

Boone Board of Equalization Minutes



BOONE COUNTY BOARD OF EQUALIZATION PROCEEDINGS

JULY 22, 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 22, 2019 at 9:58 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 and Larry Temme. Also, present were Barb Hanson, Boone County Assessor, and Antoinette (Mikki) Mangus, Deputy 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 received twenty-three property valuation protest that were filed with Form 422 in June. The Board of Equalization heard/reviewed protests on July 15, 2019 and will continue to hear/review the protests beginning at 10:00 A.M. on July 22, 2019.

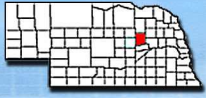
Protest 2019-03 was for Parcel No. 0004958.01 – Fr. NW1/4 of 22-20-6, Boone County, Nebraska, (Albion .87 acre unplatted), Roy D. and Debra A. Schilousky. No one appeared on behalf of the Protestor. Hanson reviewed the parcel information with the protestor and corrected parcel information.

Protest 2019-04 was for Parcel No. 0009057.00 – Lots 4 and 5, Block 3, First Addition to Primrose, Boone County, Nebraska, Ken McIntyre. The Board, Hanson, Mangus and Ken McIntyre discussed the property valuation equalization of all rural villages. Hanson explained the valuation process and three year comparable sales that are used to follow the State perimeter to equalize structures/acreages.

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. The Board, Hanson, Mangus and Ken McIntyre discussed the property valuation equalization of all rural villages. McIntyre informed the Board that said lots are undeveloped. Hanson reviewed the parcel information with the protestor and corrected parcel information.

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. The Board, Hanson, Mangus and Ken McIntyre discussed the property valuation equalization of all rural villages. McIntyre informed the Board that said lots are undeveloped. Hanson reviewed the parcel information with the protestor and corrected parcel information.

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 8th Street, Bradley W. Anderson. No one appeared on behalf of the Protestor. Hanson had reviewed the parcel information with the protestor previously and corrected parcel information.



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Protest 2019-28 for Parcel No. 0057110.00 – Fr. NW1/4SW1/4 of 11-18-8, Boone County, Nebraska, (9.47 acres), GGP, LLC. The Board, Hanson, Mangus and Philip Zegers, GGP, LLC representative, discussed the parcel information and the comparable swine finisher properties submitted by Zegers. Hanson informed the Board that the valuation increase was the addition of the cement pit to the parcel.

Protest 2019-29 for Parcel No. 0057390.00 – Fr. NE1/4NE1/4 of 21-18-8, Boone County, Nebraska, (9.68 acres), GGP, LLC. The Board, Hanson, Mangus and Philip Zegers, GGP, LLC representative, discussed the parcel information and the comparable swine finisher properties submitted by Zegers. Hanson informed the Board that the valuation increase was the addition of the cement pit to the parcel.

Protest 2019-35 was for Parcel No. 0021591.00 – NE1/4, N1/2NW1/4, N1/2SE1/4 of 16-19-6, Boone County, Nebraska (IOLL), Gerald L. Carder/JLCA, Inc. The Board, Hanson, Mangus and Gerald Carder discussed the rural property valuation equalization differences of farm/building sites and house sites. A lengthy discussion was held with Carder as he expressed his opinion on how the Nebraska Department of Revenue, Property Assessment Division should change the real property assessment procedures.

No decisions were made at the protest hearings regarding Form 422.

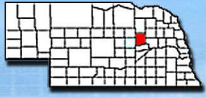
The Board of Equalization received twenty-one property valuation protest that were filed with Form 425 through July 15, 2019. The Board of Equalization was scheduled to hear/review the twenty-one property valuation protests that were filed with Form 425 on July 22, 2019. Nebraska Legislation approved LB 512 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. Destroyed property damage means property that suffered significant damage as a result of a calamity occurring on or after January 1 and before July 1 of the current assessment year. The Form 425 is for valuation deduction for the 2019 year only and for damage exceeding 20% of a parcel's assessed value.

Protest 2019-13 was for Parcel No. 0063090.00 – NW1/4NE1/4, NW1/4, SW1/4 of 9-18-5, Boone County, Nebraska, (360 acres), Neal E. Kemper/Kemper Farm LLC. The Board, Hanson, Mangus and Neal Kemper, reviewed several photos and discussed the property damage where flood waters cut a new creek and left deposits of debris on the farm ground. Hanson explained the process to determine when damage exceeds 20% of the parcel's assessed value.

Protest 2019-21 was for Parcel No. 0055370.00 – Fr. E1/2SE1/4 of 5-18-7, Boone County, Nebraska, (45+ acres), Bernice A. Hunt. The Board, Hanson, Mangus and Ralph Hunt, representative for Bernice Hunt, reviewed several photos and discussed the property damage to the pasture ground where sand is four feet deep in some areas. Hanson explained the process to determine when damage exceeds 20% of the parcel's assessed value.

Protest 2019-42 was for Parcel No. 0063260.00 – E1/2 of 13-18-5, Boone County, Nebraska, (295.75 acres), Rolaine Blazer. The Board, Hanson, Mangus and Rolaine Blazer discussed the property damage to the pasture ground where there is an excessive amount of sand and the crop ground that was not farmable this year. Hanson explained the process to determine when damage exceeds 20% of the parcel's assessed value.

Protest 2019-01 was for Parcel No. 0060670.00 – Fr. NE1/4 of 22-19-8, Boone County, Nebraska, (94.44 acres), Sethee S. Mosier. No one appeared on behalf of the Protestor. The Board, Hanson and Mangus reviewed the parcel information and discussed the flood damage roughly at 42%.



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Protest 2019-02 was for Parcel No. 0034050.00 – E1/2NE1/4 of 26-21-7, Boone County, Nebraska, (80 acres), Darrel Carlson. No one appeared on behalf of the Protestor. The Board, Hanson and Mangus reviewed the parcel information and discussed the flood damage being less than 20%.

Protest 2019-08 was for Parcel No. 0007047.00 – Lots 1, 2, 3 and 4, Block 18, St. Edward Land & Emigration Company's Fourth Addition to St. Edward, and adjacent vacated N1/2 of alley, Boone County, Nebraska, Velda Maxine Nordstrom. No one appeared on behalf of the Protestor. The Board, Hanson and Mangus reviewed the parcel information and discussed the flood damage being less than 20%.

Protest 2019-09 was for Parcel No. 0007049.00 – Lots 7 and 8, Block 18, St. Edward Land and Emigration Company's Fourth Addition to St. Edward, and adjacent vacated S1/2 of alley, Boone County, Nebraska, Velda Maxine Nordstrom. No one appeared on behalf of the Protestor. The Board, Hanson and Mangus reviewed the parcel information and discussed the flood damage roughly 30% (NEMA).

Protest 2019-10 was for Parcel No. 0007401.00 – Lot 2, Berry's Addition to St. Edward, Boone County, Nebraska, Jeffrey and Christina Higgins. No one appeared on behalf of the Protestor. The Board, Hanson and Mangus reviewed the parcel information and discussed the flood damage at greater than 50%, uninhabitable (FEMA).

Protest 2019-11 was for Parcel No. 0036790.00 – Lot 4, Block 4, Village of Raeville, Boone County, Nebraska, Michael R. and Cindy A. Bode. No one appeared on behalf of the Protestor. The Board, Hanson and Mangus reviewed the parcel information and discussed the damage being less than 20%.

Protest 2019-14 was for Parcel No. 0007511.00 – Fr. SE1/4 of 34-19-5, Boone County, Nebraska, (St. Edward .5 acre unplatted), Eudell Remmereid. No one appeared on behalf of the Protestor. The Board, Hanson and Mangus reviewed the parcel information and discussed the flood damage to be greater than 50%.

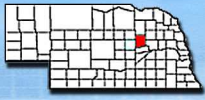
Protest 2019-15 was for Parcel No. 0033470.00 – Fr. SW1/4NE1/4, NW1/4, SE1/4 of 23-21-7, Boone County, Nebraska, (320 acres), Darrel Carlson. No one appeared on behalf of the Protestor. The Board, Hanson and Mangus reviewed the parcel information and discussed the flood damage being less than 20%.

Protest 2019-17 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 Board, Hanson and Mangus reviewed the parcel information and discussed the flood damage being less than 20%.

Protest 2019-18 was for Parcel No. 0025470.00 – NW1/4 of 23-20-6, Boone County, Nebraska, (154.6 acres), Kenneth E. Young. No one appeared on behalf of the Protestor. The Board, Hanson and Mangus reviewed the parcel information and discussed the flood damage being less than 20%.

Protest 2019-27 was for Parcel No. 0007229.00 – S. 33 feet of Lot 1, Block 64, Original Town Addition to St. Edward, Boone County, Nebraska, James E. and Julianne K. Dickerson. No one appeared on behalf of the Protestor. The Board, Hanson and Mangus reviewed the parcel information and discussed the flood damage being greater than 50% (FEMA red tagged).

Protest 2019-36 was for Parcel No. 0007043.00 – S1/2 of Lots 3 and 4, Block 17, St. Edward Land and Emigration Company's Fourth Addition to St. Edward, and adjacent vacated N1/2 of alley, Boone County, Nebraska, Gregory White. No one appeared on behalf of the Protestor. The Board, Hanson and Mangus reviewed the parcel information and discussed that the house was red tagged by FEMA, uninhabitable.



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Protest 2019-38 was for Parcel No. 0007360.00 – Lots 5 and 6, Block 84, St. Edward Land and Emigration Company's First Addition to St. Edward, Boone County, Nebraska, Central Valley Ag Cooperative. No one appeared on behalf of the Protestor. The Board, Hanson and Mangus reviewed the parcel information and discussed the flood damage at greater than 50%.

Protest 2019-39 was for Parcel No. 0059320.00 – W1/2 of 18-19-6, Boone County, Nebraska, (307.4 acres), Robert M. Redler. No one appeared on behalf of the Protestor. The Board, Hanson and Mangus reviewed the parcel information and discussed the flood damage being less than 20%.

Protest 2019-40 was for Parcel No. 0007495.00 – Fr. NW1/4 of 2-18-5, Boone County, Nebraska, (St. Edward unplatted), Silvino Irineo. No one appeared on behalf of the Protestor. The Board, Hanson and Mangus reviewed the parcel information and discussed the flood damage at roughly 20% (NEMA).

Protest 2019-41 was for Parcel No. 0006310.00 – Fr. SW1/4NE1/4 of 5-18-7, Boone County, Nebraska, (Cedar Rapids unplatted), James W. Goering. No one appeared on behalf of the Protestor. The Board, Hanson and Mangus reviewed the parcel information and discussed the flood damage at more than 20%.

Protest 2019-43 was for Parcel No. 0007494.00 – Fr. NW1/4 of 2-18-5, Boone County, Nebraska, (St. Edward 2.16 acres unplatted), Nicole Welch. No one appeared on behalf of the Protestor. The Board, Hanson and Mangus reviewed the parcel information and discussed the flood damage at greater than 50% (NEMA).

Protest 2019-44 was for Parcel No. 0056340.00 – Fr. S1/2S1/2 of 22-18-7, Boone County, Nebraska, (East 26.82 acres), Mark and Becky Scott. No one appeared on behalf of the Protestor. The Board, Hanson and Mangus reviewed the parcel information and discussed the flood damage being less than 20%.

No decisions were made at the protest hearings regarding Form 425.

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

The 2019 Tax List Correction No. 296 was prepared regarding the 2016 tax year taxes to be paid on Real Property ID: 0036430.00 (0042710.00), corrected the number of parcel acres.

The 2019 Tax List Correction No. 297 was prepared regarding the 2017 tax year taxes to be paid on Real Property ID: 0036430.00 (0042710.00), corrected the number of parcel acres.

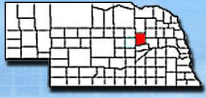
The 2019 Tax List Correction No. 298 was prepared regarding the 2018 tax year taxes to be paid on Real Property ID: 0036430.00 (0042710.00), corrected number of parcel acres.

The 2019 Tax List Correction No. 299 was prepared regarding the 2016 tax year taxes to be paid on Real Property ID: 0036350.00 (0042660.00), corrected the number of parcel acres.

The 2019 Tax List Correction No. 300 was prepared regarding the 2017 tax year taxes to be paid on Real Property ID: 0036350.00 (0042660.00), corrected the number of parcel acres.

The 2019 Tax List Correction No. 301 was prepared regarding the 2018 tax year taxes to be paid on Real Property ID: 0036350.00 (0042660.00), corrected the number of parcel acres.

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



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Motion made by Rutten, second by Temme to approve the 2019 Tax List Correction Nos. 296, 297, 298, 299, 300 and 301 as presented. Roll call vote: Yeas: Rutten, Temme and Rasmussen. Nays: None. Motion carried.

Barb Hanson, County Assessor, presented four over/under valuation changes for the Board to review. Hanson explained the corrections to the Board.

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

Chairman Temme declared the Boone County Board of Equalization recessed at 12:29 P.M., to Thursday, July 25, 2019.

Kathy Thorberg,
Boone County Clerk