

PROCEEDINGS OF THE KNOX COUNTY BOARD OF EQUALIZATION

Center, Nebraska
April 16, 2025
10:00 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, April 16, 2025 at 10:00 a.m. Present were Supervisors Martin J. O'Connor District #1, Kevin G. Mlady 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 Crofton Journal 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.

County Clerk Fischer read the April 3, 2025 meeting minutes. Chairman Schlote approved the minutes of the April 3, 2025 meeting.

County Assessor Beckmann met with the Board on the following: 1.) Review of the 2025 Reports and Opinions of the Property Tax Administrator for Knox County. Motion by Supr. O'Connor, seconded by Supr. Mlady to place on file the Knox County 2025 Reports and Opinions of the Property Tax Administrator. By roll call vote. Ayes all Districts. Nays none. Motion carried; 2.) Discussed MET towers in Knox County. Temporary MET towers do not generate wind energy, so these towers have a personal property value. A letter from Sean Lawler, Sr. Manager, Project Development with National Grid/North Fork Wind where their interpretation was that MET towers constitute property that is part of a renewable energy generation facility so should be exempt from personal property tax. Special County Attorney David Begley was contacted and his direction was that a Form 402 Improvements on Leased Land Assessment Application is to be completed by National Grid/North Fork Wind as the MET tower is not energy-producing and that the company does not own the one and one-half-acre tract that the MET tower is located on. Discussion ensued on Nebraska current and past legislation, directives from the Property Tax Administrator, what value to use on the Form 402 as an estimated amount was shown on the building permit, property tax paid by other MET tower owners, and direction to County Assessor Beckmann so the process can be done by May 1. Forms 402 will be forwarded to National Grid/North Fork Wind to complete and return by May 1, 2025.

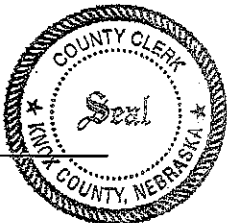
Public comment session was held at 10:26 a.m. No one gave public comments.

Chairman Schlote adjourned the Knox County Board of Equalization at 10:27 a.m. on Wednesday, April 16, 2025, until Wednesday, April 30, 2025 at 10:00 a.m. 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:

Joann M. Fischer
Joann M. Fischer, Knox County Clerk



KNOX COUNTY BOARD OF EQUALIZATION

By *Danny R. Schlote*
Danny R. Schlote, Chairman