



Boone Board of Equalization Minutes



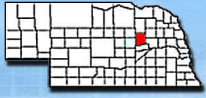
BOONE COUNTY BOARD OF EQUALIZATION PUBLIC HEARING PROCEEDINGS JANUARY 28, 2019 ALBION, NEBRASKA

Larry Temme, Chairman of the Boone County Board of Equalization, called for a motion to open a public hearing on Monday, January 28, 2019 at 10:30 A.M. in the Commissioners Meeting Room of the Courthouse in Albion, Nebraska. Motion made by Commissioner Rutten, 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 Ben Rutten, Alan Rasmussen, Larry Temme and County Assessor, Barb Hanson.

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 filed for the year 2019, excluding real property used for cemeteries.

Barb Hanson, County Assessor, submitted the 2019 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 eight 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
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
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 (Nun's residence)	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) (Partial)	Albion	1
Manderson-Lehr Post #162 (Albion Legion) (Partial)	Albion	1
McGivney's Patriots Inc. (Knights of Columbus)	Albion	1

Hanson informed the Board that the Lodge 78 A.F. & A.M. (Albion Masonic Lodge), has been removed from exemption due to the property was sold in 2018.

Motion made by Rasmussen, second by Rutten to close said hearing at 10:34 A.M. Roll call vote: Yeas: Rasmussen, Rutten and Temme. Nays: None. Motion carried.

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

Kathy Thorberg,
Boone County Clerk