



Boone Board of Equalization Minutes



BOONE COUNTY BOARD OF EQUALIZATION PROCEEDINGS JUNE 24, 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 Wednesday, June 24, 2020 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.

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 four tax list corrections for the Board to review:

The 2020 Tax List Correction No. 326 was prepared regarding taxes to be paid for the tax year 2019 on Real Property ID: 0034440.00 (0038600.00). Home site and building site not adjusted when home and some buildings were removed – clerical error.

The 2020 Tax List Correction No. 327 was prepared regarding taxes to be paid for the tax year 2017 on Real Property ID: 0034380.00 (0038540.00). Corrected parcel acres (should be 55 not 66.21) and changed 20 acres of irrigation, from 2007 not developed, back to dryland – clerical error/overvalued.

The 2020 Tax List Correction No. 328 was prepared regarding taxes to be paid for the tax year 2018 on Real Property ID: 0034380.00 (0038540.00). Changed 20 acres of irrigation, from 2007 not developed, back to dryland – overvalued.

The 2020 Tax List Correction No. 329 was prepared regarding taxes to be paid for the tax year 2019 on Real Property ID: 0034380.00 (0038540.00). Changed 20 acres of irrigation, from 2007 not developed, back to dryland – overvalued.

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

Motion made by Temme, second by Rasmussen to approve the 2020 Tax List Correction Nos. 326, 327, 328 and 329 as presented and attached hereto as part of the proceedings. Roll call vote: Yeas: Temme, Rasmussen and Rutten. Nays: None. Motion carried.

Barb Hanson, County Assessor, presented eleven proposed 2020 valuation changes for the Board to review for undervalued, overvalued, clerical error or omitted property. Hanson explained the three clerical errors, four exempt status parcels, one undervalued and three overvalued corrections to the Board. Hanson said that the majority of the corrections are either clerical error, parcel is now exempt due to sale of property to an exempt organization, adjusted land use per FSA paperwork, or corrections to parcel value after review with the owner and/or purchase appraisal.



Boone Board of Equalization Minutes



Motion made by Rasmussen, second by Rutten to approve the eleven 2020 valuation changes for undervalued, overvalued, clerical error or omitted property as presented and attached hereto as part of the proceedings. Roll call vote: Yeas: Rasmussen, Rutten and Temme. 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 11:33 A.M., to Monday, July 13, 2020.

Kathy Thorberg,
Boone County Clerk