

**FROM: Boone County Board of Equalization Chairman
Henry "Hank" Thieman**

TO: TERC

Regarding—Case No. 06CP-001

The following is our documentation regarding the above case.

When the Board looked at the values set for our neighboring Counties, for 4G land in this type of soil, we found that
Wheeler County has there values set at \$265.00
Antelope County has there values set at \$285.00
Pierce County has there values set at \$365.00

So our Board took the those three Counties and averaged them out and came up with an average price of \$305.00. The County Board feels that \$300.00 would be a more approximate value than the \$325.00 that our Assessor arrived at.

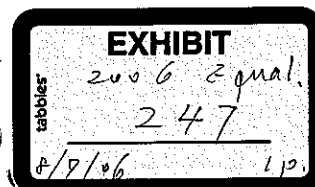
Our values for 2005 was at \$235.00 per acre and this year its at \$325.00, which is a 37% increase, and we feel that a bit extreme.

Its my intentions if you will allow, is to have two gentlemen that protested there values to our Board, provide you with short narratives as to there reasoning why the Assessor has this type of land valued to high.
There names are Tom Johnson, Albion, NE. and
Charles Jennings, Petersburg, NE.

I'm also enclosing a copy of the protests that these two farmers presented to our Board of Equalization recently.

Thank you for the opportunity to be heard, Henry "Hank" Thieman

Henry "Hank" Thieman



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AUG - 7 2006