

PROCEEDINGS OF THE KNOX COUNTY BOARD OF EQUALIZATION

Center, Nebraska
January 14, 2021
~~11:44 a.m.~~ 10:09 a.m. (corrected 1-28-2021)

A reorganizational meeting of the Knox County Board of Equalization was held at the Courthouse in Center, Nebraska on the date of January 14, 2021 at 10:09 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 Bloomfield Monitor 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 31, 2020 meeting were read and approved by Chairman Borgmann.

Chairman Borgmann 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 2021 Chairman of the Knox County Board of Equalization. Supervisor Schlote nominated Supervisor Borgmann.

Motion by Supr. Mackeprang, seconded by Supr. Sokol, Jr. that nominations cease, rules be suspended and to cast a unanimous ballot for Supervisor Borgmann for Chairman of the Knox County Board of Equalization for 2021. 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 ~~Supervisors~~ Equalization (corrected 1-28-2021) for 2021.

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

Motion by Supr. Schlote., seconded by Supr. Sokol, Jr. 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 2021. By roll call vote. Ayes Districts #1, #3, #4, #5, #6 and #7. Nays none. Abstain District #2. Motion carried. Supervisor Liska assumed the duties of the Vice-Chairman of the Knox County Board of Equalization for 2021.

Chairman Borgmann announced the members of the 2021 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. Sokol, Jr. to designate the publishing and posting requirements of 2021 Notices of Meeting as follows: All 2021 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 Bloomfield Monitor, the Notice of Meeting for the second regular meeting of each month be published in the Verdigre Eagle; and special meeting/quorum meeting notices be published in both the Bloomfield Monitor and Verdigre Eagle. By roll call vote. Ayes all Districts. Nays none. Motion carried.

County Assessor McManigal updated the Board on the following: 1. Discussion was held on LB 1107 that was passed in 2020 allowing a request for a tax credit of school tax paid; 2. Legislative update where LB 179 was introduced for appointment of County Assessors instead of election of County Assessors.

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

Chairman Borgmann adjourned the Knox County Board of Equalization at 10:28 a.m. on January 14, 2021 until 10:00 a.m. on Thursday, January 28, 2021 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
January 28, 2021
9:43 a.m.

A regular meeting of the Knox County Board of Equalization was held at the Courthouse in Center, Nebraska on the date of January 28, 2021 at 9:43 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 Verdigre Eagle 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 14, 2021 meeting were read and approved by Chairman Borgmann with the correction that the meeting started at 10:09 a.m. and after the election of Chairman, Supervisor Borgmann assumed the duties of the Chairman of the Knox County Board of Equalization for 2021.

Chairman Borgmann opened at 9:45 a.m. the public hearings on the Good Samaritan Society Bloomfield Form 457 and the Sacred Heart Health Services dba Avera Creighton Hospital Form 457.

County Assessor McManigal updated the Board on the following: 1. Homestead Exemptions. The Assessor's Office will now be entering all of the Homestead Exemption Application information into a new computer program; 2. Homestead Exemption applications and Personal Property cards will be mailed; 3. Discussed process to recover school tax paid in 2020.

Motion by Supr. Schlote, seconded by Supr. Mackeprang to approve Tax List Correction #7945 Clint A. and Stacy M. Miller on selling irrigation equipment and acceleration of 2021 tax using 2020 levy, and, Tax List Correction #7946 Subway c/o Brenda Boelter on selling Subway real estate and acceleration of 2021 tax using 2020 levy. By roll call vote. Ayes all Districts. Nays none. Motion carried.

Chairman Borgmann closed the public hearings at 9:53 a.m.

Motion by Supr. Mackeprang, seconded by Supr. O'Connor to approve Application for Exemption from Motor Vehicle Taxes Form 457 for Good Samaritan Society Bloomfield on four vehicles. By roll call vote. Ayes all Districts. Nays none. Motion carried.

Motion by Supr. Sokol, Jr., seconded by Supr. Schlote to approve Application for Exemption from Motor Vehicle Taxes Form 457 for Sacred Heart Health Services dba Avera Creighton Hospital on ten vehicles. 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 10:00 a.m. on January 28, 2021 until 10:00 a.m. on Thursday, February 11, 2021 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
February 11, 2021
9:57 a.m.

A regular meeting of the Knox County Board of Equalization was held at the Courthouse in Center, Nebraska on the date of February 11, 2021 at 9:57 a.m. Present were Supervisors Martin J. O'Connor District #1, Patrick J. Liska District #2, Virgil H. Miller District #3, James Sokol, Jr. District #4, Kevin D. Mackeprang District #5, Danny R. Schlote District #6, and James J. Borgmann District #7. Absent was none. Chairman 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 Bloomfield Monitor 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 28, 2021 meeting were read and approved by Chairman Borgmann.

At 10:01 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 district applications.

Chairman Borgmann closed the public hearing at 10:07 a.m. on the Exemption and Continued Exemption Applications by Qualifying Organizations.

Motion by Supr. O'Connor, seconded by Supr. Mackeprang to approve the Forms 451 Exemption and Continued Exemption Application by Qualifying Organizations except the application of The Closet in Bloomfield as that business building is for sale and the store is closed. 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 10:25 a.m. on February 11, 2021 until 10:00 a.m. on Thursday, February 25, 2021 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
February 25, 2021
10:03 a.m.

A regular meeting of the Knox County Board of Equalization was held at the Courthouse in Center, Nebraska on the date of February 25, 2021 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 Verdigre Eagle 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 11, 2021 meeting were read and approved by Chairman Borgmann.

County Assessor McManigal updated the Board on the following: 1. March 19, 2021 is the deadline for her office to have valuations submitted to the State; 2. Commercial valuations are being entered into the computer system; 3. Discussed recreation valuations and the need to work on rules for equalization.

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 February 25, 2021 until 10:00 a.m. on Thursday, March 11, 2021 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
March 11, 2021
9:57 a.m.

A regular meeting of the Knox County Board of Equalization was held at the Courthouse in Center, Nebraska on the date of March 11, 2021 at 9:57 a.m. Present were Supervisors Martin J. O'Connor District #1, Patrick J. Liska District #2, Virgil H. Miller District #3, Kevin D. Mackeprang District #5, Danny R. Schlote District #6, and James J. Borgmann District #7. Absent was Supervisor James Sokol, Jr. District #4. 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 Bloomfield Monitor 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 25, 2021 meeting were read and approved by Chairman Borgmann.

Motion by Supr. Mackeprang, seconded by Supr. Schlote to approve Tax Correction #7947 for Dale L. and Marilyn E. Sukup where the Department of Revenue reversed the homestead exemption for 2018 as homestead application has been denied and the tax will be added back on for 2018. By roll call vote. Ayes Districts #1, #2, #3, #5, #6 and #7. Nays none. Absent District #4. Motion carried.

There was no public comment on agenda items.

Public comment on non-agenda items was given by Supr. Schlote who had requested to and received from County Assessor McManigal a list of the number of parcels owned by the tribes or held in trust for the tribes and the valuations of those parcels.

Chairman Borgmann adjourned the Knox County Board of Equalization at 10:07 a.m. on March 11, 2021 until 10:00 a.m. on Thursday, March 25, 2021 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
March 25, 2021
10:10 a.m.

A regular meeting of the Knox County Board of Equalization was held at the Courthouse in Center, Nebraska on the date of March 25, 2021 at 10:10 a.m. Present were Supervisors Patrick J. Liska District #2, Virgil H. Miller District #3, James Sokol, Jr. District #4, Kevin D. Mackeprang District #5, Danny R. Schlote District #6 and James J. Borgmann District #7. Absent was Supervisor Martin J. O'Connor District #1. Chairman 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 Verdigre Eagle 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 11, 2021 meeting were read and approved by Chairman Borgmann.

Motion by Supr. Mackeprang, seconded by Supr. Sokol, Jr. to place on file the 2021 Knox County Abstract of Assessment for Real Property Form 45. By roll call vote. Ayes Districts #2, #3, #4, #5, #6 and #7. Nays none. Absent was District #1. Motion carried.

County Assessor McManigal and the Board discussed the 2021 valuations noting that the valuation is \$9.5 million lower than last year.

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

Chairman Borgmann adjourned the Knox County Board of Equalization at 10:18 a.m. on March 25, 2021 until 10:00 a.m. on Thursday, April 8, 2021 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
April 8, 2021
10:31 a.m.

A regular meeting of the Knox County Board of Equalization was held at the Courthouse in Center, Nebraska on the date of April 8, 2021 at 10:31 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 Bloomfield Monitor 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 8, 2021 meeting were read and approved by Chairman Borgmann.

Motion by Supr. O'Connor, seconded by Supr. Mackeprang to approve Tax Correction #7948 for West Hodson Lumber Co., Inc., to accelerate the building on the property as the building is being moved to South Dakota and to approve Tax Correction #7949 for Jerry McElhose as he has sold the property and the 2021 tax was accelerated by using the 2020 levy and the acceleration and removal from the tax role. By roll call vote. Ayes all Districts. Nays none. Motion carried.

Motion by Supr. Schlote, seconded by Supr. Sokol, Jr. to place on file the 2021 Reports and Opinions of the Property Tax Administrator for Knox County. By roll call vote. Ayes all Districts. Nays none. Motion carried.

County Assessor McManigal updated the Board on TERC hearing schedules. Notices of hearing were received on the TERC cases of Jeff A. Uhler, Andrew Stech and Daniel J. Costello.

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

Chairman Borgmann adjourned the Knox County Board of Equalization at 10:43 a.m. on April 8, 2021 until 10:00 a.m. on Thursday, April 29, 2021 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
April 29, 2021
10:10 a.m.

A regular meeting of the Knox County Board of Equalization was held at the Courthouse in Center, Nebraska on the date of April 29, 2021 at 10:10 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 Verdigre Eagle 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 8, 2021 meeting were read and approved by Chairman Borgmann.

County Assessor McManigal met with the Board on the following: 1. Motion by Supr. Liska, seconded by Supr. Schlote to approve Tax Corrections #7950 through #7953 accelerating the personal property taxes using the 2020 levy as follows: #7950 for Larry L. and Marlene Moeller due to farm auction; #7951 for Jeffrey and Beth L. Barger as the property was sold; #7952 Darell Montgomery dba Bulldog's Sports Lounge as the property is being sold; #7953 Melvin and Sandra Barger dba Barger Farms as the property is sold. By roll call vote. Ayes all Districts. Nays none. Motion carried; 2. Nearly 600 property schedules have not been filed yet. The deadline is May 1, 2021 and any filings after that date will have a penalty; 3. TERC held Zoom hearings recently.

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

Chairman Borgmann adjourned the Knox County Board of Equalization at 10:22 a.m. on April 29, 2021 until 10:00 a.m. on Thursday, May 13, 2021 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 13, 2021
10:02 a.m.

A regular meeting of the Knox County Board of Equalization was held at the Courthouse in Center, Nebraska on the date of May 13, 2021 at 10:02 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 Bloomfield Monitor 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 29, 2021 meeting were read and approved by Chairman Borgmann.

County Assessor McManigal informed the Board the valuation change notices will be printed next week. There will be less this year because much of the ag land valuations did not change.

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

Chairman Borgmann adjourned the Knox County Board of Equalization at 10:08 a.m. on May 13, 2021 until 10:00 a.m. on Thursday, May 27, 2021 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 27, 2021
10:00 a.m.

A regular meeting of the Knox County Board of Equalization was held at the Courthouse in Center, Nebraska on the date of May 27, 2021 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 Verdigre Eagle 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 13, 2021 meeting were read and approved by Chairman Borgmann.

Motion by Supr. O'Connor, seconded by Supr. Mackeprang to place on file the TERC valuation ratios for Tax Year 2021. By roll call vote. Ayes all Districts. Nays none. Motion carried.

Motion by Supr. Schlote, seconded by Supr. Liska to approve Tax Correction #7954 for John R. and Julie B. Krueger to accelerate the personal property for 2021 on irrigation equipment that was sold. By roll call vote. Ayes all Districts. Nays none. Motion carried.

County Assessor McManigal updated the Board on the following: 1. Change of Value Notices will be mailed May 28, 2021. There will be nearly 6,000 mailed this year as the lake and residential valuations increased and many of the ag valuations stayed the same or decreased; 2. The protest process will be from June 1 through June 30; 3. The valuation in the County decreased by nearly \$11 million.

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 May 27, 2021 until 10:00 a.m. on Tuesday, June 8, 2021 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
June 8, 2021
10:01 a.m.

A regular meeting of the Knox County Board of Equalization was held at the Courthouse in Center, Nebraska on the date of June 8, 2021 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 Bloomfield Monitor 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 27, 2021 meeting were read and approved by Chairman Borgmann.

Motion by Supr. Schlote, seconded by Supr. O'Connor to place on file the Certificate of Completion and the Public Notice certifying the 2021 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 2021 evidence of Equalization, Opinions from TERC and all proof of valuation. By roll call vote. Ayes all Districts. Nays none. Motion carried.

County Assessor McManigal updated the Board on the following: 1. Change of Value Notices were mailed May 28, 2021. The major change to ag valuation changes is the valuation of WRP valuations which increased due to the market; 2. An Assessor's Office employee will be moving onto another job so help-wanted ads will be placed in the local papers.

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

Chairman Borgmann adjourned the Knox County Board of Equalization at 10:22 a.m. on June 8, 2021 until 10:00 a.m. on Thursday, June 24, 2021 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
June 24, 2021
9:58 a.m.

A regular meeting of the Knox County Board of Equalization was held at the Courthouse in Center, Nebraska on the date of June 24, 2021 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 Verdigre Eagle 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 8, 2021 meeting were read and approved by Chairman Borgmann.

Chairman Borgmann opened the advertised public hearing at 10:02 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 Deputy County Clerk Surface.

Deputy County Clerk Surface swore in County Assessor McManigal.

Protest #1-2021 – Dustin D. Rubeck, Trustee, 2527 Farmers Branch LN, Dallas TX 75234, Parcel ID Number 540010951, Lot 317, Block 2, Devils Nest Subdivision, Knox County, Nebraska. Co. Assessor McManigal read the protest form into record. Protestor was not present but did send an email on June 24, 2021 apologizing for marking down the wrong information on his calendar as to the hearing date thus missing the hearing. 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 10:16 a.m.

July 20, 2021 starting at 9:00 a.m. will be the date set for the public hearing for final decisions on filed protests and to view protested properties if necessary.

Motion by Supr. O'Connor, seconded by Supr. Mackeprang to place on file the Report of Omitted/Clerical changes done prior to June 1, 2021. By roll call vote. Ayes all Districts. Nays none. Motion carried.

Motion by Supr. Schlote, seconded by Supr. Sokol, Jr. to approve Tax Correction #7955 for Loren and Maxine Steffen for tax year 2018, after a department review that lowered the homestead from 100% to 70%. 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 Supr. Mackeprang about the number of protests that were filed so far.

Chairman Borgmann adjourned the Knox County Board of Equalization at 10:30 a.m. on June 24, 2021 until 10:00 a.m. on Thursday, July 8, 2021 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 8, 2021
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 July 8, 2021 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 Bloomfield Monitor 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 24, 2021 meeting were read and approved by Chairman Borgmann.

The Board reviewed a Form 425 filed by Gary and Thalia Boelter regarding a fire in their shop. The Board tabled action until the special July 20, 2021 meeting/public hearing.

Motion by Supr. Sokol, Jr., seconded by Supr. Schlote to approve Tax Correction #7956 for Jerry and Julie Crauthers for tax year 2018, after State of Nebraska adjusted the 2018 homestead from 100% to 50%. By roll call vote. Ayes all Districts. Nays none. Motion carried.

Chairman Borgmann moves the Board of Equalization recess at 10:27 a.m.

The Knox County Board of Equalization reconvened at 11:28 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 filed between June 15 and 30, 2021. Present were the Board, County Assessor McManigal, Deputy Assessor Beckmann and County Clerk Fischer.

County Clerk Fischer swore in County Assessor McManigal. The following is the order of protests heard during the hearing:

Protests #2-2021 through #7-2021 (Crofton Bluffs Wind, LLC %Clearway Energy Group LLC) and Protests #8-2021 through #12-2021 (Elkhorn Ridge Wind, LLC %Clearway Energy Group LLC) 4900 N Scottsdale RD STE 5000, Scottsdale AZ 86251– Protest #2-2021 #540012785 (5-31-2 W2/6-31-2 E2 5 IOLL FDTNS/CONC/RD CONST/LEASE PYMNTS); Protest #3-2021 #540012758 (PT 31-32-33 of 32-2 IOLL-12 FDTNS/CONCRETE/RD CONSTRUCTION/LEASE PAYMENTS); Protest #4-2021 #540012606 (4-31-2 TR SW4 1 Acre-PERM MET TOWER – (DARYL J & DENISE AUSDEMORE - PD BY CROFTON BLUFFS WIND LLC); Protest #5-2021 #540012608 (31-32-2 TR SW4 1 ACRE (PERM MET SITE) (CLAIRE HERZOG LLC %JIM HERZOG – PD BY CROFTON WIND BLUFFS); Protest #6-2021 #540012710 (16-31-3 TR N2NE 11.86 AC (MAINTENANCE BLDG) IOLL ON ELKHORN RIDGE WIND LLC; Protest #7-2021 #540012784 (4-31-2 NE4, W2/5-31-2 E2 5 IOLL FDTNS/CONC/RD CONST/LEASE PYMNTS; Protest #8-2021 #540012223 (16-31-3 TR N2NE (MAINTENANCE BLDG) 11.86 ACRES); Protest #9-2021 #540012346 (15-31-3 TR NENW 1.00 ACRES PERM MET TOWER & SITE) IOLL (HARLAN & CONNIE GRECKEL – PD BY ELKHORN RIDGE WIND LLC); Protest #10-2021 #540012438 (16-31-3 TR N2NE -AG LAND ON ELKHORN RIDGE WIND LLC – 13.13 ACRES); Protest #11-2021 #540012554 (16-31-3 IOLL-27 FDTNS/CONCRETE/RD CONSTRUCTION/LEASE PAYMENTS); Protest #12-2021 #540012485 (31-31-2 TR NENW 1 ACRE (TEMP MET TOWER SITE) (MARK A. & MONA L. BUSCHELMAN – PD BY ELKHORN RIDGE WIND II LLC) Knox County, Nebraska. The hearing was held via Zoom with Paul Tuplea and Travis Stuard with Clearway Energy. Mr. Tuplea and Mr. Stuard were sworn in and gave taped testimony. Power point presentation slides had been emailed before the hearing to County Clerk Fischer and were entered into evidence. Mr. Stuard and Mr. Tuplea reviewed the power point slides with the Board regarding the wind projects, and income approach and cost approach. Also discussed was the nameplate capacity tax, taxes on the personal property, the dispute is on the real estate property taxes, depreciation needed over thirty years, requesting cost approach on the building, old equipment is on the Elkhorn site which was built in 2009, what will happen when the towers need to be replaced, Clearway Energy will come in and tear down everything and then decide if the tower could accommodate the new turbine and if the concrete base could support the extra weight. County Assessor McManigal read the protests and evidence into record as well as the following discussion: A directive was referred to as to real estate, concrete and road construction of a wind project, depreciation on the operation building as well as on the permanent met towers; and discussed lease payments and use of the Marshall Swift Manual.

Chairman Borgmann moves the Board recess at 12:19 p.m. for lunch.

The Knox County Board of Equalization reconvened at 1:01 p.m. with all members present and the hearing for to hear testimony and to read into record the filed Forms 422 Property Valuation Protest filed between June 15 and 30, 2021 continued.

Protests #13-2021 through #15-2021 – Gregory Stanek, etal, 18708 Jones ST, Elkhorn NE 68022-5637; Protest #13-2021 #540008752 NE1/4, N1/2SE1/4 N of HWY LS RR .50 A LS 7.55 A ST (220.33 Acres) of Sec. 28, T33N, R7W; Protest #14-2021 #540008756 N RR NE1/4SW1/4, PT NW1/4SW1/4 LS 17.99 A ST (15.44 Acres of Sec. 28, T33N, R7W; Protest #15-2021 #540012367 ACCR (W1/2NW1/4 & W1/2E1/2NW1/4) (118.66 Acres) of Sec. 27, T33N, R7W,

Knox County, Nebraska. Co. Assessor McManigal read the protests into record. Gregory Stanek and Robert Foral were present. Gregory Stanek was sworn in and gave taped testimony in regards to the three parcels. He does not have access and it has been a burden to get to since purchased in 2020, they have been working with NCRS in Bloomfield for assistance to reroute the access to this land. The Ponca Creek continues to flood and affects the area and the habitat he is attempting to provide for the wildlife is flooded. Mr. Stanek requested leniency until they work through getting access to the land. Co. Assessor McManigal said the valuation of the waste acres on WRP land had been raised from \$70 to \$710 due to sales but was dropped back down to the \$70/acre.

Protests #16-2021 and #17-2021 – Gregory P. Drew, Trustee, PO Box 462, Blair NE 68008; **Protest #16-2021 #540008803 W1/2NW1/4 LS .002 acres to State (includes old railroad ROW) (80 acres) of Section 34, T33N, R7W of the 6th P.M., and, Protest #17-2021 #540008749 SW1/4 ls 9.89 to State plus accretion (E1/2E1/2NW1/4 and Pt. NE1/4) (254.16 acres) of Section 27, T33N, R7W of the 6th P.M., Knox County, Nebraska.** Co. Assessor McManigal read the protests into record. Mr. Drew withdrew the filed protests so no further action will be needed.

Protests #18-2021 through #20-2021 – Eagles Nest Farms LLC c/or Larry and Gloryann Koester, 8240 Dunrovin RD, Lincoln NE 68516; **Protest #18-2021 #540011368 Lot 1388, Block 13, Devils Nest; Protest #19-2021 #540011421 Lot 1571, Block 14, Devils Nest; Protest #20-2021 #540011422 Lot 1572, Block 14, Devils Nest, Knox County, Nebraska.** Co. Assessor McManigal read the protests into record. No one was present for the hearing. Co. Assessor McManigal said the Devils Nest Subdivision had changes due to the market. Also, they used to value so much per lot and many of the sales had multiples parcels so now it is valued by the square foot.

Protests #21-2021 and #22-2021 – Rodney C. and Coleen A. Kinning, 902 Redick Avenue, Creighton NE 68729; **Protest #21-2021 #540010924 Lot 277, Block 2, Devils Nest; and Protest #22-2021 #540010881 Lot 39, Block 1, Devils Nest, Knox County, Nebraska.** Co. Assessor McManigal read the protests into record. Rodney C. Kinning was present, sworn in and gave taped testimony. Mr. Kinning discussed the following: he is not opposed to paying taxes but the reason he protested was that the valuation on Lot 39 went up 239% and is valued by the square footage; there is no property sold by the square foot; his father was one of the original contractors in the area and he knows where the water lines are and there are less than 30% of the lots that have access to water in the development; Lot 39 cannot be developed because there is no water available; he can get power there but can't drill a well there as would have to go 500 feet and then have to maintain it; he has never paid more than \$310 for a lot; he knows the area and knows where all of the pipe is underground and the electrical grid; cannot build on one lot because not big enough to accommodate a drain field; the lot is worth \$0 at this time because building permits are not being issued in the Devils Nest development so all he has is dirt and native grasses; the valuation of SID #2 is \$7.4 million valuation; Devils Nest is a recreational develop area. Mr. Kinning said that less than 30% have access to water in the development; people call after purchasing lots and find out after the fact they cannot get water; lucky to have water as they will abandon the water treatment plant soon as the water intake is silting in at a rapid pace; there are over eight miles of water pipe in the ground and only supplies less than 30% of the area; there is a lot of potential there. County Assessor McManigal said that a recent sale of a lot was \$3,000. Also went with the square footage approach this year, lots located near the river sell for more and it is difficult to valuate in that area.

Chairman Borgmann closed the public hearing at 2:01 p.m.

Chairman Borgmann adjourned the Knox County Board of Equalization at 2:01 p.m. on July 8, 2021 until 9:00 a.m. on Tuesday, July 20, 2021 for a special meeting/public hearing and until 10:00 a.m. on Thursday, July 29, 2021 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 20, 2021
Center, Nebraska
9:00 a.m.

A public hearing/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 20, 2021 at 9:00 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 Bloomfield Monitor and Verdigre Eagle 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 8, 2021 meeting minutes.

Chairman Borgmann opened the advertised public hearing at 9:00 a.m.

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

Motion by Supr. Schlote, seconded by Supr. Miller to concur with Assessor's recommendation to deny **Protest #1-2021**, Dustin D. Rubeck, Trustee, 2527 Farmers Branch LN, Dallas TX 75234, Parcel ID Number 540010951, Lot 317, Block 2, Devils Nest, as property valued comparable to like properties. By roll call vote. Ayes all Districts. Nays none. Motion carried.

Chairman Borgmann opened a public hearing at 9:34 a.m. on **Protest #23-2021**, Daniel J. Costello, PO Box 2238, Sioux Falls SD 57101, Parcel ID Number 540001320, E. 200 ft. less S. 75 ft. of Block 51, Whited Addition to the City of Bloomfield. County Assessor McManigal was sworn in and read the filed protest into record. Jared Vilhauer representing Daniel J. Costello was present via Microsoft Team, sworn in and gave taped testimony. The request by the protestor was to use the income approach on the apartment complex valuation. Mr. Vilhauer explained that the property is income restricted by the USDA Rural Development, there are governmental limitations, requirements, subsidizing and restrictions. Also discussed was the TERC case on the 2020 valuation of Daniel J. Costello vs. County of Knox.

Chairman Borgmann closed the second public hearing at 9:54 a.m.

Discussion was held on a mutual agreement between Knox County and Daniel J. Costello on the 2020 valuation of Mr. Costello's property in Bloomfield that is appealed to TERC. The mutual agreement would be that the income approach method would be used to value Mr. Costello's property and Mr. Costello would go through the proper steps to dismiss the TERC case against Knox County. Motion by Supr. O'Connor, seconded by Supr. Sokol, Jr. to enter into a mutual agreement with Daniel J. Costello where the 2020 valuation of Mr. Costello's property in Bloomfield would be changed to the income approach lowering the 2020 valuation and Mr. Costello would dismiss the TERC case of Daniel J. Costello vs. County of Knox. By roll call vote. Ayes Districts #1, #2, #3, #4, #5 and #7. Nays District #6. Motion carried.

Motion by Supr. O'Connor, seconded by Supr. Mackeprang to concur with Assessor's recommendation to deny **Protest #2-2021**, Crofton Bluffs Wind LLC, 4900 N. Scottsdale RD, STE 5000, Scottsdale AZ 85251, Parcel ID Number 540012785, Map Number 120051A, no legal description shown on Form 422, as Assessor followed NE Directive 16-1 and State Statutes. 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 to deny **Protest #3-2021**, Crofton Bluffs Wind LLC, 4900 N Scottsdale RD, STE 5000, Scottsdale AZ 85251, Parcel ID Number 540012758, Map Number 10393A, no legal description shown on Form 422, as Assessor followed NE Directive 16-1 and State Statutes. 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 #4-2021**, Crofton Bluffs Wind LLC, 4900 N Scottsdale RD, STE 5000, Scottsdale AZ 85251, Parcel ID Number 540012606, Map Number 120042B, 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 #5-2021**, Crofton Bluffs Wind LLC, 4900 N Scottsdale RD, STE 5000, Scottsdale AZ 85251, Parcel ID Number 540012608, Map Number 13096B, 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. Miller to concur with Assessor's recommendation to deny **Protest #6-2021**, Crofton Bluffs Wind LLC, 4900 N Scottsdale RD, STE 5000, Scottsdale AZ 85251, Parcel ID Number 540012710, Map Number 110141F, 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. Sokol, Jr., seconded by Supr. Liska to concur with Assessor's recommendation to deny **Protest #7-2021**, Crofton Bluffs Wind LLC, 4900 N Scottsdale RD, STE 5000, Scottsdale AZ 85251, Parcel ID Number 540012784, Map Number 120035A, no legal description shown on Form 422, as Assessor followed NE Directive 16-1 and State Statutes. 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 #8-2021**, Elkhorn Ridge Wind LLC, 4900 N Scottsdale RD, STE 5000, Scottsdale AZ 85251, Parcel ID Number 540012223, Map Number 110141B, 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. Mackeprang to concur with Assessor's recommendation to deny **Protest #9-2021**, Elkhorn Ridge Wind LLC, 4900 N Scottsdale RD, STE 5000, Scottsdale AZ 85251, Parcel ID Number 540012346, Map Number 110134E, 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. Liska, seconded by Supr. Schlote to concur with Assessor's recommendation to deny **Protest #10-2021**, Elkhorn Ridge Wind LLC, 4900 N Scottsdale RD, STE 5000, Scottsdale AZ 85251, Parcel ID Number 540012438, Map Number 110141D, 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. Schlote, seconded by Supr. Sokol, Jr. to concur with Assessor's recommendation to deny **Protest #11-2021**, Elkhorn Ridge Bluffs Wind LLC, 4900 N Scottsdale RD, STE 5000, Scottsdale AZ 85251, Parcel ID Number 540012554, Map Number 110141E, no legal description shown on Form 422, as Assessor followed NE Directive 16-1 and State Statutes. 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 #12-2021**, Elkhorn Ridge Wind LLC, 4900 N Scottsdale RD, STE 5000, Scottsdale AZ 85251, Parcel ID Number 540012485, Map Number 120284B, 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. Liska, seconded by Supr. Mackeprang to concur with Assessor's recommendation to change the WRP waste acres valuation back to the prior valuation of \$17,150 for 2021 on **Protest #13-2021**, Gregory Stanek, ETAL, 18708 Jones Street, Elkhorn NE 68022, Parcel ID Number 540008752, NE1/2, N1/2SE1/4 N of Hwy less RR .50A and less 7.55A to State being 220.33 acres in Section 28, T33N, R7W of the 6th P.M., Knox County, Nebraska. 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 to change the WRP waste acres valuation back to the prior valuation of \$1,160 for 2021 on **Protest #14-2021**, Gregory Stanek, ETAL, 18708 Jones Street, Elkhorn NE 68022, Parcel ID Number 540008756, N RR NE1/4SW1/4, PT NW1/4SW1/4 less 17.99A to State, being 15.44 acres in Section 28, T33N, R7W of the 6th P.M., Knox County, Nebraska. 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 change the WRP waste acres valuation back to the prior valuation of \$8,900 for 2021 on **Protest #15-2021**, Gregory Stanek, ETAL, 18708 Jones Street, Elkhorn NE 68022, Parcel ID Number 540012367, Accretion (W1/2NW1/4 and W1/2E1/2NW1/4) being 118.66 acres in Section 27, T33N, R7W of the 6th P.M., Knox County, Nebraska. By roll call vote. Ayes all Districts. Nays none. Motion carried.

Protest #16-2021, Gregory P. Drew, Trustee, PO Box 462, Blair NE 68008, Parcel ID Number 540008803, SW1/4 less 9.89A highway plus accretion, E1/2E1/2NW1/4 and PT NE1/4 being 254.16 A in Section 27, T33N, R7W of the 6th P.M., Knox County, Nebraska, was withdrawn by protestor on June 28, 2021. No action taken.

Protest #17-2021, Gregory P. Drew, Trustee, PO Box 462, Blair NE 68008, Parcel ID Number 540008749, W12NW1/4 in Section 34, T33N, R7W of the 6th P.M., Knox County, Nebraska, was withdrawn by protestor on June 28, 2021. No action taken.

Motion by Supr. O'Connor, seconded by Supr. Schlote to concur with Assessor's recommendation to deny **Protest #18-2021**, Eagles Nest Farms LLC c/or Larry and Gloryann Koester, 8240 Dunrovin RD, Lincoln NE 68516, Parcel ID Number 540011368, Lot 1388, Block 13, Devils Nest Subdivision, 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 #19-2021**, Eagles Nest Farms LLC c/or Larry and Gloryann Koester, 8240 Dunrovin RD, Lincoln NE 68516, Parcel ID Number 540011421, Lot 1571, Block 14, Devils Nest Subdivision, as property valued comparable to like properties. By roll call vote. Ayes all Districts. Nays none. Motion carried.

Motion by Supr. Miller, seconded by Supr. Liska to concur with Assessor's recommendation to deny **Protest #20-2021**, Eagles Nest Farms LLC c/or Larry and Gloryann Koester, 8240 Dunrovin RD, Lincoln NE 68516, Parcel ID Number 540011422, Lot 1572, Block 14, Devils Nest Subdivision, 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. Liska to concur with Assessor's recommendation to deny **Protest #21-2021**, Rodney C. and Coleen A. Kinning, 902 Redick AVE, Creighton NE 68729, Parcel ID Number 540010924, Lot 277, Block 2, Devils Nest Subdivision, as property valued comparable to like properties. By roll call vote. Ayes all Districts. Nays none. Motion carried.

Motion by Supr. Mackeprang, seconded by Supr. Miller to concur with Assessor's recommendation to deny **Protest #22-2021**, Rodney C. and Coleen A. Kinning, 902 Redick AVE, Creighton NE 68729, Parcel ID Number 540010881, Lot 39, Block 1, Devils Nest Subdivision, as property valued comparable to like properties. 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 value by income approach resulting in change of valuation from \$780,355 to \$235,000 for **Protest #23-2021**, Daniel J. Costello, PO Box 2238, Sioux Falls SD 57101, Parcel ID Number 540001320, E. 200 ft. less S. 75 ft. of Blk 51, Whited Addition to the City of Bloomfield. By roll call vote. Ayes Districts #1, #2, #3, #4, #5 and #7. Nays District #6. Motion carried.

Motion by Supr. Sokol, Jr., seconded by Supr. O'Connor to approve Form 425 Report of Destroyed Real Property filed by Gary and Thalia Boelter on the loss of their shop/storage portion of a building with the adjusted value on the implement/living quarters for 2021. By roll call vote. Ayes all Districts. Nays none. Motion carried.

Motion by Supr. Mackeprang, seconded by Supr. O'Connor to place on file the 2021 Over/Undervalued Report and the WRP Waste Acres Adjustment Report. 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 regarding a property that was sold and surveyed after the sale. The survey reflects lower acres than was shown in the owner's purchase agreement. The owner is requesting a tax refund.

Chairman Borgmann closed the public hearing at 11:45 a.m.

Chairman Borgmann adjourned the Knox County Board of Supervisors at 11:46 a.m. on July 20, 2021 until Thursday, July 29, 2021 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

Center, Nebraska
July 29, 2021
10:01 a.m.

A regular meeting of the Knox County Board of Equalization was held at the Courthouse in Center, Nebraska on the date of July 29, 2021 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 Verdigre Eagle 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 8 and July 20, 2021 meetings were read and approved by Chairman Borgmann.

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

Motion by Supr. Schlote, seconded by Supr. Mackeprang to approve a late-filed Nebraska Homestead Exemption Application Form 458 from Gloria Roland. By roll call vote. Ayes all Districts. Nays none. Motion carried.

County Assessor McManigal met with the Board on the following: 1. There are two people who have not filed their personal property schedules yet and have a penalty now. The respective Supervisors from the two districts were asked to contact the two people and tell them they must file; 2. A landowner west of Verdigre said he has had some of his property in CRP for nearly five years but the Assessor's office did not know it so the property owner now wants his valuation changed back; 3. The TERC hearings on 2020 valuations filed by Andrew Stech and Jeff Uhlir will be heard in Norfolk on October 8.

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

Chairman Borgmann adjourned the Knox County Board of Equalization at 10:30 a.m. on July 29, 2021 until 10:00 a.m. on Thursday, August 12, 2021 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 12, 2021
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 August 12, 2021 at 9:57 a.m. Present were Supervisors Martin J. O'Connor District #1, Virgil H. Miller District #3, Kevin D. Mackeprang District #5, Danny R. Schlote District #6, and James J. Borgmann District #7. Absent were Supervisors Patrick J. Liska District #2 and James Sokol, Jr. District #4. 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 Bloomfield Monitor 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 29, 2021 meeting were read and approved by Chairman Borgmann.

Motion by Supr. Schlote, seconded by Supr. Miller to approve Tax Corrections #7957, #7958 and #7959 for Schonefeld Holdings LLC for tax year 2021 as mobile homes being moved out of Knox County. By roll call vote. Ayes Districts #1, #3, #5, #6 and #7. Nays none. Absent were Districts #2 and #4. Motion carried.

County Assessor McManigal met with Board on the following: 1. A letter was sent to Daniel Costello dba Washington Apartments of the best judgment regarding the Costello v Knox County 2020 TERC appeal. Once the response comes back a correction will be made to adjust the 2020 valuation; 2. A meeting will be held with Andrew Stech and Jeff Uhlir prior to the October 8, 2021 TERC hearings; 3. Kylee Kracht has been hired to work in the Assessor's Office; 4. Balancing of the 2021 valuations is being done. It was noted Knox County lost between \$10 and \$11 million in valuation this year. The valuations will be placed on the Knox County website this year. Postcards were mailed to entities informing them where they can find their 2021 valuations; 5. The two late filers of personal property schedules have still not filed so the matter will be given to the County Attorney for court.

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

Chairman Borgmann adjourned the Knox County Board of Equalization at 10:16 a.m. on August 12, 2021 until 10:00 a.m. on Thursday, August 26, 2021 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
August 26, 2021
10:01 a.m.

A regular meeting of the Knox County Board of Equalization was held at the Courthouse in Center, Nebraska on the date of August 26, 2021 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 Verdigre Eagle 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 12, 2021 meeting were read and approved by Chairman Borgmann.

Clerk/Appraiser Connie Viterna was present as County Assessor McManigal and Deputy County Assessor Beckmann were attending training.

Motion by Supr. Schlote, seconded by Supr. Miller to place on file the 2021 Knox County Three-Year Plan of Assessment. By roll call vote. Ayes all Districts. Nays none. Motion carried.

There was no action on the 2020 TERC Case #20C-0142 Confession of Judgment and Tax Correction #7960 on the Washington Apartments and these will be addressed at the next meeting.

There was no public comment on agenda items.

Public comment on non-agenda items was given by Supr. O'Connor who said he had been asked to provide the valuations of the lake subdivisions from the Devils Nest to The Timbers for the recent Governor's visit on LB 406. Clerk/Appraiser Viterna was able to compile the taxable valuations that totaled \$108,853,115 and the real estate taxes to be \$1,340,613.50.

Chairman Borgmann adjourned the Knox County Board of Equalization at 10:06 a.m. on August 26, 2021 until 10:00 a.m. on Thursday, September 9, 2021 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 9, 2021
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 9, 2021 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 Bloomfield Monitor 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 26, 2021 meeting were read and approved by Chairman Borgmann.

The approval letter on 2020 TERC Case #20C-0142 Confession of Judgment was reviewed. Motion by Supr. Mackeprang, seconded by Supr. O'Connor to accept and place on file the letter of Confession of Judgment approval from TERC on Case #20C-0142 Daniel J. Costello v. Knox County Board of Equalization and noting the taxable value of the subject property Parcel No. 540001320 shall be lowered to \$235,000 for tax year 2020. By roll call vote. Ayes Districts #1, #2, #3, #4, #5 and #7. Nay District #6. Motion carried.

Motion by Supr. Mackeprang, seconded by Supr. ~~Lisa Liska~~ (corrected 9-30-2021) to approve Tax Correction #7960 Washington Apartments, LTD PRT for adjustment of 2020 valuation as per Confession of Judgment on TERC case #20C-0142. By roll call vote. Ayes Districts #1, #2, #3, #4, #5 and #7. Nay District #6. Motion carried.

Motion by Supr. Schlote, seconded by Supr. Sokol, Jr. to approve Tax Correction #7961 Jeff Donner as mobile home is being dismantled and 2021 tax accelerated using 2020 levy. By roll call vote. Ayes all Districts. Nays none. Motion carried.

Deputy County Assessor updated the Board on the training that County Assessor McManigal and she attended recently. Also packets of evidence were mailed to TERC and protestors for the upcoming TERC hearings in October.

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 September 9, 2021 until 10:00 a.m. on Thursday, September 30, 2021 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 30, 2021
10:02 a.m.

A regular meeting of the Knox County Board of Equalization was held at the Courthouse in Center, Nebraska on the date of September 30, 2021 at 10:02 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 Verdigre Eagle 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 9, 2021 meeting were read and approved by Chairman Borgmann with the correction that Supr. Liska seconded the motion on the approval of Tax Claim #7960 Washington Apartments LTD PRT.

Motion by Supr. Schlote, seconded by Supr. Miller to approve Tax Claim #7962 Robert L. Kuhl Estate farm auction with acceleration of 2021 tax using 2020 levy. By roll call vote. Ayes all Districts. Nays none. Motion carried.

Motion by Supr. O'Connor, seconded by Supr. Schlote to approve Tax Claim #7963 Tim and Jeriann Spillane as camper sold with acceleration of 2021 tax using 2020 levy. By roll call vote. Ayes all Districts. Nays none. Motion carried.

Motion by Supr. Sokol, Jr., seconded by Supr. Mackeprang to place on file a Notice of Rejection of Homestead Exemption Form 458R as the value of the property exceeds maximum residential value for Knox County. By roll call vote. Ayes all Districts. Nays none. Motion carried.

County Assessor McManigal informed the Board that the October 8, 2021 TERC hearings on Jeff A. Uhlir and Andrew M. Stech have been continued until January 5, 2022 in Lincoln.

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

Chairman Borgmann adjourned the Knox County Board of Equalization at 10:17 a.m. on September 30, 2021 until 10:00 a.m. on Thursday, October 14, 2021 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 14, 2021
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 October 14, 2021 at 10:01 a.m. Present were Supervisors Martin J. O'Connor District #1, Virgil H. Miller District #3, James Sokol, Jr. District #4, Kevin D. Mackeprang District #5, Danny R. Schlote District #6, and James J. Borgmann District #7. Absent was Supervisor 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 Bloomfield Monitor 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 30, 2021 meeting were read and approved by Chairman Borgmann.

Motion by Supr. Miller, seconded by Supr. Mackeprang to adopt the 2021 Knox County entity levies according to their respective submitted budgets. By roll call vote. Ayes Districts #1, #3, #4, #5, #6 and #7. Nays none. Absent was District #2. Motion carried.

KNOX COUNTY – Valuation 2,238,960,962, General Fund Levy 0.161837; **KNOX COUNTY AG SOCIETY** – Valuation 2,238,960,962, General Fund Levy 0.004020, Capital Improvement Fund Levy 0.002680, **Total Knox County Ag Society Levy 0.006700.**

TOWNSHIPS – ADDISON: Valuation 72,281,892, General Levy 0.041504; **BOHEMIA:** Valuation 37,851,891, General Levy 0.066047; **CENTRAL:** Valuation 68,991,220, General Levy 0.123204; **CLEVELAND:** Valuation 96,755,215, General Levy 0.046509; **COLUMBIA:** Valuation 113,855,935, General Levy 0.036889; **CREIGHTON:** Valuation 86,621,784, General Levy 0.080811; **DOLPHIN:** Valuation 101,458,867, General Levy 0.050000; **DOWLING:** Valuation 95,523,803, General Levy 0.059671, Sinking Levy 0.006281, **Total Dowling Twp. Levy 0.065952;** **EASTERN:** Valuation 111,052,284, General Levy 0.089147, Library Valuation 129,882,533, Library Levy 0.008469, **Total Eastern Twp. Levy 0.097616;** **FRANKFORT:** Valuation 39,907,378, General Levy 0.050000; **HARRISON:** Valuation 58,211,126, General Levy 0.053254; **HERRICK:** Valuation 56,423,763, General Levy 0.019495; **HILL:** Valuation 79,195,743, General Levy 0.045457; **JEFFERSON:** Valuation 43,071,419, General Levy 0.042627; **LINCOLN:** Valuation 112,594,158, General Levy 0.090591; **LOGAN:** Valuation 43,848,829, General Levy 0.041871; **MILLER:** Valuation 57,564,568, General Levy 0.062321; **MORTON :** Valuation 170,884,070, General Levy 0.070223, Sinking Levy 0.011704, **Total Morton Twp. Levy 0.081927;** **NIOBRARA :** Valuation 30,190,269, General Levy 0.022636; **NORTH FRANKFORT:** Valuation 77,559,834, General Levy 0.230000; **PEORIA:** Valuation 121,116,019, General Levy 0.028898, Sinking Levy 0.034677, **Total Peoria Twp. Levy 0.063575;** **RAYMOND:** Valuation 111,035,846, General Levy 0.024803; **SPADE:** Valuation 29,181,755, General Levy 0.027963; **SPARTA:** Valuation 38,895,773, General Levy 0.028846; **UNION:** Valuation 25,136,490, General Levy 0.029987; **VALLEY:** Valuation 41,434,096, General Levy 0.072404; **VERDIGRE:** Valuation 56,442,411, General Levy 0.035434; **WALNUT GROVE:** Valuation 75,433,285, General Levy 0.050784; **WASHINGTON:** Valuation 58,200,085, General Levy 0.085051; **WESTERN:** Valuation 31,780,646, General Levy 0.125863.

CITIES & VILLAGES – BLOOMFIELD: Valuation 46,943,172, General Levy 0.415000, Fire Levy 0.035000, Bond Levy 0.120957, **Total Bloomfield Levy 0.570957;** **BLOOMFIELD AIRPORT AUTHORITY:** Valuation 46,943,172, General Levy 0.026628; **CREIGHTON:** Valuation 43,851,452, General Levy 0.421370, Fire Levy 0.045000, **Total Creighton Levy 0.466370;** **CREIGHTON AIRPORT AUTHORITY:** Valuation 43,851,452, General Levy 0.022804; **CROFTON:** Valuation 37,660,497, General Levy 0.499951; **BAZILE MILLS:** Valuation 1,218,804, General Levy 0.449539; **CENTER:** Valuation 1,983,702, General Levy 0.435600; **NIOBRARA:** Valuation 15,386,499, General Levy 0.411159, Bond Levy 0.162149, **Total Niobrara Levy 0.573308;** **SANTEE:** Valuation 298,517, General Levy 0.000000; **VERDEL:** Valuation 861,490, General Levy 0.351716; **VERDIGRE:** Valuation 18,856,619, General Levy 0.423473, Fire Levy 0.050000, Bond Levy 0.251450, Street Levy 0.026516, **Total Verdigre Levy 0.751439;** **WAUSA:** Valuation 23,937,684, General Levy 0.499998; **WINNETOON:** Valuation 1,922,579, General Levy 0.335955.

RURAL FIRE DISTRICTS – WAUSA DIST. 1 – Total Valuation 447,454,251, General Levy 0.045000; **BLOOMFIELD DIST. 2** – Valuation 607,211,020, General Levy 0.006587, Sinking Levy 0.028413, **Total Bloomfield Dist. 2 Levy 0.035000;** **NIOBRARA DIST. 3** – Valuation 221,336,973, General Levy 0.041611, Sinking Levy 0.003389, **Total Niobrara Dist. 3 Levy 0.045000;** **VERDIGRE DIST. 4** – Valuation 278,963,442, General Levy 0.010754, Sinking Levy 0.014246, **Total Verdigre Dist. 4 Levy 0.025000;** **CROFTON DIST. 5** – Total Valuation 623,551,920, General Levy 0.024750, Sinking Levy 0.020250, **Total Crofton Dist. 5 Levy 0.045000;** **CREIGHTON DIST. 6** – Total Valuation 352,940,350, General Levy 0.008500, Sinking Levy 0.036500, **Total Creighton Dist. 6 Levy 0.045000;** **ORCHARD #7:** Knox Co. Valuation only, 38,933,343, Levy set in Antelope County.

SCHOOLS – BLOOMFIELD: Total Valuation 648,530,475, General Levy 0.482832, Spec. Building Levy 0.140000, Qualified Capital Levy 0.015575, **Total Bloomfield School Levy 0.638407;** **CREIGHTON:** Total Valuation 508,072,542, General Levy 0.816117, Spec. Building Levy 0.014911, **Total Creighton School Levy 0.831028;** **CROFTON:** Total Valuation 606,659,768, General Levy 0.699309, Spec. Building Levy 0.056147, **Total Crofton School**

Levy 0.755456; NIOBRARA: Valuation 201,211,299, **General Levy 0.928719; SANTEE:** Valuation 6,288,603, General Levy 0.920507, Spec. Building Levy 0.128502, **Total Santee School Levy 1.049009; VERDIGRE:** Total Valuation 319,491,906, General Levy 0.853241, Bond Levy 0.072716, **Total Verdigre School Levy 0.925957; WAUSA:** Total Valuation 368,749,078, General Levy 0.871221, Bond Levy 0.057214, Qualified Capital Levy 0.21640, **Total Wausa School Levy 0.950075. The following School Levies are set in other Counties: BOYD COUNTY:** Knox County Valuation only, 24,758,735, Levy set in Boyd County; **OSMOND:** Knox County Valuation only, 12,444,257, Levy set in Pierce County. **PLAINVIEW:** Knox County Valuation only 12,976,748, Levy set in Pierce County; **SUMMERLAND:** Knox County Valuation only, 21,600,620, Levy set in Antelope County:

SPECIAL TAXES - SID #1: Valuation 13,493,347, General Levy 0.400000, Bank Stabilization Levy 0.330000, **Total SID #1 Levy 0.730000; SID #2:** Valuation 8,222,487, General Levy 0.400000; **The following Special Tax Levies are set in other counties: ESU #1:** Knox County Valuation only, 2,167,180,603, Levy set in Wayne County; **ESU #8:** Knox County Valuation only, 71,780,361, Levy set in Antelope County; **NORTHEAST COMMUNITY COLLEGE:** Knox County Valuation only, 2,238,960,962, Levy set in Madison County; **LEWIS & CLARK NRD:** Knox County Valuation only, 1,362,216,722, Levy set in Cedar County; **LOWER ELKHORN NRD:** Knox County Valuation only, 273,915,621, Levy set in Madison County; **LOWER NIOBRARA NRD:** Knox County Valuation only, 602,828,617, Levy set in Boyd County.

Motion by Supr. Schlote, seconded by Supr. Sokol, Jr. to approve Tax Correction #7964 for Dennis Prochaska as mobile home was salvaged/torn apart and accelerated 2021 taxes using 2020 levy. By roll call vote. Ayes Districts #1, #3, #4, #5, #6 and #7. Nays none. Absent was District #2. Motion carried.

County Assessor McManigal discussed the following with the Board: 1. Finding upon review buildings built without permits; 2. Update on recent hearings with Senators regarding duties of the Assessors and possible legislation.

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

Chairman Borgmann adjourned the Knox County Board of Equalization at 10:31 a.m. on October 14, 2021 until 10:00 a.m. on Thursday, October 28, 2021 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 28, 2021
10:05 a.m.

A regular meeting of the Knox County Board of Equalization was held at the Courthouse in Center, Nebraska on the date of October 28, 2021 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 Verdigre Eagle 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 14, 2021 meeting were read and approved by Chairman Borgmann.

Motion by Supr. Schlote, seconded by Supr. Mackeprang to approve Tax Claim #7965 Frederick J. and Karen K. Steffen as personal property was sold to new owner of farm so accelerated personal property using 2020 levy. By roll call vote. Ayes all Districts. Nays none. Motion carried.

A garage was discovered on Lot 47 in Hideaway Acres and no permit had been issued for its' construction. It appears the building was constructed in 2016 after the County Assessor's staff had inspected the area as the garage was not there at the time of inspection. Discussion was held on making a tax correction for years 2016 through 2020 for collection of taxes and there could also be a fine for not having a building permit prior to construction. County Assessor McManigal will be sending a letter to the lot owner.

Motion by Supr. Liska, seconded by Supr. Sokol, Jr. to place on file a Notice of Rejection of Homestead Exemption Form 458R as the application was incomplete and was not timely filed. 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 10:18 a.m. on October 28, 2021 until 10:00 a.m. on Tuesday, November 9, 2021 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 9, 2021
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 November 9, 2021 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 Bloomfield Monitor 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 28, 2021 meeting were read and approved by Chairman Borgmann.

Motion by Supr. Schlote, seconded by Supr. Sokol, Jr. to approve Tax Correction #7966 for Daniel G. Arens as mobile home is being moved to South Dakota and 2021 taxes on the mobile home were accelerated using 2020 levy. By roll call vote. Ayes all Districts. Nays none. Motion carried.

County Assessor McManigal discussed the following with the Board: 1. The 2021 taxes are being processed.

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

Chairman Borgmann adjourned the Knox County Board of Equalization at 10:18 a.m. on November 9, 2021 until 10:00 a.m. on Tuesday, November 23, 2021 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 23, 2021
9:59 a.m.

A regular meeting of the Knox County Board of Equalization was held at the Courthouse in Center, Nebraska on the date of November 23, 2021 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~~ were Supervisors Virgil H. Miller District #3 and James Sokol, Jr. District #4 (corrected 12-7-2021). 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 Verdigre Eagle 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 9, 2021 meeting were read and approved by Chairman Borgmann.

Motion by Supr. Mackeprang, seconded by Supr. Schlote to approve Tax Claims #7967 and #7968 State of Nebraska Game and Parks Commission correcting WRP waste acres valuations. By roll call vote. Ayes Districts #1, #2, #5, #6 and #7. Nays none. Absent were Districts #3 and #4. Motion carried.

Motion by Supr. O'Connor, seconded by Supr. Mackeprang to place on file the Knox County Assessor's Certifications to the Knox County Treasurer of Real Estate and Personal Property for 2021 Collection of Taxes. By roll call vote. Ayes Districts #1, #2, #5, #6 and #7. Nays none. Absent were Districts #3 and #4. Motion carried.

Motion by Supr. O'Connor, seconded by Supr. Schlote to place on file the Notices of Valuation Change for years 2015 through 2021 on Steven P. and Michele L. Stich, Trustees for the addition of value for improvements built unknown to the County Assessor noting there hadn't been a building permit issued. By roll call vote. Ayes Districts #1, #2, #5, #6 and #7. Nays none. Absent were Districts #3 and #4. Motion carried.

County Assessor McManigal updated the Board on the following: 1. Staff is doing physical inspections on new building permit construction; 2. New staff member Joshua Key will start November 29, 2021.

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

Chairman Borgmann adjourned the Knox County Board of Equalization at 10:17 a.m. on November 23, 2021 until 10:00 a.m. on Tuesday, December 7, 2021 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 23, 2021
9:59 a.m.

A regular meeting of the Knox County Board of Equalization was held at the Courthouse in Center, Nebraska on the date of November 23, 2021 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 Verdigre Eagle 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 9, 2021 meeting were read and approved by Chairman Borgmann.

Motion by Supr. Mackeprang, seconded by Supr. Schlote to approve Tax Claims #7967 and #7968 State of Nebraska Game and Parks Commission correcting WRP waste acres valuations. By roll call vote. Ayes Districts #1, #2, #5, #6 and #7. Nays none. Absent were Districts #3 and #4. Motion carried.

Motion by Supr. O'Connor, seconded by Supr. Mackeprang to place on file the Knox County Assessor's Certifications to the Knox County Treasurer of Real Estate and Personal Property for 2021 Collection of Taxes. By roll call vote. Ayes Districts #1, #2, #5, #6 and #7. Nays none. Absent were Districts #3 and #4. Motion carried.

Motion by Supr. O'Connor, seconded by Supr. Schlote to place on file the Notices of Valuation Change for years 2015 through 2021 on Steven P. and Michele L. Stich, Trustees for the addition of value for improvements built unknown to the County Assessor noting there hadn't been a building permit issued. By roll call vote. Ayes Districts #1, #2, #5, #6 and #7. Nays none. Absent were Districts #3 and #4. Motion carried.

County Assessor McManigal updated the Board on the following: 1. Staff is doing physical inspections on new building permit construction; 2. New staff member Joshua Key will start November 29, 2021.

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

Chairman Borgmann adjourned the Knox County Board of Equalization at 10:17 a.m. on November 23, 2021 until 10:00 a.m. on Tuesday, December 7, 2021 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

December 7, 2021
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 December 7, 2021 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 Bloomfield Monitor 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 23, 2021 meeting were read and approved by Chairman Borgmann with the correction that Supervisors Virgil Miller District #3 and James Sokol, Jr. District #4 were absent.

Co. Assessor McManigal introduced new employees Kylee Kracht and Joshua Key to the Board.

Motion by Supr. O'Connor, seconded by Supr. Mackeprang to approve Notices of Valuation Changes and Tax Corrections #7969 through #7975 on Steven P. and Michele L. Stich, Trustees for tax years 2015 through 2021 as valuation was added for improvements built unknown to the Assessor or Zoning Offices. By roll call vote. Ayes all Districts. Nays none. Motion carried.

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

Chairman Borgmann adjourned the Knox County Board of Equalization at 10:22 a.m. on December 7, 2021 until 10:00 a.m. on Thursday, December 30, 2021 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 30, 2021
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 December 30, 2021 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 Verdigre Eagle 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 7, 2021 meeting were read and approved by Chairman Borgmann.

Motion by Supr. Liska, seconded by Supr. Mackeprang to approve Tax List Correction #7976 on the Robert L. Kuhl Estate as earlier correction was not acknowledged in the computer system that it was paid therefore a new 2021 statement was generated. By roll call vote. Ayes all Districts. Nays none. Motion carried.

Motion by Supr. Schlote, seconded by Supr. Sokol, Jr. to approve Tax List Corrections #7977, #7978 and #7979 on Roger and Jeanine L. Lange for corrected tax on the computer system when review of moved mobile home. By roll call vote. Ayes all Districts. Nays none. Motion carried.

County Assessor McManigal updated the Board on the upcoming TERC hearings on January 5, 2022 in Lincoln. Also, the final 2021 pick-up work is being done by the Assessor's Office Staff.

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 December 30, 2021 until 10:15 a.m. on Thursday, January 13, 2022 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
