8-20-8, Boone County, Nebraska, Richard Mosier. No one appeared on behalf of the Protestor. Hanson and the Board reviewed the parcel information. Hanson stated that the soil codes and land use were rechecked. Land value is valued according to Nebraska Regulations and is equalized throughout Market Area 1 – no change in value.

Protest No. 2022-14 was for Parcel No. 34610 – Fr S1/2NE1/4, E1/2SE1/4 of 3-20-7, Boone County, Nebraska, JP Holdings, LLC. Pat Schmitz appeared on behalf of Protestor. Schmitz, Hanson and the Board reviewed the parcel information. Hanson stated that the soil codes and land use were rechecked. Land value is valued according to Nebraska Regulations and is equalized throughout Market Area 1 – no change in value.

Protest No. 2022-15 was for Parcel No. 24180 – Fr SE1/4 of 16-20-6, Boone County, Nebraska, Helena Agri Enterprises Inc. No one appeared on behalf of the Protestor. Hanson and the Board reviewed the parcel information. Hanson stated corrections were made and the value was amended to reflect said changes.

Protest No. 2022-16 was for Parcel No. 8264 – Fr SW1/4NW1/4 25-22-7, Boone County, Nebraska, Helena Agri Enterprises Inc. No one appeared on behalf of the Protestor. Hanson and the Board reviewed the parcel information. Hanson stated corrections were made and the value was amended to reflect said changes.



Boone Board of Equalization Minutes



Protest No. 2022-17 was for Parcel No. 8025 – Lots 15 and 16, Block 4, Original Town of Petersburg, Boone County, Nebraska, Helena Agri Enterprises Inc. No one appeared on behalf of the Protestor. Hanson and the Board reviewed the parcel information. Hanson stated corrections were made and the value was amended to reflect said changes.

Protest No. 2022-01-Form 425 was for Parcel No. 38260 – FrNW1/4 of 24-22-7, Boone County, Nebraska, Charles Stuhr. No one appeared on behalf of the Protestor. Hanson and the Board reviewed the parcel information. Hanson stated that the open shed structure is old and is low quality construction due to the age – no value remains and no value remains on the closed shed – only one wall standing.

Barb Hanson, County Assessor, presented information to the Board regarding three valuation changes for the year 2022. The Board reviewed and discussed the over/under valuations with Hanson.

The Board of Equalization received eighteen property valuation protests that were filed with Form 422 in June. The Board of Equalization heard testimony and reviewed protests on July 18, 2022 and took the following actions after all testimony was heard on July 18, 2022:

Motion made by Temme, second by Lindgren that the Board of Equalization concurs with the Assessor's recommendation resulting in change of valuation from \$525,500.00 to \$321,080.00 for Protest No. 2022-01. Roll call vote: Yeas: Temme, Lindgren and Rutten. Nays: None. Motion carried.

Motion made by Lindgren, second by Temme that the Board of Equalization concurs with the Assessor's recommendation resulting in change of valuation from \$255,235.00 to \$236,175.00 for Protest No. 2022-02. Roll call vote: Yeas: Lindgren, Temme and Rutten. Nays: None. Motion carried.

Motion made by Temme, second by Lindgren that the Board of Equalization concurs with the Assessor's recommendation – property value comparable to like properties and protest is denied for Protest No. 2022-03. Roll call vote: Yeas: Temme, Lindgren and Rutten. Nays: None. Motion carried.

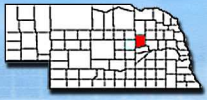
Motion made by Lindgren, second by Temme that the Board of Equalization concurs with the Assessor's recommendation – property value comparable to like properties and protest is denied for Protest No. 2022-04. Roll call vote: Yeas: Lindgren, Temme and Rutten. Nays: None. Motion carried.

Motion made by Temme, second by Lindgren that the Board of Equalization concurs with the Assessor's recommendation – property value comparable to like properties and protest is denied for Protest No. 2022-05. Roll call vote: Yeas: Temme, Lindgren and Rutten. Nays: None. Motion carried.

Motion made by Lindgren, second by Temme that the Board of Equalization concurs with the Assessor's recommendation resulting in change of valuation from \$178,615.00 to \$177,135.00 for Protest No. 2022-06. Roll call vote: Yeas: Lindgren, Temme and Rutten. Nays: None. Motion carried.

Motion made by Lindgren, second by Temme that the Board of Equalization concurs with the Assessor's recommendation – property value comparable to like properties and protest is denied for Protest No. 2022-07. Roll call vote: Yeas: Lindgren, Temme and Rutten. Nays: None. Motion carried.

Motion made by Temme, second by Lindgren that the Board of Equalization concurs with the Assessor's recommendation – property value comparable to like properties and protest is denied for Protest No. 2022-08. Roll call vote: Yeas: Temme, Lindgren and Rutten. Nays: None. Motion carried.



Boone Board of Equalization Minutes



Motion made by Lindgren, second by Temme that the Board of Equalization concurs with the Assessor's recommendation – property value comparable to like properties and protest is denied for Protest No. 2022-09. Roll call vote: Yeas: Lindgren, Temme and Rutten. Nays: None. Motion carried.

Motion made by Temme, second by Lindgren that the Board of Equalization concurs with the Assessor's recommendation – property value comparable to like properties and protest is denied for Protest No. 2022-10. Roll call vote: Yeas: Temme, Lindgren and Rutten. Nays: None. Motion carried.

Motion made by Lindgren, second by Temme that the Board of Equalization concurs with the Assessor's recommendation – property value comparable to like properties and protest is denied for Protest No. 2022-11. Roll call vote: Yeas: Lindgren, Temme and Rutten. Nays: None. Motion carried.

Motion made by Lindgren, second by Temme that the Board of Equalization concurs with the Assessor's recommendation resulting in change of valuation from \$88,245.00 to \$81,340.00 for Protest No. 2022-12. Roll call vote: Yeas: Lindgren, Temme and Rutten. Nays: None. Motion carried.

Motion made by Temme, second by Lindgren that the Board of Equalization concurs with the Assessor's recommendation – property value comparable to like properties and protest is denied for Protest No. 2022-13. Roll call vote: Yeas: Temme, Lindgren and Rutten. Nays: None. Motion carried.

Motion made by Lindgren, second by Temme that the Board of Equalization concurs with the Assessor's recommendation – property value comparable to like properties and protest is denied for Protest No. 2022-14. Roll call vote: Yeas: Lindgren, Temme and Rutten. Nays: None. Motion carried.

Motion made by Temme, second by Lindgren that the Board of Equalization concurs with the Assessor's recommendation resulting in change of valuation from \$1,796,470.00 to \$1,676,680.00 for Protest No. 2022-15. Roll call vote: Yeas: Temme, Lindgren and Rutten. Nays: None. Motion carried.

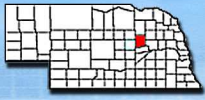
Motion made by Temme, second by Lindgren that the Board of Equalization concurs with the Assessor's recommendation resulting in change of valuation from \$1,028,995.00 to \$969,575.00 for Protest No. 2022-16. Roll call vote: Yeas: Temme, Lindgren and Rutten. Nays: None. Motion carried.

Motion made by Lindgren, second by Temme that the Board of Equalization concurs with the Assessor's recommendation resulting in change of valuation from \$101,550.00 to \$119,975.00 for Protest No. 2022-17. Roll call vote: Yeas: Lindgren, Temme and Rutten. Nays: None. Motion carried.

Motion made by Temme, second by Lindgren that the Board of Equalization concurs with the Assessor's recommendation resulting in change of valuation from \$1,031,520.00 to \$1,026,970.00 for Protest No. 2022-01, Form 425. Roll call vote: Yeas: Temme, Lindgren and Rutten. Nays: None. Motion carried.

Motion made by Temme, second by Lindgren to approve the three 2022 valuation changes for undervalued and overvalued property 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 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.



Boone Board of Equalization Minutes



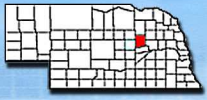
The County Clerk will complete and mail a copy of Form 422 Protest No. 2022-01, 2022-02, 2022-03, 2022-04, 2022-05, 2022-06, 2022-07, 2022-08, 2022-09, 2022-10, 2022-11, 2022-12, 2022-13, 2022-14, 2022-15, 2022-16 and 2022-17; and Form 425 Protest No. 2022-01 to the respective landowners and/or agents. The respective landowners have thirty days to protest the Board of Equalization's decision.

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 Lindgren, second by Temme to accept and approve the Boone County 3 Year Plan of Assessment as presented for 2023, 2024 and 2025. Roll call vote: Yeas: Lindgren, Temme and Rutten. Motion carried.

According to Nebraska State Statute §77-202.10, Hanson reviewed the ownership and use of all cemetery real property that was granted an exemption. Hanson 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 Temme, second by Lindgren to approve and authorize the Board of Equalization Chairman to sign the 2022 Cemetery exemptions as presented. Roll call vote: Yeas: Temme, Lindgren and Rutten. Nays: None. Motion carried.

Chairman Rutten called for a motion to close the Board of Equalization. Motion made by Jon Lindgren, second by Larry Temme to close the 2022 Boone County Board of Equalization and adjourned at 12:49 P.M. on July 18, 2022. Roll call vote: Yeas: Jon Lindgren, Larry Temme and Ben Rutten. Nays: None. Motion carried

Sarah Robinson,
Boone County Clerk



Boone Board of Equalization Minutes



2022 BOONE COUNTY BOARD OF EQUALIZATION PROCEEDINGS

The Boone County Board of Commissioners convened as the Boone County Board of Equalization at 11:01 A.M. on Monday, June 13, 2022, in the Commissioners Meeting Room of the Courthouse in Albion, Nebraska. The County Board of Equalization will convene per State Statute from June 13, 2022 through July 25, 2022. 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 2022 Board of Equalization. Motion made by Larry Temme, second by Jon Lindgren to convene as the Boone County Board of Equalization from June 13, 2022 through July 25, 2022 and to recess/reconvene as needed through July 25, 2022. 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.boonecountyne.gov. A protest must be filed on or before June 30th 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 13, 2022 Meeting:

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

The 2021 Tax List Correction No. 361 was prepared regarding taxes to be paid for the tax year 2021 on Personal Property ID: 000000511. Property sold – Accelerate 2022 Personal Property Taxes.

The 2021 Tax List Correction No. 362 was prepared regarding taxes to be paid for the tax year 2021 on Personal Property ID: 000000834. 2020 Ironwolf 1450 Scrapper and 1989 Combine IH 1680 listed twice on return – Clerical Error.

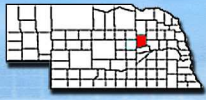
The 2021 Tax List Correction No. 363 was prepared regarding taxes to be paid for the tax year 2021 on Personal Property ID: 000003264. Storage container was listed in error as personal property – Clerical Error.

The 2021 Tax List Correction No. 364 was prepared regarding taxes to be paid for the tax year 2021 on Real Property ID: 0061100.00. Confinement is unusable and has no value – Clerical Error.

The 2021 Tax List Correction No. 365 was prepared regarding taxes to be paid for the tax year 2021 on Real Property ID: 0008296.00. Measurements on the lot were not correct – Clerical Error.

The 2021 Tax List Correction No. 366 was prepared regarding taxes to be paid for the tax year 2021 on Real Property ID: 0008188.00. Measurements on the lot were not correct – Clerical Error.

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



Boone Board of Equalization Minutes



Motion made by Temme, second by Lindgren to approve the 2021 Tax List Correction Nos. 361, 362, 363, 364, 365 and 366 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 11:09 A.M., until Tuesday, June 21, 2022.

Chairman Rutten called for a motion to reconvene the Boone County Board of Equalization on Tuesday, June 21, 2022 at 10:52 A.M. in the Commissioners Meeting Room of the Courthouse in Albion, Nebraska. Motion made by Commissioner Lindgren, second by Commissioner Temme to reconvene said Boone County Board of Equalization. Present for roll call were Commissioners Jon Lindgren, Larry Temme and Ben Rutten.

Actions taken during the June 21, 2022:

Barb Hanson, County Assessor, presented information to the Board regarding eighteen valuation changes for the year 2022. The Board reviewed and discussed the over/under valuations with Hanson.

Motion made by Temme, second by Lindgren to approve the seventeen 2022 valuation changes for undervalued and overvalued property as presented and attached hereto as part of the proceedings. Roll call vote: Yeas: Temme, Lindgren and Rutten. Nays: None. Motion carried.

Motion made by Temme, second by Lindgren to approve the Cable Nebraska LLC, c/o Ben Rutten 2022 valuation change for overvalued property as presented and attached hereto as part of the proceedings. Roll call vote: Yeas: Temme and Lindgren. Abstain: Rutten. Nays: None. Motion carried.

Chairman Rutten declared the Boone County Board of Equalization recessed at 11:02 A.M., until Monday, June 27, 2022.

Chairman Rutten called for a motion to reconvene the Boone County Board of Equalization on Monday, June 27, 2022 at 10:58 A.M. in the Commissioners Meeting Room of the Courthouse in Albion, Nebraska. Motion made by Commissioner Rutten, second by Commissioner Temme to reconvene said Boone County Board of Equalization. Present for roll call were Commissioners Ben Rutten, Larry Temme and Jon Lindgren.

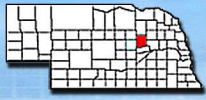
Actions taken during the June 27, 2022 meeting:

Barb Hanson, County Assessor, presented information to the Board regarding a tax list correction and a valuation change for the year 2022. The Board reviewed and discussed the overvaluation with Hanson.

The 2021 Tax List Correction No. 367 was prepared regarding taxes to be paid for the tax year 2021 on Personal Property ID: 000000335. Business sold-Accelerate 2022 Personal Property Taxes.

Motion made by Temme, second by Lindgren to approve the 2021 Tax List Correction No. 367 as presented and attached hereto as part of the proceedings. Roll call vote: Yeas: Temme, Lindgren and Rutten. Nays: None. Motion carried.

Motion made by Lindgren, second by Temme to approve the 2022 valuation change for overvalued property as presented and attached hereto as part of the proceedings. Roll call vote: Yeas: Lindgren, Temme and Rutten. Nays: None. Motion carried.



Boone Board of Equalization Minutes



Chairman Rutten declared the Boone County Board of Equalization recessed at 11:04 A.M., until Monday, July 11, 2022.

Chairman Rutten called for a motion to reconvene the Boone County Board of Equalization on Monday, July 11, 2022 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.

Actions taken during the July 11, 2022 meeting:

No hearings were scheduled to be heard on this date.

Barb Hanson, County Assessor, presented information to the Board regarding thirty-seven (37) valuation changes for the year 2022. The Board reviewed and discussed the over/under valuations with Hanson.

The 2021 Tax List Correction No. 368 was prepared regarding taxes to be paid for the tax year 2022 on Personal Property ID: 000003999. Business sold – Accelerate 2022 Personal Property Taxes.

The 2021 Tax List Correction No. 369 was prepared regarding taxes to be paid for the tax year 2022 on Personal Property ID: 000000124. Business sold – Accelerate 2022 Personal Property Taxes.

The 2021 Tax List Correction No. 370 was prepared regarding taxes for the tax year 2019 on Real Property ID: 0029000.00. Outbuilding was coded incorrectly as an equipment storage building, should be farm utility building.

The 2021 Tax List Correction No. 371 was prepared regarding taxes for the tax year 2020 on Real Property ID: 0029000.00. Outbuilding was coded incorrectly as an equipment storage building, should be farm utility building.

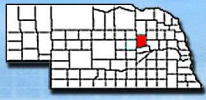
The 2021 Tax List Correction No. 372 was prepared regarding taxes to be paid for the tax year 2021 on Real Property ID: 0029000.00. Outbuilding was coded incorrectly as an equipment storage building, should be farm utility building.

Motion made by Lindgren, second by Temme to approve the thirty-seven (37) 2021 valuation changes for undervalued and overvalued property as presented and attached hereto as part of the proceedings. Roll call vote: Yeas: Lindgren and Temme. Nays: None. Abstain: Rutten. Motion carried.

Motion made by Temme, second by Lindgren to approve the 2021 Tax List Correction No. 368, 369, 370, 371, and 372 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 Boone County Board of Equalization recessed at 11:13 A.M., until Monday, July 18, 2022.

Chairman Rutten called for a motion to reconvene the Boone County Board of Equalization on Monday, July 18, 2022 at 11:01 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.



Boone Board of Equalization Minutes



Notice was given in advance by publication that the Boone County Board of Equalization convenes per State Statute from June 13, 2022 through July 25, 2022 and to recess/reconvene as needed through July 25, 2022. 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 seventeen property valuation protests that were filed with Form 422 and one property valuation protest filed with Form 425 beginning at 11:00 A.M. on July 18, 2022.

Protest No. 2022-01 was for Parcel No. 25890 – Fr SW1/4 of 26-20-6, Boone County, Nebraska, Randall Porter. No one appeared on behalf of the Protestor. Hanson and the Board reviewed the parcel information. Hanson changed the use and condition of the building. Land value was also amended.

Protest No. 2022-02 was for Parcel No. 55340 – Fr SW1/4 of 5-18-7, Boone County, Nebraska, Darwin Zentner. No one appeared on behalf of the Protestor. Hanson and the Board reviewed the parcel information. Hanson changed the storage building classification and adjusted the depreciation for the age of the building.

Protest No. 2022-03 was for Parcel No. 34750.50 – N1/2SW1/4 of 10-20-7, Boone County, Nebraska, Delmer Real Estate Inc. Jerry Niewohner appeared on behalf of the Protestor. Niewohner, Hanson and the Board reviewed the parcel information. Hanson stated that she rechecked the soil codes and land use and found that all are correct.

Protest No. 2022-04 was for Parcel No. 34760 – S1/2SW1/4, SE1/4 of 10-20-7, Boone County, Nebraska, Delmer Real Estate Inc. Jerry Niewohner appeared on behalf of the Protestor. Niewohner, Hanson and the Board reviewed the parcel information. Hanson stated that she rechecked the soil codes and land use and found that all are correct.

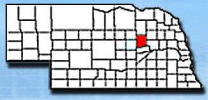
Protest No. 2022-05 was for Parcel No. 34750 – N1/2 10-20-7, Boone County, Nebraska, 3N Cattle & Farming. Jerry Niewohner appeared on behalf of the Protestor. Niewohner, Hanson and the Board reviewed the parcel information. Hanson stated that she rechecked the soil codes and land use and found that all are correct.

Protest No. 2022-06 was for Parcel No. 29080 – Fr NE1/4 28-20-7, Boone County, Nebraska, James Frey. No one appeared on behalf of the Protestor. Hanson and the Board reviewed the parcel information. Hanson stated that the garage classification was changed and that added depreciation due to age.

Protest No. 2022-07 was for Parcel No. 65640 – Fr SW1/4 of 25-20-5, Boone County, Nebraska, Robin L Wegener – Trustee. No one appeared on behalf of the Protestor. Hanson and the Board reviewed the parcel information. Hanson stated that the soil codes and land use were rechecked. Land value is valued according to Nebraska Regulations and is equalized throughout Market Area 1 – no change in value.

Protest No. 2022-08 was for Parcel No. 43060 – S1/2NE1/4 of 3-20-5, Boone County, Nebraska, Robin L Wegener – Trustee. No one appeared on behalf of the Protestor. Hanson and the Board reviewed the parcel information. Hanson stated that the soil codes and land use were rechecked. Land value is valued according to Nebraska Regulations and is equalized throughout Market Area 1 – no change in value.

Protest No. 2022-09 was for Parcel No. 65750 – N1/2NW1/4 of 36-20-5, Boone County, Nebraska, Robin L Wegener – Trustee. No one appeared on behalf of the Protestor. Hanson and the Board reviewed the parcel



Boone Board of Equalization Minutes



information. Hanson stated that the soil codes and land use were rechecked. Land value is valued according to Nebraska Regulations and is equalized throughout Market Area 1 – no change in value.

Protest No. 2022-10 was for Parcel No. 65760 – S1/2NW1/4 of 36-20-5, Boone County, Nebraska, Robin L Wegener – Trustee. No one appeared on behalf of the Protestor. Hanson and the Board reviewed the parcel information. Hanson stated that the soil codes and land use were rechecked. Land value is valued according to Nebraska Regulations and is equalized throughout Market Area 1 – no change in value.

Protest No. 2022-11 was for Parcel No. 43050 – N1/2NE1/4 of 3-20-5, Boone County, Nebraska, Robin L Wegener – Trustee. No one appeared on behalf of the Protestor. Hanson and the Board reviewed the parcel information. Hanson stated that the soil codes and land use were rechecked. Land value is valued according to Nebraska Regulations and is equalized throughout Market Area 1 – no change in value.

Protest No. 2022-12 was for Parcel No. 8018 – Lot 22, Block 2 Original Town of Petersburg, Boone County, Nebraska, Cherylle F Arends – Trustee. No one appeared on behalf of the Protestor. Hanson and the Board reviewed the parcel information. Added depreciation due to windows needing to be replaced and changed condition classification.

Protest No. 2022-13 was for Parcel No. 40745 – SW1/4 of 8-20-8, Boone County, Nebraska, Richard Mosier. No one appeared on behalf of the Protestor. Hanson and the Board reviewed the parcel information. Hanson stated that the soil codes and land use were rechecked. Land value is valued according to Nebraska Regulations and is equalized throughout Market Area 1 – no change in value.

Protest No. 2022-14 was for Parcel No. 34610 – Fr S1/2NE1/4, E1/2SE1/4 of 3-20-7, Boone County, Nebraska, JP Holdings, LLC. Pat Schmitz appeared on behalf of Protestor. Schmitz, Hanson and the Board reviewed the parcel information. Hanson stated that the soil codes and land use were rechecked. Land value is valued according to Nebraska Regulations and is equalized throughout Market Area 1 – no change in value.

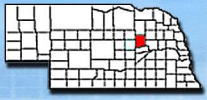
Protest No. 2022-15 was for Parcel No. 24180 – Fr SE1/4 of 16-20-6, Boone County, Nebraska, Helena Agri Enterprises Inc. No one appeared on behalf of the Protestor. Hanson and the Board reviewed the parcel information. Hanson stated corrections were made and the value was amended to reflect said changes.

Protest No. 2022-16 was for Parcel No. 8264 – Fr SW1/4NW1/4 25-22-7, Boone County, Nebraska, Helena Agri Enterprises Inc. No one appeared on behalf of the Protestor. Hanson and the Board reviewed the parcel information. Hanson stated corrections were made and the value was amended to reflect said changes.

Protest No. 2022-17 was for Parcel No. 8025 – Lots 15 and 16, Block 4, Original Town of Petersburg, Boone County, Nebraska, Helena Agri Enterprises Inc. No one appeared on behalf of the Protestor. Hanson and the Board reviewed the parcel information. Hanson stated corrections were made and the value was amended to reflect said changes.

Protest No. 2022-01-Form 425 was for Parcel No. 38260 – FrNW1/4 of 24-22-7, Boone County, Nebraska, Charles Stuhr. No one appeared on behalf of the Protestor. Hanson and the Board reviewed the parcel information. Hanson stated that the open shed structure is old and is low quality construction due to the age – no value remains and no value remains on the closed shed – only one wall standing.

The Board of Equalization received two property valuation protests that were filed with Form 425 in June. The Board of Equalization heard testimony and reviewed protests on July 18, 2022 and took the following action on July 18, 2022:



Boone Board of Equalization Minutes



Motion made by Temme, second by Lindgren that the Board of Equalization concurs with the Assessor's recommendation resulting in change of valuation from \$1,031,520.00 to \$1,026,970.00 for Protest No. 2022-01, Form 425. Roll call vote: Yeas: Temme, Lindgren and Rutten. Nays: None. Motion carried.

The Board of Equalization received seventeen property valuation protests that were filed with Form 422 in June. The Board of Equalization heard testimony and reviewed protests on July 18, 2022 and took the following actions on July 18, 2022:

Motion made by Temme, second by Lindgren that the Board of Equalization concurs with the Assessor's recommendation resulting in change of valuation from \$525,500.00 to \$321,080.00 for Protest No. 2022-01. Roll call vote: Yeas: Temme, Lindgren and Rutten. Nays: None. Motion carried.

Motion made by Lindgren, second by Temme that the Board of Equalization concurs with the Assessor's recommendation resulting in change of valuation from \$255,235.00 to \$236,175.00 for Protest No. 2022-02. Roll call vote: Yeas: Lindgren, Temme and Rutten. Nays: None. Motion carried.

Motion made by Temme, second by Lindgren that the Board of Equalization concurs with the Assessor's recommendation – property value comparable to like properties and protest is denied for Protest No. 2022-03. Roll call vote: Yeas: Temme, Lindgren and Rutten. Nays: None. Motion carried.

Motion made by Lindgren, second by Temme that the Board of Equalization concurs with the Assessor's recommendation – property value comparable to like properties and protest is denied for Protest No. 2022-04. Roll call vote: Yeas: Lindgren, Temme and Rutten. Nays: None. Motion carried.

Motion made by Temme, second by Lindgren that the Board of Equalization concurs with the Assessor's recommendation – property value comparable to like properties and protest is denied for Protest No. 2022-05. Roll call vote: Yeas: Temme, Lindgren and Rutten. Nays: None. Motion carried.

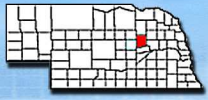
Motion made by Lindgren, second by Temme that the Board of Equalization concurs with the Assessor's recommendation resulting in change of valuation from \$178,615.00 to \$177,135.00 for Protest No. 2022-06. Roll call vote: Yeas: Lindgren, Temme and Rutten. Nays: None. Motion carried.

Motion made by Lindgren, second by Temme that the Board of Equalization concurs with the Assessor's recommendation – property value comparable to like properties and protest is denied for Protest No. 2022-07. Roll call vote: Yeas: Lindgren, Temme and Rutten. Nays: None. Motion carried.

Motion made by Temme, second by Lindgren that the Board of Equalization concurs with the Assessor's recommendation – property value comparable to like properties and protest is denied for Protest No. 2022-08. Roll call vote: Yeas: Temme, Lindgren and Rutten. Nays: None. Motion carried.

Motion made by Lindgren, second by Temme that the Board of Equalization concurs with the Assessor's recommendation – property value comparable to like properties and protest is denied for Protest No. 2022-09. Roll call vote: Yeas: Lindgren, Temme and Rutten. Nays: None. Motion carried.

Motion made by Temme, second by Lindgren that the Board of Equalization concurs with the Assessor's recommendation – property value comparable to like properties and protest is denied for Protest No. 2022-10. Roll call vote: Yeas: Temme, Lindgren and Rutten. Nays: None. Motion carried.



Boone Board of Equalization Minutes



Motion made by Lindgren, second by Temme that the Board of Equalization concurs with the Assessor's recommendation – property value comparable to like properties and protest is denied for Protest No. 2022-11. Roll call vote: Yeas: Lindgren, Temme and Rutten. Nays: None. Motion carried.

Motion made by Lindgren, second by Temme that the Board of Equalization concurs with the Assessor's recommendation resulting in change of valuation from \$88,245.00 to \$81,340.00 for Protest No. 2022-12. Roll call vote: Yeas: Lindgren, Temme and Rutten. Nays: None. Motion carried.

Motion made by Temme, second by Lindgren that the Board of Equalization concurs with the Assessor's recommendation – property value comparable to like properties and protest is denied for Protest No. 2022-13. Roll call vote: Yeas: Temme, Lindgren and Rutten. Nays: None. Motion carried.

Motion made by Lindgren, second by Temme that the Board of Equalization concurs with the Assessor's recommendation – property value comparable to like properties and protest is denied for Protest No. 2022-14. Roll call vote: Yeas: Lindgren, Temme and Rutten. Nays: None. Motion carried.

Motion made by Temme, second by Lindgren that the Board of Equalization concurs with the Assessor's recommendation resulting in change of valuation from \$1,796,470.00 to \$1,676,680.00 for Protest No. 2022-15. Roll call vote: Yeas: Temme, Lindgren and Rutten. Nays: None. Motion carried.

Motion made by Temme, second by Lindgren that the Board of Equalization concurs with the Assessor's recommendation resulting in change of valuation from \$1,028,995.00 to \$969,575.00 for Protest No. 2022-16. Roll call vote: Yeas: Temme, Lindgren and Rutten. Nays: None. Motion carried.

Motion made by Lindgren, second by Temme that the Board of Equalization concurs with the Assessor's recommendation resulting in change of valuation from \$101,550.00 to \$119,975.00 for Protest No. 2022-17. Roll call vote: Yeas: Lindgren, Temme and Rutten. Nays: None. Motion carried.

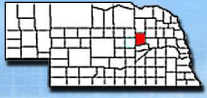
Barb Hanson, County Assessor, presented information to the Board regarding three valuation changes for the year 2022. The Board reviewed and discussed the over/under valuations with Hanson.

Motion made by Temme, second by Lindgren to approve the three 2022 valuation changes for undervalued and overvalued property as presented and attached hereto as part of the proceedings. Roll call vote: Yeas: Temme, Lindgren and Rutten. 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.

All respective owners of the attached parcels 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 attached parcel numbers will be emailed to the Nebraska Department of Revenue, Property Assessment Division.

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 Lindgren, second by Temme to accept and approve the



Boone Board of Equalization Minutes

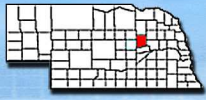


Boone County 3 Year Plan of Assessment as presented for 2023, 2024 and 2025. Roll call vote: Yeas: Lindgren, Temme and Rutten. Motion carried.

According to Nebraska State Statute §77-202.10, Hanson reviewed the ownership and use of all cemetery real property that was granted an exemption. Hanson 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 Temme, second by Lindgren to approve and authorize the Board of Equalization Chairman to sign the 2022 Cemetery exemptions as presented. Roll call vote: Yeas: Temme, Lindgren and Rutten. Nays: None. Motion carried.

Chairman Rutten called for a motion to close the Board of Equalization. Motion made by Jon Lindgren, second by Larry Temme to close the 2022 Boone County Board of Equalization and adjourned at 12:49 P.M. on July 18, 2022. Roll call vote: Yeas: Jon Lindgren, Larry Temme and Ben Rutten. Nays: None. Motion carried

Sarah Robinson,
Boone County Clerk



Boone Board of Equalization Minutes



BOONE COUNTY BOARD OF EQUALIZATION PROCEEDINGS
AUGUST 8, 2022 ALBION, NEBRASKA

The Boone County Board of Equalization of Boone County, Nebraska, met at 11:33 A.M. on Monday, August 8, 2022, 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, Larry Temme 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 July 27, 2022 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 5, 2022. Chairman Rutten acknowledged the agenda and noted that the Open Meeting Laws are posted and available to the public.

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

The 2021 Tax List Correction No. 373 was prepared regarding taxes for the tax year 2021 on Personal Property ID: 000003426. Business sold-accelerate 2022 personal property taxes.

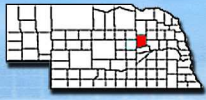
Barb Hanson, County Assessor, explained the tax list correction to the Board.

Motion made by Temme, second by Lindgren to approve the 2021 Tax List Correction No. 373 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 11:39 A.M.

Sarah Robinson,
Boone County Clerk



Boone Board of Equalization Minutes



BOONE COUNTY BOARD OF EQUALIZATION PROCEEDINGS OCTOBER 11, 2022 ALBION, NEBRASKA

The Boone County Board of Equalization of Boone County, Nebraska, met at 10:00 A.M. on Tuesday, October 11, 2022, 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, Larry Temme and Jon Lindgren. Barb Hanson, County Assessor; and Dan Lueken, Deputy 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 September 28, 2022 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, October 7, 2022. Chairman Rutten acknowledged the agenda and noted that the Open Meeting Laws are posted and available to the public.

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

The 2021 Tax List Correction No. 374 was prepared regarding taxes for the tax year 2021 on Personal Property ID: 000004359. Sold the food trailer and related items – accelerated 2022 personal property.

Hanson presented a clerical error and an exempt status change.

The clerical error was in regard to real estate parcels 4494 and 4494.05, where parcel 4494.05 was annexed into Albion city limits and the referenced parcels were combined. The error was from failing to inactivate the parcel 4494.05 and failing to refigure the values and then combined.

The exempt status change is in regard to real estate parcel 55220 since it was gifted to the Village of Cedar Rapids.

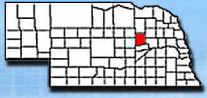
Barb Hanson, County Assessor, explained the tax list correction, exempt status change and clerical error to the Board.

Motion made by Temme, second by Rutten to approve the 2021 Tax List Correction No. 374 as presented and attached hereto as part of the proceedings. Roll call vote: Yeas: Temme, Rutten and Lindgren. Nays: None. Motion carried.

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

Motion made by Lindgren, second by Rutten to approve and accept the findings regarding the clerical error and subsequent changes. Roll call vote: Yeas: Lindgren, 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



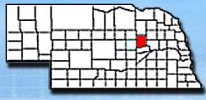
Boone Board of Equalization Minutes



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 10:02 A.M.

Sarah Robinson,
Boone County Clerk



Boone Board of Equalization Minutes



BOONE COUNTY BOARD OF EQUALIZATION PROCEEDINGS
OCTOBER 17, 2022 ALBION, NEBRASKA

The Boone County Board of Equalization of Boone County, Nebraska, met at 10:00 A.M. on Monday, October 17, 2022, 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 Temme, 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 12, 2022 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, October 14, 2022. Present for said public meeting were Commissioners Jon Lindgren, Ben Rutten and Larry Temme; and Richard D. Martinsen, CPA. 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, Mueller & Honcik, P.C., provided the County Board with the 2022 Boone County Tax Rate Levy information for the 2022-2023 fiscal year. The 2022 county valuation for the 2022-2023 fiscal year is \$2,367,864,658.00 with a levy of 0.180000. 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.

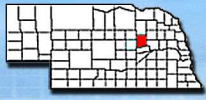
Richard D. Martinsen, CPA, informed the Board that the MFO funding has been beneficial for the fire districts. The common levy for the fire districts is .020000, which is a separate levy from any bond fund. The fire districts insurance expenses are reduced when their fire district equipment is in better/newer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

The County of Boone, Nebraska 2022 valuation increased, the adopted 2022-2023 County Budget has a tax request expense decrease and a levy increase. 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 Rutten, second by Lindgren to approve the 2022 Boone County and other entities Tax Rate Levies for fiscal year 2022-2023 as presented and attached hereto. Roll call vote: Yeas: Rutten, Lindgren and Temme. Nays: None. Motion carried.

Motion made by Temme, second by Lindgren to adjourn said County Board of Equalization meeting at 10:15 A.M. Roll call vote: Yeas: Temme, Lindgren and Rutten. Nays: None. Motion carried.

Sarah Robinson,
Boone County Clerk



Boone Board of Equalization Minutes



BOONE COUNTY BOARD OF EQUALIZATION PUBLIC HEARING PROCEEDINGS

DECEMBER 19, 2022

ALBION, NEBRASKA

Ben Rutten, Chairman of the Boone County Board of Equalization, called for a motion to open a public hearing on Monday, December 19, 2022 at 10:02 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 7, 2022. 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 day, Friday, December 16, 2022.

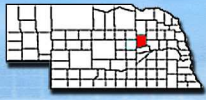
The purpose of the public hearing is to hear testimony in favor of, opposition to, and answer questions with regard to the approval or disapproval in relation to the review of the Application for Exemption from Motor Vehicle Taxes Form 457.

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 Lindgren, second by Rutten to close said hearing at 10:05 A.M. Roll call vote: Yeas: Lindgren, Rutten and Temme. Nays: None. Motion carried.

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

Sarah Robinson,
Boone County Clerk



Boone Board of Equalization Minutes



BOONE COUNTY BOARD OF EQUALIZATION PROCEEDINGS
DECEMBER 28, 2022 ALBION, NEBRASKA

The Boone County Board of Equalization of Boone County, Nebraska, met at 10:00 A.M. on Wednesday, December 28, 2022, 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, Larry Temme and Jon Lindgren. Dan Lueken, Deputy 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 on December 19, 2022 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 23, 2022. Chairman Rutten acknowledged the agenda and noted that the Open Meeting Laws are posted and available to the public.

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

The 2022 Tax List Correction No. 375 was prepared regarding taxes for the tax year 2022 on Personal Property ID: 000004144. John Deere tractor listed in TD 12, should have been TD 204. Clerical error.

The 2022 Tax List Correction No. 376 was prepared regarding taxes for the tax year 2022 on Personal Property ID: 000004545. John Deere tractor listed in TD 12, should have been TD 204. Clerical error.

The 2022 Tax List Correction No. 377 was prepared regarding taxes for the tax year 2022 on Real Estate Property ID: 56027. Owner sold mobile home and the paperwork was not completed in the Assessor's office. Clerical error.

The 2022 Tax List Correction No. 378 was prepared regarding taxes for the tax year 2022 on Real Estate Property ID: 56027. Mobile home was purchased and the paperwork was not completed in the Assessor's Office for the new owner. Clerical error.

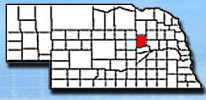
The 2022 Tax List Correction No. 379 was prepared regarding taxes for the tax year 2022 on Real Estate Property ID: 23340.01. Parcel is tax exempt and should not be taxed. Clerical error.

The 2022 Tax List Correction No. 380 was prepared regarding taxes for the tax year 2022 on Personal Property ID: 000000017. Owner moved and personal property was no longer in the County. Clerical error.

The 2022 Tax List Correction No. 381 was prepared regarding taxes for the tax year 2022 on Real Estate Property ID: 6318. TIF project paid, received notice to stop dividing taxes. Taxes from TD 1601 to TD 6. Correcting TD amounts.

The 2022 Tax List Correction No. 382 was prepared regarding taxes for the tax year 2022 on Real Estate Property ID: 6318. TIF project paid, received notice to stop dividing taxes. Taxes from TD 1601 to TD 6. Correcting TD amounts.

The 2022 Tax List Correction No. 383 was prepared regarding taxes for the tax year 2022 on Real Estate Property ID: 6319. TIF project paid, received notice to stop dividing taxes. Taxes from TD 1601 to TD 6. Correcting TD amounts.



Boone Board of Equalization Minutes



The 2022 Tax List Correction No. 384 was prepared regarding taxes for the tax year 2022 on Real Estate Property ID: 6319. TIF project paid, received notice to stop dividing taxes. Taxes from TD 1601 to TD 6. Correcting TD amounts.

The 2022 Tax List Correction No. 385 was prepared regarding taxes for the tax year 2022 on Real Estate Property ID: 6171. TIF project paid, received notice to stop dividing taxes. Taxes from TD 1601 to TD 6. Correcting TD amounts.

The 2022 Tax List Correction No. 386 was prepared regarding taxes for the tax year 2022 on Real Estate Property ID: 6171. TIF project paid, received notice to stop dividing taxes. Taxes from TD 1601 to TD 6. Correcting TD amounts.

The 2022 Tax List Correction No. 387 was prepared regarding taxes for the tax year 2022 on Real Estate Property ID: 6145. TIF project paid, received notice to stop dividing taxes. Taxes from TD 1601 to TD 6. Correcting TD amounts.

The 2022 Tax List Correction No. 388 was prepared regarding taxes for the tax year 2022 on Real Estate Property ID: 6145. TIF project paid, received notice to stop dividing taxes. Taxes from TD 1601 to TD 6. Correcting TD amounts.

The 2022 Tax List Correction No. 389 was prepared regarding taxes for the tax year 2022 on Real Estate Property ID: 55220. This parcel is tax exempt – information did not get updated in the computer program. Clerical error.

Dan Lueken, Deputy County Assessor, explained the tax list corrections to the Board.

Motion made by Lindgren, second by Temme to approve the 2022 Tax List Corrections No. 375, 376, 377, 378, 379, 380, 381, 382, 383, 384, 385, 386, 387, 388, 389 as presented and attached hereto as part of the proceedings. Roll call vote: Yeas: Lindgren, 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'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 10:06 A.M.

Sarah Robinson,
Boone County Clerk