



Boone Board of Equalization Minutes



2019 BOONE COUNTY BOARD OF EQUALIZATION PROCEEDINGS

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.

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 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 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.

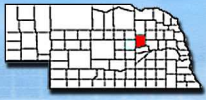
The 2019 Tax List Correction No. 275 was prepared regarding the 2016 tax year taxes to be paid on Personal Property ID: 000000487, NE adjusted basis of item listed incorrectly, clerical error.

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.

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.



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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.

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

Chairman Temme called for a motion to reconvene said Board of Equalization on Monday, June 17, 2019 at 10:14 A.M. in the Commissioners Meeting Room of the Courthouse in Albion, Nebraska.

Motion made by Commissioner Temme, second by Commissioner Rasmussen to reconvene said Boone County Board of Equalization. Present for roll call were Commissioners Larry Temme, Alan Rasmussen, Ben Rutten and Barb Hanson, Boone County Assessor.

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

The 2019 Tax List Correction No. 279 was prepared regarding the 2016 tax year taxes to be paid on Personal Property ID: 000001236, NE adjusted basis of item listed incorrectly for 2016 tax year, clerical error.

The 2019 Tax List Correction No. 280 was prepared regarding the 2017 tax year taxes to be paid on Personal Property ID: 000001236, NE adjusted basis of item listed incorrectly for 2017 tax year, clerical error.

The 2019 Tax List Correction No. 281 was prepared regarding the 2018 tax year taxes to be paid on Personal Property ID: 000001236, NE adjusted basis of item listed incorrectly for 2018 tax year, clerical error.

Motion made by Rasmussen, second by Rutten to approve the 2019 Tax List Correction Nos. 279, 280 and 281 as presented. Roll call vote: Yeas: Rasmussen, Rutten and Temme. Nays: None. Motion carried.

Chairman Temme declared the Boone County Board of Equalization recessed at 10:20 A.M., to Wednesday, June 26, 2019.

Chairman Temme called for a motion to reconvene said Board of Equalization on Wednesday, June 26, 2019 at 11:00 A.M. in the Commissioners Meeting Room of the Courthouse in Albion, Nebraska.

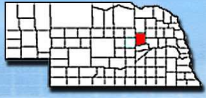
Motion made by Commissioner Temme, second by Commissioner Rutten to reconvene said Boone County Board of Equalization. Present for roll call were Commissioners Larry Temme, Ben Rutten, Alan Rasmussen and Barb Hanson, Boone County Assessor.

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

The 2019 Tax List Correction No. 282 was prepared regarding the 2016 tax year taxes to be paid on Personal Property ID: 000003430, NE adjusted basis entered incorrectly, clerical error.

The 2019 Tax List Correction No. 283 was prepared regarding the 2017 tax year taxes to be paid on Personal Property ID: 000003430, NE adjusted basis entered incorrectly, clerical error.

The 2019 Tax List Correction No. 284 was prepared regarding the 2018 tax year taxes to be paid on Personal Property ID: 000003430, NE adjusted basis entered incorrectly, clerical error.



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The 2019 Tax List Correction No. 285 was prepared regarding the 2018 tax year taxes to be paid on Personal Property ID: 000000061, traded item, should not have been entered, clerical error.

The 2019 Tax List Correction No. 286 was prepared regarding the 2018 tax year taxes to be paid on Personal Property ID: 000003420, four items entered are in Wheeler County, clerical error.

The 2019 Tax List Correction No. 287 was prepared regarding the 2017 tax year taxes to be paid on Personal Property ID: 000002899, NE adjusted basis entered incorrectly, clerical error.

The 2019 Tax List Correction No. 288 was prepared regarding the 2018 tax year taxes to be paid on Personal Property ID: 000002899, NE adjusted basis entered incorrectly, clerical error.

The 2019 Tax List Correction No. 289 was prepared regarding the 2018 tax year taxes to be paid on Real Property ID: 0034090.00 (0038300.00), corrected parcel acres, should be 157 acres, clerical error.

The 2019 Tax List Correction No. 290 was prepared regarding the 2018 tax year taxes to be paid on Real Property ID: 0032230.00 (0024735.00), corrected parcel acres, should be 147.77 acres, clerical error.

The 2019 Tax List Correction No. 291 was prepared regarding the 2018 tax year taxes to be paid on Real Property ID: 0008135.10, no building value in base, clerical error.

The 2019 Tax List Correction No. 292 was prepared regarding the 2018 tax year taxes to be paid on Real Property ID: 0008135.10, Petersburg REDE TIF 2011, corrected excess building value, clerical error.

Motion made by Rutten, second by Rasmussen to approve the 2019 Tax List Correction Nos. 282, 283, 284, 285, 286, 287, 288, 289, 290, 291 and 292 as presented. Roll call vote: Yeas: Rutten, Rasmussen and Temme. Nays: None. Motion carried.

Barb Hanson, County Assessor, presented five TIF Project values for the Board to review. Hanson explained the corrections to the TIF base/excess values.

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, clerical error or corrections to parcel value after review with the owner and/or bank appraisal.

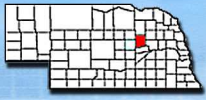
Motion made by Rutten, second by Rasmussen to approve the corrections to the TIF base/excess values and the fifteen over/under valuation changes as presented. Roll call vote: Yeas: Rutten, Rasmussen and Temme. Nays: None. Motion carried.

Chairman Temme declared the Boone County Board of Equalization recessed at 10:33 A.M., to Monday, July 8, 2019.

Chairman Temme called for a motion to reconvene said 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.

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



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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.

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.

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

Chairman Temme called for a motion to reconvene said Board of Equalization on Monday, July 15, 2019 at 11:00 A.M. in the Commissioners Meeting Room of the Courthouse in Albion, Nebraska.

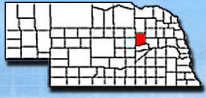
Motion made by Commissioner Rasmussen, second by Commissioner Rutten to reconvene said Boone County Board of Equalization. Present for roll call were Commissioners Alan Rasmussen, Ben Rutten, Larry Temme and Barb Hanson, Boone County Assessor.

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, (Albion .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.



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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 8th 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.

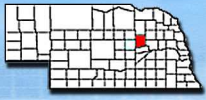
Protest 2019-19 for Parcel No. 0004751.00 – Lot 5, Block 35, Mansfield's Eighth Addition to Albion, Boone County, Nebraska, Heather L. Imler. The Board, Hanson and Heather Imler discussed the property valuation differences of like property/older homes. Imler said that there has been no improvements to 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



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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.

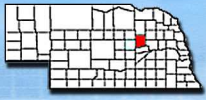
Protest 2019-29 for Parcel No. 0057390.00 – Fr. NE1/4NE1/4 of 21-18-8, Boone County, Nebraska, (9.68 acres), GGP, LLC. No one appeared on behalf of the Protestor. Hanson and the Board reviewed the parcel information and the comparable swine finisher properties submitted by the protestor. Hanson informed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

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



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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 2nd 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.

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.

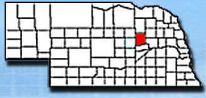
Motion made by Rasmussen, second by Rutten to approve the valuation changes of the nine parcels as presented and attached hereto as part of the proceedings. Roll call vote: Yeas: Rasmussen, Rutten and Temme. Nays: None. Motion carried.

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

Chairman Temme called for a motion to reconvene said 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.

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.



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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.

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



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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.

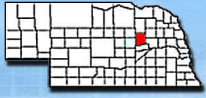
Protest 2019-01 was for Parcel No. 0060670.00 – Fr. NE1/4 of 22-19-8, Boone County, Nebraska, (94.44 acres), Sethee S. Mosier. No one appeared on behalf of the Protestor. The Board, Hanson and Mangus reviewed the parcel information and discussed the flood damage roughly at 42%.

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).



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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).

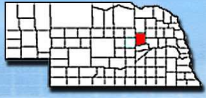
Protest 2019-36 was for Parcel No. 0007043.00 – S1/2 of Lots 3 and 4, Block 17, St. Edward Land and Emigration Company's Fourth Addition to St. Edward, and adjacent vacated N1/2 of alley, Boone County, Nebraska, Gregory White. No one appeared on behalf of the Protestor. The Board, Hanson and Mangus reviewed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

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%.



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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. 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.

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.

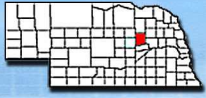
Barb Hanson, County Assessor, presented four over/under valuation changes for the Board to review. Hanson explained the corrections to the Board.

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.

Chairman Temme called for a motion to reconvene said Board of Equalization on Thursday, July 25, 2019 at 9:00 A.M. in the Commissioners Meeting Room of the Courthouse in Albion, Nebraska.



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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.

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.

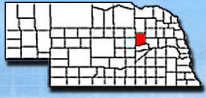
Barb Hanson, Assessor, prepared a Boone County 3 Year Plan of Assessment for the Board to review. The county assessor per State Statute must prepare a plan of assessment which must describe the assessment actions the county assessor plans to make for the next assessment year and two years thereafter. 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.

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 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 2019-05 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.



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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.

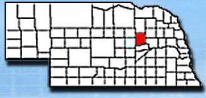
Protest 2019-07 was for Parcel No. 0004116.00 – Lot 5, Block 2, Becker, Needham and Williams Addition to Albion, Boone County, Nebraska, including vacated portion of 8th Street, Bradley W. Anderson, was reviewed on July 22, 2019: County Board of Equalization concurs with Assessor's recommendation resulting 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.

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



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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.

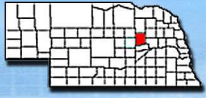
Protest 2019-23 was for Parcel No. 0006011.00 – Lot 6, Block 3, Original Town Addition to Cedar Rapids, Boone County, Nebraska, Lee McPhillips, was reviewed on July 15, 2019: County Board of Equalization concurs with Assessor's recommendation resulting in change of valuation from \$1,940.00 (Land \$1,760.00; 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 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.



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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.

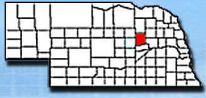
Protest 2019-30 was for Parcel No. 0022775.00 – Fr. E1/2SW1/4 of 28-20-5, Boone County, Nebraska, (20 acres), Amy M. Johnson, was reviewed on July 15, 2019: County Board of Equalization concurs with Assessor's recommendation resulting in change of valuation from \$394,015.00 (Land \$95,665.00; Buildings \$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 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 valuated comparable to like properties. Protest denied. Motion made by Rutten, second by Rasmussen to approve and



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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 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



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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.

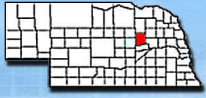
Protest 2019-11 was for Parcel No. 0036790.00 – Lot 4, Block 4, Village of Raeville, Boone County, Nebraska, Michael R. and Cindy A. Bode, was reviewed on July 22, 2019: Information concerning the destroyed real property report was reviewed by the County Board of Equalization. It has been determined 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.

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,



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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.

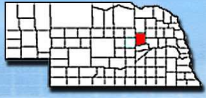
Protest 2019-21 was for Parcel No. 0055370.00 – Fr. E1/2SE1/4 of 5-18-7, Boone County, Nebraska, (45+ acres), Bernice A. Hunt, was heard on July 22, 2019: Information concerning the destroyed real property report was reviewed by the County Board of Equalization and the following reassessment has been 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.

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.



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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.

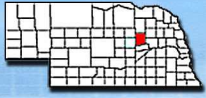
Protest 2019-42 was for Parcel No. 0063260.00 – E1/2 of 13-18-5, Boone County, Nebraska, (295.75 acres), Rolaine Blazer, was heard on July 22, 2019: Information concerning the destroyed real property report was reviewed by the County Board of Equalization and the following reassessment has been made, 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.

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-



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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