

Boone Board of Equalization Minutes



BOONE COUNTY BOARD OF EQUALIZATION PROCEEDINGS JUNE 10, 2019 ALBION, NEBRASKA

Larry Temme, Chairman of the Boone County Board of Equalization, called for a motion to convene the 2019 Board of Equalization. Motion made by Alan Rasmussen, second by Ben Rutten to convene as the Boone County Board of Equalization from June 10, 2019 through July 25, 2019 and to recess/reconvene as needed through July 25, 2019. Roll call vote: Yeas: Rasmussen, Rutten and Temme. Nays: None. Motion carried.

Notice of the meeting was given in advance by publication and the convened meeting was open to the public. Chairman Temme read the agenda for the record and noted that the Open Meeting Laws are posted and available to the public.

The Boone County Board of Commissioners convened as the Boone County Board of Equalization at 10:30 A.M. on Monday, June 10, 2019, in the Commissioners Meeting Room of the Courthouse in Albion, Nebraska. The County Board of Equalization will convene per State Statute from June 10, 2019 through July 25, 2019. Persons protesting property valuation bear the burden of proof as to their claim.

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 30th in accordance with state statute. Due to June 30, 2019 being a Sunday, the constituents have through July 1, 2019 to file a protest form. The Board no longer needs to provide a ten-day notice to hear the protest.

In addition, LB 512 was approved with an emergency clause for Form 425 that can be filed before July 15, 2019 by those people who sustained damage in the area declared a disaster before July 1, 2019. The form is to be filed both in the County Clerk's Office and the Assessor's Office. For valuation deduction for the 2019 year only.

The Board reviewed five tax list corrections presented from the County Assessor's office:

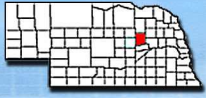
The 2019 Tax List Correction No. 274 was prepared regarding the 2018 tax year taxes to be paid on Personal Property ID: 000000766, NE adjusted basis of item listed incorrectly for 2018 tax year only, clerical error.

The 2019 Tax List Correction No. 275 was prepared regarding the 2016 tax year taxes to be paid on Personal Property ID: 000000487, NE adjusted basis of item listed incorrectly, clerical error.

The 2019 Tax List Correction No. 276 was prepared regarding the 2017 tax year taxes to be paid on Personal Property ID: 000000487, NE adjusted basis listed incorrectly, clerical error.

The 2019 Tax List Correction No. 277 was prepared regarding the 2018 tax year taxes to be paid on Personal Property ID: 000000487, NE adjusted basis listed incorrectly, clerical error.

The 2019 Tax List Correction No. 278 was prepared regarding the 2018 tax year taxes to be paid on Personal Property ID: 000000865, item sold did not get taken off of 2018 return, clerical error.



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Motion made by Rutten, second by Rasmussen to approve the 2019 Tax List Correction Nos. 274, 275, 276, 277 and 278 as presented. Roll call vote: Yeas: Rutten, Rasmussen and Temme. Nays: None. Motion carried.

Barb Hanson, County Assessor, explained the 2019 Tax List Correction regarding Real Estate ID: 8228.00, exempt property sold for private use. Motion made by Rutten, second by Rasmussen to approve the Real Estate Tax ID: 00008228, exempt property sold for private use as presented. Roll call vote: Yeas: Rutten, Rasmussen and Temme. Nays: None. Motion carried.

The respective owners of the above mentioned parcel number 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 number will be emailed to the Nebraska Department of Revenue, Property Assessment Division.

Chairman Temme declared the County Board of Equalization recessed at 10:43 A.M., until Monday, June 17, 2019.

Kathy Thorberg,
Boone County Clerk