

PROCEEDINGS OF THE KNOX COUNTY BOARD OF EQUALIZATION

Center, Nebraska
January 13, 2022
11:13 a.m.

A reorganizational meeting of the Knox County Board of Equalization was held at the Courthouse in Center, Nebraska on the date of January 13, 2022 at 11:13 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 Creighton News newspaper, as shown by the Affidavit of Publication attached to these minutes.

Notice of this meeting was simultaneously given to all members and a copy of their acknowledgment and receipt of notice and agenda is attached to these minutes. All proceedings hereafter shown were taken while the convened meeting was opened to the attendance of the public.

The minutes of the December 30, 2021 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 2022 Chairman of the Knox County Board of Equalization. Supervisor Sokol, Jr. nominated Supervisor Borgmann.

Motion by Supr. Liska, seconded by Supr. Mackeprang 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 2022. By roll call vote. Ayes Districts #2, #3, #4, #5 and #6. Nays none. Abstain District #7. Absent was District #1. Motion carried. Supervisor Borgmann assumed the duties of the Chairman of the Knox County Board of Equalization for 2022.

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. Miller 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 2022. By roll call vote. Ayes Districts #3, #4, #5, #6 and #7. Nays none. Abstain District #2. Absent was District #1. Motion carried. Supervisor Liska assumed the duties of the Vice-Chairman of the Knox County Board of Equalization for 2022.

Chairman Borgmann announced the members of the 2022 Knox County Board of Equalization Tax Claims Committee as follows: Supervisors Marty O'Connor, Kevin Mackeprang and Dan Schlote, and County Assessor McManigal.

Chairman Borgmann designated the publishing and posting requirements of 2022 Notices of Meeting as follows: All 2022 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 Creighton News, the Notice of Meeting for the second regular meeting of each month be published in the Crofton Journal; and special meeting/quorum meeting notices be published in both the Creighton News and Crofton Journal.

County Assessor McManigal updated the Board on the following: 1. Update on Wolf Run. The Assessor's Office Staff was doing review work at the Wolf Run campgrounds and found there were 55 campers with 30 of them with current licenses, 13 with no plates and 12 with expired licenses. The landowner was contacted that it is his responsibility to provide the ~~Assessor's Office~~ Zoning Administrator (corrected 1-27-2022) with current lists of those parking their campers and maps. Discussion was held on compliance of zoning regulations, violations, and potential repercussions; 2. Update on TERC hearings held 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 11:47 a.m. on January 13, 2022 until 10:00 a.m. on Thursday, January 27, 2022 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 27, 2022
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 January 27, 2022 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 Crofton Journal newspaper, as shown by the Affidavit of Publication attached to these minutes.

Notice of this meeting was simultaneously given to all members and a copy of their acknowledgment and receipt of notice and agenda is attached to these minutes. All proceedings hereafter shown were taken while the convened meeting was opened to the attendance of the public.

The minutes of the January 13, 2022 meeting were read and approved by Chairman Borgmann with the correction that the Wolf Run campground landowner was informed that it is his responsibility to provide to the Zoning Administrator a current list of the names of people parking their campers in the campgrounds along with a map.

Motion by Supr. Mackeprang, seconded by Supr. Miller 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. O'Connor to approve Application for Exemption from Motor Vehicle Taxes Form 457 for Sacred Heart Health Services dba Avera Creighton Hospital on five vehicles. By roll call vote. Ayes all Districts. Nays none. Motion carried.

County Assessor McManigal met with the Board on the following: 1. Reviewed rural land now assessed as recreational land. For 2022, the values may increase due to high sale prices. Discussed the Special Valuation Application process and the criteria of the process; 2. Discussed that land sales are increasing causing the agland valuations to rise in each of the three market areas.

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

Chairman Borgmann adjourned the Knox County Board of Equalization at 10:42 a.m. on January 27, 2022 until 10:00 a.m. on Thursday, February 10, 2022 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 10, 2022
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 February 10, 2022 at 9:59 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 Creighton News newspaper, as shown by the Affidavit of Publication attached to these minutes.

Notice of this meeting was simultaneously given to all members and a copy of their acknowledgment and receipt of notice and agenda is attached to these minutes. All proceedings hereafter shown were taken while the convened meeting was opened to the attendance of the public.

The minutes of the January 27, 2022 meeting were read and approved by Chairman Borgmann.

At 10:03 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 as well as the new Exemption Application Form 451 for American Legion & Auxiliary Earnest W. Jacobs Post #74 in Creighton NE.

Chairman Borgmann closed the public hearing at 10:06 a.m. on the Exemption and Continued Exemption Application by Qualifying Organizations.

Motion by Supr. Mackeprang, seconded by Supr. Miller to approve the Form 451 Exemption and Continued Exemption Application by Qualifying Organizations for the American Legion and Axillary, Earnest E. Jacobs Post #74, Creighton NE. By roll call vote. Ayes Districts #2, #3, #4, #5, #6 and #7. Nays none. Absent was District 1. Motion carried.

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

County Assessor McManigal and the Board discussed the following: 1. Recreational ag land; 2. March 19, 2022 is the deadline to have valuations completed.

Chairman Borgmann adjourned the Knox County Board of Equalization at 10:31 a.m. on February 10, 2022 until 10:00 a.m. on Thursday, February 24, 2022 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 24, 2022
9:58 a.m.

A regular meeting of the Knox County Board of Equalization was held in the Boardroom at the Knox County Courthouse in Center, Nebraska on the date of February 24, 2022 at 9:58 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 Crofton Journal newspaper, as shown by the Affidavit of Publication attached to these minutes.

Notice of this meeting was simultaneously given to all members and a copy of their acknowledgment and receipt of notice and agenda is attached to these minutes. All proceedings hereafter shown were taken while the convened meeting was opened to the attendance of the public.

The minutes of the February 10, 2022 meeting were read and approved by Chairman Borgmann.

County Assessor McManigal met with the Board on the following: 1. Reviewed were letters from County Attorney Thomas regarding the January 5, 2022 TERC hearings on Jeff Uhlir and Andrew Stech; 2. The 2022 valuation abstract is due to the State by March 19, 2022.

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

Chairman Borgmann adjourned the Knox County Board of Equalization at 10:11 a.m. on February 24, 2022 until 10:00 a.m. on Thursday, March 10, 2022 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 10, 2022
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 March 10, 2022 at 10:00 a.m. Present were Supervisors 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 were Supervisors Martin J. O'Connor District #1 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 Creighton News newspaper, as shown by the Affidavit of Publication attached to these minutes.

Notice of this meeting was simultaneously given to all members and a copy of their acknowledgment and receipt of notice and agenda is attached to these minutes. All proceedings hereafter shown were taken while the convened meeting was opened to the attendance of the public.

The minutes of the February 24, 2022 meeting were read and approved by Chairman Borgmann.

Motion by Supr. Liska, seconded by Supr. Schlote to approve Tax List Corrections #7980 Marlene Boecker, Trustee as State reversed homestead denial from 0% to 80% for 2021; #7981 Rueben Nicolai, Trustee as selling real estate and accelerated the personal property (pivot) using the 2022 value with 2021 levy; #7982 Shane and Karla Klug as mobile home was sold and will be moved so accelerated 2022 tax using 2021 levy; and #7983 Alewelt Inc. as mobile home is being moved so accelerated 2022 tax using 2021 levy. By roll call vote. Ayes Districts #2, #3, #5, #6 and #7. Nays none. Absent were Districts #1 and #4. Motion carried.

County Assessor McManigal and the Board discussed the following: 1. New valuations are being finalized for the abstract.

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

Chairman Borgmann adjourned the Knox County Board of Equalization at 10:13 a.m. on March 10, 2022 until 10:00 a.m. on Thursday, March 31, 2022 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 31, 2022
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 March 31, 2022 at 10:00 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 Crofton Journal newspaper, as shown by the Affidavit of Publication attached to these minutes.

Notice of this meeting was simultaneously given to all members and a copy of their acknowledgment and receipt of notice and agenda is attached to these minutes. All proceedings hereafter shown were taken while the convened meeting was opened to the attendance of the public.

The minutes of the March 10, 2022 meeting were read and approved by Chairman Borgmann.

Motion by Supr. Schlote, seconded by Supr. Miller to place on file the 2022 Knox County Abstract of Assessment for Real Property Form 45. By roll call vote. Ayes Districts #1, #2, #3, #5, #6 and #7. Nays none. Absent was District #4. Motion carried.

County Assessor McManigal met with the Board on the following: 1. Discussed LB 644 and which printer to hire to print the postcards that will be sent to taxpayers; 2. Discussion was held on the recent fire west of Verdigre and the possibility of Form 425 Report of Destroyed Real Property eligibility.

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

Chairman Borgmann adjourned the Knox County Board of Equalization at 10:26 a.m. on March 31, 2022 until 10:00 a.m. on Thursday, April 14, 2022 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 14, 2022
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 April 14, 2022 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 Creighton News newspaper, as shown by the Affidavit of Publication attached to these minutes.

Notice of this meeting was simultaneously given to all members and a copy of their acknowledgment and receipt of notice and agenda is attached to these minutes. All proceedings hereafter shown were taken while the convened meeting was opened to the attendance of the public.

The minutes of the March 31, 2022 meeting were read and approved by Chairman Borgmann.

Motion by Supr. Sokol, Jr., seconded by Supr. Mackeprang to approve Form 457 Application for Exemption from Motor Vehicle Taxes by a Qualifying Nonprofit Organization on Glad Tidings Bible Camp on a 2016 Ford Transit. By roll call vote. Ayes all Districts. Nays none. Motion carried.

Motion by Supr. O'Connor, seconded by Supr. Liska to approve Tax Correction #7984 for Sharon A. Thoene as mobile home is being sold so 2022 taxes were accelerated using the 2021 tax levy, also paying 2021 taxes due, and mobile home not being moved per owner. By roll call vote. Ayes all Districts. Nays none. Motion carried.

County Assessor McManigal reviewed with the Board the 2022 Reports and Opinions of the Property Tax Administrator. The Knox County 2022 ag valuation will be at 71%, residential valuation at 94% and commercial valuation at 97%. Motion by Supr. O'Connor, seconded by Supr. Liska to place on file the 2022 Reports and Opinions of the Property Tax Administrator. 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 10:22 a.m. on April 14, 2022 until 10:00 a.m. on Thursday, April 28, 2022 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 28, 2022
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 April 28, 2022 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 Crofton Journal newspaper, as shown by the Affidavit of Publication attached to these minutes.

Notice of this meeting was simultaneously given to all members and a copy of their acknowledgment and receipt of notice and agenda is attached to these minutes. All proceedings hereafter shown were taken while the convened meeting was opened to the attendance of the public.

The minutes of the April 14, 2022 meeting were read and approved by Chairman Borgmann.

Motion by Supr. Sokol, Jr., seconded by Supr. Schlote to approve Tax Correction #7985 Susan K. Richling as mobile home is selling so accelerated 2022 tax by using 2021 levy noting the mobile home is not being moved. By roll call vote. Ayes all Districts. Nays none. Motion carried.

County Assessor McManigal met with the Board on the following: 1. Personal property schedules continue to come into the office; 2. TERC held a hearing on the counties' valuations and several counties will need to make adjustments noting that Knox County was not shown to have to make corrections; 3. Discussed residential sales.

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 April 28, 2022 until 10:00 a.m. on Thursday, May 12, 2022 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 12, 2022
10:04 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 12, 2022 at 10:04 a.m. Present were Supervisors Martin J. O'Connor District #1, Patrick J. Liska District #2, Virgil H. Miller District #3, James Sokol, Jr. District #4, Kevin D. Mackeprang District #5, Danny R. Schlote District #6, and James J. Borgmann District #7. Absent was none. Chairman Borgmann presiding.

Chairman Borgmann announced to the public that a copy of the Public Open Meeting Act was posted in the Boardroom.

Notice of the meeting was given in advance thereof by publication in the Creighton News newspaper, as shown by the Affidavit of Publication attached to these minutes.

Notice of this meeting was simultaneously given to all members and a copy of their acknowledgment and receipt of notice and agenda is attached to these minutes. All proceedings hereafter shown were taken while the convened meeting was opened to the attendance of the public.

The minutes of the April 28, 2022 meeting were read and approved by Chairman Borgmann.

County Assessor McManigal met with the Board on the following: 1. Discussed tower in Hill Township, questioned what it is used for and who actually owns the tower; 2. There are sixty-seven people who have not yet filed their personal property schedule.

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 May 12, 2022 until 10:00 a.m. on Thursday, May 26, 2022 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 26, 2022
10:06 a.m.

A regular meeting of the Knox County Board of Equalization was held in the Boardroom at the Knox County Courthouse in Center, Nebraska on the date of May 26, 2022 at 10:06 a.m. Present were Supervisors Martin J. O'Connor District #1, Patrick J. Liska District #2, Virgil H. Miller District #3, Kevin D. Mackeprang District #5, Danny R. Schlote District #6, and James J. Borgmann District #7. Absent was James Sokol, Jr. District #4. Chairman 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 Crofton Journal newspaper, as shown by the Affidavit of Publication attached to these minutes.

Notice of this meeting was simultaneously given to all members and a copy of their acknowledgment and receipt of notice and agenda is attached to these minutes. All proceedings hereafter shown were taken while the convened meeting was opened to the attendance of the public.

The minutes of the May 12, 2022 meeting were read and approved by Chairman Borgmann.

Motion by Supr. Schlote, seconded by Supr. Miller to approve Tax Correction #7986 Maxine Steffen for tax year 2019 where after a department audit the homestead was lowered from 100% to 70%. By roll call vote. Ayes Districts #1, #2, #3, #5, #6 and #7. Nays none. Absent was District #4. Motion carried.

Motion by Supr. O'Connor, seconded by Supr. Mackeprang to approve Tax Correction #7987 West Hodson Lumber Co., Inc. as business in Crofton being sold so accelerated 2022 personal property (corrected 6-9-2022) taxes using 2021 levy. By roll call vote. Ayes Districts #1, #2, #3, #5, #6 and #7. Nays none. Absent was District #4. Motion carried.

Motion by Supr. Mackeprang, seconded by Supr. Schlote to place on file the TERC Findings and Order for Tax Year 2022. By roll call vote. Ayes Districts #1, #2, #3, #5, #6 and #7. Nays none. Absent was District #4. Motion carried.

Ryan Poots and John Wenande with Eagle View gave a presentation on their aerial imaging program. The program would be another layer to the gWorks program, has a measuring tool, and shows buildings in a 3-D dimension. The flights are done every three years and the contract also includes disaster flyover for disasters such as tornadoes.

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

Chairman Borgmann adjourned the Knox County Board of Equalization at 11:00 a.m. on May 26, 2022 until 10:00 a.m. on Thursday, June 9, 2022 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 9, 2022
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 June 9, 2022 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 Creighton News newspaper, as shown by the Affidavit of Publication attached to these minutes.

Notice of this meeting was simultaneously given to all members and a copy of their acknowledgment and receipt of notice and agenda is attached to these minutes. All proceedings hereafter shown were taken while the convened meeting was opened to the attendance of the public.

The minutes of the May 26, 2022 meeting were read and approved by Chairman Borgmann with the addition that Tax Correction #7987 was for the acceleration of personal property taxes.

Motion by Supr. Schlote, seconded by Supr. Mackeprang to place on file the Certificate of Completion and the Public Notice certifying the 2022 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 2022 evidence of Equalization, Opinions from TERC and all proof of valuation. By roll call vote. Ayes all Districts. Nays none. Motion carried.

Motion by Supr. Sokol, Jr., seconded by Supr. O'Connor to place on file the May 2022 Clerical and Omitted Values Report. By roll call vote. Ayes all Districts. Nays none. Motion carried.

Motion by Supr. Schlote, seconded by Supr. Mackeprang to designate Lincoln Printing Company for printing of the post cards to comply with LB 644. By roll call vote. Ayes all Districts. Nays none. Motion carried.

The tentative date for the final hearing to make decisions on 2022 protests will be July 19, 2022 starting at 9:00 a.m.

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

Chairman Borgmann adjourned the Knox County Board of Equalization at 10:37 a.m. on June 9, 2022 until 10:00 a.m. on Thursday, June 30, 2022 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 30, 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 June 30, 2022 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 Crofton Journal newspaper, as shown by the Affidavit of Publication attached to these minutes.

Notice of this meeting was simultaneously given to all members and a copy of their acknowledgment and receipt of notice and agenda is attached to these minutes. All proceedings hereafter shown were taken while the convened meeting was opened to the attendance of the public.

The minutes of the June 9, 2022 meeting were read and approved by Chairman Borgmann.

The advertised public hearing that was to be held at 10:05 a.m. for protests filed between June 1 and June 14, 2022 was not held as there were no protests filed for this time period.

County Assessor McManigal met with the Board on the following: 1. Discussion was held on Ag Rec valued property. Several properties were considered to be recreational. Above average prices were paid and the market is increasing greatly. These parcels will be moved to agricultural after leases and the number of cattle grazing were provided. The future shows these sales will be considered in the ag statistical measures; 2. Filed Forms 425 were reviewed.

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

Chairman Borgmann adjourned the Knox County Board of Equalization at 10:33 a.m. on June 30, 2022 until 10:00 a.m. on Thursday, July 14, 2022 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 14, 2022
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 July 14, 2022 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 Creighton News newspaper, as shown by the Affidavit of Publication attached to these minutes.

Notice of this meeting was simultaneously given to all members and a copy of their acknowledgment and receipt of notice and agenda is attached to these minutes. All proceedings hereafter shown were taken while the convened meeting was opened to the attendance of the public.

The minutes of the June 30, 2022 meeting were read and approved by Chairman Borgmann.

The Board reviewed filed Forms 425.

Chairman Borgmann moves the Board of Equalization recess at 10:20 a.m.

The Knox County Board of Equalization reconvened at 1:00 p.m. with all members present except Supr. O'Connor District #1 who had left at 11:50 a.m. during the Knox County Board of Supervisors' meeting.

Chairman Borgmann opened the advertised public hearing at 1:03 p.m. to hear testimony and to read into record the filed Forms 422 Property Valuation Protest filed between June 15 and 30, 2022. Present were the Board, County Assessor McManigal, Deputy Assessor Beckmann, County Clerk Fischer and SLFRF Administrator Nix.

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

Protest #1 – 2022 – Steve Obst, 54689 Chardan DR, Battle Creek NE 68715; #540010783 Lot 23, Hideaway Acres 3rd Addition, a subdivision located in Knox County, Nebraska. Co. Assessor McManigal read the protest into record. No one was present for the hearing. Co. Assessor McManigal said the property is a vacant lot and is valued by the square foot. Maps were viewed.

Protest #2 – 2022 – Shawn and Jennifer Weber, 59 Shady Lane DR, Crofton NE 68730; #540010501 Lots 36, 37, 41 and the vacated alley between Lots 37 and 41, all in Block 1, Walker Valley View, a subdivision located in Knox County, Nebraska. Shawn and Jennifer Weber were present via telephone conference, were sworn in and gave taped testimony. Co. Assessor McManigal read the protest into record. The protestors did not give any additional information over what had been submitted with the filed Protest Form 422. County Assessor McManigal presented information of the protested property and sales in the area.

The Board will view protested properties on July 19, 2022 during a special meeting/public hearing and final decisions will be made on the protested properties and on filed Forms 425.

Chairman Borgmann closed the public hearing at 2:00 p.m.

Chairman Borgmann moves the Board of Equalization recess at 2:00 p.m.

The Knox County Board of Equalization reconvened at 2:36 p.m. with all members present except Supr. O'Connor District #1.

The Board continued review of filed Forms 425.

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

Chairman Borgmann adjourned the Knox County Board of Equalization at 3:30 p.m. on July 14, 2022 until 9:00 a.m. on Tuesday, July 19, 2022 for a special meeting/public hearing and until 10:00 a.m. on Thursday, July 28, 2022 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
July 19, 2022
9:00 a.m.

A special meeting/public hearing of the Knox County Board of Equalization was held at the Court House in Center, Nebraska on the date of July 19, 2022 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. Also present were Co. Assessor McManigal, Deputy Co. Assessor Beckmann, County Clerk Fischer, and SLFRF Administrator Nix.

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 Creighton News and Crofton Journal newspapers, as shown by the Affidavit of Publication attached to these minutes.

Notice of this meeting was simultaneously given to all members and a copy of their acknowledgment and receipt of notice and agenda is attached to these minutes. All proceedings hereafter shown were taken while the convened meeting was opened to the attendance of the public.

Reading of the minutes of the July 14, 2022 meeting was dispensed with and will be read at the July 28, 2022 meeting.

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

The Board, County Assessor McManigal, Deputy Assessor Beckmann, County Clerk Fischer, and SLFRF Administrator Nix traveled to the properties on Protests #1-2022 and #2-2022 returning to the Knox County Courthouse at 11:45 a.m.

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

County Assessor McManigal left the meeting at 12:00 p.m.

The Knox County Board of Equalization reconvened at 12:30 p.m. with all members present.

Chairman Borgmann closed the public hearing at 12:35 p.m.

The Board reviewed GIS maps and presented information from the Assessor's files, the protestors who filed Property Valuation Protest Forms 422 and persons who filed Report of Destroyed Real Property Forms 425. The following action was taken on the Protest Forms 422:

Motion by Supr. Schlote, seconded by Supr. Liska to concur with Assessor's recommendation to deny **Protest #1-2022**, Steve Obst, 54689 Chardan DR, Battle Creek NE 68715, #540010783, Lot 203 Hideaway Acres 3rd Addition, a subdivision in Knox County, Nebraska, as property valuated comparable to like properties. By roll call vote. Ayes all Districts. Nays none. Motion carried.

Motion by Supr. O'Connor, seconded by Supr. Sokol, Jr. to make adjustments on viewed **Protest #2-2022**, Shawn and Jennifer Weber, 59 Shady Lane DR., #540010501, Lots 36, 37, 41 and the vacated alley between Lots 37 and 41, Block 1, Walker Valley View, a subdivision in Knox County, Nebraska by removing valuation of one plumbing and giving a \$12,000 reduction in valuation of the house with the total valuation change from \$504,075 to \$490,630. By roll call vote. Ayes Districts #1, #2, #3, #4 and #7. Nays Districts #5 and #6. Motion carried.

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

Motion by Supr. Miller, seconded by Supr. Mackeprang to approve **Form 425 #2022 - 1** for Parcel ID #540004748 Matt and Pam Frank as there was significant damage that exceeded 20% of the improvement's current assessed value in the current tax year and the building valuation was reassessed from \$99,640 to \$45,230. By roll call vote. Ayes all Districts. Nays none. Motion carried.

Motion by Supr. Schlote, seconded by Supr. O'Connor to approve **Form 425 #2022 - 2** for Parcel ID #540007655 Charles Kienow as there was significant damage that exceeded 20% of the improvement's current assessed value in the current tax year and the building valuation was reassessed from \$35,880 to \$0. By roll call vote. Ayes all Districts. Nays none. Motion carried.

Motion by Supr. Liska, seconded by Supr. Sokol, Jr. to approve **Form 425 #2022 - 3** for Parcel ID #540004912 Terry and Geri Swett as there was significant damage that exceeded 20% of the improvement's current assessed value in the current tax year and the building valuation was reassessed from \$20,505 to \$0. By roll call vote. Ayes all Districts. Nays none. Motion carried.

Motion by Supr. Miller, seconded by Supr. Schlote to approve **Form 425 #2022 - 4** for Parcel ID #540013178 Brian C. Swanson as there was significant damage that exceeded 20% of the improvement's current assessed value in the current tax year and the building valuation was reassessed from \$189,825 to \$138,705. By roll call vote. Ayes all Districts. Nays none. Motion carried.

Motion by Supr. Sokol, Jr., seconded by Supr. Mackeprang to approve **Form 425 #2022 - 5** for Parcel ID #540008626 Jimmy Swanson and Brian C. Swanson as there was significant damage that exceeded 20% of the improvement's current assessed value in the current tax year and the building valuation was reassessed from \$22,235 to \$5,650. By roll call vote. Ayes all Districts. Nays none. Motion carried.

Motion by Supr. Mackeprang, seconded by Supr. Liska to approve **Form 425 #2022 - 6** for Parcel ID #540012355 Bernard J. & Nancy J. Bohnenkamp as there was significant damage that exceeded 20% of the improvement's current

assessed value in the current tax year and the building valuation was reassessed from \$55,495 to \$54,215. By roll call vote. Ayes all Districts. Nays none. Motion carried.

Motion by Supr. Sokol, Jr., seconded by Supr. Schlote to approve **Form 425 #2022 - 7** for Parcel ID #540012634 Mark Kadnuck and Jami Ascherman as there was significant damage that exceeded 20% of the improvement's current assessed value in the current tax year and the building valuation was reassessed from \$3,935 to \$895. By roll call vote. Ayes all Districts. Nays none. Motion carried.

Motion by Supr. Liska, seconded by Supr. Sokol, Jr. to approve **Form 425 #2022 - 8** for Parcel ID #540007003 Todd Boelter as there was significant damage that exceeded 20% of the improvement's current assessed value in the current tax year and the building valuation was reassessed from \$39,690 to \$24,300. By roll call vote. Ayes all Districts. Nays none. Motion carried.

Motion by Supr. Schlote, seconded by Supr. Sokol, Jr. to approve **Form 425 #2022 - 9** for Parcel ID #54000574 Bradley A. and Cindy A. Sage as there was significant damage that exceeded 20% of the improvement's current assessed value in the current tax year and the building valuation was reassessed from \$128,115 to \$112,940. By roll call vote. Ayes all Districts. Nays none. Motion carried.

Motion by Supr. Mackeprang, seconded by Supr. Miller to approve **Form 425 #2022 - 10** for Parcel ID #540011866 Rick and Stephanie Zoubek as there was significant damage that exceeded 20% of the improvement's current assessed value in the current tax year and the building valuation was reassessed from \$55,450 to \$51,650. By roll call vote. Ayes all Districts. Nays none. Motion carried.

Motion by Supr. Sokol, Jr., seconded by Supr. O'Connor to approve **Form 425 #2022 - 11** for Parcel ID #540010432 Duane J. and Judy A. Tinsley, Trustees as there was significant damage that exceeded 20% of the improvement's current assessed value in the current tax year and the building valuation was reassessed from \$42,230 to \$26,625. By roll call vote. Ayes all Districts. Nays none. Motion carried.

Motion by Supr. Mackeprang, seconded by Supr. O'Connor to approve **Form 425 #2022 - 12** for Parcel ID #540006976 MTM, LLC as there was significant damage that exceeded 20% of the land's current assessed value in the current tax year and the land valuation was reassessed from \$405,990 to \$324,790. By roll call vote. Ayes all Districts. Nays none. Motion carried.

Motion by Supr. Sokol, Jr., seconded by Supr. Liska to approve **Form 425 #2022 - 13** for Parcel ID #540008646 Gary and Deanna Fritz as there was significant damage that exceeded 20% of the improvement's current assessed value in the current tax year and the building valuation was reassessed from \$197,810 to \$31,940. By roll call vote. Ayes all Districts. Nays none. Motion carried.

Motion by Supr. Schlote, seconded by Supr. Sokol, Jr. to approve **Form 425 #2022 - 14** for Parcel ID #540004797 Frank Land, LLC as there was significant damage that exceeded 20% of the improvement's current assessed value in the current tax year and the building valuation was reassessed from \$84,425 to \$0. By roll call vote. Ayes all Districts. Nays none. Motion carried.

Motion by Supr. Schlote, seconded by Supr. O'Connor to approve and place on file the 2022 Omitted/Over/Under valuation changes after June 1, 2022. 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 1:10 p.m. on July 19, 2022 until 10:00 a.m. on Thursday, July 28, 2022 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
July 28, 2022
11:38 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 28, 2022 at 11:38 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 Crofton Journal newspaper, as shown by the Affidavit of Publication attached to these minutes.

Notice of this meeting was simultaneously given to all members and a copy of their acknowledgment and receipt of notice and agenda is attached to these minutes. All proceedings hereafter shown were taken while the convened meeting was opened to the attendance of the public.

The minutes of the July 14 and July 19, 2022 meetings were read and approved by Chairman Borgmann.

Motion by Supr. Mackeprang, seconded by Supr. Sokol, Jr. to approve Tax Correction #7988 Greg and Michelle Laska as mobile home is being removed as salvage so taxes accelerated using 2021 levy. By roll call vote. Ayes all Districts. Nays none. Motion carried.

Motion by Supr. Schlote, seconded by Supr. Liska to approve Tax Correction #7989 Don A. and Joan A. Forker for the 2019 tax year, the State did an audit and lowered the homestead from 100% to 70%. By roll call vote. Ayes all Districts. Nays none. Motion carried.

County Assessor McManigal informed the Board that her office will receive the Central Assessment on August 10, 2022.

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

Chairman Borgmann adjourned the Knox County Board of Equalization at 11:57 a.m. on July 28, 2022 until 10:00 a.m. on Thursday, August 11, 2022 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 11, 2022
Center, Nebraska
10:36 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 11, 2022 at 10:36 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 Creighton News newspaper, as shown by the Affidavit of Publication attached to these minutes.

Notice of this meeting was simultaneously given to all members and a copy of their acknowledgment and receipt of notice and agenda is attached to these minutes. All proceedings hereafter shown were taken while the convened meeting was opened to the attendance of the public.

The minutes of the July 28, 2022 meeting were read and approved by Chairman Borgmann.

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

Motion by Supr. Schlote, seconded by Supr. Mackeprang to approve a late-filed Nebraska Homestead Exemption Application Form 458 from Steve Motykowski. By roll call vote. Ayes Districts #1, #3, #4, #5, #6 and #7. Nays none. Absent was District #2. Motion carried.

County Assessor McManigal updated the Board on the valuations and the allowable growth factor of LB644.

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

Chairman Borgmann adjourned the Knox County Board of Equalization at 10:52 a.m. on August 11, 2022 until 10:00 a.m. on Thursday, August 25, 2022 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 25, 2022
9:56 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 25, 2022 at 9:56 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 Crofton Journal newspaper, as shown by the Affidavit of Publication attached to these minutes.

Notice of this meeting was simultaneously given to all members and a copy of their acknowledgment and receipt of notice and agenda is attached to these minutes. All proceedings hereafter shown were taken while the convened meeting was opened to the attendance of the public.

The minutes of the August 11, 2022 meeting were read and approved by Chairman Borgmann.

Motion by Supr. Mackeprang, seconded by Supr. Schlote to place on file the Notices of Rejection of Homestead Exemption Form 458R. By roll call vote. Ayes Districts #1, #2, #3, #5, #6 and #7. Nays none. Absent was District #4. Motion carried.

Discussion was held on LB 644 and issues that arose with the new process.

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

Chairman Borgmann adjourned the Knox County Board of Equalization at 10:14 a.m. on August 25, 2022 until 10:00 a.m. on Thursday, September 8, 2022 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 8, 2022
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 September 8, 2022 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 were 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 Creighton News newspaper, as shown by the Affidavit of Publication attached to these minutes.

Notice of this meeting was simultaneously given to all members and a copy of their acknowledgment and receipt of notice and agenda is attached to these minutes. All proceedings hereafter shown were taken while the convened meeting was opened to the attendance of the public.

The minutes of the August 25, 2022 meeting were read and approved by Chairman Borgmann.

Motion by Supr. Mackeprang, seconded by Supr. Sokol, Jr. to approve Form 457 Application for Exemption from Motor Vehicle Taxes by a Qualifying Nonprofit Organization being St. Ludger Catholic Church on a 2002 Chrysler van. By roll call vote. Ayes all Districts. Nays none. Motion carried.

Deputy County Assessor Beckmann met with the Board on the following: 1. The 2022 Valuations report was reviewed; 2. Discussion was held on the LB 644 requirements. Knox County was the first county to submit their information to the printing company for the printing and mailing of the LB 644 postcards. The Knox County joint public hearing will be held on Monday, September 26, 2022 at 6:00 p.m. at the Bloomfield High School, West Lobby, 311 E Benton ST, Bloomfield, Nebraska. Four Knox County entities being the City of Creighton, Creighton School District, Crofton School District and Verdigre School District will be required to participate. Knox County, the Cities of Bloomfield and Crofton, and the school districts of Niobrara, Santee, Bloomfield and Wausa will not be participating as their tax requests fell below the LB 644 threshold.

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

Chairman Borgmann adjourned the Knox County Board of Equalization at 10:13 a.m. on September 8, 2022 until 10:00 a.m. on Thursday, September 29, 2022 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 29, 2022
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 September 29, 2022 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 Crofton Journal newspaper, as shown by the Affidavit of Publication attached to these minutes.

Notice of this meeting was simultaneously given to all members and a copy of their acknowledgment and receipt of notice and agenda is attached to these minutes. All proceedings hereafter shown were taken while the convened meeting was opened to the attendance of the public.

The minutes of the September 8, 2022 meeting were read and approved by Chairman Borgmann.

Motion by Supr. Sokol, Jr., seconded by Supr. Mackeprang to approve Tax List Correction #7990 for Santee Holdings, LLC % Steve Sequenzia for a mobile home that was torn apart and the 2022 tax was accelerated using the 2021 levy. By roll call vote. Ayes all Districts. Nays none. Motion carried.

County Assessor McManigal met with the Board on the following: 1. Discussion was held on the recent LB 644 joint public hearing held on September 26, 2022; 2. An employee in the Assessor's Office will be leaving after September 30. Discussion was held on staffing and combining other services; 3. Discussion was held on fly-over services by Eagle View and possibly using ARPA funds to pay for the costs.

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 September 29, 2022 until 10:00 a.m. on Thursday, October 13, 2022 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 13, 2022
Center, Nebraska
9:59 a.m.

A regular meeting of the Knox County Board of Equalization was held in the Boardroom at the Knox County Courthouse in Center, Nebraska on the date of October 13, 2022 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 Creighton News newspaper, as shown by the Affidavit of Publication attached to these minutes.

Notice of this meeting was simultaneously given to all members and a copy of their acknowledgment and receipt of notice and agenda is attached to these minutes. All proceedings hereafter shown were taken while the convened meeting was opened to the attendance of the public.

The minutes of the September 29, 2022 meeting were read and approved by Chairman Borgmann.

Motion by Supr. Sokol, Jr., seconded by Supr. O'Connor to adopt the 2022 Knox County entity levies according to their respective submitted budgets with the exception of the Crofton Rural Fire District #5 levy that is being set differently from the budget presented due to a typographical error on the budget and the levy to be set at 4.5 cents as per Resolution #2022 – 26 adopted on August 25, 2022, with the General Fund Levy to be 0.024750 and the Sinking Fund Levy to be 0.020250 for a total of 4.5 cents. By roll call vote. Ayes all Districts. Nays none. Motion carried.

KNOX COUNTY – Valuation 2,294,334,162, General Fund Levy 0.157603; **KNOX COUNTY AG SOCIETY** – Valuation 2,294,334,162, General Fund Levy 0.004359, Capital Improvement Fund Levy 0.003269, **Total Knox County Ag Society Levy 0.007628.**

TOWNSHIPS – **ADDISON:** Valuation 72,464,736, General Levy 0.041399; **BOHEMIA:** Valuation 38,874,916, General Levy 0.077171; **CENTRAL:** Valuation 69,930,671, General Levy 0.121549; **CLEVELAND:** Valuation 97,918,809, General Levy 0.045956; **COLUMBIA:** Valuation 114,845,379, General Levy 0.034829; **CREIGHTON:** Valuation 88,411,572, General Levy 0.079175; **DOLPHIN:** Valuation 101,721,392, General Levy 0.050000; **DOWLING:** Valuation 96,953,188, General Levy 0.058791, Sinking Levy 0.006189, **Total Dowling Twp. Levy 0.064980;** **EASTERN:** General Valuation 114,616,916, General Levy 0.086375, Library Valuation 135,135,081, Library Levy 0.008140, **Total Eastern Twp. Levy 0.094515;** **FRANKFORT:** Valuation 42,120,665, General Levy 0.050000; **HARRISON:** Valuation 58,815,959, General Levy 0.056107; **HERRICK:** Valuation 60,476,808, General Levy 0.021496; **HILL:** Valuation 79,963,365, General Levy 0.045021; **JEFFERSON:** Valuation 44,027,707, General Levy 0.042928; **LINCOLN:** Valuation 113,868,948, General Levy 0.087820; **LOGAN:** Valuation 44,651,130, General Levy 0.041119; **MILLER:** Valuation 58,695,654, General Levy 0.061120; **MORTON :** Valuation 173,206,246, General Levy 0.069282, Sinking Levy 0.011547, **Total Morton Twp. Levy 0.080829;** **NIORARA :** Valuation 31,297,236, General Levy 0.021184; **NORTH FRANKFORT:** Valuation 86,459,158, General Levy 0.230000; **PEORIA:** Valuation 120,340,752, General Levy 0.029084, Sinking Levy 0.0034901, **Total Peoria Twp. Levy 0.063985;** **RAYMOND:** Valuation 114,508,951, General Levy 0.026199; **SPADE:** Valuation 30,330,642, General Levy 0.025558; **SPARTA:** Valuation 39,854,955, General Levy 0.050182; **UNION:** Valuation 26,002,990, General Levy 0.028929; **VALLEY:** Valuation 42,283,800, General Levy 0.070949; **VERDIGRE:** Valuation 58,830,632, General Levy 0.033996; **WALNUT GROVE:** Valuation 78,769,082, General Levy 0.050781; **WASHINGTON:** Valuation 60,053,067, General Levy 0.086590; **WESTERN:** Valuation 32,312,978, General Levy 0.077368.

CITIES & VILLAGES – **BLOOMFIELD:** Valuation 48,916,663, General Levy 0.412547, Fire Levy 0.035000, Bond Levy 0.112394, **Total Bloomfield Levy 0.559941;** **BLOOMFIELD AIRPORT AUTHORITY:** Valuation 48,916,663, General Levy 0.025554; **CREIGHTON:** Valuation 45,639,136, General Levy 0.432820, Fire Levy 0.045000, **Total Creighton Levy 0.477820;** **CREIGHTON AIRPORT AUTHORITY:** Valuation 45,639,136, General Levy 0.021911; **CROFTON:** Valuation; 1,036,329, General Levy 0.472557; **BAZILE MILLS:** Valuation 1,783,241, General Levy 0.450000; **CENTER:** Valuation 2,036,598, General Levy 0.450000; **NIORARA:** Valuation 15,621,518, General Levy 0.384220, Bond Levy 0.204417, **Total Niobrara Levy 0.588637;** **SANTEE:** Valuation 314,401, General Levy 0.000000; **VERDEL:** Valuation 939,055, General Levy 0.450000; **VERDIGRE:** Valuation 20,701,120, General Levy 0.425847, Fire Levy 0.050000, Bond Levy 0.227524, Street Levy 0.024153 **Total Verdigre Levy 0.727524;** **WAUSA:** Valuation 24,318,365, General Levy 0.500000; **WINNETOON:** Valuation 2,145,285, General Levy 0.335958.

RURAL FIRE DISTRICTS - **WAUSA DIST. 1** – Total Valuation 454,183,497, General Levy 0.035000; **BLOOMFIELD DIST. 2** – Valuation 609,901,668, General Levy 0.006558, Sinking Levy 0.028442, **Total Bloomfield Dist. 2 Levy 0.035000;** **NIORARA DIST. 3** – Valuation 228,553,391, General Levy 0.045000; **VERDIGRE DIST. 4** – Valuation 286,354,257, General Levy 0.013969, Sinking Levy 0.016031, **Total Verdigre Dist. 4 Levy 0.030000;** **CROFTON DIST. 5** – Total Valuation 655,231,221, General Levy 0.024750, Sinking Levy 0.020250, **Total Crofton Dist. 5 Levy 0.045000;** **CREIGHTON DIST. 6** – Total Valuation 361,626,078, General Levy 0.008296, Sinking Levy 0.036704, **Total Creighton Dist. 6 Levy 0.045000;** **ORCHARD #7:** Knox Co. Valuation only, 41,307,511, Levy set in Antelope County.

SCHOOLS – **BLOOMFIELD:** Total Valuation 654,123,818, General Levy 0.497635, Spec. Building Levy 0.140000, Qualified Capital Levy 0.000772, **Total Bloomfield School Levy 0.638407;** **CREIGHTON:** Total Valuation 523,117,572, General Levy 0.888226; **CROFTON:** Total Valuation 636,237,080, General Levy 0.759675, Spec. Building

Levy 0.055567, **Total Crofton School Levy 0.815242**; **ISANTI**: Valuation 6,835,801, General Levy 0.857047; Spec. Building Levy 0.129509, **Total Isanti School Levy 0.986556**; **NIOBRARA**: Valuation 206,199,335, General Levy 0.881759; **VERDIGRE**: Total Valuation 329,351,362, General Levy 0.870704, Bond Levy 0.070546, **Total Verdigre School Levy 0.941250**; **WAUSA**: Total Valuation 374,554,632, General Levy 0.882698, Bond Levy 0.056633, Qualified Capital Levy 0.022114, **Total Wausa School Levy 0.961445**; **The following School Levies are set in other Counties:** **BOYD COUNTY**: Knox County Valuation only, 25,661,417, Levy set in Boyd County; **PLAINVIEW DIST. P-5**: Knox County Valuation only 13,179,508, Levy set in Pierce County; **OSMOND DIST. 42**: Knox County Valuation only, 12,348,815, Levy set in Pierce County; **SUMMERLAND DIST. 115**: Knox County Valuation only, 22,266,125, Levy set in Antelope County;

SPECIAL TAXES - SID #1: Valuation 14,253,402, General Levy 0.330000; Bank Stabilization Levy 0.400000, **Total SID #1 Levy 0.730000**; **SID #2**: Valuation 9,054,138, General Levy 0.400000; **The following Special Tax Levies are set in other counties:** **ESU #1**: Knox County Valuation only, 2,220,878,296, Levy set in Wayne County; **ESU #8**: Knox County Valuation only, 73,455,865, Levy set in Antelope County; **NORTHEAST COMMUNITY COLLEGE**: Knox County Valuation only, 2,294,334,162, Levy set in Madison County; **LEWIS & CLARK NRD**: Knox County Valuation only, 1,395,573,419, Levy set in Cedar County; **LOWER ELKHORN NRD**: Knox County Valuation only, 277,180,941, Levy set in Madison County; **LOWER NIOBRARA NRD**: Knox County Valuation only, 621,579,798, Levy set in Boyd County.

Motion by Supr. Schlote, seconded by Supr. Mackeprang to place on file the 2022 Knox County 3-Year Plan of Assessment. By roll call vote. Ayes all Districts. Nays none. Motion carried.

County Assessor McManigal and the Board discussed the increased sale prices for grass land and how this may affect the valuation in the coming years.

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 October 13, 2022 until 10:00 a.m. on Thursday, October 27, 2022 for a regular meeting.

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

ATTEST:

Joann M. Fischer, Knox County Clerk

KNOX COUNTY BOARD OF EQUALIZATION

By_____
James J. Borgmann, Chairman

PROCEEDINGS OF THE KNOX COUNTY BOARD OF EQUALIZATION

Center, Nebraska
October 27, 2022
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 October 27, 2022 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 Crofton Journal newspaper, as shown by the Affidavit of Publication attached to these minutes.

Notice of this meeting was simultaneously given to all members and a copy of their acknowledgment and receipt of notice and agenda is attached to these minutes. All proceedings hereafter shown were taken while the convened meeting was opened to the attendance of the public.

The minutes of the October 13, 2022 meeting were read and approved by Chairman Borgmann.

County Assessor McManigal met with the Board on the following: 1. Discussed recent ag land sales; 2. Continuance of review work.

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

Chairman Borgmann adjourned the Knox County Board of Equalization at 10:21 a.m. on October 27, 2022 until 10:00 a.m. on Thursday, November 10, 2022 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 10, 2022
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 November 10, 2022 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 Creighton News newspaper, as shown by the Affidavit of Publication attached to these minutes.

Notice of this meeting was simultaneously given to all members and a copy of their acknowledgment and receipt of notice and agenda is attached to these minutes. All proceedings hereafter shown were taken while the convened meeting was opened to the attendance of the public.

The minutes of the October 27, 2022 meeting were read and approved by Chairman Borgmann.

Motion by Supr. Liska, seconded by Supr. Mackeprang to place on file a Notice of Rejection of Homestead Exemption Form 458R. By roll call vote. Ayes all Districts. Nays none. Motion carried.

County Assessor McManigal met with the Board on the following: 1. Records were balanced and transferred to MIPS for creating the tax statements; 2. Nora Borer is the new liaison for this area; 3. Discussed complaint received from Frank Sommer on questionnaire and inspection.

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 November 10, 2022 until 10:00 a.m. on Wednesday, November 23, 2022 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, 2022
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 Wednesday, November 23, 2022 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 Crofton Journal newspaper, as shown by the Affidavit of Publication attached to these minutes.

Notice of this meeting was simultaneously given to all members and a copy of their acknowledgment and receipt of notice and agenda is attached to these minutes. All proceedings hereafter shown were taken while the convened meeting was opened to the attendance of the public.

The minutes of the November 10, 2022 meeting were read and approved by Chairman Borgmann.

County Assessor McManigal met with the Board on the following: 1. Continuance of review work; 2. Files transferred to the County Treasurer so tax statements can be printed.

There was no public comment on agenda items.

Comment on non-agenda items was given by Supr. Schlote who asked how private sales are determined to be arms-length sales when setting valuations.

Chairman Borgmann adjourned the Knox County Board of Equalization at 10:14 a.m. on November 23, 2022 until 10:00 a.m. on Thursday, December 8, 2022 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 8, 2022
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 8, 2022 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 Creighton News newspaper, as shown by the Affidavit of Publication attached to these minutes.

Notice of this meeting was simultaneously given to all members and a copy of their acknowledgment and receipt of notice and agenda is attached to these minutes. All proceedings hereafter shown were taken while the convened meeting was opened to the attendance of the public.

The minutes of the November 23, 2022 meeting were read and approved by Chairman Borgmann.

County Assessor McManigal met with the Board on the following: 1. New employees Marsha Neumann and Cassie Hennings were introduced; 2. MIPS met with the Assessor's Office staff to give a presentation of their Assessor's computer program; 3. Work continues on revaluing.

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

Chairman Borgmann adjourned the Knox County Board of Equalization at 10:09 a.m. on December 8, 2022 until 9:30 a.m. on Thursday, December 29, 2022 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 29, 2022
9:37 a.m.

A regular meeting of the Knox County Board of Equalization was held at the Courthouse in Center, Nebraska on the date of Thursday, December 29, 2022 at 9:37 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 Crofton Journal newspaper, as shown by the Affidavit of Publication attached to these minutes.

Notice of this meeting was simultaneously given to all members and a copy of their acknowledgment and receipt of notice and agenda is attached to these minutes. All proceedings hereafter shown were taken while the convened meeting was opened to the attendance of the public.

The minutes of the December 8, 2022 meeting were read and approved by Chairman Borgmann.

County Assessor McManigal met with the Board on the following: 1. Review of a letter from Manatron, Inc. (Aumentum Technologies) who provides the Terra Scan software program to the County Assessor McManigal's office. The product will no longer be supported as of March 14, 2023 so County Assessor McManigal will be contracting with MIPS for the Assessor's computer programming.

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

Chairman Borgmann adjourned the Knox County Board of Equalization at 9:46 a.m. on December 29, 2022 until 10:00 a.m. on Thursday, January 12, 2023 for a statutory 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
