

BOONE COUNTY BOARD OF EQUALIZATION PROCEEDINGS  
JULY 21, 2025                      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 21, 2025, at 10:02 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 9, 2025, through July 25, 2025, and to recess/reconvene as needed through July 25, 2025. The convened meeting was open to the public. Chairman Yosten noted that the Open Meeting Laws are posted and available to the public.

Notice of the meeting was posted on the Boone County Website-Public Notices, in the Courthouse north entrance, and at the Albion Post Office; and published in the Albion News/Boone County Tribune and Petersburg Press on July 2, 2025.

The Board of Equalization was scheduled to hear a rescheduled property valuation protest that was filed with Form 422 at 10:02 A.M. on July 21, 2025.

Protest No. 422-3 was for Parcel No. 6292 – Fr Lot 4, Block 37, Second Addition, Cedar Rapids, Boone County, Nebraska, Rodney J Cook. Cook was present to discuss his submitted form, discuss the village lots and attachment.

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

Dan Lueken, County Assessor, presented information to the Board regarding twenty-one valuation changes for the year 2025. The Board reviewed and discussed the over/under valuations with Lueken.

The Board of Equalization received thirteen property valuation protests that were filed with Form 422 filed in June. The Board of Equalization heard testimony and reviewed protests on July 14 and 21, 2025 and took the following actions after all testimony was heard on July 21, 2025.

Motion made by Yosten, second by Niewohner that the County Board of Equalization concurs with Assessor's recommendation resulting in change of valuation from \$188,240.00 to \$150,855.00 for Protest 422-1 / 2025-1. Roll call vote: Yeas: Yosten, Niewohner and Lindgren. Nays: None. Motion carried.

Motion made by Lindgren, second by Yosten that the County Board of Equalization concurs with Assessor's recommendation. Property valued comparable to like properties-protest denied for Protest 422-2 / 2025-2. Roll call vote: Yeas: Lindgren, Yosten and Niewohner. Nays: None. Motion carried.

Motion made by Yosten, second by Niewohner that the County Board of Equalization concurs with Assessor's recommendation. Property valued comparable to like properties-protest denied for Protest 422-3 / 2025-3. Roll call vote: Yeas: Yosten, Niewohner and Lindgren. Nays: None. Motion carried.

Motion made by Lindgren, second by Niewohner that the County Board of Equalization reviewed documentation and determined to be valued in accordance with Marshall & Swift Manual and in comparison with like properties-protest denied for Protest 422-4 / 2025-4. Roll call vote: Yeas: Lindgren, Niewohner and Yosten. Nays: None. Motion carried.

Motion made by Yosten, second by Niewohner that the County Board of Equalization concurs with Assessor's recommendation. The deadline to protest the 2024 values has passed pursuant to N.R.S §1502(1)-protest denied for Protest 422-5 / 2025-5. Roll call vote: Yeas: Yosten, Niewohner and Lindgren. Nays: None. Motion carried.

Motion made by Niewohner, second by Yosten that the County Board of Equalization reviewed appraisal presented by Contracted Appraiser. County Board of Equalization concurs with Assessor's recommendation-protest denied for Protest 422-6 / 2025-6. Roll call vote: Yeas: Niewohner, Yosten and Lindgren. Nays: None. Motion carried.

Motion made by Lindgren, second by Niewohner that the County Board of Equalization reviewed appraisal presented by Contracted Appraiser. County Board of Equalization concurs with Assessor's recommendation-protest denied for Protest 422-7 / 2025-7. Roll call vote: Yeas: Lindgren, Niewohner and Yosten. Nays: None. Motion carried.

Motion made by Lindgren, second by Yosten that the County Board of Equalization concurs with Assessor's recommendation resulting in change of building valuation from \$38,095 to \$16,240.00 for Protest 422-8 / 2025-8. Roll call vote: Yeas: Lindgren, Yosten and Niewohner. Nays: None. Motion carried.

Motion made by Lindgren, second by Niewohner that the County Board of Equalization concurs with Assessor's recommendation. Property valuated comparable to like properties-protest denied for Protest 422-9 / 2025-9. Roll call vote: Yeas: Lindgren, Niewohner and Yosten. Nays: None. Motion carried.

Motion made by Yosten, second by Niewohner that the County Board of Equalization concurs with Assessor's recommendation. Property valuated comparable to like properties-protest denied for Protest 422-10 / 2025-10. Roll call vote: Yeas: Yosten, Niewohner and Lindgren. Nays: None. Motion carried.

Motion made by Niewohner, second by Yosten that the County Board of Equalization concurs with Assessor's recommendation. Property valuated comparable to like properties-protest denied for Protest 422-11 / 2025-11. Roll call vote: Yeas: Niewohner, Yosten and Lindgren. Nays: None. Motion carried.

Motion made by Yosten, second by Lindgren that the County Board of Equalization concurs with Assessor's recommendation. Property valuated comparable to like properties-protest denied for Protest 422-12 / 2025-12. Roll call vote: Yeas: Yosten, Lindgren and Niewohner. Nays: None. Motion carried.

Motion made by Lindgren, second by Yosten that the County Board of Equalization concurs with Assessor's recommendation. Property valuated comparable to like properties-protest denied for Protest 422-13 / 2025-13. Roll call vote: Yeas: Lindgren, Yosten and Niewohner. Nays: None. Motion carried.

Dan Lueken, County Assessor, presented twenty-one proposed 2025 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 Lindgren, second by Niewohner to approve the nineteen 2025 valuation changes as presented and attached hereto as part of the proceedings. 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. 422-1, 422-2, 422-3, 422-4, 422-5, 422-6, 422-7, 422-8, 422-9, 422-10, 422-11, 422-12, and 422-13 to the respective landowners and/or agents. The respective landowners have thirty days to protest the Board of Equalization's decision.

Dan Lueken, County Assessor, prepared a Boone County 3 Year Plan of Assessment for the Board to review. The county assessor per State Statute must prepare a plan of assessment which must describe the assessment actions the county assessor plans to make for the next assessment year and two years thereafter. The plan shall indicate the classes or subclasses of real property that the county assessor plans to examine during the years contained in the plan of assessment. Motion made by Lindgren, second by Yosten to accept and approve the Boone County 3 Year Plan of Assessment as presented for 2026, 2027 and 2028. 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 Niewohner to approve and authorize the Board of Equalization Chairman to sign the 2025 Cemetery exemptions as presented. Roll call vote: Yeas: Lindgren, Niewohner and Yosten. Nays: None. Motion carried.

Chairman Yosten called for a motion to close the Board of Equalization. Motion made by Lindgren, second by Niewohner to close the 2025 Boone County Board of Equalization and adjourned at 2:07 P.M. on July 21, 2025. Roll call vote: Yeas: Lindgren, Niewohner and Yosten. Nays: None. Motion carried

Sarah Robinson,  
Boone County Clerk

ATTEST:

APPROVED:

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Sarah Robinson, Boone County Clerk

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Brian J. Yosten, Chairman

## 2025 BOONE COUNTY BOARD OF EQUALIZATION PROCEEDINGS

The Boone County Board of Commissioners convened as the Boone County Board of Equalization at 10:02 A.M. on Monday, June 9, 2025, in the Commissioners Meeting Room of the Courthouse in Albion, Nebraska. The County Board of Equalization will convene per State Statute from June 9, 2025 through July 25, 2025. 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 2025 Board of Equalization. Motion made by Brian J Yosten, second by Matt Niewohner to convene as the Boone County Board of Equalization from June 9, 2025 through July 25, 2025 and to recess/reconvene as needed through July 25, 2025. Roll call vote: Yeas: Yosten, Niewohner and Lindgren. Nays: None. Motion carried.

Notice of the meeting was posted on the Boone County Website-Public Notices, in the Courthouse north entrance, and at the Albion Post Office; and published in the Albion News/Boone County Tribune and Petersburg Press on May 23 and June 4, 2025.

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 6, 2025. Chairman Yosten acknowledged the agenda 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](http://www.boonecountyne.gov). A protest must be filed on or before June 30<sup>th</sup> in accordance with state statute. The Board no longer needs to provide a ten-day notice to hear the protest.

No actions were taken during the June 9, 2025 Meeting.

Chairman Yosten declared the County Board of Equalization recessed at 10:03 A.M., until Monday, June 16, 2025.

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 16, 2025, at 10:02 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 16, 2025:

No tax list corrections for review.

Dan Lueken, County Assessor, presented information to the Board regarding twelve valuation changes for the year 2025. The Board reviewed and discussed the over/under valuations with Lueken.

Motion made by Niewohner, second by Yosten to approve the twelve 2025 valuation changes for undervalued and overvalued property as presented and attached hereto as part of the proceedings. Roll call vote: Yeas: Niewohner, Yosten and Lindgren. Nays: None. Motion carried.

Chairman Yosten declared the Boone County Board of Equalization recessed at 10:09 A.M., to Wednesday, June 25, 2025.

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 25, 2025, at 10:00 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 Yosten, Matt Niewohner and Jon Lindgren.

No actions were taken during the June 25, 2025 meeting.

Chairman Yosten declared the Boone County Board of Equalization recessed at 10:09 A.M., to Monday, July 14, 2025.

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 14, 2025, at 9:46 A.M. in the Commissioners Meeting Room of the Courthouse in Albion, Nebraska. Motion made by Commissioner Yosten, second by Commissioner Lindgren 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 9, 2025, through July 25, 2025, and to recess/reconvene as needed through July 25, 2025. The convened meeting was open to the public. Chairman Yosten noted that the Open Meeting Laws are posted and available to the public.

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Actions taken during the July 8, 2024 meeting:

No tax list corrections for review.

Dan Lueken, County Assessor, presented information to the Board regarding fourteen valuation changes for the year 2025. The Board reviewed and discussed the over/under valuations with Lueken.

Motion made by Niewohner, second by Lindgren to approve the fourteen 2025 valuation changes for undervalued and overvalued property 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.

Chairman Yosten declared the Boone County Board of Equalization recessed at 9:50 A.M., to Monday, July 14, 2025 at 10:00 A.M.

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 14, 2025, at 10:00 A.M. in the Commissioners Meeting Room of the Courthouse in Albion, Nebraska. Motion made by Commissioner Yosten, second by Commissioner Lindgren 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 9, 2025, through July 25, 2025, and to recess/reconvene as needed through July 25, 2025. The convened meeting was open to the public. Chairman Yosten noted that the Open Meeting Laws are posted and available to the public.

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The Board of Equalization was scheduled to hear thirteen property valuation protests that were filed with Form 422 at 10:00 A.M. on July 14, 2025.

Protest No. 422-1 was for Parcel No. 8085 – Lots 12 and 13, Block 9, Original Town, Petersburg, Boone County, Nebraska, Chase Preister. Preister was present to discuss the submitted form and attachment.

Protest No. 422-2 was for Parcel No. 40266.65 – NW1/4 and SE1/4 of 31-22-5, Boone County, Nebraska, Vanice M Mueller. Andrew Langemeier, Agent, appeared and discussed the submitted form, attachment and soil classes.

Protest No. 422-3 was for Parcel No. 6292 – Fr Lot 4, Block 37, Second Addition, Cedar Rapids, Boone County, Nebraska, Rodney J Cook. Cook was not present for his scheduled time but was rescheduled for July 21, 2025.

Protest No. 422-4 was for Parcel No. 8208 – Fr Lots 4 and 5, Block 1, West Petersburg, Petersburg, Boone County, Nebraska, Radene Temme. Radene Temme and Garrett Temme were present and discussed the submitted form and comparable properties.

Protest No. 422-5 was for Parcel No. 4335 – Fr SW1/4SE1/4 of 21-20-6 (Protesting 2024 Valuation), Boone County, Nebraska, S Abdulhamid Shaikh. No one appeared on behalf of the Protestor. Lueken and the Board reviewed the parcel information.

Protest No. 422-6 was for Parcel No. 4335 – Fr SW1/4SE1/4 of 21-20-6 (Protesting 2025 Valuation), Boone County, Nebraska, S Abdulhamid Shaikh. No one appeared on behalf of the Protestor. Lueken and the Board reviewed the parcel information.

Protest No. 422-7 was for Parcel No. 4335 – Fr SW1/4SE1/4 of 21-20-6, Boone County, Nebraska, 824 South Eleventh Street LLC-Syed Salman Naumani. No one appeared on behalf of the Protestor. Lueken and the Board reviewed the parcel information.

Protest No. 422-8 was for Parcel No. 4250 – Lot 5, 6 and 7, Block 3, Clark Connelly & Stouts Addition, Albion, Boone County, Nebraska, Porters LLC-Joann Porter. Porter appeared and discussed the submitted form, current zoning restrictions and house condition.

Protest No. 422-9 was for Parcel No. 4225 – Lot 7, Block 4, Clark's Second Addition, Albion, Boone County, Nebraska, William C Score. Score was present and discussed the submitted form and attachment.

Protest No. 422-11 was for Parcel No. 59710 – SW1/4 6-18-8, Boone County, Nebraska, Edward Reilly. Reilly appeared by phone and discussed the submitted form and comparable properties.

Protest No. 422-12 was for Parcel No. 59700 – NW1/4 6-18-8, Boone County, Nebraska, Edward Reilly. Reilly appeared by phone and discussed the submitted form and comparable properties.

Protest No. 422-13 was for Parcel No. 56960 – S1/2NW1/4 and SW1/4 6-18-8, Boone County, Nebraska, Edward Reilly. Reilly appeared by phone and discussed the submitted form and comparable properties.

Protest No. 422-10 was for Parcel No. 56540 – E1/2 28-18-7, Boone County, Nebraska, Platte Center West. Philip Zegers, Agent, was present and discussed the submitted form and comparable properties.

No decisions were made at the protest hearings.

Dan Lueken, County Assessor, presented information to the Board regarding eight valuation changes for the year 2025. The Board reviewed and discussed the over/under valuations with Lueken. No action taken.

Chairman Yosten declared the Boone County Board of Equalization recessed at 11:47 A.M., to Monday, July 21, 2025.

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 21, 2025, at 10:02 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.

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The Board of Equalization received thirteen property valuation protests that were filed with Form 422 filed in June. The Board of Equalization heard testimony and reviewed protests on July 14 and 21, 2025 and took the following actions after all testimony was heard on July 21, 2025.

Motion made by Yosten, second by Niewohner that the County Board of Equalization concurs with Assessor's recommendation resulting in change of valuation from \$188,240.00 to \$150,855.00 for Protest 422-1 / 2025-1. Roll call vote: Yeas: Yosten, Niewohner and Lindgren. Nays: None. Motion carried.

Motion made by Lindgren, second by Yosten that the County Board of Equalization concurs with Assessor's recommendation. Property valued comparable to like properties-protest denied for Protest 422-2 / 2025-2. Roll call vote: Yeas: Lindgren, Yosten and Niewohner. Nays: None. Motion carried.

Motion made by Yosten, second by Niewohner that the County Board of Equalization concurs with Assessor's recommendation. Property valued comparable to like properties-protest denied for Protest 422-3 / 2025-3. Roll call vote: Yeas: Yosten, Niewohner and Lindgren. Nays: None. Motion carried.

Motion made by Lindgren, second by Niewohner that the County Board of Equalization reviewed documentation and determined to be valued in accordance with Marshall & Swift Manual and in comparison with like properties-protest denied for Protest 422-4 / 2025-4. Roll call vote: Yeas: Lindgren, Niewohner and Yosten. Nays: None. Motion carried.

Motion made by Yosten, second by Niewohner that the County Board of Equalization concurs with Assessor's recommendation. The deadline to protest the 2024 values has passed pursuant to N.R.S §1502(1)-protest denied for Protest 422-5 / 2025-5. Roll call vote: Yeas: Yosten, Niewohner and Lindgren. Nays: None. Motion carried.

Motion made by Niewohner, second by Yosten that the County Board of Equalization reviewed appraisal presented by Contracted Appraiser. County Board of Equalization concurs with Assessor's recommendation-protest denied for Protest 422-6 / 2025-6. Roll call vote: Yeas: Niewohner, Yosten and Lindgren. Nays: None. Motion carried.

Motion made by Lindgren, second by Niewohner that the County Board of Equalization reviewed appraisal presented by Contracted Appraiser. County Board of Equalization concurs with Assessor's recommendation-protest denied for Protest 422-7 / 2025-7. Roll call vote: Yeas: Lindgren, Niewohner and Yosten. Nays: None. Motion carried.

Motion made by Lindgren, second by Yosten that the County Board of Equalization concurs with Assessor's recommendation resulting in change of building valuation from \$38,095 to \$16,240.00 for Protest 422-8 / 2025-8. Roll call vote: Yeas: Lindgren, Yosten and Niewohner. Nays: None. Motion carried.

Motion made by Lindgren, second by Niewohner that the County Board of Equalization concurs with Assessor's recommendation. Property valued comparable to like properties-protest denied for Protest 422-9 / 2025-9. Roll call vote: Yeas: Lindgren, Niewohner and Yosten. Nays: None. Motion carried.

Motion made by Yosten, second by Niewohner that the County Board of Equalization concurs with Assessor's recommendation. Property valued comparable to like properties-protest denied for Protest 422-10 / 2025-10. Roll call vote: Yeas: Yosten, Niewohner and Lindgren. Nays: None. Motion carried.

Motion made by Niewohner, second by Yosten that the County Board of Equalization concurs with Assessor's recommendation. Property valued comparable to like properties-protest denied for Protest 422-11 / 2025-11. Roll call vote: Yeas: Niewohner, Yosten and Lindgren. Nays: None. Motion carried.

Motion made by Yosten, second by Lindgren that the County Board of Equalization concurs with Assessor's recommendation. Property valued comparable to like properties-protest denied for Protest 422-12 / 2025-12. Roll call vote: Yeas: Yosten, Lindgren and Niewohner. Nays: None. Motion carried.

Motion made by Lindgren, second by Yosten that the County Board of Equalization concurs with Assessor's recommendation. Property valued comparable to like properties-protest denied for Protest 422-13 / 2025-13. Roll call vote: Yeas: Lindgren, Yosten and Niewohner. Nays: None. Motion carried.

The County Clerk will complete and mail a copy of Form 422 Protest No. 422-1, 422-2, 422-3, 422-4, 422-5, 422-6, 422-7, 422-8, 422-9, 422-10, 422-11, 422-12, and 422-13 to the respective landowners and/or agents. The respective landowners have thirty days to protest the Board of Equalization's decision.



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Chairman Yosten called for a motion to close the Board of Equalization. Motion made by Lindgren, second by Niewohner to close the 2025 Boone County Board of Equalization and adjourned at 2:07 P.M. on July 21, 2025. Roll call vote: Yeas: Lindgren, Niewohner and Yosten. Nays: None. Motion carried

Sarah Robinson,  
Boone County Clerk

ATTEST:

APPROVED:

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Sarah Robinson, Boone County Clerk

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Brian J. Yosten, Chairman