



Boone Board of Equalization Minutes



BOONE COUNTY BOARD OF EQUALIZATION PROCEEDINGS JULY 25, 2018

ALBION, NEBRASKA

Alan Rasmussen, Chairman of the Boone County Board of Equalization, called for a motion to reconvene the Boone County Board of Equalization on Wednesday, July 25, 2018 at 1:10 P.M. in the Commissioners Meeting Room of the Courthouse in Albion, Nebraska. Motion made by Commissioner Rasmussen, second by Commissioner Luettel to reconvene said Boone County Board of Equalization. Present for roll call were Commissioners Alan Rasmussen, Ken Luettel and Hilary K. Maricle. Also, present were Barb Hanson, County Assessor, and Mikki Mangus, Deputy County Assessor.

Notice was given in advance by publication that the Boone County Board of Equalization convenes per State Statute from June 11, 2018 through July 25, 2018 and to recess/convene as necessary through July 25, 2018. The convened hearing/meeting was open to the public. Chairman Rasmussen read the agenda for the record and noted that the Open Meeting Laws are posted and available to the public.

Barb Hanson, County Assessor, presented two valuation changes for the Board to review. Hanson said that the two corrections were for IOLL property.

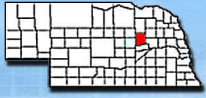
Motion made by Maricle, second by Rasmussen to approve the valuation changes of the two parcels as presented and attached hereto as part of the proceedings. Roll call vote: Yeas: Maricle, Rasmussen and Luettel. Nays: None. Motion carried.

The respective owners of the above mentioned parcel numbers will receive a copy of the valuation change(s) and may appeal the Board's action(s) 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.

The Board heard testimony from protestors on July 16, 2018 and July 23, 2018 and took the following actions on July 25, 2018:

Protest 2018-01 was for Parcel No. 0067760.00 – SW1/4NE1/4 of 27-21-5, Boone County, Nebraska, (40 acres), Carmen Eucker, was heard on July 16, 2018: County Board of Equalization concurs with Assessor's recommendation resulting in change of land valuation from \$181,195.00 to \$175,655.00. Corrected land use per FSA records. Motion made by Rasmussen, second by Luettel to approve and accept the County Assessor's recommendation of adjusting the land valuation from \$181,195.00 to \$175,655.00 at this time. Roll call vote: Yeas: Rasmussen, Luettel and Maricle. Nays: None. Motion carried.

Protest 2018-02 was for Parcel No. 0007113.00 – Lot 1, Moran's Subdivision to St. Edward, Boone County, Nebraska, Kelly L. and Cynthia Wohlert, was reviewed on July 16, 2018: County Board of Equalization concurs with Assessor's recommendation resulting in change of valuation from \$85,265.00 (Land \$7,720.00; Buildings \$77,545.00) to \$64,360.00 (Land \$7,720.00; Buildings \$56,640.00). All personal property and inventory has been removed from the building and it is being rented for storage space. Motion made by Maricle, second by Luettel to approve and accept the County Assessor's recommendation of adjusting the valuation from \$85,265.00 to \$64,360.00 at this time. Roll call vote: Yeas: Maricle, Luettel and Rasmussen. Nays: None. Motion carried.



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Protest 2018-03 was for Parcel No. 0007113.01 – Lot 2, Moran’s Subdivision to St. Edward, Boone County, Nebraska, Kelly L. and Cynthia Wohlert, was reviewed on July 16, 2018: County Board of Equalization concurs with Assessor’s recommendation resulting in no change to the valuation of \$26,415.00 (Land \$6,665.00; Buildings \$19,750.00). Property valuated comparable to like properties. Protest denied. Motion made by Rasmussen, second by Maricle to approve and accept the County Assessor’s recommendation of no change of valuation at this time. Roll call vote: Yeas: Rasmussen, Maricle and Luettel. Nays: None. Motion carried.

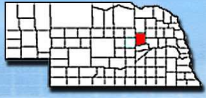
Protest 2018-04 for Parcel No. 0006020.00 – Lot 15, Block 3, Original Town to Cedar Rapids, Boone County, Nebraska, Thomas A. and Rita A. VanDeWalle, was reviewed on July 16, 2018: County Board of Equalization concurs with Assessor’s recommendation resulting in change of valuation from \$49,080.00 (Land \$2,720.00; Buildings \$46,360.00) to \$31,250.00 (Land \$2,720.00; Buildings \$28,530.00). No change in lot value. Reviewed property with Stanard Appraisal, value change due to roof leaking. Motion made by Maricle, second by Luettel to approve and accept the County Assessor’s recommendation of adjusting the valuation from \$49,080.00 to \$31,250.00 at this time. Roll call vote: Yeas: Maricle, Luettel and Rasmussen. Nays: None. Motion carried.

Protest 2018-05 for Parcel No. 25120.00 – Fr. NW1/4SE1/4 of 21-20-6, Albion, Boone County, Nebraska, (unplatted .54 acres), Michael and Tanya Sharp, was reviewed on July 16, 2018: County Board of Equalization concurs with Assessor’s recommendation resulting in change of valuation from \$120,130.00 (Land \$1,190.00; Buildings \$118,940.00) to \$49,020.00 (Land \$18,000.00; Buildings \$31,020.00). Corrected building information to reflect the value of the structure as of December 2017 and type of building. Motion made by Rasmussen, second by Luettel to approve and accept the County Assessor’s recommendation of adjusting the valuation from \$120,130.00 to \$49,020.00 at this time. Roll call vote: Yeas: Rasmussen, Luettel and Maricle. Nays: None. Motion carried.

Protest 2018-06 was for Parcel No. 00069410 – SW1/4 of 35-22-5, Boone County, Nebraska, (160 acres), Zane Wondercheck, was reviewed on July 16, 2018: County Board of Equalization concurs with Assessor’s recommendation resulting in change of valuation from \$669,565.00 (Land \$524,060.00; Buildings \$145,505.00) to \$596,925.00 (Land \$524,060.00; Buildings \$72,865.00). Corrected the information on the three hoop barns. Motion made by Maricle, second by Luettel to approve and accept the County Assessor’s recommendation of adjusting the valuation from \$669,565.00 to \$596,925.00 at this time. Roll call vote: Yeas: Maricle, Luettel and Rasmussen. Nays: None. Motion carried.

Protest 2018-07 was for Parcel No. 0063750.00 – Fr. NE1/4NE1/4 of 3-18-6, Boone County, Nebraska, (4 acres), Diane K. Arnold, was reviewed on July 16, 2018: County Board of Equalization concurs with Assessor’s recommendation resulting in no change to the valuation of \$94,035.00 (Land \$28,500.00; Buildings \$65,535.00). The land value is for an acreage not for farm ground. Property valuated comparable to like properties. Protest denied. Motion made by Rasmussen, second by Luettel to approve and accept the County Assessor’s recommendation of no change of valuation at this time. Roll call vote: Yeas: Rasmussen, Luettel and Maricle. Nays: None. Motion carried.

Protest 2018-08 was for Parcel No. 0004834.00 – S 100’ of Lot 4, Block 1, Sackett’s Addition to Albion, Boone County, Nebraska, Robert A. Rieck, Sr., was reviewed on July 16, 2018: County Board of Equalization concurs with Assessor’s recommendation resulting in no change to the valuation of \$59,630.00 (Land \$9,070.00; Buildings \$50,560.00). Values are due to a commercial reval for all of the commercial sites and lot values in Albion. Property valuated comparable to like properties. Protest denied. Motion made by Rasmussen, second



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by Luettel to approve and accept the County Assessor's recommendation of no change of valuation at this time. Roll call vote: Yeas: Rasmussen, Luettel and Maricle. Nays: None. Motion carried.

Protest 2018-09 was for Parcel No. 58380 – Fr. NE1/4 and Fr. W1/2 of 26-19-7, Boone County, Nebraska, (32.05 acres), The Maschhoffs LLC, Gale Schafer, representative, was heard on July 23, 2018: County Board of Equalization concurs with Assessor's recommendation resulting in change of valuation from \$1,777,250.00 (Land \$135,495.00; Buildings \$1,641,755.00) to \$1,090,315.00 (Land \$135,495.00; Buildings \$954,820.00). Parcel review with Gale Schafer. Motion made by Maricle, second by Rasmussen to approve and accept the County Assessor's recommendation of adjusting the valuation from \$1,777,250.00 to \$1,090,315.00 at this time. Roll call vote: Yeas: Maricle, Rasmussen and Luettel. Nays: None. Motion carried.

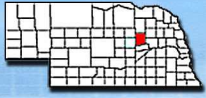
Protest 2018-10 was for Parcel No. 31060 – Fr. N1/2 of 5-21-8, Boone County, Nebraska, (13.63 acres), The Maschhoffs LLC, Gale Schafer, representative, was heard on July 23, 2018: County Board of Equalization concurs with Assessor's recommendation resulting in change of valuation from \$747,800.00 (Land \$62,205.00; Buildings \$685,595.00) to \$531,825.00 (Land \$62,205.00; Buildings \$469,620.00). Parcel review with Gale Schafer. Motion made by Maricle, second by Rasmussen to approve and accept the County Assessor's recommendation of adjusting the valuation from \$747,800.00 to \$531,825.00 at this time. Roll call vote: Yeas: Maricle, Rasmussen and Luettel. Nays: None. Motion carried.

Protest 2018-11 was for Parcel No. 31040 – Fr. N1/2 of 5-21-8, Boone County, Nebraska, (9.85 acres), The Maschhoffs LLC, Gale Schafer, representative, was heard on July 23, 2018: County Board of Equalization concurs with Assessor's recommendation resulting in change of valuation from \$740,740.00 (Land \$48,975.00; Buildings \$691,765.00) to \$583,300.00 (Land \$48,975.00; Buildings \$534,325.00). Parcel review with Gale Schafer. Motion made by Maricle, second by Rasmussen to approve and accept the County Assessor's recommendation of adjusting the valuation from \$740,740.00 to \$583,300.00 at this time. Roll call vote: Yeas: Maricle, Rasmussen and Luettel. Nays: None. Motion carried.

Protest 2018-12 was for Parcel No. 39800 – Fr. N1/2 and Fr. SE1/4 of 29-22-8, Boone County, Nebraska, (18.16 acres), The Maschhoffs LLC, Gale Schafer, representative, was heard on July 23, 2018: County Board of Equalization concurs with Assessor's recommendation resulting in change of valuation from \$892,455.00 (Land \$78,060.00; Buildings \$814,395.00) to \$606,825.00 (Land \$78,060.00; Buildings \$528,765.00). Parcel review with Gale Schafer. Motion made by Maricle, second by Rasmussen to approve and accept the County Assessor's recommendation of adjusting the valuation from \$892,455.00 to \$606,825.00 at this time. Roll call vote: Yeas: Maricle, Rasmussen and Luettel. Nays: None. Motion carried.

Protest 2018-13 was for Parcel No. 39830 – Fr. SE1/4 of 30-22-8, Boone County, Nebraska, (22.84 acres), The Maschhoffs LLC, Gale Schafer, representative, was heard on July 23, 2018: County Board of Equalization concurs with Assessor's recommendation resulting in no change to the valuation of \$397,150.00 (Land \$56,740.00; Buildings \$340,410.00). Parcel review with Gale Schafer. Property valued comparable to like properties. Protest denied. Motion made by Rasmussen, second by Luettel to approve and accept the County Assessor's recommendation of no change of valuation at this time. Roll call vote: Yeas: Rasmussen, Luettel and Maricle. Nays: None. Motion carried.

Protest 2018-14 was for Parcel No. 40763 – Fr. SE1/4 10-20-8, Boone County, Nebraska, (40 acres), The Maschhoffs LLC, Gale Schafer, representative, was heard on July 23, 2018: County Board of Equalization concurs with Assessor's recommendation resulting in change of valuation from \$647,640.00 (Land \$172,270.00; Buildings \$475,370.00) to \$606,880.00 (Land \$172,270.00; Buildings \$434,610.00). Parcel review with Gale Schafer. Motion made by Maricle, second by Rasmussen to approve and accept the County



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Assessor's recommendation of adjusting the valuation from \$647,640.00 to \$606,880.00 at this time. Roll call vote: Yeas: Maricle, Rasmussen and Luettel. Nays: None. Motion carried.

Protest 2018-15 was for Parcel No. 31070 – Fr. NW1/4 of 5-21-8, Boone County, Nebraska, (3.86 acres), The Maschhoffs LLC, Gale Schafer, representative, was heard on July 23, 2018: County Board of Equalization concurs with Assessor's recommendation resulting in change of valuation from \$51,710.00 (Land \$20,660.00; Buildings \$31,050.00) to \$26,970.00 (Land \$20,660.00; Buildings \$6,310.00). Parcel review with Gale Schafer. Motion made by Maricle, second by Rasmussen to approve and accept the County Assessor's recommendation of adjusting the valuation from \$51,710.00 to \$26,970.00 at this time. Roll call vote: Yeas: Maricle, Rasmussen and Luettel. Nays: None. Motion carried.

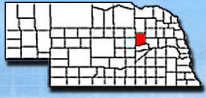
Protest 2018-16 was for Parcel No. 31050 – Fr. NW1/4 of 5-21-8, Boone County, Nebraska, (3.88 acres), The Maschhoffs LLC, Gale Schafer, representative, was heard on July 23, 2018: County Board of Equalization concurs with Assessor's recommendation resulting in change of valuation from \$87,390.00 (Land \$28,080.00; Buildings \$59,310.00) to \$52,635.00 (Land \$28,080.00; Buildings \$24,555.00). Parcel review with Gale Schafer. Motion made by Maricle, second by Rasmussen to approve and accept the County Assessor's recommendation of adjusting the valuation from \$87,390.00 to \$52,635.00 at this time. Roll call vote: Yeas: Maricle, Rasmussen and Luettel. Nays: None. Motion carried.

Protest 2018-17 was for Parcel No. 0004204 – E 91'8" of Lot 1, Block 1, Clark's Second Addition to Albion, Boone County, Nebraska, Brett Riggs, was reviewed on July 16, 2018: County Board of Equalization concurs with Assessor's recommendation resulting in change of valuation from \$40,325.00 (Land \$9,560.00; Buildings \$30,765.00) to \$31,060.00 (Land \$9,560.00; Buildings \$21,500.00). Change of valuation to reflect value closer to appraisal. Motion made by Maricle, second by Luettel to approve and accept the County Assessor's recommendation of adjusting the valuation from \$40,325.00 to \$31,060.00 at this time. Roll call vote: Yeas: Maricle, Luettel and Rasmussen. Nays: None. Motion carried.

Protest 2018-18 was for Parcel No. 0004031.00 – S 25' of N 100' of Lots 3 and 4, Block 11, Original Town of Albion, Boone County, Nebraska, Kurt Carraher, was reviewed on July 16, 2018: County Board of Equalization concurs with Assessor's recommendation resulting in change of valuation from \$98,755.00 (Land \$4,290.00; Buildings \$94,465.00) to \$32,745.00 (Land \$4,290.00; Buildings \$28,455.00). Used the appraisal from May 2017. Motion made by Rasmussen, second by Luettel to approve and accept the County Assessor's recommendation of adjusting the valuation from \$98,755.00 to \$32,745.00 at this time. Roll call vote: Yeas: Rasmussen, Luettel and Maricle. Nays: None. Motion carried.

Protest 2018-19 was for Parcel No. 0004969.00 – Fr. NW1/4 of 22-20-6, Boone County, Nebraska, (unplatted 2.85 acres), Robert S. Bittner, was reviewed on July 16, 2018: County Board of Equalization concurs with Assessor's recommendation resulting in change of valuation from \$357,265.00 (Land \$45,935.00; Buildings \$311,330.00) to \$351,385.00 (Land \$45,935.00; Buildings \$305,450.00). Reviewed mini storage information and updated the perimeter of the open front building. Motion made by Luettel, second by Maricle to approve and accept the County Assessor's recommendation of adjusting the valuation from \$357,265.00 to \$351,385.00 at this time. Roll call vote: Yeas: Luettel, Maricle and Rasmussen. Nays: None. Motion carried.

Protest 2018-20 was for Parcel No. 0056430.00 – Fr. SW1/4 of 25-18-7 Boone County, Nebraska, (71 acres), Ted Tomlinson, was reviewed on July 23, 2018: County Board of Equalization concurs with Assessor's recommendation resulting in change of valuation from \$152,540.00 (Land \$104,995.00; Buildings \$47,545.00) to \$121,315.00 (Land \$104,995.00; Buildings \$16,320.00). House is uninhabitable and the septic system needs



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to be replaced. Motion made by Maricle, second by Rasmussen to approve and accept the County Assessor's recommendation of adjusting the valuation from \$152,540.00 to \$121,315.00 at this time. Roll call vote: Yeas: Maricle, Rasmussen and Luettel. Nays: None. Motion carried.

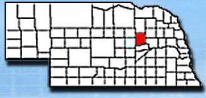
Protest 2018-21 was for Parcel No. 0025740.00 – Fr. S1/2NW1/4 of 26-20-6, Boone County, Nebraska, (3+ acres), Edward M. Kelley, was heard on July 16, 2018: County Board of Equalization concurs with Assessor's recommendation resulting in no change to the valuation of \$68,560.00 (Land \$25,000.00; Buildings \$43,560.00). Lot value is due to lot study for 2018 and reflects updated commercial lot value. Property valuated comparable to like properties. Protest denied. Motion made by Maricle, second by Luettel to approve and accept the County Assessor's recommendation of no change of valuation at this time. Roll call vote: Yeas: Maricle, Luettel and Rasmussen. Nays: None. Motion carried.

Protest 2018-22 was for Parcel No. 23210.00 – NE1/4 and Fr. SE1/4 of 5-20-6, Boone County, Nebraska, (307.78 acres), Niewohner Bros., Inc., Jerry Niewohner representative, was heard on July 23, 2018: County Board of Equalization disagrees with the Assessor's recommendation to change valuation from \$2,312,285.00 (Land \$1,775,410.00; Buildings \$536,875.00) to \$2,185,640.00 (Land \$1,775,410.00; Buildings \$410,230.00). County Board of Equalization reviewed parcel information and correction made as follows to reduce the valuation, due to the building is unusable at this time. Motion made by Maricle, second by Luettel to disagree with the County Assessor's recommendation and reduce valuation to \$1,775,410.00 (Land \$1,775,410.00; Buildings \$0.00 until can be used) at this time. Roll call vote: Yeas: Maricle, Luettel and Rasmussen. Nays: None. Motion carried.

Protest 2018-23 was for Parcel No. 32240 – NE1/4 of 5-20-7, Boone County, Nebraska, (177.08 acres), JSMM Farms, LLC, Jerry Niewohner representative, was heard on July 23, 2018: County Board of Equalization concurs with Assessor's recommendation resulting in change of valuation from \$1,666,525.00 (Land \$1,026,785.00; Buildings \$639,740.00) to \$1,535,530.00 (Land \$1,026,785.00; Buildings \$508,745.00). Stanard Appraisal reviewed parcel information. Motion made by Maricle, second by Luettel to approve and accept the County Assessor's recommendation of adjusting the valuation from \$1,666,525.00 to \$1,535,530.00 at this time. Roll call vote: Yeas: Maricle, Luettel and Rasmussen. Nays: None. Motion carried.

Protest 2018-24 was for Parcel No. 34270.00 – Fr. NE1/4NE1/4NE1/4 of 31-21-7, Boone County, Nebraska, (8 acres), Marilee Niewohner, Jerry Niewohner representative, was heard on July 23, 2018: County Board of Equalization concurs with Assessor's recommendation resulting in change of valuation from \$692,530.00 (Land \$32,000.00; Buildings \$660,530.00) to \$557,470.00 (Land \$32,000.00; Buildings \$525,470.00). Stanard Appraisal reviewed parcel information. Motion made by Maricle, second by Luettel to approve and accept the County Assessor's recommendation of adjusting the valuation from \$692,530.00 to \$557,470.00 at this time. Roll call vote: Yeas: Maricle, Luettel and Rasmussen. Nays: None. Motion carried.

Protest 2018-25 was for Parcel No. 33390 – Fr. NW1/4NW1/4NW1/4 of 21-21-7, Boone County, Nebraska, (6 acres), JSMM Farms LLC, Jerry Niewohner representative, was heard on July 23, 2018: County Board of Equalization concurs with Assessor's recommendation resulting in change of valuation from \$689,030.00 (Land \$28,000.00; Buildings \$661,030.00) to \$553,305.00 (Land \$28,000.00; Buildings \$525,305.00). Stanard Appraisal reviewed parcel information. Motion made by Maricle, second by Luettel to approve and accept the County Assessor's recommendation of adjusting the valuation from \$689,030.00 to \$553,305.00 at this time. Roll call vote: Yeas: Maricle, Luettel and Rasmussen. Nays: None. Motion carried.



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Protest 2018-26 was for Parcel No. 33350.00 – Fr. SE1/4SE1/4SW1/4 of 20-21-7, Boone County, Nebraska, (6 acres), Niewohner Grandchildrens', Jerry Niewohner representative, was heard on July 23, 2018: County Board of Equalization concurs with Assessor's recommendation resulting in change of valuation from \$689,030.00 (Land \$28,000.00; Buildings \$661,030.00) to \$553,305.00 (Land \$28,000.00; Buildings \$525,305.00). Stanard Appraisal reviewed parcel information. Motion made by Maricle, second by Luettel to approve and accept the County Assessor's recommendation of adjusting the valuation from \$689,030.00 to \$553,305.00 at this time. Roll call vote: Yeas: Maricle, Luettel and Rasmussen. Nays: None. Motion carried.

Protest 2018-27 was for Parcel No. 34242.20 – Fr. NW1/4NW1/4NW1/4 of 30-21-7, Boone County, Nebraska, (5 acres), Niewohner Grandchildrens', Jerry Niewohner representative, was heard on July 23, 2018: County Board of Equalization concurs with Assessor's recommendation resulting in change of valuation from \$627,470.00 (Land \$26,000.00; Buildings \$601,470.00) to \$551,305.00 (Land \$26,000.00; Buildings \$525,305.00). Stanard Appraisal reviewed parcel information. Motion made by Maricle, second by Luettel to approve and accept the County Assessor's recommendation of adjusting the valuation from \$627,470.00 to \$551,305.00 at this time. Roll call vote: Yeas: Maricle, Luettel and Rasmussen. Nays: None. Motion carried.

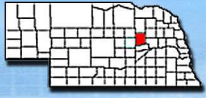
Protest 2018-28 was for Parcel No. 4057 – 28' x 132' of Lots 7 & 8, Block 12, Original Town of Albion, Boone County, Nebraska, Raymond J. Scott, was reviewed on July 16, 2018: County Board of Equalization concurs with Assessor's recommendation resulting in change of valuation from \$51,035.00 (Land \$4,805.00; Buildings \$46,230.00) to \$43,640.00 (Land \$4,805.00; Buildings \$38,835.00). Reviewed parcel information and considered the age difference and condition of the building. Motion made by Maricle, second by Luettel to approve and accept the County Assessor's recommendation of adjusting the valuation from \$51,035.00 to \$43,640.00 at this time. Roll call vote: Yeas: Maricle, Luettel and Rasmussen. Nays: None. Motion carried.

Protest 2018-29 was for Parcel No. 57720 – Fr. SW1/4 of 29-18-8, Boone County, Nebraska, (50.44 acres), The Maschhoffs LLC, Gale Schafer, representative, was heard on July 23, 2018: County Board of Equalization concurs with Assessor's recommendation resulting in change of valuation from \$1,955,130.00 (Land \$167,585.00; Buildings \$1,787,545.00) to \$1,124,570.00 (Land \$167,585.00; Buildings \$956,985.00). Parcel review with Gale Schafer. Motion made by Maricle, second by Rasmussen to approve and accept the County Assessor's recommendation of adjusting the valuation from \$1,955,130.00 to \$1,124,570.00 at this time. Roll call vote: Yeas: Maricle, Rasmussen and Luettel. Nays: None. Motion carried.

The County Clerk will complete and mail a copy of Form 422 for Protest Nos. 2018-01, 2018-02, 2018-03, 2018-04, 2018-05, 2018-06, 2018-07, 2018-08, 2018-09, 2018-10, 2018-11, 2018-12, 2018-13, 2018-14, 2018-15, 2018-16, 2018-17, 2018-18, 2018-19, 2018-20, 2018-21, 2018-22, 2018-23, 2018-24, 2018-25, 2018-26, 2018-27, 2018-28 and 2018-29 to the respective landowners and/or agents. The respective landowners have thirty days to protest the Board of Equalization's decision.

Chairman Rasmussen called for a motion to close the Board of Equalization. Motion made by Rasmussen, second by Maricle to close the 2018 Boone County Board of Equalization and adjourned at 2:19 P.M. on July 25, 2018.

Kathy Thorberg,
Boone County Clerk



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