



Boone Board of Equalization Minutes



2023 REORGANIZATIONAL MEETING BOONE COUNTY BOARD OF EQUALIZATION ALBION, NEBRASKA

The Boone County Board of Equalization of Boone County, Nebraska convened at 11:54 A.M. on Thursday, January 5, 2023, in the Commissioners Meeting Room of the Courthouse in Albion, Nebraska.

Jon Lindgren, Vice Chairman, called the Reorganizational Meeting to order as required by Nebraska State Statute. Commissioners present for roll call were Brian J. Yosten, 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 26, 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 Tuesday, January 3, 2023. Vice Chairman Lindgren 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 Brian J. Yosten as Chairman of the Boone County Board of Equalization for the year 2023. Roll call vote: Yeas: Lindgren and Temme. Abstain: Yosten. Nays: None. Motion carried.

Motion made by Lindgren, second by Yosten to appoint Larry Temme as Vice Chairman of the Boone County Board of Equalization for the year 2023. Roll call vote: Yeas: Lindgren and Yosten. Abstain: Temme. Nays: None. Motion carried.

Chairman Yosten declared the 2023 Boone County Board of Equalization Reorganizational meeting adjourned at 12:06 P.M.

Sarah Robinson,
Boone County Clerk

BOONE COUNTY BOARD OF EQUALIZATION PROCEEDINGS

FEBRUARY 24, 2023

ALBION, NEBRASKA

The Boone County Board of Equalization of Boone County, Nebraska, met at 10:46 A.M. on Friday, February 24, 2023, in the Commissioners Meeting Room of the Courthouse in Albion, Nebraska.

Chairman Yosten called the meeting to order and present for roll call were Commissioner Brian J. Yosten, Larry Temme and Jon Lindgren. Dan Lueken, 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 15, 2023 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, February 21, 2023. Chairman Yosten acknowledged the agenda and noted that the Open Meeting Laws are posted and available to the public.

Dan Lueken, County Assessor, presented seven tax list corrections for the Board to review:

The 2023 Tax List Correction No. 390 was prepared regarding taxes to be paid for the tax year 2022 on Personal Property ID: 000004490. John Deere 4850 tractor listed in TD 3 should be in TD 207 – clerical error.

The 2023 Tax List Correction No. 391 was prepared regarding taxes to be paid for the tax year 2022 on Personal Property ID: 000004490. John Deere 4850 tractor listed in TD 3 should be in TD 207 – clerical error.

The 2023 Tax List Correction No. 392 was prepared regarding taxes to be paid for the tax year 2022 Personal Property ID: 000004492. Auto lift listed in TD 3 should be in TD 207 – clerical error.

The 2023 Tax List Correction No. 393 was prepared regarding taxes to be paid for the tax year 2022 Personal Property ID: 000004492. Auto lift listed in TD 3 should be in TD 207 – clerical error.

The 2023 Tax List Correction No. 394 was prepared regarding taxes to be paid for the tax year 2022 on Real Property ID: 0006046.00. Parcel sold to the Village of Cedar Rapids, Nebraska and did not get marked as tax exempt – clerical error.

The 2023 Tax List Correction No. 395 was prepared regarding taxes to be paid for the tax year 2022 on Real Property ID: 0004049.00. Building was removed in 2021, not updated in computer – clerical error.

The 2023 Tax List Correction No. 396 was prepared regarding taxes to be paid for the tax year 2022 on Real Property ID: 0009028.00. Commercial building in very poor condition, depreciation not entered correctly – clerical error.

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

Motion made by Temme, second by Lindgren to approve the 2022 Tax List Correction Nos. 390, 391, 392, 393, 394, 395 and 396 as presented and attached hereto as part of the proceedings. Roll call vote: Yeas: Temme, Lindgren and Yosten. 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 Yosten declared the Boone County Board of Equalization meeting adjourned at 10:57 A.M.

Sarah Robinson,
Boone County Clerk

COUNTY BOARD OF EQUALIZATION

February 24, 2023

Year Corrected	PID/ Schedule #	Tax Correct ion #	Name & address	Prior taxable value	Updated taxable value	Change in taxable value	Reason for value change	CBOE Explanation
Tax Correction(s)								
2022	PP 4490	390	Noble, James & Kate 616 W Market St					
			Albion NE 68620-1036	17,858	0	-17,858	JD 4850 Tractor listed in TD 3 s/b TD 207.	Clerical error.
2022	PP 4490	391	Noble, James & Kate 616 W Market St					
			Albion NE 68620-1036	0	17,858	17,858	JD 4850 Tractor listed in TD 3 s/b TD 207.	Clerical error.
2022	PP 4492	392	Brugger, Samuel 2376 Ridge Road					
			Albion NE 68620-5517	3,614	0	-3,614	Auto Lift listed in TD 3 s/b TD 207	Clerical error.
2022	PP4492	393	Brugger, Samuel 2376 Ridge Road					
			Albion, NE 68620-5517	0	3,614	3,614	Auto Lift listed in TD 3 s/b TD 207	Clerical error.
2022	RE6046	394	Village of Cedar Rapids PO Box 347					
			Cedar Rapids, NE 68627-0347	2,720	Exempt	-2,720	Parcel Sold to Village of Cedar Rapids, Did not get marked tax exempt	Clerical error.
2022	RE4049	395	Johnson, Jay C & Carmen T 818 Summit Circle					
			Albion, NE 68620-1735	25,420	2,745	-22,675	Building was removed in 2021, Not update in computer	Clerical error.
2022	RE9028	396	Gary Pritchard 315 W 4th Street					
			Primrose, NE 68655-5050	76,760	21,830	-54,930	Structure is in very poor condition. Depreciation not entered correctly.	Cerical error
Clerical error								
None								
Exempt status								
None								
Over/under, omitted value								
None								

BOONE COUNTY BOARD OF EQUALIZATION PROCEEDINGS
JUNE 12, 2023
ALBION, NEBRASKA

Brian J Yosten, Chairman of the Boone County Board of Equalization, called for a motion to convene the 2023 Board of Equalization. Motion made by Larry Temme, second by Brian J. Yosten to convene as the Boone County Board of Equalization from June 12, 2023 through July 25, 2023 and to recess/reconvene as needed through July 25, 2023. Roll call vote: Yeas: Temme, Yosten and Lindgren. Nays: None. Motion carried.

Commissioners present for said public hearing were Larry Temme, Jon Lindgren and Brian J. Yosten. Dan Lueken, 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 24, 2023 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 9, 2023. Chairman Yosten read the agenda for the record and noted that the Open Meeting Laws are posted and available to the public.

The Boone County Board of Commissioners convened as the Boone County Board of Equalization at 11:12 A.M. on Monday, June 12, 2023, in the Commissioners Meeting Room of the Courthouse in Albion, Nebraska. The County Board of Equalization will convene per State Statute from June 12, 2023 through July 25, 2023. 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.

Dan Lueken, County Assessor, presented twelve tax list corrections for the Board to review:

The 2022 Tax List Correction No. 397 was prepared regarding taxes to be paid for the tax year 2020 on Real Property ID: 0040266.30. Homestead Exemption changed from 100% to 0% - Income reported incorrectly.

The 2022 Tax List Correction No. 398 was prepared regarding taxes to be paid for the tax year 2020 on Real Property ID: 0008018.00. Homestead Exemption changed from 100% to 80% - Income reported incorrectly.

The 2022 Tax List Correction No. 399 was prepared regarding taxes to be paid for the tax year 2020 on Real Property ID: 0007129.00. Homestead Exemption changed from 100% to 60% - Income reported incorrectly.

The 2022 Tax List Correction No. 400 was prepared regarding taxes to be paid for the tax year 2020 on Real Property ID: 0007275.00. Homestead Exemption changed from 100% to 90% - Income reported incorrectly.

The 2022 Tax List Correction No. 401 was prepared regarding taxes to be paid for the tax year 2020 on Real Property ID: 0004706.00. Homestead Exemption changed from 100% to 90% - Income reported incorrectly.

The 2022 Tax List Correction No. 402 was prepared regarding taxes to be paid for the tax year 2020 on Real Property ID: 0006152.00. Homestead Exemption changed from 80% to 30% - Income reported incorrectly.

The 2022 Tax List Correction No. 403 was prepared regarding taxes to be paid for the tax year 2020 on Real Property ID: 0007099.00. Homestead Exemption changed from 100% to 80% - Income reported incorrectly.

The 2022 Tax List Correction No. 404 was prepared regarding taxes to be paid for the tax year 2020 on Real Property ID: 0006210.00. Homestead Exemption changed from 100% to 30% - Income reported incorrectly.

The 2022 Tax List Correction No. 405 was prepared regarding taxes to be paid for the tax year 2020 on Real Property ID: 0057120.00. Homestead Exemption changed from 20% to 0% - Income reported incorrectly.

The 2022 Tax List Correction No. 406 was prepared regarding taxes to be paid for the tax year 2022 on Real Property ID: 0004494.05. Parcel was combined with other parcels and was supposed to be inactive – Clerical error.

The 2022 Tax List Correction No. 407 was prepared regarding taxes to be paid for the tax year 2022 on Personal Property ID: 000001011. Cash paid for items not reported at time of filing – Clerical error.

The 2022 Tax List Correction No. 408 was prepared regarding taxes to be paid for the tax year 2021 on Personal Property ID: 000001011. Cash paid for items not reported at time of filing - Clerical error.

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

Motion made by Temme, second by Lindgren to approve the 2022 Tax List Correction Nos. 397, 398, 399, 400, 401, 402, 403, 404, 405, 406, 407 and 408 as presented and attached hereto as part of the proceedings. Roll call vote: Yeas: Temme, Lindgren and Yosten. Nays: None. Motion carried.

Chairman Yosten declared the County Board of Equalization recessed at 12:23 P.M., until Tuesday, June 20, 2023.

Sarah Robinson,
Boone County Clerk

BOONE COUNTY BOARD OF EQUALIZATION PROCEEDINGS
JUNE 20, 2023 ALBION, NEBRASKA

Brian J. Yosten, Chairman of the Boone County Board of Equalization, called for a motion to reconvene the Boone County Board of Equalization on Tuesday, June 20, 2023, at 10:57 A.M. in the Commissioners Meeting Room of the Courthouse in Albion, Nebraska. Motion made by Commissioner Lindgren, second by Commissioner Yosten to reconvene said Boone County Board of Equalization. Present for roll call were Commissioners Jon Lindgren, Brian J. Yosten and Larry Temme.

Notice was given in advance by publication that the Boone County Board of Equalization convenes per State Statute from June 12, 2023, through July 25, 2023, and to recess/reconvene as needed through July 25, 2023. The convened meeting was open to the public. Chairman Yosten 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 16, 2023. Chairman Yosten acknowledged the agenda and noted that the Open Meeting Laws are posted and available to the public.

Dan Lueken, County Assessor, presented information to the Board regarding three valuation changes for the year 2023. The Board reviewed and discussed the over/under valuations with Lueken.

Motion made by Yosten, second by Temme to approve the three 2023 valuation changes for undervalued and overvalued property as presented and attached hereto as part of the proceedings. Roll call vote: Yeas: Yosten, Temme and Lindgren. Nays: None. Motion carried.

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

Chairman Yosten declared the Boone County Board of Equalization recessed at 11:17 A.M., to Wednesday, June 28, 2023.

Sarah Robinson,
Boone County Clerk

BOONE COUNTY BOARD OF EQUALIZATION PROCEEDINGS
JUNE 28, 2023 ALBION, NEBRASKA

Brian J. Yosten, Chairman of the Boone County Board of Equalization, called for a motion to reconvene the Boone County Board of Equalization on Wednesday, June 28, 2023, at 10:46 A.M. in the Commissioners Meeting Room of the Courthouse in Albion, Nebraska. Motion made by Commissioner Temme, second by Commissioner Yosten to reconvene said Boone County Board of Equalization. Present for roll call were Commissioners Jon Lindgren, Brian J. Yosten and Larry Temme.

Notice was given in advance by publication that the Boone County Board of Equalization convenes per State Statute from June 12, 2023, through July 25, 2023, and to recess/reconvene as needed through July 25, 2023. The convened meeting was open to the public. Chairman Yosten 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 26, 2023. Chairman Yosten acknowledged the agenda and noted that the Open Meeting Laws are posted and available to the public.

Dan Lueken, County Assessor, presented information to the Board regarding one tax list correction and two valuation changes for the year 2023. The Board reviewed and discussed the tax list correction and over/under valuations with Lueken.

The 2022 Tax List Correction No. 409 was prepared regarding taxes to be paid for the tax year 2022 on Real Property ID: 0062740.00. Buildings were removed in 2021.

Motion made by Temme, second by Lindgren to approve the 2022 Tax List Correction No.409 as presented and attached hereto as part of the proceedings. Roll call vote: Yeas: Temme, Lindgren and Yosten. Nays: None. Motion carried.

Motion made by Lindgren, second by Yosten to approve the two 2023 valuation changes for undervalued and overvalued property as presented and attached hereto as part of the proceedings. Roll call vote: Yeas: Lindgren, Yosten and Temme. Nays: None. Motion carried.

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

Chairman Yosten declared the Boone County Board of Equalization recessed at 11:10 A.M., to Monday, July 10, 2023.

Sarah Robinson,
Boone County Clerk

BOONE COUNTY BOARD OF EQUALIZATION PROCEEDINGS
JULY 10, 2023 ALBION, NEBRASKA

Brian J. Yosten, Chairman of the Boone County Board of Equalization, called for a motion to reconvene the Boone County Board of Equalization on Monday, July 10, 2023, at 10:32 A.M. in the Commissioners Meeting Room of the Courthouse in Albion, Nebraska. Motion made by Commissioner Temme, second by Commissioner Yosten to reconvene said Boone County Board of Equalization. Present for roll call were Commissioners Larry Temme, Brian J. Yosten and Jon Lindgren.

Notice was given in advance by publication that the Boone County Board of Equalization convenes per State Statute from June 12, 2023, through July 25, 2023, and to recess/reconvene as needed through July 25, 2023. The convened meeting was open to the public. Chairman Yosten 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 7, 2023. Chairman Yosten 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 fifteen property valuation protests that were filed with Form 422 beginning at 10:30 A.M. on July 10, 2023.

Protest No. 2023-01 was for Parcel No. 24292.5 – Lot 1 Seda's Lot Split-Fr SW1/4SE1/4 17-20-6, Boone County, Nebraska, David Warner. Warner was present and discussed concerns.

Protest No. 2022-02 was for Parcel No. 55360 – Fr SW1/4 of 5-18-7, Boone County, Nebraska, Elizabeth French. No one appeared on behalf of the Protestor – will be rescheduled until July 17, 2023.

Protest No. 2023-03 was for Parcel No. 4183 – Fr Lot 8, Block 1, Clark's First Addition, Albion, Boone County, Nebraska, Rodney J. Cook. Cook appeared and discussed concerns.

Protest No. 2023-06 was for Parcel No. 26830.1 – Lot 1, Olson Lot Split, Fr SE1/4 of 27-20-6, Boone County, Nebraska, Zachary Olson. Olson appeared by telephone and discussed concerns.

Protest No. 2023-08 was for Parcel No. 27210 – Lot 1, Block 2, Bob's Country Acres, Albion, Boone County, Nebraska, Bryan Hohnholt. Hohnholt appeared by telephone and discussed concerns.

Protest No. 2023-09 was for Parcel No. 7045 – Lots 7 & 8, Block 17, St. Edward Land & Emmigration Fourth Add., St. Edward, Boone County, Nebraska, Peggy Andreasen. Andreasen appeared and discussed concerns.

Protest No. 2023-10 was for Parcel No. 7401 – Lot 2, Berry's Addition, St. Edward, Boone County, Nebraska, Christina Higgins. No one appeared on behalf of the Protestor- will be rescheduled for July 17, 2023.

Protest No. 2023-12 was for Parcel No. 27050 – Lots 4 & 5, Block 1, County Touch Addition, Albion, Boone County, Nebraska, Brian Henry. Henry appeared by telephone and discussed concerns.

Protest No. 2023-16 was for Parcel No. 27710 – Fr NE1/4 of 28-20-6, Boone County, Nebraska, Mary Kay Ternus. Ternus appeared and discussed concerns.

Protest No. 2023-21 was for Parcel No. 7190 – Lots 7 & 8, Block 55, St. Edward Land & Emmigration, St. Edward, Boone County, Nebraska, James D. Lawrence. Lawrence appeared and discussed concerns.

Protest No. 2023-34 was for Parcel No. 4844.90 – Tract C of Kohtz Replat, Fr SW1/4NE1/4 of 21-20-6, Boone County, Nebraska, Chris Kohtz. Protestor was contacted by phone, requested not to appear. Lueken and the Board discussed protest/parcel information.

Protest No. 2023-35 was for Parcel No. 4225 – Lot 7, Block 4, Clark's Second Addition, Albion, Boone County, Nebraska, Katherine C Johnson. Johnson appeared and discussed concerns.

Protest No. 2023-04 was for Parcel No. 8287 – Petersburg Wiegand Addition, Petersburg, Boone County, Nebraska, Richard Mosier. No one appeared on behalf of the Protestor. Lueken and the Board reviewed the protest/parcel information.

Protest No. 2023-05 was for Parcel No. 27160 – Lot 1, Block 1, Bob's Country Acres, Albion, Boone County, Nebraska, Roger Olsen. No one appeared on behalf of the Protestor. Lueken and the Board reviewed the protest/parcel information.

Protest No. 2023-07 was for Parcel No. 7485 – Fr Outlot 11, St. Edward Land & Emmigration Sixth Addition, St. Edward, Boone County, Nebraska, Brody Christman. No one appeared on behalf of the Protestor. Lueken and the Board reviewed the protest/parcel information.

No decisions were made at the protest hearings.

Chairman Yosten declared the Boone County Board of Equalization recessed at 11:10 A.M., to Monday, July 17, 2023.

Sarah Robinson,
Boone County Clerk

BOONE COUNTY BOARD OF EQUALIZATION PROCEEDINGS
JULY 17, 2023 ALBION, NEBRASKA

Brian J. Yosten, Chairman of the Boone County Board of Equalization, called for a motion to reconvene the Boone County Board of Equalization on Monday, July 17, 2023, at 10:32 A.M. in the Commissioners Meeting Room of the Courthouse in Albion, Nebraska. Motion made by Commissioner Temme, second by Commissioner Yosten to reconvene said Boone County Board of Equalization. Present for roll call were Commissioners Larry Temme and Brian J. Yosten. Commissioner Jon Lindgren was absent.

Notice was given in advance by publication that the Boone County Board of Equalization convenes per State Statute from June 12, 2023, through July 25, 2023, and to recess/reconvene as needed through July 25, 2023. 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 12, 2023. Chairman Yosten 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 twenty-four property valuation protests that were filed with Form 422 at 10:30 A.M. on July 17, 2023.

Protest No. 2023-37 was for Parcel No. 4935 – Fr SW1/4 SE1/4 of 21-20-6, Boone County, Nebraska, S. Abdulhamid Shaikh. Shaikh appeared on behalf of the Protestor. Shaikh, Lueken and the Board reviewed the parcel information with the Protestor.

Protest No. 2023-02 was for Parcel No. 55360 – Fr SW1/4 of 5-18-7, Boone County, Nebraska, James and Elizabeth French. No one appeared on behalf of the Protestor. Lueken and the Board reviewed the parcel information.

Protest No. 2023-10 was for Parcel No. 7401 – Lot 2, Berry's Addition, St. Edward, Boone County, Nebraska, Christina Higgins. Higgins appeared on behalf of the Protestor. Higgins, Lueken and the Board reviewed the parcel information.

Protest No. 2023-11 was for Parcel No. 4352 – N1/2 Lots 3 and 4, Block 6 Crouch's Addition, Albion, Boone County, Nebraska, Amy Hooker. Hooker appeared on behalf of the Protestor. Hooker, Lueken and the Board reviewed the parcel information.

Protest No. 2023-13 was for Parcel No. 55340 – Fr SW1/4 5-18-7, Boone County, Nebraska, Darwin Zentner. No one appeared on behalf of the Protestor. Lueken and the Board reviewed the parcel information.

Protest No. 2023-14 was for Parcel No. 4080 – Fr Lots 5 and 6, Block 14, Original Town, Albion, Boone County, Nebraska, Arrowhead Investments LLC. No one appeared on behalf of the Protestor. Lueken and the Board reviewed the parcel information.

Protest No. 2023-15 was for Parcel No. 4032 – Fr Lots 3 and 4, Block 11, Original Town, Albion, Boone County, Nebraska, Arrowhead Investments LLC. No one appeared on behalf of the Protestor. Lueken and the Board reviewed the parcel information.

Protest No. 2023-17 was for Parcel No. 37835 – Fr SW1/4SE1/4 of 13-22-7, Boone County, Nebraska, Delmer Pelster. No one appeared on behalf of the Protestor. Lueken and the Board reviewed the parcel information.

Protest No. 2023-18 was for Parcel No. 7287 – Fr Lots 3 and 4, Block 73, St. Edward Land & Emmigration Fifth Addition, St. Edward, Boone County, Nebraska, Bobby Kemper. No one appeared on behalf of the Protestor. Lueken and the Board reviewed the parcel information.

Protest No. 2023-19 was for Parcel No. 7125 – Lot 3, Block 39, Original Town, St. Edward, Boone County, Nebraska, Justin Cruise. No one appeared on behalf of the Protestor. Lueken and the Board reviewed the parcel information.

Protest No. 2023-20 was for Parcel No. 7124 – Lots 1 and 2, Block 39, Original Town, St. Edward, Boone County, Nebraska, Justin Cruise. No one appeared on behalf of the Protestor. Lueken and the Board reviewed the parcel information.

Protest No. 2023-22 was for Parcel No. 25820 – Fr SW1/4 of 26-20-6, Boone County, Nebraska, David and Kathleen Seier. No one appeared on behalf of the Protestor. Lueken and the Board reviewed the parcel information.

Protest No. 2023-23 was for Parcel No. 7218.01 – Fr Lots 1 and 2, Block 63, Original Town, St. Edward, Boone County, Nebraska, Justin Riggs. No one appeared on behalf of the Protestor. Lueken and the Board reviewed the parcel information.

Protest No. 2023-24 was for Parcel No. 7430 – Fr Lots 2, 3 and 4, Block 4, Hardy's Addition, St. Edward, Boone County, Nebraska, Justin Riggs. No one appeared on behalf of the Protestor. Lueken and the Board reviewed the parcel information.

Protest No. 2023-25 was for Parcel No. 7433 – Lot 2, Block 5, Hardy's Addition, St. Edward, Boone County, Nebraska, Natalie Figueroa. No one appeared on behalf of the Protestor. Lueken and the Board reviewed the parcel information.

Protest No. 2023-26 was for Parcel No. 7035 – Lot 5, Block 15, Original Town, St. Edward, Boone County, Nebraska, Justin Riggs. No one appeared on behalf of the Protestor. Lueken and the Board reviewed the parcel information.

Protest No. 2023-27 was for Parcel No. 58380 – Fr NE1/4 and W1/2 of 26-19-7, Boone County, Nebraska, Platte Center West LLC. Philip Zegers appeared on behalf of the Protestor. Zegers, Lueken and the Board reviewed the parcel information.

Protest No. 2023-28 was for Parcel No. 57720 – Fr SW1/4 of 29-18-8, Boone County, Nebraska, Platte Center West LLC. Philip Zegers appeared on behalf of the Protestor. Zegers, Lueken and the Board reviewed the parcel information.

Protest No. 2023-29 was for Parcel No. 31400 – Fr S1/2 of 14-21-8, Boone County, Nebraska, Platte Center West LLC. Philip Zegers appeared on behalf of the Protestor. Zegers, Lueken and the Board reviewed the parcel information.

Protest No. 2023-30 was for Parcel No. 39400 – Fr E1/2 of 19-22-8, Boone County, Nebraska, Platte Center West LLC. Philip Zegers appeared on behalf of the Protestor. Zegers, Lueken and the Board reviewed the parcel information.

Protest No. 2023-31 was for Parcel No. 57110 – Fr NW1/4SW1/4 11-18-8, Boone County, Nebraska, Platte Center West LLC. Philip Zegers appeared on behalf of the Protestor. Zegers, Lueken and the Board reviewed the parcel information.

Protest No. 2023-32 was for Parcel No. 57390 – Fr NE1/4NE1/4 21-18-8, Boone County, Nebraska, GGP, LLC. Philip Zegers appeared on behalf of the Protestor. Zegers, Lueken and the Board reviewed the parcel information.

Protest No. 2023-33 was for Parcel No. 8177 – Lots 11 and 12, Block 17, Peters First Addition, Petersburg, Boone County, Nebraska, Adam and Jeri Wies. No one appeared on behalf of the Protestor. Lueken and the Board reviewed the parcel information.

Protest No. 2023-36 was for Parcel No. 4503 – Fr Lot 8, Lots 9, 10 and 11, Block 2, Mansfield's Addition, Albion, Boone County, Nebraska, Bosselman Inc. No one appeared on behalf of the Protestor. Lueken and the Board reviewed the parcel information.

No valuation changes were presented by Dan Lueken, County Assessor, for the Board to review.

No tax list corrections were presented by Dan Lueken, County Assessor, for the Board to review.

The Board of Equalization received thirty-seven property valuation protests that were filed with Form 422 in June. The Board of Equalization heard testimony and reviewed protests on July 10 and 17, 2023 and took the following actions after all testimony was heard on July 17, 2023:

Motion made by Temme, second by Yosten that the Board of Equalization concurs with the Assessor's recommendation – property value comparable to like properties and protest is denied for Protest No. 2023-01. Roll call vote: Yeas: Temme and Yosten. Nays: None. Absent: Lindgren. Motion carried.

Motion made by Temme, second by Yosten that the Board of Equalization concurs with the Assessor's recommendation – property value comparable to like properties and protest is denied for Protest No. 2023-02. Roll call vote: Yeas: Temme and Yosten. Nays: None. Absent: Lindgren. Motion carried.

Motion made by Yosten, 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. 2023-03. Roll call vote: Yeas: Yosten and Temme. Nays: None. Absent: Lindgren. Motion carried.

Motion made by Temme, second by Yosten that the Board of Equalization concurs with the Assessor's recommendation – property value comparable to like properties and protest is denied for Protest No. 2023-04. Roll call vote: Yeas: Temme and Yosten. Nays: None. Absent: Lindgren. Motion carried.

Motion made by Temme, second by Yosten that the Board of Equalization concurs with the Assessor's recommendation – property value comparable to like properties and protest is denied for Protest No. 2023-05. Roll call vote: Yeas: Temme and Yosten. Nays: None. Absent: Lindgren. Motion carried.

Motion made by Yosten, 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. 2023-06. Roll call vote: Yeas: Yosten and Temme. Nays: None. Absent: Lindgren. Motion carried.

Motion made by Yosten, second by Temme that the Board of Equalization concurs with the Assessor's recommendation resulting in change of buildings valuation from \$214,950.00 to \$203,885.00 for Protest No. 2023-07. Roll call vote: Yeas: Yosten and Temme. Nays: None. Absent: Lindgren. Motion carried.

Motion made by Temme, second by Yosten that the Board of Equalization concurs with the Assessor's recommendation – property value comparable to like properties and protest is denied for Protest No. 2023-08. Roll call vote: Yeas: Temme and Yosten. Nays: None. Absent: Lindgren. Motion carried.

Motion made by Temme, second by Yosten that the Board of Equalization concurs with the Assessor's recommendation – property value comparable to like properties and protest is denied for Protest No. 2023-09. Roll call vote: Yeas: Temme and Yosten. Nays: None. Absent: Lindgren. Motion carried.

Motion made by Yosten, second by Temme that the Board of Equalization concurs with the Assessor's recommendation resulting in change of valuation from \$230,180.00 to \$235,290.00 for Protest No. 2023-10. Roll call vote: Yeas: Yosten and Temme. Nays: None. Absent: Lindgren. Motion carried.

Motion made by Temme, second by Yosten that the Board of Equalization concurs with the Assessor's recommendation – property value comparable to like properties and protest is denied for Protest No. 2023-11. Roll call vote: Yeas: Temme and Yosten. Nays: None. Absent: Lindgren. Motion carried.

Motion made by Yosten, 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. 2023-12. Roll call vote: Yeas: Yosten and Temme. Nays: None. Absent: Lindgren. Motion carried.

Motion made by Yosten, 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. 2023-13. Roll call vote: Yeas: Yosten and Temme. Nays: None. Absent: Lindgren. Motion carried.

Motion made by Yosten, 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. 2023-14. Roll call vote: Yeas: Yosten and Temme. Nays: None. Absent: Lindgren. Motion carried.

Motion made by Temme, second by Yosten that the Board of Equalization concurs with the Assessor's recommendation – property value comparable to like properties and protest is denied for Protest No. 2023-15. Roll call vote: Yeas: Temme and Yosten. Nays: None. Absent: Lindgren. Motion carried.

Motion made by Temme, second by Yosten that the Board of Equalization concurs with the Assessor's recommendation – property value comparable to like properties and protest is denied for Protest No. 2023-16. Roll call vote: Yeas: Temme and Yosten. Nays: None. Absent: Lindgren. Motion carried.

Motion made by Yosten, second by Temme that the Board of Equalization concurs with the Assessor's recommendation resulting in change of valuation from \$355,820.00 to \$330,615.00 for Protest No. 2023-17. Roll call vote: Yeas: Yosten and Temme. Nays: None. Absent: Lindgren. Motion carried.

Motion made by Temme, second by Yosten that the Board of Equalization concurs with the Assessor's recommendation resulting in change of building valuation from \$57,150.00 to \$46,650.00 for Protest No. 2023-18. Roll call vote: Yeas: Temme and Yosten. Nays: None. Absent: Lindgren. Motion carried.

Motion made by Yosten, 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. 2023-19. Roll call vote: Yeas: Yosten and Temme. Nays: None. Absent: Lindgren. Motion carried.

Motion made by Yosten, 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. 2023-20. Roll call vote: Yeas: Yosten and Temme. Nays: None. Absent: Lindgren. Motion carried.

Motion made by Temme, second by Yosten that the Board of Equalization concurs with the Assessor's recommendation – property value comparable to like properties and protest is denied for Protest No. 2023-21. Roll call vote: Yeas: Temme and Yosten. Nays: None. Absent: Lindgren. Motion carried.

Motion made by Temme, second by Yosten that the Board of Equalization concurs with the Assessor's recommendation resulting in change of building valuation from \$216,645.00 to \$170,310.00 for Protest No. 2023-35. Roll call vote: Yeas: Temme and Yosten. Nays: None. Absent: Lindgren. Motion carried.

Motion made by Temme, second by Yosten that the Board of Equalization concurs with the Assessor's recommendation – property value comparable to like properties and protest is denied for Protest No. 2023-36. Roll call vote: Yeas: Temme and Yosten. Nays: None. Absent: Lindgren. Motion carried.

Motion made by Temme, second by Yosten that the Board of Equalization concurs with the Assessor's recommendation – property value comparable to like properties and protest is denied for Protest No. 2023-37. Roll call vote: Yeas: Temme and Yosten. Nays: None. Absent: Lindgren. Motion carried.

The County Clerk will complete and mail a copy of Form 422 Protest No. 2023-01, 2023-02, 2023-03, 2023-04, 2023-05, 2023-06, 2023-07, 2023-08, 2023-09, 2023-10, 2023-11, 2023-12, 2023-13, 2023-14, 2023-15, 2023-16, 2023-17, 2023-18, 2023-19, 2023-20, 2023-21, 2023-22, 2023-23, 2023-24, 2023-25, 2023-26, 2023-27, 2023-28, 2023-29, 2023-30, 2023-31, 2023-32, 2023-33, 2023-34, 2023-35, 2023-36 and 2023-37 to the respective landowners and/or agents. The respective landowners have thirty days to protest the Board of Equalization's decision.

Dan Lueken, County Assessor, prepared a Boone County 3 Year Plan of Assessment for the Board to review. The county assessor per State Statute must prepare a plan of assessment which must describe the assessment actions the county assessor plans to make for the next assessment year and two years thereafter. The plan shall indicate the classes or subclasses of real property that the county assessor plans to examine during the years contained in the plan of assessment. Motion made by Temme, second by Yosten to accept and approve the Boone County 3 Year Plan of Assessment as presented for 2024, 2025 and 2026. Roll call vote: Yeas: Temme and Yosten. Nays: None. Absent: Lindgren. Motion carried.

According to Nebraska State Statute §77-202.10, Lueken reviewed the ownership and use of all cemetery real property that was granted an exemption. Lueken 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 Yosten, second by Temme to approve and authorize the Board of Equalization Chairman to sign the 2023 Cemetery exemptions as presented. Roll call vote: Yeas: Yosten and Temme. Nays: None. Motion carried.

Chairman Yosten called for a motion to close the Board of Equalization. Motion made by Larry Temme, second by Brian J. Yosten to close the 2023 Boone County Board of Equalization and adjourned at 1:45 P.M. on July 17, 2023. Roll call vote: Yeas: Larry Temme and Brian J. Yosten. Nays: None. Absent: Jon Lindgren. Motion carried

Sarah Robinson,
Boone County Clerk

2023 BOONE COUNTY BOARD OF EQUALIZATION PROCEEDINGS

The Boone County Board of Commissioners convened as the Boone County Board of Equalization at 11:12 A.M. on Monday, June 12, 2023, in the Commissioners Meeting Room of the Courthouse in Albion, Nebraska. The County Board of Equalization will convene per State Statute from June 12, 2023 through July 25, 2023. Persons protesting property valuation bear the burden of proof as to their claim.

Brian J. Yosten, Chairman of the Boone County Board of Equalization, called for a motion to convene the 2023 Board of Equalization. Motion made by Larry Temme, second by Brian J. Yosten to convene as the Boone County Board of Equalization from June 12, 2023 through July 25, 2023 and to recess/reconvene as needed through July 25, 2023. Roll call vote: Yeas: Temme, Yosten and Lindgren. 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 12, 2023 Meeting:

Dan Lueken, County Assessor, presented six tax list corrections for the Board to review:

The 2022 Tax List Correction No. 397 was prepared regarding taxes to be paid for the tax year 2020 on Real Property ID: 0040266.30. Homestead Exemption changed from 100% to 0% - Income reported incorrectly.

The 2022 Tax List Correction No. 398 was prepared regarding taxes to be paid for the tax year 2020 on Real Property ID: 0008018.00. Homestead Exemption changed from 100% to 80% - Income reported incorrectly.

The 2022 Tax List Correction No. 399 was prepared regarding taxes to be paid for the tax year 2020 on Real Property ID: 0007129.00. Homestead Exemption changed from 100% to 60% - Income reported incorrectly.

The 2022 Tax List Correction No. 400 was prepared regarding taxes to be paid for the tax year 2020 on Real Property ID: 0007275.00. Homestead Exemption changed from 100% to 90% - Income reported incorrectly.

The 2022 Tax List Correction No. 401 was prepared regarding taxes to be paid for the tax year 2020 on Real Property ID: 0004706.00. Homestead Exemption changed from 100% to 90% - Income reported incorrectly.

The 2022 Tax List Correction No. 402 was prepared regarding taxes to be paid for the tax year 2020 on Real Property ID: 0006152.00. Homestead Exemption changed from 80% to 30% - Income reported incorrectly.

The 2022 Tax List Correction No. 403 was prepared regarding taxes to be paid for the tax year 2020 on Real Property ID: 0007099.00. Homestead Exemption changed from 100% to 80% - Income reported incorrectly.

The 2022 Tax List Correction No. 404 was prepared regarding taxes to be paid for the tax year 2020 on Real Property ID: 0006210.00. Homestead Exemption changed from 100% to 30% - Income reported incorrectly.

The 2022 Tax List Correction No. 405 was prepared regarding taxes to be paid for the tax year 2020 on Real Property ID: 0057120.00. Homestead Exemption changed from 20% to 0% - Income reported incorrectly.

The 2022 Tax List Correction No. 406 was prepared regarding taxes to be paid for the tax year 2022 on Real Property ID: 0004494.05. Parcel was combined with other parcels and was supposed to be inactive – Clerical error.

The 2022 Tax List Correction No. 407 was prepared regarding taxes to be paid for the tax year 2022 on Personal Property ID: 000001011. Cash paid for items not reported at time of filing – Clerical error.

The 2022 Tax List Correction No. 408 was prepared regarding taxes to be paid for the tax year 2021 on Personal Property ID: 000001011. Cash paid for items not reported at time of filing - Clerical error.

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

Motion made by Temme, second by Lindgren to approve the 2022 Tax List Correction Nos. 397, 398, 399, 400, 401, 402, 403, 404, 405, 406, 407 and 408 as presented and attached hereto as part of the proceedings. Roll call vote: Yeas: Temme, Lindgren and Yosten. Nays: None. Motion carried.

Chairman Yosten declared the County Board of Equalization recessed at 12:23 P.M., until Tuesday, June 20, 2023.

Chairman Yosten called for a motion to reconvene the Boone County Board of Equalization on Tuesday, June 20, 2023 at 10:57 A.M. in the Commissioners Meeting Room of the Courthouse in Albion, Nebraska. Motion made by Commissioner Lindgren, second by Commissioner Yosten to reconvene said Boone County Board of Equalization. Present for roll call were Commissioners Jon Lindgren, Brian J. Yosten and Larry Temme.

Actions taken during the June 20, 2023:

Dan Lueken, County Assessor, presented information to the Board regarding three valuation changes for the year 2023. The Board reviewed and discussed the over/under valuations with Lueken.

Motion made by Yosten, second by Temme to approve the three 2023 valuation changes for undervalued and overvalued property as presented and attached hereto as part of the proceedings. Roll call vote: Yeas: Yosten, Temme and Lindgren. Nays: None. Motion carried.

Chairman Yosten declared the Boone County Board of Equalization recessed at 11:17 A.M., to Wednesday, June 28, 2023.

Chairman Yosten 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 Yosten, second by Commissioner Temme to reconvene said Boone County Board of Equalization. Present for roll call were Commissioners Brian J. Yosten, Larry Temme and Jon Lindgren.

Actions taken during the June 28, 2023 meeting:

Dan Lueken, County Assessor, presented information to the Board regarding one tax list correction and two valuation changes for the year 2023. The Board reviewed and discussed the tax list correction and over/under valuations with Lueken.

The 2022 Tax List Correction No. 409 was prepared regarding taxes to be paid for the tax year 2022 on Real Property ID: 0062740.00. Buildings were removed in 2021.

Motion made by Temme, second by Lindgren to approve the 2022 Tax List Correction No.409 as presented and attached hereto as part of the proceedings. Roll call vote: Yeas: Temme, Lindgren and Yosten. Nays: None. Motion carried.

Motion made by Lindgren, second by Yosten to approve the two 2023 valuation changes for undervalued and overvalued property as presented and attached hereto as part of the proceedings. Roll call vote: Yeas: Lindgren, Yosten and Temme. Nays: None. Motion carried.

Chairman Yosten declared the Boone County Board of Equalization recessed at 11:10 A.M., to Monday, July 10, 2023.

Chairman Yosten called for a motion to reconvene the Boone County Board of Equalization on Monday, July 10, 2023 at 10:32 A.M. in the Commissioners Meeting Room of the Courthouse in Albion, Nebraska. Motion made by Commissioner Temme, second by Commissioner Yosten to reconvene said Boone County Board of Equalization. Present for roll call were Commissioners Larry Temme, Brian J. Yosten and Jon Lindgren.

Notice was given in advance by publication that the Boone County Board of Equalization convenes per State Statute from June 12, 2023 through July 25, 2023 and to recess/reconvene as needed through July 25, 2023. The convened meeting was open to the public. Chairman Yosten read the agenda for the record and noted that the Open Meeting Laws are posted and available to the public.

Actions taken during the July 10, 2023 meeting:

The Board of Equalization was scheduled to hear fifteen property valuation protests that were filed with Form 422 beginning at 10:30 A.M. on July 10, 2023.

Protest No. 2023-01 was for Parcel No. 24292.5 – Lot 1 Seda's Lot Split-Fr SW1/4SE1/4 17-20-6, Boone County, Nebraska, David Warner. Warner was present and discussed concerns.

Protest No. 2022-02 was for Parcel No. 55360 – Fr SW1/4 of 5-18-7, Boone County, Nebraska, Elizabeth French. No one appeared on behalf of the Protestor – will be rescheduled until July 17, 2023.

Protest No. 2023-03 was for Parcel No. 4183 – Fr Lot 8, Block 1, Clark's First Addition, Albion, Boone County, Nebraska, Rodney J. Cook. Cook appeared and discussed concerns.

Protest No. 2023-06 was for Parcel No. 26830.1 – Lot 1, Olson Lot Split, Fr SE1/4 of 27-20-6, Boone County, Nebraska, Zachary Olson. Olson appeared by telephone and discussed concerns.

Protest No. 2023-08 was for Parcel No. 27210 – Lot 1, Block 2, Bob's Country Acres, Albion, Boone County, Nebraska, Bryan Hohnholt. Hohnholt appeared by telephone and discussed concerns.

Protest No. 2023-09 was for Parcel No. 7045 – Lots 7 & 8, Block 17, St. Edward Land & Emmigration Fourth Add., St. Edward, Boone County, Nebraska, Peggy Andreasen. Andreasen appeared and discussed concerns.

Protest No. 2023-10 was for Parcel No. 7401 – Lot 2, Berry's Addition, St. Edward, Boone County, Nebraska, Christina Higgins. No one appeared on behalf of the Protestor- will be rescheduled for July 17, 2023.

Protest No. 2023-12 was for Parcel No. 27050 – Lots 4 & 5, Block 1, County Touch Addition, Albion, Boone County, Nebraska, Brian Henry. Henry appeared by telephone and discussed concerns.

Protest No. 2023-16 was for Parcel No. 27710 – Fr NE1/4 of 28-20-6, Boone County, Nebraska, Mary Kay Ternus. Ternus appeared and discussed concerns.

Protest No. 2023-21 was for Parcel No. 7190 – Lots 7 & 8, Block 55, St. Edward Land & Emmigration, St. Edward, Boone County, Nebraska, James D. Lawrence. Lawrence appeared and discussed concerns.

Protest No. 2023-34 was for Parcel No. 4844.90 – Tract C of Kohtz Replat, Fr SW1/4NE1/4 of 21-20-6, Boone County, Nebraska, Chris Kohtz. Protestor was contacted by phone, requested not to appear. Lueken and the Board discussed protest/parcel information.

Protest No. 2023-35 was for Parcel No. 4225 – Lot 7, Block 4, Clark's Second Addition, Albion, Boone County, Nebraska, Katherine C Johnson. Johnson appeared and discussed concerns.

Protest No. 2023-04 was for Parcel No. 8287 – Petersburg Wiegand Addition, Petersburg, Boone County, Nebraska, Richard Mosier. No one appeared on behalf of the Protestor. Lueken and the Board reviewed the protest/parcel information.

Protest No. 2023-05 was for Parcel No. 27160 – Lot 1, Block 1, Bob's Country Acres, Albion, Boone County, Nebraska, Roger Olsen. No one appeared on behalf of the Protestor. Lueken and the Board reviewed the protest/parcel information.

Protest No. 2023-07 was for Parcel No. 7485 – Fr Outlot 11, St. Edward Land & Emmigration Sixth Addition, St. Edward, Boone County, Nebraska, Brody Christman. No one appeared on behalf of the Protestor. Lueken and the Board reviewed the protest/parcel information.

No decisions were made at the protest hearings.

Chairman Yosten declared the Boone County Board of Equalization recessed at 11:10 A.M., to Monday, July 17, 2023.

Chairman Yosten called for a motion to reconvene the Boone County Board of Equalization on Monday, July 17, 2023 at 10:32 A.M. in the Commissioners Meeting Room of the Courthouse in Albion, Nebraska. Motion made by Commissioner Temme, second by Commissioner Yosten to reconvene said Boone County Board of Equalization. Present for roll call were Commissioners Larry Temme, Brian J. Yosten and Dan Lueken, Boone County Assessor. Commissioner Jon Lindgren was absent.

Notice was given in advance by publication that the Boone County Board of Equalization convenes per State Statute from June 12, 2023 through July 25, 2023 and to recess/reconvene as needed through July 25, 2023. The convened meeting was open to the public. Chairman Yosten read the agenda for the record and noted that the Open Meeting Laws are posted and available to the public.

The Board of Equalization was scheduled to hear twenty-four property valuation protests that were filed with Form 422 at 10:30 A.M. on July 17, 2023.

Protest No. 2023-37 was for Parcel No. 4935 – Fr SW1/4 SE1/4 of 21-20-6, Boone County, Nebraska, S. Abdulhamid Shaikh. Shaikh appeared on behalf of the Protestor. Shaikh, Lueken and the Board reviewed the parcel information with the Protestor.

Protest No. 2023-02 was for Parcel No. 55360 – Fr SW1/4 of 5-18-7, Boone County, Nebraska, James and Elizabeth French. No one appeared on behalf of the Protestor. Lueken and the Board reviewed the parcel information.

Protest No. 2023-10 was for Parcel No. 7401 – Lot 2, Berry's Addition, St. Edward, Boone County, Nebraska, Christina Higgins. Higgins appeared on behalf of the Protestor. Higgins, Lueken and the Board reviewed the parcel information.

Protest No. 2023-11 was for Parcel No. 4352 – N1/2 Lots 3 and 4, Block 6 Crouch's Addition, Albion, Boone County, Nebraska, Amy Hooker. Hooker appeared on behalf of the Protestor. Hooker, Lueken and the Board reviewed the parcel information.

Protest No. 2023-13 was for Parcel No. 55340 – Fr SW1/4 5-18-7, Boone County, Nebraska, Darwin Zentner. No one appeared on behalf of the Protestor. Lueken and the Board reviewed the parcel information.

Protest No. 2023-14 was for Parcel No. 4080 – Fr Lots 5 and 6, Block 14, Original Town, Albion, Boone County, Nebraska, Arrowhead Investments LLC. No one appeared on behalf of the Protestor. Lueken and the Board reviewed the parcel information.

Protest No. 2023-15 was for Parcel No. 4032 – Fr Lots 3 and 4, Block 11, Original Town, Albion, Boone County, Nebraska, Arrowhead Investments LLC. No one appeared on behalf of the Protestor. Lueken and the Board reviewed the parcel information.

Protest No. 2023-17 was for Parcel No. 37835 – Fr SW1/4SE1/4 of 13-22-7, Boone County, Nebraska, Delmer Pelster. No one appeared on behalf of the Protestor. Lueken and the Board reviewed the parcel information.

Protest No. 2023-18 was for Parcel No. 7287 – Fr Lots 3 and 4, Block 73, St. Edward Land & Emmigration Fifth Addition, St. Edward, Boone County, Nebraska, Bobby Kemper. No one appeared on behalf of the Protestor. Lueken and the Board reviewed the parcel information.

Protest No. 2023-19 was for Parcel No. 7125 – Lot 3, Block 39, Original Town, St. Edward, Boone County, Nebraska, Justin Cruise. No one appeared on behalf of the Protestor. Lueken and the Board reviewed the parcel information.

Protest No. 2023-20 was for Parcel No. 7124 – Lots 1 and 2, Block 39, Original Town, St. Edward, Boone County, Nebraska, Justin Cruise. No one appeared on behalf of the Protestor. Lueken and the Board reviewed the parcel information.

Protest No. 2023-22 was for Parcel No. 25820 – Fr SW1/4 of 26-20-6, Boone County, Nebraska, David and Kathleen Seier. No one appeared on behalf of the Protestor. Lueken and the Board reviewed the parcel information.

Protest No. 2023-23 was for Parcel No. 7218.01 – Fr Lots 1 and 2, Block 63, Original Town, St. Edward, Boone County, Nebraska, Justin Riggs. No one appeared on behalf of the Protestor. Lueken and the Board reviewed the parcel information.

Protest No. 2023-24 was for Parcel No. 7430 – Fr Lots 2, 3 and 4, Block 4, Hardy's Addition, St. Edward, Boone County, Nebraska, Justin Riggs. No one appeared on behalf of the Protestor. Lueken and the Board reviewed the parcel information.

Protest No. 2023-25 was for Parcel No. 7433 – Lot 2, Block 5, Hardy's Addition, St. Edward, Boone County, Nebraska, Natalie Figueroa. No one appeared on behalf of the Protestor. Lueken and the Board reviewed the parcel information.

Protest No. 2023-26 was for Parcel No. 7035 – Lot 5, Block 15, Original Town, St. Edward, Boone County, Nebraska, Justin Riggs. No one appeared on behalf of the Protestor. Lueken and the Board reviewed the parcel information.

Protest No. 2023-27 was for Parcel No. 58380 – Fr NE1/4 and W1/2 of 26-19-7, Boone County, Nebraska, Platte Center West LLC. Philip Zegers appeared on behalf of the Protestor. Zegers, Lueken and the Board reviewed the parcel information.

Protest No. 2023-28 was for Parcel No. 57720 – Fr SW1/4 of 29-18-8, Boone County, Nebraska, Platte Center West LLC. Philip Zegers appeared on behalf of the Protestor. Zegers, Lueken and the Board reviewed the parcel information.

Protest No. 2023-29 was for Parcel No. 31400 – Fr S1/2 of 14-21-8, Boone County, Nebraska, Platte Center West LLC. Philip Zegers appeared on behalf of the Protestor. Zegers, Lueken and the Board reviewed the parcel information.

Protest No. 2023-30 was for Parcel No. 39400 – Fr E1/2 of 19-22-8, Boone County, Nebraska, Platte Center West LLC. Philip Zegers appeared on behalf of the Protestor. Zegers, Lueken and the Board reviewed the parcel information.

Protest No. 2023-31 was for Parcel No. 57110 – Fr NW1/4SW1/4 11-18-8, Boone County, Nebraska, Platte Center West LLC. Philip Zegers appeared on behalf of the Protestor. Zegers, Lueken and the Board reviewed the parcel information.

Protest No. 2023-32 was for Parcel No. 57390 – Fr NE1/4NE1/4 21-18-8, Boone County, Nebraska, GGP, LLC. Philip Zegers appeared on behalf of the Protestor. Zegers, Lueken and the Board reviewed the parcel information.

Protest No. 2023-33 was for Parcel No. 8177 – Lots 11 and 12, Block 17, Peters First Addition, Petersburg, Boone County, Nebraska, Adam and Jeri Wies. No one appeared on behalf of the Protestor. Lueken and the Board reviewed the parcel information.

Protest No. 2023-36 was for Parcel No. 4503 – Fr Lot 8, Lots 9, 10 and 11, Block 2, Mansfield's Addition, Albion, Boone County, Nebraska, Bosselman Inc. No one appeared on behalf of the Protestor. Lueken and the Board reviewed the parcel information.

No valuation changes were presented by Dan Lueken, County Assessor, for the Board to review.

No tax list corrections were presented by Dan Lueken, County Assessor, for the Board to review.

The Board of Equalization received thirty-seven property valuation protests that were filed with Form 422 in June. The Board of Equalization heard testimony and reviewed protests on July 10 and 17, 2023 and took the following actions after all testimony was heard on July 17, 2023:

Motion made by Temme, second by Yosten that the Board of Equalization concurs with the Assessor's recommendation – property value comparable to like properties and protest is denied for Protest No. 2023-01. Roll call vote: Yeas: Temme and Yosten. Nays: None. Absent: Lindgren. Motion carried.

Motion made by Temme, second by Yosten that the Board of Equalization concurs with the Assessor's recommendation – property value comparable to like properties and protest is denied for Protest No. 2023-02. Roll call vote: Yeas: Temme and Yosten. Nays: None. Absent: Lindgren. Motion carried.

Motion made by Yosten, 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. 2023-03. Roll call vote: Yeas: Yosten and Temme. Nays: None. Absent: Lindgren. Motion carried.

Motion made by Temme, second by Yosten that the Board of Equalization concurs with the Assessor's recommendation – property value comparable to like properties and protest is denied for Protest No. 2023-04. Roll call vote: Yeas: Temme and Yosten. Nays: None. Absent: Lindgren. Motion carried.

Motion made by Temme, second by Yosten that the Board of Equalization concurs with the Assessor's recommendation – property value comparable to like properties and protest is denied for Protest No. 2023-05. Roll call vote: Yeas: Temme and Yosten. Nays: None. Absent: Lindgren. Motion carried.

Motion made by Yosten, 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. 2023-06. Roll call vote: Yeas: Yosten and Temme. Nays: None. Absent: Lindgren. Motion carried.

Motion made by Yosten, second by Temme that the Board of Equalization concurs with the Assessor's recommendation resulting in change of buildings valuation from \$214,950.00 to \$203,885.00 for Protest No. 2023-07. Roll call vote: Yeas: Yosten and Temme. Nays: None. Absent: Lindgren. Motion carried.

Motion made by Temme, second by Yosten that the Board of Equalization concurs with the Assessor's recommendation – property value comparable to like properties and protest is denied for Protest No. 2023-08. Roll call vote: Yeas: Temme and Yosten. Nays: None. Absent: Lindgren. Motion carried.

Motion made by Temme, second by Yosten that the Board of Equalization concurs with the Assessor's recommendation – property value comparable to like properties and protest is denied for Protest No. 2023-09. Roll call vote: Yeas: Temme and Yosten. Nays: None. Absent: Lindgren. Motion carried.

Motion made by Yosten, second by Temme that the Board of Equalization concurs with the Assessor's recommendation resulting in change of valuation from \$230,180.00 to \$235,290.00 for Protest No. 2023-10. Roll call vote: Yeas: Yosten and Temme. Nays: None. Absent: Lindgren. Motion carried.

Motion made by Temme, second by Yosten that the Board of Equalization concurs with the Assessor's recommendation – property value comparable to like properties and protest is denied for Protest No. 2023-11. Roll call vote: Yeas: Temme and Yosten. Nays: None. Absent: Lindgren. Motion carried.

Motion made by Yosten, 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. 2023-12. Roll call vote: Yeas: Yosten and Temme. Nays: None. Absent: Lindgren. Motion carried.

Motion made by Yosten, 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. 2023-13. Roll call vote: Yeas: Yosten and Temme. Nays: None. Absent: Lindgren. Motion carried.

Motion made by Yosten, 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. 2023-14. Roll call vote: Yeas: Yosten and Temme. Nays: None. Absent: Lindgren. Motion carried.

Motion made by Temme, second by Yosten that the Board of Equalization concurs with the Assessor's recommendation – property value comparable to like properties and protest is denied for Protest No. 2023-15. Roll call vote: Yeas: Temme and Yosten. Nays: None. Absent: Lindgren. Motion carried.

Motion made by Temme, second by Yosten that the Board of Equalization concurs with the Assessor's recommendation – property value comparable to like properties and protest is denied for Protest No. 2023-16. Roll call vote: Yeas: Temme and Yosten. Nays: None. Absent: Lindgren. Motion carried.

Motion made by Yosten, second by Temme that the Board of Equalization concurs with the Assessor's recommendation resulting in change of valuation from \$355,820.00 to \$330,615.00 for Protest No. 2023-17. Roll call vote: Yeas: Yosten and Temme. Nays: None. Absent: Lindgren. Motion carried.

Motion made by Temme, second by Yosten that the Board of Equalization concurs with the Assessor's recommendation resulting in change of building valuation from \$57,150.00 to \$46,650.00 for Protest No. 2023-18. Roll call vote: Yeas: Temme and Yosten. Nays: None. Absent: Lindgren. Motion carried.

Motion made by Yosten, 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. 2023-19. Roll call vote: Yeas: Yosten and Temme. Nays: None. Absent: Lindgren. Motion carried.

Motion made by Yosten, 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. 2023-20. Roll call vote: Yeas: Yosten and Temme. Nays: None. Absent: Lindgren. Motion carried.

Motion made by Temme, second by Yosten that the Board of Equalization concurs with the Assessor's recommendation – property value comparable to like properties and protest is denied for Protest No. 2023-21. Roll call vote: Yeas: Temme and Yosten. Nays: None. Absent: Lindgren. Motion carried.

Motion made by Temme, second by Yosten that the Board of Equalization concurs with the Assessor's recommendation – property value comparable to like properties and protest is denied for Protest No. 2023-22. Roll call vote: Yeas: Temme and Yosten. Nays: None. Absent: Lindgren. Motion carried.

Motion made by Temme, second by Yosten that the Board of Equalization concurs with the Assessor's recommendation – property value comparable to like properties and protest is denied for Protest No. 2023-23. Roll call vote: Yeas: Temme and Yosten. Nays: None. Absent: Lindgren. Motion carried.

Motion made by Yosten, 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. 2023-24. Roll call vote: Yeas: Yosten and Temme. Nays: None. Absent: Lindgren. Motion carried.

Motion made by Yosten, 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. 2023-25. Roll call vote: Yeas: Yosten and Temme. Nays: None. Absent: Lindgren. Motion carried.

Motion made by Temme, second by Yosten that the Board of Equalization concurs with the Assessor's recommendation – property value comparable to like properties and protest is denied for Protest No. 2023-26. Roll call vote: Yeas: Temme and Yosten. Nays: None. Absent: Lindgren. Motion carried.

Motion made by Yosten, 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. 2023-27. Roll call vote: Yeas: Yosten and Temme. Nays: None. Absent: Lindgren. Motion carried.

Motion made by Yosten, 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. 2023-28. Roll call vote: Yeas: Yosten and Temme. Nays: None. Absent: Lindgren. Motion carried.

Motion made by Temme, second by Yosten that the Board of Equalization concurs with the Assessor's recommendation – property value comparable to like properties and protest is denied for Protest No. 2023-29. Roll call vote: Yeas: Temme and Yosten. Nays: None. Absent: Lindgren. Motion carried.

Motion made by Temme, second by Yosten that the Board of Equalization concurs with the Assessor's recommendation – property value comparable to like properties and protest is denied for Protest No. 2023-30. Roll call vote: Yeas: Temme and Yosten. Nays: None. Absent: Lindgren. Motion carried.

Motion made by Temme, second by Yosten that the Board of Equalization concurs with the Assessor's recommendation – property value comparable to like properties and protest is denied for Protest No. 2023-31. Roll call vote: Yeas: Temme and Yosten. Nays: None. Absent: Lindgren. Motion carried.

Motion made by Yosten, 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. 2023-32. Roll call vote: Yeas: Yosten and Temme. Nays: None. Absent: Lindgren. Motion carried.

Motion made by Yosten, 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. 2023-33. Roll call vote: Yeas: Yosten and Temme. Nays: None. Absent: Lindgren. Motion carried.

Motion made by Yosten, 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. 2023-34. Roll call vote: Yeas: Yosten and Temme. Nays: None. Absent: Lindgren. Motion carried.

Motion made by Temme, second by Yosten that the Board of Equalization concurs with the Assessor's recommendation resulting in change of building valuation from \$216,645.00 to \$170,310.00 for Protest No. 2023-35. Roll call vote: Yeas: Temme and Yosten. Nays: None. Absent: Lindgren. Motion carried.

Motion made by Temme, second by Yosten that the Board of Equalization concurs with the Assessor's recommendation – property value comparable to like properties and protest is denied for Protest No. 2023-36. Roll call vote: Yeas: Temme and Yosten. Nays: None. Absent: Lindgren. Motion carried.

Motion made by Temme, second by Yosten that the Board of Equalization concurs with the Assessor's recommendation – property value comparable to like properties and protest is denied for Protest No. 2023-37. Roll call vote: Yeas: Temme and Yosten. Nays: None. Absent: Lindgren. Motion carried.

The County Clerk will complete and mail a copy of Form 422 Protest No. 2023-01, 2023-02, 2023-03, 2023-04, 2023-05, 2023-06, 2023-07, 2023-08, 2023-09, 2023-10, 2023-11, 2023-12, 2023-13, 2023-14, 2023-15, 2023-16, 2023-17, 2023-18, 2023-19, 2023-20, 2023-21, 2023-22, 2023-23, 2023-24, 2023-25, 2023-26, 2023-27, 2023-28, 2023-29, 2023-30, 2023-31, 2023-32, 2023-33, 2023-34, 2023-35, 2023-36 and 2023-37 to the respective landowners and/or agents. The respective landowners have thirty days to protest the Board of Equalization's decision.

Dan Lueken, County Assessor, prepared a Boone County 3 Year Plan of Assessment for the Board to review. The county assessor per State Statute must prepare a plan of assessment which must describe the assessment actions the county assessor plans to make for the next assessment year and two years thereafter. The plan shall indicate the classes or subclasses of real property that the county assessor plans to examine during the years contained in the plan of assessment. Motion made by Temme, second by Yosten to accept and approve the Boone County 3 Year Plan of Assessment as presented for 2024, 2025 and 2026. Roll call vote: Yeas: Temme and Yosten. Nays: None. Absent: Lindgren. Motion carried.

According to Nebraska State Statute §77-202.10, Lueken reviewed the ownership and use of all cemetery real property that was granted an exemption. Lueken 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 Yosten, second by Temme to approve and authorize the Board of Equalization Chairman to sign the 2023 Cemetery exemptions as presented. Roll call vote: Yeas: Yosten and Temme. Nays: None. Motion carried.

Chairman Yosten called for a motion to close the Board of Equalization. Motion made by Larry Temme, second by Brian J. Yosten to close the 2023 Boone County Board of Equalization and adjourned at 1:45 P.M. on July 17, 2023. Roll call vote: Yeas: Larry Temme and Brian J. Yosten. Nays: None. Absent: Jon Lindgren. Motion carried.

Sarah Robinson,
Boone County Clerk

BOONE COUNTY BOARD OF EQUALIZATION PROCEEDINGS
AUGUST 14, 2023 ALBION, NEBRASKA

The Boone County Board of Equalization of Boone County, Nebraska, met at 11:13 A.M. on Monday, August 14, 2023, in the Commissioners Meeting Room of the Courthouse in Albion, Nebraska.

Chairman Yosten called the meeting to order and present for roll call were Commissioner Brian J. Yosten, Larry Temme and Jon Lindgren. Dan Lueken, County Assessor, was present to answer any questions. Notice of the meeting was given in advance by publication in the Albion News and Boone County Tribune and the Petersburg Press on August 9, 2023 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 11, 2023. Chairman Yosten acknowledged the agenda and noted that the Open Meeting Laws are posted and available to the public.

Dan Lueken, County Assessor, stated that no changes or tax list corrections can be done while work is being done to certify the County's valuation.

No action was taken at this meeting.

Chairman Yosten declared the Boone County Board of Equalization meeting adjourned at 11:15 A.M.

Sarah Robinson,
Boone County Clerk

BOONE COUNTY BOARD OF EQUALIZATION PROCEEDINGS
OCTOBER 10, 2023 ALBION, NEBRASKA

The Boone County Board of Equalization of Boone County, Nebraska, met at 10:03 A.M. on Tuesday, October 10, 2023, in the Commissioners Meeting Room of the Courthouse in Albion, Nebraska.

Chairman Yosten called the meeting to order and present for roll call were Commissioner Larry Temme, Jon Lindgren and Brian J. Yosten. Dan Lueken, County Assessor, was present to answer any questions. Notice of the meeting was given in advance by publication in the Albion News and Boone County Tribune and the Petersburg Press on October 4, 2023 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 6, 2023. Chairman Yosten acknowledged the agenda and noted that the Open Meeting Laws are posted and available to the public.

Dan Lueken, County Assessor, presented information to the Board regarding twelve valuation changes for the year 2023. The Board reviewed and discussed the over/under valuations with Lueken.

Lueken stated that the valuation changes were already changed in the Appraisal MIPS Program and included in the certified valuation amounts and will not affect them because of this. Also stated that the summary of valuation changes should have been presented at the final Board of Equalization meeting in July.

Motion made by Yosten, second by Lindgren to approve the twelve 2023 valuation changes for undervalued and overvalued property as presented and attached hereto as part of the proceedings. Roll call vote: Yeas: Yosten, Lindgren and Temme. Nays: None. Motion carried.

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

Chairman Yosten declared the Boone County Board of Equalization meeting adjourned at 10:08 A.M.

Sarah Robinson,
Boone County Clerk

BOONE COUNTY BOARD OF EQUALIZATION PROCEEDINGS
OCTOBER 18, 2023
ALBION, NEBRASKA

The Boone County Board of Equalization of Boone County, Nebraska, met at 10:04 A.M. on Wednesday, October 18, 2023, in the Commissioners Meeting Room of the Courthouse in Albion, Nebraska.

Brian J. Yosten, Chairman of the Boone County Board of Equalization, called for a motion to open said Board of Equalization meeting. Motion made by Lindgren, second by Temme 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 11, 2023 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 Monday, October 16, 2023. Present for said public meeting were Commissioners Jon Lindgren, Brian J. Yosten and Larry Temme; and Richard D. Martinsen, CPA. Chairman Yosten 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. Martinsen noted that Fire District #3 (St. Edward) lowered their levy to 0.15000. 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 2023 valuation increased, the adopted 2023-2024 County Budget has a tax request expense increase and a levy increase. The proposed property tax increase request is primarily in the County Road Fund for continued projects and for increased county employee wages and benefits. 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 Yosten, second by Lindgren to approve the 2023 Boone County and other entities Tax Rate Levies for fiscal year 2023-2024 as presented and attached hereto. Roll call vote: Yeas: Yosten, Lindgren and Temme. Nays: None. Motion carried.

Motion made by Temme, second by Lindgren to adjourn said County Board of Equalization meeting at 10:25 A.M. Roll call vote: Yeas: Temme, Lindgren and Yosten. Nays: None. Motion carried.

Sarah Robinson,
Boone County Clerk

2023 BOONE COUNTY LEVIES

COUNTY	FUND	VALUATION	LEVY	REQUIREMENTS
GENERAL	100	2,509,642,804	0.185000%	\$ 4,642,839.00
VILLAGES				
ALBION	8601	201,363,740	0.296141%	\$ 596,320.99
ALBION POOL BOND	8701	201,363,740	0.009680%	\$ 19,493.00
ALBION AIRPORT AUTHORITY	9455	201,363,740	0.015108%	\$ 30,421.50
CEDAR RAPIDS	8606	23,984,962	0.500000%	\$ 119,924.74
ST. EDWARD	8617	38,376,797	0.340694%	\$ 130,747.53
PETERSBURG	8636	33,003,260	0.295892%	\$ 97,653.87
PRIMROSE	8641	4,693,657	0.445431%	\$ 20,907.00
SPECIALS				
ESU # 7-GENERAL	6907	19,834,499,675	0.015000%	\$ 2,975,174.95
ESU # 8--GENERAL	6908	16,056,860,968	0.015000%	\$ 2,408,547.00
ESU # 10--GENERAL	6909	28,227,767,915	0.013709%	\$ 3,869,631.92
CENTRAL COMM COLLEGE-----GENERAL	7101	62,857,409,918	0.067234%	\$ 42,261,587.17
--ADA/HAZ	7151	62,857,409,918	0.000667%	\$ 419,150.00
--CAPITAL IMPROVEMENT	7201	62,857,409,918	0.017490%	\$ 10,993,960.09
NORTHEAST COMM COLLEGE-----GENERAL	7102	38,110,630,485	0.070000%	\$ 26,677,441.08
--CAPITAL IMPROVEMENT	7202	38,110,630,485	0.020000%	\$ 7,622,126.30
ALBION FIRE DISTRICT #1-----GENERAL	7701	731,226,607	0.004314%	\$ 31,543.54
-SINKING	7801	731,226,607	0.015686%	\$ 114,701.00
PETERSBURG FIRE DISTRICT # 2---GENERAL	7702	452,584,120	0.005294%	\$ 23,959.82
-SINKING	7802	452,584,120	0.014706%	\$ 66,556.00
ST. EDWARD FIRE DISTRICT # 3----GENERAL	7703	511,698,952	0.015000%	\$ 76,753.98
CEDAR RAPIDS FIRE DIST. # 4-----GENERAL	7704	370,894,916	0.004902%	\$ 18,180.48
-SINKING	7804	370,894,916	0.015098%	\$ 55,998.00
PRIMROSE FIRE DISTRICT # 5-----GENERAL	7705	170,587,078	0.007188%	\$ 12,261.96
-SINKING	7805	170,587,078	0.012812%	\$ 21,855.00
SPALDING FIRE DISTRICT # 6-----GENERAL	7706	425,628,828	0.009926%	\$ 42,250.00
-SINKING	7806	425,628,828	0.001175%	\$ 5,000.00
NEWMAN GROVE FIRE DIST. # 7----GENERAL	7707	579,383,062	0.033688%	\$ 195,182.10
LOWER LOUP NRD	7301	18,067,263,121	0.036169%	\$ 6,534,725.30
LOWER PLATTE NORTH NRD	7302	12,148,414,780	0.028652%	\$ 3,480,714.52
AGRICULTURAL SOCIETY-----GENERAL	9200	2,509,642,804	0.002722%	\$ 68,310.42
-BUILDING	9201	2,509,642,804	0.002722%	\$ 68,310.42
HISTORICAL SOCIETY-----GENERAL	9300	2,509,642,804	0.000653%	\$ 16,399.14
-BUILDING	9301	2,509,642,804	0.001566%	\$ 39,300.00

2023 School Levy, Valuation, & Requirements

	<u>FUND</u>	<u>VALUATION</u>	<u>LEVY</u>	<u>REQUIREMENTS</u>
<u>BOONE CENTRAL SCHOOLS #1</u>				
GENERAL FUND	6101	<u>1,550,197,694.00</u>	<u>0.446538%</u>	<u>\$ 6,922,222.00</u>
SPECIAL BUILDING FUND	6301	<u>1,550,197,694.00</u>	<u>0.065811%</u>	<u>\$ 1,020,202.00</u>
BOND FUND	6201	<u>1,550,197,694.00</u>	<u>0.053564%</u>	<u>\$ 830,354.00</u>
			0.565913%	\$ 8,772,778.00
<u>RIVERSIDE PUBLIC SCHOOLS #75</u>				
GENERAL FUND	6106	<u>866,164,224.00</u>	<u>0.479299%</u>	<u>\$ 4,151,515.00</u>
SPECIAL BLDG FUND	6306	<u>866,164,224.00</u>	<u>0.046647%</u>	<u>\$ 404,040.00</u>
QUALIFIED CAPITAL FUND	6806	<u>866,164,224.00</u>	<u>0.004665%</u>	<u>\$ 40,404.00</u>
			0.530611%	\$ 4,595,959.00
<u>ST. EDWARD SCHOOL #17</u>				
GENERAL FUND	6117	<u>471,953,865.00</u>	<u>0.646281%</u>	<u>\$ 3,050,147.00</u>
SPECIAL BUILDING FUND	6317	<u>471,953,865.00</u>	<u>0.017289%</u>	<u>\$ 81,596.00</u>
			0.663570%	\$ 3,131,743.00
<u>ELGIN #A18</u>				
GENERAL FUND	6192	<u>783,392,234.00</u>	<u>0.404302%</u>	<u>\$ 3,167,273.00</u>
SPECIAL BUILDING FUND	6392	<u>783,392,234.00</u>	<u>0.025401%</u>	<u>\$ 198,990.00</u>
			0.429703%	\$ 3,366,263.00
<u>CENTRAL VALLEY #CV60</u>				
GENERAL FUND	6196	<u>916,633,954.00</u>	<u>0.752937%</u>	<u>\$ 6,901,674.21</u>
SPECIAL BUILDING FUND	6396	<u>916,633,954.00</u>	<u>0.020000%</u>	<u>\$ 183,326.79</u>
GREELEY-WOLBACH BOND	6296	<u>5,045,370.00</u>	<u>0.082163%</u>	<u>\$ 4,145.45</u>
			0.855100%	\$ 7,089,146.45
<u>MADISON #M13</u>				
GENERAL FUND	6194	<u>682,335,129.00</u>	<u>0.518126%</u>	<u>\$ 3,535,354.00</u>
SPECIAL BUILDING FUND	6394	<u>682,335,129.00</u>	<u>0.051813%</u>	<u>\$ 353,535.00</u>
BOND FUND K-12	6294	<u>682,335,129.00</u>	<u>0.109547%</u>	<u>\$ 747,475.00</u>
			0.679486	\$ 4,636,364.00
<u>MADISON #M80</u>				
GENERAL FUND	6180	<u>770,498,619.00</u>	<u>0.712766%</u>	<u>\$ 5,491,856.00</u>
BOND FUND	6280	<u>770,498,619.00</u>	<u>0.132408%</u>	<u>\$ 1,020,202.00</u>
			0.845174	\$ 6,512,058.00
<u>FULLERTON #N1</u>				
GENERAL FUND	6199	<u>563,497,333.00</u>	<u>0.780402%</u>	<u>\$ 4,397,545.00</u>
SPECIAL BUILDING FUND	6399	<u>563,497,333.00</u>	<u>0.035851%</u>	<u>\$ 202,020.00</u>
			0.816253%	\$ 4,599,565.00

BOONE COUNTY BOARD OF EQUALIZATION PROCEEDINGS
NOVEMBER 20, 2023 ALBION, NEBRASKA

The Boone County Board of Equalization of Boone County, Nebraska, met at 10:31 A.M. on Monday, November 20, 2023, in the Commissioners Meeting Room of the Courthouse in Albion, Nebraska.

Chairman Yosten called the meeting to order and present for roll call were Commissioner Brian J. Yosten and Jon Lindgren. Dan Lueken, 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 November 15, 2023 and the convened meeting was open to the public.

The agenda was posted on the Boone County website; posted on the information board located in the Courthouse north entrance; emailed to the Board of Commissioners; and emailed to the Elected Officials and department heads on Friday, November 20, 2023. Chairman Yosten acknowledged the agenda and noted that the Open Meeting Laws are posted and available to the public.

The Board discussed amending a few of the appointments that were approved at their Board Reorganizational Meeting on January 5, 2023. Due to the unexpected passing of Board of Commissioners Chairman Larry Temme on October 31, 2023, the Board needs to amend the chairman and vice chairman appointments.

Motion made by Yosten, second by Lindgren to appoint Jon Lindgren as Vice-Chairman of the Boone County Board of Equalization for completion of the year 2023. Roll call vote: Yeas: Yosten and Lindgren. Nays: None. Motion carried.

Dan Lueken, County Assessor, presented three tax list corrections for the Board to review:

The 2023 Tax List Correction No. 410 was prepared regarding taxes to be paid for the tax year 2022 on Personal Property ID: 000002024. Business sold – accelerated taxes.

The 2023 Tax List Correction No. 411 was prepared regarding taxes to be paid for the tax year 2022 on Personal Property ID: 000003974. Combine was filed in Boone County but was actually in Madison County.

The 2023 Tax List Correction No. 412 was prepared regarding taxes to be paid for the tax year 2022 on Personal Property ID: 000003716. Tractors should have been on 2022 tax roll.

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

Motion made by Yosten, second by Lindgren to approve the 2023 Tax List Correction Nos. 410, 411 and 412 as presented and attached hereto as part of the proceedings. Roll call vote: Yeas: Yosten and Lindgren. Nays: None. Motion carried.

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

Chairman Yosten declared the Boone County Board of Equalization meeting adjourned at 10:42 A.M.

Sarah Robinson,
Boone County Clerk

BOONE COUNTY BOARD OF EQUALIZATION PROCEEDINGS
DECEMBER 11, 2023 ALBION, NEBRASKA

The Boone County Board of Equalization of Boone County, Nebraska, met at 10:31 A.M. on Monday, December 11, 2023, in the Commissioners Meeting Room of the Courthouse in Albion, Nebraska.

Chairman Yosten called the meeting to order and present for roll call were Commissioner Brian J. Yosten and Jon Lindgren. Dan Lueken, County Assessor, was present to answer any questions. Notice of the meeting was given in advance by publication in the Albion News and Boone County Tribune and the Petersburg Press on December 6, 2023 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 8, 2023. Chairman Yosten acknowledged the agenda and noted that the Open Meeting Laws are posted and available to the public.

Dan Lueken, County Assessor, presented fifteen tax list corrections for the Board to review:

The 2023 Tax List Correction No. 413 was prepared regarding taxes to be paid for the tax year 2023 on Real Property ID: 0004985.00. Valuation change – parcels combined 4985 / 4985.10.

The 2023 Tax List Correction No. 414 was prepared regarding taxes to be paid for the tax year 2023 on Real Property ID: 0004985.10. Valuation change – parcels combined 4985 / 4985.10.

The 2023 Tax List Correction No. 415 was prepared regarding taxes to be paid for the tax year 2023 on Real Property ID: 0024950.00. Valuation change – land was split off to parcel 24960, 1.17 acres.

The 2023 Tax List Correction No. 416 was prepared regarding taxes to be paid for the tax year 2023 on Real Property ID: 0024960.00. Valuation change – land was added from a split parcel 24950, 1.17 acres.

The 2023 Tax List Correction No. 417 was prepared regarding taxes to be paid for the tax year 2023 on Real Property ID: 0040715.10. Leta Brugger name was left off of the statement.

The 2023 Tax List Correction No. 418 was prepared regarding taxes to be paid for the tax year 2023 on Real Property ID: 0040734.00. Leta Brugger name was left off of the statement.

The 2023 Tax List Correction No. 419 was prepared regarding taxes to be paid for the tax year 2023 on Real Property ID: 0040733.00. Leta Brugger name was left off of the statement.

The 2023 Tax List Correction No. 420 was prepared regarding taxes to be paid for the tax year 2023 on Real Property ID: 0040744.00. Leta Brugger name was left off of the statement.

The 2023 Tax List Correction No. 421 was prepared regarding taxes to be paid for the tax year 2023 on Real Property ID: 0040713.00. Leta Brugger name was left off of the statement.

The 2023 Tax List Correction No. 422 was prepared regarding taxes to be paid for the tax year 2023 on Real Property ID: 0063730.00. Adam Johnson was removed in error.

The 2023 Tax List Correction No. 423 was prepared regarding taxes to be paid for the tax year 2023 on Real Property ID: 0006295.00. The tax statement needs to go to Bradon Anderson.

The 2023 Tax List Correction No. 424 was prepared regarding taxes to be paid for the tax year 2023 on Real Property ID: 0004535.00. Correct the name. Added the Trust.

The 2023 Tax List Correction No. 425 was prepared regarding taxes to be paid for the tax year 2023 on Real Property ID: 0027610.00. Correct the name. Added the Trust.

The 2023 Tax List Correction No. 426 was prepared regarding taxes to be paid for the tax year 2023 on Real Property ID: 0004534.00. Correct the name. Added the Trust.

The 2023 Tax List Correction No. 427 was prepared regarding taxes to be paid for the tax year 2023 on Real Property ID: 0027670.00. Correct the name.

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

Motion made by Lindgren, second by Yosten to approve the 2023 Tax List Correction Nos. 413, 414, 415, 416, 417, 418, 419, 420, 421, 422, 423, 424, 425, 426 and 427 as presented and attached hereto as part of the proceedings. Roll call vote: Yeas: Lindgren and Yosten. 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 Yosten declared the Boone County Board of Equalization meeting adjourned at 10:41 A.M.

Sarah Robinson,
Boone County Clerk

BOONE COUNTY BOARD OF EQUALIZATION PROCEEDINGS
DECEMBER 27, 2023 ALBION, NEBRASKA

The Boone County Board of Equalization of Boone County, Nebraska, met at 10:26 A.M. on Wednesday, December 27, 2023, in the Commissioners Meeting Room of the Courthouse in Albion, Nebraska.

Chairman Yosten called the meeting to order and present for roll call were Commissioner Brian J. Yosten, Jon Lindgren and Matt Niewohner. Dan Lueken, County Assessor, was present to answer any questions. Notice of the meeting was given in advance by publication in the Albion News and Boone County Tribune and the Petersburg Press on December 20, 2023 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 22, 2023. Chairman Yosten acknowledged the agenda and noted that the Open Meeting Laws are posted and available to the public.

Dan Lueken, County Assessor, presented ten tax list corrections for the Board to review:

The 2023 Tax List Correction No. 428 was prepared regarding taxes to be paid for the tax year 2023 on Real Property ID: 0004969.00. During revaluation, a building was duplicated – this building is now removed and also corrected the perimeter building ID.

The 2023 Tax List Correction No. 429 was prepared regarding taxes to be paid for the tax year 2023 on Real Property ID: 0031400.00. Price per square foot was entered incorrectly.

The 2023 Tax List Correction No. 430 was prepared regarding taxes to be paid for the tax year 2023 on Real Property ID: 0039400.00. Price per square foot was entered incorrectly.

The 2023 Tax List Correction No. 431 was prepared regarding taxes to be paid for the tax year 2023 on Real Property ID: 0057110.00. Price per square foot was entered incorrectly.

The 2023 Tax List Correction No. 432 was prepared regarding taxes to be paid for the tax year 2023 on Real Property ID: 0057390.00. Price per square foot was entered incorrectly.

The 2023 Tax List Correction No. 433 was prepared regarding taxes to be paid for the tax year 2023 on Real Property ID: 0057720.00. Price per square foot was entered incorrectly.

The 2023 Tax List Correction No. 434 was prepared regarding taxes to be paid for the tax year 2023 on Real Property ID: 0058380.00. Price per square foot was entered incorrectly.

The 2023 Tax List Correction No. 435 was prepared regarding taxes to be paid for the tax year 2023 on Real Property ID: 0028990.00. New building was put on wrong parcel – removed from parcel No. 29280.

The 2023 Tax List Correction No. 436 was prepared regarding taxes to be paid for the tax year 2023 on Real Property ID: 0029280.00. Removed a new building that was added in error – added correctly to parcel No. 28990.

The 2022 Tax List Correction No. 437 was prepared regarding taxes to be paid for the tax year 2023 on Personal Property ID: 000003964. Clerical error – equipment was sold.

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

Motion made by Yosten, second by Niewohner to approve the 2023 Tax List Correction Nos. 428, 429, 430, 431, 432, 433, 434, 435, 436, and 437 as presented and attached hereto as part of the proceedings. Roll call vote: Yeas: Yosten, Niewohner and Lindgren. Nays: None. Motion carried.

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

Chairman Yosten declared the Boone County Board of Equalization meeting adjourned at 10:31 A.M.

Sarah Robinson,
Boone County Clerk

BOONE COUNTY BOARD OF EQUALIZATION PUBLIC HEARING PROCEEDINGS

DECEMBER 27, 2023

ALBION, NEBRASKA

Brian J. Yosten, Chairman of the Boone County Board of Equalization, called for a motion to open a public hearing on Wednesday, December 27, 2023 at 10:02 A.M. in the Commissioners Meeting Room of the Courthouse in Albion, Nebraska. Motion made by Commissioner Yosten, 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 Brian J Yosten, Jon Lindgren and Matt Niewohner. Laurie Krohn, County Treasurer, was present to answer questions. Chairman Yosten 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 13, 2023. 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 22, 2023.

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

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

Sarah Robinson,
Boone County Clerk