

# Boone Board of Equalization Minutes



## BOONE COUNTY BOARD OF EQUALIZATION PROCEEDINGS JULY 20, 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 20, 2020 at 10:19 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.

Barb Hanson, County Assessor, presented forty-two proposed 2020 valuation changes for the Board to review for undervalued, overvalued, clerical error or exempt property. Hanson explained the three clerical errors, two exempt status parcels, eleven undervalued and twenty-six 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, updated irrigated acres to match NRD map, adjusted land use per FSA paperwork, or corrections to parcel value after review with the owner and/or purchase appraisal.

Motion made by Temme, second by Rasmussen to approve the forty-two 2020 valuation changes for undervalued, overvalued, clerical error or exempt property as presented and attached hereto as part of the proceedings. Roll call vote: Yeas: Temme, Rasmussen and Rutten. 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.

The Board of Equalization was scheduled to hear eight property valuation protests that were filed with Form 422 in June beginning at 10:30 A.M. on July 20, 2020.

Protest No. 2020-19 was for Parcel No. 0007014.00 – Lots 1 and 2, except N 16' of Lots and the vacated alley, Block 8, Fourth Addition to St. Edward, Boone County, Nebraska, Herman D. Jr. and Lynn Gragert. No one appeared on behalf of the Protestor. Hanson and the Board reviewed the parcel information. Hanson informed the Board that there is no record of said street adjacent to the Gragert property being vacated by the City of St. Edward.

Protest No. 2020-20 was for Parcel No. 0007017.00 – Lots 7 and 8, and the vacated alley, Block 8, Fourth Addition to St. Edward, Boone County, Nebraska, Herman D. Jr. and Lynn Gragert. No one appeared on behalf of the Protestor. Hanson and the Board reviewed the parcel information. Hanson informed the Board that there is no record of said street adjacent to the Gragert property being vacated by the City of St. Edward.



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Protest No. 2020-22 was for Parcel No. 0008018.00 – Lot 22, Block 2, Original Town to Petersburg, Boone County, Nebraska, Cherylle F. Arends, Trustee. The Board, Hanson and Cherylle Arends reviewed and discussed the parcel information. Arends said that the dwelling is over one hundred years old and that there needs to be a fair tax, like on food/groceries, and take some of the burden off of the property owners. Hanson reviewed the parcel information with the protestor.

Protest No. 2020-23 was for Parcel No. 0008034.00 – Lots 3, 4 and 5, Block 5, Original Town to Petersburg, Boone County, Nebraska, Cherylle F. Arends, Trustee. The Board, Hanson and Cherylle Arends reviewed and discussed the parcel information. Arends said that the dwelling is an old one story small house that needs work on the inside. Hanson reviewed the parcel information with the protestor.

Protest No. 2020-24 was for Parcel No. 0008035.00 – Lots 6, 7, 8 and 9, Block 5, Original Town to Petersburg, Boone County, Nebraska, Cherylle F. Arends, Trustee. The Board, Hanson and Cherylle Arends reviewed and discussed the parcel information. Arends said that the dwelling is a doublewide mobile home that needs a lot of work on the inside before it is livable. Hanson reviewed the parcel information with the protestor.

Protest No. 2020-25 was for Parcel No. 0007107.00 – Lots 3 and 4, Block 35, Fourth Addition to St. Edward, Boone County, Nebraska, Tiffany P Gasper. The Board, Hanson and Tiffany Gasper reviewed and discussed the parcel information. Gasper said that the dwelling is in a flood zone and received two feet of water in basement during the 2019 flood. Hanson plans to meet Gasper at the site and review the parcel information with the protestor.

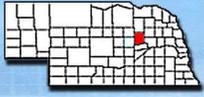
Protest No. 2020-26 was for Parcel No. 0007110.00 – Lots 1, 2, 3 and 4, Block 36, Fourth Addition to St. Edward, Boone County, Nebraska, Tiffany P Gasper. The Board, Hanson and Tiffany Gasper reviewed and discussed the parcel information. The parcel is vacant lots located in the flood plain.

Protest No. 2020-27 was for Parcel No. 0007044.00 – Lots 5 and 6, Block 17, Fourth Addition to St. Edward, Boone County, Nebraska, Tiffany P Gasper. The Board, Hanson and Tiffany Shotkoski Gasper reviewed and discussed the parcel information. The lots and dwelling are in the flood plain. The house is no longer livable due to flood damage and cannot rebuild on property. Hanson plans to meet Gasper at the site and review the parcel information with the protestor.

No decisions were made at the protest hearings.

According to Nebraska State Statute §77-202.10, Hanson reviewed the ownership and use of all cemetery real property that was granted an exemption. Hanson found no changes for 2020. Hanson presented the eighteen parcels of property owned and used exclusively for cemetery purposes, without profit to either owner or user, to the Board for their review. Motion made by Rasmussen, second by Rutten to approve and authorize the Board of Equalization Chairman to sign the 2020 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, County 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



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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 2021, 2022 and 2023 and attached hereto as part of the proceedings. Roll call vote: Yeas: Rutten, Temme and Rasmussen. Nays: None. Motion carried.

The Board received a Commission's order for a hearing regarding Case No: 19R 0270 from the Nebraska Tax Equalization and Review Commission (TERC). The hearing was scheduled for July 6, 2020 at 9:00 A.M. in Grand Island, Nebraska. Barb Hanson, County Assessor, drafted a letter for the Board to review requesting a continuance of the hearing. The Board submitted a letter on June 8, 2020 to the Nebraska Tax Equalization and Review Commission (TERC) requesting a continuance of the hearing date for Case No: 19R 0270 from July 6, 2020 to a date after the first of August, 2020. The Board received an Order for Continuance and Amended Order for Single Commissioner Hearing on June 25, 2020 amending the date of hearing to December 1, 2020.

Chairman Temme declared the Boone County Board of Equalization recessed at 11:39 A.M., to Friday, July 24, 2020.

Kathy Thorberg,  
Boone County Clerk