



# Boone Board of Equalization Minutes



## BOONE COUNTY BOARD OF EQUALIZATION PROCEEDINGS JULY 15, 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 15, 2019 at 11:00 A.M. in the Commissioners Meeting Room of the Courthouse in Albion, Nebraska. Motion made by Commissioner Rasmussen, second by Commissioner Rutten to reconvene said Boone County Board of Equalization. Present for roll call were Commissioners Alan Rasmussen, Ben Rutten, Larry Temme 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 hearing/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 Board of Equalization was scheduled to hear twenty-three property valuation protests that were filed with Form 422 in June beginning at 11:00 A.M. on July 15, 2019.

Protest 2019-03 was for Parcel No. 0004958.01 – Fr. NW1/4 of 22-20-6, Boone County, Nebraska, (.87 acre unplatted), Roy D. and Debra A. Schilousky. Hanson informed the Board that the protestor re-scheduled for July 22, 2019.

Protest 2019-04 was for Parcel No. 0009057.00 – Lots 4 and 5, Block 3, First Addition to Primrose, Boone County, Nebraska, Ken McIntyre. Hanson informed the Board that the protestor re-scheduled for July 22, 2019.

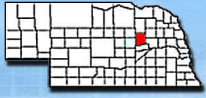
Protest 2019-05 was for Parcel No. 0009079.00 – Fr. SE1/4 of 9-19-8, Boone County, Nebraska, (Primrose 245.4' x 423' – 2.38 acres unplatted), Ken McIntyre. Hanson informed the Board that the protestor re-scheduled for July 22, 2019.

Protest 2019-06 was for Parcel No. 0009080.00 – Fr. SE1/4 of 9-19-8, Boone County, Nebraska, (Primrose 245.4' x 287' – 1.62 acres unplatted), Ken McIntyre. Hanson informed the Board that the protestor re-scheduled for July 22, 2019.

Protest 2019-07 was for Parcel No. 0004116.00 – Lot 5, Block 2, Becker, Needham and Williams Addition to Albion, Boone County, Nebraska, including vacated portion of 8<sup>th</sup> Street, Bradley W. Anderson. Hanson informed the Board that the protestor re-scheduled for July 22, 2019.

Protest 2019-12 was for Parcel No. 0056480.00 – Fr. S1/2NW1/4 and Fr. SW1/4 of 26-18-7, Boone County, Nebraska, (173.57 acres), Robert J. and Susan M. Malander. No one appeared on behalf of the Protestor. The protestor requested that the house be taken off as it is in unlivable condition and that the one acre home site valuation be changed to a one acre farm site valuation. Hanson and the Board reviewed the parcel information. Hanson informed the Board that the protestor no longer lives in Boone County, no one has lived in the house for several years and is in poor condition.

Protest 2019-16 was for Parcel No. 0060640.00 – Fr. NE1/4 and Fr. NW1/4 of 22-19-8, Boone County, Nebraska, (18.45 acres), Andrew Koziol. No one appeared on behalf of the Protestor. The protestor requested a change in valuation due to erosion of river bank separating the river from the sand pit. Hanson and the Board reviewed the parcel information. Hanson plans to visit with the protestor.



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Protest 2019-19 for Parcel No. 0004751.00 – Lot 5, Block 35, Mansfield's Eighth Addition to Albion, Boone County, Nebraska, Heather L. Imler. The Board, Hanson and Heather Imler discussed the property valuation differences of like property/older homes. Imler said that there has been no improvements to the property other than painting and that a vehicle cannot even fit in the building classified as a detached garage. Hanson explained that some of the factors in increased or decreased valuation is the age, condition and quality of the structure. Hanson explained that the average plus, average, and good quality condition structures valuation increased.

Protest 2019-20 for Parcel No. 0007284.00 – Lots 1 and 2, Block 73, St. Edward Land & Emigration Company's Fifth Addition to St. Edward, Boone County, Nebraska, and adjacent vacated N1/2 of alley, Carol J. Hassebrook. No one appeared on behalf of the Protestor. Hanson and the Board reviewed the parcel information. Hanson informed the Board that she plans to go look at said property.

Protest 2019-22 was for Parcel No. 0008211.00 – Lots 10, 11, 12, 13 and 14, Block 2, West Petersburg Addition to Petersburg, Boone County, Nebraska, Robert and Lori Henn. No one appeared on behalf of the Protestor. Hanson informed the Board that some of the lots should be classified as undeveloped. Hanson reviewed the parcel information with the protestor and corrected parcel information.

Protest 2019-23 was for Parcel No. 0006011.00 – Lot 6, Block 3, Original Town Addition to Cedar Rapids, Boone County, Nebraska, Lee McPhillips. No one appeared on behalf of the Protestor. Hanson and the Board reviewed the parcel information. Hanson informed the Board that the building has been removed. Hanson reviewed the parcel information with the protestor and corrected parcel information.

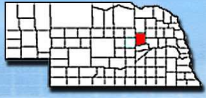
Protest 2019-24 was for Parcel No. 0006012.00 – Lot 7 and 8, Block 3, Original Town Addition to Cedar Rapids, Boone County, Nebraska, Lee McPhillips. No one appeared on behalf of the Protestor. Hanson and the Board reviewed the parcel information. Hanson reviewed the parcel information with the protestor and corrected parcel information.

Protest 2019-25 was for Parcel No. 0004399.00 – Lot 2, Block 2, Fairview Addition to Albion, Boone County, Nebraska, Nancy L. Powers. No one appeared on behalf of the Protestor. Hanson and the Board reviewed the parcel information. The protestor stated the age of the home, basement not finished and living space only on main floor. Hanson reviewed the parcel information with the protestor and corrected parcel information.

Protest 2019-26 for Parcel No. 0068270.00 – NE1/4NW1/4NE1/4 of 15-20-5, Boone County, Nebraska, (10 acres), Ross Davidson. The Board, Hanson and Ross Davidson discussed the property valuation classification change from rural farm ground to an acreage classification. Davidson said that there is no changes to any of the buildings in several years. Hanson explained that rural ground that is no longer farmed is classified as an acreage when 20 acres or less.

Protest 2019-28 for Parcel No. 0057110.00 – Fr. NW1/4SW1/4 of 11-18-8, Boone County, Nebraska, (9.47 acres), GGP, LLC. No one appeared on behalf of the Protestor. Hanson and the Board reviewed the parcel information and the comparable swine finisher properties submitted by the protestor. Hanson informed the Board that the July 1, 2019 sale of property cannot be used in the three year sales until next year.

Protest 2019-29 for Parcel No. 0057390.00 – Fr. NE1/4NE1/4 of 21-18-8, Boone County, Nebraska, (9.68 acres), GGP, LLC. No one appeared on behalf of the Protestor. Hanson and the Board reviewed the parcel information and the comparable swine finisher properties submitted by the protestor. Hanson informed the Board that the July 1, 2019 sale of property cannot be used in the three year sales until next year.



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Protest 2019-30 was for Parcel No. 0022775.00 – Fr. E1/2SW1/4 of 28-20-5, Boone County, Nebraska, (20 acres), Amy M. Johnson. No one appeared on behalf of the Protestor. The protestor requested a change in valuation in accordance with an appraisal she provided the Assessor's office. Hanson and the Board reviewed the parcel information. Hanson reviewed the parcel information with the protestor and corrected parcel information.

Protest 2019-31 was for Parcel No. 0008034.00 – Lots 3, 4 and 5, Block 5, Original Town Addition to Petersburg, Boone County, Nebraska, Cherylle Arends. No one appeared on behalf of the Protestor. The protestor requested a change in valuation in accordance with the condition of the property. Hanson and the Board reviewed the parcel information. Hanson reviewed the parcel information with the protestor and corrected parcel information.

Protest 2019-32 was for Parcel No. 0008055.00 – Lots 13 and 14, Block 6, Original Town Addition to Petersburg, Boone County, Nebraska, Cherylle Arends. No one appeared on behalf of the Protestor. The protestor requested a change in valuation in accordance with the condition of the property. Hanson and the Board reviewed the parcel information. Hanson reviewed the parcel information with the protestor and corrected parcel information.

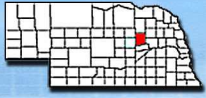
Protest 2019-33 was for Parcel No. 0008035.00 – Lots 6, 7, 8 and 9, Block 5, Original Town Addition to Petersburg, Boone County, Nebraska, Cherylle Arends. No one appeared on behalf of the Protestor. The protestor requested a change in valuation in accordance with the condition of the property. Hanson and the Board reviewed the parcel information. Hanson reviewed the parcel information with the protestor and corrected parcel information.

Protest 2019-34 for Parcel No. 0063260.00 – E1/2 of 13-18-5, Boone County, Nebraska, (295.75 acres), Rolaine Blaser. The Board, Hanson and Rolaine Blaser discussed the property valuation differences of the three counties. Blazer's property sits in the southeast corner of Boone County and borders Platte and Nance Counties. Blazer said that the property she owns in the bordering counties decreased in valuation while the Boone County valuation stayed the same as the prior year. Blazer informed the Board that the said property has waste area with trees, railroad, powerline and a river all within said 295.75 acres. Hanson will review the parcel information with the protestor.

Protest 2019-35 was for Parcel No. 0021591.00 – NE1/4, and N1/2NW1/4, and N1/2SE1/4 of 16-19-6, Boone County, Nebraska, (IOLL), Gerald L. Carder/JLCA, Inc.). Hanson informed the Board that the protestor re-scheduled for July 22, 2019.

Protest 2019-37 for Parcel No. 0004988.00 – Block 4, Andersen 2<sup>nd</sup> Subdivision to Albion, Boone County, Nebraska, (3.99 acres), Dana Andersen. The Board, Hanson and Dana Andersen discussed the property valuation differences of farm grounds, acreages and annexation with city/village limits. Andersen said that no improvements have been made and that the property is still dry land farm ground. Hanson explained that the property has been annexed into the city limits of Albion which changes the valuation codes that the office is required to use. Hanson will review the parcel information to see if there is a classification code for undeveloped dry land annexed into city limits.

No decisions were made at the protest hearings.



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Barb Hanson, County Assessor, presented nine valuation changes for the Board to review. Hanson said that the majority of the corrections are either over/under valued or clerical errors. Hanson explained to the Board the corrections for each of the nine parcels.

Motion made by Rasmussen, second by Rutten to approve the valuation changes of the nine parcels as presented and attached hereto as part of the proceedings. Roll call vote: Yeas: Rasmussen, Rutten 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(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.

Chairman Temme declared the Boone County Board of Equalization recessed at 12:50 P.M., to Monday, July 22, 2019.

Kathy Thorberg,  
Boone County Clerk