

BOONE COUNTY BOARD OF EQUALIZATION PROCEEDINGS
APRIL 28, 2026 ALBION, NEBRASKA

The Boone County Board of Equalization of Boone County, Nebraska, met at 10:31 A.M. on Tuesday, April 28, 2026, 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 April 15, 2026 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 Thursday, April 23, 2026. Chairman Yosten acknowledged the agenda and noted that the Open Meeting Laws are posted and available to the public.

Dan Lueken, County Assessor, presented twenty-seven tax list corrections for the Board to review.

The 2025 Tax List Correction No. 474 was prepared regarding taxes for the tax year 2025 on Parcel ID: PP4005. They do not own this property-clerical error.

The 2023 Tax List Correction No. 475 was prepared regarding taxes for the tax year 2023 on Parcel ID: RE42470. The 2022 grain bin should have not been on this parcel- clerical error.

The 2024 Tax List Correction No. 476 was prepared regarding taxes for the year 2024 on Parcel ID: RE42470. The 2022 grain bin should have not been on this parcel- clerical error.

The 2025 Tax List Correction No. 477 was prepared regarding taxes for the year 2025 on Parcel ID: RE42470. The 2022 grain bin should have not been on this parcel- clerical error.

The 2023 Tax List Correction No. 478 was prepared regarding taxes for the year 2023 on Parcel ID: PP539. The value of equipment was entered wrong- clerical error.

The 2024 Tax List Correction No. 479 was prepared regarding taxes for the year 20247 on Parcel ID: PP539. The value of equipment was entered wrong- clerical error.

The 2025 Tax List Correction No. 480 was prepared regarding taxes for the year 2025 on Parcel ID: PP539. The value of equipment was entered wrong- clerical error.

The 2025 Tax List Correction No. 481 was prepared regarding taxes for the year 2025 on Parcel ID: PP1236. To remove a licensed trailer- clerical error.

The 2025 Tax List Correction No. 482 was prepared regarding taxes for the year 2025 on Parcel ID: RE4880. Homestead was denied, should have been 50%-clerical error.

The 2025 Tax List Correction No. 483 was prepared regarding taxes for the year 2025 on Parcel ID: RE64920. Homestead was denied, should have been 100%-clerical error.

The 2025 Tax List Correction No. 484 was prepared regarding taxes for the year 2025 on Parcel ID: RE7156. Homestead was denied, should have been 100%-clerical error.

The 2022 Tax List Correction No. 485 was prepared regarding taxes for the year 2022 on Parcel ID: RE4394. Homestead correction 100% to 90%- Income reported incorrectly.

The 2022 Tax List Correction No. 486 was prepared regarding taxes for the year 2022 on Parcel ID: RE57120. Homestead correction 100% to 0%- Income reported incorrectly.

The 2022 Tax List Correction No. 487 was prepared regarding taxes for the year 2022 on Parcel ID: RE8139. Homestead correction 40% to 30%- Income reported incorrectly.

The 2022 Tax List Correction No. 488 was prepared regarding taxes for the year 2022 on Parcel ID: RE4595. Homestead correction 100% to 80%- Income reported incorrectly.

The 2022 Tax List Correction No. 489 was prepared regarding taxes for the year 2022 on Parcel ID: RE7129. Homestead correction 100% to 80%- Income reported incorrectly.

The 2022 Tax List Correction No. 490 was prepared regarding taxes for the year 2022 on Parcel ID: RE23600. Homestead correction 100% to 20%- Income reported incorrectly.

The 2022 Tax List Correction No. 491 was prepared regarding taxes for the year 2022 on Parcel ID: RE4764. Homestead correction 100% to 0%- Income reported incorrectly.

The 2022 Tax List Correction No. 492 was prepared regarding taxes for the year 2022 on Parcel ID: RE24110. Homestead correction 100% to 40%- Income reported incorrectly.

The 2022 Tax List Correction No. 493 was prepared regarding taxes for the year 2022 on Parcel ID: RE27740. Homestead correction 100% to 30%- Income reported incorrectly.

The 2022 Tax List Correction No. 494 was prepared regarding taxes for the year 2022 on Parcel ID: RE40266.30. Homestead correction 100% to 0%- Income reported incorrectly.

The 2023 Tax List Correction No. 495 was prepared regarding taxes for the year 2023 on Parcel ID: RE23600. Homestead correction 100% to 40%- Income reported incorrectly.

The 2023 Tax List Correction No. 496 was prepared regarding taxes for the year 2023 on Parcel ID: RE4283. Homestead correction 100% to 90%- Income reported incorrectly.

The 2023 Tax List Correction No. 497 was prepared regarding taxes for the year 2023 on Parcel ID: RE66740. Homestead correction 40% to 0%- Income reported incorrectly.

The 2023 Tax List Correction No. 498 was prepared regarding taxes for the year 2023 on Parcel ID: RE57560. Homestead correction 30% to 0%- Income reported incorrectly.

The 2023 Tax List Correction No. 499 was prepared regarding taxes for the year 2023 on Parcel ID: RE4730. Homestead correction 10% to 0%- Income reported incorrectly.

The 2023 Tax List Correction No. 500 was prepared regarding taxes for the year 2023 on Parcel ID: RE6081. Homestead correction 90% to 80%- Income reported incorrectly.

The 2023 Tax List Correction No. 501 was prepared regarding taxes for the year 2023 on Parcel ID: RE40266.30. Homestead correction 100% to 0%- Income reported incorrectly.

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

Motion made by Yosten, second by Lindgren to approve the 2022, 2023, 2024 and 2025 Tax List Corrections No. 474 through 501 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 10:42 A.M.

Kate Noble,
Boone County Clerk

ATTEST:

APPROVED:

Kate Noble, Boone County Clerk

Brian J. Yosten, Chairman