

PROCEEDINGS OF THE KNOX COUNTY BOARD OF EQUALIZATION

December 27, 2023
Center, Nebraska
10:02 a.m.

A regular meeting of the Knox County Board of Equalization was held in the Boardroom at the Knox County Courthouse in Center, Nebraska on the date of Wednesday, December 27, 2023 at 10:02 a.m. Present were Supervisors Martin J. O'Connor District #1, Patrick J. Liska District #2, David L. Pierce District #3, James Sokol, Jr. District #4, Kevin D. Mackeprang District #5 and Danny R. Schlote District #6. Absent was Supervisor James J. Borgmann District #7/Chairman. As Chairman Borgmann was absent, Vice-Chairman O'Connor presiding.

Vice-Chairman O'Connor announced to the public that a copy of the Public Open Meeting Act was posted in the Boardroom.

Notice of the meeting was given in advance thereof by publication in the Wausa Gazette newspaper, as shown by the Affidavit of Publication attached to these minutes.

Notice of this meeting was simultaneously given to all members and a copy of their acknowledgment and receipt of notice and agenda is attached to these minutes. All proceedings hereafter shown were taken while the convened meeting was opened to the attendance of the public.

Vice-Chairman O'Connor approved the minutes of the December 12, 2023 meeting as read.

County Assessor McManigal met with the Board on the following: 1.) An email from TERC indicates there are two 2023 appeals filed against the Knox County Board of Equalization; however, the County has only received documents showing one case at this time. Discussion was held on the 2023 Hildebrand appeal; 2.) Recent sales were discussed. Private sales are not included in the valuation process. Also noted are that the Form 521 Real Estate Transfer Statements of some recent sales did not exclude irrigation pivots as personal property from the total sale, therefore, skewing the purchase price per acre; 3.) A building site had been surveyed and later a survey was made of the remaining acres. County Assessor McManigal had been contacted by an attorney and surveyor who believed that the surveyed remaining acres need to be used in her office as the size of the parcel rather than the deeded acres. Knox County historically uses deed acres to balance sections whereas very few counties use GIS acre counts; 4.) The town reviews are being entered into the system by office staff. Sales reviews are also being done.

There was no public comment on agenda items nor on non-agenda items.

Vice-Chairman O'Connor adjourned the Knox County Board of Equalization at 10:19 a.m. on Wednesday, December 27, 2023 until 10:00 a.m. on Wednesday, January 10, 2024 for a reorganizational meeting.

I, Joann M. Fischer, Knox County Clerk, do hereby certify that the County Board of Equalization minutes are correct to the best of my knowledge.

ATTEST:

KNOX COUNTY BOARD OF EQUALIZATION

Joann M. Fischer, Knox County Clerk

By _____
Martin J. O'Connor, Vice-Chairman
