

# Boone Board of Equalization Minutes



## BOONE COUNTY BOARD OF EQUALIZATION PROCEEDINGS JUNE 15, 2020 ALBION, NEBRASKA

Larry Temme, Chairman of the Boone County Board of Equalization, called for a motion to reconvene the Boone County Board of Equalization on Monday, June 15, 2020 at 10:29 A.M. in the Commissioners Meeting Room of the Courthouse in Albion, Nebraska. Motion made by Commissioner Rutten, second by Commissioner Rasmussen to reconvene said Boone County Board of Equalization. Present for roll call were Commissioners Ben Rutten, Alan Rasmussen, Larry Temme and Barb Hanson, Boone County Assessor.

Notice was given in advance by publication that the Boone County Board of Equalization convenes per State Statute from June 8, 2020 through July 24, 2020 and to recess/reconvene as needed through July 24, 2020. The convened 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.

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

The 2020 Tax List Correction No. 315 was prepared regarding taxes to be paid for the tax year 2019 on Real Property ID: 0007193.00. 2019 Homestead relief was not posted – clerical error.

The 2020 Tax List Correction No. 316 was prepared regarding taxes to be paid for the tax year 2019 on Real Property ID: 0007194.00. 2019 Homestead relief was not posted – clerical error.

The 2020 Tax List Correction No. 317 was prepared regarding taxes to be paid for the tax year 2019 on Real Property ID: 0007267.00. Previous owners both passed away before August 15, 2019. The Homestead relief could not be passed to the current owners – clerical error.

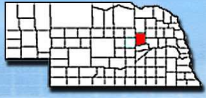
The 2020 Tax List Correction No. 318 was prepared regarding taxes to be paid for the tax year 2017 on Real Property ID: 0004706.00. Nebraska Department of Revenue adjusted the 2017 Homestead relief due to additional income that was not reported – undervalued.

The 2020 Tax List Correction No. 319 was prepared regarding taxes to be paid for the tax year 2017 on Real Property ID: 0007204.00. Nebraska Department of Revenue adjusted the 2017 Homestead relief due to additional income that was not reported – undervalued.

The 2020 Tax List Correction No. 320 was prepared regarding taxes to be paid for the tax year 2019 on Real Property ID: 0007434.00. Valuation change, Janet was not told she could file a Form 425 report of destroyed real property, we do have notes on file of flood damage in 2019 – overvalued.

The 2020 Tax List Correction No. 321 was prepared regarding the 2019 tax year taxes to be paid on Real Property ID: 0058065.00 (0036640.00). Valuation change, 2010 Behlen Quonset (6000 sq. ft.) has a dirt floor, not concrete – clerical error.

The 2020 Tax List Correction No. 322 was prepared regarding the 2019 tax year taxes to be paid on Real Property ID: 0033970.00 (0025830.00). Valuation change, 40% depreciation did not get posted at the time of the reval – clerical error.



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The 2020 Tax List Correction No. 323 was prepared regarding the 2019 tax year taxes to be paid on Real Property ID: 0008295.06. Valuation change, lot size should not have been adjusted – clerical error.

The 2020 Tax List Correction No. 324 was prepared regarding the 2019 tax year taxes to be paid on Personal Property ID: 000001136. The value of the bobcat skidsteer purchased in 2018 was listed incorrectly – clerical error.

The 2020 Tax List Correction No. 325 was prepared regarding the 2018 tax year taxes to be paid on Personal Property ID: 000003633. Personal property listed as located at the Boar Stud in Boone County is located in Furnas County – overvalued.

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

Motion made by Rutten, second by Temme to approve the 2020 Tax List Correction Nos. 315, 316, 317, 318, 319, 320, 321, 322, 323, 324 and 325 as presented and attached hereto as part of the proceedings. 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.

Barb Hanson, County Assessor, presented information to the Board in regard to seven valuation changes for the year 2020. The Board plans to review the two clerical errors, three exempt status and two over/under valuations and make a decision on June 24, 2020.

Barb Hanson, County Assessor, updated the Board in regard to changes being made to Agricultural land soil classification/valuation categories from the Nebraska Department of Revenue, Property Assessment Division. Due to the Nebraska Department of Revenue updates there is no pasture with a poor grass classification in Boone County.

Chairman Temme declared the Boone County Board of Equalization recessed at 10:55 A.M., to Wednesday, June 24, 2020.

Kathy Thorberg,  
Boone County Clerk