

BOONE COUNTY BOARD OF EQUALIZATION PROCEEDINGS
JULY 24, 2026 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 Friday, July 24, 2026, at 9:00 A.M. in the Commissioners Meeting Room of the Courthouse in Albion, Nebraska. Motion made by Commissioner Yosten, 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 8, 2026, through July 24, 2026, and to recess/reconvene as needed through July 24, 2026. 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 1, 2026.

Dan Lueken, County Assessor, presented information to the Board regarding four valuation changes for the year 2026. The Board reviewed and discussed the over/under valuations with Lueken.

Motion made by Lindgren, second by Yosten to approve the four 2026 valuation changes for undervalued and overvalued property as presented and attached hereto as part of the proceedings. Roll call vote: Yeas: Lindgren, Yosten and Niewohner. 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 Niewohner to accept and approve the Boone County 3 Year Plan of Assessment as presented for 2027, 2028 and 2029. Roll call vote: Yeas: Lindgren, Niewohner, and Yosten. 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 Niewohner, second by Yosten approve and authorize the Board of Equalization Chairman to sign the 2026 Cemetery exemptions as presented. Roll call vote: Yeas: Niewohner, Yosten and Lindgren. Nays: None. Motion carried.

The Board of Equalization received twenty-eight property valuation protests that were filed with Form 422 filed in June and one report of damage property filed with form 425. The Board of Equalization heard testimony and reviewed protests on July 13 and 20, 2026 and took the following actions after all testimony was heard on July 24, 2026.

Motion made by Yosten, second by Lindgren that the County Board of Equalization concurs with Assessor's recommendation resulting in change of valuation from \$93,995.00 to \$88,565.00 for Protest 422-1. Roll call vote: Yeas: Yosten, Lindgren, and Niewohner. Nays: None. Motion carried.

Motion made by Niewohner, second by Yosten that the County Board of Equalization concurs with Assessor's recommendation resulting in change of valuation from \$60,390.00 to \$44,120.00 for Protest 422-2. Roll call vote: Yeas: Niewohner, Yosten, and Lindgren. 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 422-3. 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 resulting in change of valuation from \$1,818,875.00 to \$1,591,195.00 for Protest 422-4. Roll call vote: Yeas: Niewohner, Yosten, and Lindgren. Nays: None. Motion carried.

Motion made by Yosten, second by Niewohner that the County Board of Equalization concurs with Assessor's recommendation. Damage property correction was made last year-protest denied for Protest 425-5. 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 resulting in change of valuation from \$57,365.00 to \$50,680.00 for Protest 422-6. Roll call vote: Yeas: Lindgren, Yosten, and Niewohner. 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 422-7. Roll call vote: Yeas: Niewohner, Yosten, 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 valuated comparable to like properties-protest denied for Protest 422-8. 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 valuated comparable to like properties-protest denied for Protest 422-9. Roll call vote: Yeas: Yosten, Niewohner, and Lindgren. Nays: None. Motion carried.

Motion made by Yosten, second by Lindgren that the County Board of Equalization concurs with Assessor's recommendation resulting in change of valuation from \$245,015.00 to \$221,055.00 for Protest 422-10. Roll call vote: Yeas: Yosten, Lindgren, and Niewohner. Nays: None. Motion carried.

Motion made by Yosten, second by Niewohner that the County Board of Equalization concurs with Assessor's recommendation based on aerial photos resulting in change of valuation from \$338,310.00 to \$294,415.00 for Protest 422-11. Roll call vote: Yeas: Yosten, Lindgren, and Niewohner. 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. Roll call vote: Yeas: Yosten, Lindgren, and Niewohner. Nays: None. Motion carried.

Motion made by Yosten, second by Niewohner that the County Board of Equalization concurs with Assessor's recommendation resulting in change of valuation from \$466,475.00 to \$353,910.00 for Protest 422-13. Roll call vote: Yeas: Yosten, Niewohner, and Lindgren. Nays: None. Motion carried.

Motion made by Niewohner, second by Lindgren that the County Board of Equalization concurs with Assessor's recommendation resulting in change of valuation from \$298,350.00 to \$298,295.00 for Protest 422-14. Roll call vote: Yeas: Niewohner, Lindgren, and Yosten. Nays: None. Motion carried.

Motion made by Niewohner, second by Lindgren that the County Board of Equalization concurs with Assessor's recommendation resulting in change of valuation from \$222,305.00 to \$179,685.00 for Protest 422-15. Roll call vote: Yeas: Niewohner, Lindgren, and Yosten. Nays: None. Motion carried.

Motion made by Yosten, second by Niewohner that the County Board of Equalization concurs with Assessor's recommendation resulting in change of valuation from \$53,985.00 to \$39,840.00 for Protest 422-16. Roll call vote: Yeas: Yosten, Niewohner, 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 422-17. Roll call vote: Yeas: Yosten, Lindgren, 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 422-18. Roll call vote: Yeas: Yosten, Niewohner, and Lindgren. Nays: None. Motion carried.

Motion made by Niewohner, second by Lindgren that the County Board of Equalization concurs with Assessor's recommendation resulting in change of valuation from \$1,305,485.00 to \$857,041.00 for Protest 422-19. Roll call vote: Yeas: Niewohner, Lindgren, and Yosten. Nays: None. Motion carried.

Motion made by Yosten, second by Niewohner that the County Board of Equalization concurs with Assessor's recommendation resulting in change of valuation from \$456,690.00 to \$450,410.00 for Protest 422-20. Roll call vote: Yeas: Yosten, Niewohner, and Lindgren. Nays: None. Motion carried.

Motion made by Yosten, second by Lindgren that the County Board of Equalization concurs with Assessor's recommendation resulting in change of valuation from \$64,670.00 to \$60,655.00 for Protest 422-21. Roll call vote: Yeas: Yosten, Lindgren, and Niewohner. Nays: None. Motion carried.

Motion made by Yosten, second by Lindgren that the County Board of Equalization concurs with Assessor's recommendation resulting in change of valuation from \$210,695.00 to \$195,145.00 for Protest 422-22. Roll call vote: Yeas: Yosten, Lindgren, and Niewohner. Nays: None. Motion carried.

Motion made by Niewohner, second by Yosten that the County Board of Equalization concurs with Assessor's recommendation resulting in change of valuation from \$636,750.00 to \$483,000.00 for Protest 422-23. 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 422-24. Roll call vote: Yeas: Yosten, Lindgren, and Niewohner. Nays: None. Motion carried.

Motion made by Niewohner, second by Lindgren that the County Board of Equalization concurs with Assessor's recommendation. Property valued comparable to like properties-protest denied for Protest 422-25. Roll call vote: Yeas: Niewohner, Lindgren, and Yosten. Nays: None. Motion carried.

Motion made by Yosten, second by Lindgren that the County Board of Equalization concurs with Assessor's recommendation resulting in change of valuation from \$24,275.00 to \$22,030.00 for Protest 422-26. Roll call vote: Yeas: Yosten, Lindgren, and Niewohner. 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 422-27. Roll call vote: Yeas: Yosten, Lindgren, and Niewohner. Nays: None. Motion carried.

Motion made by Yosten, second by Lindgren that the County Board of Equalization concurs with Assessor's recommendation resulting in change of valuation from \$778,885.00 to \$701,770.00 for Protest 422-28. Roll call vote: Yeas: Yosten, Lindgren, and Niewohner. Nays: None. Motion carried.

Motion made by Niewohner, second by Yosten that the County Board of Equalization rejects the filing for Protest 422-29 due to incomplete form. Roll call vote: Niewohner, Yosten, and Lindgren. 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, 422-6, 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 and a copy of Form 425 Protest No. 425-5 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 Yosten, second by Lindgren to close the 2026 Boone County Board of Equalization and adjourned at 12:00 P.M. on July 24, 2026. Roll call vote: Yeas: Yosten, Lindgren, and Niewohner. Nays: None. Motion carried.

Kate Noble,
Boone County Clerk

ATTEST:

APPROVED:

Kate Noble, Boone County Clerk

Brian J. Yosten, Chairman