



# Boone Board of Equalization Minutes



## BOONE COUNTY BOARD OF EQUALIZATION PUBLIC HEARING PROCEEDINGS FEBRUARY 26, 2019 ALBION, NEBRASKA

Larry Temme, Chairman of the Boone County Board of Equalization, called for a motion to open a public hearing on Tuesday, February 26, 2019 at 11:30 A.M. in the Commissioners Meeting Room of the Courthouse in Albion, Nebraska. Motion made by Commissioner Rasmussen, second by Commissioner Temme 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 Alan Rasmussen, Larry Temme, Ben Rutten 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 451, Exemption Application for Tax Exemption on Real and Personal Property by Qualifying Organizations filed for the year 2019, excluding real property used for cemeteries.

Barb Hanson, County Assessor, submitted a new Exemption Application Form 451 filing for 2019 for tax exemption on real property by qualifying organizations excluding cemeteries authorized by Nebraska Revised Statutes § 77-202.01 and § 77-202.04. The Form 451 filed by VSL St. Edward, LLC includes the following four Parcel ID Numbers: 000164 (personal property), 0007171.00 (nursing home), 0007171.10 (IOLL for garage), and 0007080.00 (privately owned vacant lot). Hanson was present to answer the Board's questions. Property owned and used exclusively for charitable purposes without profit to the owner or user consists of three parcels. Parcel Number 0007080.00 is a vacant lot with an IOLL for the garage that is not owned by VSL St. Edward, LLC, therefore, does not qualify for a charitable exemption. When exempt properties sell, they become taxable if not sold for the same use.

Property owned and used exclusively for **charitable** purposes without profit to either the owner or user:

Name of Organization	Location	Number of Parcels
VSL St. Edward, LLC (Cloverlodge Care Center) <b>(Partial)</b>	St. Edward	4

Motion made by Rutten, second by Rasmussen to close said hearing at 11:41 A.M. Roll call vote: Yeas: Rutten, Rasmussen and Temme. Nays: None. Motion carried.

Motion made by Rasmussen, second by Rutten to approve Parcel ID Numbers: 000164, 0007171.00 and 0007171.10 a portion of the Exempt Application Form 451, charitable exemption request, submitted by VSL St. Edward, LLC, and deny the exemption request for Parcel ID Number: 0007080.00 (privately owned vacant lot) as presented. Roll call vote: Yeas: Rasmussen, Rutten and Temme. Nays: None. Motion carried.

Kathy Thorberg,  
Boone County Clerk