PROCEEDINGS OF THE KNOX COUNTY BOARD OF EQUALIZATION

Center, Nebraska July 9, 2025 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, July 9, 2025 at 10:02 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 Creighton News 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 June 25, 2025 meeting minutes. Chairman Schlote approved the minutes of the June 25, 2025 meeting.

The Board reviewed a filed Form 425 Report of Damaged Real Property for Robert J. and Patricia Hanzlik. Robert Hanzlik was present and gave information regarding flooding on his property in the Lazy River Acres area after a 7-inch rainfall that damaged crops and water that remains in the fields. County Assessor Beckmann and Deputy Assessor Kracht presented and reviewed a map of the area. Motion by Supr. Sokol, Jr., seconded by Supr. Borgmann to approve the Form 425 Report of Damaged Real Property for Robert J. and Patricia Hanzlik reducing the total valuation from \$531,230 to \$421,820 for the year 2025. By roll call vote. Ayes Districts #1, #3, #4, #5, #6 and #7. Nays none. Abstain District #2. Motion carried.

Chairman Schlote opened the advertised public hearing at 10:27 a.m. to hear testimony and to read into record the Forms 422A Property Valuation Protests filed between June 16 and 30, 2025. Present were the Board, County Assessor Beckmann, Deputy County Assessor Kracht and County Clerk Fischer.

County Clerk Fischer swore in County Assessor Beckmann. Chairman Schlote announced that the Board would not be acting on the filed protest on this date. The following was the protest heard during the hearing:

<u>Protest #1-2025</u> – Cornelius J. Schroeder, 1306 E Cedar AVE, Norfolk NE 68701, #540006750, SW1/4 of Section 35, T30N, R6W of the 6th P.M., Knox County, Nebraska. Protestor was not present. County Assessor Beckmann read the protest into record and presented information of the protested property.

Chairman Schlote closed the public hearing at 10:36 a.m.

Motion by Supr. Borgmann, seconded by Supr. O'Connor to approve Form 457 Application for Exemption from Motor Vehicle Taxes by Qualifying Organizations submitted by Sacred Heart Health Services dba Avera Creighton Hospital on a 2024 Ford van. By roll call vote. Ayes all Districts. Nays none. Motion carried.

County Assessor Beckmann met with the Board on the following: 1.) An appeal of the penalty for filing a personal property schedule past the deadline was submitted by Gary Arens of Crofton. Mr. Arens has never been late filing his personal property schedule in the last forty years but due to circumstances of a death in the family and a misunderstanding after paying his taxes in December 2024, the schedule was filed late. Motion by Supr. O'Connor, seconded by Supr. Mlady to forgive the 10% penalty assessed against Gary Arens of Crofton for filing a 2025 personal property schedule past the May 1, 2025 deadline due to unforeseen circumstances. By roll call vote. Ayes all Districts. Nays none. Motion carried; 2.) Motion by Supr. Sokol, Jr., seconded by Supr. Borgmann to place on file the Omitted/Over/Under after June 1, 2025 report. By roll call vote. Ayes all Districts. Nays none. Motion carried; 3.) Due to the small number of protests filed and not viewing protested properties, motion by Supr. Mlady, seconded by Supr. Pierce to change the public hearing date from July 22, 2025 to the regular Equalization meeting date at 10:05 a.m. on July 23, 2025 to review the 2025 valuation protests postmarked no later than June 30, 2025 and received after June 30, 2025, to hear testimony from these protestors, and to make final decisions on Forms 422 and 422A Property Valuation Protests filed between June 1 and June 30, 2025 and those postmarked no later than June 30, 2025 and received after June 30, 2025 all pursuant to Sections 77-1502 to 77-1507 pertaining to assessed value of their property. By roll call vote. Ayes all Districts. Nays none. Motion carried; 4.) County Assessor Beckmann informed the Board that there are ten people who have not filed their personal property schedules at this time. Also, several prior homestead exemption filers have not filed their exemption forms yet but have been contacted.

The public comment session was held at 10:42 a.m. No one gave public comments.

Chairman Schlote adjourned the Knox County Board of Equalization at 10:43 a.m. on Wednesday, July 9, 2025, until Wednesday, July 23, 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:

MMMC

🌠ann M. Fischer, Knox County Clerk

KNOX-6QUNTY BOARD OF EQUALIZATION

Danny R. Schlote, Chairman