

PROCEEDINGS OF THE KNOX COUNTY BOARD OF EQUALIZATION

Center, Nebraska
July 15, 2024
8:30 a.m.

A special meeting/public hearing of the Knox County Board of Equalization was held at the Courthouse in Center, Nebraska on the date of July 15, 2024 at 8:30 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. Also present were County Assessor McManigal, Deputy County Assessor Beckmann and County Clerk Fischer.

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 and Verdigre Eagle newspapers, 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.

Reading of the minutes of the July 10, 2024 meeting was dispensed with and will be read at the July 24, 2024 meeting.

Chairman Schlote opened the advertised public hearing at 8:30 a.m.

The Board, County Assessor McManigal, Deputy County Assessor Beckmann, Office Clerk/Appraiser Kracht and County Clerk Fischer traveled to the properties on Protests #15-2024 and #7-2024. The group took a 10-minute break at 9:37 a.m. at CJ's at the Lake. Viewing continued of protested properties on Protests #20-2024, #26-2024, #8-2024, #9-2024, #10-2024, #2-2024, and #11-2024.

Chairman Schlote recessed the Board for lunch at Sportsman's Bar and Grill in Niobrara at 12:10 p.m.

The Knox County Board of Equalization reconvened at 1:14 p.m. with all members present as well as Co. Assessor McManigal, Deputy Co. Assessor Beckmann, Office Clerk/Appraiser Kracht and County Clerk Fischer.

Properties of Protests #1-2024 and #12-2024 and the properties on Forms 425 Report of Damage #4-2024, #5-2024, #6-2024 and #7-2024 were viewed.

The Board stopped at 2:58 p.m. at the Bohemian One Stop in Verdigre to gas the vehicles and returned to the Knox County Boardroom at 3:20 p.m. The Forms 425 and Protests #1-2024 through #28-2024 were discussed.

Motion by Supr. O'Connor, seconded by Supr. Borgmann to change the current year assessed value from \$395,230 to a reassessment value of \$388,165 on **Form 425 #1-2024** Roger Lange as damage exceeds the 20% of the valuation, estimation at 100% damage. By roll call vote. Ayes all Districts. Nays none. Motion carried.

Motion by Supr. O'Connor, seconded by Supr. Liska to change the current year assessed value from \$1,696,000 to reassessment value of \$1,677,925 on **Form 425 #2-2024** Richard A. and Nancy E. Wortmann as damage exceeds the 20% of the valuation, estimation at 100% damage. By roll call vote. Ayes all Districts. Nays none. Motion carried.

Motion by Supr. O'Connor, seconded by Supr. Borgmann to change the current year assessed value from \$385,815 to reassessment value of \$236,955 on **Form 425 #3-2024** Kevin G. and Janita R. Kube as fire and water damaged over 20% of the current assessed value and removed home value for 2024. By roll call vote. Ayes all Districts. Nays none. Motion carried.

Motion by Supr. Borgmann, seconded by Supr. Sokol, Jr. to change the current year assessed value from \$259,040 to reassessment value of \$87,325 on **Form 425 #4-2024** Jerry L. Zuhlke as damage exceeds the 20% threshold and removed the current 2024 value of the home. By roll call vote. Ayes all Districts. Nays none. Motion carried.

Motion by Supr. Sokol, Jr., seconded by Supr. Pierce to change the current year assessment value from \$496,500 to reassessment value of \$278,190 on **Form 425 #5-2024** Robert J. and Patricia Hanzlik as damage exceeds 20% of the assessed value and removed partial value for 2024. By roll call vote. Ayes all Districts. Nays none. Motion carried.

Motion by Supr. Pierce, seconded by Supr. Liska to change the current year assessment value from \$1,007,800 to reassessment value of \$96,235 on **Form 425 #6-2024** Trails End Land & Cattle as damage exceeds 20% of the assessed value and removed partial value for 2024. By roll call vote. Ayes all Districts. Nays none. Motion carried.

Motion by Supr. Sokol, Jr., seconded by Supr. Borgmann to change the current year assessment value from \$93,575 to reassessment value of \$47,315 on **Form 425 #7-2024** Kirklyn Nielsen as damage considered over the 20% threshold, removed partial value for 2024 and removed value of hay shed. By roll call vote. Ayes all Districts. Nays none. Motion carried.

Motion by Supr. O'Connor, seconded by Supr. Sokol, Jr. to change the current year assessed value from \$69,595 to a reassessment value of \$6,215 on **Form 425 #8-2024** Brian Kimble as fire damages in excess of 20% current assessed value and removed home value for 2024. By roll call vote. Ayes all Districts. Nays none. Motion carried.

Motion by Supr. Sokol, Jr., seconded by Supr. Borgmann to concur with Assessor's recommendation after viewing the property on **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, to lower the valuation from \$433,975 to \$403,590 due to clerical error on the lot value when converting CAMA systems. By roll call vote. Ayes all Districts. Nays none. Motion carried.

Motion by Supr. Mackeprang, seconded by Supr. Pierce to concur with Assessor's recommendation to deny **Protest #2 - 2024** Chad Paulsen, 4510 N Airport RD, Norfolk NE 68701, #540010325, Lot 19, Valley View, Knox County, Nebraska, after property was viewed on exterior only as the County Board of Equalization was unable to view the interior and it was determined that the property is valued in accordance with the State Manual and comparable to like properties. By roll call vote. Ayes all Districts. Nays none. Motion carried.

Motion by Supr. Mackeprang, seconded by Supr. Pierce to concur with Assessor's recommendation to deny **Protest #3-2024**, Chad Loecker, 1421 Oak ST, Syracuse NE 68446, NW1/4NW1/4 and W1/2NE1/4NW1/4 of Section 34, T32N, R2W of the 6th P.M., Knox County, Nebraska (60 acres), as property is valued comparable to like properties. By roll call vote. Ayes all Districts. Nays none. Motion carried.

Motion by Supr. Sokol, Jr., seconded by Supr. Pierce to concur with Assessor's recommendation to reduce the valuation from \$532,590 to \$529,495 on **Protest #4-2024**, Lee Frisch, 53757 Hwy. 59, Creighton NE 68729, #540007932, E1/2SE1/4 and S. 26 2/3 rods in NE1/4 in Section 17, T29N, R4W of the 6th P.M., Knox County, Nebraska (93.34 acres) after viewing GIS maps of protested property and adding additional waste acres. By roll call vote. Ayes all Districts. Nays none. Motion carried.

Motion by Supr. Mackeprang, seconded by Supr. Sokol, Jr. to concur with Assessor's recommendation to deny **Protest #5-2024**, Robert Mackeprang, 208 W Sharon ST, Crofton NE 68730, #540005649, W1/2 of Section 5, T31N,

R2W of the 6th P.M., Knox County, Nebraska (326.10 acres), as property is valuated comparable to like properties. By roll call vote. Ayes all Districts. Nays none. Motion carried.

Motion by Supr. Sokol, Jr., seconded by Supr. Borgmann to concur with Assessor's recommendation to deny **Protest #6-2024**, Robert Mackeprang, 208 W Sharon ST, Crofton NE 68730, #540005795, W1/2SW1/4 of Section 33, T31N, R2W of the 6th P.M., Knox County, Nebraska (80 acres), as property is valuated comparable to like properties. By roll call vote. Ayes all Districts. Nays none. Motion carried.

Motion by Supr. O'Connor, seconded by Supr. Mackeprang to concur with Assessor's recommendation after property was viewed by the County Board of Equalization to adjust the home valuation reducing the valuation from \$75,150 to \$68,850 on **Protest #7-2024**, Dorothy M. Case, 307 W Nebraska, PO Box 86, Crofton NE 68730, #540000018, W. 65 ft. of Lots 7 – 9 and W. 65 ft. of S1/2W1/2 alley between Lots 9 and 10, Block 3, Original City of Crofton, Knox County, Nebraska. By roll call vote. Ayes all Districts. Nays none. Motion carried.

Motion by Supr. Sokol, Jr., seconded by Supr. Pierce to concur with Assessor's recommendation to deny **Protest #8-2024**, Blake Wagner, etal, 16356 Young Circle, Bennington NE 68007, #540010511, Tri-angler tract adjacent to South line of Lots 5 and 6, Block 2, Walkers Valley View, Knox County, Nebraska, as property valuated comparable to like properties. By roll call vote. Ayes all Districts. Nays none. Motion carried.

Motion by Supr. Liska, seconded by Supr. Mackeprang to concur with Assessor's recommendation to deny **Protest #9-2024**, Blake Wagner, etal, 16356 Young Circle, Bennington NE 68007, #540010513 Lot 5, Block 2, Walkers Valley View, Knox County, Nebraska, as property valuated comparable to like properties. By roll call vote. Ayes all Districts. Nays none. Motion carried.

Motion by Supr. Mackeprang, seconded by Supr. Sokol, Jr. to concur with Assessor's recommendation to deny **Protest #10-2024**, Gary L. Hakenkamp, 8845 Elm DR, Omaha NE 68128, Lot 5, Block 3, Walkers Valley View 2nd Addition, Knox County, Nebraska, as property valuated comparable to like properties. By roll call vote. Ayes Districts #2, #3, #4, #5, #6 and #7. Nays District #1. Motion carried.

Motion by Supr. Sokol, Jr., seconded by Supr. Borgmann to concur with Assessor's recommendation after County Board of Equalization viewed protested property to deny **Protest #11-2024**, Chad R. Walvoord, 18605 S 120th ST, Hickman NE 68372, #540010367, Lot 12, Block 5, Lake Hills, Knox County, Nebraska, as property valuated comparable to like properties. By roll call vote. Ayes all Districts. Nays none. Motion carried.

Motion by Supr. Liska, seconded by Supr. Sokol, Jr. to concur with Assessor's recommendation after the County Board of Equalization viewed the protested property to change the square footage of the home and reduce the valuation from \$410,335 to \$379,765 on **Protest #12-2024**, Hansen's Hideout LLC, #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. By roll call vote. Ayes all Districts. Nays none. Motion carried.

Motion by Chairman Schlote, seconded by Supr. Pierce to concur with Assessor's recommendation to reduce the valuation from \$365,070 to \$364,485 on **Protest #13-2024**, Patricia Acklie-Roth, 507 S Lincoln ST, Wausa NE 68786, #540009395, E1/2NE1/4 of Section 19, T30N, R2W of the 6th P.M., Knox County, Nebraska (80 acres) after viewing GIS maps of the protested property and adjusting the grass/crop and site acres. By roll call vote. Ayes all Districts. Nays none. Motion carried.

Motion by Chairman Schlote, seconded by Supr. Mackeprang to concur with Assessor's recommendation to deny **Protest #14-2024**, Patricia Acklie-Roth, 507 S Lincoln ST, Wausa NE 68786, #540009317, NW1/4 of Section 5, T30N, R2W of the 6th P.M., Knox County, Nebraska (163.55 acres) as property valuated comparable to like properties. By roll call vote. Ayes all Districts. Nays none. Motion carried.

Motion by Supr. Mackeprang, seconded by Supr. Sokol, Jr. to concur with Assessor's recommendation after the County Board of Equalization viewed the protested property to deny **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 as property valuated comparable to like properties. By call vote. Ayes all Districts. Nays none. Motion carried.

Motion by Supr. Mackeprang, seconded by Supr. Borgmann to concur with Assessor's recommendation to reduce the valuation from \$1,925,200 to \$1,919,555 on **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 6th P.M., Knox County, Nebraska (317.80 acres) after viewing GIS maps of the protested property and adjusting some grass acres in the NE corner to waste acres. By roll call vote. Ayes all Districts. Nays none. Motion carried.

Motion by Supr. Sokol, Jr., seconded by Supr. Mackeprang to concur with Assessor's recommendation to deny **Protest #17-2024**, Clement Wagner, 88234 534 AVE, Center NE 68724, #540005395, NW1/4 of Section 31, T31N, R4W of the 6th P.M., Knox County, Nebraska, as property valuated comparable to like properties. By roll call vote. Ayes all Districts. Nays none. Motion carried.

Motion by Supr. Borgmann, seconded by Supr. O'Connor to concur with Assessor's recommendation to deny **Protest #18-2024**, Clement Wagner, 88234 534 AVE, Center NE 68724, #540005397, W1/2SW1/4 of Section 31, T31N, R4W of the 6th P.M., Knox County, Nebraska, as property valuated comparable to like properties. By roll call vote. Ayes all Districts. Nays none. Motion carried.

Motion by Supr. Mackeprang, seconded by Supr. Sokol, Jr. to concur with Assessor's recommendation to deny **Protest #19-2024**, Clement Wagner, 88234 534 AVE, Center NE 68724, #540005392, SW1//4 of Section 30, T31N, R4W of the 6th P.M., Knox County, Nebraska, as property valuated comparable to like properties. By roll call vote. Ayes all Districts. Nays none. Motion carried.

Motion by Supr. Mackeprang, seconded by Supr. Borgmann to concur with Assessor's recommendation to deny **Protest #20-2024**, Anton Schneider, 1600 W Prairie Wood CT, Polk City IA 50226, #540010471, Lot 10 ls. S. 25 ft of Block 1, Walkers Valley View, Knox County, Nebraska, as property valuated comparable to like properties. By roll call vote. Ayes all Districts. Nays none. Motion carried.

Motion by Supr. Pierce, seconded by Supr. Liska to concur with Assessor's recommendation to deny **Protest #21-2024**, James D. Nagengast, 16517 Longbow Loop, Omaha NE 68136, #540004284, S1/2, S1/2NW1/4 and NE1/4 ls. tract in Section 23, T33N, R4W of the 6th P.M., Knox County, Nebraska (438.42 acres), as property valuated comparable to like properties. By roll call vote. Ayes all Districts. Nays none. Motion carried.

Motion by Supr. Sokol, Jr., seconded by Supr. Borgmann to concur with Assessor's recommendation to deny **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 of in Section 24, T33N, R4W of the 6th P.M., Knox County, Nebraska (460 acres), as property valuated comparable to like properties. By roll call vote. Ayes all Districts. Nays none. Motion carried.

Motion by Supr. Liska, seconded by Supr. Sokol, Jr. to concur with Assessor's recommendation to deny **Protest #23-2024**, James D. Nagengast, 16517 Longbow Loop, Omaha NE 68136, #540004286, all of Section 25, T33N, R4W of the 6th P.M., Knox County, Nebraska (640 acres), as property valuated comparable to like properties. By roll call vote. Ayes all Districts. Nays none. Motion carried.

Motion by Supr. Mackeprang, seconded by Supr. Liska to concur with Assessor's recommendation to deny **Protest #24-2024**, James D. Nagengast, 16517 Longbow Loop, Omaha NE 68136, #540004287, all of Section 26, T33N, R4W of the 6th P.M., Knox County, Nebraska (640 acres), as property valuated comparable to like properties. By roll call vote. Ayes all Districts. Nays none. Motion carried.

Motion by Supr. Borgmann, seconded by Supr. Pierce to concur with Assessor's recommendation to deny **Protest #25-2024**, James D. Nagengast, 16517 Longbow Loop, Omaha NE 68136, #540004336, NE1/4NE1/4, part of NW/4NE1/4 and N1/2NW1/4 of Section 36, T33N, R4W of the 6th P.M., Knox County, Nebraska (157 acres), as property valuated comparable to like properties. By roll call vote. Ayes all Districts. Nays none. Motion carried.

Motion by Supr. Mackeprang, seconded by Supr. Borgmann to concur with Assessor's recommendation to deny **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 as property was viewed by County Board of Equalization and determined to be valued comparable to like properties. By roll call vote. Ayes Districts #2, #3, #4, #5, #6 and #7. Nays District #1. Motion carried.

Motion by Supr. Pierce, seconded by Supr. Sokol, Jr. to concur with Assessor's recommendation to reduce the valuation from \$519,025 to \$514,120 on **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 SW1/4NW1/4 of Section 23, T31N, R6W of the 6th P.M., Knox County, Nebraska (240 acres) after viewing GIS maps of the protested property and lowering site acres and removing the home value. By roll call vote. Ayes all Districts. Nays none. Motion carried.

Motion by Supr. Borgmann, seconded by Supr. Mackeprang to concur with Assessor's recommendation to deny **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 and S1/2SE1/4 ls. 8.74 acres to the State in Section 20, T31N, R6W of the 6th P.M., Knox County, Nebraska (132.93 acres), as property valuated comparable to like properties. By roll call vote. Ayes all Districts. Nays none. Motion carried.

Chairman Schlote closed the public hearing at 5:35 p.m.

Motion by Supr. Sokol, Jr., seconded by Supr. Mackeprang to place on file the Omitted/Over/Under Report of valuation changes made after June 1. By roll call vote. Ayes all Districts. Nays none. Motion carried.

Chairman Schlote adjourned the Knox County Board of Equalization at 5:38 p.m. on July 15, 2024 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
