

PROCEEDINGS OF THE KNOX COUNTY BOARD OF EQUALIZATION

Center, Nebraska
July 23, 2025
10:08 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 23, 2025 at 10:08 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 July 9, 2025 meeting minutes. Chairman Schlote approved the minutes of the July 9, 2025 meeting.

Chairman Schlote opened the advertised public hearing at 10:15 a.m. to hear testimony and to read into record the Forms 422A Property Valuation Protests filed between June 16 and 30, 2025 or postmarked before June 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. The following was the protest heard during the hearing: **Protest #2-2025** – Timothy Gubbels, 168 Acorn Drive, Yankton SD 57078, #540011886, 13.39-acre tract in the W1/2NE1/4 of Section 19, T33N, R7W 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 10:23 a.m.

Motion by Supr. Pierce, seconded by Supr. Sokol, Jr. to concur with Assessor's recommendation to deny **Protest #1-2025**, 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, that the property is valued following Nebraska Statute and Directive 16-1. By roll call vote. Ayes all Districts. Nays none. Motion carried.

After researching Directive 16-1, motion by Supr. Pierce, seconded by Supr. O'Connor to rescind Supr. Pierce's original motion on Protest #1-2025 as Directive 16-1 does not pertain to this protest. By roll call vote. Ayes all Districts. Nays none. Motion carried.

Motion by Supr. Pierce, seconded by Supr. Sokol, Jr. to concur with the Assessor's recommendation on **Protest #1-2025**, 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, that the property is valued comparable to like properties therefore the protest is denied. By roll call vote. Ayes all Districts. Nays none. Motion carried.

Motion by Supr. Sokol, Jr., seconded to Supr. O'Connor to concur with the Assessor's recommendation on **Protest #2-2025** – Timothy Gubbels, 168 Acorn Drive, Yankton SD 57078, #540011886, 13.39-acre tract in the W1/2NE1/4 of Section 19, T33N, R7W of the 6th P.M., Knox County, Nebraska, that the property is valued comparable to like properties therefore the protest is denied. By roll call vote. Ayes all Districts. Nays none. Motion carried.

Motion by Supr. O'Connor, seconded by Supr. Mlady to deny **Protest #3-2025** as a partial Form 422A was postmarked July 2, 2025 being after the June 30, 2025 deadline, received on July 7, 2025 and noted the legal description and the parcel id number do not correspond. By roll call vote. Ayes all Districts. Nays none. Motion carried.

Motion by Supr. Borgmann, seconded by Supr. Mackeprang to place on file the 2025 3-Year Plan of Assessment. By roll call vote. Ayes all Districts. Nays none. Motion carried.

Motion by Supr. Sokol, Jr., seconded by Supr. Pierce to select MIPS to facilitate the printing and mailing of the Joint Public Hearing (pink) postcards in September 2025. By roll call vote. Ayes all Districts. Nays none. Motion carried.

Motion by Supr. Borgmann, seconded by Supr. O'Connor to place on file the Forms 458R Notice of Reduction/Rejection of Homestead Exemption. By roll call vote. Ayes all Districts. Nays none. Motion carried.

Motion by Supr. Sokol, Jr., seconded by Supr. Mlady to go into closed session as per Nebraska Revised Statute 84-1410 to discuss personnel. By roll call vote. Ayes all Districts. Nays none. Motion carried. Chairman Schlote reiterated the closed session will be held as per Nebraska Revised Statute 84-1410 to discuss personnel. The Board came out of closed session at 10:56 a.m.

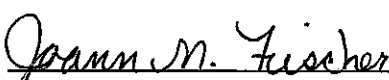
Motion by Supr. O'Connor, seconded by Supr. Pierce to close at 10:56 a.m. the closed session held as per Nebraska Revised Statute 84-1410 to discuss personnel. By roll call vote. Ayes all Districts. Nays none. Motion carried.

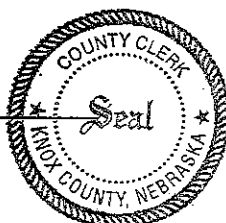
The public comment session was held at 10:56 a.m. No one gave public comments.

Chairman Schlote adjourned the Knox County Board of Equalization at 10:57 a.m. on Wednesday, July 23, 2025, until Wednesday, August 6, 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, Knox County Clerk



KNOX COUNTY BOARD OF EQUALIZATION

By 
Danny R. Schlote, Chairman