

# BOONE COUNTY BOARD OF EQUALIZATION PUBLIC HEARING PROCEEDINGS

DECEMBER 29, 2025

ALBION, NEBRASKA

Brian J. Yosten, Chairman of the Boone County Board of Equalization, called for a motion to open a public hearing on Monday, December 29, 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 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 17 and 24, 2025. 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, Wednesday, December 24, 2025.

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 ten 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 ten vehicles for charitable purposes.

Motion made by Yosten, second by Lindgren to close said hearing at 10:02 A.M. Roll call vote: Yeas: Yosten, Lindgren, and Niewohner. Nays: None. Motion carried.

Motion made by Niewohner, second by Yosten 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, Yosten, and Lindgren. Nays: None. Motion carried.

Kate Noble,  
Boone County Clerk

ATTEST:

APPROVED:

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Kate Noble, Boone County Clerk

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Brian J. Yosten, Chairman