



Boone Board of Equalization Minutes



BOONE COUNTY BOARD OF EQUALIZATION PROCEEDINGS JULY 8, 2019 ALBION, NEBRASKA

Larry Temme, Chairman of the Boone County Board of Equalization, called for a motion to reconvene the Boone County Board of Equalization on Monday, July 8, 2019 at 11:40 A.M. in the Commissioners Meeting Room of the Courthouse in Albion, Nebraska. Motion made by Commissioner Rasmussen, second by Commissioner Temme to reconvene said Boone County Board of Equalization. Present for roll call were Commissioners Alan Rasmussen, Larry Temme, Ben Rutten and Barb Hanson, Boone County Assessor.

Notice was given in advance by publication that the Boone County Board of Equalization convenes per State Statute from June 10, 2019 through July 25, 2019 and to recess/reconvene as needed through July 25, 2019. 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.

Barb Hanson, County Assessor, presented three tax list corrections for the Board to review:

The 2019 Tax List Correction No. 293 was prepared regarding the 2018 tax year taxes to be paid on Personal Property ID: 000000201, business closed June 21, 2019; accelerated 2019 personal property taxes.

The 2019 Tax List Correction No. 294 was prepared regarding the 2017 tax year taxes to be paid on Personal Property ID: 000000702, well improvements and pump are for the home and farm site; removed value.

The 2019 Tax List Correction No. 295 was prepared regarding the 2018 tax year taxes to be paid on Personal Property ID: 000000702, removed value of items that should not have been listed and corrected value of three other items.

Barb Hanson, County Assessor, explained the three tax list corrections to the Board.

Motion made by Rutten, second by Rasmussen to approve the 2019 Tax List Correction Nos. 293, 294, and 295 as presented. Roll call vote: Yeas: Rutten, Rasmussen and Temme. Nays: None. Motion carried.

Barb Hanson, County Assessor, presented four clerical errors and two real property changes for the Board to review. Hanson explained the corrections to the Board.

Barb Hanson, County Assessor, presented fifteen over/under valuation changes for the Board to review. Hanson said that the majority of the corrections are either the conditions of buildings or boundary revisions of irrigated acres.

Motion made by Rutten, second by Rasmussen to approve the clerical errors, real property changes and the over/under valuation changes as presented. Roll call vote: Yeas: Rutten, Rasmussen and Temme. 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 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.



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Chairman Temme declared the Boone County Board of Equalization recessed at 12:22 P.M., to Monday, July 15, 2019.

Kathy Thorberg, Boone County Clerk