

Boone Board of Equalization Minutes



BOONE COUNTY BOARD OF EQUALIZATION PUBLIC HEARING PROCEEDINGS FEBRUARY 10, 2020 ALBION, NEBRASKA

Larry Temme, Chairman of the Boone County Board of Equalization, called for a motion to open a public hearing on Monday, February 10, 2020 at 11:45 A.M. in the Commissioners Meeting Room of the Courthouse in Albion, Nebraska. Motion made by Commissioner Temme, second by Commissioner Rutten to open said public hearing. Commissioner Alan Rasmussen was absent due to illness. Notice of the hearing pursuant to Nebraska State Statute §77-202.01 was given in advance by publication and the convened hearing was open to the public. Present for roll call were Commissioners Larry Temme and Ben Rutten.

The purpose of the public hearing is to hear testimony in favor of, opposition to, and answer questions with regard to the approval or disapproval in relation to the review of the Form 451, Exemption Application for Tax Exemption on Real and Personal Property by Qualifying Organizations filed for the year 2020, excluding real property used for cemeteries.

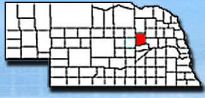
Barb Hanson, County Assessor, presented recommendations to the Board for their review of the Form 451, Exempt Applications filed for the year 2020, excluding real property used for cemeteries authorized by Nebraska Revised Statutes §77-202.01 and §77-202.04 on January 27, 2020. The Board reviewed the property owned and used exclusively for religious purposes and the property owned and used exclusively for charitable and/or educational purposes without profit to the owner or user.

Property owned and used exclusively for religious purposes without profit to the owner or user consists of forty-three parcels. Property owned and used exclusively for charitable and/or educational purposes without profit to the owner or user consists of eight full parcels and two partial parcels. When exempt properties sell, they become taxable if not sold for the same use.

| Name of Organization | Location | Number of Parcels |
|----------------------|----------|-------------------|
|----------------------|----------|-------------------|

Property owned and used exclusively for **religious** purposes without profit to either the owner or user:

| | | |
|---|--------------|---|
| Akron Presbyterian Church | Albion | 2 |
| Albion Evangelical Free Church | Albion | 1 |
| Baptist Church | Albion | 1 |
| Cedar Rapids United Methodist Church, Inc. (House not exempt) | Cedar Rapids | 1 |
| Church of Christ | Albion | 1 |
| Faith Evangelical Lutheran Congregation | St. Edward | 3 |
| First Presbyterian Church | Primrose | 1 |
| Immanuel Zion Lutheran Church | Albion | 1 |
| Saving Grace Bible Church | Albion | 1 |
| St Anthony's Church | Cedar Rapids | 2 |
| St Bonaventure Church | Raeville | 3 |
| St Edward Catholic Church | St. Edward | 1 |
| St John the Baptist Church | Petersburg | 4 |
| St John's Lutheran Church | Cedar Rapids | 2 |
| St Michael's Church of Albion | Albion | 6 |
| United Church of Christ (Congregational Church) | Albion | 1 |
| United Methodist Church | Albion | 3 |
| United Methodist Church of Loretto | Loretto | 2 |



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|--|------------|---|
| United Methodist Church of St Edward | St. Edward | 3 |
| Zion Lutheran Church Inc of Albion, NE | Albion | 4 |

| | | |
|----------------------|----------|-------------------|
| Name of Organization | Location | Number of Parcels |
|----------------------|----------|-------------------|

Property owned and used exclusively for **charitable and/or educational** purposes without profit to either the owner or user:

| | | |
|--|--------------|---|
| American Legion Dan Cox Post #44 | Cedar Rapids | 1 |
| American Legion Post #334 | Petersburg | 1 |
| Archdiocese of Omaha (Nun's residence) | Albion | 1 |
| Beaver Valley Senior Center | St. Edward | 2 |
| Boone County Historical Society, Inc. | Albion | 1 |
| Evangelical Lutheran Good Samaritan Society (Assisted Living) | Albion | 1 |
| Good Samaritan Society, Inc. (Wolf Memorial Center) (Partial) | Albion | 1 |
| Manderson-Lehr Post #162 (Albion Legion) (Partial) | Albion | 1 |
| McGivney's Patriots, Inc. (Knights of Columbus) | Albion | 1 |
| VSL St. Edward, LLC (Heritage of Fairbury/Cloverlodge Care Center) | St. Edward | 3 |

Motion made by Temme, second by Rutten to close said hearing at 11:50 A.M. Roll call vote: Yeas: Temme and Rutten. Nays: None. Absent: Rasmussen. Motion carried.

Motion made by Rutten, second by Temme to approve the exemption properties excluding cemeteries as presented. Roll call vote: Yeas: Rutten and Temme. Nays: None. Absent: Rasmussen. Motion carried.

Kathy Thorberg,
Boone County Clerk