



Boone Board of Equalization Minutes



BOONE COUNTY BOARD OF EQUALIZATION PROCEEDINGS JUNE 12, 2017

ALBION, NEBRASKA

The Boone County Board of Commissioners convened as the Boone County Board of Equalization at 9:00 A.M. on Monday, June 12, 2017, in the Commissioners Meeting Room of the Courthouse in Albion, Nebraska. The County Board of Equalization will convene per State Statute from June 12, 2017 through July 25, 2017. Persons protesting property valuation bear the burden of proof as to their claim.

Chairman Luettel called the meeting to order and present for roll call were Commissioners Ken Luettel, Hilary K. Maricle and Alan Rasmussen. Notice of the meeting was given in advance by publication and the convened meeting was open to the public. Chairman Luettel read the agenda for the record and noted that the Open Meeting Laws are posted and available to the public.

Motion made by Luettel, second by Maricle to convene as the Boone County Board of Equalization from June 12, 2017 through July 25, 2017 and to recess/reconvene as needed through July 25, 2017. Roll call vote: Yeas: Luettel, Maricle and Rasmussen. Nays: None. Motion carried.

The purpose for calling the meeting to order is to allow the constituents time to protest valuations of real and/or personal property. The protest Form 422 is available at the Boone County Clerk's Office or on the Boone County Website at www.co.boone.ne.us. A protest must be filed on or before June 30, 2017. The Board no longer needs to provide a ten-day notice to hear the protest.

Chairman Luettel recessed said Board of Equalization at 9:04 A.M.

Chairman Luettel reconvened the Board of Equalization at 11:44 A.M.

The Board and Barb Hanson, County Assessor, discussed a Tax Equalization and Review Commission (TERC) hearing for Case No. 16R 0061 scheduled for July 6, 2017. Hanson asked the Board to consider asking TERC to re-schedule the hearing for a later date. The Board is asking for the hearing to be re-scheduled for the last week of October or first week of November 2017 due to an extensive revaluation throughout the county that has been completed for tax year 2017. The County Assessor has a very busy summer/fall work schedule. Motion made by Luettel, second by Maricle authorizing the Board Chairman to sign a letter requesting the July 6, 2017 hearing be re-scheduled for a day in the last week of October into the first week of November 2017. Roll call vote: Yeas: Luettel, Maricle and Rasmussen. Nays: None. Motion carried.

The Board reviewed three tax list correction presented from the County Assessor's office:

The 2017 Tax List Correction No. 225 was prepared regarding the 2016 tax year taxes to be paid on Real Property ID: 0031950.00, the 2016 reval of outbuilding not transferred.

The 2017 Tax List Correction No. 226 was prepared regarding the 2016 tax year taxes to be paid on Real Property ID: 0022610.00, the 2016 outbuildings flat value listed in commercial s/have been cleared out.



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The 2017 Tax List Correction No. 227 was prepared regarding the 2016 tax year taxes to be paid on Real Property ID: 0067660.00, correct buildings, the buildings listed in both commercial and residential appraisal records.

Motion made by Maricle, second by Rasmussen to approve the 2017 Tax List Correction Nos. 225, 226 and 227 as presented. Roll call vote: Yeas: Maricle, Rasmussen and Luettel. Nays: None. Motion carried.

Barb Hanson, County Assessor, presented forty-eight valuation changes for the Board to review. Hanson said that the majority of the corrections are due to information in the computer working file not being transferred into the computer real estate file within the county office. The valuation changes are considered clerical errors.

Motion made by Rasmussen, second by Maricle to approve the valuation changes of the forty-eight parcels as presented and attached hereto as part of the proceedings. Roll call vote: Yeas: Rasmussen, Maricle and Luettel. 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 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.

Chairman Luettel declared the County Board of Equalization recessed at 12:10 P.M., to Wednesday, June 28, 2017.

Kathy Thorberg,
Boone County Clerk