

Boone Board of Equalization Minutes



BOONE COUNTY BOARD OF EQUALIZATION PROCEEDINGS JULY 13, 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, July 13, 2020 at 11:03 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 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.

No valuations changes were presented by Barb Hanson, County Assessor, for the Board to review.

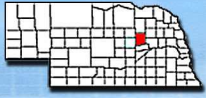
The Board of Equalization was scheduled to hear nineteen property valuation protests that were filed with Form 422 and one property valuation protest filed with Form 425 in June beginning at 11:00 A.M. on July 13, 2020.

Protest No. 2020-01 was for Parcel No. 0006103.00 – Fr. Lot 3, Block 12, First Addition to Cedar Rapids, Boone County, Nebraska, Leroy D. and Clea M. Pribnow. No one appeared on behalf of the Protestor. Hanson and the Board reviewed the parcel information. The dwelling and contents were completely destroyed by a fire on June 3, 2020. Hanson reviewed the parcel information with the protestor and plans to correct parcel information.

Protest No. 2020-02 was for Parcel No. 0040266.65 – NW1/4 and SE1/4 of 31-22-5, Boone County, Nebraska, (320.92 acres), Vanice M. Mueller. The Board, Hanson and Dean C. Hanke, Farm Manager, discussed the valuation increase of the said agricultural property. Hanke informed the Board that the property is crop dryland with approximately 6.75 acres of wasteland. Hanke presented information from adjoining counties where agriculture land values have decreased. Hanson reviewed the parcel information with the protestor representative.

Protest No. 2020-03 was for Parcel No. 0039530.00 – N1/2NW1/4 of 21-22-8, Boone County, Nebraska, (80 acres), Wagner Family Farms, LLC. The Board, Hanson and Bonnie Wagner discussed the new changes from 2019 to 2020 in Land Capability Group and Land Value Group classifications of soils. The Nebraska Department of Revenue through legislation has changed some of the Land Use definitions. The 4G-Grassland areas generally capable of producing very low yields of forage has been removed and the grasslands are now being classified to the very high 1G yielding land in one year with no modification to management practices having been made. Wagner presented several documents regarding grassland/agricultural land information, types of soil, etc. Wagner presented the approximate valuation increase for the parcels being protested due to the change in classification from 4G to 1G and the agricultural property production itself has not changed on said property.

In addition, the Board, Hanson and Bonnie Wagner discussed the new changes to the Land Capability Group and Land Value Group classifications of soils on each of the following protests that were filed with the same concerns as Protest No. 2020-03:



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Protest No. 2020-04 was for Parcel No. 0039580.00 – North of Road-Except N1/2NE1/4 of 23-22-8, Boone County, Nebraska, (470 acres), Wagner Family Farms, LLC.

Protest No. 2020-05 was for Parcel No. 0039270.00 – Fr. S1/2 of 16-22-8 (South of Road), Boone County, Nebraska, (76 acres), Wagner Family Farms, LLC.

Protest No. 2020-06 was for Parcel No. 0039680.00 – Except S1/2SE1/4 of 27-22-8, Boone County, Nebraska, (560 acres), Wagner Land and Cattle, Inc.

Protest No. 2020-07 was for Parcel No. 0039560.00 – Fr. of 22-22-8 (All North of Road), Boone County, Nebraska, (260.63 acres), Wagner Land and Cattle, Inc.

Protest No. 2020-08 was for Parcel No. 0039540.00 – Fr. of 22-22-8 (South of Road), Boone County, Nebraska, (372.15 acres), Wagner Land and Cattle, Inc.

Protest No. 2020-09 was for Parcel No. 0039480.00 – Fr. N1/2NE1/4 of 21-22-8, Boone County, Nebraska, (76 acres), Wagner Land and Cattle, Inc.

Protest No. 2020-10 was for Parcel No. 0039340.00 – Fr. of 17-22-8 (North of Road), Boone County, Nebraska, (190 acres), Wagner Land and Cattle, Inc.

Protest No. 2020-11 was for Parcel No. 0039280.00 – Fr. of 16-22-8 (North of Road), Boone County, Nebraska, (497 acres), Wagner Land and Cattle, Inc.

Protest No. 2020-12 was for Parcel No. 0039260.00 – Fr. S1/2 of 16-22-8 (South of Road), Boone County, Nebraska, (38 acres), Wagner Land and Cattle, Inc.

Protest No. 2020-13 was for Parcel No. 0039250.00 – All of 15-22-8, Boone County, Nebraska, (640 acres), Wagner Land and Cattle, Inc.

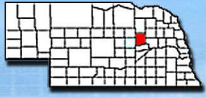
Protest No. 2020-14 was for Parcel No. 0039150.00 – All of 9-22-8, Boone County, Nebraska, (640 acres), Wagner Land and Cattle, Inc.

Protest No. 2020-15 was for Parcel No. 0039090.00 – S1/2 of 4-22-8, Boone County, Nebraska, (320 acres), Wagner Land and Cattle, Inc.

Protest No. 2020-16 was for Parcel No. 0039350.00 – Fr. NE1/4 of 18-22-8, Boone County, Nebraska, (158 acres), Dirk M. Wagner, etal.

Protest No. 2020-17 was for Parcel No. 0039510.00 – S1/2NW1/4 and N1/2SW1/4 of 21-22-8, Boone County, Nebraska, (160 acres), Dirk M. Wagner, etal.

Protest No. 2020-18 was for Parcel No. 0039380.00 – Fr. SE1/4 of 18-22-8, Boone County, Nebraska, (158 acres), Dirk M. Wagner, etal



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Hanson plans to visit with the Nebraska Department of Revenue Property Assessment Division to discuss the concerns with changes to the grassland classifications codes for Protest Nos. 2020-03 through 2020-18. In removing the 4G very low and 4G1 low grassland classifications (basically sand/poor grassland) the valuations of the poor soil is a significant increase.

Protest No. 2020-21 was for Parcel No. 0004732.00 – S 60’ Lot 11, Block 33, Mansfield’s Addition to Albion Boone County, Nebraska, Daniel J. Towey. The Board, Hanson and Daniel Towey reviewed and discussed the parcel information. Towey submitted area valuations comparable to said dwelling. Hanson reviewed the parcel information with the protestor and corrected parcel information.

Protest No. 2020-28 was for Parcel No. 0041550.00 – SE1/4 of 29-21-8, Boone County, Nebraska, (160 acres), Dorothy M. Beckwith “Living Trust”. No one appeared on behalf of the Protestor. Hanson and the Board reviewed the parcel information. Hanson reviewed the parcel information with Robert S. Beckwith by telephone.

No decisions were made at the protest hearings.

Chairman Temme declared the Boone County Board of Equalization recessed at 12:27 P.M., to Monday, July 20, 2020.

Kathy Thorberg,
Boone County Clerk