BOONE COUNTY BOARD OF EQUALIZATION PROCEEDINGS
OCTOBER 19, 2026 ALBION, NEBRASKA

Brian J. Yosten, Chairman of the Boone County Board of Equalization, called for a motion to open the Boone County Board of Equalization on Monday, October 19, 2026, at 9:15 A.M. in the Commissioners Meeting Room of the Courthouse in Albion, Nebraska. Motion made by Commissioner Lindgren, second by Commissioner Yosten to open said Boone County Board of Equalization. Present for roll call were Commissioners Brian J Yosten, Jon Lindgren and Matt Niewohner.

Notice of the meeting was posted on the Boone County Website-Public Notices, in the Courthouse north entrance and at the Albion Post Office on October 7, 2026; and was also given in advance by publication in the Albion News and Boone County Tribune and the Petersburg Press on October 14, 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 Friday, October 16, 2026. Chairman Yosten acknowledged the agenda and noted that the Open Meeting Laws are posted and available to the public.

Richard D. Martinsen, CPA, Mueller & Honcik, P.C., submitted the 2026 Boone County Tax Rate Levy information for the 2026-2027 fiscal year for the County Board to review. The 2026 county valuation for the 2026-2027 fiscal year is $3,678,3896,736.00 with a levy of 0.132300. Martinsen provided a list of levies for the following entities: cities, villages, fire districts, schools, education service units, community colleges, natural resource districts, agricultural society and historical society.

The Board noted that the MFO funding has been beneficial for the fire districts. The common levy for the fire districts is .020000, which is a separate levy from any bond fund. The fire districts insurance expenses are reduced when their fire district equipment is in better/newer condition. A sinking fund is a set aside fund for future purchases of equipment, etc.

The County of Boone, Nebraska 2026 valuation increased, the adopted 2026-2027 County Budget has a tax request expense that increased and a levy decrease. The proposed property tax request is primarily in the County Road Fund for continued projects and for increased county employee wages and benefits. A little more than four million dollars of the County Inheritance Tax Fund has also been designated for aggregate/gravel materials and asphalt/concrete road repairs.

Motion made by Niewohner, second by Lindgren to adjourn said County Board of Equalization meeting at 9:18 A.M. Roll call vote: Yeas: Niewohner, Lindgren, and Yosten. Nays: None. Motion carried.

Motion made by Lindgren, second by Niewohner to approve the 2026 Boone County and other entities Tax Rate Levies for fiscal year 2026-2027 as presented and attached hereto. Roll call vote: Yeas: Lindgren, Niewohner, and Yosten. Nays: None. Motion carried.

Kate Noble,
Boone County Clerk

ATTEST: APPROVED:

_____ _____

Kate Noble, Boone County Clerk Brian J. Yosten, Chairman