

BOONE COUNTY BOARD OF EQUALIZATION PROCEEDINGS  
DECEMBER 29, 2025 ALBION, NEBRASKA

The Boone County Board of Equalization of Boone County, Nebraska, met at 10:15 A.M. on Monday, December 29, 2025, 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 posted on the Boone County Website-Public Notices, in the Courthouse north entrance and at the Albion Post Office; and was also given in advance by publication in the Albion News and Boone County Tribune and the Petersburg Press on December 24, 2025 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; posted on the information board located in the Courthouse north entrance and emailed to the Department Heads on Wednesday, December 24, 2025. 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 2025 Tax List Correction No. 471 was prepared regarding taxes for the tax year 2025 on Parcel ID: RE60020. Correcting the school tax credit– clerical error.

The 2025 Tax List Correction No. 472 was prepared regarding taxes for the tax year 2025 on Parcel ID: RE6258. Homestead applied to wrong parcel– clerical error.

The 2025 Tax List Correction No. 473 was prepared regarding taxes for the tax year 2025 on Parcel ID: RE6259. Homestead applied to wrong parcel– clerical error.

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

Motion made by Niewohner, second by Lindgren to approve the 2025 Tax List Corrections No. 471, 472, and 473 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 10:18 A.M.

Kate Noble,  
Boone County Clerk

ATTEST:

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Kate Noble, Boone County Clerk

APPROVED:

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Brian J. Yosten, Chairman