

PROCEEDINGS OF THE KNOX COUNTY BOARD OF EQUALIZATION

Center, Nebraska  
May 9, 2019  
10:14 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 May 9, 2019 at 10:14 a.m. Present were Supervisors Martin J. O'Connor District #1, Patrick J. Liska District #2, Virgil H. Miller 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.

The minutes of the April 25, 2019 meeting were read. Chairman Schlote approved the April 25, 2019 meeting minutes as read.

There was no public comment on agenda items.

There was no public comment on non-agenda items.

At 10:16 a.m., Chairman Schlote opened an advertised public hearing for Tax Exemption on Real and Personal Property by the Creighton Historical Center Inc. and the Continued Exemption Applications for the Community of Believers Church in Creighton and the Rough Riders Saddle Club in Niobrara.

At 10:19 a.m., Chairman Schlote closed the open public hearing on Exemption Applications and Continued Exemption Applications for Tax Exemption on Real and Personal Property by Qualifying Organizations. There was no one present in opposition.

Motion by Supr. Borgmann, seconded by Supr. Liska to approve the Continued Tax Exemption Application on Real and Personal Property for the Community of Believers Church in Creighton and the Rough Riders Saddle Club in Niobrara. By roll call vote. Ayes all Districts. Nays none. Motion carried.

Motion by Supr. Borgmann, seconded by Supr. Sokol, Jr. to approve the Tax Exemption Application on Real and Personal Property for the Creighton Historical Center Inc. in Creighton. By roll call vote. Ayes all Districts. Nays none. Motion carried.

County Assessor McManigal discussed the following with the Board: 1. Nearly 100 people have not filed their personal property schedules. Letters will be sent to these people informing them that they have two weeks to file their schedules; 2. Files are being put away and valuation changes will be mailed the end of May; 3. The Tax Equalization and Review Commission (TERC) found the levels of value for real property in Knox County for tax year 2019 to meet the requirements of law.

Chairman Schlote adjourned the Knox County Board of Equalization at 10:25 a.m. on May 9, 2019 until 10:00 a.m. on Thursday, May 30, 2019 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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PROCEEDINGS OF THE KNOX COUNTY BOARD OF EQUALIZATION

Center, Nebraska  
May 30, 2019  
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 May 30, 2019 at 10:00 a.m. Present were Supervisors Martin J. O'Connor District #1, Patrick J. Liska District #2, Virgil H. Miller 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.

Minutes of the May 9, 2019 meeting were read. Chairman Schlote approved the May 9, 2019 meeting minutes as read.

There was no public comment on agenda items.

There was no public comment on non-agenda items.

Motion by Supr. O'Connor, seconded by Supr. Schlote to place on file the TERC Findings and Order for 2019. By roll call vote. Ayes all Districts. Nays none. Motion carried.

Motion by Supr. Liska, seconded by Supr. Miller to approve and place on file Omitted/Clerical Changes to Valuations. By roll call vote. Ayes all Districts. Nays none. Motion carried.

Neil Clausen, omitted, lower from 466,605 to 466,255; Brian Eisenhauer, omitted, raise from 113,740 to 117,502; First Trinity, clerical, lower from 5,480 to 0; Nicholas Fiscus, omitted, raise from 191,620 to 192,305; Randy Frank, omitted, raise from 96,725 to 97,255; Arlan Haberer, clerical, raise from 302,545 to 303,100; Frank Hanzlik, omitted, lower from 166,215 to 151,395; Gerald Hart, clerical, lower from 165,090 to 164,255; James Huttman, omitted, lower from 745,515 to 744,985; Leonard Kleinschmit, omitted, raise from 911,390 to 918,990; Kelvin & Kevin Kumm, omitted, raise from 174,910 to 179,345; Duane Liska, omitted, lower from 42,015 to 39,165; Ronald Maeder, clerical, lower from 205,830 to 188,305; Merchant Const., omitted, raise from 186,305 to 195,600; Thomas Meyer, clerical, lower from 18,025 to 14,775; Neil Miller, omitted, raise from 117,000 to 120,780; Garry Nielsen, omitted, lower from 58,855 to 49,115; Phillip Nielsen, omitted, lower from 865,465 to 864,675; Neil Peed, clerical, raise from 965,880 to 966,080; Travis Poppe, clerical, lower from 992,335 to 990,550; Tommy Repenning, omitted, lower from 420,865 to 407,340; James Schmit, omitted, raise from 367,285 to 404,880; Jeffrey Schneider, omitted, lower from 33,105 to 30,940; Neil Seagren, omitted, raise from 756,845 to 759,200; Marilyn Sharp, omitted, lower from 434,780 to 420,770; David Strivens, clerical, raise from 803,360 to 832,440; Janita Uhing, omitted, lower from 421,550 to 408,800; Katherine Valverde, omitted, lower from 765,990 to 763,020; Allan Waggoner, omitted, lower from 15,840 to 13,145; Mike Wagner, omitted, raise from 118,545 to 130,720; Walstrom, omitted, lower from 500 to 0.

Discussion was held on the Cornerstone Mapping for flood mapping imagery of Knox County. Due to LB 512 passed by the Legislature recently, people will be able to file for a deduction in valuation for 2019 if there was substantial damage to their property because of flooding or other natural disasters. Co. Assessor McManigal believes the flood mapping imagery would be very beneficial when having to handle the filings because of LB 512. Also, the proposal would be for a fly-over of the western half of Knox County. Motion by Supr. Liska, seconded by Supr. Miller to approve an Agreement for the Provision of Limited Professional Services between Cornerstone Mapping, Inc. and Knox County for the fly-over of the rivers only in the west half of Knox County in the amount of \$19,090 and for all compiling of reports associated with this service. By roll call vote. Ayes Districts #1, #2, #3, #4 and #7. Nays Districts #5 and #6. Motion carried.

Co. Assessor McManigal informed the Board that evidence had been mailed to TERC for the upcoming appeal hearings.

Chairman Schlote adjourned the Knox County Board of Equalization at 10:36 a.m. on May 30, 2019 until 10:00 a.m. on Thursday, June 13, 2019 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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PROCEEDINGS OF THE KNOX COUNTY BOARD OF EQUALIZATION

Center, Nebraska  
June 13, 2019  
10:05 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 June 13, 2019 at 10:05 a.m. Present were Supervisors Martin J. O'Connor District #1, Patrick J. Liska District #2, Virgil H. Miller 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.

Minutes of the May 30, 2019 meeting were read. Chairman Schlote approved the May 30, 2019 meeting minutes as read.

There was no public comment on agenda items.

There was no public comment on non-agenda items.

Motion by Supr. Sokol, Jr. seconded by Supr. Mackeprang to place on file the Certificate of Completion and the Public Notice certifying the 2019 assessment roll for Knox County is complete and the notices of valuation changes have been mailed, pursuant to Nebraska Revised Statute, 77-1315. By roll call vote. Ayes all Districts. Nays none. Motion carried.

Motion by Supr. Liska, seconded by Supr. Sokol, Jr. to enter into record all of the 2019 evidence of Equalization, Opinions from TERC and all proof of valuation for Knox County, which are kept on record in the County Assessor's Office. By roll call vote. Ayes all Districts. Nays none. Motion carried.

County Assessor McManigal updated the Board on the following: 1. Valuations have been mailed out and her office has been taking a lot of phone calls; 2. The new Form 425, Report of Destroyed Real Property, which was created pursuant to LB 512 has been given out to real property owners who have requested it.

Motion by Supr. Miller, seconded by Supr. Borgmann to approve the following Tax Corrections and County Assessor McManigal is directed to make the corrections to the tax roll. By roll call vote. Ayes all Districts. Nays none. Motion carried.

#7909 – Beth Barger, d/b/a Petals and More, Bloomfield, NE, store is closing May 25, 2019 and personal property is accelerated using the 2018 levy for Bloomfield City; #7910, #7911, #7912, #7913, #7914, & #7915 – Mark & Sally Korth, Humphrey, NE, added irrigated acres first applied during 2015 and discovered 2019; #7916, #7917 & #7918 – Ross & Jessica Korth, Lindsay, NE, adding personal property items for 2016.

Co. Assessor McManigal reminded the Board that the TERC hearings for Jeff Uhlir and Steve Burnette are scheduled for June 21, 2019 at 9:00 a.m. and 1:00 p.m. in Lincoln.

Chairman Schlote adjourned the Knox County Board of Equalization at 10:37 a.m. on June 13, 2019 until 10:00 a.m. on Thursday, June 27, 2019 for a regular meeting.

I, Rhonda K. Surface, Deputy 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

\_\_\_\_\_  
Rhonda K. Surface, Deputy Knox County Clerk

By \_\_\_\_\_  
Danny R. Schlote, Chairman

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PROCEEDINGS OF THE KNOX COUNTY BOARD OF EQUALIZATION

Center, Nebraska  
June 27, 2019  
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 June 27, 2019 at 10:00 a.m. Present were Supervisors Martin J. O'Connor District #1, Patrick J. Liska District #2, Virgil H. Miller 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.

Minutes of the June 13, 2019 meeting were read. Chairman Schlote approved the June 13, 2019 meeting minutes as read.

Correspondence reviewed was: 1. Letter from County Attorney Thomas to the County Board of Equalization regarding the TERC Hearings that took place in Lincoln on June 21, 2019, stating that County Assessor McManigal was a great witness, the hearings went well, and he will let the Board know when a decision is received.

There was no public comment on agenda items.

Public comment on non-agenda items was from Assessor McManigal who updated the Board on the TERC hearings for Jeff Uhlir and Steve Burnette that were held in Lincoln on June 21. The Uhlir hearing was nearly two hours in length and the Brunette hearing lasted approximately 3 hours. The actions of TERC may not be rendered for some time.

County Assessor McManigal discussed the following with the Board: 1. Protested property hearings will be held at the Board of Equalization meeting on Thursday, July 11, 2019. On Monday, July 15, 2019, the Board will meet for a special meeting and public hearing beginning at 8:30 a.m. to view protested properties, if necessary, and make final decision on the written protests; 2. Direction is needed on how the Board of Equalization wants to handle the Forms 425 – Report of Destroyed Real Property that have been received. A webinar with the Nebraska Department of Revenue regarding the Form 425's will be held on July 8<sup>th</sup> at 1:30 p.m. The Board will begin to review and/or take action on the received Form 425's after the regularly scheduled Board of Supervisors meeting on Thursday, July 11, 2019, and any Form 425's that are not reviewed and/or acted upon at that time will be reviewed and/or acted upon at the Monday, July 15, 2019, special board meeting following the protest public hearing. After the Board has met and made their decisions, they have 30 days to respond to the real property owners who filed a Form 425; 3. Flood flight pictures were received from Cornerstone Mapping, Inc., earlier in the week. Deputy Assessor Beckmann displayed on the big screen TV a parcel comparison of the aerial and infra-red flight pictures that were taken on June 4, 2019 against aerial flight pictures taken in 2018. The County Board of Equalization will find these flood flight pictures very helpful when making determinations from before and after the flooding.

Chairman Schlote adjourned the Knox County Board of Equalization at 10:35 a.m. on June 27, 2019 until 10:00 a.m. on Thursday, July 11, 2019 for a regular meeting and Monday, July 15, 2019, at 8:30 a.m. for a special meeting and public hearing.

I, Rhonda K. Surface, Deputy 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

Rhonda K. Surface, Deputy Knox County Clerk

By \_\_\_\_\_  
Danny R. Schlote, Chairman

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# PROCEEDINGS OF THE KNOX COUNTY BOARD OF EQUALIZATION

July 11, 2019  
Center, Nebraska  
10:00 a.m.

A regular meeting of the Knox County Board of Equalization was held at the Knox County Courthouse in Center, Nebraska on the date of July 11, 2019 at 10:00 a.m. Present were Supervisors Martin J. O'Connor District #1, Patrick J. Liska District #2, Virgil H. Miller 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.

The minutes of the June 27, 2019 meeting were read. Chairman Schlote approved the June 27, 2019 minutes as read.

Discussion was held on the process to review Forms 425 Report of Destroyed Real Property that will take place later in the meeting.

At 10:13 a.m., Chairman Schlote opened the advertised public hearing on Protests #1-2019 through #3-2019 that were filed between June 16 and July 2, 2018.

County Clerk Fischer swore in County Assessor McManigal. Chairman Schlote announced for the record that no decisions would be made by the Board of Equalization on the protests at the hearing.

**Protest #1-2019** – David W. Hamm, 1220 W Benjamin Avenue, STE 3, Norfolk NE 68701, Tract in S1/2SW1/4 and the S1/2SE1/4 less tract, being 81.01 acres in Section 14, T31N, R8W of the 6<sup>th</sup> P.M., Knox County, Nebraska. Co. Assessor McManigal read the filed protests into record. Protestor was not present.

**Protest #2-2019** – Neil M. and Catherine F. Clausen, 87244 Hwy 121, Wausa NE 68786, N1/2SW1/4 less 2.02 acres with total tract being 77.98 acres in Section 22, T29N, R2W of the 6<sup>th</sup> P.M., Knox County, Nebraska. Co. Assessor McManigal read the filed protests into record. Catherine F. Clausen was present, sworn in and gave taped testimony.

**Protest #3-2019** – Brad Kumm, 54930 Hwy 59, Wausa NE 68786, Tract in the E1/2NW1/4 less 2.33 acres to State with tract being 34.37 acres in Section 27, T29N, R2W of the 6<sup>th</sup> P.M., Knox County, Nebraska. Co. Assessor McManigal read the filed protest into record. Protestor was not present.

Neil M. and Catherine F. Clausen filed a Form 425 Report of Destroyed Real Property on the property on Protest #2-2019. Mrs. Clausen was present and gave information about the flood damage that has created difficulty accessing their home and real estate.

Chairman Schlote closed the open public hearing at 10:50 a.m.

There was no public comment on agenda items.

There was no public comment on non-agenda items.

Motion by Supr. Mackeprang, seconded by Supr. Sokol, Jr. to approve and place on file the following 2019 Omitted/Undervalued and Overvalued/Clerical Notices. By roll call vote. Ayes all Districts. Nays none. Motion carried.

Daniel Anderson, added detached garage, 727,205 to 752,350; Rowlan Anderson, added deck, 714,185 to 716,275; Dana Brazel, adj. home functional, 104,645 to 93,935; Julie Broders, adj. depreciation after review, 28,195 to 18,340; Debra Buck, adj. depreciation, 40,890 to 35,825; Larry Carlson, adj. depreciation, 49,245 to 43,615; Scott Carlson, lowered house value similar to salvage value, 121,540 to 110,380; Dorothy Case, adj. age & depreciation, 68,955 to 57,315; Daniel Daily, clerical error/lots combined, 46,090 to 30,940; Marcia DeRoin, adj. square footage, 341,375 to 297,510; Daniel Doerr, adj. irrigated acres, 117,855 to 244,945; Joseph Dreesen, moved class from lake to rec ag, 40,740 to 37,595; Joseph Dreesen, moved class from lake to rec ag, 133,695 to 139,205; Joseph Dreesen, moved class from lake to rec ag, 24,585 to 1,145; Robert Eckhoff, adj. home 25%-foundation & basement shift, 194,885 to 153,835; Roger Eggerling, added bldg. from rural review, 167,320 to 172,210; Leroy Emory, allowed more waste area, 307,615 to 304,580; Epic Land & Cattle LLC, adj. value for silage pit & utility shed, 485,405 to 570,350; Arlene Farley, adj. depreciation-lowered bsmt. sq. footage, 26,860 to 20,605; David Fokken, vacant, disrepair, depreciation increased, 4,940 to 1,050; Matthew Frank, land adj. from crop to grass, 326,445 to 315,015; Fuchtmann Farms Inc., adj. irrigated acres, 619,675 to 513,715; Fuchtmann Farms Inc., adj. irrigated acres, 495,540 to 494,490; Fuchtmann Farms Inc., adj. irrigated acres, 501,945 to 497,380; Kenneth Gillilan, added grain bin, 397,935 to 442,775; Lonnie Greckel, adj. age of dwelling, 328,570 to 322,410; Shane Greckel, adj. age of dwelling, removed grain bin value, 191,615 to 173,935; Alex Guenther, adj. depreciation on mobile home, 5,390 to 4,865; Ladonna Hazen, adj. tract size, 193,280 to 191,865; Randall Helmer, home value adj., 185,935 to 139,420; Donald Henery, adj. for CRP acres, 39,590 to 39,485; Donald Henery, adj. for CRP acres, 171,120 to 155,770; Donald Henery, adj. for CRP acres, 92,135 to 89,240; Marvin Herbert, adj. dry crop to CRP, 193,260 to 172,495; Hu5kers LLC, home updated to equalize like properties, 125,875 to 152,075; James Huttman, adj. home statistics to equalize, 744,985 to 737,655; James Huttman, parcels combined & removed home site, 575,690 to 543,450; J & J Properties LLC, adj. statistics, 197,625 to 224,790; Nancy Janak, adj. value of home & home site, 469,515 to 438,980; Marvin Jensen, adj. depreciation to equalize, 76,375 to 43,530; Victoria Jensen, adj. crop to grass, 313,735 to 262,950; Justin Jindra, adj. for water in bsmt., 42,330 to 39,000; Arlynd Johnson, added finished room shed, 754,800 to

770,290; Harold Juzenas, adj. overall depreciation, 14,235 to 8,465; Mark Korth, adj. for irrigated acres, 331,580 to 335,885; Mark Korth, adj. for irrigated acres, 88,050 to 98,860; Kelvin Kumm, adj. depreciation on home, 124,110 to 119,580; Kenneth Kumm, adj. age of home, 1,718,750 to 1,715,535; Joseph Maibaum, added implement bldg., 264,665 to 319,810; James Mlady, adj. for wet bsmt., 359,035 to 353,840; Milton Ober, adj. for wet bsmt., 900,245 to 891,530; Milton Ober, adj. irrigated acres, 1,116,400 to 1,108,230; Milton Ober, adj. grass acres, 938,925 to 933,675; Johnnie Ostermeyer, adj. made for unfinished garage, 172,905 to 167,105; Chad Paulsen, adj. depreciation, 25,295 to 18,455; Dale Prochaska, allowed structural damage, 9,550 to 9,185; Dale Prochaska, adj. stats-vacant, 45,435 to 38,165; Robert Roland, adj. depreciation on home, 33,320 to 31,215; Roger Roland, flat valued house, 21,190 to 19,620; John Rosberg, adj. irrigated acres, 1,343,165 to 1,267,515; Lenard Schaefer, adj. for finished bsmt., 215,485 to 245,830; Bruce Schlote, adj. for porch, 993,105 to 994,115; Marie Sedivy, adj. crop to grass, 40,190 to 34,525; Marie Sedivy, adj. crop to grass, 173,615 to 170,740; Bradley Shimer, adj. age & depreciation, 48,860 to 30,540; Mary Beth Sterkel, adj. irrigated acres, 654,055 to 622,410; Rosemerie Tuch, removed equip shed destroyed by wind, 177,885 to 172,030; Stanley Uhing, adj. home depreciation, 90,985 to 84,490; Craig Wilken, adj. home value, 959,100 to 943,040.

The Board reviewed submitted Forms 425 Report of Destroyed Real Property.

Motion by Supr. Miller, seconded by Supr. O'Connor to deny Form 425 for Parcel ID #540004687 Leanore Bartos as damage to the land does not exceed 20% of the parcel's assessed land value in the current tax year as determined by the County Board of Equalization. By roll call vote. Ayes all Districts. Nays none. Motion carried.

Motion by Supr. Sokol, Jr., seconded by Supr. Mackeprang to deny Form 425 for Parcel ID #540008802 Melvin D. & Jo E. Cameron as damage to the land does not exceed 20% of the parcel's assessed land value in the current tax year as determined by the County Board of Equalization. By roll call vote. Ayes all Districts. Nays none. Motion carried.

Motion by Supr. Mackeprang, seconded by Supr. Sokol, Jr. to deny Form 425 for Parcel ID #540006358 Jerry & Dixie Hanefeldt as damage to the land does not exceed 20% of the parcel's assessed land value in the current tax year as determined by the County Board of Equalization. By roll call vote. Ayes all Districts. Nays none. Motion carried.

Motion by Supr. Sokol, Jr., seconded by Supr. Mackeprang to deny Form 425 for Parcel ID #540011844 James & Jackquiline Hatfield as damage to an improvement does not exceed 20% of the improvement's assessed value in the current tax year as determined by the County Board of Equalization. By roll call vote. Ayes all Districts. Nays none. Motion carried.

Motion by Supr. Liska, seconded by Supr. Miller to deny Form 425 for Parcel ID #540011880 Sheri Huigens & Cathy Brodhagen as damage to an improvement does not exceed 20% of the improvement's assessed value in the current tax year as determined by the County Board of Equalization. By roll call vote. Ayes all Districts. Nays none. Motion carried.

Motion by Supr. Sokol, Jr., seconded by Supr. Mackeprang to deny Form 425 for Parcel ID #540008941 Curtis R. & Carol L. Kalkowski as damage to the land does not exceed 20% of the parcel's assessed land value in the current tax year as determined by the County Board of Equalization. By roll call vote. Ayes all Districts. Nays none. Motion carried.

Motion by Supr. Mackeprang, seconded by Supr. Borgmann to deny Form 425 for Parcel ID #540008936 Curtis R. & Carol L. Kalkowski as damage to the land does not exceed 20% of the parcel's assessed land value in the current tax year as determined by the County Board of Equalization. By roll call vote. Ayes all Districts. Nays none. Motion carried.

Motion by Supr. Sokol, Jr., seconded by Supr. Mackeprang to deny Form 425 for Parcel ID #540008719 Samuel C. & Linda McGill as damage to the land does not exceed 20% of the parcel's assessed land value in the current tax year as determined by the County Board of Equalization. By roll call vote. Ayes all Districts. Nays none. Motion carried.

Chairman Schlote adjourned the Knox County Board of Equalization at 4:31 p.m., July 11, 2019 until 8:30 a.m. on Monday, July 15, 2019 for a special meeting/public hearing to make final decisions on the 2019 filed protests and review/action on Forms 425 and until 10:00 a.m. on Thursday, July 25, 2019 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

By

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

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Danny R. Schlote, Chairman

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# PROCEEDINGS OF THE KNOX COUNTY BOARD OF EQUALIZATION

Center, Nebraska  
July 15, 2019  
8:30 a.m.

A special meeting/public hearing of the Knox County Board of Equalization was held at the Court House in Center, Nebraska on the date of July 15, 2019 at 8:30 a.m. Present were Supervisors Martin J. O'Connor District #1, Patrick J. Liska District #2, Virgil H. Miller 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 Co. Assessor McManigal, Deputy Co. 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 Creighton News and Crofton Journal 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 11, 2019 meeting was dispensed with and will be read at the July 25, 2019 meeting.

There was no public comment on agenda items.

There was no public comment on non-agenda items.

Chairman Schlote opened the advertised public hearing at 8:43 a.m.

The Board reviewed GIS maps and presented information from County Assessor McManigal and the protestors. The following action was taken in this order by the Knox County Board of Equalization:

Motion by Supr. O'Connor, seconded by Supr. Sokol, Jr. to concur with Assessor's recommendation to deny **Protest #1-2019**, David W. Hamm, 1220 W Benjamin Avenue, STE 3, Norfolk NE 68701, #540004709, Tract in S1/2SW1/4 and S1/2SE1/4 less tract, of Section 14, T31N, R8W of the 6<sup>th</sup> P.M., Knox County, Nebraska, as property valued comparable to like properties. By roll call vote. Ayes all Districts. Nays none. Motion carried.

Motion by Supr. Mackeprang, seconded by Supr. Miller to concur with Assessor's recommendation to deny **Protest #2-2019**, Neil M. & Catherine F. Clausen, 87244 Hwy 121, Wausa NE 68786, #540008178, N1/2SW1/4 less 2.02 acres in Section 22, T29N, R2W of the 6<sup>th</sup> P.M., Knox County Nebraska, as property valued comparable to like properties. By roll call vote. Ayes all Districts. Nays none. Motion carried.

Motion by Supr. Sokol, Jr., seconded by Supr. O'Connor to concur with Assessor's recommendation to deny **Protest #3-2019**, Brad Kumm, 54930 Hwy 59, Wausa NE 68786, #540008211, Tract in E1/2NW1/4 less 2.33 acres to State, in Section 27, T29N, R2W of the 6<sup>th</sup> P.M., Knox County, Nebraska, as property valued comparable to like properties. By roll call vote. Ayes all Districts. Nays none. Motion carried.

Chairman Schlote closed the open public hearing at 9:02 a.m.

The Board reviewed filed Forms 425 Report of Destroyed Real Property. The following action was taken:

Motion by Supr. Sokol, Jr., seconded by Supr. Borgmann to deny Form 425 for Parcel ID #540008869 Steven A. Brunette as damage to the land does not exceed 20% of the parcel's assessed land value in the current tax year as determined by the County Board of Equalization. By roll call vote. Ayes all Districts. Nays none. Motion carried.

Motion by Supr. Miller, seconded by Supr. Mackeprang to deny Form 425 for Parcel ID #540008823 Steven A. Brunette as damage to the land does not exceed 20% of the parcel's assessed land value in the current tax year as determined by the County Board of Equalization. By roll call vote. Ayes all Districts. Nays none. Motion carried.

Motion by Supr. Liska, seconded by Supr. Miller to deny Form 425 for Parcel ID #540008945 Samuel C. & Linda McGill as damage to the land does not exceed 20% of the parcel's assessed land value in the current tax year as determined by the County Board of Equalization. By roll call vote. Ayes all Districts. Nays none. Motion carried.

Motion by Supr. Sokol, Jr., seconded by Supr. Borgmann to deny Form 425 for Parcel ID #540004622 Todd Pischel as damage to the land does not exceed 20% of the parcel's assessed land value in the current tax year as determined by the County Board of Equalization. By roll call vote. Ayes all Districts. Nays none. Motion carried.

Motion by Supr. Liska, seconded by Supr. Sokol, Jr. to deny Form 425 for Parcel ID #540004618 Alvira Ruzicka as she has applied for homestead exemption for the current tax year. By roll call vote. Ayes all Districts. Nays none. Motion carried.

Motion by Supr. Sokol, Jr., seconded by Supr. Borgmann to deny Form 425 for Parcel ID #540003259 Bradley & Lorie Shimer as damage to an improvement does not exceed 20% of the improvement's assessed value in the current tax year as determined by the County Board of Equalization. By roll call vote. Ayes all Districts. Nays none. Motion carried.

Motion by Supr. Borgmann, seconded by Supr. Mackeprang to deny Form 425 for Parcel ID #540008570 Austin E. Snowdon as damage to the land does not exceed 20% of the parcel's assessed land value in the current tax year as determined by the County Board of Equalization. By roll call vote. Ayes all Districts. Nays none. Motion carried.

Motion by Supr. Sokol, Jr., seconded by Supr. Liska to deny Form 425 for Parcel ID #540006427 LaVern H. Warriner as damage to the land does not exceed 20% of the parcel's assessed land value in the current tax year as determined by the County Board of Equalization. By roll call vote. Ayes all Districts. Nays none. Motion carried.

Chairman Schlote moves the Board recess at 12:00 p.m. for lunch.

The Knox County Board of Equalization reconvened at 12:50 p.m. with all members present

Motion by Supr. Sokol, Jr., seconded by Supr. Mackeprang to deny Form 425 for Parcel ID #540008606 Nancy Tuch Carpenter as damage to the land does not exceed 20% of the parcel's assessed land value in the current tax year as determined by the County Board of Equalization. By roll call vote. Ayes all Districts. Nays none. Motion carried.

Motion by Supr. Sokol, Jr., seconded by Supr. Mackeprang to deny Form 425 for Parcel ID #540012644 Donald Henery as damage to the land does not exceed 20% of the parcel's assessed land value in the current tax year as determined by the County Board of Equalization. By roll call vote. Ayes all Districts. Nays none. Motion carried.

Motion by Supr. Mackeprang, seconded by Supr. O'Connor to deny Form 425 for Parcel ID #540004795 Frank Land LLC as damage to the land does not exceed 20% of the parcel's assessed land value in the current tax year as determined by the County Board of Equalization. By roll call vote. Ayes all Districts. Nays none. Motion carried.

Motion by Supr. Borgmann, seconded by Supr. Sokol, Jr. to deny Form 425 for Parcel ID #540004799 Frank Land LLC as damage to the land does not exceed 20% of the parcel's assessed land value in the current tax year as determined by the County Board of Equalization. By roll call vote. Ayes all Districts. Nays none. Motion carried.

Chairman Schlote adjourned the Knox County Board of Equalization at 1:45 p.m. on July 15, 2019 until 10:00 a.m. on Thursday, July 25, 2019 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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# PROCEEDINGS OF THE KNOX COUNTY BOARD OF EQUALIZATION

Center, Nebraska  
July 25, 2019  
10:04 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 July 25, 2019 at 10:04 a.m. Present were Supervisors Martin J. O'Connor District #1, Patrick J. Liska District #2, Virgil H. Miller District #3, James Sokol, Jr. District #4, Kevin D. Mackeprang District #5 and Danny R. Schlote District #6. Absent was Supervisor James J. Borgmann District #7. 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.

Minutes of the July 11, 2019 meeting were read. Chairman Schlote approved the July 11, 2019 meeting minutes as read.

There was no public comment on agenda items.

There was no public comment on non-agenda items.

The Board reviewed submitted Forms 425 Report of Destroyed Real Property.

Motion by Supr. Sokol, Jr., seconded by Supr. Liska to deny Form 425 for Parcel ID #540004547 Robert Bettenhausen as damage to the land does not exceed 20% of the parcel's assessed land value in the current tax year as determined by the County Board of Equalization. By roll call vote. Ayes Districts #1, #2, #3, #4, #5 and #6. Nays none. Absent District #7. Motion carried.

Motion by Supr. Mackeprang, seconded by Supr. O'Connor deny Form 425 for Parcel ID #540004552 Robert Bettenhausen as damage to the land does not exceed 20% of the parcel's assessed land value in the current tax year as determined by the County Board of Equalization. By roll call vote. Ayes Districts #1, #2, #3, #4, #5 and #6. Nays none. Absent District #7. Motion carried.

Motion by Supr. Sokol, Jr., seconded by Supr. Mackeprang to deny Form 425 for Parcel ID #540007299 Keith & Debra Zuhlke as damage to the land does not exceed 20% of the parcel's assessed land value in the current tax year as determined by the County Board of Equalization. By roll call vote. Ayes Districts #1, #2, #3, #4, #5 and #6. Nays none. Absent District #7. Motion carried.

Motion by Supr. Sokol, Jr., seconded by Supr. Mackeprang to deny Form 425 for Parcel ID #540007328 Keith & Debra Zuhlke as damage to the land does not exceed 20% of the parcel's assessed land value in the current tax year as determined by the County Board of Equalization. By roll call vote. Ayes Districts #1, #2, #3, #4, #5 and #6. Nays none. Absent District #7. Motion carried.

Chairman Schlote moves the Board recess at 10:29 a.m.

The Knox County Board of Equalization reconvened at 10:37 a.m. with all members present except Supervisor James J. Borgmann District #7.

Motion by Supr. Sokol, Jr., seconded by Supr. Miller to deny Form 425 for Parcel ID #540008817 Steven A. Brunette as damage to the land does not exceed 20% of the parcel's assessed land value in the current tax year as determined by the County Board of Equalization. By roll call vote. Ayes Districts #1, #2, #3, #4, #5 and #6. Nays none. Absent District #7. Motion carried.

Motion by Supr. Sokol, Jr., seconded by Supr. Mackeprang to deny Form 425 for Parcel ID #540007299 Keith & Debra Zuhlke as damage to the land does not exceed 20% of the parcel's assessed land value in the current tax year as determined by the County Board of Equalization. By roll call vote. Ayes Districts #1, #2, #3, #4, #5 and #6. Nays none. Absent District #7. Motion carried.

Motion by Supr. Liska, seconded by Supr. Sokol, Jr. to approve the following Forms 425 as they meet the requirements to have the parcels' valuations reduced due to damage exceeding 20% of the parcel's assessed value in the current tax year as determined by the Knox County Board of Equalization and further noting that the valuation changes are only for the current tax year. By roll call vote. Ayes Districts #1, #2, #3, #4, #5 and #6. Nays none. Absent District #7. Motion carried.

Ward Baldwin, #540008315 \$67,620 to \$42,205; James Becker, #540006340 \$297,090 to \$222,475; James Becker, #540006364 \$70,380 to \$60,330; Timothy J. & Emily A. Becker, #540006280 \$119,630 to \$111,490; Naoma Borgmann #540011811 \$175,540 to \$103,755; Mary T. Brady, etal #540000859 \$20,240 to \$505; Steven A. Brunette #540008818 \$65,700 to \$48,795; Melvin D. & Jo E. Cameron #540008807 \$65,520 to \$40,405; Neil M. & Catherine F. Clausen #540008178 \$452,250 to \$372,690; James E. Einrem #540001852 \$20,965 to \$8,925; Jerry & Dixie Hanefeldt #540006426 \$233,270 to \$221,515; Jerry & Dixie Hanefeldt #540006428 \$17,035 to \$6,470; Lavon Hanzlik, etal #540009045 \$131,530 to \$108,630; Robert J. & Patricia A. Hanzlik #540008733 \$439,690 to \$127,520; Neil Harrison #540006539 \$34,945 to \$22,420; Donald G. Henery, Jr. #540008451 \$9,615 to \$1,275; Donald G. Henery, Jr. #540008440 \$39,485 to \$14,845; Victor A. & Ruth E. Janak #540000851 \$56,070 to \$170; Renee Janovac #540011834 \$33,990 to \$3,400; Justin Jindra #540001142 \$39,000 to \$17,540; Kimberlee J. Johnson #540008909 \$35,895 to \$6,050;

Kimberlee J. Johnson, etal #540004619 \$73,445 to \$13,670; Kimberlee J. Johnson, etal #540004626 \$63,095 to \$47,240; Kimberlee J. Johnson, etal #540008911 \$3,930 to \$650; Kimberlee J. Johnson, etal #540004627 \$46,960 to \$5,900; Kimberlee J. Johnson, etal #540004535 \$39,495 to \$4,905; August L. & Orpha Kalkowski #540009040 \$94,590 to \$10,145; August L. & Orpha Kalkowski #540009048 \$79,305 to \$7,355; August L. & Orpha Kalkowski #540009047 \$206,680 to \$17,720; August L. & Orpha Kalkowski #540009015 \$34,210 to \$28,380; August L. & Orpha Kalkowski #540009052 \$20,225 to \$2,005; Curtis R. & Carol L. Kalkowski #540009059 \$98,635 to \$63,930; Michael Kellar #540008915 \$47,020 to \$35,255; Michael Kellar #540012065 \$6,300 to \$2,285; Michael Kellar #540008913 \$175,525 to \$93,835; Michael Kellar #540008937 \$635 to \$205; Michael Kellar #540012203 \$16,245 to \$2,765; Colleen Pischel Kerk #540004620 \$44,505 to \$5,130; Colleen Pischel Kerk #540004624 to \$101,595 to \$14,545; Richard L. Kotrous #540001860 \$22,600 to \$8,555; Gayle Krohn, etal #540006282 \$291,870 to \$234,015; Calvin Krupicka #540005055 \$201,275 to \$174,390; Calvin & Diane Krupicka #540005057 \$50,995 to \$25,705; Jesse J. Krupicka #540004501 \$34,285 to \$7,370; Jesse J. Krupicka #540004434 \$16,175 to \$3,020; Jesse J. Krupicka #540004435 \$40,575 to \$6,070; Rockwood J. Latorra #540008772 \$184,870 to \$60,885; Rockwood J. Latorra #540008767 \$185,260 to \$144,745; Neil L. Liska & wf. #540005064 \$61,620 to \$19,150; Neil L. Liska & wf. #650005075 \$83,030 to \$61,100; Samuel C. & Linda McGill #650012063 \$50,930 to \$5,095; Samuel C. & Linda McGill #540011835 \$45,450 to \$36,360; Mary A. Miller, Trustee #540008892 \$80,365 to \$20,230; Kirklyn D. Nielsen #540008731 \$54,810 to \$36,730; Kirklyn D. Nielsen #540011979 \$23,750 to \$1,455; Larry D. Nielsen #540000850 \$11,010 to \$275; Larry D. Nielsen & wf. #540004614 \$58,770 to \$37,255; Larry D. Nielsen & wf. #540004613 \$37,910 to \$4,150; Larry D. Nielsen & wf. #540012859 \$443,685 to \$364,320; Larry D. & Garry L. Nielsen #540008746 \$103,520 to \$7,780; Larry D. & Garry L. Nielsen #540008732 \$132,250 to \$10,175; Larry D. & Garry L. Nielsen #540008721 \$81,355 to \$5,695; Larry D. & Garry L. Nielsen #540008734 \$469,920 to \$30,530; Larry D. & Kirklyn D. Nielsen #540008889 \$345,350 to \$220,950; Todd Pischel #540008910 \$3,410 to \$615; Kevin L. & Paige Randa #540005143 \$261,860 to \$230,155; Kevin Randa #54005190 \$116,320 to \$90,470; Willard E. & Denise Ruzicka #540004615 \$156,930 to \$44,000; Willard E. & Denise Ruzicka #540004617 \$280,665 to \$95,930; Willard E. & Denise Ruzicka #540008903 \$139,185 to \$104,965; Mary E. Scheinost #540004448 \$82,240 to \$45,640; Robert E. Schutte #540008894 \$125,825 to \$99,265; Meade E. & Larry J. Sexton #540008982 \$334,620 to \$192,080; Kent & Mary Snowdon #540008710 \$174,730 to \$40,920; Kent A. Snowdon, etal #540010426 \$705 to \$70; Kent A. Snowdon, etal #540010439 \$26,000 to \$2,600; Kent A. Snowdon, etal #540010441 \$1,210 to \$120; Kent A. Snowdon, etal #540010449 \$2,295 to \$230; Storage by Swanson LLC #540003575 \$37,550 to \$615; Laura L. Sucha #540012524 \$46,730 to \$520; Susan Svatos, etal #540009028 \$1,655 to \$140; Susan Svatos #540009029 \$58,500 to \$16,975; Susan Svatos #540009030 \$5,590 to \$545; Susan Svatos #540009033 \$55,090 to \$19,565; Warriner Farms #540006423 \$314,490 to \$249,270; LaVern H. Warriner #540006359 \$33,885 to \$17,530; LaVern H. Warriner #540006429 \$39,935 to \$19,115; Allen D. & Irene Wavrunek #540006568 \$10,510 to \$3,325; Allen D. & Irene Wavrunek #540006649 \$267,570 to \$209,130; Allen D. & Irene Wavrunek #540006585 \$529,845 to \$349,395; Keith N. & Nancy E. White #540000861 \$27,190 to \$12,130.

Motion by Supr. Sokol, Jr., seconded by Supr. Miller to approve and place on file the following 2019 Omitted/Undervalued and Overvalued/Clerical Notices. By roll call vote. Ayes Districts #1, #2, #3, #4, #5 and #6. Nays none. Absent District #7. Motion carried.

Neil Clausen, adj. basement finish & adj. crop to grass, \$466,255 to \$452,250; Kevin Randa, adj. dry crop, 4192,535 to \$116,320; Kevin Randa, adj. dry crop, \$323,230 to \$261,860; Robert Wiebelhaus, adj. lot square footage, 35,180 to \$34,260.

Motion by Supr. Sokol, Jr., seconded by Supr. O'Connor to place on file the 2019 Notices of Rejection of Homestead Exemption. By roll call vote. Ayes Districts #1, #2, #3, #4, #5 and #6. Nays none. Absent District #7. Motion carried.

Chairman Schlote adjourned the Knox County Board of Equalization at 11:20 a.m. on July 25, 2019 until 10:00 a.m. on Thursday, August 8, 2019 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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PROCEEDINGS OF THE KNOX COUNTY BOARD OF EQUALIZATION

Center, Nebraska  
August 8, 2019  
10:04 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 August 8, 2019 at 10:05 a.m. Present were Supervisors Martin J. O'Connor District #1, Patrick J. Liska District #2, Virgil H. Miller 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.

Minutes of the July 25, 2019 meeting were read. Chairman Schlote approved the July 25, 2019 meeting minutes as read.

There was no public comment on agenda items.

There was no public comment on non-agenda items.

Chairman Schlote adjourned the Knox County Board of Equalization at 10:10 a.m. on August 8, 2019 until 10:00 a.m. on Thursday, August 29, 2019 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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PROCEEDINGS OF THE KNOX COUNTY BOARD OF EQUALIZATION

Center, Nebraska  
August 29, 2019  
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 August 29, 2019 at 10:00 a.m. Present were Supervisors Martin J. O'Connor District #1, Patrick J. Liska District #2, Virgil H. Miller 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 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.

Minutes of the August 8, 2019 meeting were read. Chairman Schlote approved the August 8, 2019 meeting minutes as read.

There was no public comment on agenda items.

There was no public comment on non-agenda items.

Motion by Supr. Sokol, Jr., seconded by Supr. Mackeprang to place on file the 2019 Knox County 3-Year Plan of Assessment. By roll call vote. Ayes all Districts. Nays none. Motion carried.

Chairman Schlote adjourned the Knox County Board of Equalization at 10:05 a.m. on August 29, 2019 until 10:00 a.m. on Thursday, September 12, 2019 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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PROCEEDINGS OF THE KNOX COUNTY BOARD OF EQUALIZATION

Center, Nebraska  
September 12, 2019  
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 September 12, 2019 at 10:03 a.m. Present were Supervisors Martin J. O'Connor District #1, Patrick J. Liska District #2, Virgil H. Miller 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 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.

Minutes of the August 29, 2019 meeting were read. Chairman Schlote approved the August 29, 2019 meeting minutes as read.

Motion by Supr. Sokol, Jr. seconded by Supr. Liska to approve the Notices of Rejection of Homestead Exemption. By roll call vote. Ayes all Districts. Nays none. Motion carried.

Motion by Supr. Miller, seconded by Supr. Borgmann to approve Tax Claims #7919, #7920 and #7921 all on Lamar Land and Cattle for personal property added. By roll call vote. Ayes all Districts. Nays none. Motion carried.

County Assessor McManigal updated the Board on the following: 1. Discussed three-year assessment plan that was filed at the last meeting. County Assessor McManigal was attending training during the last meeting and she explained the report to the Board; 2. The rural review needs to be completed by January 1, 2020.

There was no public comment on agenda items.

There was no public comment on non-agenda items.

Chairman Schlote adjourned the Knox County Board of Equalization at 10:25 a.m. on September 12, 2019 until 10:00 a.m. on Thursday, September 26, 2019 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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PROCEEDINGS OF THE KNOX COUNTY BOARD OF EQUALIZATION

Center, Nebraska  
September 26, 2019  
9:57 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 September 26, 2019 at 9:57 a.m. Present were Supervisors Martin J. O'Connor District #1, Patrick J. Liska District #2, Virgil H. Miller 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 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.

Minutes of the September 12, 2019 meeting were read. Chairman Schlote approved the September 12, 2019 meeting minutes as read.

There was no public comment on agenda items.

There was no public comment on non-agenda items.

Motion by Supr. Sokol, Jr. seconded by Supr. Borgmann to approve Tax Claim #7922 - James W. and Leslie L. Huttman for acceleration of 2019 items due to estate auction. By roll call vote. Ayes all Districts. Nays none. Motion carried.

Co. Assessor McManigal informed the Board on the matter of an error on Great Plains Communications' filing of personal property with the State. A letter was received from ~~the State~~ Great Plains Communications (corrected 10-10-2019) saying that Knox County's valuation will be lowered by \$2.4 million due to the error. Seventy counties are being affected by the error. Corrected valuation certifications are not required to be mailed to the entities, but it is noted that the entities will not receive all of their tax dollars that they budgeted for.

Chairman Schlote adjourned the Knox County Board of Equalization at 10:20 a.m. on September 26, 2019 until 10:00 a.m. on Thursday, October 10, 2019 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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# PROCEEDINGS OF THE KNOX COUNTY BOARD OF EQUALIZATION

Center, Nebraska  
October 10, 2019  
9:58 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 October 10, 2019 at 9:58 a.m. Present were Supervisors Martin J. O'Connor District #1, Patrick J. Liska District #2, Virgil H. Miller 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 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.

Minutes of the September 26, 2019 meeting were read. Chairman Schlote approved the September 26, 2019 meeting minutes as read with the correction that the letter regarding the Great Plains Communications personal property was received from Great Plains Communications and not the State.

Motion by Supr. Sokol, Jr. seconded by Supr. Miller to approve Tax Claim #7923 Marvin N. Rosberg, etal for acceleration of 2019 tax as mobile home to be moved. By roll call vote. Ayes all Districts. Nays none. Motion carried.

Motion by Supr. Borgmann, seconded by Supr. Mackeprang to place on file the Notices of Rejection of Homestead Exemption. By roll call vote. Ayes all Districts. Nays none. Motion carried.

County Assessor McManigal updated the Board on the following: 1. Discussion was held on the Great Plains Communications (GPC) personal property situation. County Attorney Thomas has been contacted regarding the matter. Notices of Change in Personal Property Assessment were mailed to GPC on October 1, 2019 and they have thirty days to appeal to the Knox County Board of Equalization; 2. As per LB 372, soil conversions will be changed to match the FSA soil conversions.

Motion by Supr. O'Connor, seconded by Supr. Sokol, Jr. to adopt the 2019 Knox County entity levies according to their respective submitted budgets noting that the Crofton City General Fund levy is set at the limit of 50 cents as per statute and that the Crofton City budget submitted to the Knox County Clerk was incorrect as a the wrong valuation was used and that a corrected budget is forthcoming. By roll call vote. Ayes all Districts. Nays none. Motion carried.

**KNOX COUNTY** – Valuation 2,202,969,539, General Fund Levy 0.167619; C & C Development Fund Levy 0.000000, **Total Knox County Levy, 0.167619**; **KNOX COUNTY AG SOCIETY** – Valuation 2,202,969,539, General Fund Levy 0.004085, Capital Improvement Fund Levy 0.002724, **Total Knox County Ag Society Levy 0.006809**.

**TOWNSHIPS – ADDISON:** Valuation 71,840,619, General Levy 0.034799; **BOHEMIA:** Valuation 36,710,424, General Levy 0.068101; **CENTRAL:** Valuation 70,190,327, General Levy 0.099729; **CLEVELAND:** Valuation 100,357,100, General Levy 0.049822; **COLUMBIA:** Valuation 118,100,790, General Levy 0.035563; **CREIGHTON:** Valuation 84,718,284, General Levy 0.082627; **DOLPHIN:** Valuation 104,243,854, General Levy 0.050000; **DOWLING:** Valuation 99,191,820, General Levy 0.057464, Sinking Levy 0.006049, **Total Dowling Twp. Levy 0.063513**; **EASTERN:** Valuation 107,107,024, General Levy 0.088230, Library Valuation 124,697,015, Library Levy 0.008420, **Total Eastern Twp. Levy 0.096650**; **FRANKFORT:** Valuation 37,977,690, General Levy 0.150000; **HARRISON:** Valuation 57,886,769, General Levy 0.053553; **HERRICK:** Valuation 51,033,382, General Levy 0.019105; **HILL:** Valuation 80,703,541, General Levy 0.037173; **JEFFERSON:** Valuation 41,827,218, General Levy 0.041212; **LINCOLN:** Valuation 114,522,480, General Levy 0.087319; **LOGAN:** Valuation 42,594,023, General Levy 0.042964; **MILLER:** Valuation 56,197,508, General Levy 0.062280; **MORTON** : Valuation 164,620,925, General Levy 0.060746, Sinking Levy 0.006075, **Total Morton Twp. Levy 0.066821**; **NIOBRARA** : Valuation 28,812,682, General Levy 0.023011; **NORTH FRANKFORT:** Valuation 73,028,893, General Levy 0.230000; **PEORIA:** Valuation 121,605,163, General Levy 0.057563, Sinking Levy 0.008223, **Total Peoria Twp. Levy 0.065786**; **RAYMOND:** Valuation 104,665,113, General Levy 0.027774; **SPADE:** Valuation 28,015,947, General Levy 0.029490; **SPARTA:** Valuation 36,487,147, General Levy 0.061501; **UNION:** Valuation 25,542,073, General Levy 0.039934; **VALLEY:** Valuation 39,862,562, General Levy 0.050076; **VERDIGRE:** Valuation 54,903,114, General Levy 0.036428; **WALNUT GROVE:** Valuation 73,337,710, General Levy 0.052235; **WASHINGTON:** Valuation 57,000,839, General Levy 0.083332; **WESTERN:** Valuation 29,593,869, General Levy 0.135163.

**CITIES & VILLAGES – BLOOMFIELD:** Valuation 41,835,498, General Levy 0.405000, Fire Levy 0.045000, Bond Levy 0.139747, **Total Bloomfield Levy 0.589747**; **BLOOMFIELD AIRPORT AUTHORITY:** Valuation 41,835,498, General Levy 0.029879; **CREIGHTON:** Valuation 42,672,102, General Levy 0.427737, Fire Levy 0.045000, **Total Creighton Levy 0.472737**; **CREIGHTON AIRPORT AUTHORITY:** Valuation 42,672,102, General Levy 0.023435; **CROFTON:** Valuation 35,179,982, General Levy 0.500000; **BAZILE MILLS:** Valuation 1,185,427, General Levy 0.376658; **CENTER:** Valuation 2,042,972, General Levy 0.343211; **NIOBRARA:** Valuation 14,105,645, General Levy 0.391510, Bond Levy 0.173930, **Total Niobrara Levy 0.565440**; **SANTEE:** Valuation 435,080, General Levy 0.000000; **VERDEL:** Valuation 734,353, General Levy 0.447060; **VERDIGRE:** Valuation 17,507,113, General Levy 0.454997, Fire Levy 0.045000, Bond Levy 0.242758, **Total Verdigre Levy 0.742755**; **WAUSA:** Valuation 22,894,543, General Levy 0.499998; **WINNETOON:** Valuation 1,988,586, General Levy 0.335957.

**RURAL FIRE DISTRICTS - WAUSA DIST. 1** – Total Valuation 458,587,419, General Levy 0.045000; **BLOOMFIELD DIST. 2** – Valuation 607,708,668, General Levy 0.008228, Sinking Levy 0.036772, **Total Bloomfield Dist. 2 Levy 0.045000**; **NIOBRARA DIST. 3** – Valuation 213,168,438, General Levy 0.041482, Sinking Levy 0.003518, Bond Levy 0.009795, **Total Niobrara Dist. 3 Levy 0.054795**; **VERDIGRE DIST. 4** – Valuation 269,637,631, General Levy 0.011126, Sinking Levy 0.033874, **Total Verdigre Dist. 4 Levy 0.045000**; **CROFTON DIST. 5** – Total Valuation 599,798,315, General Levy 0.024750, Sinking Levy 0.020250, **Total Crofton Dist. 5 Levy 0.045000**; **CREIGHTON DIST. 6** – Total Valuation 352,024,240, General Levy 0.008522, Sinking Levy 0.036478, **Total Creighton Dist. 6 Levy 0.045000**; **ORCHARD #7**: Knox Co. Valuation only, 37,668,361, Levy set in Antelope County.

**SCHOOLS – BLOOMFIELD**: Total Valuation 643,193,008, General Levy 0.538717, Spec. Building Levy 0.140000, Qualified Capital Levy 0.003230, **Total Bloomfield School Levy 0.681947**; **CREIGHTON**: Total Valuation 510,452,374, General Levy 0.751957, Spec. Building Levy 0.000000, Qualified Capital Levy 0.000000, **Total Creighton School Levy 0.751957**; **CROFTON**: Total Valuation 585,615,177, General Levy 0.715815, Spec. Building Levy 0.043121, **Total Crofton School Levy 0.758936**; **WAUSA**: Total Valuation 376,808,899, General Levy 0.781177, Bond Levy 0.056060, Spec. Building Levy 0.000000, Qualified Capital Levy 0.021178, **Total Wausa School Levy 0.858415**; **NIOBRARA**: Valuation 194,589,785, General Levy 0.934367, Bond Levy 0.000000, Spec. Building Levy 0.020245, **Total Niobrara School Levy 0.954612**; **SANTEE**: Valuation 6,933,493, General Levy 1.049947, Bond Levy 0.000000, **Total Santee School Levy 1.049947**; **The following School Levies are set in other Counties**: **NEBR. UNIFIED DIST. 1 – VERDIGRE SCHOOL**: Total Valuation 308,879,426, Levy Set in Antelope County; **BOYD COUNTY**: Knox County Valuation only, 23,707,531, Levy set in Boyd County; **NEBR. UNIFIED DIST. 1 – ORCHARD SCHOOL**: Knox County Valuation only, 20,826,557, Levy set in Antelope County; **PLAINVIEW DIST. P-5**: Knox County Valuation only 13,539,926, Levy set in Pierce County; **OSMOND DIST. 42**: Knox County Valuation only, 12,912,495, Levy set in Pierce County.

**SPECIAL TAXES - SID #1**: Valuation 10,324,192, General Levy 0.400000; **SID #2**: Valuation 7,142,741, General Levy 0.399989; **The following Special Tax Levies are set in other counties**: **ESU #1**: Knox County Valuation only, 2,131,983,030, Levy set in Wayne County; **ESU #8**: Knox County Valuation only, 70,986,508, Levy set in Antelope County; **NORTHEAST COMMUNITY COLLEGE**: Knox County Valuation only, 2,202,969,539, Levy set in Madison County; **LEWIS & CLARK NRD**: Knox County Valuation only, 1,342,518,276, Levy set in Cedar County; **LOWER ELKHORN NRD**: Knox County Valuation only, 281,153,765, Levy set in Madison County; **LOWER NIOBRARA NRD**: Knox County Valuation only, 579,297,498, Levy set in Boyd County.

Comment on non-agenda items was given by Chairman Schlote who asked how large grain dryers are classified. County Assessor McManigal said the large grain dryers are classified as personal property.

There was no public comment on agenda items.

Chairman Schlote adjourned the Knox County Board of Equalization at 10:31 a.m. on October 10, 2019 until 10:00 a.m. on Thursday, October 31, 2019 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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PROCEEDINGS OF THE KNOX COUNTY BOARD OF EQUALIZATION

Center, Nebraska  
October 31, 2019  
9:57 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 October 31, 2019 at 9:57 a.m. Present were Supervisors Martin J. O'Connor District #1, Patrick J. Liska District #2, Virgil H. Miller 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 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.

Minutes of the October 10, 2019 meeting were read. Chairman Schlote approved the October 10, 2019 meeting minutes as read.

There was no public comment on agenda items.

There was no public comment on non-agenda items.

Motion by Supr. Sokol, Jr. seconded by Supr. Borgmann to approve Tax Claim #7924 Bill and Robin Salmen dba Blue Moon acceleration of 2019 personal property using 2018 levy as business sold, #7925 Roger D. & Myrtis M. Rich acceleration of 2019 personal property using 2018 levy as mobile home moved after the flood that made it unlivable, and #7926 Harold and Margaret A. Arens, etal as homestead for 2017 was revoked. By roll call vote. Ayes all Districts. Nays none. Motion carried.

Motion by Supr. O'Connor, seconded by Supr. Mackeprang to place on file Notices of Rejection of Homestead Exemption. By roll call vote. Ayes all Districts. Nays none. Motion carried.

Co. Assessor McManigal updated the Board on the following: 1. Blazer Appraisal continues with the rural review; 2. No word has been received from Great Plains Communications on protesting personal property valuations; 3. Discussed putting waste land values back on the roles after the Form 425 damaged valuation reduction process.

Chairman Schlote adjourned the Knox County Board of Equalization at 10:17 a.m. on October 31, 2019 until 10:00 a.m. on Thursday, November 14, 2019 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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PROCEEDINGS OF THE KNOX COUNTY BOARD OF EQUALIZATION

Center, Nebraska  
November 14, 2019  
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 November 14, 2019 at 10:00 a.m. Present were Supervisors Martin J. O'Connor District #1, Patrick J. Liska District #2, Virgil H. Miller 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 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.

Minutes of the October 31, 2019 meeting were read. Chairman Schlote approved the October 31, 2019 meeting minutes as read.

County Assessor McManigal updated the Board on the following: 1. Great Plains Communications (GPS) filed protests #4-2019 through #19-2019 on their personal property for Great Plains Underground Construction LLC, Netlink LLC, and Great Plains Cable Television LLC. A public hearing will be held on Tuesday, December 10, 2019 at 1:00 p.m.; 2. Supr. Borgmann had several people ask him about the valuation of a house in Center near the Courthouse and why the valuation was lowered. County Assessor McManigal said after inspection of the condition of the interior, the valuation was lowered; 3. 2019 tax statements and the tax master books are being run; 4. The 2020 change values are being entered; 5. The rural review continues.

There was no public comment on agenda items.

There was no public comment on non-agenda items.

Chairman Schlote adjourned the Knox County Board of Equalization at 10:15 a.m. on November 14, 2019 until 10:00 a.m. on Wednesday, November 27, 2019 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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PROCEEDINGS OF THE KNOX COUNTY BOARD OF EQUALIZATION

Center, Nebraska  
November 27, 2019  
11:31 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 November 27, 2019 at 11:31 a.m. Present were Supervisors Patrick J. Liska District #2, Virgil H. Miller 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 Supervisor Martin J. O'Connor District #1.

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.

Minutes of the November 14, 2019 meeting were read. Chairman Schlote approved the November 14, 2019 meeting minutes as read.

There was no public comment on agenda items.

There was no public comment on non-agenda items.

Motion by Supr. Borgmann, seconded by Supr. Sokol, Jr. to approve Tax Claim #7927 Joseph H. Ingalls, etal for splitting off Lot #2162, Block 23, Devils Nest that was sold at a tax sale and remaining Lot #2163 to remain Ingalls; #7928 Joseph H. Ingalls, etal split off Lot #2162, Block 23, Devils Nest to new owner to pay 2019 taxes; and #7929 Celestine H. Hofmaier, State granted a 90% homestead exemption for 2019 – will add by correction as tax statements already printed and tax book completed. By roll call vote. Ayes Districts #2, #3, #4, #5, #6 and #7. Nays none. Absent was District #1. Motion carried.

Motion by Supr. Sokol, Jr., seconded by Supr. Liska to place on file the Certifications of Real Estate and Personal Property for 2019 Collection of Taxes. By roll call vote. Ayes Districts #2, #3, #4, #5, #6 and #7. Nays none. Absent was District #1. Motion carried.

There was no public comment on agenda items.

There was no public comment on non-agenda items.

Chairman Schlote adjourned the Knox County Board of Equalization at 11:45 a.m. on November 27, 2019 until 10:00 a.m. on Tuesday, December 10, 2019 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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# PROCEEDINGS OF THE KNOX COUNTY BOARD OF EQUALIZATION

Center, Nebraska  
December 10, 2019  
10:05 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 December 10, 2019 at 10:05 a.m. Present were Supervisors Martin J. O'Connor District #1, Patrick J. Liska District #2, Virgil H. Miller 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 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.

Minutes of the November 27, 2019 meeting were read. Chairman Schlote approved the November 27, 2019 meeting minutes as read.

Chairman Schlote moves the Knox County Board of Equalization recess at 10:09 a.m. until 1:00 p.m. when a public hearing will be held.

The Knox County Board of Equalization reconvened at 12:56 p.m. with all members present.

Chairman Schlote opened the advertised public hearing at 12:57 p.m. Present were County Assessor McManigal, Deputy County Assessor Beckmann, County Attorney Thomas, Attorney Matt Ottemann and Great Plains Communications representatives Mark Kerns and Penny Anderson. The public hearing was held on **Protests #4-2019 through #19-2019** filed by Great Plains Underground Construction LLC, Netlink LLC and Great Plains Cable Television LLC. Sworn in and giving testimony were County Assessor McManigal, Mr. Kerns and Ms. Anderson and questions were asked by County Attorney Thomas, Attorney Ottemann and the Board of Equalization. The protests were filed on the personal property valuations of the three entities after an error in their accounting procedures changed the values of the originally filed personal property schedules. Chairman Schlote closed the public hearing at 1:53 p.m. (Corrected 12-26-2019)

Motion by Supr. Sokol, Jr., seconded by Supr. Mackeprang that due to Great Plains Underground Construction LLC's error in their accounting procedures that changed the value of their assets as amended from their original filing as per Nebraska Revised Statute 77-1230, the Knox County Board of Equalization accepts their requested personal property valuation on **Protest #4-2019** changing the valuation from \$1,054,274 to \$1,036,424. By roll call vote. Ayes all Districts. Nays none. Motion carried.

Motion by Supr. Mackeprang, seconded by Supr. Borgmann that due to Netlink LLC's error in their accounting procedures that changed the value of their assets as amended from their original filing as per Nebraska Revised Statute 77-1230, the Knox County Board of Equalization accepts their requested personal property valuation on **Protest #5-2019** changing the valuation from \$517,798 to \$128,701. By roll call vote. Ayes all Districts. Nays none. Motion carried.

Motion by Supr. Miller, seconded by Supr. Sokol, Jr. that due to Netlink LLC's error in their accounting procedures that changed the value of their assets as amended from their original filing as per Nebraska Revised Statute 77-1230, the Knox County Board of Equalization accepts their requested personal property valuation on **Protest #6-2019** changing the valuation from \$68,408 to \$2,501. By roll call vote. Ayes all Districts. Nays none. Motion carried.

Motion by Supr. Liska, seconded by Supr. Miller that due to Netlink LLC's error in their accounting procedures that changed the value of their assets as amended from their original filing as per Nebraska Revised Statute 77-1230, the Knox County Board of Equalization accepts their requested personal property valuation on **Protest #7-2019** changing the valuation from \$323,366 to \$19,908. By roll call vote. Ayes all Districts. Nays none. Motion carried.

Motion by Supr. O'Connor, seconded by Supr. Sokol, Jr. that due to Netlink LLC's error in their accounting procedures that changed the value of their assets as amended from their original filing as per Nebraska Revised Statute 77-1230, the Knox County Board of Equalization accepts their requested personal property valuation on **Protest #8-2019** changing the valuation from \$332,529 to \$25,919. By roll call vote. Ayes all Districts. Nays none. Motion carried.

Motion by Supr. Mackeprang, seconded by Supr. Liska that due to Netlink LLC's error in their accounting procedures that changed the value of their assets as amended from their original filing as per Nebraska Revised Statute 77-1230, the Knox County Board of Equalization accepts their requested personal property valuation on **Protest #9-2019** changing the valuation from \$306,085 to \$15,043. By roll call vote. Ayes all Districts. Nays none. Motion carried.

Motion by Supr. Sokol, Jr., seconded by Supr. Borgmann that due to Netlink LLC's error in their accounting procedures that changed the value of their assets as amended from their original filing as per Nebraska Revised Statute 77-1230, the Knox County Board of Equalization accepts their requested personal property valuation on **Protest #10-2019** changing the valuation from \$128,350 to \$3,371. By roll call vote. Ayes all Districts. Nays none. Motion carried.

Motion by Supr. Borgmann, seconded by Supr. Miller that due to Netlink LLC's error in their accounting procedures that changed the value of their assets as amended from their original filing as per Nebraska Revised Statute 77-1230, the Knox County Board of Equalization accepts their requested personal property valuation on **Protest #11-2019** changing the valuation from \$298,223 to \$11,979. By roll call vote. Ayes all Districts. Nays none. Motion carried.

Motion by Supr. Sokol, Jr., seconded by Supr. Mackeprang that due to Netlink LLC's error in their accounting procedures that changed the value of their assets as amended from their original filing as per Nebraska Revised Statute 77-1230, the Knox County Board of Equalization accepts their requested personal property valuation on **Protest #12-2019** changing the valuation from \$103,420 to \$2,001. By roll call vote. Ayes all Districts. Nays none. Motion carried.

Motion by Supr. Liska, seconded by Supr. O'Connor that due to Netlink LLC's error in their accounting procedures that changed the value of their assets as amended from their original filing as per Nebraska Revised Statute 77-1230, the Knox County Board of Equalization accepts their requested personal property valuation on **Protest #13-2019** changing the valuation from \$239,403 to \$10,918. By roll call vote. Ayes all Districts. Nays none. Motion carried.

Motion by Supr. Sokol, Jr., seconded by Supr. Mackeprang that due to Netlink LLC's error in their accounting procedures that changed the value of their assets as amended from their original filing as per Nebraska Revised Statute 77-1230, the Knox County Board of Equalization accepts their requested personal property valuation on **Protest #14-2019** changing the valuation from \$79,348 to \$2,165. By roll call vote. Ayes all Districts. Nays none. Motion carried.

Motion by Supr. Borgmann, seconded by Supr. O'Connor that due to Great Plains Cable Television LLC's error in their accounting procedures that changed the value of their assets as amended from their original filing as per Nebraska Revised Statute 77-1230, the Knox County Board of Equalization accepts their requested personal property valuation on **Protest #15-2019** changing the valuation from \$52,442 to \$8,913. By roll call vote. Ayes all Districts. Nays none. Motion carried.

Motion by Supr. Sokol, Jr., seconded by Supr. Borgmann that due to Great Plains Cable Television LLC's error in their accounting procedures that changed the value of their assets as amended from their original filing as per Nebraska Revised Statute 77-1230, the Knox County Board of Equalization accepts their requested personal property valuation on **Protest #16-2019** changing the valuation from \$633,360 to \$590,930. By roll call vote. Ayes all Districts. Nays none. Motion carried.

Motion by Supr. Miller, seconded by Supr. Mackeprang that due to Great Plains Cable Television LLC's error in their accounting procedures that changed the value of their assets as amended from their original filing as per Nebraska Revised Statute 77-1230, the Knox County Board of Equalization accepts their requested personal property valuation on **Protest #17-2019** changing the valuation from \$54,949 to \$13,195. By roll call vote. Ayes all Districts. Nays none. Motion carried.

Motion by Supr. Sokol, Jr., seconded by Supr. Mackeprang that due to Great Plains Cable Television LLC's error in their accounting procedures that changed the value of their assets as amended from their original filing as per Nebraska Revised Statute 77-1230, the Knox County Board of Equalization accepts their requested personal property valuation on **Protest #18-2019** changing the valuation from \$60,402 to \$21,286. By roll call vote. Ayes all Districts. Nays none. Motion carried.

Motion by Supr. Liska, seconded by Supr. Sokol, Jr. that due to Great Plains Cable Television LLC's error in their accounting procedures that changed the value of their assets as amended from their original filing as per Nebraska Revised Statute 77-1230, the Knox County Board of Equalization accepts their requested personal property valuation on **Protest #19-2019** changing the valuation from \$50,708 to \$6,760. By roll call vote. Ayes all Districts. Nays none. Motion carried.

~~Chairman Schlote closed the open public hearing at 2:19 p.m. (Corrected 12-26-2019)~~

There was no public comment on agenda items.

There was no public comment on non-agenda items.

Chairman Schlote adjourned the Knox County Board of Equalization at 2:20 p.m. on December 10, 2019 until Thursday, December 26, 2019 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:

KNOX COUNTY BOARD OF EQUALIZATION

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

By \_\_\_\_\_  
Danny R. Schlote, Chairman

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PROCEEDINGS OF THE KNOX COUNTY BOARD OF EQUALIZATION

Center, Nebraska  
December 26, 2019  
10:04 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 December 26, 2019 at 10:04 a.m. Present were Supervisors Martin J. O'Connor District #1, Patrick J. Liska District #2, Virgil H. Miller District #3, Kevin D. Mackeprang District #5, Danny R. Schlote District #6 and James J. Borgmann District #7. Absent was James Sokol, Jr. District #4. 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.

Minutes of the December 10, 2019 meeting were read. Chairman Schlote approved the December 10, 2019 meeting minutes as read with the correction that the public hearing on Protests #4-2019 through #19-2019 was closed at 1:53 p.m. and action on the Protests was taken after the hearing closed.

Motion by Supr. Liska, seconded by Supr. Mackeprang to approve Tax Claim #7930 Great Plains Underground Construction, filed an adjustment on their valuation, now removing the adjusted valuation and 2019 tax dollars; #7931 Great Plains Cable LLC, filed an adjustment on their valuation, now removing the adjusted valuation and 2019 tax dollars; #7932 Netlink filed an adjustment on their valuation, now removing the adjusted valuation and 2019 tax dollars. By roll call vote. Ayes Districts #1, #2, #3, #5, #6 and #7. Nays none. Absent was District #4. Motion carried.

Co. Assessor McManigal informed the Board that the end of the year review is taking place.

There was no public comment on agenda items.

Comment on non-agenda items was given by Co. Assessor McManigal who said her office welcomes assessment questions.

Chairman Schlote adjourned the Knox County Board of Equalization at 10:23 a.m. on December 26, 2019 until 10:15 a.m. on Thursday, January 9, 2020 for a reorganizational 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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