



# Boone Board of Equalization Minutes



## BOONE COUNTY BOARD OF EQUALIZATION PUBLIC HEARING PROCEEDINGS JANUARY 30, 2017 ALBION, NEBRASKA

Ken Luettel, Chairman of the Boone County Board of Equalization, called for a motion to open a public hearing on Monday, January 30, 2017 at 9:30 A.M. in the Commissioners Meeting Room of the Courthouse in Albion, Nebraska. Motion made by Commissioner Luettel, second by Commissioner Rasmussen to open said public hearing. Notice of the hearing pursuant to Nebraska State Statute §77-202.01 was given in advance by publication and the convened hearing was open to the public. Present for roll call were Commissioners Ken Luettel, Alan Rasmussen and Hilary K. Maricle and Barb Hanson, County Assessor.

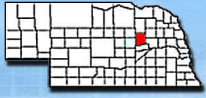
The purpose of the public hearing is to hear testimony in favor of, opposition to, and answer questions with regard to the approval or disapproval in relation to the review of the Form 451A, Statement of Reaffirmation of Tax Exemption for Use When Applying for Continued Exemption for Qualifying Organizations and Form 451, Exemption Application for Tax Exemption on Real and Personal Property by Qualifying Organization filed for the year 2017, excluding real property used for cemeteries.

Barb Hanson, County Assessor, submitted the 2017 list of real estate parcels for tax exemption on real property by qualifying organizations excluding cemeteries authorized by Nebraska Revised Statutes §77-202.01 and §77-202.04. Hanson was present to answer the Board's questions. Property owned and used exclusively for religious purposes without profit to the owner or user consists of forty-one parcels. Property owned and used exclusively for charitable and/or educational purposes without profit to the owner or user consists of nine full parcels and two partial parcels. When exempt properties sell, they become taxable if not sold for the same use.

Name of Organization	Location	Number of Parcels
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Property owned and used exclusively for **religious** purposes without profit to either the owner or user:

Akron Presbyterian Church	Albion	2
Albion Evangelical Free Church	Albion	1
Baptist Church	Albion	1
Cedar Rapids United Methodist Church Inc. (House not exempt)	Cedar Rapids	1
Church of Christ	Albion	1
Faith Evangelical Lutheran Congregation	St. Edward	3
First Presbyterian Church	Primrose	1
Immanuel Zion Lutheran Church	Albion	1
Saving Grace Bible Church	Albion	1
St Anthony's Church	Cedar Rapids	2
St Bonaventure Church & Cemetery	Raeville	3
St Edward Catholic Church	St. Edward	1
St John the Baptist Church	Petersburg	4
St John's Lutheran Church	Cedar Rapids	2
St Michael's Church of Albion	Albion	4
United Church of Christ (Congregational Church)	Albion	1
United Methodist Church	Albion	3
United Methodist Church of Loretto	Loretto	2
United Methodist Presbyterian Church of St Edward	St. Edward	3
Zion Lutheran Church Inc of Albion, NE	Albion	4



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Name of Organization	Location	Number of Parcels
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Property owned and used exclusively for **charitable and/or educational** purposes without profit to either the owner or user:

American Legion Dan Cox Post #44	Cedar Rapids	1
American Legion Post #334	Petersburg	1
Archdiocese of Omaha	Albion	1
Beaver Valley Senior Center	St. Edward	2
Boone County Historical Society, Inc.	Albion	1
Evangelical Lutheran Good Samaritan Society (Assisted Living)	Albion	1
Good Samaritan Society, Inc (Wolf Memorial Center) <b>(Partial)</b>	Albion	1
Lodge 78 A.F. & A.M.	Albion	1
Manderson-Lehr Post #162 <b>(Partial)</b>	Albion	1
McGivney's Patriots Inc.	Albion	1

Motion made by Maricle, second by Luettel to close said hearing at 9:36 A.M. Roll call vote: Yeas: Maricle, Luettel and Rasmussen. Nays: None. Motion carried.

Motion made by Maricle, second by Rasmussen to approve the exemption properties excluding cemeteries as presented. Roll call vote: Yeas: Maricle, Rasmussen and Luettel. Nays: None. Motion carried.

Kathy Thorberg,  
Boone County Clerk