

PROCEEDINGS OF THE KNOX COUNTY BOARD OF EQUALIZATION

Center, Nebraska
June 21, 2024
10:03 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 Friday, June 21, 2024 at 10:03 a.m. Present were Supervisors Martin J. O'Connor District #1, David L. Pierce District #3, James Sokol, Jr. District #4, Kevin D. Mackeprang District #5, Danny R. Schlote District #6 and James J. Borgmann District #7. Absent was Supervisor Patrick J. Liska District #2. Chairman Schlote presiding.

Chairman Schlote 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 Verdigre Eagle newspaper, as shown by the Affidavits 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.

Chairman Schlote approved the June 11, 2024 meeting minutes as read.

Motion by Supr. Sokol, Jr., seconded by Supr. Borgmann to place on file Notices of Reduction/Rejection of Homestead Exemption Forms 458R. By roll call vote. Ayes Districts #1, #3, #4, #5, #6 and #7. Nays none. Absent was District #2. Motion carried.

Chairman Schlote opened the advertised public hearing at 10:09 a.m. to hear testimony and to read into record the Forms 422 Property Valuation Protests filed between June 1 and June 15, 2024. Present were the Board, County Assessor McManigal, Deputy Assessor Beckmann, County Clerk Fischer and Deputy County Clerk Nix.

County Clerk Fischer swore in County Assessor McManigal. Chairman Schlote announced that the Board would not be taking action on filed protests on this date. The following were the protests heard during the hearing:

Protest #1-2024 – Gregory M. Neuhaus, 205 S Cedar ST, STE 150, Grand Island NE 68801, #540010461, Lot 2 Lazy River Acres 1st Addition, Knox County, Nebraska. Protestor was not present. County Assessor McManigal read the protest into record and presented information on the protested property.

Protest #2-2024 – Chad Paulsen, 4510 N Airport Road, Norfolk NE 68701, #540010325, Lot 19, Valley View, Knox County, Nebraska. Protestor was not present. County Assessor McManigal read the protest into record and presented information on the protested property.

Protest #3-2024 – Chad Loecker, 1421 Oak ST, Syracuse NE 68446, #540003854, NW1/4NW1/4 and W1/2NE1/4 of Section 34, T32N, R2W of the 6th P.M., Knox County, Nebraska. Protestor was not present. County Assessor McManigal read the protest into record and presented information on the protested property.

The Board set July 15, 2024 beginning at 8:30 a.m. as the date of the special meeting/public hearing to view protested properties Form 422 and to make final decisions on the protested properties and properties under Report of Damaged Properties Forms 425.

Chairman Schlote moves the Board recess at 10:51 a.m.

The Knox County Board of Equalization reconvened at 10:58 a.m. with all members present except Supervisor Patrick J. Liska District #2.

Attorney Ryan Cwach representing Shannon and Kyle Hildebrand in the Hildebrand vs. Knox County TERC appeals met with the Board via Microsoft Teams. The TERC hearings are scheduled for Wednesday, June 26 in Norfolk. Discussion was held on a settlement proposal submitted by Mr. Cwach on behalf of the Hildebrands. Discussion was held on the classification of the properties prior to the Hildebrands purchasing the parcels, the Hildebrands want to continue to make it a farm, CRP acres, and difference of value if changed from recreation to agricultural classification. County Attorney Thomas explained the process to submit documents to the TERC Board if the Board of Equalization accepted the settlement proposal. After further discussion, motion by Supr. Sokol, Jr., seconded by Supr. Borgmann to adopt **Resolution #2024 – 06** accepting a settlement agreement from Shannon and Kyle Hildebrand in the TERC Cases No. 23R 0605 and No. 23R 0606. By roll call vote. Ayes Districts #1, #3, #4, #5, #6 and #7. Nays none. Absent was District #2. Motion carried.

Resolution #2024 - 06

WHEREAS Shannon and Kyle Hildebrand filed an appeal in 2023 with the Nebraska Tax Equalization Review Committee against the Knox County Board of Equalization, and

WHEREAS, the appeal is scheduled to be heard at a hearing before a member of the Nebraska Tax Equalization Review Committee, and

WHEREAS, Ryan Cwach, attorney for Shannon and Kyle Hildebrand, submitted to the Knox County Board of Equalization a proposed settlement agreement on behalf of the Hildebrands, and

THEREFORE, BE IT RESOLVED, that after meeting with the Knox County Assessor, Knox County Attorney and attorney for Shannon and Kyle Hildebrand to discuss the case of Shannon and Kyle Hildebrand v. Knox County Board of Equalization, the Knox County Board of Equalization resolves that the proposed settlement agreement is fair and reasonable and the parties are directed to present it to the Nebraska Tax Equalization Review Committee for approval.

Dated this 21st day of June, 2024.

KNOX COUNTY BOARD OF EQUALIZATION

Danny R. Schlote /s/
Danny R. Schlote, Chairman, District #6

Martin J. O'Connor /s/
Martin J. O'Connor, District #1

Patrick J. Liska /s/
Patrick J. Liska, District #2

David L. Pierce /s/
David L. Pierce, District #3

James Sokol, Jr. /s/
James Sokol, Jr., District #4

Kevin Mackeprang /s/
Kevin D. Mackeprang, District #5

James J. Borgmann /s/
James J. Borgmann, District #7

ATTEST: (Seal)
Joann M. Fischer /s/
Knox County Clerk

Chairman Schlote adjourned the Knox County Board of Equalization at 11:18 a.m. on Friday, June 21, 2024 until 10:00 a.m. on Wednesday, July 10, 2024 for a regular 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 _____
Danny R. Schlote, Chairman
