

Boone Board of Equalization Minutes



BOONE COUNTY BOARD OF EQUALIZATION PROCEEDINGS

JULY 25, 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 Thursday, July 25, 2019 at 9:00 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 and Larry Temme. Also, present were Barb Hanson, Boone County Assessor, and Antoinette (Mikki) Mangus, Deputy County Assessor.

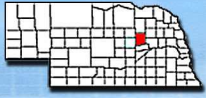
Notice was given in advance by publication that the Boone County Board of Equalization convenes per State Statute from June 10, 2019 through July 25, 2019 and to recess/reconvene as needed through July 25, 2019. The convened hearing/meeting was open to the public. Chairman Temme read the agenda for the record and noted that the Open Meeting Laws are posted and available to the public.

According to Nebraska State Statute 77-202.10, Hanson reviewed the ownership and use of all cemetery real property that was granted an exemption. There is one change for 2019. St John the Baptist Church added .76 acres west of the existing cemetery. Hanson presented the property owned and used exclusively for cemetery purposes without profit to either owner or user. Motion made by Rasmussen, second by Rutten to approve and authorize the Board of Equalization Chairman to sign the 2019 Cemetery exemptions as presented and attached hereto as part of the proceedings. Roll call vote: Yeas: Rasmussen, Rutten and Temme. Nays: None. Motion carried.

Barb Hanson, Assessor, prepared a Boone County 3 Year Plan of Assessment for the Board to review. The county assessor per State Statute must prepare a plan of assessment which must describe the assessment actions the county assessor plans to make for the next assessment year and two years thereafter. The plan shall indicate the classes or subclasses of real property that the county assessor plans to examine during the years contained in the plan of assessment. Motion made by Rutten, second by Temme to accept and approve the Boone County 3 Year Plan of Assessment as presented for 2020, 2021 and 2022 and attached hereto as part of the proceedings. Roll call vote: Yeas: Rutten, Temme and Rasmussen. Nays: None. Motion carried.

The Board of Equalization received twenty-three property valuation protest that were filed with Form 422 in June. The Board of Equalization heard testimony and reviewed protests on July 15, 2019 and July 22, 2019 and took the following actions on July 25, 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, was reviewed on July 22, 2019: County Board of Equalization concurs with Assessor's recommendation resulting in change of valuation from \$20,510.00 (Land \$12,545.00; Buildings \$7,965.00) to \$16,265.00 (Land \$8,300.00; Buildings \$7,965.00). Corrected land information due to not being on city sewer and removed value of the street. Motion made by Rutten, second by Rasmussen to approve and accept the County Assessor's recommendation of adjusting the valuation from \$20,510.00 to \$16,265.00 at this time. Roll call vote: Yeas: Rutten, Rasmussen and Temme. Nays: None. Motion carried.



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Protest 2019-04 was for Parcel No. 0009057.00 – Lots 4 and 5, Block 3, First Addition to Primrose, Boone County, Nebraska, Ken McIntyre, was heard on July 22, 2019: County Board of Equalization concurs with Assessor's recommendation resulting in no change to the valuation of \$1,330.00 (Land \$1,330.00). Property valuated comparable to like properties. Protest denied. Motion made by Rutten, second by Rasmussen to approve and accept the County Assessor's recommendation of no change of valuation at this time. Roll call vote: Yeas: Rutten, Rasmussen and Temme. Nays: None. Motion carried.

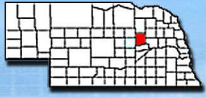
Protest 2019-05 was for Parcel No. 0009079.00 – Fr. SE1/4 of 9-19-8, Boone County, Nebraska, (Primrose 245.4' x 423' – 2.38 acres unplatted), Ken McIntyre, was heard on July 22, 2019: County Board of Equalization concurs with Assessor's recommendation resulting in change of valuation from \$9,860.00 (Land \$9,860.00) to \$4,930.00 (Land \$4,930.00). Amended value due to undeveloped part of the village. Motion made by Rutten, second by Rasmussen to approve and accept the County Assessor's recommendation of adjusting the valuation from \$9,860.00 to \$4,930.00 at this time. Roll call vote: Yeas: Rutten, Rasmussen and Temme. Nays: None. Motion carried.

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, was heard on July 22, 2019: County Board of Equalization concurs with Assessor's recommendation resulting in change of valuation from \$6,690.00 (Land \$6,690.00) to \$3,345.00 (Land \$3,345.00). Amended value due to undeveloped part of the village. Motion made by Rutten, second by Rasmussen to approve and accept the County Assessor's recommendation of adjusting the valuation from \$6,690.00 to \$3,345.00 at this time. Roll call vote: Yeas: Rutten, Rasmussen and Temme. Nays: None. Motion carried.

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, was reviewed on July 22, 2019: County Board of Equalization concurs with Assessor's recommendation resulting in change of valuation from \$202,995.00 (Land \$23,170.00; Buildings \$179,825.00) to \$182,560.00 (Land \$23,170.00; Buildings \$159,390.00). Corrected parcel information and changed depreciation. Motion made by Rutten, second by Rasmussen to approve and accept the County Assessor's recommendation of adjusting the valuation from \$202,995.00 to \$182,560.00 at this time. Roll call vote: Yeas: Rutten, Rasmussen and Temme. Nays: None. Motion carried.

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, was reviewed on July 15, 2019: County Board of Equalization concurs with Assessor's recommendation resulting in change of valuation from \$587,345.00 (Land \$553,540.00; Buildings \$33,805.00) to \$554,380.00 (Land \$539,040.00; Buildings \$15,340.00). Updated land use and changed value of house and building. Motion made by Rutten, second by Rasmussen to approve and accept the County Assessor's recommendation of adjusting the valuation from \$587,345.00 to \$554,380.00 at this time. Roll call vote: Yeas: Rutten, Rasmussen and Temme. Nays: None. Motion carried.

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, was reviewed on July 15, 2019: County Board of Equalization concurs with Assessor's recommendation resulting in no change to the valuation of \$40,825.00 (Land \$40,825.00). Property valuated comparable to like properties. Protest denied. Motion made by Rutten, second by Rasmussen to approve and accept the County Assessor's recommendation of no change of valuation at this time. Roll call vote: Yeas: Rutten, Rasmussen and Temme. Nays: None. Motion carried.



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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. (Noble) Imler, was heard on July 15, 2019: County Board of Equalization concurs with Assessor's recommendation resulting in change of valuation from \$111,680.00 (Land \$19,900.00; Buildings \$91,780.00) to \$110,090.00 (Land \$19,900.00; Buildings \$90,190.00). Updated the parcel information for the house, removed old shed value and updated the depreciation. Motion made by Rutten, second by Rasmussen to approve and accept the County Assessor's recommendation of adjusting the valuation from \$111,680.00 to \$110,090.00 at this time. Roll call vote: Yeas: Rutten, Rasmussen and Temme. Nays: None. Motion carried.

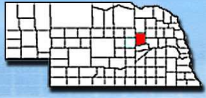
Protest 2019-20 for Parcel No. 0007284.00 – Lots 1 and 2, Block 73, St. Edward Land & Emigration Company's Fifth Addition to St. Edward, Boone County, Nebraska, and adjacent vacated N1/2 of alley, Carol J. Hassebrook, was reviewed on July 15, 2019: County Board of Equalization concurs with Assessor's recommendation resulting in change of valuation from \$182,045.00 (Land \$6,395.00; Buildings \$175,650.00) to \$170,080.00 (Land \$6,395.00; Buildings \$163,685.00). Updated the parcel information and updated the depreciation. Motion made by Rutten, second by Rasmussen to approve and accept the County Assessor's recommendation of adjusting the valuation from \$182,045.00 to \$170,080.00 at this time. Roll call vote: Yeas: Rutten, Rasmussen and Temme. Nays: None. Motion carried.

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, was reviewed on July 15, 2019: County Board of Equalization concurs with Assessor's recommendation resulting in change of valuation from \$20,350.00 (Land \$20,000.00; Buildings \$350.00) to \$4,505.00 (Land \$4,155.00; Buildings \$350.00). Amended lot value accordingly. Lots are in an undeveloped area of town. Motion made by Rutten, second by Rasmussen to approve and accept the County Assessor's recommendation of adjusting the valuation from \$20,350.00 to \$4,505.00 at this time. Roll call vote: Yeas: Rutten, Rasmussen and Temme. Nays: None. Motion carried.

Protest 2019-23 was for Parcel No. 0006011.00 – Lot 6, Block 3, Original Town Addition to Cedar Rapids, Boone County, Nebraska, Lee McPhillips, was reviewed on July 15, 2019: County Board of Equalization concurs with Assessor's recommendation resulting in change of valuation from \$1,940.00 (Land \$1,760.00; Buildings \$180.00) to \$1,760.00 (Land \$1,760.00; Buildings \$0.00). Old shed has been removed from the property. Motion made by Rutten, second by Rasmussen to approve and accept the County Assessor's recommendation of adjusting the valuation from \$1,940.00 to \$1,760.00 at this time. Roll call vote: Yeas: Rutten, Rasmussen and Temme. Nays: None. Motion carried.

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, was reviewed on July 15, 2019: County Board of Equalization concurs with Assessor's recommendation resulting in change of valuation from \$136,775.00 (Land \$3,520.00; Buildings \$133,255.00) to \$75,270.00 (Land \$3,520.00; Buildings \$71,750.00). Updated the parcel information. Motion made by Rutten, second by Rasmussen to approve and accept the County Assessor's recommendation of adjusting the valuation from \$136,775.00 to \$75,270.00 at this time. Roll call vote: Yeas: Rutten, Rasmussen and Temme. Nays: None. Motion carried.

Protest 2019-25 was for Parcel No. 0004399.00 – Lot 2, Block 2, Fairview Addition to Albion, Boone County, Nebraska, Nancy L. Powers, was reviewed on July 15, 2019: County Board of Equalization concurs with Assessor's recommendation resulting in change of valuation from \$146,305.00 (Land \$16,345.00; Buildings \$129,960.00) to \$139,815.00 (Land \$16,345.00; Buildings \$123,470.00). Updated the parcel information and



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depreciation. Motion made by Rutten, second by Rasmussen to approve and accept the County Assessor's recommendation of adjusting the valuation from \$146,305.00 to \$139,815.00 at this time. Roll call vote: Yeas: Rutten, Rasmussen and Temme. Nays: None. Motion carried.

Protest 2019-26 for Parcel No. 0068270.00 – NE1/4NW1/4NE1/4 of 15-20-5, Boone County, Nebraska, (10 acres), Ross Davidson, was heard on July 15, 2019: County Board of Equalization concurs with Assessor's recommendation resulting in no change to the valuation of \$78,630.00 (Land \$47,750.00; Buildings \$30,880.00). Property valuated comparable to like properties. Protest denied. Motion made by Rutten, second by Rasmussen to approve and accept the County Assessor's recommendation of no change of valuation at this time. Roll call vote: Yeas: Rutten, Rasmussen and Temme. Nays: None. Motion carried.

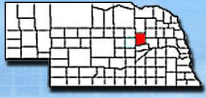
Protest 2019-28 for Parcel No. 0057110.00 – Fr. NW1/4SW1/4 of 11-18-8, Boone County, Nebraska, (9.47 acres), GGP, LLC, was heard on July 22, 2019 and reviewed with Stanard Appraisal on July 25, 2019: County Board of Equalization concurs with Assessor's recommendation resulting in no change to the valuation of \$2,498,715.00 (Land \$45,895.00; Buildings \$2,452,820.00). Property valuated comparable to like properties. Protest denied. Motion made by Rutten, second by Rasmussen to approve and accept the County Assessor's recommendation of no change of valuation at this time. Roll call vote: Yeas: Rutten, Rasmussen and Temme. Nays: None. Motion carried.

Protest 2019-29 for Parcel No. 0057390.00 – Fr. NE1/4NE1/4 of 21-18-8, Boone County, Nebraska, (9.68 acres), GGP, LLC, was heard on July 22, 2019 and reviewed with Stanard Appraisal on July 25, 2019: County Board of Equalization concurs with Assessor's recommendation resulting in no change to the valuation of \$2,499,765.00 (Land \$46,945.00; Buildings \$2,452,820.00). Property valuated comparable to like properties. Protest denied. Motion made by Rutten, second by Rasmussen to approve and accept the County Assessor's recommendation of no change of valuation at this time. Roll call vote: Yeas: Rutten, Rasmussen and Temme. Nays: None. Motion carried.

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, was reviewed on July 15, 2019: County Board of Equalization concurs with Assessor's recommendation resulting in change of valuation from \$394,015.00 (Land \$95,665.00; Buildings \$298,350.00) to \$332,415.00 (Land \$83,250.00; Buildings \$249,165.00). Updated parcel information and land use. Motion made by Rutten, second by Rasmussen to approve and accept the County Assessor's recommendation of adjusting the valuation from \$394,015.00 to \$332,415.00 at this time. Roll call vote: Yeas: Rutten, Rasmussen and Temme. Nays: None. Motion carried.

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, was reviewed on July 15, 2019: County Board of Equalization concurs with Assessor's recommendation resulting in change of valuation from \$48,075.00 (Land \$16,690.00; Buildings \$31,385.00) to \$47,335.00 (Land \$16,690.00; Buildings \$30,645.00). Updated parcel information and removed value of old shed. Motion made by Rutten, second by Rasmussen to approve and accept the County Assessor's recommendation of adjusting the valuation from \$48,075.00 to \$47,335.00 at this time. Roll call vote: Yeas: Rutten, Rasmussen and Temme. Nays: None. Motion carried.

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, was reviewed on July 15, 2019: County Board of Equalization concurs with Assessor's recommendation resulting in change of valuation from \$26,180.00 (Land \$9,640.00; Buildings \$16,540.00) to \$20,620.00 (Land \$9,640.00; Buildings \$10,980.00). Updated parcel information and updated depreciation. Motion made by Rutten, second by Rasmussen to approve and accept



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the County Assessor's recommendation of adjusting the valuation from \$26,180.00 to \$20,620.00 at this time. Roll call vote: Yeas: Rutten, Rasmussen and Temme. Nays: None. Motion carried.

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, was reviewed on July 15, 2019: County Board of Equalization concurs with Assessor's recommendation resulting in change of valuation from \$30,040.00 (Land \$6,180.00; Buildings \$23,860.00) to \$22,185.00 (Land \$6,180.00; Buildings \$16,005.00). Updated parcel information and depreciation. Motion made by Rutten, second by Rasmussen to approve and accept the County Assessor's recommendation of adjusting the valuation from \$30,040.00 to \$22,185.00 at this time. Roll call vote: Yeas: Rutten, Rasmussen and Temme. Nays: None. Motion carried.

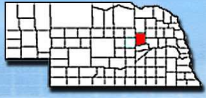
Protest 2019-34 for Parcel No. 0063260.00 – E1/2 of 13-18-5, Boone County, Nebraska, (295.75 acres), Rolaine Blaser, was heard on July 15, 2019: County Board of Equalization concurs with Assessor's recommendation resulting in no change to the valuation of \$915,660.00 (Land \$915,660.00). Property valued comparable to like properties. Protest denied. Motion made by Rutten, second by Rasmussen to approve and accept the County Assessor's recommendation of no change of valuation at this time. Roll call vote: Yeas: Rutten, Rasmussen and Temme. Nays: None. Motion carried.

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., was heard on July 22, 2019: County Board of Equalization concurs with Assessor's recommendation resulting in no change to the valuation of \$280,935.00 (Buildings IOLL \$280,935.00). Property valued comparable to like properties. Protest denied. Motion made by Rutten, second by Rasmussen to approve and accept the County Assessor's recommendation of no change of valuation at this time. Roll call vote: Yeas: Rutten, Rasmussen and Temme. Nays: None. Motion carried.

2019-37 for Parcel No. 0004988.00 – Block 4, Andersen 2nd Subdivision to Albion, Boone County, Nebraska, (3.99 acres), Dana Andersen, was heard on July 15, 2019: County Board of Equalization concurs with Assessor's recommendation resulting in change of valuation from \$156,315.00 (Land \$66,000.00; Buildings \$90,315.00) to \$137,985.00 (Land \$47,670.00; Buildings \$90,315.00). Updated parcel land value. Lots are not developed. Motion made by Rutten, second by Rasmussen to approve and accept the County Assessor's recommendation of adjusting the valuation from \$156,315.00 to \$137,985.00 at this time. Roll call vote: Yeas: Rutten, Rasmussen and Temme. Nays: None. Motion carried.

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% if a parcel's assessed value. The Board of Equalization heard testimony and reviewed protests on July 22, 2019 and took the following actions on July 25, 2019:

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, was reviewed on July 22, 2019: Information concerning the destroyed real property report was reviewed by the County Board of Equalization and the following reassessment has been made, reduced valuation from \$236,535.00 to \$196,995.00. The reassessment value is for one year. Motion made by



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Rasmussen, second by Rutten to approve the reduced valuation from \$236,535.00 to \$196,995.00 for the current assessment year. Roll call vote: Yeas: Rasmussen, Rutten and Temme. Nays: None. Motion carried.

Protest 2019-02 was for Parcel No. 0034050.00 – E1/2NE1/4 of 26-21-7, Boone County, Nebraska, (80 acres), Darrel Carlson, was reviewed on July 22, 2019: Information concerning the destroyed real property report was reviewed by the County Board of Equalization. It has been determined that the destroyed real property is less than 20% of the current year value. Protest denied. Motion made by Rasmussen, second by Rutten to approve denying Protest 2019-02 as presented. Roll call vote: Yeas: Rasmussen, Rutten and Temme. Nays: None. Motion carried.

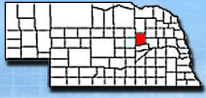
Protest 2019-08 was for Parcel No. 0007047.00 – Lots 1, 2, 3 and 4, Block 18, St. Edward Land & Emigration Company's Fourth Addition to St. Edward, and adjacent vacated N1/2 of alley, Boone County, Nebraska, Velda Maxine Nordstrom, was reviewed on July 22, 2019: Information concerning the destroyed real property report was reviewed by the County Board of Equalization. It has been determined that the destroyed real property is less than 20% of the current year value. Protest denied. Motion made by Rasmussen, second by Rutten to approve denying Protest 2019-08 as presented. Roll call vote: Yeas: Rasmussen, Rutten and Temme. Nays: None. Motion carried.

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, was reviewed on July 22, 2019: Information concerning the destroyed real property report was reviewed by the County Board of Equalization and the following reassessment has been made, reduced valuation from \$38,295.00 to \$28,745.00. The reassessment value is for one year. Motion made by Rasmussen, second by Rutten to approve the reduced valuation from \$38,295.00 to \$28,745.00 for the current assessment year. Roll call vote: Yeas: Rasmussen, Rutten and Temme. Nays: None. Motion carried.

Protest 2019-10 was for Parcel No. 0007401.00 – Lot 2, Berry's Addition to St. Edward, Boone County, Nebraska, Jeffrey and Christina Higgins, was reviewed on July 22, 2019: Information concerning the destroyed real property report was reviewed by the County Board of Equalization and the following reassessment has been made, reduced valuation from \$11,000.00 to \$1,455.00. The reassessment value is for one year. Motion made by Rasmussen, second by Rutten to approve the reduced valuation from \$11,000.00 to \$1,455.00 for the current assessment year. Roll call vote: Yeas: Rasmussen, Rutten and Temme. Nays: None. Motion carried.

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, was reviewed on July 22, 2019: Information concerning the destroyed real property report was reviewed by the County Board of Equalization. It has been determined that the destroyed real property is less than 20% of the current year value. Protest denied. Motion made by Rasmussen, second by Rutten to approve denying Protest 2019-11 as presented. Roll call vote: Yeas: Rasmussen, Rutten and Temme. Nays: None. Motion carried.

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, was heard on July 22, 2019: Information concerning the destroyed real property report was reviewed by the County Board of Equalization. It has been determined that the destroyed real property is less than 20% of the current year value. Protest denied. Motion made by Rasmussen, second by Rutten to approve denying Protest 2019-13 as presented. Roll call vote: Yeas: Rasmussen, Rutten and Temme. Nays: None. Motion carried.



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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, was reviewed on July 22, 2019: Information concerning the destroyed real property report was reviewed by the County Board of Equalization and the following reassessment has been made, reduced valuation from \$33,200.00 to \$17,215.00. The reassessment value is for one year. Motion made by Rasmussen, second by Rutten to approve the reduced valuation from \$33,200.00 to \$17,215.00 for the current assessment year. Roll call vote: Yeas: Rasmussen, Rutten and Temme. Nays: None. Motion carried.

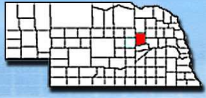
Protest 2019-15 was for Parcel No. 0033470.00 – Fr. SW1/4NE1/4, NW1/4, SE1/4 of 23-21-7, Boone County, Nebraska, (320 acres), Darrel Carlson, was reviewed on July 22, 2019: Information concerning the destroyed real property report was reviewed by the County Board of Equalization. It has been determined that the destroyed real property is less than 20% of the current year value. Protest denied. Motion made by Rasmussen, second by Rutten to approve denying Protest 2019-15 as presented. Roll call vote: Yeas: Rasmussen, Rutten and Temme. Nays: None. Motion carried.

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, was reviewed on July 22, 2019: Information concerning the destroyed real property report was reviewed by the County Board of Equalization. It has been determined that the destroyed real property is less than 20% of the current year value. Protest denied. Motion made by Rasmussen, second by Rutten to approve denying Protest 2019-17 as presented. Roll call vote: Yeas: Rasmussen, Rutten and Temme. Nays: None. Motion carried.

Protest 2019-18 was for Parcel No. 0025470.00 – NW1/4 of 23-20-6, Boone County, Nebraska, (154.6 acres), Kenneth E. Young, was reviewed on July 22, 2019: Information concerning the destroyed real property report was reviewed by the County Board of Equalization. It has been determined that the destroyed real property is less than 20% of the current year value. Protest denied. Motion made by Rasmussen, second by Rutten to approve denying Protest 2019-18 as presented. Roll call vote: Yeas: Rasmussen, Rutten and Temme. Nays: None. Motion carried.

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, was heard on July 22, 2019: Information concerning the destroyed real property report was reviewed by the County Board of Equalization and the following reassessment has been made, reduced valuation from \$68,905.00 to \$57,810.00. The reassessment value is for one year. Motion made by Rasmussen, second by Rutten to approve the reduced valuation from \$68,905.00 to \$57,810.00 for the current assessment year. Roll call vote: Yeas: Rasmussen, Rutten and Temme. Nays: None. Motion carried.

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, was reviewed on July 22, 2019: Information concerning the destroyed real property report was reviewed by the County Board of Equalization and the following reassessment has been made, reduced valuation from \$7,965.00 to \$740.00. The reassessment value is for one year. Motion made by Rasmussen, second by Rutten to approve the reduced valuation from \$7,965.00 to \$740.00 for the current assessment year. Roll call vote: Yeas: Rasmussen, Rutten and Temme. Nays: None. Motion carried.



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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, was reviewed on July 22, 2019: Information concerning the destroyed real property report was reviewed by the County Board of Equalization and the following reassessment has been made, reduced valuation from \$8,790.00 to \$3,250.00. The reassessment value is for one year. Motion made by Rasmussen, second by Rutten to approve the reduced valuation from \$8,790.00 to \$3,250.00 for the current assessment year. Roll call vote: Yeas: Rasmussen, Rutten and Temme. Nays: None. Motion carried.

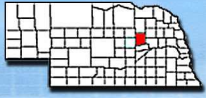
Protest 2019-38 was for Parcel No. 0007360.00 – Lots 5 and 6, Block 84, St. Edward Land and Emigration Company's First Addition to St. Edward, Boone County, Nebraska, Central Valley Ag Cooperative, was reviewed on July 22, 2019: Information concerning the destroyed real property report was reviewed by the County Board of Equalization and the following reassessment has been made, reduced valuation from \$104,185.00 to \$61,640.00. The reassessment value is for one year. Motion made by Rasmussen, second by Rutten to approve the reduced valuation from \$104,185.00 to \$61,640.00 for the current assessment year. Roll call vote: Yeas: Rasmussen, Rutten and Temme. Nays: None. Motion carried.

Protest 2019-39 was for Parcel No. 0059320.00 – W1/2 of 18-19-6, Boone County, Nebraska, (307.4 acres), Robert M. Redler, was reviewed on July 22, 2019: Information concerning the destroyed real property report was reviewed by the County Board of Equalization. It has been determined that the destroyed real property is less than 20% of the current year value. Protest denied. Motion made by Rasmussen, second by Rutten to approve denying Protest 2019-39 as presented. Roll call vote: Yeas: Rasmussen, Rutten and Temme. Nays: None. Motion carried.

Protest 2019-40 was for Parcel No. 0007495.00 – Fr. NW1/4 of 2-18-5, Boone County, Nebraska, (St. Edward unplatted), Silvino Irineo, was reviewed on July 22, 2019: Information concerning the destroyed real property report was reviewed by the County Board of Equalization and the following reassessment has been made, reduced valuation from \$64,010.00 to \$52,130.00. The reassessment value is for one year. Motion made by Rasmussen, second by Rutten to approve the reduced valuation from \$64,010.00 to \$52,130.00 for the current assessment year. Roll call vote: Yeas: Rasmussen, Rutten and Temme. Nays: None. Motion carried.

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, was reviewed on July 22, 2019: Information concerning the destroyed real property report was reviewed by the County Board of Equalization and the following reassessment has been made, reduced valuation from \$1,885.00 to \$1,735.00. The reassessment value is for one year. Motion made by Rasmussen, second by Rutten to approve the reduced valuation from \$1,885.00 to \$1,735.00 for the current assessment year. Roll call vote: Yeas: Rasmussen, Rutten and Temme. Nays: None. Motion carried.

Protest 2019-42 was for Parcel No. 0063260.00 – E1/2 of 13-18-5, Boone County, Nebraska, (295.75 acres), Rolaine Blazer, was heard on July 22, 2019: Information concerning the destroyed real property report was reviewed by the County Board of Equalization and the following reassessment has been made, reduced valuation from \$915,660.00 to \$885,915.00. The reassessment value is for one year. Motion made by Rasmussen, second by Rutten to approve the reduced valuation from \$915,660.00 to \$885,915.00 for the current assessment year. Roll call vote: Yeas: Rasmussen, Rutten and Temme. Nays: None. Motion carried.



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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, was reviewed on July 22, 2019: Information concerning the destroyed real property report was reviewed by the County Board of Equalization and the following reassessment has been made, reduced valuation from \$39,235.00 to \$20,795.00. The reassessment value is for one year. Motion made by Rasmussen, second by Rutten to approve the reduced valuation from \$39,235.00 to \$20,795.00 for the current assessment year. Roll call vote: Yeas: Rasmussen, Rutten and Temme. Nays: None. Motion carried.

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, was reviewed on July 22, 2019: Information concerning the destroyed real property report was reviewed by the County Board of Equalization. It has been determined that the destroyed real property is less than 20% of the current year value. Protest denied. Motion made by Rasmussen, second by Rutten to approve denying Protest 2019-44 as presented. Roll call vote: Yeas: Rasmussen, Rutten and Temme. Nays: None. Motion carried.

The County Clerk will complete and mail a copy of Form 422 for Protest Nos. 2019-03, 2019-04, 2019-05, 2019-06, 2019-07, 2019-12, 2019-16, 2019-19, 2019-20, 2019-22, 2019-23, 2019-24, 2019-25, 2019-26, 2019-28, 2019-29, 2019-30, 2019-31, 2019-32, 2019-33, 2019-34, 2019-35 and 2019-37 to the respective landowners and/or agents. The respective landowners have thirty days to protest the Board of Equalization's decision.

The County Clerk will complete and mail a copy of Form 425 in addition with a letter of notice of proposed valuation change from the County Assessor's office for Protest Nos. 2019-01, 2019-02, 2019-08, 2019-09, 2019-10, 2019-11, 2019-13, 2019-14, 2019-15, 2019-17, 2019-18, 2019-21, 2019-27, 2019-36, 2019-38, 2019-39, 2019-40, 2019-41, 2019-42, 2019-43, and 2019-44 to the respective landowners and/or agents. The respective landowners have thirty days to protest the Board of Equalization's decision.

Chairman Temme called for a motion to close the Board of Equalization. Motion made by Alan Rasmussen, second by Ben Rutten to close the 2019 Boone County Board of Equalization and adjourned at 11:05 A. M. on July 25, 2019. Roll call vote: Yeas: Rasmussen, Rutten and Temme. Nays: None. Motion carried.

Kathy Thorberg,
Boone County Clerk