

# Boone Board of Equalization Minutes



## **BOONE COUNTY BOARD OF EQUALIZATION PROCEEDINGS**

JULY 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 Friday, July 24, 2020 at 9:00 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 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 eight proposed 2020 valuation changes for the Board to review for undervalued and overvalued property. Hanson explained the two undervalued and six overvalued corrections to the Board. Hanson said that corrections to the parcel values were made after discussion with the owner.

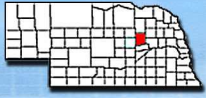
Motion made by Rutten, second by Temme to approve the eight 2020 valuation changes for undervalued and overvalued property as presented and attached hereto as part of the proceedings. Roll call vote: Yeas: Rutten, Temme and Rasmussen. Nays: None. Motion carried.

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.

The Board of Equalization received one property valuation protest that was filed with Form 425 in June. The Board of Equalization heard testimony and reviewed protests on July 13, 2020 and July 20, 2020 and took the following action on July 24, 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 Clela M. Pribnow, was reviewed on July 13, 2020: Information concerning the destroyed real property report was reviewed by the County Board of Equalization and the following reassessment has been made. Reduced valuation from \$22,125.00 (Land \$2,380.00; Buildings \$19,745.00) to \$3,685.00 (Land \$2,380.00; Buildings \$1,305.00). The dwelling and contents completely destroyed by a fire on June 3, 2020. Motion made by Rutten, second by Temme to approve and accept the County Assessor's recommendation of adjusting the valuation from \$22,125.00 to \$3,685.00 at this time. Roll call vote: Yeas: Rutten, Temme and Rasmussen. Nays: None. Motion carried.

The Board of Equalization received twenty-seven property valuation protest that were filed with Form 422 in June. The Board of Equalization heard testimony and reviewed protests on July 13, 2020 and July 20, 2020 and took the following actions on July 24, 2020:



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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, was heard on July 13, 2020: County Board of Equalization concurs with Assessor's recommendation resulting in change of valuation from \$1,492,235.00 (Land \$1,492,235.00) to \$1,463,480.00 (Land \$1,463,480.00). Reviewed parcel information and adjusted to add a drainage ditch that runs through the property. Motion made by Rutten, second by Temme to approve and accept the County Assessor's recommendation of adjusting the valuation from \$1,492,235.00 to \$1,463,480.00 at this time. Roll call vote: Yeas: Rutten, Temme and Rasmussen. Nays: None. Motion carried.

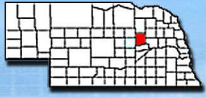
Protest No. 2020-03 was for Parcel No. 0039530.00 – N1/2NW1/4 of 21-22-8, Boone County, Nebraska, (80 acres), Wagner Family Farms, LLC, was heard on July 13, 2020: County Board of Equalization concurs with Assessor's recommendation resulting in no change to the valuation of \$81,720.00 (Land \$81,720.00). Property valued comparable to like properties. Protest denied. No changes can be made to the LCG's. Motion made by Rutten, second by Temme to approve and accept the County Assessor's recommendation of no change of valuation at this time. Roll call vote: Yeas: Rutten, Temme and Rasmussen. Nays: None. Motion carried.

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, was heard on July 13, 2020: County Board of Equalization concurs with Assessor's recommendation resulting in no change to the valuation of \$314,740.00 (Land \$314,740.00). Property valued comparable to like properties. Protest denied. No changes can be made to the LCG's. Motion made by Rutten, second by Temme to approve and accept the County Assessor's recommendation of no change of valuation at this time. Roll call vote: Yeas: Rutten, Temme and Rasmussen. Nays: None. Motion carried.

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, was heard on July 13, 2020: County Board of Equalization concurs with Assessor's recommendation resulting in no change to the valuation of \$79,030.00 (Land \$79,030.00). Property valued comparable to like properties. Protest denied. No changes can be made to the LCG's. Motion made by Rutten, second by Temme to approve and accept the County Assessor's recommendation of no change of valuation at this time. Roll call vote: Yeas: Rutten, Temme and Rasmussen. Nays: None. Motion carried.

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., was heard on July 13, 2020: County Board of Equalization concurs with Assessor's recommendation resulting in no change to the valuation of \$432,880.00 (Land \$432,880.00). Property valued comparable to like properties. Protest denied. No changes can be made to the LCG's. Motion made by Rutten, second by Temme to approve and accept the County Assessor's recommendation of no change of valuation at this time. Roll call vote: Yeas: Rutten, Temme and Rasmussen. Nays: None. Motion carried.

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., was heard on July 13, 2020: County Board of Equalization concurs with Assessor's recommendation resulting in no change to the valuation of \$231,645.00 (Land \$231,645.00). Property valued comparable to like properties. Protest denied. No changes can be made to the LCG's. Total parcel valuation is \$587,135.00 (Land \$231,645.00; Buildings \$355,490.00). Motion made by Rutten, second by Temme to approve and accept the County Assessor's recommendation of no change of valuation at this time. Roll call vote: Yeas: Rutten, Temme and Rasmussen. Nays: None. Motion carried.



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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., was heard on July 13, 2020: County Board of Equalization concurs with Assessor's recommendation resulting in no change to the valuation of \$350,315.00 (Land \$350,315.00). Property valuated comparable to like properties. Protest denied. No changes can be made to the LCG's. Total parcel valuation is \$350,315.00 (Land \$322,890.00; Buildings \$27,425.00). Motion made by Rutten, second by Temme to approve and accept the County Assessor's recommendation of no change of valuation at this time. Roll call vote: Yeas: Rutten, Temme and Rasmussen. Nays: None. Motion carried.

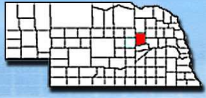
Protest No. 2020-09 was for Parcel No. 0039480.00 – Fr. N1/2NE1/4 of 21-22-8, Boone County, Nebraska, (76 acres), Wagner Land and Cattle, Inc., was heard on July 13, 2020: County Board of Equalization concurs with Assessor's recommendation resulting in no change to the valuation of \$66,905.00 (Land \$66,905.00). Property valuated comparable to like properties. Protest denied. No changes can be made to the LCG's. Motion made by Rutten, second by Temme to approve and accept the County Assessor's recommendation of no change of valuation at this time. Roll call vote: Yeas: Rutten, Temme and Rasmussen. Nays: None. Motion carried.

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., was heard on July 13, 2020: County Board of Equalization concurs with Assessor's recommendation resulting in no change to the valuation of \$148,485.00 (Land \$148,485.00). Property valuated comparable to like properties. Protest denied. No changes can be made to the LCG's. Motion made by Rutten, second by Temme to approve and accept the County Assessor's recommendation of no change of valuation at this time. Roll call vote: Yeas: Rutten, Temme and Rasmussen. Nays: None. Motion carried.

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., was heard on July 13, 2020: County Board of Equalization concurs with Assessor's recommendation resulting in no change to the valuation of \$277,670.00 (Land \$277,670.00). Property valuated comparable to like properties. Protest denied. No changes can be made to the LCG's. Motion made by Rutten, second by Temme to approve and accept the County Assessor's recommendation of no change of valuation at this time. Roll call vote: Yeas: Rutten, Temme and Rasmussen. Nays: None. Motion carried.

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., was heard on July 13, 2020: County Board of Equalization concurs with Assessor's recommendation resulting in no change to the valuation of \$30,905.00 (Land \$30,905.00). Property valuated comparable to like properties. Protest denied. No changes can be made to the LCG's. Motion made by Rutten, second by Temme to approve and accept the County Assessor's recommendation of no change of valuation at this time. Roll call vote: Yeas: Rutten, Temme and Rasmussen. Nays: None. Motion carried.

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., was heard on July 13, 2020: County Board of Equalization concurs with Assessor's recommendation resulting in no change to the valuation of \$435,805.00 (Land \$435,805.00). Property valuated comparable to like properties. Protest denied. No changes can be made to the LCG's. Motion made by Rutten, second by Temme to approve and accept the County Assessor's recommendation of no change of valuation at this time. Roll call vote: Yeas: Rutten, Temme and Rasmussen. Nays: None. Motion carried.



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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., was heard on July 13, 2020: County Board of Equalization concurs with Assessor's recommendation resulting in no change to the valuation of \$537,380.00 (Land \$537,380.00). Property valuated comparable to like properties. Protest denied. No changes can be made to the LCG's. Motion made by Rutten, second by Temme to approve and accept the County Assessor's recommendation of no change of valuation at this time. Roll call vote: Yeas: Rutten, Temme and Rasmussen. Nays: None. Motion carried.

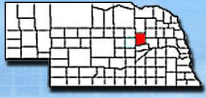
Protest No. 2020-15 was for Parcel No. 0039090.00 – S1/2 of 4-22-8, Boone County, Nebraska, (320 acres), Wagner Land and Cattle, Inc., was heard on July 13, 2020: County Board of Equalization concurs with Assessor's recommendation resulting in no change to the valuation of \$275,885.00 (Land \$275,885.00). Property valuated comparable to like properties. Protest denied. No changes can be made to the LCG's. Motion made by Rutten, second by Temme to approve and accept the County Assessor's recommendation of no change of valuation at this time. Roll call vote: Yeas: Rutten, Temme and Rasmussen. Nays: None. Motion carried.

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., was heard on July 13, 2020: County Board of Equalization concurs with Assessor's recommendation resulting in no change to the valuation of \$187,975.00 (Land \$187,975.00). Property valuated comparable to like properties. Protest denied. No changes can be made to the LCG's. Motion made by Rutten, second by Temme to approve and accept the County Assessor's recommendation of no change of valuation at this time. Roll call vote: Yeas: Rutten, Temme and Rasmussen. Nays: None. Motion carried.

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., was heard on July 13, 2020: County Board of Equalization concurs with Assessor's recommendation resulting in no change to the valuation of \$162,975.00 (Land \$162,975.00). Property valuated comparable to like properties. Protest denied. No changes can be made to the LCG's. Motion made by Rutten, second by Temme to approve and accept the County Assessor's recommendation of no change of valuation at this time. Roll call vote: Yeas: Rutten, Temme and Rasmussen. Nays: None. Motion carried.

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., was heard on July 13, 2020: County Board of Equalization concurs with Assessor's recommendation resulting in no change to the valuation of \$162,050.00 (Land \$162,050.00). Property valuated comparable to like properties. Protest denied. No changes can be made to the LCG's. Motion made by Rutten, second by Temme to approve and accept the County Assessor's recommendation of no change of valuation at this time. Roll call vote: Yeas: Rutten, Temme and Rasmussen. Nays: None. Motion carried.

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, was reviewed on July 20, 2020: County Board of Equalization concurs with Assessor's recommendation resulting in no change to the valuation of \$1,230.00 (Land \$1,230.00). Property valuated comparable to like properties. Protest denied. No change until the City provides an ordinance stating the street has been vacated. Motion made by Rutten, second by Temme to approve and accept the County Assessor's recommendation of no change of valuation at this time. Roll call vote: Yeas: Rutten, Temme and Rasmussen. Nays: None. Motion carried.



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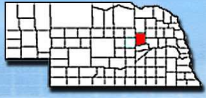
Protest No. 2020-20 was for Parcel No. 0007017.00 – Lots 7 and 8, and the vacated alley, Block 8, Fourth Addition to St. Edward, Boone County, Nebraska, Herman D. Jr. and Lynn Gragert, was reviewed on July 20, 2020: County Board of Equalization concurs with Assessor's recommendation resulting in no change to the valuation of \$26,340.00 (Land \$6,525.00; Buildings \$19,815.00). Property valued comparable to like properties. Protest denied. No change until the City provides an ordinance stating the street has been vacated. Motion made by Rutten, second by Temme to approve and accept the County Assessor's recommendation of no change of valuation at this time. Roll call vote: Yeas: Rutten, Temme and Rasmussen. Nays: None. Motion carried.

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, was heard on July 13, 2020: County Board of Equalization concurs with Assessor's recommendation resulting in change of valuation from \$143,495.00 (Land \$17,370.00; Buildings \$126,125.00) to \$188,830.00 (Land \$17,370.00; Buildings \$171,460.00). Reviewed parcel information with owner and made changes according to the corrections which increased the value of the parcel. Motion made by Rutten, second by Temme to approve and accept the County Assessor's recommendation of adjusting the valuation from \$143,495.00 to \$188,830.00 at this time. Roll call vote: Yeas: Rutten, Temme and Rasmussen. Nays: None. Motion carried.

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, was heard on July 20, 2020: County Board of Equalization concurs with Assessor's recommendation resulting in change of valuation from \$58,040.00 (Land \$5,190.00; Buildings \$52,850.00) to \$52,245.00 (Land \$5,190.00; Buildings \$47,055.00). Reviewed parcel information with owner and made changes according to the corrections. Motion made by Rutten, second by Temme to approve and accept the County Assessor's recommendation of adjusting the valuation from \$58,040.00 to \$52,245.00 at this time. Roll call vote: Yeas: Rutten, Temme and Rasmussen. Nays: None. Motion carried.

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, was heard on July 20, 2020: County Board of Equalization concurs with Assessor's recommendation resulting in change of valuation from \$50,805.00 (Land \$16,690.00; Buildings \$34,115.00) to \$47,335.00 (Land \$16,690.00; Buildings \$30,645.00). Reviewed parcel information with owner and made changes according to the corrections. Motion made by Rutten, second by Temme to approve and accept the County Assessor's recommendation of adjusting the valuation from \$50,805.00 to \$47,335.00 at this time. Roll call vote: Yeas: Rutten, Temme and Rasmussen. Nays: None. Motion carried.

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, was heard on July 20, 2020: County Board of Equalization concurs with Assessor's recommendation resulting in change of valuation from \$22,185.00 (Land \$6,180.00; Buildings \$16,005.00) to \$15,000.00 (Land \$6,180.00; Buildings \$8,820.00). Reviewed parcel information with owner and made changes according to the corrections. Motion made by Rutten, second by Temme to approve and accept the County Assessor's recommendation of adjusting the valuation from \$22,185.00 to \$15,000.00 at this time. Roll call vote: Yeas: Rutten, Temme and Rasmussen. Nays: None. Motion carried.



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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, was heard on July 20, 2020: County Board of Equalization concurs with Assessor's recommendation resulting in change of valuation from \$252,510.00 (Land \$6,445.00; Buildings \$246,065.00) to \$179,030.00 (Land \$2,615.00; Buildings \$176,415.00). Changed lot value to floodplain value @ \$.15/sq. ft., reviewed dwelling and outbuilding information and made changes according to the corrections. Motion made by Rutten, second by Temme to approve and accept the County Assessor's recommendation of adjusting the valuation from \$252,510.00 to \$179,030.00 at this time. Roll call vote: Yeas: Rutten, Temme and Rasmussen. Nays: None. Motion carried.

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, was heard on July 20, 2020: County Board of Equalization concurs with Assessor's recommendation resulting in change of valuation from \$12,895.00 (Land \$12,895.00) to \$5,225.00 (Land \$5,225.00). Changed lot value to floodplain value @ \$.15/sq. ft. Motion made by Rutten, second by Temme to approve and accept the County Assessor's recommendation of adjusting the valuation from \$12,895.00 to \$5,225.00 at this time. Roll call vote: Yeas: Rutten, Temme and Rasmussen. Nays: None. Motion carried.

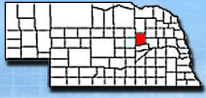
Protest No. 2020-27 was for Parcel No. 0007044.00 – Lots 5 and 6, Block 17, Fourth Addition to St. Edward, Boone County, Nebraska, Tiffany P Gasper, was heard on July 20, 2020: County Board of Equalization concurs with Assessor's recommendation resulting in change of valuation from \$7,300.00 (Land \$6,445.00; Buildings \$855.00) to \$2,615.00 (Land \$2,615.00). Changed lot value to floodplain value @ \$.15/sq. ft. and removed value on dwelling, is unlivable. Motion made by Rutten, second by Temme to approve and accept the County Assessor's recommendation of adjusting the valuation from \$7,300.00 to \$2,615.00 at this time. Roll call vote: Yeas: Rutten, Temme and Rasmussen. Nays: None. Motion carried.

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", was reviewed on July 13, 2020: County Board of Equalization concurs with Assessor's recommendation resulting in no change to the valuation of \$209,275.00 (Land \$209,275.00). Property valued comparable to like properties. Protest denied. Motion made by Rutten, second by Temme to approve and accept the County Assessor's recommendation of no change of valuation at this time. Roll call vote: Yeas: Rutten, Temme and Rasmussen. Nays: None. Motion carried.

The County Clerk will complete and mail a copy of Form 425 for Protest No. 2020-01 and a copy of Form 422 for Protest Nos. 2020-02, 2020-03, 2020-04, 2020-05, 2020-06, 2020-07, 2020-08, 2020-09, 2020-10, 2020-11, 2020-12, 2020-13, 2020-14, 2020-15, 2020-16, 2020-17, 2020-18, 2020-19, 2020-20, 2020-21, 2020-22, 2020-23, 2020-24, 2020-25, 2020-26, 2020-27, and 2020-28 to the respective landowners and/or agents. The respective landowners have thirty days to protest the Board of Equalization's decision.

Chairman Temme called for a motion to close the Board of Equalization. Motion made by Alan Rasmussen, second by Ben Rutten to close the 2020 Boone County Board of Equalization and adjourned at 10:20 A. M. on July 24, 2020. Roll call vote: Yeas: Rasmussen, Rutten and Temme. Nays: None. Motion carried.

Kathy Thorberg,  
Boone County Clerk



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