

## PROCEEDINGS OF THE KNOX COUNTY BOARD OF EQUALIZATION

Center, Nebraska  
July 10, 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 Wednesday, July 10, 2024 at 10:00 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, Danny R. Schlote District #6 and James J. Borgmann District #7. Absent was none. 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 Bloomfield Monitor 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.

The minutes of the June 21, 2024 meeting were approved by Chairman Schlote as read.

Chairman Schlote opened the advertised public hearing at 10:10 a.m. to hear testimony and to read into record the Forms 422 Property Valuation Protests filed between June 16 and 30, 2024. Present were the Board, County Assessor McManigal, Deputy County 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 #4-2024** – Lee Frisch, 53757 Hwy 59, Creighton NE 68729, #540007932, E1/2SE1/4 and S. 26 2/3 rods in NE1/4 of Section 17, T29N, R4W of the 6<sup>th</sup> P.M., Knox County, Nebraska (93.340 acres). Protestor was not present. County Assessor McManigal read the protest into record and presented information of the protested property.

**Protest #5-2024** – Robert Mackeprang, 208 W Sharon ST, Crofton NE 68730, #540005649, W1/2 of Section 5, T31N, R2W of the 6<sup>th</sup> P.M., Knox County, Nebraska (326.10 acres). Protestor was not present. County Assessor McManigal read the protest into record and presented information of the protested property.

**Protest #6-2024** – Robert Mackeprang, 208 W Sharon ST, Crofton NE 68730, #540005795, W1/2SW1/4 of Section 33, T31N, R2W of the 6<sup>th</sup> P.M., Knox County, Nebraska (80 acres). Protestor was not present. County Assessor McManigal read the protest into record and presented information of the protested property.

**Protest #7-2024** – Dorothy Case, 307 W Nebraska, PO Box 86, Crofton NE 68730, #540000018, W. 65 ft. of Lots 7-9 and W. 65 ft. S1/2W1/2 Alley between Lots 9 & 10, Block 3, Original Crofton, Knox County, Nebraska. Protestor was not present. County Assessor McManigal read the protest into record and presented information of the protested property.

**Protest #8-2024** – Blake Wagner, ETAL, 16356 Young Circle, Bennington NE 68007, #540010511, a triangular tract adjacent to the south line of Lots 5 and 6, Block 2, Walkers Valley View, Knox County, Nebraska. Protestor was not present. County Assessor McManigal read the protest into record and presented information of the protested property.

**Protest #9-2024** – Blake Wagner, ETAL, 16356 Young Circle, Bennington NE 68007, #540010513, Lot 5, Block 2, Walkers Valley View, Knox County, Nebraska. Protestor was not present. County Assessor McManigal read the protest into record and presented information of the protested property.

Motion by Supr. Sokol, Jr., seconded by Supr. Pierce to place on file Decision and Order Affirming the Decision of the Knox County Board of Equalization on Cases #20A 0091 and #20A 0092 and Decision and Order Reversing the Decision of the Knox County Board of Equalization on Case #20A 0093. By roll call vote. Ayes all Districts. Nays none. Motion carried.

Motion by Supr. Pierce, seconded by Supr. Liska to approve Tax List Corrections #8006 The Nest Marina LLC, clerical error; #8007 The Nest Marina LLC, clerical error; #8008 The Nest Marina LLC, clerical error; #8009 The Nest Marina LLC, clerical error; #8010 Jeffery A. Uhlir, TERC decision 20A 0093 2020; and #8011 Bob and Marilyn Janovec dba Hilltop Lodge, business sold and accelerated 2024 personal property using 2023 levy. By roll call vote. Ayes all Districts. Nays none. Motion carried.

Motion by Supr. Mackeprang, seconded by Supr. Sokol, Jr. to place on file the Offer to Confess Judgement, the Order For Continuance Pending Settlement on Case No. 23R 0605, and the Findings and Order on Confession of Judgement on Cases No. 23R 0605 and No. 23R 0606 Shannon and Kyle Hildebrand, Trustees v Knox County Board of Equalization. By roll call vote. Ayes all Districts. Nays none. Motion carried.

Chairman Schlote moves the Board of Equalization recess at 10:54 a.m.

The Knox County Board of Equalization reconvened at 1:04 p.m. with all members present. The public hearing continued with the following protests heard:

**Protest #10-2024** – Gary L. Hakenkamp, 8845 Elm DR, Omaha NE 68128, #540010550, Lot 5, Block 3, Walkers Valley View 2<sup>nd</sup> Addition, Knox County, Nebraska. Protestor was not present. County Assessor McManigal read the protest into record and presented information of the protested property.

**Protest #11-2024** – Chad R. Walvoord, 18605 S 120<sup>th</sup> ST, Hickman NE 68372, #540010367, Lot 12, Block 5, Lake Hills, Knox County, Nebraska. Protestor was not present. County Assessor McManigal read the protest into record and presented information of the protested property.

**Protest #12-2024** – Hansen's Hideout LLC, 1446 S 76<sup>th</sup> ST, Omaha NE 68124, #540010436, Lots 2 and 3, block C, part of vacated roads to West and North, and E. 10 ft. of Lot 4, Block D, Lazy River Acres, Knox County, Nebraska. Protestor was not present. County Assessor McManigal read the protest into record and presented information of the protested property.

Chairman Schlote moves the Board of Equalization recess at 1:59 p.m.

The Knox County Board of Equalization reconvened at 3:15 p.m. with all members present.

The public hearing continued with the following protests heard:

**Protest #13-2024** – Patricia Acklie-Roth, 507 S Lincoln ST, Wausa NE 68786, #540009395, E1/2NE1/4 of Section 9, T30N, R2W of the 6<sup>th</sup> P.M., Knox County, Nebraska. Protestor was not present. County Assessor McManigal read the protest into record and presented information of the protested property.

**Protest #14-2024** - Patricia Acklie-Roth, 507 S Lincoln ST, Wausa NE 68786, #540009317, NW1/4 of Section 5, T30N, R2W of the 6<sup>th</sup> P.M., Knox County, Nebraska (163.55 acres). Protestor was not present. County Assessor McManigal read the protest into record and presented information of the protested property.

**Protest #15-2024** – Timothy J. Schulz, 702 S Clark ST, Bloomfield NE 68718, #540001339, N1/2 of Lot 11 and all of Lot 12, Block 54, Whited Addition to the City of Bloomfield, Knox County, Nebraska. Protestor was present. Spouse Kris Schulz was sworn in and gave recorded testimony. County Assessor McManigal read the protest into record and presented information of the protested property.

**Protest #16-2024** – Janis A. Stroh, 1038 Trappers Point, Ft. Collins, CO 80524, #540008157, E1/2 ls. 2.20 acres to State in Section 19, T29N, R2W of the 6<sup>th</sup> P.M., Knox County, Nebraska (317.80 acres). Protestor was not present. County Assessor McManigal read the protest into record and presented information of the protested property.

**Protest #17-2024** – Clement Wagner, 88234 534 AVE, Center NE 68724, #540005395, NW1/4 of Section 31, T31N, R4W of the 6<sup>th</sup> P.M., Knox County, Nebraska. Protestor was present, sworn in and gave recorded testimony. County Assessor McManigal read the protest into record and presented information of the protested property.

**Protest #18-2024** - Clement Wagner, 88234 534 AVE, Center NE 68724, #540005397, W1/2SW1/4 of Section 31, T31N, R4W of the 6<sup>th</sup> P.M., Knox County, Nebraska. Protestor was present, sworn in and gave recorded testimony. County Assessor McManigal read the protest into record and presented information of the protested property.

**Protest #19-2024** - Clement Wagner, 88234 534 AVE, Center NE 68724, #540005392, SW1/4 of Section 30, T31N, R4W of the 6<sup>th</sup> P.M., Knox County, Nebraska. Protestor was present, sworn in and gave recorded testimony. County Assessor McManigal read the protest into record and presented information of the protested property.

**Protest #20-2024** – Anton Schneider, 1600 W Prairie Wood CT, Polk City IA 50226, #540010471, Lot 10 ls S. 25 ft., Block 1, Walkers Valley View, Knox County, Nebraska. Protestor was present via telephone conference sworn in and gave taped testimony. County Assessor McManigal read the protest into record and presented information of the protested property.

**Protest #21-2024** – James D. Nagengast, 16517 Longbow Loop, Omaha NE 68136, #540004284, S1/2, S1/2NW1/4, & NE1/4 ls. tract in Section 23, T33N, R4W of the 6<sup>th</sup> P.M., Knox County, Nebraska (438.42 acres). Protestor was not present. County Assessor McManigal read the protest into record and presented information of the protested property.

**Protest #22-2024** – James D. Nagengast, 16517 Longbow Loop, Omaha NE 68136, #540004285, #1 E1/2NE1/4 S. 30 acres, #2 W1/2NE1/4 S. 30 acres, #3 SE1/4NW1/4 and #4 SW1/4NW1/4 and S1/2 in Section 24, T33N, R4W of the 6<sup>th</sup> P.M., Knox County, Nebraska (460 acres). Protestor was not present. County Assessor McManigal read the protest into record and presented information of the protested property.

**Protest #23-2024** - James D. Nagengast, 16517 Longbow Loop, Omaha NE 68136, #540004286, All of Section 25, T33N, R4W of the 6<sup>th</sup> P.M., Knox County, Nebraska (640 acres). Protestor was not present. County Assessor McManigal read the protest into record and presented information of the protested property.

**Protest #24-2024** – James D. Nagengast, 16517 Longbow Loop, Omaha NE 68136, #540004287, All of Section 26, T33N, R4W of the 6<sup>th</sup> P.M., Knox County, Nebraska (640 acres). Protestor was not present. County Assessor McManigal read the protest into record and presented information of the protested property.

**Protest #25-2024** – James D. Nagengast, 16517 Longbow Loop, Omaha NE 68136, #540004336, NE1/4NE1/4, part of NW1/4NE1/4, and N1/2NW1/4 in Section 36, T33N, R4W of the 6<sup>th</sup> P.M., Knox County, Nebraska (157 acres). Protestor was not present. County Assessor McManigal read the protest into record and presented information of the protested property.

**Protest #26-2024** – Shawn and Jennifer Weber, 59 Shady Lane DR, Crofton NE 68730, #540010501, Lots 36, 37 and 41 and vacated alley between Lots 37 and 41, Block 1, Walkers Valley View, Knox County, Nebraska. Protestor was not present. County Assessor McManigal read the protest into record and presented information of the protested property.

**Protest #27-2024** – Virgil R. Pavelka, 500 Oak ST, PO Box 14, Humphrey NE 68642, #540005156, W1/2NE1/4, SE1/4NE1/4, N1/2NW1/4 and SW1/4NE1/4 of Section 23, T31N, R6W of the 6<sup>th</sup> P.M., Knox County, Nebraska (240 acres). Protestor was not present. County Assessor McManigal read the protest into record and presented information of the protested property.

Supr. Liska left the meeting at 5:24 p.m.

**Protest #28-2024** – Virgil R. Pavelka, 500 Oak ST, PO Box 14, Humphrey NE 68642, #540005141, all land lying East of Hwy. 14 in the SW1/4NE1/4 and SE1/4 ls. tract in S1/2SE1/4 8.74 acres to the State, all in Section 20, T31N, R6W of the 6<sup>th</sup> P.M., Knox County, Nebraska (132.83 acres). Protestor was not present. County Assessor McManigal read the protest into record and presented information of the protested property.

Chairman Schlote closed the public hearing at 5:28 p.m.

Chairman Schlote adjourned the Knox County Board of Equalization at 5:28 p.m. on Wednesday, July 10, 2024 until 8:30 a.m. on Monday, July 15, 2024 for a special meeting/public hearing for viewing protested properties and to make file decisions on filed Protest Forms 422 and Forms 425, and until 10:00 a.m. on Wednesday, July 24, 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

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