

**2024 REORGANIZATIONAL MEETING
BOONE COUNTY BOARD OF EQUALIZATION
ALBION, NEBRASKA**

The Boone County Board of Equalization of Boone County, Nebraska convened at 10:37 A.M. on Thursday, January 4, 2024, in the Commissioners Meeting Room of the Courthouse in Albion, Nebraska.

Brian J. Yosten, 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 Matt Niewohner. Notice of the meeting was given in advance by publication in the Albion News and Boone County Tribune and Petersburg Press on December 27, 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, January 2, 2024. Chairman Yosten acknowledged the agenda and noted that the Open Meeting Laws are posted and available to the public.

Motion made by Lindgren, second by Niewohner to appoint Brian J. Yosten as Chairman of the Boone County Board of Equalization for the year 2024. Roll call vote: Yeas: Lindgren and Niewohner. Abstain: Yosten. Nays: None. Motion carried.

Motion made by Yosten, second by Lindgren to appoint Matt Niewohner as Vice Chairman of the Boone County Board of Equalization for the year 2024. Roll call vote: Yeas: Yosten and Lindgren. Abstain: Niewohner. Nays: None. Motion carried.

Chairman Yosten declared the 2024 Boone County Board of Equalization Reorganizational meeting adjourned at 10:39 A.M.

Sarah Robinson,
Boone County Clerk

BOONE COUNTY BOARD OF EQUALIZATION PROCEEDINGS JANUARY 16, 2024 ALBION, NEBRASKA

The Boone County Board of Equalization of Boone County, Nebraska, met at 10:41 A.M. on Tuesday, January 16, 2024, 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, Matt Niewohner 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 January 10, 2024 and the convened meeting was open to the public.

The agenda was posted on the Boone County website; emailed to the Board of Commissioners; and emailed to the Elected Officials and department heads on Friday, January 12, 2024. Due to the Courthouse being closed because of inclement weather the agenda was not posted in the North Entrance. Chairman Yosten acknowledged the agenda and noted that the Open Meeting Laws are posted and available to the public.

Dan Lueken, County Assessor, presented nine tax list corrections for the Board to review.

The 2023 Tax List Correction No. 438 was prepared regarding taxes for the tax year 2023 on Real Estate Property ID: 0039740.00. Valuation change from CRP to grass acres.

The 2023 Tax List Correction No. 439 was prepared regarding taxes for the tax year 2023 on Real Estate Property ID: 0039750.00. Valuation change from CRP to grass acres.

The 2023 Tax List Correction No. 440 was prepared regarding taxes for the tax year 2023 on Real Estate Property ID: 0039760.00. Valuation change from CRP to grass acres.

The 2023 Tax List Correction No. 441 was prepared regarding taxes for the tax year 2023 on Real Estate Property ID: 0039960.00. Valuation change from 3.30 irrigated to grass acres and 73.48 dray to grass acres.

The 2023 Tax List Correction No. 442 was prepared regarding taxes for the tax year 2023 on Real Estate Property ID: 0039980.00. Valuation change from CRP to grass acres.

The 2023 Tax List Correction No. 443 was prepared regarding taxes for the tax year 2023 on Real Estate Property ID: 0020495.00. Clerical error – the new house was put on the wrong parcel.

The 2023 Tax List Correction No. 444 was prepared regarding taxes for the tax year 2023 on Real Estate Property ID: 0020490.00. Clerical error – new house was put on this parcel in error.

The 2023 Tax List Correction No. 445 was prepared regarding taxes for the tax year 2023 on Personal Property ID: 000004442. Clerical error – property was purchased and supposed to be transferred to Dallas.

The 2023 Tax List Correction No. 446 was prepared regarding taxes for the tax year 2023 on Real Estate Property ID: 0021340.00. Clerical error – Beierman purchased the property but the name was not changed.

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

Motion made by Niewohner, second by Lindgren to approve the 2023 Tax List Corrections No. 438, 439, 440, 441, 442, 443, 444, 445, 446 as presented and attached hereto as part of the proceedings. Roll call vote: Yeas: Niewohner, 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. Per §77-1736.06, the Board of Equalization hereby waives the notice requirement when the refund is less than two hundred dollars.

Chairman Yosten declared the Boone County Board of Equalization meeting adjourned at 10:59 A.M.

Sarah Robinson,
Boone County Clerk

ATTEST:

APPROVED:

Sarah Robinson, Boone County Clerk

Brian J. Yosten, Chairman

BOONE COUNTY BOARD OF EQUALIZATION PROCEEDINGS
FEBRUARY 12, 2024 ALBION, NEBRASKA

The Boone County Board of Equalization of Boone County, Nebraska, met at 10:00 A.M. on Monday, February 12, 2024, 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, Matt Niewohner 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 7, 2024 and the convened meeting was open to the public.

The agenda was posted on the Boone County website; posted on the information board located in the Courthouse north entrance; emailed to the Board of Commissioners; and emailed to the Elected Officials and department heads on Friday, February 9, 2024. Chairman Yosten acknowledged the agenda and noted that the Open Meeting Laws are posted and available to the public.

Dan Lueken, County Assessor, presented two tax list corrections for the Board to review.

The 2023 Tax List Correction No. 447 was prepared regarding taxes for the tax year 2023 on Real Estate Property ID: 0004661.00. Name was changed in error.

The 2023 Tax List Correction No. 448 was prepared regarding taxes for the tax year 2023 on Personal Property ID: 000004442. Property was purchased from Tim Choat. Dallas did pay on this property. It was on another personal property schedule – schedule will be inactive.

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 Corrections No. 447 and 448 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. Per §77-1736.06, the Board of Equalization hereby waives the notice requirement when the refund is less than two hundred dollars.

Chairman Yosten declared the Boone County Board of Equalization meeting adjourned at 10:35 A.M.

Sarah Robinson,
Boone County Clerk

ATTEST:

APPROVED:

Sarah Robinson, Boone County Clerk

Brian J. Yosten, Chairman

BOONE COUNTY BOARD OF EQUALIZATION PROCEEDINGS
MARCH 27, 2024 ALBION, NEBRASKA

The Boone County Board of Equalization of Boone County, Nebraska, met at 10:34 A.M. on Wednesday, March 27, 2024, 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, Matt Niewohner 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 March 20, 2024 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, March 25, 2024. Chairman Yosten acknowledged the agenda and noted that the Open Meeting Laws are posted and available to the public.

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

The 2024 Tax List Correction No. 449 was prepared regarding taxes for the tax year 2021 on Real Estate Property ID: 0007099.00. Homestead exemption change to 60%.

The 2024 Tax List Correction No. 450 was prepared regarding taxes for the tax year 2021 on Real Estate Property ID: 0066740.00. Homestead exemption change from 100% to 0%.

The 2024 Tax List Correction No. 451 was prepared regarding taxes for the tax year 2021 on Real Estate Property ID: 0069020.00. Homestead exemption change to 70%.

The 2024 Tax List Correction No. 452 was prepared regarding taxes for the tax year 2021 on Real Estate Property ID: 0004317.00. Homestead exemption change from 100% to 70%.

The 2024 Tax List Correction No. 453 was prepared regarding taxes for the tax year 2021 on Real Estate Property ID: 0004742.00. Homestead exemption change from 100% to 0%.

The 2024 Tax List Correction No. 454 was prepared regarding taxes for the tax year 2023 on Personal Property ID: 000003947. Removed a licensed vehicle that was on personal property.

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

Motion made by Yosten, second by Lindgren to approve the 2024 Tax List Corrections No. 449, 450, 451, 452, 453 and 454 as presented and attached hereto as part of the proceedings. Roll call vote: Yeas: Yosten, Lindgren and Niewohner. 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. Per §77-1736.06, the Board of Equalization hereby waives the notice requirement when the refund is less than two hundred dollars.

Chairman Yosten declared the Boone County Board of Equalization meeting adjourned at 10:39 A.M.

Sarah Robinson,
Boone County Clerk

ATTEST:

APPROVED:

Sarah Robinson, Boone County Clerk

Brian J. Yosten, Chairman

BOONE COUNTY BOARD OF EQUALIZATION PUBLIC HEARING PROCEEDINGS

APRIL 24, 2024

ALBION, NEBRASKA

Brian J. Yosten, Chairman of the Boone County Board of Equalization, called for a motion to open a public hearing on Wednesday, April 24, 2024 at 10:01 A.M. in the Commissioners Meeting Room of the Courthouse in Albion, Nebraska. Motion made by Commissioner Lindgren, second by Commissioner Yosten 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/Boone County Tribune and the Petersburg Press on April 10, 2024. 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, Monday, April 22, 2024.

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 four 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 VSL St. Edward LLC and Boone Beginnings Early Childhood and Family Development Center submitted the Applications for Exemption Form 457 for four vehicles for charitable purposes.

Motion made by Lindgren, second by Niewohner to close said hearing at 10:02 A.M. Roll call vote: Yeas: Lindgren, Niewohner and Yosten. 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 forms for the VSL St. Edward LLC and Boone Beginnings Early Childhood and Family Development Center as presented on the Applications for Exemption Forms 457. Roll call vote: Yeas: Yosten, Lindgren and Niewohner. Nays: None. Motion carried.

Sarah Robinson,
Boone County Clerk

ATTEST:

APPROVED:

Sarah Robinson, Boone County Clerk

Brian J. Yosten, Chairman

Boone County Board of Equalization Proceedings
May, 13 2024 Albion, Nebraska

The Boone County Board of Equalization of Boone County, Nebraska met at 10:00 AM on Monday May 13, 2024 in the Commissioners Meeting Room located in Courthouse un Albion Nebraska whose address is 222 S 4th Street.

Chairman Yosten called the meeting to order and present for roll call were Commissioner Brian J. Yosten, Jon Lindgren, Matt Niewohner, and Dan Lueken, Boone County Assessor, was present to answer any questions. Notice of the meeting was given in advance by the publication in the Albion News and Boone County Tribune and the Petersburg Press on May 9 2024 and the convened meeting was open to the public.

The agenda was posted on the Boone County website; posted on the information board located in the Courthouse north entrance; emailed to the Board of Commissioners; and emailed to the Elected Officials and department heads on Friday May 10, 2024. Chairman Yosten acknowledged the agenda and noted that the Open Meeting Laws are posted and available to the public.

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

The 2024 Tax List Correction No. 455 was prepared regarding taxes for the tax year 2023 on Real Estate Property ID: 0000-3267-PP for accelerated personal property taxes due to the selling of business.

The 2024 Tax List Correction No. 456 was prepared regarding taxes for the tax year 2023 on Real Estate Property ID: 0000-4600-PP regarding that the personal property was added for the tax year 2023 in clerical error. The said item was purchased in October 2023 and will be reflected on the 2024 tax statement.

Motion made by Lindgren, second by Yosten to approve the 2023 Tax List corrections on No. 455 and 456 as presented and attached hereto as part of the proceedings. Roll call vote: Yeas: Lindgren, Yosten, Niewohner. 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. Per §77-1736.06, the Board of Equalization hereby waives the notice requirement when the refund is less than two hundred dollars.

Chairman Yosten declared the Boone County Board of Equalization meeting adjourned at 10:06 AM.

Brittney Reeder
Deputy County Clerk

ATTEST:

APPROVED:

Brittney Reeder
Deputy County Clerk

Brian J. Yosten, Chairman

BOONE COUNTY BOARD OF EQUALIZATION PROCEEDINGS
JUNE 10, 2024
ALBION, NEBRASKA

Brian J Yosten, Chairman of the Boone County Board of Equalization, called for a motion to convene the 2024 Board of Equalization. Motion made by Jon Lindgren, second by Brian J. Yosten to convene as the Boone County Board of Equalization from June 10, 2024 through July 25, 2024 and to recess/reconvene as needed through July 25, 2024. Roll call vote: Yeas: Lindgren, Yosten and Niewohner. Nays: None. Motion carried.

Commissioners present for said public hearing were Matt Niewohner, Jon Lindgren and Brian J. Yosten. Dan Lueken, County Assessor, was not present for this meeting.

Notice of the meeting was given in advance by publication in the Albion News and Boone County Tribune and the Petersburg Press on May 29, 2024 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 7, 2024. 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 10:04 A.M. on Monday, June 10, 2024, in the Commissioners Meeting Room of the Courthouse in Albion, Nebraska. The County Board of Equalization will convene per State Statute from June 10, 2024 through July 25, 2024. 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.

There were no Tax List Corrections to be reviewed.

Chairman Yosten declared the County Board of Equalization recessed at 10:17 A.M., until Tuesday, June 17, 2024.

Sarah Robinson,
Boone County Clerk

ATTEST:

APPROVED:

Sarah Robinson, Boone County Clerk

Brian J. Yosten, Chairman

BOONE COUNTY BOARD OF EQUALIZATION PROCEEDINGS
JUNE 17, 2024 **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, June 17, 2024, at 10:40 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 Matt Niewohner.

Notice was given in advance by publication that the Boone County Board of Equalization convenes per State Statute from June 10, 2024, through July 25, 2024, and to recess/reconvene as needed through July 25, 2024. 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 14, 2024. Chairman Yosten acknowledged the agenda and noted that the Open Meeting Laws are posted and available to the public.

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

The 2024 Tax List Correction No. 457 was prepared regarding taxes for the tax year 2023 on Real Estate Property ID: 0006133.00. Valuation change – the house has been removed August 25, 2022-empty lot – Clerical error.

The 2024 Tax List Correction No. 458 was prepared regarding taxes for the tax year 2023 on Real Estate Property ID: 0067650.00. Valuation change – the house was increased twice; the depreciation on the hog barns – Clerical error.

The 2024 Tax List Correction No. 459 was prepared regarding taxes for the tax year 2023 on Real Estate Property ID: 0056880.00. Valuation change – Quality of building should have been a 3.5 lot, not 4.0 lot – Clerical error.

Dan Lueken, County Assessor, presented information to the Board regarding seven valuation changes for the year 2024. The Board reviewed and discussed the over/under valuations with Lueken.

Motion made by Lindgren, second by Niewohner to approve the 2024 Tax List Corrections No. 457, 458 and 459 as presented and attached hereto as part of the proceedings. Roll call vote: Yeas: Lindgren, Niewohner and Yosten. Nays: None. Motion carried.

Motion made by Yosten, second by Lindgren to approve the seven 2024 valuation changes for undervalued and overvalued property as presented and attached hereto as part of the proceedings. Roll call vote: Yeas: Yosten, Lindgren and Niewohner. 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 10:51 A.M., to Wednesday, June 26, 2024.

Sarah Robinson,
Boone County Clerk

ATTEST:

APPROVED:

Sarah Robinson, Boone County Clerk

Brian J. Yosten, Chairman

BOONE COUNTY BOARD OF EQUALIZATION PROCEEDINGS
JUNE 26, 2024 **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 17, 2024, at 9:45 A.M. in the Commissioners Meeting Room of the Courthouse in Albion, Nebraska. Motion made by Commissioner Lindgren, second by Commissioner Niewohner to reconvene said Boone County Board of Equalization. Present for roll call were Commissioners Jon Lindgren, Brian J. Yosten and Matt Niewohner.

Notice was given in advance by publication that the Boone County Board of Equalization convenes per State Statute from June 10, 2024, through July 25, 2024, and to recess/reconvene as needed through July 25, 2024. 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 Monday, June 24, 2024. 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 twenty-five valuation changes for the year 2024. The Board reviewed and discussed the over/under valuations with Lueken.

Motion made by Yosten, second by Lindgren to approve the twenty-five 2024 valuation changes for undervalued and overvalued property as presented and attached hereto as part of the proceedings. Roll call vote: Yeas: Yosten, Lindgren and Niewohner. 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 10:04 A.M., to Monday, July 8, 2024.

Sarah Robinson,
Boone County Clerk

ATTEST:

APPROVED:

Sarah Robinson, Boone County Clerk

Brian J. Yosten, Chairman

BOONE COUNTY BOARD OF EQUALIZATION PROCEEDINGS
JULY 8, 2024 **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 8, 2024, at 10:01 A.M. in the Commissioners Meeting Room of the Courthouse in Albion, Nebraska. Motion made by Commissioner Lindgren, second by Commissioner Niewohner to reconvene said Boone County Board of Equalization. Present for roll call were Commissioners Brian J. Yosten, Matt Niewohner and Jon Lindgren.

Notice was given in advance by publication that the Boone County Board of Equalization convenes per State Statute from June 10, 2024, through July 25, 2024, and to recess/reconvene as needed through July 25, 2024. 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 5, 2024. 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 five destroyed property forms filed with Form 425 and twenty-two property valuation protests that were filed with Form 422 beginning at 10:00 A.M. on July 8, 2024.

Protest No. 425-1 was for Parcel No. 68270 – Fr NE1/4 of 15-20-5, Boone County, Nebraska, Ross Davidson. Davidson was not present to discuss his filing, but the form description and the attached photos were discussed.

Protest No. 425-2 was for Parcel No. 56630 – Fr SE1/4 of 30-18-7, Boone County, Nebraska, Thomas M. Schuele. Schuele was not present, but the form description was discussed.

Protest No. 425-3 was for Parcel No. 29390 – NE1/4 of 1-20-8, Boone County, Nebraska, Brad Beckwith. Beckwith was not present to discuss his filing, but the form description, attached description and the attached photos were discussed.

Protest No. 425-4 was for Parcel No. 60591.50 – Fr SE1/4 of 20-19-8, Boone County, Nebraska, Tracy Paulsen. Paulsen appeared by phone to discuss her filing and the Board reviewed the form description and the attached documentation.

Protest No. 425-5 was for Parcel No. 60590 – Fr SE1/4 of 20-19-8, Boone County, Nebraska, Tracy Paulsen. Paulsen appeared by phone to discuss her filing and the Board reviewed the form description and the attached documentation.

Protest No. 422-25 was for Parcel No. 42520 – Fr NW1/4 of 36-19-6, Boone County, Nebraska, Michael and Roberta Seda. The Seda's were present and discussed the form with the attached description.

Protest No. 422-26 was for Parcel No. 42410 – SW1/4 of 25-19-6, Boone County, Nebraska, Michael and Roberta Seda. The Seda's were present and discussed the form with the attached description.

Protest No. 422-27 was for Parcel No. 65500 – SE1/4 of 25-19-6, Boone County, Nebraska, Michael and Roberta Seda. The Seda's were present and discussed the form with the attached description.

Protest No. 422-28 was for Parcel No. 26820 – SW1/4 of 25-19-6, Boone County, Nebraska, Michael and Roberta Seda. The Seda's were present and discussed the form with the attached description.

Protest No. 422-29 was for Parcel No. 26960 – Fr NW1/4 of 27-20-6, Boone County, Nebraska, Michael and Roberta Seda. The Seda's were present and discussed the form with the attached description.

Protest No. 422-30 was for Parcel No. 21360 – Fr SW1/4 of 11-19-6, Boone County, Nebraska, Michael and Roberta Seda. The Seda's were present and discussed the form with the attached description.

Protest No. 422-31 was for Parcel No. 24430 – Fr SE1/4 of 18-20-6, Boone County, Nebraska, Michael and Roberta Seda. The Seda's were present and discussed the form with the attached description.

Protest No. 422-33 was for Parcel No. 56540 – E1/2 of 28-18-7, Boone County, Nebraska, Platte Center West LLC. Phillip Zegers was present on behalf of the protestor and discussed the attached description with the Board.

Protest No. 422-34 was for Parcel No. 58280 – SW1/4 of 20-19-7, Boone County, Nebraska, Steve Swerczek. Swerczek was present and discussed the attached documentation with the Board.

Protest No. 422-35 was for Parcel No. 69390 – NE1/4 of 35-22-5, Boone County, Nebraska, Daniel Wondercheck. The Wondercheck's were present to discuss the form description and the attached documentation.

Protest No. 422-36 was for Parcel No. 38900 – Fr SE1/4 of 35-22-7, Boone County, Nebraska, Daniel Wondercheck. The Wondercheck's were present to discuss the form description and the attached documentation.

Protest No. 422-37 was for Parcel No. 69365 – Fr SE1/4 of 27-22-5, Boone County, Nebraska, Daniel Wondercheck. The Wondercheck's were present to discuss the form description and the attached documentation.

Protest No. 422-38 was for Parcel No. 40258.30 – Fr SE1/4 of 9-22-5, Boone County, Nebraska, Daniel Wondercheck. The Wondercheck's were present to discuss the form description and the attached documentation.

Protest No. 422-39 was for Parcel No. 68820 – Fr SE1/4 of 11-21-5, Boone County, Nebraska, Daniel/Wanda Wondercheck. The Wondercheck's were present to discuss the form description and the attached documentation.

Protest No. 422-40 was for Parcel No. 42875.2 – Fr NW1/4 of 10-21-5, Boone County, Nebraska, Daniel Wondercheck. The Wondercheck's were present to discuss the form description and the attached documentation.

Protest No. 422-41 was for Parcel No. 38950 – Fr SW1/4 of 36-22-7, Boone County, Nebraska, Daniel Wondercheck. The Wondercheck's were present to discuss the form description and the attached documentation.

Protest No. 422-42 was for Parcel No. 69580 – NW1/4 of 17-22-5, Boone County, Nebraska, Wonderlust Partners LLC. The Wondercheck's were present to discuss the form description and the attached documentation.

Protest No. 422-43 was for Parcel No. 40266.75 – NE1/4 of 32-22-5, Boone County, Nebraska, Daniel Wondercheck/Wonderlust Partners LLC. The Wondercheck's were present to discuss the form description and the attached documentation.

Protest No. 422-5 was for Parcel No. 8208 – Lots 8 & 9, Block 1 West Petersburg, Petersburg, Boone County, Nebraska, Radene Temme. Radene/Garrett Temme were present to discuss the form description and the attached documentation.

Protest No. 422-6 was for Parcel No. 40480 – SE1/4 of 21-22-6, Boone County, Nebraska, Radene Temme. Radene/Garrett Temme were present to discuss the form description and the attached documentation.

Protest No. 422-7 was for Parcel No. 40450 – SE1/4 of 16-22-6, Boone County, Nebraska, Radene Temme. Radene/Garrett Temme were present to discuss the form description and the attached documentation.

Protest No. 422-1 was for Parcel No. 8085 – Lots 12 & 13, Block 9 Original Town, Petersburg, Boone County, Nebraska, Chase Preister/Rae Valley Street Rods. Preister was present to discuss the form description and the attached documentation.

No decisions were made at the protest hearings.

Dan Lueken, County Assessor, presented information to the Board regarding eight valuation changes for the year 2024. The Board reviewed and discussed the over/under valuations with Lueken.

Motion made by Lindgren, second by Niewohner to approve the eight 2024 valuation changes for undervalued and overvalued property as presented and attached hereto as part of the proceedings. Roll call vote: Yeas: Lindgren, Niewohner and Yosten. Nays: None. Motion carried.

Chairman Yosten declared the Boone County Board of Equalization recessed at 12:37 P.M., to Monday, July 15, 2024.

Sarah Robinson,
Boone County Clerk

ATTEST:

APPROVED:

Sarah Robinson, Boone County Clerk

Brian J. Yosten, Chairman

BOONE COUNTY BOARD OF EQUALIZATION PROCEEDINGS

JULY 15, 2024

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 15, 2024, at 10:01 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 Brian J Yosten, Matt Niewohner and Jon Lindgren.

Notice was given in advance by publication that the Boone County Board of Equalization convenes per State Statute from June 10, 2024, through July 25, 2024, and to recess/reconvene as needed through July 25, 2024. 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 11, 2024. 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-one property valuation protests that were filed with Form 422 at 10:01 A.M. on July 15, 2024.

Protest No. 422-2 was for Parcel No. 8178 – Block 1, Petersburg Second Addition, Petersburg, Boone County, Nebraska, Jane Bennett. Bennett was present to discuss the submitted form and attachment.

Protest No. 422-11 was for Parcel No. 4977.10 – Fr NW1/4 of 27-20-6, Boone County, Nebraska, Todd & Amber Wynn. The Wynn's appeared and discussed the submitted form and attachment.

Protest No. 422-14 was for Parcel No. 25290 – Fr E 1/2 of 22-20-6, Boone County, Nebraska, Ralph Pilkington. Pilkington was present and discussed the submitted form and land condition.

Protest No. 422-15 was for Parcel No. 34580 – W 1/2 of 2-20-7, Boone County, Nebraska, Ralph Pilkington. Pilkington was present and discussed the submitted form and land condition.

Protest No. 422-3 was for Parcel No. 38080 – E 1/2 of 20-22-7 / 38120 – W 1/2 of 21-22-7 / 37960 – Fr SW 1/4 of 16-22-7 / 1803 (accepted multiple parcels on one form in error), Boone County, Nebraska, Stokes Family Revocable Trust. No one appeared on behalf of the Protestor. Lueken and the Board reviewed the parcel information.

Protest No. 422-4 was for Parcel No. 6082 – Fr Lot 10 and Lot 11, Block 9, Original Town, Cedar Rapids, Boone County, Nebraska, Kim M Schilousky. No one appeared on behalf of the Protestor. Lueken and the Board reviewed the parcel information.

Protest No. 422-8 was for Parcel No. 57340 – S 1/2 of 17-18-8, Boone County, Nebraska, Robert Ziemba. No one appeared on behalf of the Protestor. Lueken and the Board reviewed the parcel information.

Protest No. 422-9 was for Parcel No. 57800 – NE 1/4 of 34-18-8, Boone County, Nebraska, Robert Ziemba. No one appeared on behalf of the Protestor. Lueken and the Board reviewed the parcel information.

Protest No. 422-10 was for Parcel No. 55340 – Fr SW 1/4 of 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. 422-12 was for Parcel No. 4607 – Lot 3, Block 14, Mansfield Addition, Albion, Boone County, Nebraska, Billy Frey. No one appeared on behalf of the Protestor. Lueken and the Board reviewed the parcel information.

Protest No. 422-13 was for Parcel No. 57790 – 33-18-8, Original Town, Boone County, Nebraska, William Robinson. No one appeared on behalf of the Protestor. Lueken and the Board reviewed the parcel information.

Protest No. 422-16 was for Parcel No. 60490 – W 1/2 of 17-19-8, Boone County, Nebraska, Linda Doughty, Trustee. No one appeared on behalf of the Protestor. Lueken and the Board reviewed the parcel information.

Protest No. 422-17 was for Parcel No. 22190 – NW 1/4 of 13-19-7, Boone County, Nebraska, Lanny Rasmussen. Rasmussen was present and discussed the submitted form and land condition.

Protest No. 422-18 was for Parcel No. 22180 – NE 1/4 of 13-19-7, Boone County, Nebraska, Lanny Rasmussen. Rasmussen was present and discussed the submitted form and land condition.

Protest No. 422-19 was for Parcel No. 22830 – Fr NE 1/4 of 30-20-5, Boone County, Nebraska, Lanny Rasmussen. Rasmussen was present and discussed the submitted form and land condition.

Protest No. 422-20 was for Parcel No. 22370 – NE 1/4 of 8-20-5, Boone County, Nebraska, Lanny Rasmussen. Rasmussen was present and discussed the submitted form and land condition.

Protest No. 422-21 was for Parcel No. 4494.01 – Sublot A, Lot 1, Block A, Loken Subdivision, Boone County, Nebraska, Lanny Rasmussen. Rasmussen was present and discussed the submitted form and land condition.

Protest No. 422-22 was for Parcel No. 28820 – Fr SE 1/4 of 23-20-7, Boone County, Nebraska, Lanny Rasmussen. Rasmussen was present and discussed the submitted form and land condition.

Protest No. 422-23 was for Parcel No. 4844.10 – Fr SE 1/4 21-20-6, Boone County, Nebraska, Lanny Rasmussen. Rasmussen was present and discussed the submitted form and land condition.

Protest No. 422-24 was for Parcel No. 35120 – SE 1/4 of 33-21-5, Boone County, Nebraska, Lanny Rasmussen. Rasmussen was present and discussed the submitted form and land condition.

Protest No. 422-32 was for Parcel No. 40266-65 – NW 1/4 and SE 1/4 of 31-22-5, Boone County, Nebraska, Dean C C Hanke. No one appeared on behalf of the Protestor. Lueken and the Board reviewed the parcel information.

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

The Board of Equalization received forty-three property valuation protests that were filed with Form 422 and five damaged property protests that were filed with Form 425 in June. The Board of Equalization heard testimony and reviewed protests on July 8 and 15, 2024 and took the following actions after all testimony was heard on July 15, 2024.

Motion made by Niewohner, second by Yosten that the Board of Equalization concurs with the Information concerning the destroyed real property report was reviewed by the County Board of Equalization and the following reassessment has been made; building valuation reduction from \$67,705.00 to \$65,265.00 for 1 Year-Protest No. 425-1. Roll call vote: Yeas: Niewohner, Yosten and Lindgren. Nays: None. Motion carried.

Motion made by Yosten, second by Lindgren that the Board of Equalization concurs with the Information concerning the destroyed real property report was reviewed by the County Board of Equalization and the following reassessment has been made; building valuation reduction from \$120,750.00 to \$114,325.00 for 1 Year-Protest No. 425-2. Roll call vote: Yeas: Yosten, Lindgren and Niewohner. Nays: None. Motion carried.

Motion made by Niewohner, second by Yosten that the Board of Equalization concurs with the Information concerning the destroyed real property report was reviewed by the County Board of Equalization and the following reassessment has been made; building valuation reduction from \$420,035.00 to \$0.00 for 1 Year-Protest No. 425-3. Roll call vote: Yeas: Niewohner, Yosten and Lindgren. Nays: None. Motion carried.

Motion made by Niewohner, second by Yosten that the Board of Equalization concurs with the Information concerning the destroyed real property report was reviewed by the County Board of Equalization and the following reassessment has been made; building valuation reduction from \$253,345.00 to \$0.00 for 1 Year-Protest No. 425-4. Roll call vote: Yeas: Niewohner, Yosten and Lindgren. Nays: None. Motion carried.

Motion made by Lindgren, second by Yosten that the Board of Equalization concurs with the Information concerning the destroyed real property report was reviewed by the County Board of Equalization and the following reassessment has been made; building valuation reduction from \$78,795.00 to \$0.00 for 1 Year-Protest No. 425-5. Roll call vote: Yeas: Lindgren, Yosten and Niewohner. Nays: None. Motion carried.

Motion made by Yosten, second by Lindgren that the Board of Equalization concurs with the Assessor's recommendation – property value comparable to like properties and protest is denied for Protest No. 422-25. Roll call vote: Yeas: Yosten, Lindgren and Niewohner. Nays: None. Motion carried.

Motion made by Yosten, second by Lindgren that the Board of Equalization concurs with the Assessor's recommendation – property value comparable to like properties and protest is denied for Protest No. 422-26. Roll call vote: Yeas: Yosten, Lindgren and Niewohner. Nays: None. Motion carried.

Motion made by Niewohner, 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. 422-27. Roll call vote: Yeas: Niewohner, Yosten and Lindgren. Nays: None. Motion carried.

Motion made by Lindgren, 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. 422-28. Roll call vote: Yeas: Lindgren, Yosten and Niewohner. Nays: None. Motion carried.

Motion made by Yosten, second by Niewohner that the Board of Equalization concurs with the Assessor's recommendation – property value comparable to like properties and protest is denied for Protest No. 422-29. Roll call vote: Yeas: Yosten, Niewohner and Lindgren. Nays: None. Motion carried.

Motion made by Niewohner, 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. 422-30. Roll call vote: Yeas: Niewohner, Yosten and Lindgren. Nays: None. Motion carried.

Motion made by Yosten, second by Niewohner that the Board of Equalization concurs with the Assessor's recommendation – property value comparable to like properties and protest is denied for Protest No. 422-31. Roll call vote: Yeas: Yosten, Niewohner and Lindgren. Nays: None. Motion carried.

Motion made by Lindgren, second by Niewohner that the Board of Equalization concurs with the Assessor's recommendation – property value comparable to like properties and protest is denied for Protest No. 422-33. Roll call vote: Yeas: Lindgren, Niewohner and Yosten. Nays: None. Motion carried.

Motion made by Lindgren, second by Niewohner that the Board of Equalization concurs with the Assessor's recommendation – property value comparable to like properties and protest is denied for Protest No. 422-34. Roll call vote: Yeas: Lindgren, Niewohner and Yosten. Nays: None. Motion carried.

Motion made by Lindgren, second by Niewohner that the Board of Equalization concurs with the Assessor's recommendation – property value comparable to like properties and protest is denied for Protest No. 422-35. Roll call vote: Yeas: Lindgren, Niewohner and Yosten. Nays: None. Motion carried.

Motion made by Yosten, second by Niewohner that the Board of Equalization concurs with the Assessor's recommendation – property value comparable to like properties and protest is denied for Protest No. 422-36. Roll call vote: Yeas: Yosten, Niewohner and Lindgren. Nays: None. Motion carried.

Motion made by Lindgren, 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. 422-37. Roll call vote: Yeas: Lindgren, Yosten and Niewohner. Nays: None. Motion carried.

Motion made by Niewohner, second by Lindgren that the Board of Equalization concurs with the Assessor's recommendation – property value comparable to like properties and protest is denied for Protest No. 422-38. Roll call vote: Yeas: Niewohner, Lindgren and Yosten. Nays: None. Motion carried.

Motion made by Lindgren, second by Niewohner that the Board of Equalization concurs with the Assessor's recommendation – property value comparable to like properties and protest is denied for Protest No. 422-39. Roll call vote: Yeas: Lindgren, Niewohner and Yosten. Nays: None. Motion carried.

Motion made by Yosten, second by Lindgren that the Board of Equalization concurs with the Assessor's recommendation – property value comparable to like properties and protest is denied for Protest No. 422-40. Roll call vote: Yeas: Yosten, Lindgren and Niewohner. Nays: None. Motion carried.

Motion made by Lindgren, second by Niewohner that the Board of Equalization concurs with the Assessor's recommendation – property value comparable to like properties and protest is denied for Protest No. 422-41. Roll call vote: Yeas: Lindgren, Niewohner and Yosten. Nays: None. Motion carried.

Motion made by Niewohner, second by Lindgren that the Board of Equalization concurs with the Assessor's recommendation – property value comparable to like properties and protest is denied for Protest No. 422-42. Roll call vote: Yeas: Niewohner, Lindgren and Yosten. Nays: None. Motion carried.

Motion made by Lindgren, second by Niewohner that the Board of Equalization concurs with the Assessor's recommendation – property value comparable to like properties and protest is denied for Protest No. 422-43. Roll call vote: Yeas: Lindgren, Niewohner and Yosten. Nays: None. Motion carried.

Motion made by Yosten, second by Lindgren that the Board of Equalization reviewed the property and concurs with the Assessor's recommendation/correction to reduce the building valuation from \$423,740.00 to \$262,605.00 for Protest No. 422-5. Roll call vote: Yeas: Yosten, Lindgren and Niewohner. Nays: None. Motion carried.

Motion made by Lindgren, second by Niewohner that the Board of Equalization concurs with the Assessor's recommendation – property value comparable to like properties and protest is denied for Protest No. 422-6. Roll call vote: Yeas: Lindgren, Niewohner and Yosten. Nays: None. Motion carried.

Motion made by Niewohner, second by Lindgren that the Board of Equalization concurs with the Assessor's recommendation – property value comparable to like properties and protest is denied for Protest No. 422-7. Roll call vote: Yeas: Niewohner, Lindgren and Yosten. Nays: None. Motion carried.

Motion made by Yosten, second by Lindgren that the Board of Equalization reviewed the property and concurs with the Assessor's recommendation/correction to reduce the building valuation from \$181,245.00 to \$150,855.00 for Protest No. 422-1. Roll call vote: Yeas: Yosten, Lindgren and Niewohner. Nays: None. Motion carried.

Motion made by Yosten, second by Lindgren that the Board of Equalization reviewed the property and concurs with the Assessor's recommendation/correction to reduce the building valuation from \$204,690.00 to \$166,140.00 for Protest No. 422-2. Roll call vote: Yeas: Yosten, Lindgren and Niewohner. Nays: None. Motion carried.

Motion made by Lindgren, second by Niewohner that the Board of Equalization concurs with the Assessor's recommendation – property value comparable to like properties and protest is denied for Protest No. 422-11. Roll call vote: Yeas: Lindgren, Niewohner and Yosten. Nays: None. Motion carried.

Motion made by Niewohner, second by Lindgren that the Board of Equalization concurs with the Assessor's recommendation – property value comparable to like properties and protest is denied for Protest No. 422-14. Roll call vote: Yeas: Niewohner, Lindgren and Yosten. Nays: None. Motion carried.

Motion made by Yosten, second by Lindgren that the Board of Equalization concurs with the Assessor's recommendation – property value comparable to like properties and protest is denied for Protest No. 422-15. Roll call vote: Yeas: Yosten, Lindgren and Niewohner. Nays: None. Motion carried.

Motion made by Lindgren, 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. 422-3. Roll call vote: Yeas: Lindgren, Yosten and Niewohner. Nays: None. Motion carried.

Motion made by Yosten, second by Lindgren that the Board of Equalization concurs with the Assessor's recommendation – property value comparable to like properties and protest is denied for Protest No. 422-4. Roll call vote: Yeas: Yosten, Lindgren and Niewohner. Nays: None. Motion carried.

Motion made by Niewohner, second by Lindgren that the Board of Equalization concurs with the Assessor's recommendation – property value comparable to like properties and protest is denied for Protest No. 422-8. Roll call vote: Yeas: Niewohner, Lindgren and Yosten. Nays: None. Motion carried.

Motion made by Yosten, second by Lindgren that the Board of Equalization concurs with the Assessor's recommendation – property value comparable to like properties and protest is denied for Protest No. 422-9. Roll call vote: Yeas: Yosten, Lindgren and Niewohner. Nays: None. Motion carried.

Motion made by Lindgren, second by Niewohner that the Board of Equalization concurs with the Assessor's recommendation – property value comparable to like properties and protest is denied for Protest No. 422-10. Roll call vote: Yeas: Lindgren, Niewohner and Yosten. Nays: None. Motion carried.

Motion made by Niewohner, second by Yosten that the Board of Equalization reviewed the property and concurs with the Assessor's recommendation/correction to reduce the building valuation from \$50,510.00 to \$82,805.00 for Protest No. 422-12. Roll call vote: Yeas: Niewohner, Yosten and Lindgren. Nays: None. Motion carried.

Motion made by Niewohner, second by Lindgren that the Board of Equalization concurs with the Assessor's recommendation – property value comparable to like properties and protest is denied for Protest No. 422-13. Roll call vote: Yeas: Niewohner, Lindgren and Yosten. Nays: None. Motion carried.

Motion made by Yosten, second by Lindgren that the Board of Equalization concurs with the Assessor's recommendation – property value comparable to like properties and protest is denied for Protest No. 422-16. Roll call vote: Yeas: Yosten, Lindgren and Niewohner. Nays: None. Motion carried.

Motion made by Lindgren, 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. 422-17. Roll call vote: Yeas: Lindgren, Yosten and Niewohner. Nays: None. Motion carried.

Motion made by Niewohner, 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. 422-18. Roll call vote: Yeas: Niewohner, Yosten and Lindgren. Nays: None. Motion carried.

Motion made by Lindgren, 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. 422-19. Roll call vote: Yeas: Lindgren, Yosten and Niewohner. Nays: None. Motion carried.

Motion made by Yosten, second by Niewohner that the Board of Equalization concurs with the Assessor's recommendation – property value comparable to like properties and protest is denied for Protest No. 422-20. Roll call vote: Yeas: Yosten, Niewohner and Lindgren. Nays: None. Motion carried.

Motion made by Yosten, second by Niewohner that the Board of Equalization concurs with the Assessor's recommendation – property value comparable to like properties and protest is denied for Protest No. 422-21. Roll call vote: Yeas: Yosten, Niewohner and Lindgren. Nays: None. Motion carried.

Motion made by Niewohner, 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. 422-22. Roll call vote: Yeas: Niewohner, Yosten and Lindgren. Nays: None. Motion carried.

Motion made by Lindgren, second by Niewohner that the Board of Equalization concurs with the Assessor's recommendation – property value comparable to like properties and protest is denied for Protest No. 422-23. Roll call vote: Yeas: Lindgren, Niewohner and Yosten. Nays: None. Motion carried.

Motion made by Yosten, second by Niewohner that the Board of Equalization concurs with the Assessor's recommendation – property value comparable to like properties and protest is denied for Protest No. 422-24. Roll call vote: Yeas: Yosten, Niewohner and Lindgren. Nays: None. Motion carried.

Motion made by Lindgren, second by Niewohner that the Board of Equalization concurs with the Assessor's recommendation – property value comparable to like properties and protest is denied for Protest No. 422-32. Roll call vote: Yeas: Lindgren, Niewohner and Yosten. Nays: None. Motion carried.

Dan Lueken, County Assessor, presented eleven proposed 2024 valuation changes for the Board to review for overvalued and undervalued property as presented and attached hereto as part of the proceedings. Motion made by Yosten, second by Niewohner to approve the eleven 2024 valuation changes as presented and attached hereto as part of the proceedings. Roll call vote: Yeas: Yosten, Niewohner and Lindgren. Nays: None. Motion carried.

The County Clerk will complete and mail a copy of Form 422 Protest No. 425-1, 425-2, 425-3, 425-4, 425-5, 422-1, 422-2, 422-3, 422-4, 422-5, 422-6, 422-7, 422-8, 422-9, 422-10, 422-11, 422-12, 422-13, 422-14, 422-15, 422-16, 422-17, 422-18, 422-19, 422-20, 422-21, 422-22, 422-23, 422-24, 422-25, 422-26, 422-27, 422-28, 422-29, 422-30, 422-31, 422-32, 422-33, 422-34, 422-35, 422-36, 422-37, 422-38, 422-39, 422-40, 422-41, 422-42 and 422-43 to the respective landowners and/or agents. The respective landowners have thirty days to protest the Board of Equalization's decision.

Chairman Yosten called for a motion to close the Board of Equalization. Motion made by Brian J. Yosten, second by Matt Niewohner to close the 2024 Boone County Board of Equalization and adjourned at 3:48 P.M. on July 15, 2024. Roll call vote: Yeas: Yosten, Niewohner and Lindgren. Nays: None. Motion carried

Sarah Robinson,
Boone County Clerk

ATTEST:

APPROVED:

Sarah Robinson, Boone County Clerk

Brian J. Yosten, Chairman

2024 BOONE COUNTY BOARD OF EQUALIZATION PROCEEDINGS

The Boone County Board of Commissioners convened as the Boone County Board of Equalization at 10:04 A.M. on Monday, June 10, 2024, in the Commissioners Meeting Room of the Courthouse in Albion, Nebraska. The County Board of Equalization will convene per State Statute from June 10, 2024 through July 25, 2024. 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 2024 Board of Equalization. Motion made by Jon Lindgren, second by Brian J. Yosten to convene as the Boone County Board of Equalization from June 10, 2024 through July 25, 2024 and to recess/reconvene as needed through July 25, 2024. Roll call vote: Yeas: Lindgren, Yosten and Niewohner. Nays: None. Motion carried.

Notice of the meeting was given in advance by publication and 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 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.

No actions were taken during the June 10, 2024 Meeting.

Chairman Yosten declared the County Board of Equalization recessed at 10:17 A.M., until Monday, June 17, 2024.

Chairman Yosten called for a motion to reconvene the Boone County Board of Equalization on Monday, June 17, 2024 at 10:40 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 Matt Niewohner.

Actions taken during the June 17, 2024:

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

The 2024 Tax List Correction No. 457 was prepared regarding taxes for the tax year 2023 on Real Estate Property ID: 0006133.00. Valuation change – the house has been removed August 25, 2022-empty lot – Clerical error.

The 2024 Tax List Correction No. 458 was prepared regarding taxes for the tax year 2023 on Real Estate Property ID: 0067650.00. Valuation change – the house was increased twice; the depreciation on the hog barns – Clerical error.

The 2024 Tax List Correction No. 459 was prepared regarding taxes for the tax year 2023 on Real Estate Property ID: 0056880.00. Valuation change – Quality of building should have been a 3.5 lot, not 4.0 lot – Clerical error.

Dan Lueken, County Assessor, presented information to the Board regarding seven valuation changes for the year 2024. The Board reviewed and discussed the over/under valuations with Lueken.

Motion made by Lindgren, second by Niewohner to approve the 2024 Tax List Corrections No. 457, 458 and 459 as presented and attached hereto as part of the proceedings. Roll call vote: Yeas: Lindgren, Niewohner and Yosten. Nays: None. Motion carried.

Motion made by Yosten, second by Lindgren to approve the seven 2024 valuation changes for undervalued and overvalued property as presented and attached hereto as part of the proceedings. Roll call vote: Yeas: Yosten, Lindgren and Niewohner. Nays: None. Motion carried.

Chairman Yosten declared the Boone County Board of Equalization recessed at 10:51 A.M., to Wednesday, June 26, 2024.

Chairman Yosten called for a motion to reconvene the Boone County Board of Equalization on Wednesday, June 26, 2024 at 9:45 A.M. in the Commissioners Meeting Room of the Courthouse in Albion, Nebraska. Motion made by Commissioner Lindgren, second by Commissioner Niewohner to reconvene said Boone County Board of Equalization. Present for roll call were Commissioners Jon Lindgren, Matt Niewohner and Brian J. Yosten.

Actions taken during the June 26, 2024 meeting:

Dan Lueken, County Assessor, presented information to the Board regarding twenty-five valuation changes for the year 2024. The Board reviewed and discussed the over/under valuations with Lueken.

Motion made by Yosten, second by Lindgren to approve the twenty-five 2024 valuation changes for undervalued and overvalued property as presented and attached hereto as part of the proceedings. Roll call vote: Yeas: Yosten, Lindgren and Niewohner. Nays: None. Motion carried.

Chairman Yosten declared the Boone County Board of Equalization recessed at 10:04 A.M., to Monday, July 8, 2024.

Chairman Yosten called for a motion to reconvene the Boone County Board of Equalization on Monday, July 8, 2024 at 10:01 A.M. in the Commissioners Meeting Room of the Courthouse in Albion, Nebraska. Motion made by Commissioner Lindgren, second by Commissioner Niewohner to reconvene said Boone County Board of Equalization. Present for roll call were Commissioners Jon Lindgren, Matt Niewohner and Brian J. Yosten.

Notice was given in advance by publication that the Boone County Board of Equalization convenes per State Statute from June 10, 2024 through July 25, 2024 and to recess/reconvene as needed through July 25, 2024. 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 8, 2024 meeting:

The Board of Equalization was scheduled to hear five destroyed property forms filed with Form 425 and twenty-two property valuation protests that were filed with Form 422 beginning at 10:00 A.M. on July 8, 2024.

Protest No. 425-1 was for Parcel No. 68270 – Fr NE1/4 of 15-20-5, Boone County, Nebraska, Ross Davidson. Davidson was not present to discuss his filing, but the form description and the attached photos were discussed.

Protest No. 425-2 was for Parcel No. 56630 – Fr SE1/4 of 30-18-7, Boone County, Nebraska, Thomas M. Schuele. Schuele was not present, but the form description was discussed.

Protest No. 425-3 was for Parcel No. 29390 – NE1/4 of 1-20-8, Boone County, Nebraska, Brad Beckwith. Beckwith was not present to discuss his filing, but the form description, attached description and the attached photos were discussed.

Protest No. 425-4 was for Parcel No. 60591.50 – Fr SE1/4 of 20-19-8, Boone County, Nebraska, Tracy Paulsen. Paulsen appeared by phone to discuss her filing and the Board reviewed the form description and the attached documentation.

Protest No. 425-5 was for Parcel No. 60590 – Fr SE1/4 of 20-19-8, Boone County, Nebraska, Tracy Paulsen. Paulsen appeared by phone to discuss her filing and the Board reviewed the form description and the attached documentation.

Protest No. 422-25 was for Parcel No. 42520 – Fr NW1/4 of 36-19-6, Boone County, Nebraska, Michael and Roberta Seda. The Seda's were present and discussed the form with the attached description.

Protest No. 422-26 was for Parcel No. 42410 – SW1/4 of 25-19-6, Boone County, Nebraska, Michael and Roberta Seda. The Seda's were present and discussed the form with the attached description.

Protest No. 422-27 was for Parcel No. 65500 – SE1/4 of 25-19-6, Boone County, Nebraska, Michael and Roberta Seda. The Seda's were present and discussed the form with the attached description.

Protest No. 422-28 was for Parcel No. 26820 – SW1/4 of 25-19-6, Boone County, Nebraska, Michael and Roberta Seda. The Seda's were present and discussed the form with the attached description.

Protest No. 422-29 was for Parcel No. 26960 – Fr NW1/4 of 27-20-6, Boone County, Nebraska, Michael and Roberta Seda. The Seda's were present and discussed the form with the attached description.

Protest No. 422-30 was for Parcel No. 21360 – Fr SW1/4 of 11-19-6, Boone County, Nebraska, Michael and Roberta Seda. The Seda's were present and discussed the form with the attached description.

Protest No. 422-31 was for Parcel No. 24430 – Fr SE1/4 of 18-20-6, Boone County, Nebraska, Michael and Roberta Seda. The Seda's were present and discussed the form with the attached description.

Protest No. 422-33 was for Parcel No. 56540 – E1/2 of 28-18-7, Boone County, Nebraska, Platte Center West LLC. Phillip Zegers was present on behalf of the protestor and discussed the attached description with the Board.

Protest No. 422-34 was for Parcel No. 58280 – SW1/4 of 20-19-7, Boone County, Nebraska, Steve Swerczek. Swerczek was present and discussed the attached documentation with the Board.

Protest No. 422-35 was for Parcel No. 69390 – NE1/4 of 35-22-5, Boone County, Nebraska, Daniel Wondercheck. The Wondercheck's were present to discuss the form description and the attached documentation.

Protest No. 422-36 was for Parcel No. 38900 – Fr SE1/4 of 35-22-7, Boone County, Nebraska, Daniel Wondercheck. The Wondercheck's were present to discuss the form description and the attached documentation.

Protest No. 422-37 was for Parcel No. 69365 – Fr SE1/4 of 27-22-5, Boone County, Nebraska, Daniel Wondercheck. The Wondercheck's were present to discuss the form description and the attached documentation.

Protest No. 422-38 was for Parcel No. 40258.30 – Fr SE1/4 of 9-22-5, Boone County, Nebraska, Daniel Wondercheck. The Wondercheck's were present to discuss the form description and the attached documentation.

Protest No. 422-39 was for Parcel No. 68820 – Fr SE1/4 of 11-21-5, Boone County, Nebraska, Daniel/Wanda Wondercheck. The Wondercheck's were present to discuss the form description and the attached documentation.

Protest No. 422-40 was for Parcel No. 42875.2 – Fr NW1/4 of 10-21-5, Boone County, Nebraska, Daniel Wondercheck. The Wondercheck's were present to discuss the form description and the attached documentation.

Protest No. 422-41 was for Parcel No. 38950 – Fr SW1/4 of 36-22-7, Boone County, Nebraska, Daniel Wondercheck. The Wondercheck's were present to discuss the form description and the attached documentation.

Protest No. 422-42 was for Parcel No. 69580 – NW1/4 of 17-225, Boone County, Nebraska, Wonderlust Partners LLC. The Wondercheck's were present to discuss the form description and the attached documentation.

Protest No. 422-43 was for Parcel No. 40266.75 – NE1/4 of 32-22-5, Boone County, Nebraska, Daniel Wondercheck/Wonderlust Partners LLC. The Wondercheck's were present to discuss the form description and the attached documentation.

Protest No. 422-5 was for Parcel No. 8208 – Lots 8 & 9, Block 1 West Petersburg, Petersburg, Boone County, Nebraska, Radene Temme. Radene/Garrett Temme were present to discuss the form description and the attached documentation.

Protest No. 422-6 was for Parcel No. 40480 – SE1/4 of 21-22-6, Boone County, Nebraska, Radene Temme. Radene/Garrett Temme were present to discuss the form description and the attached documentation.

Protest No. 422-7 was for Parcel No. 40450 – SE1/4 of 16-22-6, Boone County, Nebraska, Radene Temme. Radene/Garrett Temme were present to discuss the form description and the attached documentation.

Protest No. 422-1 was for Parcel No. 8085 – Lots 12 & 13, Block 9 Original Town, Petersburg, Boone County, Nebraska, Chase Preister/Rae Valley Street Rods. Preister was present to discuss the form description and the attached documentation.

No decisions were made at the protest hearings.

Chairman Yosten declared the Boone County Board of Equalization recessed at 12:37 P.M., to Monday, July 15, 2024.

Chairman Yosten called for a motion to reconvene the Boone County Board of Equalization on Monday, July 15, 2024 at 10:01 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 Matt Niewohner; Dan Lueken, Boone County Assessor.

Notice was given in advance by publication that the Boone County Board of Equalization convenes per State Statute from June 10, 2024 through July 25, 2024 and to recess/reconvene as needed through July 25, 2024. 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-one property valuation protests that were filed with Form 422 at 10:01 A.M. on July 15, 2024.

Protest No. 422-2 was for Parcel No. 8178 – Block 1, Petersburg Second Addition, Petersburg, Boone County, Nebraska, Jane Bennett. Bennett was present to discuss the submitted form and attachment.

Protest No. 422-11 was for Parcel No. 4977.10 – Fr NW1/4 of 27-20-6, Boone County, Nebraska, Todd & Amber Wynn. The Wynn's appeared and discussed the submitted form and attachment.

Protest No. 422-14 was for Parcel No. 25290 – Fr E 1/2 of 22-20-6, Boone County, Nebraska, Ralph Pilkington. Pilkington was present and discussed the submitted form and land condition.

Protest No. 422-15 was for Parcel No. 34580 – W 1/2 of 2-20-7, Boone County, Nebraska, Ralph Pilkington. Pilkington was present and discussed the submitted form and land condition.

Protest No. 422-3 was for Parcel No. 38080 – E 1/2 of 20-22-7 / 38120 – W 1/2 of 21-22-7 / 37960 – Fr SW 1/4 of 16-22-7 / 1803 (accepted multiple parcels on one form in error), Boone County, Nebraska, Stokes Family Revocable Trust. No one appeared on behalf of the Protestor. Lueken and the Board reviewed the parcel information.

Protest No. 422-4 was for Parcel No. 6082 – Fr Lot 10 and Lot 11, Block 9, Original Town, Cedar Rapids, Boone County, Nebraska, Kim M Schilousky. No one appeared on behalf of the Protestor. Lueken and the Board reviewed the parcel information.

Protest No. 422-8 was for Parcel No. 57340 – S 1/2 of 17-18-8, Boone County, Nebraska, Robert Ziemba. No one appeared on behalf of the Protestor. Lueken and the Board reviewed the parcel information.

Protest No. 422-9 was for Parcel No. 57800 – NE 1/4 of 34-18-8, Boone County, Nebraska, Robert Ziemba. No one appeared on behalf of the Protestor. Lueken and the Board reviewed the parcel information.

Protest No. 422-10 was for Parcel No. 55340 – Fr SW 1/4 of 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. 422-12 was for Parcel No. 4607 – Lot 3, Block 14, Mansfield Addition, Albion, Boone County, Nebraska, Billy Frey. No one appeared on behalf of the Protestor. Lueken and the Board reviewed the parcel information.

Protest No. 422-13 was for Parcel No. 57790 – 33-18-8, Original Town, Boone County, Nebraska, William Robinson. No one appeared on behalf of the Protestor. Lueken and the Board reviewed the parcel information.

Protest No. 422-16 was for Parcel No. 60490 – W 1/2 of 17-19-8, Boone County, Nebraska, Linda Doughty, Trustee. No one appeared on behalf of the Protestor. Lueken and the Board reviewed the parcel information.

Protest No. 422-17 was for Parcel No. 22190 – NW 1/4 of 13-19-7, Boone County, Nebraska, Lanny Rasmussen. Rasmussen was present and discussed the submitted form and land condition.

Protest No. 422-18 was for Parcel No. 22180 – NE 1/4 of 13-19-7, Boone County, Nebraska, Lanny Rasmussen. Rasmussen was present and discussed the submitted form and land condition.

Protest No. 422-19 was for Parcel No. 22830 – Fr NE 1/4 of 30-20-5, Boone County, Nebraska, Lanny Rasmussen. Rasmussen was present and discussed the submitted form and land condition.

Protest No. 422-20 was for Parcel No. 22370 – NE 1/4 of 8-20-5, Boone County, Nebraska, Lanny Rasmussen. Rasmussen was present and discussed the submitted form and land condition.

Protest No. 422-21 was for Parcel No. 4494.01 – Sublot A, Lot 1, Block A, Loken Subdivision, Boone County, Nebraska, Lanny Rasmussen. Rasmussen was present and discussed the submitted form and land condition.

Protest No. 422-22 was for Parcel No. 28820 – Fr SE 1/4 of 23-20-7, Boone County, Nebraska, Lanny Rasmussen. Rasmussen was present and discussed the submitted form and land condition.

Protest No. 422-23 was for Parcel No. 4844.10 – Fr SE 1/4 21-20-6, Boone County, Nebraska, Lanny Rasmussen. Rasmussen was present and discussed the submitted form and land condition.

Protest No. 422-24 was for Parcel No. 35120 – SE 1/4 of 33-21-5, Boone County, Nebraska, Lanny Rasmussen. Rasmussen was present and discussed the submitted form and land condition.

Protest No. 422-32 was for Parcel No. 40266-65 –NW 1/4 and SE 1/4 of 31-22-5, Boone County, Nebraska, Dean C Hanke. No one appeared on behalf of the Protestor. Lueken and the Board reviewed the parcel information.

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

The Board of Equalization received forty-three property valuation protests that were filed with Form 422 and five damaged property protests that were filed with Form 425 in June. The Board of Equalization heard testimony and reviewed protests on July 8 and 15, 2024 and took the following actions after all testimony was heard on July 15, 2024.

Motion made by Niewohner, second by Yosten that the Board of Equalization concurs with the Information concerning the destroyed real property report was reviewed by the County Board of Equalization and the following reassessment has been made; building valuation reduction from \$67,705.00 to \$65,265.00 for 1 Year-Protest No. 425-1. Roll call vote: Yeas: Niewohner, Yosten and Lindgren. Nays: None. Motion carried.

Motion made by Yosten, second by Lindgren that the Board of Equalization concurs with the Information concerning the destroyed real property report was reviewed by the County Board of Equalization and the following reassessment has been made; building valuation reduction from \$120,750.00 to \$114,325.00 for 1 Year-Protest No. 425-2. Roll call vote: Yeas: Yosten, Lindgren and Niewohner. Nays: None. Motion carried.

Motion made by Niewohner, second by Yosten that the Board of Equalization concurs with the Information concerning the destroyed real property report was reviewed by the County Board of Equalization and the following reassessment has been made; building valuation reduction from \$420,035.00 to \$0.00 for 1 Year-Protest No. 425-3. Roll call vote: Yeas: Niewohner, Yosten and Lindgren. Nays: None. Motion carried.

Motion made by Niewohner, second by Yosten that the Board of Equalization concurs with the Information concerning the destroyed real property report was reviewed by the County Board of Equalization and the following reassessment has been made; building valuation reduction from \$253,345.00 to \$0.00 for 1 Year-Protest No. 425-4. Roll call vote: Yeas: Niewohner, Yosten and Lindgren. Nays: None. Motion carried.

Motion made by Lindgren, second by Yosten that the Board of Equalization concurs with the Information concerning the destroyed real property report was reviewed by the County Board of Equalization and the following reassessment has been made; building valuation reduction from \$78,795.00 to \$0.00 for 1 Year-Protest No. 425-5. Roll call vote: Yeas: Lindgren, Yosten and Niewohner. Nays: None. Motion carried.

Motion made by Yosten, second by Lindgren that the Board of Equalization concurs with the Assessor's recommendation – property value comparable to like properties and protest is denied for Protest No. 422-25. Roll call vote: Yeas: Yosten, Lindgren and Niewohner. Nays: None. Motion carried.

Motion made by Yosten, second by Lindgren that the Board of Equalization concurs with the Assessor's recommendation – property value comparable to like properties and protest is denied for Protest No. 422-26. Roll call vote: Yeas: Yosten, Lindgren and Niewohner. Nays: None. Motion carried.

Motion made by Niewohner, 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. 422-27. Roll call vote: Yeas: Niewohner, Yosten and Lindgren. Nays: None. Motion carried.

Motion made by Lindgren, 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. 422-28. Roll call vote: Yeas: Lindgren, Yosten and Niewohner. Nays: None. Motion carried.

Motion made by Yosten, second by Niewohner that the Board of Equalization concurs with the Assessor's recommendation – property value comparable to like properties and protest is denied for Protest No. 422-29. Roll call vote: Yeas: Yosten, Niewohner and Lindgren. Nays: None. Motion carried.

Motion made by Niewohner, 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. 422-30. Roll call vote: Yeas: Niewohner, Yosten and Lindgren. Nays: None. Motion carried.

Motion made by Yosten, second by Niewohner that the Board of Equalization concurs with the Assessor's recommendation – property value comparable to like properties and protest is denied for Protest No. 422-31. Roll call vote: Yeas: Yosten, Niewohner and Lindgren. Nays: None. Motion carried.

Motion made by Lindgren, second by Niewohner that the Board of Equalization concurs with the Assessor's recommendation – property value comparable to like properties and protest is denied for Protest No. 422-33. Roll call vote: Yeas: Lindgren, Niewohner and Yosten. Nays: None. Motion carried.

Motion made by Lindgren, second by Niewohner that the Board of Equalization concurs with the Assessor's recommendation – property value comparable to like properties and protest is denied for Protest No. 422-34. Roll call vote: Yeas: Lindgren, Niewohner and Yosten. Nays: None. Motion carried.

Motion made by Lindgren, second by Niewohner that the Board of Equalization concurs with the Assessor's recommendation – property value comparable to like properties and protest is denied for Protest No. 422-35. Roll call vote: Yeas: Lindgren, Niewohner and Yosten. Nays: None. Motion carried.

Motion made by Yosten, second by Niewohner that the Board of Equalization concurs with the Assessor's recommendation – property value comparable to like properties and protest is denied for Protest No. 422-36. Roll call vote: Yeas: Yosten, Niewohner and Lindgren. Nays: None. Motion carried.

Motion made by Lindgren, 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. 422-37. Roll call vote: Yeas: Lindgren, Yosten and Niewohner. Nays: None. Motion carried.

Motion made by Niewohner, second by Lindgren that the Board of Equalization concurs with the Assessor's recommendation – property value comparable to like properties and protest is denied for Protest No. 422-38. Roll call vote: Yeas: Niewohner, Lindgren and Yosten. Nays: None. Motion carried.

Motion made by Lindgren, second by Niewohner that the Board of Equalization concurs with the Assessor's recommendation – property value comparable to like properties and protest is denied for Protest No. 422-39. Roll call vote: Yeas: Lindgren, Niewohner and Yosten. Nays: None. Motion carried.

Motion made by Yosten, second by Lindgren that the Board of Equalization concurs with the Assessor's recommendation – property value comparable to like properties and protest is denied for Protest No. 422-40. Roll call vote: Yeas: Yosten, Lindgren and Niewohner. Nays: None. Motion carried.

Motion made by Lindgren, second by Niewohner that the Board of Equalization concurs with the Assessor's recommendation – property value comparable to like properties and protest is denied for Protest No. 422-41. Roll call vote: Yeas: Lindgren, Niewohner and Yosten. Nays: None. Motion carried.

Motion made by Niewohner, second by Lindgren that the Board of Equalization concurs with the Assessor's recommendation – property value comparable to like properties and protest is denied for Protest No. 422-42. Roll call vote: Yeas: Niewohner, Lindgren and Yosten. Nays: None. Motion carried.

Motion made by Lindgren, second by Niewohner that the Board of Equalization concurs with the Assessor's recommendation – property value comparable to like properties and protest is denied for Protest No. 422-43. Roll call vote: Yeas: Lindgren, Niewohner and Yosten. Nays: None. Motion carried.

Motion made by Yosten, second by Lindgren that the Board of Equalization reviewed the property and concurs with the Assessor's recommendation/correction to reduce the building valuation from \$423,740.00 to \$262,605.00 for Protest No. 422-5. Roll call vote: Yeas: Yosten, Lindgren and Niewohner. Nays: None. Motion carried.

Motion made by Lindgren, second by Niewohner that the Board of Equalization concurs with the Assessor's recommendation – property value comparable to like properties and protest is denied for Protest No. 422-6. Roll call vote: Yeas: Lindgren, Niewohner and Yosten. Nays: None. Motion carried.

Motion made by Niewohner, second by Lindgren that the Board of Equalization concurs with the Assessor's recommendation – property value comparable to like properties and protest is denied for Protest No. 422-7. Roll call vote: Yeas: Niewohner, Lindgren and Yosten. Nays: None. Motion carried.

Motion made by Yosten, second by Lindgren that the Board of Equalization reviewed the property and concurs with the Assessor's recommendation/correction to reduce the building valuation from \$181,245.00 to \$150,855.00 for Protest No. 422-1. Roll call vote: Yeas: Yosten, Lindgren and Niewohner. Nays: None. Motion carried.

Motion made by Yosten, second by Lindgren that the Board of Equalization reviewed the property and concurs with the Assessor's recommendation/correction to reduce the building valuation from \$204,690.00 to \$166,140.00 for Protest No. 422-2. Roll call vote: Yeas: Yosten, Lindgren and Niewohner. Nays: None. Motion carried.

Motion made by Lindgren, second by Niewohner that the Board of Equalization concurs with the Assessor's recommendation – property value comparable to like properties and protest is denied for Protest No. 422-11. Roll call vote: Yeas: Lindgren, Niewohner and Yosten. Nays: None. Motion carried.

Motion made by Niewohner, second by Lindgren that the Board of Equalization concurs with the Assessor's recommendation – property value comparable to like properties and protest is denied for Protest No. 422-14. Roll call vote: Yeas: Niewohner, Lindgren and Yosten. Nays: None. Motion carried.

Motion made by Yosten, second by Lindgren that the Board of Equalization concurs with the Assessor's recommendation – property value comparable to like properties and protest is denied for Protest No. 422-15. Roll call vote: Yeas: Yosten, Lindgren and Niewohner. Nays: None. Motion carried.

Motion made by Lindgren, 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. 422-3. Roll call vote: Yeas: Lindgren, Yosten and Niewohner. Nays: None. Motion carried.

Motion made by Yosten, second by Lindgren that the Board of Equalization concurs with the Assessor's recommendation – property value comparable to like properties and protest is denied for Protest No. 422-4. Roll call vote: Yeas: Yosten, Lindgren and Niewohner. Nays: None. Motion carried.

Motion made by Niewohner, second by Lindgren that the Board of Equalization concurs with the Assessor's recommendation – property value comparable to like properties and protest is denied for Protest No. 422-8. Roll call vote: Yeas: Niewohner, Lindgren and Yosten. Nays: None. Motion carried.

Motion made by Yosten, second by Lindgren that the Board of Equalization concurs with the Assessor's recommendation – property value comparable to like properties and protest is denied for Protest No. 422-9. Roll call vote: Yeas: Yosten, Lindgren and Niewohner. Nays: None. Motion carried.

Motion made by Lindgren, second by Niewohner that the Board of Equalization concurs with the Assessor's recommendation – property value comparable to like properties and protest is denied for Protest No. 422-10. Roll call vote: Yeas: Lindgren, Niewohner and Yosten. Nays: None. Motion carried.

Motion made by Niewohner, second by Yosten that the Board of Equalization reviewed the property and concurs with the Assessor's recommendation/correction to reduce the building valuation from \$50,510.00 to \$82,805.00 for Protest No. 422-12. Roll call vote: Yeas: Niewohner, Yosten and Lindgren. Nays: None. Motion carried.

Motion made by Niewohner, second by Lindgren that the Board of Equalization concurs with the Assessor's recommendation – property value comparable to like properties and protest is denied for Protest No. 422-13. Roll call vote: Yeas: Niewohner, Lindgren and Yosten. Nays: None. Motion carried.

Motion made by Yosten, second by Lindgren that the Board of Equalization concurs with the Assessor's recommendation – property value comparable to like properties and protest is denied for Protest No. 422-16. Roll call vote: Yeas: Yosten, Lindgren and Niewohner. Nays: None. Motion carried.

Motion made by Lindgren, 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. 422-17. Roll call vote: Yeas: Lindgren, Yosten and Niewohner. Nays: None. Motion carried.

Motion made by Niewohner, 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. 422-18. Roll call vote: Yeas: Niewohner, Yosten and Lindgren. Nays: None. Motion carried.

Motion made by Lindgren, 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. 422-19. Roll call vote: Yeas: Lindgren, Yosten and Niewohner. Nays: None. Motion carried.

Motion made by Yosten, second by Niewohner that the Board of Equalization concurs with the Assessor's recommendation – property value comparable to like properties and protest is denied for Protest No. 422-20. Roll call vote: Yeas: Yosten, Niewohner and Lindgren. Nays: None. Motion carried.

Motion made by Yosten, second by Niewohner that the Board of Equalization concurs with the Assessor's recommendation – property value comparable to like properties and protest is denied for Protest No. 422-21. Roll call vote: Yeas: Yosten, Niewohner and Lindgren. Nays: None. Motion carried.

Motion made by Niewohner, 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. 422-22. Roll call vote: Yeas: Niewohner, Yosten and Lindgren. Nays: None. Motion carried.

Motion made by Lindgren, second by Niewohner that the Board of Equalization concurs with the Assessor's recommendation – property value comparable to like properties and protest is denied for Protest No. 422-23. Roll call vote: Yeas: Lindgren, Niewohner and Yosten. Nays: None. Motion carried.

Motion made by Yosten, second by Niewohner that the Board of Equalization concurs with the Assessor's recommendation – property value comparable to like properties and protest is denied for Protest No. 422-24. Roll call vote: Yeas: Yosten, Niewohner and Lindgren. Nays: None. Motion carried.

Motion made by Lindgren, second by Niewohner that the Board of Equalization concurs with the Assessor's recommendation – property value comparable to like properties and protest is denied for Protest No. 422-32. Roll call vote: Yeas: Lindgren, Niewohner and Yosten. Nays: None. Motion carried.

The County Clerk will complete and mail a copy of Form 422 Protest No. 425-1, 425-2, 425-3, 425-4, 425-5, 422-1, 422-2, 422-3, 422-4, 422-5, 422-6, 422-7, 422-8, 422-9, 422-10, 422-11, 422-12, 422-13, 422-14, 422-15, 422-16, 422-17, 422-18, 422-19, 422-20, 422-21, 422-22, 422-23, 422-24, 422-25, 422-26, 422-27, 422-28, 422-29, 422-30, 422-31, 422-32, 422-33, 422-34, 422-35, 422-36, 422-37, 422-38, 422-39, 422-40, 422-41, 422-42 and 422-43 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, presented eleven proposed 2024 valuation changes for the Board to review for overvalued and undervalued property as presented and attached hereto as part of the proceedings. Motion made by Yosten, second by Niewohner to approve the eleven 2024 valuation changes as presented and attached hereto as part of the proceedings. Roll call vote: Yeas: Yosten, Niewohner and Lindgren. Nays: None. Motion carried.

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 Lindgren, second by Yosten to accept and approve the Boone County 3 Year Plan of Assessment as presented for 2025, 2026 and 2027. Roll call vote: Yeas: Lindgren, Yosten and Niewohner. Nays: None. 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 Lindgren, second by Yosten to approve and authorize the Board of Equalization Chairman to sign the 2024 Cemetery exemptions as presented. Roll call vote: Yeas: Lindgren, Yosten and Niewohner. Nays: None. Motion carried.

Chairman Yosten called for a motion to close the Board of Equalization. Motion made by Brian J. Yosten, second by Matt Niewohner to close the 2024 Boone County Board of Equalization and adjourned at 3:48 P.M. on July 15, 2024. Roll call vote: Yeas: Yosten, Niewohner and Lindgren. Nays: None. Motion carried

Sarah Robinson,
Boone County Clerk

ATTEST:

APPROVED:

Sarah Robinson, Boone County Clerk

Brian J. Yosten, Chairman

BOONE COUNTY BOARD OF EQUALIZATION PUBLIC HEARING PROCEEDINGS

AUGUST 12, 2024

ALBION, NEBRASKA

Brian J. Yosten, Chairman of the Boone County Board of Equalization, called for a motion to open a public hearing on Monday, August 12, 2024 at 10:17 A.M. in the Commissioners Meeting Room of the Courthouse in Albion, Nebraska. Motion made by Commissioner Lindgren, second by Commissioner Niewohner 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/Boone County Tribune and the Petersburg Press on July 31, 2024. 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, August 9, 2024.

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 one vehicle 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 VSL St. Edward LLC submitted the Application for Exemption Form 457 for one vehicles for charitable purposes.

Motion made by Lindgren, second by Yosten to close said hearing at 10:19 A.M. Roll call vote: Yeas: Lindgren, Yosten and Niewohner. Nays: None. Motion carried.

Motion made by Lindgren, second by Niewohner to approve and authorize the Board of Equalization Chairman to sign the exempt motor vehicles forms for the VSL St. Edward LLC as presented on the Application for Exemption Forms 457. Roll call vote: Yeas: Lindgren, Niewohner and Yosten. Nays: None. Motion carried.

Sarah Robinson,
Boone County Clerk

ATTEST:

APPROVED:

Sarah Robinson, Boone County Clerk

Brian J. Yosten, Chairman

BOONE COUNTY BOARD OF EQUALIZATION
PUBLIC HEARING PROCEEDINGS
AUGUST 12, 2024 ALBION, NEBRASKA

Brian J. Yosten, Chairman of the Boone County Board of Equalization, called for a motion to open a public hearing on Monday, August 12, 2024 at 10:12 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. Commissioners present for said public hearing were Brian J. Yosten, Matt Niewohner and Jon Lindgren. Dan Lueken, County Assessor, 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 pursuant to Nebraska State Statute §77-202.01 was given in advance by publication in the Albion News and Boone County Tribune and the Petersburg Press on July 31, 2024. The public hearing notice was posted on the Boone County website; posted on the information board located in the Courthouse north entrance; emailed to the Board of Commissioners; and emailed to the Elected Officials and department heads on Friday, August 9, 2024. The convened hearing was open to the public.

The purpose of the public hearing is to hear testimony in favor of, opposition to, and answer questions with regard to the approval or disapproval in relation to the review of the Form 451, Exemption Application for Tax Exemption on Real and Personal Property by Qualifying Organizations filed for the year 2024.

Dan Lueken, County Assessor, submitted fifty-four Exemption Application Form 451 filings for 2024 for tax exemption on real and personal property by qualifying organizations authorized by Nebraska Revised Statutes § 77-202.01 and § 77-202.04 for the Board to review. The Form 451's filed with organization name and parcel ID are attached to these minutes.

Lueken explained the Exemption Application Form 451 filings to the Board.

Property owned and used for charitable organization purposes:

Motion made by Lindgren, second by Niewohner to close said hearing at 10:14 A.M. Roll call vote: Yeas: Lindgren, Niewohner and Yosten. Nays: None. Motion carried.

Motion made by Niewohner, second by Lindgren to approve the fifty-four Form 451 Exemption Applications filed for the year 2024 as presented and authorize the Chairman to sign the presented forms. Roll call vote: Yeas: Niewohner, Lindgren and Yosten. Nays: None. Motion carried.

Sarah Robinson,
Boone County Clerk

ATTEST:

APPROVED:

Sarah Robinson, Boone County Clerk

Brian J. Yosten, Chairman

BOONE COUNTY BOARD OF EQUALIZATION PROCEEDINGS
OCTOBER 15, 2024
ALBION, NEBRASKA

The Boone County Board of Equalization of Boone County, Nebraska, met at 10:18 A.M. on Tuesday, October 15, 2024, 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 Yosten, second by Niewohner 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 2, 2024 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 11, 2024. Present for said public meeting were Commissioners Jon Lindgren, Brian J. Yosten and Matt Niewohner; 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 2024 Boone County Tax Rate Levy information for the 2024-2025 fiscal year. The 2023 county valuation for the 2024-2025 fiscal year is \$3,175,154,689.00 with a levy of 0.150000. 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 2024 valuation increased, the adopted 2024-2025 County Budget has a tax request expense increase and a levy decrease. 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 Lindgren, second by Yosten to adjourn said County Board of Equalization meeting at 10:25 A.M. Roll call vote: Yeas: Lindgren, Yosten and Niewohner. Nays: None. Motion carried.

Motion made by Yosten, second by Lindgren to approve the 2024 Boone County and other entities Tax Rate Levies for fiscal year 2024-2025 as presented and attached hereto. Roll call vote: Yeas: Yosten, Lindgren and Niewohner. Nays: None. Motion carried.

Sarah Robinson,
Boone County Clerk

ATTEST:

APPROVED:

Sarah Robinson, Boone County Clerk

Brian J. Yosten, Chairman

2024 BOONE COUNTY LEVIES

| COUNTY | FUND | VALUATION | LEVY | REQUIREMENTS |
|---|------|----------------|-----------|------------------|
| GENERAL | 100 | 3,175,154,689 | 0.150000% | \$ 4,762,732.00 |
| VILLAGES | | | | |
| ALBION | 8601 | 220,907,700 | 0.323663% | \$ 714,997.08 |
| ALBION GENERAL OBLIGATION BOND | 8701 | 220,907,700 | 0.072691% | \$ 160,580.00 |
| ALBION AIRPORT AUTHORITY | 9455 | 220,907,700 | 0.014325% | \$ 31,645.00 |
| CEDAR RAPIDS | 8606 | 25,758,210 | 0.500000% | \$ 128,791.16 |
| ST. EDWARD | 8617 | 38,983,686 | 0.343103% | \$ 133,754.30 |
| PETERSBURG | 8636 | 34,166,886 | 0.295892% | \$ 101,096.96 |
| PRIMROSE | 8641 | 5,424,193 | 0.392888% | \$ 21,311.00 |
| SPECIALS | | | | |
| ESU # 7--GENERAL | 6907 | 21,994,459,183 | 0.015000% | \$ 3,299,168.88 |
| ESU # 8--GENERAL | 6908 | 18,121,010,962 | 0.014491% | \$ 2,626,000.00 |
| ESU # 10--GENERAL | 6909 | 30,426,232,983 | 0.012718% | \$ 3,869,631.72 |
| CENTRAL COMM COLLEGE-----GENERAL | 7101 | 0 | | \$ - |
| --ADA/HAZ | 7151 | 0 | | \$ - |
| --CAPITAL IMPROVEMENT | 7201 | 69,320,467,313 | 0.020000% | \$ 13,864,107.33 |
| NORTHEAST COMM COLLEGE-----GENERAL | 7102 | 0 | | \$ - |
| --CAPITAL IMPROVEMENT | 7202 | 42,815,121,905 | 0.020000% | \$ 8,563,024.42 |
| ALBION FIRE DISTRICT #1-----GENERAL | 7701 | 932,704,099 | 0.004200% | \$ 39,173.10 |
| -SINKING | 7801 | 932,704,099 | 0.015800% | \$ 147,366.54 |
| PETERSBURG FIRE DISTRICT # 2---GENERAL | 7702 | 576,091,397 | 0.005000% | \$ 28,804.80 |
| -SINKING | 7802 | 576,091,397 | 0.015000% | \$ 86,413.38 |
| ST. EDWARD FIRE DISTRICT # 3----GENERAL | 7703 | 625,126,742 | 0.015000% | \$ 93,768.60 |
| CEDAR RAPIDS FIRE DIST. # 4-----GENERAL | 7704 | 483,661,166 | 0.005000% | \$ 24,183.18 |
| -SINKING | 7804 | 483,661,166 | 0.015000% | \$ 72,548.52 |
| PRIMROSE FIRE DISTRICT # 5-----GENERAL | 7705 | 221,737,531 | 0.007000% | \$ 15,521.34 |
| -SINKING | 7805 | 221,737,531 | 0.013000% | \$ 28,825.20 |
| SPALDING FIRE DISTRICT # 6-----GENERAL | 7706 | 466,663,271 | 0.009429% | \$ 44,000.00 |
| -SINKING | 7806 | 466,663,271 | 0.001071% | \$ 5,000.00 |
| NEWMAN GROVE FIRE DIST. # 7----GENERAL | 7707 | 686,702,733 | 0.035000% | \$ 240,345.96 |
| LOWER LOUP NRD | 7301 | 19,802,026,260 | 0.032759% | \$ 6,486,975.05 |
| LOWER PLATTE NORTH NRD | 7302 | 13,508,320,694 | 0.025767% | \$ 3,480,714.52 |
| AGRICULTURAL SOCIETY-----GENERAL | 9200 | 3,175,154,689 | 0.002835% | \$ 90,000.00 |
| -BUILDING | 9201 | 3,175,154,689 | 0.003149% | \$ 100,000.00 |
| HISTORICAL SOCIETY-----GENERAL | 9300 | 3,175,154,689 | 0.000575% | \$ 18,258.00 |
| -BUILDING | 9301 | 3,175,154,689 | 0.001214% | \$ 38,561.10 |

2024 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>1,935,367,325.00</u> | <u>0.346130%</u> | <u>\$ 6,698,891.00</u> |
| SPECIAL BUILDING FUND | 6301 | <u>1,935,367,325.00</u> | <u>0.031315%</u> | <u>\$ 606,061.00</u> |
| BOND FUND | 6201 | <u>1,935,367,325.00</u> | <u>0.043058%</u> | <u>\$ 833,333.00</u> |
| | | | <u>0.420503%</u> | <u>\$ 8,138,285.00</u> |
| <u>RIVERSIDE PUBLIC SCHOOLS #75</u> | | | | |
| GENERAL FUND | 6106 | <u>1,049,976,410.00</u> | <u>0.412370%</u> | <u>\$ 4,329,784.00</u> |
| SPECIAL BLDG FUND | 6306 | <u>1,049,976,410.00</u> | <u>0.043052%</u> | <u>\$ 452,034.00</u> |
| QUALIFIED CAPITAL FUND | 6806 | <u>1,049,976,410.00</u> | <u>0.003848%</u> | <u>\$ 40,404.00</u> |
| | | | <u>0.459270%</u> | <u>\$ 4,822,222.00</u> |
| <u>ST. EDWARD SCHOOL #17</u> | | | | |
| GENERAL FUND | 6117 | <u>568,147,029.00</u> | <u>0.556550%</u> | <u>\$ 3,162,020.00</u> |
| SPECIAL BUILDING FUND | 6317 | <u>568,147,029.00</u> | <u>0.006575%</u> | <u>\$ 37,354.00</u> |
| | | | <u>0.563125</u> | <u>\$ 3,199,374.00</u> |
| <u>ELGIN #A18</u> | | | | |
| GENERAL FUND | 6192 | <u>872,820,943.00</u> | <u>0.393476%</u> | <u>\$ 3,434,343.00</u> |
| SPECIAL BUILDING FUND | 6392 | <u>872,820,943.00</u> | <u>0.023146%</u> | <u>\$ 202,020.00</u> |
| | | | <u>0.416622%</u> | <u>\$ 3,636,363.00</u> |
| <u>CENTRAL VALLEY #CV60</u> | | | | |
| GENERAL FUND | 6196 | <u>994,289,841.00</u> | <u>0.711595%</u> | <u>\$ 7,075,312.03</u> |
| SPECIAL BUILDING FUND | 6396 | <u>994,289,841.00</u> | <u>0.020000%</u> | <u>\$ 198,857.97</u> |
| GREELEY-WOLBACH BOND | 6296 | <u>6,211,745.00</u> | <u>0.081652%</u> | <u>\$ 5,072.00</u> |
| | | | <u>0.813247</u> | <u>\$ 7,279,242.00</u> |
| <u>MADISON #M13</u> | | | | |
| GENERAL FUND | 6194 | <u>790,349,856.00</u> | <u>0.443917%</u> | <u>\$ 3,508,495.00</u> |
| SPECIAL BUILDING FUND | 6394 | <u>790,349,856.00</u> | <u>0.057512%</u> | <u>\$ 454,545.00</u> |
| BOND FUND K-12 | 6294 | <u>790,349,856.00</u> | <u>0.095853%</u> | <u>\$ 757,576.00</u> |
| QUALIFIED CAPITAL FUND | 6894 | <u>-</u> | <u>0.597282%</u> | <u>\$ 4,720,616.00</u> |
| <u>MADISON #M80</u> | | | | |
| GENERAL FUND | 6180 | <u>895,834,959.00</u> | <u>0.628308%</u> | <u>\$ 5,628,603.00</u> |
| BOND FUND | 6280 | <u>895,834,959.00</u> | <u>0.113883%</u> | <u>\$ 1,020,202.00</u> |
| | | | <u>0.742191%</u> | <u>\$ 6,648,805.00</u> |
| <u>FULLERTON #N1</u> | | | | |
| GENERAL FUND | 6199 | <u>590,012,591.00</u> | <u>0.760323%</u> | <u>\$ 4,486,000.00</u> |
| SPECIAL BUILDING FUND | 6399 | <u>590,012,591.00</u> | <u>0.034067%</u> | <u>\$ 201,000.00</u> |
| | | | <u>0.794390%</u> | <u>\$ 4,687,000.00</u> |

BOONE COUNTY BOARD OF EQUALIZATION PUBLIC HEARING PROCEEDINGS

DECEMBER 27, 2024

ALBION, NEBRASKA

Brian J. Yosten, Chairman of the Boone County Board of Equalization, called for a motion to open a public hearing on Friday, December 27, 2024 at 10:02 A.M. in the Commissioners Meeting Room of the Courthouse in Albion, Nebraska. Motion made by Commissioner Yosten, second by Commissioner Niewohner 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 11 and 18, 2024. 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, Monday, December 23, 2024.

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 nine 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, Boone Beginnings, and VSL St. Edward LLC submitted the Application for Exemption Form 457 for five vehicles for charitable purposes.

Motion made by Yosten, second by Niewohner to close said hearing at 10:06 A.M. Roll call vote: Yeas: Yosten, Niewohner and Lindgren. Nays: None. Motion carried.

Motion made by Niewohner, 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, Boone Beginnings, and VSL St. Edward LLC as presented on the Application for Exemption Forms 457. Roll call vote: Yeas: Niewohner, Lindgren and Yosten. Nays: None. Motion carried.

Sarah Robinson,
Boone County Clerk

ATTEST:

APPROVED:

Sarah Robinson, Boone County Clerk

Brian J. Yosten, Chairman

BOONE COUNTY BOARD OF EQUALIZATION PROCEEDINGS
DECEMBER 27, 2024 ALBION, NEBRASKA

The Boone County Board of Equalization of Boone County, Nebraska, met at 12:10 P.M. on Friday, December 27, 2024, 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, Matt Niewohner and Jon Lindgren. Notice of the meeting was not given in advance by publication in the Albion News and Boone County Tribune and the Petersburg Press due to publication error 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, December 23, 2024.

Chairman Yosten acknowledged the agenda but stated that due to the publication error the meeting could not be held. Chairman Yosten stated that since the Notice of Meeting was on the agenda published on December 23, 2024 the meeting should be opened and then closed after explanation was given with no action taken.

Chairman Yosten declared the Boone County Board of Equalization meeting adjourned at 12:10 P.M.

Sarah Robinson,
Boone County Clerk

ATTEST:

APPROVED:

Sarah Robinson, Boone County Clerk

Brian J. Yosten, Chairman