

PROCEEDINGS OF THE KNOX COUNTY BOARD OF EQUALIZATION

Center, Nebraska
January 9, 2020
10:15 a.m.

A reorganizational meeting of the Knox County Board of Equalization was held at the Courthouse in Center, Nebraska on the date of January 9, 2020 at 10:15 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 Niobrara Tribune 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 December 26, 2019 meeting were read. Chairman Schlote approved the December 26, 2019 meeting minutes as read.

Chairman Schlote appointed County Clerk Fischer as Temporary Chairman of the Knox County Board of Equalization due to the reorganization process.

Temporary Chairman/Co. Clk. Fischer called three times for nominations from the floor for the 2020 Chairman of the Knox County Board of Equalization. Supervisor Sokol, Jr. nominated Supervisor Schlote. Supervisor Schlote nominated Supervisor Borgmann.

Motion by Supr. Sokol, Jr., seconded by Supr. Mackeprang that nominations cease for the 2020 Chairman of the Knox County Board of Equalization. By roll call vote. Ayes all Districts. Nays none. Motion carried.

The Board members cast votes for the 2020 Chairman of the Knox County Board of Equalization. The votes were counted and the result was four votes cast for Supr. Borgmann and three votes cast for Supr. Schlote.

Motion by Supr. Mackeprang, seconded by Supr. Sokol, Jr., that Supr. Borgmann be the 2020 Chairman of the Knox County Board of Equalization as per the votes cast. By roll call vote. Ayes Districts #1, #2, #3, #4, #5 and #6. Nays none. Abstain District #7. Motion carried. Supervisor Borgmann assumed the duties of the Chairman of the Knox County Board of Equalization for 2020.

Chairman Borgmann called three times for nominations from the floor for Vice-Chairman of the Knox County Board of Equalization. Supervisor Miller nominated Supervisor Liska.

Motion by Supr. Sokol, Jr., seconded by Supr. Schlote that nominations cease, rules be suspended and to cast a unanimous ballot for Supervisor Liska as Vice-Chairman of the Knox County Board of Equalization for 2020. By roll call vote. Ayes Districts #1, #3, #4, #5, #6. Nays none. Abstain District #2. Motion carried. Supervisor Liska assumed the duties of the Vice-Chairman of the Knox County Board of Equalization for 2020.

Chairman Borgmann announced the members of the 2020 Knox County Board of Equalization Tax Claims Committee as follows: Supervisors Marty O'Connor, Kevin Mackeprang and Dan Schlote, and County Assessor McManigal.

Motion by Supr. Schlote, seconded by Supr. Mackeprang to designate the publishing and posting requirements of 2020 Notices of Meeting as follows: All 2020 Notices of Meeting to be posted on the Knox County Website being www.co.knox.ne.us; the Notice of Meeting for the first regular meeting of each month be published in the Niobrara Tribune, the Notice of Meeting for the second regular meeting of each month be published in the Wausa Gazette; and special meeting/quorum meeting notices be published in both the Niobrara Tribune and Wausa Gazette. By roll call vote. Ayes all Districts. Nays none. Motion carried.

County Assessor McManigal updated the Board on the following: 1. The Exemption Application public hearing will be held at the January 30, 2020 meeting; 2. Working on valuations; 3. Terra Scan has been bought out by another company. Some of the Terra Scan support team are now working at MIPS.

There was no public comment on agenda items.

There was no public comment on non-agenda items.

Chairman Borgmann adjourned the Knox County Board of Equalization at 10:38 a.m. on January 9, 2020 until 10:00 a.m. on Thursday, January 30, 2020 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 _____
James J. Borgmann, Chairman

PROCEEDINGS OF THE KNOX COUNTY BOARD OF EQUALIZATION

January 30, 2020
Center, Nebraska
10:06 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 January 30, 2020 at 10:06 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 Borgmann presiding.

Chairman Borgmann 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 Wausa Gazette 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 January 9, 2020 meeting were read. Chairman Borgmann approved the January 9, 2020 minutes as read.

Motion by Supr. Schlote, seconded by Supr. Liska to add to the agenda by emergency action the consideration by a PAD approved method of a non-advertised public hearing of two Forms 457 submitted by Sacred Heart Health Services dba Avera Creighton Hospital on a total of seven vehicles. By roll call vote. Ayes all Districts. Nays none. Motion carried.

At 10:12 a.m., Chairman Borgmann opened a PAD approved method of a non-advertised public hearing for Forms 457 submitted by Good Samaritan Society of Bloomfield on four vehicles and Sacred Heart Health Services dba Avera Creighton Hospital on a total of seven vehicles

Tax Claims #7933 and #7934 were reviewed. Motion by Supr. Sokol, Jr., seconded by Supr. Mackeprang to approve Tax Claim #7933 on Larry Cooper and #7934 Crofton Farm Supply, Inc. where the original taxes on both corrections were added back on as the taxpayers did not receive the \$10,000 personal property deduction though the tax statements inadvertently read that they did receive the deductions. By roll call vote. Ayes all Districts. Nays none. Motion carried.

At 10:19 a.m., Chairman Borgmann closed the PAD approved method of a non-advertised public hearing on Forms 457. Motion by Supr. Mackeprang, seconded by Supr. Schlote to approve Forms 457 Applications for Exemption from Motor Vehicle Taxes by Qualifying Nonprofit Organizations for Good Samaritan Society Bloomfield on four vehicles and Sacred Heart Health Services dba Avera Creighton Hospital on a total of seven vehicles. By roll call vote. Ayes all Districts. Nays none. Motion carried.

The advertised public hearing on Exemption Applications & Continued Exemption Applications for Tax Exemption on Real & Personal Property by Qualifying Organizations has been rescheduled for February 27, 2020.

County Assessor McManigal met with the Board on the following: 1. Valuations will be put back to current rates on the flooded areas that received a reduced valuation from approved Forms 425. Landowners will have the opportunity to meet with the Assessor's staff to review the flooded areas and will have to bring in maps of those areas; 2. Reviewed structure damage in the lake area due to landslides; 3. Personal property filing postcards homestead exemption applications will be mailed.

There was no public comment on agenda items.

There was no public comment on non-agenda items.

Chairman Borgmann adjourned the Knox County Board of Equalization at 10:38 a.m. on January 30, 2020 until 10:00 a.m. on Thursday, February 13, 2020 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 _____
James J. Borgmann, Chairman

PROCEEDINGS OF THE KNOX COUNTY BOARD OF EQUALIZATION

February 13, 2020
Center, Nebraska
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 February 13, 2020 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 Borgmann presiding.

Chairman Borgmann 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 Niobrara Tribune 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 January 30, 2020 meeting were read and were approved by Chairman Borgmann.

At 10:05 a.m., Chairman Borgmann opened a PAD approved method of a non-advertised public hearing on Form 457 Application for Exemption from Motor Vehicle Taxes by Qualifying Nonprofit Organization for Fellowship Adventures Opportunities on one vehicle.

Tax Claims #7935, #7936 and #7937 were reviewed. Motion by Supr. Schlote, seconded by Supr. Sokol, Jr. to approve Tax Claim #7935 and #7936 on Crofton Farm Supply, Inc. and #7937 on Larry Cooper to correct computer mishap regarding the penalty on the corrections approved for these two taxpayers at the January 30, 2020 meeting. By roll call vote. Ayes all Districts. Nays none. Motion carried.

County Assessor McManigal met with the Board on the following: 1. Working on valuations that will be sent to the Property Assessment Division for their review; 2. Valuation for farmland will increase this year.

At 10:20 a.m., Chairman Borgmann closed the PAD approved method of a non-advertised public hearing on Form 457 Application for Exemption from Motor Vehicle Taxes by Qualifying Nonprofit Organization for Fellowship Adventures Opportunities on one vehicle. Motion by Supr. Sokol, Jr., seconded by Supr. Schlote to table action on the Form 457 Application for Exemption from Motor Vehicle Taxes by Qualifying Nonprofit Organization for Fellowship Adventures Opportunities on one vehicle as more information is needed on Fellowship Adventures Opportunities. By roll call vote. Ayes all Districts. Nays none. Motion carried.

There was no public comment on agenda items.

There was no public comment on non-agenda items.

Chairman Borgmann adjourned the Knox County Board of Equalization at 10:21 a.m. on February 13, 2020 until 10:00 a.m. on Thursday, February 27, 2020 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 _____
James J. Borgmann, Chairman

PROCEEDINGS OF THE KNOX COUNTY BOARD OF EQUALIZATION

February 27, 2020
Center, Nebraska
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 February 27, 2020 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, Danny R. Schlote District #6 and James J. Borgmann District #7. Absent was none. Chairman Borgmann presiding.

Chairman Borgmann 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 Wausa Gazette 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 February 13, 2020 meeting were read and were approved by Chairman Borgmann.

Correspondence reviewed was a letter from TERC noting that Governor Ricketts signed LB 4 into law on February 12, 2020 that changes the required filing fees for appeals and petitions to TERC and the new fees became effective February 12, 2020.

At 10:06 a.m., Chairman Borgmann opened a PAD approved method of a non-advertised public hearing on Form 457 Application for Exemption from Motor Vehicle Taxes by Qualifying Nonprofit Organization for Fellowship Adventures Opportunities on one vehicle.

At 10:06 a.m., Chairman Borgmann opened the advertised public hearing for Exemption Applications and Continued Exemption Applications for Tax Exemption on Real and Personal Property by Qualifying Organizations. The Board reviewed their respective applications.

Chairman Borgmann closed the public hearing at 10:31 a.m. on the Fellowship Adventures Opportunities Form 457.

Chairman Borgmann closed the public hearing at 10:31 a.m. on the Exemption and Continued Exemption Application by Qualifying Organizations.

Motion by Supr. Miller, seconded by Supr. Liska to deny Form 457 Application for Exemption from Motor Vehicle Taxes by Qualifying Nonprofit Organization for Fellowship Adventures Opportunities on one vehicle. By roll call vote. Ayes Districts #1, #2, #3, #4, #6 and #7. Nays District #5. Motion carried.

Motion by Supr. Sokol, Jr., seconded by Supr. Schlote to approve Tax Claim #7938 on CCR Inc. dba Town & Country Insurance as the 2020 tax was accelerated using the 2019 levy as the CCR business was sold. By roll call vote. Ayes all Districts. Nays none. Motion carried.

Each Board member signed the Exemption Applications and Continued Exemption Applications for Tax Exemption on Real and Personal Property by Qualifying Organizations for their respective districts. All were approved except the Application submitted by the Rough Riders which was denied as the application was received after the deadline and procedures were not followed. (Corrected 3-12-2020)

There was no public comment on agenda items.

There was no public comment on non-agenda items.

Chairman Borgmann adjourned the Knox County Board of Equalization at 10:33 a.m. on February 27, 2020 until 10:00 a.m. on Thursday, March 12, 2020 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 _____
James J. Borgmann, Chairman

PROCEEDINGS OF THE KNOX COUNTY BOARD OF EQUALIZATION

March 12, 2020
Center, Nebraska
9:59 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 March 12, 2020 at 9:59 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 Borgmann presiding.

Chairman Borgmann 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 Niobrara Tribune 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 February 27, 2020 meeting were read and were approved by Chairman Borgmann with an addition to the denial of the Rough Riders Continued Exemption Application for Tax Exemption on Real and Personal Property by Qualifying Organizations that procedures were not followed.

County Assessor McManigal met with the Board on the following: 1. Work continues on values and the abstract; 2. Discussed legislation.

There was no public comment on agenda items.

There was no public comment on non-agenda items.

Chairman Borgmann adjourned the Knox County Board of Equalization at 10:09 a.m. on March 12, 2020 until 10:00 a.m. on Thursday, March 26, 2020 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 _____
James J. Borgmann, Chairman

PROCEEDINGS OF THE KNOX COUNTY BOARD OF EQUALIZATION

March 26, 2020
Center, Nebraska
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 March 26, 2020 at 9:57 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 Supr. Martin J. O'Connor District #1. Chairman Borgmann presiding.

Chairman Borgmann 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 Wausa Gazette 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 March 12, 2020 meeting were read and were approved by Chairman Borgmann.

Deputy County Assessor Beckmann informed the Board that the abstract had been sent to the Property Assessment Division for their review.

There was no public comment on agenda items.

Public comment on non-agenda items was given by Supr. Sokol Jr. who asked if the County was going to delay payment of property taxes as the first half of the 2019 real estate taxes is due by May 1, 2020 and if there was a delay to file personal property schedules as the deadline for filing is also May 1, 2020. Governor Ricketts and the Legislature have not suspended payment of real estate taxes and have not extended filing the schedules. Constituents are encouraged to call the County Treasurer's Office about the tax payments and the County Assessor's Office about the personal property schedule filing due to the Courthouse being closed to the public except by appointment until further notice and that the public should use the mail, the drop off box in the Courthouse Foyer, fax, email or credit card payments as much as possible during the COVID-19 virus situation.

Chairman Borgmann adjourned the Knox County Board of Equalization at 10:04 a.m. on March 26, 2020 until 10:00 a.m. on Thursday, April 9, 2020 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 _____
James J. Borgmann, Chairman

PROCEEDINGS OF THE KNOX COUNTY BOARD OF EQUALIZATION

April 9, 2020
Center, Nebraska
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 April 9, 2020 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 Borgmann presiding.

Chairman Borgmann 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 Niobrara Tribune 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 March 26, 2020 meeting were read and were approved by Chairman Borgmann.

County Assessor McManigal met with the Board on the following: 1. The 2020 Abstract was filed with the Property Assessment Tax Division. Motion by Supr. Schlote, seconded by Supr. Liska to place on file the 2020 Knox County Reports and Opinions of the Property Tax Administrator. By roll call vote. Ayes all Districts. Nays none. Motion carried; 2. Discussed flooded acres from last year. Many people are still trying to remove sand from fields. Valuations were changed back to the valuation prior to the 2019 flooding on the parcels that had approved Forms 425. A letter will be sent with the valuation notices that will be mailed out the end of May; 3. There are 1,091 personal property schedules yet to be filed.

There was no public comment on agenda items nor on non-agenda items.

Chairman Borgmann adjourned the Knox County Board of Equalization at 10:20 a.m. on April 9, 2020 until 10:00 a.m. on Thursday, April 30, 2020 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 _____
James J. Borgmann, Chairman

PROCEEDINGS OF THE KNOX COUNTY BOARD OF EQUALIZATION

April 30, 2020
Center, Nebraska
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 April 30, 2020 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 Borgmann presiding.

Chairman Borgmann 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 Wausa Gazette 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 9, 2020 meeting were read and were approved by Chairman Borgmann.

Motion by Supr. Schlote, seconded by Supr. Mackeprang to approve Tax Claim #7939 and #7940 on Schonefeld Holdings LLC for the acceleration of the 2020 taxes as two mobile homes were sold and removed from the Burbach Guenther Mobile Home Court in Crofton with both mobile homes going out of state. By roll call vote. Ayes all Districts. Nays none. Motion carried.

County Assessor McManigal and the Board discussed the personal property schedules. As of this date, there still remains 598 schedules to come in. Governor Ricketts waived the penalties for the rest of the year however July 15, 2020 is the deadline for filers to still qualify for the \$10,000 exemption of personal property values.

There was no public comment on agenda items.

Chairman Borgmann adjourned the Knox County Board of Equalization at 10:16 a.m. on April 30, 2020 until 10:00 a.m. on Thursday, May 14, 2020 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 _____
James J. Borgmann, Chairman

PROCEEDINGS OF THE KNOX COUNTY BOARD OF EQUALIZATION

May 14, 2020
Center, Nebraska
10:43 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 14, 2020 at 10:43 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 Borgmann presiding.

Chairman Borgmann 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 Niobrara Tribune 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 30, 2020 meeting were read and approved by Chairman Borgmann.

County Assessor McManigal met with the Board on the following: 1. The Board reviewed the TERC Findings and Orders of levels of value for real property in Knox County for tax year 2020 noting that the requirements of law were met. Notices are being mailed to all property owners this year so all owners will receive notices on office procedures due to the COVID 19 pandemic. Motion by Supr. Mackeprang, seconded by Supr. Liska to place on file the TERC Findings and Order for value of real property in Knox County for tax year 2020. By roll call vote. Ayes all Districts. Nays none. Motion carried; 2. Sale information is being entered in the computer system; 3. Valuation change discussion. Implementation of the new soil survey will change some ag values and the economics on the rural home and building sites increased those valuations; 4. Discussed the Department of Revenue COVID-19 guidelines for County Board of Equalization 2020 Protest Meetings for June 1 to July 25; 5. Personal Property Schedule filing reminders were mailed to nearly 300 people who have not filed their schedules.

There was no public comment on agenda items.

There was no public comment on non-agenda items.

Chairman Borgmann adjourned the Knox County Board of Equalization at 10:57 a.m. on May 14, 2020 until 10:00 a.m. on Thursday, May 28, 2020 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 _____
James J. Borgmann, Chairman

PROCEEDINGS OF THE KNOX COUNTY BOARD OF EQUALIZATION

Center, Nebraska
May 28, 2020
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 28, 2020 at 10:00 a.m. Present were Supervisors Martin J. O'Connor District #1 via Zoom, 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 Borgmann presiding.

Chairman Borgmann 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 Wausa Gazette 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 May 14, 2020 meeting were read and were approved by Chairman Borgmann.

County Assessor McManigal discussed the following with the Board: 1. Notices on nearly 11,157 parcels are being mailed. Social distancing and limited access at a given time were discussed as the public will be responding to the notices during the month of June. People will be encouraged to email or fax their information; 2. Looking ahead for next year will show that grass prices are up.

There was no public comment on agenda items nor on non-agenda items.

Chairman Borgmann adjourned the Knox County Board of Equalization at 10:11 a.m. on May 28, 2020 until 10:00 a.m. on Thursday, June 11, 2020 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 _____
James J. Borgmann, Chairman

PROCEEDINGS OF THE KNOX COUNTY BOARD OF EQUALIZATION

June 11, 2020
Center, Nebraska
9:59 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 11, 2020 at 9:59 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 Borgmann presiding.

Chairman Borgmann 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 Niobrara Tribune 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 May 28, 2020 meeting were read and approved by Chairman Borgmann.

Motion by Supr. O'Connor, seconded by Supr. Schlote to place on file the Certificate of Completion and the Public Notice certifying the 2020 assessment roll for Knox County is complete and the notices of valuation changes have been mailed, pursuant to Nebraska Revised Statute, 77-1315, and all 2020 evidence of Equalization, Opinions from TERC and all proof of valuation. By roll call vote. Ayes all Districts. Nays none. Motion carried.

Motion by Supr. Sokol, Jr., seconded by Supr. Mackeprang to place on file the Reports of Omitted/Clerical changes done prior to June 1, 2020. By roll call vote. Ayes all Districts. Nays none. Motion carried.

There was no public comment on agenda items.

Public comment on non-agenda items was given by County Assessor McManigal who is looking into replacing the 2005 Ford Escape that the Assessor's Office has had for ten years.

Chairman Borgmann adjourned the Knox County Board of Equalization at 10:31 a.m. on June 11, 2020 until 10:00 a.m. on Thursday, June 25, 2020 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 _____
James J. Borgmann, Chairman

PROCEEDINGS OF THE KNOX COUNTY BOARD OF EQUALIZATION

June 25, 2020
Center, Nebraska
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 June 25, 2020 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 Borgmann presiding.

Chairman Borgmann 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 Wausa Gazette 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 11, 2020 meeting were read and approved by Chairman Borgmann.

County Assessor McManigal met with the Board on the following: 1. Several Board members received a complaint about the increase to the rural building site valuations and when the Board took action on these valuations. The Board accepted and placed on file the County Assessor's 2020 evidence of Equalization, Opinions from TERC and all proof of valuation at the June 11, 2020 meeting. County Assessor McManigal said that small tracts keep selling and bringing much more than the valuations assessed, there are costs to get the amenities such as electricity, water, etc. to the tracts, and that appraisals are higher on the small tracts than the valuations; 2. Discussed implementation of the current 2019 soil survey for the valuation year of 2020, soil and slope, and naming soil #3320 Sansarc Silty Clay with a slope of 20% to 40% to be classified as waste. Motion by Supr. Schlote, seconded by Supr. Liska to adopt **Resolution #2020 - 10** naming soil #3320 Sansarc Silty Clay with a slope 20% to 40%, to classify it as waste as historically set, and that valuation change notices be sent to landowners who will be affected by this soil and slope modification. By roll call vote. Ayes all Districts. Nays none. Motion carried.

RESOLUTION #2020 -10

Whereas, Knox County has implemented the current 2019 soil survey for the valuation year of 2020, as prepared by the Natural Resources Conservation Service and the United States Department of Agriculture which originally became available in 1987, and,

Whereas, Resolution #2009-19 implemented by the Knox County Board of Supervisors, took the soil conversion chart provided by the Nebraska Property Tax and Assessment Division and named the soils of #3321 Sansarc Silty Clay 30-60% slope, #5477 Betts Clay Loam 30-60% slope, #6686 Crofton Silt Loam 30-60% slope and #6761 Gavins Silt Loam 30-60% slope and said these soils should be converted from grass to waste in order to make all 30-60% slope similar to #3151 Bristow Silty Clay, which was already in the waste category, and

Whereas, in 2016, to explain the history, the soil #3320 Sansarc Silty Clay was adjusted by the 2016 soil survey with a 30%-60% slope to a 20% to 40% slope, and

Whereas, in 2019, to further explain, the soil #3320 Sansarc Silty Clay was adjusted by the 2019 soil survey changing the slope to 20%-40% to 9%-35% slope, and

Whereas, the 2019 soil conversion chart provided by the Nebraska Property Tax and Assessment Division, now took the soil #3321 slope 30%-60% with 912 acres and converted it to soil #3320 slope 9%-35% with 912 acres, therefore eliminating soil #3321 and

Whereas, I, Monica J. McManigal, Knox County Assessor, strongly disagree with the elimination of the soil #3321 and its conversion to soil #3320 and knowing the slope change is out of my control to convert from 20% to 40% to 9% to 35%, and

NOW, THEREFORE, BE IT RESOLVED that the Knox County Board of Equalization using the history provided on the soil and slope, wish to name the soil #3320 Sansarc Silty Clay with a slope 20% to 40% to be classified as waste, as historically set, and

BE IT FURTHER RESOLVED THAT the Knox County Board of Equalization instruct Knox County Assessor Monica J McManigal to fulfill the above duties.

Dated this 25th day of June, 2020.

KNOX COUNTY BOARD OF EQUALIZATION

Martin J. O'Connor /s/
Martin J O'Connor, Dist #1

Patrick J. Liska /s/
Patrick J Liska, Dist #2

Danny R. Schlote /s/
Danny R Schlote, Dist #6

Virgil H. Miller /s/
Virgil H Miller, Dist #3

James Sokol Jr /s/
James Sokol, Jr., Dist #4

Kevin D. Mackeprang /s/
Kevin D Mackeprang Dist #5

James Borgmann /s/
James Borgmann, Chairman, Dist #7

ATTEST: (Seal)
Joann M. Fischer /s/
Joann M. Fischer, Knox County Clerk

3. Update on inspections; 4. A public hearing is set for Monday, July 13, 2020 starting at 9:30 a.m. for the Board to make final decisions on filed 2020 protests.

Chairman Borgmann adjourned the Knox County Board of Equalization at 10:39 a.m. on June 25, 2020 until 10:00 a.m. on Thursday, July 9, 2020 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 James J. Borgmann, Chairman

PROCEEDINGS OF THE KNOX COUNTY BOARD OF EQUALIZATION

July 9, 2020
Center, Nebraska
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 July 9, 2020 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 Borgmann presiding.

Chairman Borgmann 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 Niobrara Tribune 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 25, 2020 meeting were read and approved by Chairman Borgmann.

County Assessor McManigal and the Board reviewed the protest hearing process.

The Board reviewed a Form 425 filed by Jeff and Karla Uhlir regarding a house fire. The Board tabled action until the special July 13, 2020 meeting/public hearing.

There was no public comment on agenda items nor on non-agenda items.

Chairman Borgmann moves the Board of Equalization recess at 10:26 a.m. until 11:30 a.m. for the public hearing to hear testimony on filed Forms 422.

The Knox County Board of Equalization reconvened at 11:34 a.m. with all members present.

Chairman Borgmann opened the advertised public hearing at 11:34 a.m. to hear testimony and to read into record the filed Forms 422 Property Valuation Protest. Present were the Board, County Assessor McManigal, Deputy Assessor Beckmann and County Clerk Fischer.

The hearing process was read into record and County Clerk Fischer swore in County Assessor McManigal. The following is the order of protests heard during the hearing:

Protest #1 - 2020 - Loren L. Sievers, 5411 AVE A, Crofton NE 68730, Parcel ID Number 540010106, no legal description shown on Form 422. Chairman Borgmann read the protest form into record. No one appeared at the hearing to offer verbal testimony. Co. Assessor McManigal read into record evidence that the value is set by market and sales, regulations provided by the Property Tax Division and all statutes were followed, that the property is located in Kohles Acres where there was a 30% valuation increase because of a market study in that area, the valuation is between 92% and 100% of the market value, and the first valuation notice was mailed out at the higher rate but was given a 10% break due to economics on a second mailing.

Chairman Borgmann moves the Board of Equalization recess for lunch at 12:00 p.m. and the hearing remains open.

The Knox County Board of Equalization reconvened at 12:43 p.m. with all members present.

Protest #2 - 2020 - Neil C. and Lisa D. Timmerman, 3703 133rd ST, Urbandale IA 50323-2175, Parcel ID Number 540010071, no legal description shown on Form 422. Chairman Borgmann read the protest form into record. Protestors were present via Zoom, were sworn in and gave testimony that included that the home does not have a basement but has a crawl space, valuation when addition was put on the house in 2016 increased appropriately, and land has problems with erosion. Co. Assessor McManigal read into record evidence that the value is set by market and sales, regulations provided by the Property Tax Division and all statutes were followed, that the property is located in Kohles Acres where there was a 30% valuation increase because of a market study in that area, the valuation is between 92% and 100% of the market value, and the first valuation notice was mailed out at the higher rate but was given a 10% break due to economics on a second mailing.

Protest #3 - 2020 - Sandra Robertson, 1106 Sunshine BLVD, Bellevue NE 68103, Parcel ID Number 540010870, no legal description shown on Form 422. Chairman Borgmann read the protest form into record. No one appeared at the hearing to offer verbal testimony. Co. Assessor McManigal read into record evidence that the value is set by market and sales, regulations provided by the Property Tax Division and all statutes were followed and included that changes may be considered as larger tracts are being sold in the Devils Nest Subdivision.

Protest #4 - 2020 - AngieLynn Garfield, 1106 Sunshine BLVD, Bellevue NE 68103, Parcel ID Number 540010869, Lot 15, Block 1, Devils Nest. Chairman Borgmann read the protest form into record. No one appeared at the hearing to offer verbal testimony. Co. Assessor McManigal read into record evidence that the value is set by market and sales, regulations provided by the Property Tax Division and all statutes were followed and included that changes may be considered as larger tracts are being sold in the Devils Nest Subdivision.

Protest #8 - 2020 - Scott Swanson, PO Box 551, Sulphur Springs TX 75482, Parcel ID Number 540008468, no legal description was on Form 422. Chairman Borgmann read the protest form into record. No one appeared at the hearing to offer verbal testimony. Co. Assessor McManigal read into record evidence that the value is set by market and sales, regulations provided by the Property Tax Division and all statutes were followed.

Protest #5 – 2020 – Daniel J. Costello, PO Box 2238, Sioux Falls SD 57101-2238, Parcel ID Number 540001320, E. 200' Ls S. 75' of Block 51, Whited Addition to Bloomfield. Chairman Borgmann read the protest form into record. Jared Vilhauer associated with Costello Property Management attended the hearing via telephone. Also present via telephone was Joe Wilson, Commercial Appraiser with Tax Valuation, Inc. They discussed together the tough economics at the Washington Apartments in Bloomfield and looked at the income approach. Due to the two parties not always being able to hear each other, it was agreed that Mr. Wilson and Mr. Vilhauer would talk with each other and report back to the County Assessor before the Board makes a decision on the protest. Co. Assessor McManigal read into record evidence that the value is set by market and sales, regulations provided by the Property Tax Division and all statutes were followed.

Protest #6 – 2020 and Protest #7 - 2020 - Dennis W. Dannelly and Debra Allemann-Dannelly, PO Box 370, Genoa NE 68640, Parcel ID Numbers 540011657 and 540011658, Lot 13 (Protest #5) and Lot 14 (Protest #6), Elkhorn Ridge, Crofton NE 68730. Chairman Borgmann read the protest form into record. Dennis Dannelly was present, sworn in and gave testimony that included a water line broke that put over 100,000 gallons of water between the lots and into the hillside causing landslides, that Lot 13 (Protest #6) is empty and unusable due to the landslide, requested valuation less than \$1,000; and on Lot 14 (Protest #7) the garage completely collapsed, that he would like to move the house, and the land would be unusable. Co. Assessor McManigal read into record evidence that the value is set by market and sales, regulations provided by the Property Tax Division and all statutes were followed and included that the empty lot did receive a 90% adjustment.

Protest #33 – 2020 – Mitchell Johnson, 88920 550 AVE, Crofton NE 68730, Parcel ID Number 540003807, TR SWSW 5.96 acres in Section 26, T32N, R2W. Chairman Borgmann read the protest form into record. Mitchell Johnson was present via telephone, was sworn in and gave testimony that included the increase to his property was \$36,110 and gave comparisons of neighboring parcels. Co. Assessor McManigal read into record evidence that the value is set by market and sales, regulations provided by the Property Tax Division and all statutes were followed along with improvements were made to the property that were not known to the Assessor's Office so the valuation was changed to reflect the improvements.

Protest #15 – 2020 - Mike and Janet Schmitt, 104 Moccasin ST, PO Box 274, Elgin NE 68636, Parcel ID Number 540004537, #3 PT SWNW, PT NWSW, PT SWSW (N of RD) 51.41 Acres in Section 3, T32N, R7W. Chairman Borgmann read the protest form into record. Mike and Janet Schmitt were present, Mike Schmitt was sworn in and gave testimony that the property was flooded in 2011 and is covered with sand. Currently the property is classified as recreational and Mr. Schmitt asked the classification be changed to ag, and, there is visible siltation remaining from the flood. Co. Assessor McManigal read into record evidence that the value is set by market and sales, regulations provided by the Property Tax Division and all statutes were followed and that classification change could be considered if pictures are presented and field checks are done. Also, a reduction was already made to the house through the Over/Under process due to plumbing.

Protests #9 – 2020, #10 – 2020 and #11 - 2020 - Leon Grothe, 53367 894 RD, Niobrara NE 68760, Parcel ID Number 540005443 NW1/4 of Section 5, T31N, R3W 159.58 acres (Protest #9); 540009856 TR N1/2 of Section 1, T32N, R5W 5.10 acres in Section 5, T31N, R5W (Protest #10); and 540005446 SW1/4 Is. .12 acres to County & Is. tr, S1/2SESW – 144.27 acres - of Section 5, T31N, R3W. Chairman Borgmann read the protest forms into record. Leon Grothe was present, sworn in and gave testimony that the house is a 50-year house being 30 ft. x 67 ft., that he built a house in Denver CO that was 3,000 sq. ft. at the same dollars per sq. ft. as the old smaller house in Knox County with the exception that a 50 ft. x 100 ft. building is attached to the Knox County house, it is depreciated out, he could buy a new steel building for less than the value of the older building and asked if there is a comparison for the sale of crop to grass. Co. Assessor McManigal read into record evidence that the value is set by market and sales, regulations provided by the Property Tax Division and all statutes were followed, the house was moved in 2003, sheetrock replaced and the valuation included the labor and was based on small tract valuations, and the biggest change was that the renter removed shelter belts, plowed the pastures and planted corn.

Protests #12 - 2020; #13 - 2020; and #14 - 2020 – Jeff Uhlir, 51261 886 RD, Verdigre NE 68783, Parcel ID Number 540008871 W1/2NW, SW1/4 (249 acres) of Section 11, T32N, R8W (Protest #12); 540008863 E1/2E1/2 (160 acres) of Section 10, T32N, R8W (Protest #13); and 540004692 W1/2SE1/4 (480 acres) of Section 9, T31N, R8W. Chairman Borgmann read the protest forms into record. Jeff Uhlir was present, sworn in and gave testimony where he sees valuations rise and markets decrease, his farm has been in the family for 150 and it is up to him to try to keep it, soil classification changed from LB372, contacted Senator Erdmann about legislation, Dr. Jerry Green was contacted who reviewed his valuations, reviewed information from Ruth Sorensen, one soil type raised his valuation and the rest of that is swamp, the property doesn't produce 500 lbs. grass so should be valued as waste, and sale comparisons. Co. Assessor McManigal read into record evidence that the value is set by market and sales, regulations provided by the Property Tax Division and all statutes were followed, everything is based on market, reviewed grass acres where some of the wettest grass acres are valued at the lowest grass classification, soil conversions were done in 2017 and 2019, and reviewed sales.

Protest #16 – 2020 – Emile F. Scoville, 549 Kian AVE, Crofton NE 68730, Parcel ID Number 540010175 All of Block 8, except 30 ft. x 36 ft., Dale's Addition to Kohles Acres. Chairman Borgmann read the protest form into record. Emile F. Scoville was present, her representative Tom Verzani was sworn in and gave testimony about valuation comparisons and sales in the Kohles Acres subdivisions, the garage located on one corner of the property does not belong to Ms. Scoville. Co. Assessor McManigal read into record evidence that the value is set by market and sales, regulations provided by the Property Tax Division and all statutes were followed, valuation is based on market and size of house, square footage and age, and type of house, many of the houses are fair or average, sales show houses are being

sold higher than valued, properties in Kohles Acres increased by 30% but the Assessor's Office dropped it to 20%, and hard to review the houses as many of the owners are not there when the Assessor's Office comes to do reviews.

Protest #32 – 2020 - Randy Albrecht 5510 AVE D, Crofton NE 68730, Parcel ID Number 540010075 W 100 ft. of Block 3, Kohles Acres. Chairman Borgmann read the protest form into record. Randy Albrecht was present via telephone, sworn in and gave testimony that his valuation increased \$81,000 one year and then \$56,100, concerns about taxes going up, has not made major improvements since it was purchased, and questioned why valuation increases were in Kohles Acres and not as much in other subdivisions. Co. Assessor McManigal read into record evidence that the value is set by market and sales, regulations provided by the Property Tax Division and all statutes were followed, the market is determined by sales, each subdivision is a separate market area so sales and valuations are not the same in each subdivision, there are buyers for the properties so properties are not abandoned when sold, that the property is located in Kohles Acres where there was a 30% valuation increase because of a market study in that area, the valuation is between 92% and 100% of the market value, and the first valuation notice was mailed out at the higher rate but was given a 10% break due to economics on a second mailing.

Protest #18 – 2020 - Roger R. and Joyce A. Tacey, 54716 862 RD, Osmond NE 68765, Parcel ID number 540004548 #2 NWNE, SWNE, E1/2SW, NWSE, S1/2SE being 250.50 acres in Section 32, T32N, R7W. Chairman Borgmann read the protest form into record. Roger R. and Joyce A. Tacey were present, Roger R. Tacey was sworn in and gave testimony that he was not there to protest the value the Assessor has set but is protesting the property and how it is and what the land is, has bad roads to get to it, number of grass acres is less, areas are so steep you cannot walk there, seven dams broke in the 2019 flooding, and looking what will the taxes will be since it is in the Verdigre School District that will come out of unification this year. Co. Assessor McManigal read into record evidence that the value is set by market and sales, regulations provided by the Property Tax Division and all statutes were followed, and, that some adjustment had been made previously where more trees were added.

Protests #29 - 2020, #30 – 2020 and #31 - 2020 – Andrew and Danielle Stech, 54537 863 RD, Osmond NE 68765, Parcel ID Numbers 540007934 SW1/4 being 160 acres in Section 17, T29N, R4W (Protest #29); 540007945 PT of SE1/4 being 55.9 acres in Section 19, T29N, R4W; and 540013031 PT of SE1/4 being 63.51 acres in Section 19, T29N, R4W. Chairman Borgmann read the protests form into record. Andrew Stech was present, sworn in and gave testimony being that he requested valuations be lower than what he showed on his protest forms, there is a discrepancy between Market Areas 1 and 2, he believes the line should be moved over so his land could be included in Market Area 2 instead of Market Area 1, he compiled sales comparisons for both market areas, he purchased land that sold for less than valued, and drilled test holds for wells and they can't find water. Co. Assessor McManigal read into record evidence that the value is set by market and sales, regulations provided by the Property Tax Division and all statutes were followed, soil surveys were applied last November, and the market area line was determined by such things such as topography and rain fall and the Property Tax Division assisted in drawing the market lines.

Chairman Borgmann moves the Board recess at 6:00 p.m. for dinner.

The Knox County Board of Equalization reconvened at 6:30 p.m. with all members present. Also present were Co. Assessor McManigal, Deputy Assessor Beckmann and County Clerk Fischer.

Protests #19 - 2020, #20 - 2020 and #21 - 2020 – Valerie Livingston, 51089 871 RD, Orchard NE 68764, Parcel ID Numbers 540007006SE1/4 of Section 11, T29N, R8W (Protest #19); 540006998 E1/2E1/2 of Section 10, T29N, R8W; and 540007086 SE1/4 of Section 30, T29N, R8W. Chairman Borgmann read the protest forms into record. Valerie Livingston was present, sworn in and gave testimony that according to LB372 her farm site area should be reduced, she purchased pasture and one piece is landlocked making it difficult to get to it so she has permission from her neighbor to drive to the pasture, comparison of neighbors' valuations, valuations in Holt County compared to Knox County, presented additional information that the valuation should be decreased, presented revised requested valuations on her submitted protest forms, limited number of cattle pairs can be run, her taxes are costing her around \$110 per pair, anticipate taxes to go up as the Verdigre School is no longer in the unification, and requested that valuations be adjusted back to last year's valuations before the soil survey was implements in November. Co. Assessor McManigal read into record evidence that the value is set by market and sales, regulations provided by the Property Tax Division and all statutes were followed, everything is based on markets as per the annual market studies, and each county has different valuations and increases because they have different markets.

Protests #22 – 2020, #23 – 2020, #24 – 2020, #25 – 2020, #26 – 2020, #27 – 2020 and #28 - 2020 – Steve Brunette, 2705 W Oak ST, Sioux Falls SD 57105, Parcel ID Numbers 540008821 E1/2NE being 80.07 acres in Section 2, T32N, R8W (Protest #22); 540008818 – NWSW being 40 acres in Section 1, T32N, R8W (Protest #23); 540008823 NEW, S1/2SW, SWSE being 160 acres in Section 2, T32N, R8W (Protest #24); 540008869 W1/2NE, E1/2NW, SE1/4 being 320 acres in Section 11, T32N, R8W (Protest #25); 540008817 W1/2NW being 80 acres in Section 1, T32N, R8W (Protest #26); 540008826 NWSE being 40 acres in Section 2, T32N, R8W (Protest #27); and 540008825 E1/2SE being 80 acres in Section 2, T32N, R8W (Protest #28). Steve Brunette was present via Zoom, sworn in and gave testimony by asking questions whether it is a declining or inclining market and about the sales roster, implication irrigation values used as grass values, comparison sales and ag land values. Co. Assessor McManigal read into record evidence that the value is set by market and sales, regulations provided by the Property Tax Division and all statutes were followed, everything is based on markets as per the annual market studies, and the waste acres were reviewed along with other classification of acres on these properties.

Protest #17 - 2020 – Verdigre Stockyards, PO Box 158, Verdigre NE 68783, Parcel ID Number 540003587, no legal description shown on Form 422. Chairman Borgmann read the protest form into record. No one appeared at the hearing to offer verbal testimony. Co. Assessor McManigal read into record evidence that the value is set by market and sales, regulations provided by the Property Tax Division and all statutes were followed.

Chairman Borgmann closed the public hearing at 7:43 p.m.

Chairman Borgmann adjourned the Knox County Board of Equalization at 7:44 p.m. on July 9, 2020 until 9:30 a.m. on Monday, July 13, 2020 for a special meeting/public hearing and until 10:00 a.m. on Thursday, July 30, 2020 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_____
James J. Borgmann, Chairman

PROCEEDINGS OF THE KNOX COUNTY BOARD OF EQUALIZATION

July 13, 2020
Center, Nebraska
9:37 a.m.

A special 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 13, 2020 at 9:37 a.m. Present were Supervisors Martin J. O'Connor District #1 via Zoom, 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 Patrick J. Liska District #2. Chairman Borgmann presiding.

Chairman Borgmann 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 Niobrara Tribune and Wausa Gazette 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.

Chairman Borgmann dispensed with reading the July 9, 2020 meeting minutes.

Chairman Borgmann opened the advertised public hearing at 9:38 a.m.

The Board reviewed GIS maps and presented information from County Assessor McManigal and the protestors.

Supr. Liska arrived at 9:51 a.m.

The following action was taken by the Knox County Board of Equalization:

Motion by Supr. Schlote, seconded by Supr. Mackeprang to concur with Assessor's recommendation to deny **Protest #1 - 2020**, Loren L. Sievers, 5411 Ave. A, Crofton NE 68730, Parcel ID Number 540010106, no legal description shown on Form 422, as property valued comparable to like properties. By roll call vote. Ayes all Districts. Nays none. Motion carried.

Motion by Supr. O'Connor, seconded by Supr. Sokol, Jr. to concur with Assessor's recommendation to deny **Protest #2 - 2020** - Neil C. and Lisa D. Timmerman, 3703 133rd ST, Urbandale IA 50323-2175, Parcel ID Number 540010071, no legal description shown on Form 422., 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. Liska to concur with Assessor's recommendation on **Protest #3 - 2020** - Sandra Robertson, 1106 Sunshine BLVD, Bellevue NE 68103, Parcel ID Number 540010870, no legal description shown on Form 422 changing the valuation to be similar to the neighboring properties in that area resulting in change of valuation from \$18,000 to \$2,875. By roll call vote. Ayes all Districts. Nays none. Motion carried.

Motion by Supr. O'Connor, seconded by Supr. Mackeprang to concur with Assessor's recommendation on **Protest #4 - 2020** - AngieLynn Garfield, 1106 Sunshine BLVD, Bellevue NE 68103, Parcel ID Number 540010869, Lot 15, Block 1, Devils Nest, changing the valuation to be similar to the neighboring properties in that area resulting in change of valuation from \$18,000 to \$2,875. By roll call vote. Ayes all Districts. Nays none. Motion carried.

Motion by Supr. Mackeprang, seconded by Supr. Schlote to concur with Assessor's recommendation to deny **Protest #5 - 2020**, Daniel J. Costello, PO Box 2238, Sioux Falls SD 57101, Parcel ID Number 540001320, E200 ft. Is S75 ft. of Block 51, Whited Addition to Bloomfield, 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. Schlote to concur with Assessor's recommendation on **Protest #6 - 2020** - Dennis W. Dannelly & Debra Allemann-Dannelly, PO Box 370, Genoa NE 68640, Parcel ID Number 540011657, Lot 13, Elkhorn Ridge Subdivision, lowering the lot to \$500 because of the condition of the lot resulting in change of valuation from \$6,720 to \$500. By roll call vote. Ayes all Districts. Nays none. Motion carried.

Motion by Supr. O'Connor, seconded by Supr. Liska to concur with Assessor's recommendation on **Protest #7 - 2020** - Dennis W. Dannelly & Debra Allemann-Dannelly, PO Box 370, Genoa NE 68640, Parcel ID Number 540011658, Lot 14, Elkhorn Ridge Subdivision, lowering the lot to \$500 because of the condition of the lot resulting in change of valuation from \$112,305 to \$106,090. By roll call vote. Ayes all Districts. Nays none. Motion carried.

Motion by Supr. Sokol, Jr., seconded by Supr. Liska to concur with Assessor's recommendation on **Protest #8 - 2020** - Scott Swanson, PO Box 551, Sulphur Springs TX 75483, Parcel ID Number 540008468, no legal description shown on Form 422, lowering the WRP acres to the category of WRP waste resulting in change of valuation from \$216,480 to \$191,690. By roll call vote. Ayes all Districts. Nays none. Motion carried.

Motion by Supr. Mackeprang, seconded by Supr. Schlote to concur with Assessor's recommendation to deny **Protest #9 - 2020** - Leon F. Grothe, 53367 894 RD, Niobrara NE 68760, Parcel ID Number 540005443, NW1/4 being 159.58 acres in Section 5, T31N, R3W of the 6th P.M., as property valued comparable to like properties. By roll call vote. Ayes all Districts. Nays none. Motion carried.

Motion by Supr. O'Connor, seconded by Supr. Mackeprang to concur with Assessor's recommendation to deny **Protest #10 - 2020** - Leon F. Grothe, 53367 894 RD, Niobrara NE 68760, Parcel ID Number 540009856, TR N1/2 being 5.10 acres in Section 1, T32N, R5W of the 6th P.M., as property valued comparable to like properties. By roll call vote. Ayes all Districts. Nays none. Motion carried.

Motion by Supr. Schlote, seconded by Supr. Miller to concur with Assessor's recommendation to deny **Protest #11 - 2020** - Leon F. Grothe, 53367 894 RD, Niobrara NE 68760, Parcel ID Number 540005446, SW1/4 Is .12 ac. to Co.

& Is. TR S1/2SESW, being 144.27 acres in Section 5, T31N, R3W of the 6th P.M., as property valued comparable to like properties. By roll call vote. Ayes all Districts. Nays none. Motion carried.

Motion by Supr. Schlote, seconded by Supr. Mackeprang to concur with Assessor's recommendation to deny **Protest #12 – 2020** – Jeff Uhlir, 51261 886 RD, Verdigre NE, Parcel ID Number 540008871, W2NW, SW1/4 being 240 acres in Section 11, T32N, R8W of the 6th P.M., as property valued comparable to like properties. By roll call vote. Ayes Districts #2, #3, #4, #5, #6 and #7. Nays none. Abstain District #1. Motion carried.

Motion by Supr. Sokol, Jr., seconded by Supr. Mackeprang to concur with Assessor's recommendation to deny **Protest #13 – 2020** – Jeff Uhlir, 51261 886 RD, Verdigre NE, Parcel ID Number 540008863, E2E2 being 160 acres in Section 10, T32N, R8W of the 6th P.M., as property valued comparable to like properties. By roll call vote. Ayes Districts #2, #3, #4, #5, #6 and #7. Nays none. Abstain District #1. Motion carried.

Motion by Supr. Mackeprang, seconded by Supr. Schlote to concur with Assessor's recommendation to deny **Protest #14 – 2020** – Jeff Uhlir, 51261 886 RD, Verdigre NE, Parcel ID Number 540004692, W1/2, SE1/4 being 480 acres in Section 9, T32N, R8W of the 6th P.M., as property valued comparable to like properties. By roll call vote. Ayes Districts #2, #3, #4, #5, #6 and #7. Nays none. Abstain District #1. Motion carried.

Motion by Supr. Schlote, seconded by Supr. Sokol, Jr. to concur with Assessor's recommendation on **Protest #15 – 2020**, Mike & Janet Schmitt, 104 Moccasin ST, PO Box 274, Elgin NE 68636, Parcel ID Number 540004537, #3 PT SWNW, PT NWSW, PT SWSW (N of RD) being 51.41 acres in Section 30, T32N, R7W of the 6th P.M., to value the 1.2 acres of waste at \$250 an acre, lowering the land valuation resulting in change of valuation from \$171,985 to \$165,395. By roll call vote. Ayes all Districts. Nays none. Motion carried.

Motion by Supr. Sokol, Jr., seconded by Supr. Miller to concur with Assessor's recommendation on **Protest #16 – 2020**, Emile F. Scoville, 549 Kian AVE, Crofton NE 68730, Parcel ID Number 540010175, All of Block 8 Is 30 ft x 36 ft tract, Dale's Addition to Kohles Acres Subdivision, allowing more depreciation on the home resulting in change of valuation from \$192,475 to \$180,745. By roll call vote. Ayes all Districts. Nays none. Motion carried.

Motion by Supr. Miller, seconded by Supr. O'Connor to concur with Assessor's recommendation to deny **Protest #17 – 2020**, Verdigre Stockyards, PO Box 158, Verdigre NE 68783, Parcel ID Number 540003587, no legal description shown on Form 422, 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. Sokol, Jr. to concur with Assessor's recommendation to deny **Protest #18 – 2020**, Roger R. & Joyce A. Tacey, 54176 862 RD, Osmond NE 68765, Parcel ID Number 540004548, #2 NWNE, SWNE, E2SW, NWSE, S2SE being 250.50 acres in Section 32, T32N, R7W of the 6th P.M., 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. Sokol, Jr. to concur with Assessor's recommendation to deny **Protest #19 – 2020**, Valerie Livingston, 51089 871 RD, Orchard NE 68764, Parcel ID Number 540007006, SE1/4 in Section 11, T29N, R8W of the 6th P.M. as property valued comparable to like properties. By roll call vote. Ayes all Districts. Nays none. Motion carried.

County Attorney Thomas and the Board reviewed Form 425 Report of Destroyed Real Property submitted by Jeff and Karla Uhlir on damage of a house fire. The Board denied the Form 425 as the house fire was not a calamity of natural events defined by statute.

Chairman Borgmann moves the Board recess for lunch at 12:09 p.m.

Supr. O'Connor left the meeting at 12:09 p.m.

The Knox County Board of Equalization reconvened at 12:48 p.m. with all members present except Supr. O'Connor District 1. The public hearing was still open. Also present were County Assessor McManigal, Deputy Assessor Beckmann and County Clerk Fischer.

The following action was taken by the Knox County Board of Equalization:

Motion by Supr. Sokol, Jr., seconded by Supr. Schlote to concur with Assessor's recommendation to deny **Protest #20 – 2020**, Valerie Livingston, 51089 871 RD, Orchard NE 68764, Parcel ID Number 540006998, E2E2 being 160 acres in Section 10, T29N, R8W of the 6th P.M. as property valued comparable to like properties. By roll call vote. Ayes Districts #2, #3, #4, #5, #6 and #7. Nays none. Absent was District #1. Motion carried.

Motion by Supr. Schlote, seconded by Supr. Liska to concur with Assessor's recommendation on **Protest #21 – 2020**, Valerie Livingston, 51089 871 RD, Orchard NE 68764, Parcel ID Number 540007086 SE1/4 being 160 acres in Section 30, T29N, R8W of the 6th P.M. adjusting the building site from 10.74 acres to 3.71 acres reducing the valuation from \$485,860 to \$479,110. By roll call vote. Ayes Districts #2, #3, #4, #5, #6 and #7. Nays none. Absent was District #1. Motion carried.

Motion by Supr. Miller, seconded by Supr. Sokol, Jr. to concur with Assessor's recommendation to deny **Protest #22 – 2020**, Steve Brunette, 2705 W Oak ST, Sioux Falls SD 57105, Parcel ID Number 540008821, E2NE being 80.07 acres in Section 2, T32N, R8W of the 6th P.M. as property valued comparable to like properties. 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. Mackeprang to concur with Assessor's recommendation to deny **Protest #23 – 2020**, Steve Brunette, 2705 W Oak ST, Sioux Falls SD 57105, Parcel ID Number 540008818, NWSW being 40 acres in Section 1, T32N, R8W of the 6th P.M. as property valued comparable to like properties. By roll call vote. Ayes Districts #2, #3, #4, #5, #6 and #7. Nays none. Absent was District #1. Motion carried.

Motion by Supr. Schlote, seconded by Supr. Liska to concur with Assessor's recommendation to deny **Protest #24 – 2020**, Steve Brunette, 2705 W Oak ST, Sioux Falls SD 57105, Parcel ID Number 540008823, NESW, S2SW & SWSE being 160 acres in Section 2, T32N, R8W of the 6th P.M. as property valued comparable to like properties. By roll call vote. Ayes Districts #2, #3, #4, #5, #6 and #7. Nays none. Absent was District #1. Motion carried.

Motion by Supr. Liska, seconded by Supr. Miller to concur with Assessor's recommendation to deny **Protest #25 – 2020**, Steve Brunette, 2705 W Oak ST, Sioux Falls SD 57105, Parcel ID Number 540008869, W2NE, E2NW, SE1/4 being 320 acres in Section 11, T32N, R8W of the 6th P.M. as property valuated comparable to like properties. By roll call vote. Ayes Districts #2, #3, #4, #5, #6 and #7. Nays none. Absent was District #1. Motion carried.

Motion by Supr. Schlote, seconded by Supr. Sokol, Jr. to concur with Assessor's recommendation to deny **Protest #26 – 2020**, Steve Brunette, 2705 W Oak ST, Sioux Falls SD 57105, Parcel ID Number 540008817, W2NW being 80 acres in Section 1, T32N, R8W of the 6th P.M. as property valuated comparable to like properties. By roll call vote. Ayes Districts #2, #3, #4, #5, #6 and #7. Nays none. Absent was District #1. Motion carried.

Motion by Supr. Miller, seconded by Supr. Mackeprang to concur with Assessor's recommendation to deny **Protest #27 – 2020**, Steve Brunette, 2705 W Oak ST, Sioux Falls SD 57105, Parcel ID Number 540008826, NWSE being 40 acres in Section 2, T32N, R8W of the 6th P.M. as property valuated comparable to like properties. By roll call vote. Ayes Districts #2, #3, #4, #5, #6 and #7. Nays none. Absent was District #1. Motion carried.

Motion by Supr. Mackeprang, seconded by Supr. Schlote to concur with Assessor's recommendation to deny **Protest #28 – 2020**, Steve Brunette, 2705 W Oak ST, Sioux Falls SD 57105, Parcel ID Number 540008825, E2SE being 80 acres in Section 2, T32N, R8W of the 6th P.M. as property valuated comparable to like properties. By roll call vote. Ayes Districts #2, #3, #4, #5, #6 and #7. Nays none. Absent was District #1. Motion carried.

Motion by Supr. Schlote, seconded by Supr. Mackeprang to concur with Assessor's recommendation to deny **Protest #29 – 2020**, Andrew & Danielle Stech, 54537 863 RD, Osmond NE 68765, Parcel ID Number 540007934, SW1/4 being 160 acres in Section 17, T29N, R4W of the 6th P.M. as property valuated comparable to like properties. By roll call vote. Ayes Districts #2, #3, #4, #5, #6 and #7. Nays none. Absent was District #1. Motion carried.

Motion by Supr. Mackeprang, seconded by Supr. Liska to concur with Assessor's recommendation to deny **Protest #30 – 2020**, Andrew & Danielle Stech, 54537 863 RD, Osmond NE 68765, Parcel ID Number 540007945, PT of SE1/4 being 55.9 acres in Section 19, T29N, R4W of the 6th P.M. as property valuated comparable to like properties. By roll call vote. Ayes Districts #2, #3, #4, #5, #6 and #7. Nays none. Absent was District #1. Motion carried.

Motion by Supr. Miller, seconded by Supr. Mackeprang to concur with Assessor's recommendation to deny **Protest #31 – 2020**, Andrew & Danielle Stech, 54537 863 RD, Osmond NE 68765, Parcel ID Number 540013031, PT of SE1/4 being 63.51 acres in Section 19, T29N, R4W of the 6th P.M. as property valuated comparable to like properties. By roll call vote. Ayes Districts #2, #3, #4, #5, #6 and #7. Nays none. Absent was District #1. Motion carried.

Motion by Supr. Mackeprang, seconded by Supr. Sokol, Jr. to concur with Assessor's recommendation to deny **Protest #32 – 2020**, Randy Albrecht, 5510 AVE D, Crofton NE 68730, Parcel ID Number 540010075, W100 ft. of Block 3, Kohles Acres Subdivision as property valuated comparable to like properties. 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. Mackeprang to concur with Assessor's recommendation to deny **Protest #33 – 2020**, Mitchell Johnson, 88920 550 AVE, Crofton NE 68730, Parcel ID Number 540003807, TR SWSW being 5.96 acres in Section 26, T32N, R2W of the 6th P.M. as property valuated comparable to like properties. By roll call vote. Ayes Districts #2, #3, #4, #5, #6 and #7. Nays none. Absent was District #1. Motion carried.

Chairman Borgmann closed the public hearing at 2:16 p.m.

Motion by Supr. Schlote, seconded by Chairman Borgmann to add to the agenda by emergency action the filing of the Over, Under and Omitted Valuation Report. By roll call vote. Ayes Districts #2, #3, #4, #5, #6 and #7. Nays none. Absent was District #1. Motion carried.

Motion by Supr. Schlote, seconded by Chairman Borgmann to place on file the Over, Under and Omitted Valuation Report. By roll call vote. Ayes Districts #2, #3, #4, #5, #6 and #7. Nays none. Absent was District #1. Motion carried.

~~Chairman Borgmann closed the public hearing at 2:23 p.m. (corrected 7-30-2020)~~

There was no public comment on agenda items nor on non-agenda items.

Chairman Borgmann adjourned the Knox County Board of Supervisors at 2:25 p.m. on July 13, 2020 until Thursday, July 30, 2020 at 10:00 a.m. for a regular meeting.

I, Joann M. Fischer, Knox County Clerk, do hereby certify that the County Board minutes are correct to the best of my knowledge.

ATTEST:

COUNTY BOARD OF SUPERVISORS
OF KNOX COUNTY, NEBRASKA

Joann M. Fischer, Knox County Clerk

By _____
James J. Borgmann, Chairman

PROCEEDINGS OF THE KNOX COUNTY BOARD OF EQUALIZATION

July 30, 2020
Center, Nebraska
9:59 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 30, 2020 at 9:59 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 Borgmann presiding.

Chairman Borgmann 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 Wausa Gazette 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 July 9 and July 13, 2020 meetings were read and approved by Chairman Borgmann with the correction that Chairman Borgmann closed the public hearing at 2:16 p.m. at the July 13, 2020 meeting.

County Assessor McManigal met with the Board on the following: 1. TERC update. The appeals filed against Knox County by Jeff Uhler and Steven Brunette at TERC were denied; 2. Motion by Supr. Schlote, seconded by Supr. Mackeprang to accept and place on file the Notices of Rejection of Homestead Exemption Forms 458R. By roll call vote. Ayes all Districts. Nays none. Motion carried; 3. Motion by Supr. O'Connor, seconded by Supr. Sokol, Jr. to place on file the Personal Property County Abstract of Assessment Report. By roll call vote. Ayes all Districts. Nays none. Motion carried; 4. Fifty people still have not filed their personal property schedule. These people have now lost the \$10,000 exemption because they did not file within the deadline.

There was no public comment on agenda items.

Public comment on non-agenda items was given by Supr. Schlote about the sale of houses where the sale amounts are much higher than the assessed value on them.

Chairman Borgmann adjourned the Knox County Board of Equalization at 10:30 a.m. on July 30, 2020 until 10:00 a.m. on Thursday, August 13, 2020 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 _____
James J. Borgmann, Chairman

PROCEEDINGS OF THE KNOX COUNTY BOARD OF EQUALIZATION

August 13, 2020
Center, Nebraska
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 August 13, 2020 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 Borgmann presiding.

Chairman Borgmann 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 Niobrara Tribune 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 July 30, 2020 meeting were read and approved by Chairman Borgmann.

County Assessor McManigal met with the Board on the following: 1. Motion by Supr. Mackeprang, seconded by Supr. Liska to place on file two Notices of Valuation Change by the Knox County Board of Equalization. By roll call vote. Ayes all Districts. Nays none. Motion carried; 2. Motion by Supr. Sokol, Jr., seconded by Supr. Schlote to approve and place on file Tax List Correction #7941 Joseph D. Schieffer that mobile home moved to South Dakota and accelerated 2020 tax on mobile home only. By roll call vote. Ayes all Districts. Nays none. Motion carried; 3. Motion by Supr. Schlote, seconded by Supr. Mackeprang to place on file a Notice of Rejection of Homestead Exemption Form 458R. By roll call vote. Ayes all Districts. Nays none. Motion carried; 4. Reviewing valuations before they are mailed to the entities. Knox County's 2020 valuation is \$2,249,118,465 which is just over a 2% increase over last year's valuation; 5. Discussed commercial reviews; 6. Employees need updated security photo cards.

There was no public comment on agenda items. Public comment on non-agenda items was given by Supr. Schlote who had been asked by a constituent how the Assessor's Office keeps track of concrete poured for cattle yards. County Assessor McManigal said that permits are obtained from the Zoning Administrator and the Assessor's Office staff go into the yards to measure and take pictures.

Chairman Borgmann adjourned the Knox County Board of Equalization at 10:25 a.m. on August 13, 2020 until 10:00 a.m. on Thursday, August 27, 2020 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 _____
James J. Borgmann, Chairman

PROCEEDINGS OF THE KNOX COUNTY BOARD OF EQUALIZATION

August 27, 2020
Center, Nebraska
9:59 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 27, 2020 at 9:59 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 Borgmann presiding.

Chairman Borgmann 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 Wausa Gazette 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 August 13, 2020 meetings were read and approved by Chairman Borgmann.

Deputy County Assessor Beckmann met with the Board on the following: 1. Valuation notices were sent to the entities; 2. Over 135 questionnaires were mailed to landowners in the lake area telling them of the upcoming review; 3. Motion by Supr. Schlote, seconded by Supr. Sokol, Jr. to place on file the 2020 Valuations to be used for setting Tax Rates. By roll call vote. Ayes all Districts. Nays none. Motion carried.

There was no public comment on agenda items nor on non-agenda items.

Chairman Borgmann adjourned the Knox County Board of Equalization at 10:05 a.m. on August 27, 2020 until 10:00 a.m. on Thursday, September 10, 2020 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 _____
James J. Borgmann, Chairman

PROCEEDINGS OF THE KNOX COUNTY BOARD OF EQUALIZATION

Center, Nebraska
September 10, 2020
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 September 10, 2020 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 Borgmann presiding.

Chairman Borgmann 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 Niobrara Tribune 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 August 27, 2020 meetings were read and approved by Chairman Borgmann.

Motion by Supr. Sokol, Jr., seconded by Supr. Mackeprang to approve and place on file Tax List Correction #7942 James A. and Sarah E. Petersen that 2019 tax was based on tax district #14 and should have been district #100 – allow a correction for 2019 personal property, and, #7943 Charles E. and Doris K. Rasmussen where farm is being sold, received request to sell personal property so estimated tax for 2020, accelerated 2020 tax and will remove filing after paid. By roll call vote. Ayes all Districts. Nays none. Motion carried.

Motion by Supr. Schlote, seconded by Supr. Miller to place on file the 2020 Knox County 3-Year Plan of Assessment. By roll call vote. Ayes all Districts. Nays none. Motion carried.

County Assessor McManigal discussed the following with the Board: 1. Discussed TERC hearing process; 2. Letters were mailed to owners in the lake area informing them that the Assessor's Office staff was doing review in the area.

There was no public comment on agenda items nor on non-agenda items.

Chairman Borgmann adjourned the Knox County Board of Equalization at 10:21 a.m. on September 10, 2020 until 10:00 a.m. on Thursday, September 24, 2020 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 _____
James J. Borgmann, Chairman

PROCEEDINGS OF THE KNOX COUNTY BOARD OF EQUALIZATION

September 24, 2020
Center, Nebraska
10:01 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 24, 2020 at 10:01 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 Borgmann presiding.

Chairman Borgmann 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 Wausa Gazette 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 September 10, 2020 meeting was read and approved by Chairman Borgmann.

County Assessor McManigal met with the Board on the following: 1. The More lake review has been completed is being done (corrected 10-8-2020) and the rural review of new construction will now begin; 2. Discussed the TERC hearing process. Deputy County Attorney Holecek will send a letter to TERC in behalf of Knox County requesting a full panel for the TERC hearing on the Andrew Stech appeals; 3. Discussed adopted LB 1107 that will remove the \$10,000 annual personal property exemption for individuals, farmers and many other business owners. The exemption was not removed from the Central Assessment for railroads, gas companies, telephone companies and other similar companies.

There was no public comment on agenda items nor on non-agenda items.

Chairman Borgmann adjourned the Knox County Board of Equalization at 10:15 a.m. on Thursday, September 24, 2020 until 10:00 a.m. on October 8, 2020 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 _____
James J. Borgmann, Chairman

PROCEEDINGS OF THE KNOX COUNTY BOARD OF EQUALIZATION

Center, Nebraska
October 8, 2020
9:59 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 8, 2020 at 9:59 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 Borgmann presiding.

Chairman Borgmann 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 Niobrara Tribune 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 September 24, 2020 meeting were read and approved by Chairman Borgmann with the addition that more lake review is being done.

Motion by Supr. Schlote, seconded by Supr. Sokol, Jr. to adopt the 2020 Knox County entity levies according to their respective submitted budgets. By roll call vote. Ayes all Districts. Nays none. Motion carried.

KNOX COUNTY – Valuation 2,249,118,465, General Fund Levy 0.162297; **KNOX COUNTY AG SOCIETY** – Valuation 2,249,118,465, General Fund Levy 0.004002, Capital Improvement Fund Levy 0.002668, **Total Knox County Ag Society Levy 0.006670.**

TOWNSHIPS – ADDISON: Valuation 72,060,559, General Levy 0.027754; **BOHEMIA:** Valuation 37,523,425, General Levy 0.066625; **CENTRAL:** Valuation 70,033,127, General Levy 0.099953; **CLEVELAND:** Valuation 100,237,029, General Levy 0.044894; **COLUMBIA:** Valuation 117,274,673, General Levy 0.035813; **CREIGHTON:** Valuation 85,801,987, General Levy 0.081583; **DOLPHIN:** Valuation 104,148,437, General Levy 0.050000; **DOWLING:** Valuation 98,457,686, General Levy 0.057893, Sinking Levy 0.006094, **Total Dowling Twp. Levy 0.063987;** **EASTERN:** Valuation 110,066,517, General Levy 0.085857, Library Valuation 128,222,210, Library Levy 0.008189, **Total Eastern Twp. Levy 0.094046;** **FRANKFORT:** Valuation 39,144,193, General Levy 0.050000; **HARRISON:** Valuation 58,358,620, General Levy 0.053120; **HERRICK:** Valuation 54,206,695, General Levy 0.017987; **HILL:** Valuation 81,132,232, General Levy 0.044372; **JEFFERSON:** Valuation 42,701,524, General Levy 0.041802; **LINCOLN:** Valuation 114,681,056, General Levy 0.087198; **LOGAN:** Valuation 43,249,440, General Levy 0.042313; **MILLER:** Valuation 56,952,042, General Levy 0.062992; **MORTON:** Valuation 183,000,434, General Levy 0.065574, Sinking Levy 0.010929, **Total Morton Twp. Levy 0.076503;** **NIOBRARA:** Valuation 29,412,527, General Levy 0.025663; **NORTH FRANKFORT:** Valuation 74,049,488, General Levy 0.230000; **PEORIA:** Valuation 122,317,784, General Levy 0.029023, Sinking Levy 0.034337, **Total Peoria Twp. Levy 0.063360;** **RAYMOND:** Valuation 108,379,160, General Levy 0.027293; **SPADE:** Valuation 28,659,014, General Levy 0.028473; **SPARTA:** Valuation 37,648,482, General Levy 0.059604; **UNION:** Valuation 25,945,819, General Levy 0.019656; **VALLEY:** Valuation 41,287,831, General Levy 0.072661; **VERDIGRE:** Valuation 55,923,054, General Levy 0.035763; **WALNUT GROVE:** Valuation 74,865,418, General Levy 0.051169; **WASHINGTON:** Valuation 57,777,970, General Levy 0.082211; **WESTERN:** Valuation 31,427,430, General Levy 0.127277.

CITIES & VILLAGES – BLOOMFIELD: Valuation 45,045,242, General Levy 0.415000, Fire Levy 0.035000, Bond Levy 0.126243, **Total Bloomfield Levy 0.576243;** **BLOOMFIELD AIRPORT AUTHORITY:** Valuation 45,045,242, General Levy 0.027750; **CREIGHTON:** Valuation 42,767,407, General Levy 0.419526, Fire Levy 0.045000, **Total Creighton Levy 0.464526;** **CREIGHTON AIRPORT AUTHORITY:** Valuation 42,767,407, General Levy 0.023382; **CROFTON:** Valuation 36,311,385, General Levy 0.500000; **BAZILE MILLS:** Valuation 1,223,282, General Levy 0.376610; **CENTER:** Valuation 1,949,388, General Levy 0.450000; **NIOBRARA:** Valuation 13,929,187, General Levy 0.396312, Bond Levy 0.176995, **Total Niobrara Levy 0.573307;** **SANTEE:** Valuation 304,389, General Levy 0.000000; **VERDEL:** Valuation 736,770, General Levy 0.445594; **VERDIGRE:** Valuation 17,435,154, General Levy 0.426318, Fire Levy 0.045000, Bond Levy 0.243760, Street Levy 0.028678, **Total Verdigre Levy 0.743756;** **WAUSA:** Valuation 23,196,691, General Levy 0.499998; **WINNETOON:** Valuation 1,890,733, General Levy 0.335957.

RURAL FIRE DISTRICTS - WAUSA DIST. 1 – Total Valuation 453,998,939, General Levy 0.045000; **BLOOMFIELD DIST. 2** – Valuation 625,710,421, General Levy 0.006393, Sinking Levy 0.028607, **Total Bloomfield Dist. 2 Levy 0.035000;** **NIOBRARA DIST. 3** – Valuation 218,552,025, General Levy 0.041547, Sinking Levy 0.003432, Bond Levy 0.009302, **Total Niobrara Dist. 3 Levy 0.054281;** **VERDIGRE DIST. 4** – Valuation 276,510,571, General Levy 0.010849, Sinking Levy 0.011651, **Total Verdigre Dist. 4 Levy 0.022500;** **CROFTON DIST. 5** – Total Valuation 613,779,987, General Levy 0.024750, Sinking Levy 0.020250, **Total Crofton Dist. 5 Levy 0.045000;** **CREIGHTON DIST. 6** – Total Valuation 353,970,201, General Levy 0.008475, Sinking Levy 0.036525, **Total Creighton Dist. 6 Levy 0.045000;** **ORCHARD #7:** Knox Co. Valuation only, 38,539,876, Levy set in Antelope County.

SCHOOLS – BLOOMFIELD: Total Valuation 664,459,070, General Levy 0.493655, Spec. Building Levy 0.132259, Qualified Capital Levy 0.015202, **Total Bloomfield School Levy 0.641116;** **CREIGHTON:** Total Valuation 508,673,872, General Levy 0.789337, Spec. Building Levy 0.009929, **Total Creighton School Levy 0.799266;** **CROFTON:** Total Valuation 597,868,277, General Levy 0.677763, Spec. Building Levy 0.077753, **Total Crofton School**

Levy 0.755516; NIOBRARA: Valuation 199,031,907, General Levy 0.938888, Spec. Building Levy 0.015225, **Total Niobrara School Levy 0.954113; SANTEE:** Valuation 6,874,439, General Levy 0.881614, Spec. Building Levy 0.167359, **Total Santee School Levy 1.048973; VERDIGRE:** Total Valuation 315,149,551, General Levy 0.850477, Bond Levy 0.073718, **Total Verdigre School Levy 0.924195; WAUSA:** Total Valuation 373,837,939, General Levy 0.823121, Bond Levy 0.056667, Qualified Capital Levy 0.021376, **Total Wausa School Levy 0.901164. The following School Levies are set in other Counties: BOYD COUNTY:** Knox County Valuation only, 24,195,624, Levy set in Boyd County; **PLAINVIEW DIST. P-5:** Knox County Valuation only 13,403,532, Levy set in Pierce County; **OSMOND DIST. 42:** Knox County Valuation only, 12,742,954, Levy set in Pierce County. **SUMMERLAND:** Knox County Valuation only, 21,459,380, Levy set in Antelope County;

SPECIAL TAXES - SID #1: Valuation 12,709,794, General Levy 0.400000; **SID #2:** Valuation 7,492,513, General Levy 0.399995; **The following Special Tax Levies are set in other counties: ESU #1:** Knox County Valuation only, 2,177,316,973, Levy set in Wayne County; **ESU #8:** Knox County Valuation only, 71,801,491, Levy set in Antelope County; **NORTHEAST COMMUNITY COLLEGE:** Knox County Valuation only, 2,249,118,465, Levy set in Madison County; **LEWIS & CLARK NRD:** Knox County Valuation only, 1,375,938,941, Levy set in Cedar County; **LOWER ELKHORN NRD:** Knox County Valuation only, 280,323,129, Levy set in Madison County; **LOWER NIOBRARA NRD:** Knox County Valuation only, 592,856,396, Levy set in Boyd County.

County Assessor McManigal updated the Board on the start of the rural review of new construction as per new building permits and construction done last year to see if the construction is completed.

There was no public comment on agenda items nor public on non-agenda items.

Chairman Borgmann adjourned the Knox County Board of Equalization at 10:10 a.m. on October 8, 2020 until 10:00 a.m. on Thursday, October 29, 2020 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_____
James J. Borgmann, Chairman

PROCEEDINGS OF THE KNOX COUNTY BOARD OF EQUALIZATION

October 29, 2020
Center, Nebraska
9:53 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 29, 2020 at 9:53 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 Borgmann presiding.

Chairman Borgmann 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 Wausa Gazette 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 October 8, 2020 meeting were read and approved by Chairman Borgmann.

Motion by Supr. Schlote, seconded by Supr. Mackeprang to approve 2020 Notices of Valuation Change for Industrial Tower West LLC where the sheds and chain link fences are now real estate and the towers moved to personal property on seven sites in Knox County. By roll call vote. Ayes all Districts. Nays none. Motion carried.

County Assessor McManigal met with the Board on the following: 1. Discussed TERC filing by Daniel J. Costello. Motion by Supr. Mackeprang, seconded by Supr. Liska to place the TERC Appeal Notice of Daniel J. Costello, Appellant v Knox County Board of Equalization, Appellee, on file and to direct the County Attorney to draft a letter to the TERC Board requesting a full committee for the appeal hearing. By roll call vote. Ayes all Districts. Nays none. Motion carried; 2. County Assessor McManigal is in need of additional help, so the Board was asked to volunteer to go out on review to help with measuring, taking pictures, etc. A schedule will be made; 3. Discussed land recently sold that needs valuation adjustment because an irrigation system had not been put in and a building was constructed without notification to the Assessor's office by Bloomfield City who had issued the building permit to the new owner; 4. Working on RV campgrounds and the campers that are in the campgrounds for extended periods of time.

There was no public comment on agenda items nor on non-agenda items.

Chairman Borgmann adjourned the Knox County Board of Equalization at 10:21 a.m. on October 29, 2020 until 10:00 a.m. on Thursday, November 12, 2020 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 _____
James J. Borgmann, Chairman

PROCEEDINGS OF THE KNOX COUNTY BOARD OF EQUALIZATION

Center, Nebraska
November 12, 2020
9:59 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 8, 2020~~ November 12, 2020 (Corrected 11-24-2020) at 9:59 a.m. Present were Supervisors Martin J. O'Connor District #1, Patrick J. Liska District #2, James Sokol, Jr. District #4, Kevin D. Mackeprang District #5, Danny R. Schlote District #6, and James J. Borgmann District #7. Absent was Supervisor Virgil H. Miller District #3. Chairman Borgmann presiding.

Chairman Borgmann 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 Niobrara Tribune 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 October 29, 2020 meeting were read and approved by Chairman Borgmann.

County Assessor McManigal updated the Board on the following: 1. The office staff covered a lot of miles reviewing rural construction; 2. Balancing the 2020 taxes and procedure to transfer to the Treasurer for printing tax statements.

There was no public comment on agenda items nor on non-agenda items.

Chairman Borgmann adjourned the Knox County Board of Equalization at 10:12 a.m. on November 12, 2020 until 10:00 a.m. on Tuesday, November 24, 2020 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 _____
James J. Borgmann, Chairman

PROCEEDINGS OF THE KNOX COUNTY BOARD OF EQUALIZATION

November 24, 2020
Center, Nebraska
9:59 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 24, 2020 at 9:59 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 Borgmann presiding.

Chairman Borgmann 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 Wausa Gazette 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 November 12, 2020 meeting were read and approved by Chairman Borgmann with the correction that the meeting was held on November 12, 2020.

Deputy County Assessor Beckmann updated the Board on the recent reviews.

There was no public comment on agenda items nor on non-agenda items.

Chairman Borgmann adjourned the Knox County Board of Equalization at 10:03 a.m. on November 24, 2020 until 10:00 a.m. on Thursday, December 10, 2020 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 _____
James J. Borgmann, Chairman

PROCEEDINGS OF THE KNOX COUNTY BOARD OF EQUALIZATION

Center, Nebraska
December 10, 2020
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 December 10, 2020 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 Borgmann presiding.

Chairman Borgmann 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 Niobrara Tribune 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 November 24, 2020 meeting were read and approved by Chairman Borgmann.

Motion by Supr. Mackeprang, seconded by Supr. Schlote to approve and place on file Tax List Correction #7944 Celestine H. Hofmaier - Homestead Application was filed late, and the State approved it at 30%. By roll call vote. Ayes all Districts. Nays none. Motion carried.

Motion by Supr. O'Connor, seconded by Supr. Sokol, Jr. to place on file the Knox County Assessor's Certifications to the Knox County Treasurer of Real Estate and Personal Property for 2020 Collection of Taxes. By roll call vote. Ayes all Districts. Nays none. Motion carried.

Discussion was held on LB1107 that eliminated the \$10,000 personal property exemption for individuals and a possible tax credit.

There was no public comment on agenda items nor on non-agenda items.

Chairman Borgmann adjourned the Knox County Board of Equalization at 10:12 a.m. on December 10, 2020 until 10:00 a.m. on Thursday, December 31, 2020 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 _____
James J. Borgmann, Chairman

PROCEEDINGS OF THE KNOX COUNTY BOARD OF EQUALIZATION

Center, Nebraska
December 31, 2020
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 December 31, 2020 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 Borgmann presiding.

Chairman Borgmann 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 Wausa Gazette 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 December 10, 2020 meeting were read and approved by Chairman Borgmann.

County Assessor McManigal met with the Board on the following: 1. Discussed Notices of Appeal Cases #20A0091, #20A0092 and #20A0093 Jeff A. Uhlir v Knox County Board of Equalization. A letter will need to be composed by the County Attorney's office to TERC requesting a full committee hearing; 2. Review of construction will continue; 3. Commercial repricing has begun.

There was no public comment on agenda items nor on non-agenda items.

Chairman Borgmann adjourned the Knox County Board of Equalization at 10:09 a.m. on December 31, 2020 until 10:15 a.m. on Thursday, January 14, 2021 for a reorganization 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_____
James J. Borgmann, Chairman
