

PROCEEDINGS OF THE KNOX COUNTY BOARD OF EQUALIZATION

Center, Nebraska
January 12, 2023
10:22 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 12, 2023, at 10:22 a.m. Present were Supervisors Martin J. O'Connor District #1, Patrick J. Liska District #2, David L. Pierce District #3, James Sokol, Jr. District #4, Kevin D. Mackeprang District #5, Danny R. Schlote District #6, and James J. Borgmann District #7. Absent was none. Chairman Borgmann presiding.

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

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

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

The minutes of the December 29, 2022 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 2023 Chairman of the Knox County Board of Equalization. Supervisor Liska nominated Supervisor Borgmann.

Motion by Supr. Liska, 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 2023. By roll call vote. Ayes all Districts. Nays none. Motion carried. Supervisor Borgmann assumed the duties of the Chairman of the Knox County Board of Equalization for 2023.

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 O'Connor.

Motion by Supr. Schlote., seconded by Supr. Sokol, Jr. that nominations cease, rules be suspended and to cast a unanimous ballot for Supervisor O'Connor as Vice-Chairman of the Knox County Board of Equalization for 2023. By roll call vote. Ayes Districts #2, #3, #4, #5, #6 and #7. Nays none. Abstain District #1. Motion carried. Supervisor O'Connor assumed the duties of the Vice-Chairman of the Knox County Board of Equalization for 2023.

Chairman Borgmann announced the members of the 2023 Knox County Board of Equalization Tax Claims Committee as follows: Supervisors Martin O'Connor, Kevin Mackeprang and Danny Schlote, and County Assessor McManigal.

Motion by Supr. Schlote, seconded by Supr. Mackeprang to designate the publishing and posting requirements of 2023 Notices of Meeting as follows: All 2023 Notices of Meeting to be posted on the Knox County Website being www.co.knox.ne.us; the Notice of Meeting for the first regular meeting of each month be published in the Niobrara Tribune, the Notice of Meeting for the second regular meeting of each month be published in the Wausa Gazette; and special meeting/quorum meeting notices be published in both the Niobrara Tribune and Wausa Gazette. By roll call vote. Ayes all Districts. Nays none. Motion carried.

Motion by Supr. Mackeprang, seconded by Supr. Sokol, Jr. to approve Tax Correction #7991 Duane and Lisa Schlote for the acceleration of 2023 tax using the 2022 levy on a portion of their equipment that is being sold at their farm auction. By roll call vote. Ayes all Districts. Nays none. Motion carried.

County Assessor McManigal updated the Board on the following: 1. Valuing the ag land this year is a struggle as the sale prices for ag land is sharply increasing.

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

Chairman Borgmann adjourned the Knox County Board of Equalization at 10:41 a.m. on January 12, 2023, until 10:00 a.m. on Thursday, January 26, 2023 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 26, 2023
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 Thursday, January 26, 2023, at 10:01 a.m. Present were Supervisors Patrick J. Liska District #2, David L. Pierce District #3, James Sokol, Jr. District #4, Kevin D. Mackeprang District #5, Danny R. Schlote District #6, and James J. Borgmann District #7. Absent was Martin J. O'Connor District #1. Chairman Borgmann presiding.

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

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

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

The minutes of the January 12, 2023 meeting were read and approved by Chairman Borgmann.

Motion by Supr. Pierce, seconded by Supr. Mackeprang to approve Application for Exemption from Motor Vehicle Taxes Form 457 for Sacred Heart Health Services dba Avera Creighton Hospital on nine vehicles. By roll call vote. Ayes Districts #2, #3, #4, #5, #6 and #7. Nays none. Absent was District #1. Motion carried.

Motion by Supr. Sokol, Jr., seconded by Supr. Schlote to approve Application for Exemption from Motor Vehicle Taxes Form 457 for Good Samaritan Society Bloomfield on four vehicles. By roll call vote. Ayes Districts #2, #3, #4, #5, #6 and #7. Nays none. Absent was District #1. Motion carried.

County Assessor McManigal updated the Board on setting valuations.

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 January 26, 2023 until 10:00 a.m. on Thursday, February 9, 2023, at 9:30 a.m. for a regular meeting.

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

ATTEST:

KNOX COUNTY BOARD OF EQUALIZATION

Joann M. Fischer, Knox County Clerk

By _____
James J. Borgmann, Chairman

PROCEEDINGS OF THE KNOX COUNTY BOARD OF EQUALIZATION

Center, Nebraska
February 9, 2023
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 Thursday, February 9, 2023 at 9:57 a.m. Present were Supervisors Martin J. O'Connor District #1, Patrick J. Liska District #2, David L. Pierce District #3, James Sokol, Jr. District #4, Kevin D. Mackeprang District #5, Danny R. Schlote District #6, and James J. Borgmann District #7. Absent was none. Chairman Borgmann presiding.

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

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

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

The minutes of the January 26, 2023, meeting were read and approved by Chairman Borgmann.

Chairman Borgmann opened a public hearing at 10:00 a.m. for the Application for Tax Exemption on Real and Personal Property by a Qualifying Organization – Form 451 on Bethesda Mini Camp, a Nebraska Corporation. The Board reviewed the application. Chairman Borgmann closed the public hearing at 10:03 a.m. Motion by Supr. Pierce, seconded by Supr. Sokol, Jr. to approve Form 451 Application for Tax Exemption on Real and Personal Property for Bethesda Mini Camp, a Nebraska Corporation. By roll call vote. Ayes all Districts. Nays none. Motion carried.

Motion by Supr. Liska, seconded by Supr. Mackeprang to approve Application for Exemption from Motor Vehicle Taxes Form 457 for Glad Tidings Bible Camp on one vehicle. By roll call vote. Ayes all Districts. Nays none. Motion carried.

County Assessor McManigal met with the Board on the following: 1. Discussed was information on Eagleview for fly-over of the County, imagery software and programming. The proposal was for a capture of Knox County in the spring of 2023 and again in the spring of 2026 for a cost of \$169,561.50 for the six-year program. The images and information could also be used by the Sheriff's Office. ARPA funds could be used for the costs. Motion by Supr. Sokol, Jr., seconded by Supr. Mackeprang to enter into a six-year contract for two imagery datasets after the fly-overs in 2023 and 2026 along with all software and programming for \$169,561.50 for the six-year program and the costs to be paid with ARPA Funds. By roll call vote. Ayes Districts #1, #4, #5 and #7. Nays Districts #2, #3 and #6. Motion carried; 2. Update on proposed legislation.

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

Chairman Borgmann adjourned the Knox County Board of Equalization at 10:35 a.m. on February 9, 2023 until 10:00 a.m. on Thursday, February 23, 2023 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 23, 2023
1:38 p.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 Thursday, February 23, 2023 at 1:38 p.m. The meeting was scheduled to begin at 10:00 a.m., however, due to inclement weather, the meeting starting time was delayed. Present were Supervisors Martin J. O'Connor District #1, Patrick J. Liska District #2, David L. Pierce District #3, James Sokol, Jr. District #4, Kevin D. Mackeprang District #5, Danny R. Schlote District #6, and James J. Borgmann District #7. Absent was none. Chairman Borgmann presiding.

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

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

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

The minutes of the February 9, 2023 meeting were read and approved by Chairman Borgmann.

County Assessor McManigal met with the Board on the following: 1. Eagleview will not be able to do the flyover of Knox County as it is too late this spring because of other counties scheduled before Knox County but the company can do a flyover this fall or in the spring of 2024. The information from the new Eagleview program will be shared with the Zoning Administrator; 2. Work continues on the valuations as the abstract is due to the State by March 19. The commercial property valuations will not increase however the ag valuation percentage is increasing to 71% and the residential property valuation percentage will increase due to sales.

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

Chairman Borgmann adjourned the Knox County Board of Equalization at 1:52 p.m. on February 23, 2023 until 10:00 a.m. on Thursday, March 9, 2023 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 9, 2023
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 Thursday, March 9, 2023 at 9:57 a.m. Present were Supervisors Martin J. O'Connor District #1, Patrick J. Liska District #2, David L. Pierce District #3, James Sokol, Jr. District #4, Kevin D. Mackeprang District #5, and Danny R. Schlote District #6. Absent was James J. Borgmann District #7. Vice-Chairman O'Connor presiding in Chairman Borgmann's absence.

Vice-Chairman O'Connor announced to the public that a copy of the Public Open Meeting Act was posted in the Boardroom.

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

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

The minutes of the February 23, 2023, meeting were read and approved by Vice-Chairman O'Connor.

Motion by Supr. Sokol, Jr., seconded by Supr. Liska to approve Tax Correction #7992 Marsh Farms as the pivot was sold after January 1, 2023 and 2023 tax was accelerated using 2022 levy. By roll call vote. Ayes Districts #1, #2, #3, #4, #5 and #6. Nays none. Absent was District #7. Motion carried.

Deputy County Assessor Beckmann met with the Board on the following: 1. Discussion was held on a clerical error of not removing a baler from a filer's personal property schedule. A tax correction will be filed for the next meeting; 2. Work continues on the valuation abstract that is due into the State before March 19, 2023.

Chairman Borgmann arrived at 10:08 a.m.

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

Vice-Chairman O'Connor adjourned the Knox County Board of Equalization at 10:09 a.m. on March 9, 2023 until 10:00 a.m. on Thursday, March 30, 2023 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_____
Martin J. O'Connor, Vice-Chairman

PROCEEDINGS OF THE KNOX COUNTY BOARD OF EQUALIZATION

Center, Nebraska
March 30, 2023
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 Thursday, March 30, 2023 at 9:58 a.m. Present were Supervisors Martin J. O'Connor District #1, Patrick J. Liska District #2, David L. Pierce District #3, James Sokol, Jr. District #4, Kevin D. Mackeprang District #5, Danny R. Schlote District #6, and James J. Borgmann District #7. Absent was none. Chairman Borgmann presiding.

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

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

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

The minutes of the March 9, 2023 meeting were read and approved by Chairman Borgmann.

Motion by Supr. Sokol, Jr., seconded by Supr. Mackeprang to approve Application for Exemption from Motor Vehicle Taxes Form 457 for Sacred Heart Health Services dba Avera Creighton Hospital on a 2022 Chrysler Wagon. By roll call vote. Ayes all Districts. Nays none. Motion carried.

County Deputy Assessor Beckmann informed the Board of a proposed change to the Master Services Agreement with Eagleview for two flyovers, imagery software and programming of Knox County. The amount of \$169,561.50 for the two flyovers (2023 and 2026) was approved at the February 9, 2023, meeting however Eagleview has now submitted a proposed increase of \$17,737.38 to the agreement cost making a total cost of \$187,298.88 due to additional imagery needed in the lake area. The Board took no action, tabled the matter, and asked that Ryan Poots with Eagleview attend a Board meeting to discuss the proposed cost increase.

Motion by Supr. Schlote, seconded by Supr. Liska to approve Tax List Correction #7993 for Jason Smith due to clerical error of not removing a baler from the personal property list. 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 10:29 a.m. on March 30, 2023 until 10:00 a.m. on Wednesday, April 12, 2023 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 12, 2023
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 Wednesday, April 12, 2023 at 9:59 a.m. Present were Supervisors Martin J. O'Connor District #1, Patrick J. Liska District #2, David L. Pierce District #3, James Sokol, Jr. District #4, Kevin D. Mackeprang District #5, Danny R. Schlote District #6, and James J. Borgmann District #7. Absent was none. Chairman Borgmann presiding.

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

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

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

The minutes of the March 30, 2023 meeting were read and approved by Chairman Borgmann.

County Assessor McManigal reviewed with the Board the 2023 Reports and Opinions of the Property Tax Administrator. The Knox County 2023 ag valuation will be at 71%, residential valuation at 94% and commercial valuation at 96%. Motion by Supr. O'Connor, seconded by Supr. Mackeprang to place on file the 2023 Reports and Opinions of The Property Assessment 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 10:25 a.m. on April 12, 2023 until 10:00 a.m. on Thursday, April 27, 2023 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 27, 2023
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 Thursday, April 27, 2023 at 10:00 a.m. Present were Supervisors Martin J. O'Connor District #1, Patrick J. Liska District #2, David L. Pierce District #3, James Sokol, Jr. District #4, Kevin D. Mackeprang District #5, Danny R. Schlote District #6, and James J. Borgmann District #7. Absent was none. Chairman Borgmann presiding.

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

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

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

The minutes of the April 12, 2023 meeting were read and approved by Chairman Borgmann.

Ryan Poots with Eagleview discussed with the Board the cost revision to the approved agreement between Knox County and Eagleview. The increase was submitted because of additional imagery required in the lake area. Discussion was held on captured imagery and cutting the size of imagery of the water area on the north side of the County. The original contract was approved at the February 9, 2023 Board of Equalization meeting with a cost of \$28,260.25 each for six years for a total of \$169,561.50. The revised cost recently proposed was \$31,216.48 each for six years for a total of \$187,298.88, however, Mr. Poots was now able to get a discounted price of \$29,264.62 each for six years for a total of \$175,587.72. The first payment can be made after the first flight which can take place this fall or in the 2024 spring. Discussion was held on use of ARPA funds for this project, ARPA funds must be spent by December 31, 2026, pay the agreement costs in three payments, and protection for the County if advance payments are made and the company would go out of business before the end of the agreement. Motion by Supr. Mackeprang, seconded by Supr. Sokol, Jr. to approve the revised cost of the agreement with Eagleview in the amount of \$29,264.62 each for six years for a total of \$175,587.72 for imagery and software with two flights to be done during the six-year period and contingent on Deputy County Attorney Jensen reviewing the agreement to ensure Knox County's interests are protected. By roll call vote. Ayes District #1, #4, #5, #6 and #7. Nays Districts #2 and #3. Motion carried.

Motion by Supr. Schlote, seconded by Supr. Liska to approve Tax List Correction #7994 for Milan L. and Roena S. Jensen for acceleration of the 2023 personal property tax using the 2022 levy as the personal property is selling and deleting the filer after tax paid. By roll call vote. Ayes all Districts. Nays none. Motion carried.

County Assessor McManigal met with the Board on the following: 1.) MIPS will be coming to install the new computer program and to give training; 2.) A staff member is leaving so a position will need to be filled.

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

Chairman Borgmann adjourned the Knox County Board of Equalization at 10:38 a.m. on April 27, 2023 until 10:00 a.m. on Thursday, May 11, 2023 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 11, 2023
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 Thursday, May 11, 2023 at 10:01 a.m. Present were Supervisors Martin J. O'Connor District #1, Patrick J. Liska District #2, David L. Pierce District #3, James Sokol, Jr. District #4, Kevin D. Mackeprang District #5, Danny R. Schlote District #6, and James J. Borgmann District #7. Absent was none. Chairman Borgmann presiding.

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

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

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

The minutes of the April 27, 2023 meeting were read and approved by Chairman Borgmann.

Deputy Assessor Beckmann met with the Board on the following: 1.) MIPS staff came to give training to the Assessor's Office Staff. Deputy Assessor Beckmann said it has been easy to receive support from MIPS on the new program; 2.) GIS is working on the Knox County GIS program to intergrade the MIPS program information; 3.) Deputy County Attorney Jensen is reviewing the revised Eagleview contract and said it does appear to be acceptable except there was one portion that was confusing so she would like clarification from Ryan Poots with Eagleview. Also, she had researched the Eagleview company and said the company is reputable; 4.) Advertising to fill an office position will not take place at this time; 5.) There are approximately two hundred personal property schedules that have not been filed. Penalties will be assessed.

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 May 11, 2023 until 10:00 a.m. on Thursday, May 25, 2023 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 25, 2023
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 Thursday, May 25, 2023 at 10:00 a.m. Present were Supervisors Martin J. O'Connor District #1, Patrick J. Liska District #2, David L. Pierce District #3, James Sokol, Jr. District #4, Danny R. Schlote District #6, and James J. Borgmann District #7. Absent was Supervisor Kevin D. Mackeprang District #5. Chairman Borgmann presiding.

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

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

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

The minutes of the May 11, 2023 meeting were read and approved by Chairman Borgmann.

Deputy County Assessor Beckmann met with the Board on the following: 1.) The State conducted an audit of 2020 homestead exemption applications and lowered the homestead on six applications. Motion by Supr. Sokol, Jr., seconded by Supr. O'Connor to approve Tax Corrections #7995 Bill F. and Ann L. Smith lowering 2020 homestead from 90% to 80%; #7996 Charles and Marcella Brandt lowering 2020 homestead from 100% to 80%; #7997 Donald W. & JoAnn P. Knori lowering 2020 homestead from 100% to 90%; #7998 Loren J. & Maxine Steffen lowering 2020 homestead from 100% to 70%; #7999 Don A. & Joan A. Forker lowering 2020 homestead from 100% to 60%; and #8000 Myron A. Repenning, Trustee lowering 2020 homestead from 100% to 0%. By roll call vote. Ayes Districts #1, #2, #3, #4, #6 and #7. Nays none. Absent was District #5. Motion carried; 2.) The TERC Findings and Order said that, as part of its statewide equalization proceedings, the levels of value for real property in Knox County for tax year 2023 meet the requirements of law; 3.) Tax notices are being printed and will be mailed May 31, 2023.

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 May 25, 2023 until 10:00 a.m. on Thursday, June 8, 2023 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, 2023
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 Thursday, June 8, 2023 at 9:59 a.m. Present were Supervisors Martin J. O'Connor District #1, David L. Pierce District #3, James Sokol, Jr. District #4, Kevin D. Mackeprang District #5, Danny R. Schlote District #6 and James J. Borgmann District #7. Absent was 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 Niobrara Tribune newspaper, as shown by the Affidavit of Publication attached to these minutes.

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

The minutes of the May 25, 2023 meeting approved by Chairman Borgmann as read.

County Assessor McManigal met with the Board on the following: 1.) County Assessor McManigal commended Deputy Assessor Beckmann for her work while Assessor McManigal was out of the office due to an injury; 2.) Motion by Supr. Mackeprang, seconded by Supr. Schlote to place on file the Certificate of Completion and the Public Notice certifying the 2023 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 2023 evidence of Equalization, and all proof of valuation. By roll call vote. Ayes Districts #1, #3, #4, #5, #6 and #7. Nays none. Absent was District #2. Motion carried; 3.) Valuation change notices were mailed; 4.) Advertising will take place to fill a position in the Assessor's Office; 5.) There are people who have not filed their personal property schedules yet.

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 Thursday, June 8, 2023 until 10:00 a.m. on Thursday, June 29, 2023 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 29, 2023
10:05 a.m.

A regular meeting of the Knox County Board of Equalization was held in the Boardroom at the Knox County Courthouse in Center, Nebraska on the date of Thursday, June 29, 2023 at 10:05 a.m. Present were Supervisors Martin J. O'Connor District #1, Patrick J. Liska District #2, David L. Pierce District #3, James Sokol, Jr. District #4, Kevin D. Mackeprang District #5, Danny R. Schlote District #6 and James J. Borgmann District #7. Absent was none. Chairman Borgmann presiding.

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

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

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

Chairman Borgmann approved the minutes of the June 8, 2023 meeting as read.

County Assessor McManigal met with the Board on the following: 1.) The Board set Monday, July 24, 2023 beginning at 8:30 a.m. as the date for viewing selected protested properties and to make final decisions on filed protests and Forms 425; 2.) Motion by Schlote, seconded by Supr. Pierce to approve and place on file the Forms 458R Notices of Rejection of Homestead Exemption. By roll call vote. Ayes all Districts. Nays none. Motion carried; 3.) Motion by Supr. O'Connor, seconded by Supr. Sokol, Jr. to place on file the Omitted/Over/Under report of June 1, 2023. By roll call vote. Ayes all Districts. Nays none. Motion carried; 4.) Motion by Supr. Pierce, seconded by Supr. Liska to approve Tax List Correction #8001 Bloomfield Bakery as selling business and accelerated 2023 valuation using 2022 levy. By roll call vote. Ayes all Districts. Nays none. Motion carried; 5.) A new employee has been hired and will begin employment soon.

Chairman Borgmann moves the Board of Equalization recess until 1:00 p.m. at which time a public hearing will be held for hearing testimony on protested properties.

The Knox County Board of Equalization reconvened at 1:00 p.m. with all members present.

Chairman Borgmann opened the advertised public hearing at 1:00 p.m. to hear testimony and to read into record the filed Forms 422 Property Valuation Protests filed between June 1 and 16, 2023. Present were the Board, County Assessor McManigal, Deputy Assessor Beckmann and County Clerk Fischer.

County Clerk Fischer swore in County Assessor McManigal. Chairman Borgmann announced that the Board would not be taking action on filed protests on this date. The following is the order of protests heard during the hearing:

Protest #1 – 2023 - Roger Roland, 303 S Wilson ST., Wausa NE 68786, #540003456, PT. NW1/4NW1/4 being .77 acres in Section 15, T29N, R2W of the 6th P.M., Knox County, Nebraska. Protestor was not present. County Assessor McManigal read the protest into record and presented information of the protested property.

Protest #2 – 2023 - Roger Roland, 303 S Wilson ST., Wausa NE 68786, #540003460, a 165 ft. x 107 ft. tract in the NE1/4NW1/4 of Section 15, T29N, R2W of the 6th P.M., Knox County, Nebraska. Protestor was not present. County Assessor McManigal read the protest into record and presented information of the protested property.

Protest #3 – 2023 - Roger Roland, 303 S Wilson ST., Wausa NE 68786, #540003440, a 142 ft. x 300 ft. tract (.98 acre) in the SW1/4SE1/4 of Section 10, T29N, R2W of the 6th P.M., Knox County, Nebraska. Protestor was not present. County Assessor McManigal read the protest into record and presented information of the protested property.

Protest #4-2023 - Frank C. and Patricia E. Sommer, Trustees, 16609 Hilo Circle, Papillion NE 68046, #540006878, 53.25-acre tract in the NE1/4 of Section 23, T30N, R7W of the 6th P.M., Knox County, Nebraska. Protestors were not present. County Assessor McManigal read the protest into record and presented information of the protested property.

Protest #5-2023 - Steve Haddican, 519 Circle DR, Bloomfield NE 68718, #540001537, Part of Lot 9, Anderson's Addition to the City of Bloomfield, Knox County, Nebraska. Protestor was present, sworn in and gave taped testimony. County Assessor McManigal read the protest into record and presented information of the protested property.

Chairman Borgmann closed the public hearing at 2:03 p.m.

Chairman Borgmann adjourned the Knox County Board of Equalization at 2:03 p.m. on June 29, 2023 until 10:00 a.m. on Thursday, July 13, 2023 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 13, 2023
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 Thursday, July 13, 2023 at 10:00 a.m. Present were Supervisors Martin J. O'Connor District #1, Patrick J. Liska District #2, David L. Pierce District #3, James Sokol, Jr. District #4, Kevin D. Mackeprang District #5, Danny R. Schlote District #6 and James J. Borgmann District #7. Absent was none. Chairman Borgmann presiding.

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

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

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

The minutes of the June 29, 2023 meeting were approved by Chairman Borgmann as read.

The Board reviewed the Form 425 Report of Destroyed Real Estate filed by Debra A. Barr as her house was a total loss due to fire. Motion by Supr. O'Connor, seconded by Supr. Pierce to accept the Form 425 filed by Debra A. Barr for consideration and final decision to be made on July 24, 2023. By roll call vote. Ayes all Districts. Nays none. Motion carried.

Motion by Supr. Sokol, Jr., seconded by Supr. Liska to approve and place on file a Notice of Rejection of Homestead Exemption Form 458R filed July 10, 2023. By roll call vote. Ayes all Districts. Nays none. Motion carried.

Discussion ensued on people who have not filed their personal property schedules that were due May 1, 2023, penalties that increased to 25%, and working with those who have tax extensions. County Assessor McManigal and Deputy County Attorney Jensen will review the issue and proceed with action against the non-filers.

The Board discussed the 2023 joint public hearing. 1.) Motion by Supr. Schlote, seconded by Supr. Mackeprang to designate The State Print Shop in Lincoln as the printer of the 2023 joint public hearing "neon pink" postcards. By roll call vote. Ayes all Districts. Nays none. Motion carried; 2.) Motion by Supr. Sokol, Jr., seconded by Supr. Mackeprang to designate The Barn at God's Country, 53174 Highway 84, Center NE as the site of the 2023 Joint Public Hearing that will be held on Wednesday, September 20, 2023 beginning at 6:00 p.m. By roll call vote. Ayes all Districts. Nays none. Motion carried.

Chairman Borgmann moves the Board recess at 10:31 a.m. until 1:00 p.m. for a public hearing to hear testimony on Protests filed between June 17 and June 30, 2023.

The Knox County Board of Equalization reconvened at 1:07 p.m. with all members present.

Chairman Borgmann opened the advertised public hearing at 1:07 p.m. to hear testimony and to read into record the Forms 422 Property Valuation Protests filed between June 17 and 30, 2023. Present were the Board, County Assessor McManigal, Deputy Assessor Beckmann, County Clerk Fischer and Deputy County Clerk Nix.

County Clerk Fischer swore in County Assessor McManigal. Chairman Borgmann announced that the Board would not be taking action on filed protests on this date. The following were the protests heard during the hearing:

Protest #6-2023 – Mary J. Zuhlke, 1306 W 3rd ST, PO Box 114, Crofton NE 68730, #540000203, South 1/2 of Lot 3 and all of Lot 4, Block 24, Park Addition to the City of Crofton, Knox County, Nebraska. Protestor was present, sworn in and gave testimony. County Assessor McManigal read the protest into record and presented information on the protested property.

Protest #7 – 2023 – Donald Kumm, 207 N 18th ST, Norfolk NE 68701, #540003398, S1/2S1/2W1/2 of Block 14, Henry Olsen Addition to the Village of Wausa, Knox County, Nebraska. Protestor was not present. County Assessor McManigal read the protest into record and presented information on the protested property.

Protest #8 - 2023 – CEB, LLC, 125 S 4th ST, Norfolk NE 68701, #540011648, Lot 4, Elkhorn Ridge, Knox County, Nebraska. Jared Faltys was present via Microsoft Teams, was sworn in and gave testimony. County Assessor McManigal read the protest into record and presented information on the protested property.

Protest #9 – 2023 - Mary J. Zuhlke, % Marvin and Judith Krugman, PO Box 233, Creighton NE 68729, #540002422, Lots 1 and 2, Block 34, Original Town of Creighton, Knox County, Nebraska. Protestor was present, sworn in and gave testimony. County Assessor McManigal read the protest into record and presented information on the protested property.

Protest #10 – 2023 – Randy Houska, 9 N Norbeck ST, Vermillion SD 57069, #540011652, Lot 8 Elkhorn Ridge Subdivision, Knox County, Nebraska. Protestor was not present. County Assessor McManigal read the protest into record and presented information of the protested property.

Protest #11 – 2023 – West-Hodson Lumber Co. of Crofton, 101 N State ST, PO Box 40, Osmond NE 68765, #540013011, Lots 1 – 8, Block 2, West's 2nd Replat to the City of Crofton, Knox County, Nebraska. Kelly Hodson was present, sworn in and gave testimony. County Assessor McManigal read the protest into record and presented information of the protested property.

Protest #12 – 2023 - West-Hodson Lumber Co. of Crofton, 101 N State ST, PO Box 40, Osmond NE 68765, #540000441, Lot 28, West Addition to the City of Crofton, Knox County, Nebraska. Kelly Hodson was present, sworn in and gave testimony. County Assessor McManigal read the protest into record and presented information of the protested property.

Protest #13 – 2023 - West-Hodson Lumber Co. of Crofton, 101 N State ST, PO Box 40, Osmond NE 68765, #540012138, Lot 34, West Addition to the City of Crofton, Knox County, Nebraska. Kelly Hodson was present, sworn in and gave testimony. County Assessor McManigal read the protest into record and presented information of the protested property.

Protest #14 – 2023 – West-Hodson Lumber Co. of Crofton, 101 N State ST, PO Box 40, Osmond NE 68765, #540013012, Lots 1 and 2, Block 3, West's 2nd Replat to the City of Crofton, Knox County, Nebraska. Kelly Hodson was present, sworn in and gave testimony. County Assessor McManigal read the protest into record and presented information of the protested property.

Protest #15 – 2023 – Ryan Cwach on behalf of Shannon and Kyle Hildebrand, 202 W 2nd ST, Yankton SD 57078, #540013469, That portion of NW1/4NE1/4 of Section 7, lying South of 887 RD and that portion of the W1/2NW1/4 and NE1/4NW1/4 of Section 7 lying South of 887 RD, T31N, R4W of the 6th P.M. Ryan Cwach and Kyle Hildebrand were present via Microsoft Teams. Ryan Cwach was sworn in and gave testimony. County Assessor McManigal read the protest into record and presented information of the protested property.

Protest #16 – 2023 – Ryan Cwach on behalf of Shannon and Kyle Hildebrand, 202 W 2nd ST, Yankton SD 57078, #540005278 – NW1/4SW1/4 of Section 7, T31N, R4W of the 6th P.M., Knox County, Nebraska. Ryan Cwach and Kyle Hildebrand were present via Microsoft Teams. Ryan Cwach was sworn in and gave testimony. County Assessor McManigal read the protest into record and presented information of the protested property.

Protest #17 – 2023 – Max Doerr (Doerr Farms, LLC), 53244 Hwy 84, Center NE 68724, #540006356 – Pt. NW1/4 & W1/2NE1/4 lying North Center 880 AVE less tracts (73.49 acres) in Section 13, T30N, R5W of the 6th P.M., Knox County, Nebraska. Protestor was present, sworn in and gave testimony. County Assessor McManigal read the protest into record and presented information on the protested property.

Protest #18 – 2023 – Max Doerr (Doerr Farms, LLC), 53244 Hwy 84, Center NE 68724, #540006352 – W1/2NE1/4 less 2.22 acres to State, SE1/4NW1/4, SW1/4 and W1/2SE1/4 (357.78 acres) in Section 12, T30N, R5W of the 6th P.M., Knox County, Nebraska. Protestor was present, sworn in and gave testimony. County Assessor McManigal read the protest into record and presented information on the protested property.

Protest #19 – 2023 – Max Doerr (Doerr Farms, LLC), 53244 Hwy 84, Center NE 68724, #540006345 – NE1/4SE1/4, balance NW1/4SE1/4 less 4.74 acres to State, SE1/4SE1/4 less tract, S1/2SE1/4SE1/4, part NW1/4SE1/4 less 1.43 acres to Center Village (103.68 acres) in Section 11, T30N, R5W of the 6th P.M., Knox County, Nebraska. Protestor was present, sworn in and gave testimony. County Assessor McManigal read the protest into record and presented information on the protested property.

Protest #20 – 2023 – Max Doerr (Doerr Farms, LLC), 53244 Hwy 84, Center NE 68724, #540006339 – NE1/4 lying SE of Bloomfield-Center Hwy #84 (68.31 acres) in Section 11, T30N, R5W of the 6th P.M., Knox County, Nebraska. Protestor was present, sworn in and gave testimony. County Assessor McManigal read the protest into record and presented information on the protested property.

Protest #21 – 2023 – Sharon Asbra, 87147 571 AVE, Laurel NE 68745, #540005706, N1/2NW1/4 of Section 15, T31N, R2W of the 6th P.M., Knox County, Nebraska. Form 422 incomplete (no requested valuation).

Protest #22 – 2023 - Sharon Asbra, 87147 571 AVE, Laurel NE 68745, #540005710, NE1/4NE1/4 of Section 16, T31N, R2W of the 6th P.M., Knox County, Nebraska. Form 422 incomplete (no requested valuation).

Protest #23 – 2023 - Sharon Asbra, 87147 571 AVE, Laurel NE 68745, #540005668, S1/2SW1/4 and S1/2SE1/4 ls. 6-acre tract of Section 9, T31N, R2W of the 6th P.M., Knox County, Nebraska. Form 422 incomplete (no requested valuation).

Two letters were reviewed but will not be considered as per Nebraska Revised Statute §77-1502(2) as prescribed Forms 422 were not presented. County Clerk Fischer had contact with Perry Hansen of Creighton and emailed a Form 422 to him, but a completed Form 422 was not returned. Also, County Clerk Fischer attempted to reach Ellen Roberts of Niobrara by telephone, texting and messaging but to no avail.

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

Chairman Borgmann adjourned the Knox County Board of Equalization at 3:32 p.m. on Thursday, July 13, 2023 until 8:30 a.m. on Monday, July 24, 2023 for a special meeting/public hearing for viewing protested properties and to make file decisions on filed Protest Forms 422 and Forms 425, and until 10:00 a.m. on Thursday, July 27, 2023 for a regular meeting.

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

ATTEST:

KNOX COUNTY BOARD OF EQUALIZATION

By

Joann M. Fischer, Knox County Clerk

James J. Borgmann, Chairman

PROCEEDINGS OF THE KNOX COUNTY BOARD OF EQUALIZATION

Center, Nebraska
July 24, 2023
8:30 a.m.

A special meeting/public hearing of the Knox County Board of Equalization was held at the Court House in Center, Nebraska on the date of July 24, 2023 at 8:30 a.m. Present were Supervisors Martin J. O'Connor District #1, Patrick J. Liska District #2, David L. Pierce District #3, James Sokol, Jr. District #4, Kevin D. Mackeprang District #5, Danny R. Schlote District #6 and James J. Borgmann District #7. Absent was none. Chairman Borgmann presiding. Also present were Co. Assessor McManigal, Deputy Co. Assessor Beckmann County Clerk Fischer and Deputy County Clerk 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 Niobrara Tribune and Wausa Gazette newspapers, as shown by the Affidavit of Publication attached to these minutes.

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

Reading of the minutes of the July 13, 2023 meeting was dispensed with and will be read at the July 27, 2023 meeting.

Chairman Borgmann opened the advertised public hearing at 8:30 a.m.

The Board, County Assessor McManigal, Deputy Assessor Beckmann, County Clerk Fischer and Deputy County Clerk Nix traveled to the properties on Protests #4-2023, #15-2023, and #16-2023. The group took a 10-minute break at 10:10 a.m. Viewing continued of protested properties on Protests #6-2023, #11-2023, #12-2023, #13-2023, #14-2023, #8-2023 and #10-2023. Also viewed was the property on Form 425 Report of Destroyed Real Property #2023-1.

Chairman Borgmann recessed the Board for lunch at CJ's at the Lake at 11: 20 a.m.

The Knox County Board of Equalization reconvened at 12:22 p.m. with all members present as well as Co. Assessor McManigal, Deputy Co. Assessor Beckmann County Clerk Fischer and Deputy County Clerk Nix.

Properties of Protests #1-2023, #2-2023, #3-2023, #7-2023, #9-2023, #17-2023, #18-2023, #19-2023 and #20-2023 were viewed.

The Board returned to the Knox County Boardroom at 2:53 p.m. and the protests viewed were discussed.

Motion by Supr. Schlote, seconded by Supr. Mackeprang to concur with Assessor's recommendation after viewing the property on **Protest #1 – 2023**, Roger Roland, 303 S Wilson ST., Wausa NE 68786, #540003456, PT. NW1/4NW1/4 being .77 acres in Section 15, T29N, R2W of the 6th P.M., Knox County, Nebraska, to lower the older home valuation from \$24,105 to \$22,605 and to leave the land value at \$10,495. By roll call vote. Ayes all Districts. Nays none. Motion carried.

Motion by Supr. Schlote, seconded by Supr. Pierce to concur with Assessor's recommendation after viewing the property to deny **Protest #2 – 2023**, Roger Roland, 303 S Wilson ST., Wausa NE 68786, #540003460, a 165 ft. x 107 ft. tract in the NE1/4NW1/4 of Section 15, T29N, R2W of the 6th P.M., Knox County, Nebraska, as property valued comparable to like properties. By roll call vote. Ayes all Districts. Nays none. Motion carried.

Motion by Supr. O'Connor, seconded by Supr. Liska to concur with Assessor's recommendation after viewing the property to deny **Protest #3 – 2023**, Roger Roland, 303 S Wilson ST., Wausa NE 68786, #540003440, a 142 ft. x 300 ft. tract (.98 acre) in the SW1/4SE1/4 of Section 10, T29N, R2W of the 6th P.M., Knox County, Nebraska. as property valued comparable to like properties. By roll call vote. Ayes all Districts. Nays none. Motion carried.

Motion by Supr. Sokol, Jr., seconded by Supr. Schlote to concur with Assessor's recommendation after viewing the property to deny **Protest #4 – 2023**, Frank C. and Patricia E. Sommer, Trustee F&P Living Trust, 16609 Hilo Circle, Papillion NE 68046, #540006878, 53.25-acre tract in the NE1/4 of Section 23, T30N, R7W of the 6th P.M., Knox County, Nebraska, as the property valued comparable to like properties and not operational as agricultural. By roll call vote. Ayes all Districts. Nays none. Motion carried.

Motion by Supr. Mackeprang, seconded by Supr. Sokol, Jr. to concur with the Assessor's recommendation on **Protest #5 – 2023**, Steve Haddican, 519 Circle DR, Bloomfield NE 68718, #540001537, Part of Lot 9, Anderson's Addition to the City of Bloomfield, Knox County, Nebraska, to remove the concrete slab value reducing the valuation of the property from \$9,515 to \$7,225. By roll call vote. Ayes all Districts. Nays none. Motion carried.

Motion by Supr. O'Connor, seconded by Supr. Pierce to concur with the Assessor's recommendation after viewing the property on **Protest #6 – 2023**, Mary J. Zuhlke, 1306 W 3rd ST, PO Box 114, Crofton NE 68730, #540000203, South 1/2 of Lot 3 and all of Lot 4, Block 24, Park Addition to the City of Crofton, Knox County, Nebraska, to give additional depreciation on the property reducing the total valuation from \$48,500 to \$45,365. By roll call vote. Ayes all Districts. Nays none. Motion carried.

Motion by Supr. Schlote, seconded by Supr. Liska to concur with the Assessor's recommendation after viewing the property on **Protest #7 – 2023**, Donald Kumm, 207 N 18th ST, Norfolk NE 68701, #540003398, S1/2S1/2W1/2 of Block 14, Henry Olsen Addition to the Village of Wausa, Knox County, Nebraska, to reduce the valuation by removing the garage value of \$3,605 and to leave the land value at \$9,920. By roll call vote. Ayes all Districts. Nays none. Motion carried.

Motion by Supr. Mackeprang, seconded by Supr. Pierce to concur with Assessor's recommendation after viewing the property to deny **Protest #8 – 2023**, CEB, LLC, 125 S 4th ST, Norfolk NE 68701, #540011648, Lot 4, Elkhorn Ridge, Knox County, Nebraska, as property valued comparable to like properties. By roll call vote. Ayes all Districts. Nays none. Motion carried.

Motion by Supr. Sokol, Jr., seconded by Supr. Mackeprang to concur with Assessor's recommendation after viewing the property to deny **Protest #9 – 2023**, Mary J. Zuhlke, % Marvin and Judith Krugman, PO Box 233, Creighton NE 68729, #540002422, Lots 1 and 2, Block 34, Original Town of Creighton, Knox County, Nebraska, 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. Schlote to concur with Assessor's recommendation after viewing the property to deny **Protest #10 – 2023**, Randy Houska, 9 N Norbeck ST, Vermillion SD 57069, #540011652, Lot 8 Elkhorn Ridge Subdivision, Knox County, Nebraska, 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 reduce the valuation on **Protest #11 – 2023**, West-Hodson Lumber Co. of Crofton, 101 N State ST, PO Box 40, Osmond NE 68765, #540013011, Lots 1 – 8, Block 2, West's 2nd Replat to the City of Crofton, Knox County, Nebraska, from \$35,595 to \$4,315 by changing the classification from residential to agricultural. 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 after viewing the property to deny **Protest #12 – 2023**, West-Hodson Lumber Co. of Crofton, 101 N State ST, PO Box 40, Osmond NE 68765, #540000441, Lot 28, West Addition to the City of Crofton, Knox County, Nebraska, as property valued comparable to like properties. By roll call vote. Ayes all Districts. Nays none. Motion carried.

Motion by Supr. Pierce, seconded by Supr. Mackeprang to concur with Assessor's recommendation after viewing the property to deny **Protest #13 – 2023**, West-Hodson Lumber Co. of Crofton, 101 N State ST, PO Box 40, Osmond NE 68765, #540012138, Lot 34, West Addition to the City of Crofton, Knox County, Nebraska, as property valued comparable to like properties. By roll call vote. Ayes all Districts. Nays none. Motion carried.

Motion by Supr. Sokol, Jr., seconded by Supr. Liska to concur with Assessor's recommendation after viewing the property to deny **Protest #14 – 2023**, West-Hodson Lumber Co. of Crofton, 101 N State ST, PO Box 40, Osmond NE 68765, #540013012, Lots 1 and 2, Block 3, West's 2nd Replat to the City of Crofton, Knox County, Nebraska, as property valued comparable to like properties. By roll call vote. Ayes all Districts. Nays none. Motion carried.

Motion by Supr. Sokol, Jr., seconded by Supr. Mackeprang to concur with Assessor's recommendation after viewing the property to deny **Protest #15 – 2023**, Ryan Cwach on behalf of Shannon and Kyle Hildebrand, 202 W 2nd ST, Yankton SD 57078, #540013469, That portion of NW1/4NE1/4 of Section 7, lying South of 887 RD and that portion of the W1/2NW1/4 and NE1/4NW1/4 of Section 7 lying South of 887 RD, T31N, R4W of the 6th P.M, Knox County, Nebraska, as the CRP acres are valued as grass and the remainder acres are not being operated as agricultural. By roll call vote. Ayes all Districts. Nays none. Motion carried.

Motion by Supr. Pierce, seconded by Supr. Liska to concur with Assessor's recommendation after viewing the property to deny **Protest #16 – 2023**, Ryan Cwach on behalf of Shannon and Kyle Hildebrand, 202 W 2nd ST, Yankton SD 57078, #540005278, NW1/4SW1/4 of Section 7, T31N, R4W of the 6th P.M., Knox County, Nebraska, as property valued comparable to like properties and is not operated as agricultural. 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 after viewing the property to deny **Protest #17 – 2023**, Max Doerr (Doerr Farms, LLC), 53244 Hwy 84, Center NE 68724, #540006356, Pt. NW1/4 & W1/2NE1/4 lying North Center 880 RD less tracts (73.49 acres) in Section 13, T30N, R5W of the 6th P.M., Knox County, Nebraska, as property valued comparable to like properties. By roll call vote. Ayes all Districts. Nays none. Motion carried.

Motion by Supr. Sokol, Jr., seconded by Supr. Schlote to concur with Assessor's recommendation after viewing the property to deny **Protest #18 – 2023**, Max Doerr (Doerr Farms, LLC), 53244 Hwy 84, Center NE 68724, #540006352, W1/2NW1/4 less 2.22 acres to State, SE1/4NW1/4, SW1/4 and W1/2SE1/4 (357.78 acres) in Section 12, T30N, R5W of the 6th P.M., Knox County, Nebraska, as property valued comparable to like properties. By roll call vote. Ayes all Districts. Nays none. Motion carried.

Motion by Supr. Mackeprang, seconded by Supr. O'Connor to concur with Assessor's recommendation after viewing the property to deny **Protest #19 – 2023**, Max Doerr (Doerr Farms, LLC), 53244 Hwy 84, Center NE 68724, #540006345, NE1/4SE1/4, balance NW1/4SE1/4 less 4.74 acres to State, SE1/4SE1/4 less tract, S1/2SE1/4SE1/4, part NW1/4SE1/4 less 1.43 acres to Center Village (103.68 acres) in Section 11, T30N, R5W of the 6th P.M., Knox County, Nebraska, as property valued comparable to like properties. By roll call vote. Ayes all Districts. Nays none. Motion carried.

Motion by Supr. Mackeprang to deny **Protest #20 – 2023**, Max Doerr (Doerr Farms, LLC), 53244 Hwy 84, Center NE 68724, #540006339, NE1/4 lying SE of Bloomfield-Center Hwy #84 (68.31 acres) in Section 11, T30N, R5W of the 6th P.M., Knox County, Nebraska, after viewing the property as property valued comparable to like properties. The motion failed due to lack of second.

Motion by Supr. Pierce, seconded by Supr. Sokol, Jr., to concur with the Assessor's recommendation after viewing the property to add more depreciation to the home on **Protest #20 – 2023**, Max Doerr (Doerr Farms, LLC), 53244 Hwy 84, Center NE 68724, #540006339, NE1/4 lying SE of Bloomfield-Center Hwy #84 (68.31 acres) in Section 11, T30N, R5W of the 6th P.M., Knox County, Nebraska, reducing the value of the home from \$186,980 to \$178,610 and leaving the land value the same at \$115,580. By roll call vote. Ayes Districts #1, #2, #3, #4, #6 and #7. Nays District #5. Motion carried.

Motion by Supr. Liska, seconded by Supr. O'Connor to dismiss **Protest #21 – 2023**, Sharon Asbra, 87147 571 AVE, Laurel NE 68745, #540005706, N1/2NW1/4 of Section 15, T31N, R2W of the 6th P.M., Knox County, Nebraska, as the protestor did not include a requested valuation on the filed Form 422 Property Valuation Protest which is required to be completed as per Nebraska Revised Statute §77-5102(2). By roll call vote. Ayes all Districts. Nays none. Motion carried.

Motion by Supr. Liska, seconded by Supr. O'Connor to dismiss **Protest #22 – 2023**, Sharon Asbra, 87147 571 AVE, Laurel NE 68745, #540005710, NE1/4NE1/4 of Section 16, T31N, R2W of the 6th P.M., Knox County, Nebraska, as the protestor did not include a requested valuation on the filed Form 422 Property Valuation Protest which is required to be completed as per Nebraska Revised Statute §77-5102(2). By roll call vote. Ayes all Districts. Nays none. Motion carried.

Motion by Supr. Liska, seconded by Supr. O'Connor to dismiss **Protest #23 – 2023**, Sharon Asbra, 87147 571 AVE, Laurel NE 68745, #540005668, S1/2SW1/4 and S1/2SE1/4 ls. six-acre tract, of Section 9, T31N, R2W of the 6th P.M., Knox County, Nebraska, as the protestor did not include a requested valuation on the filed Form 422 Property Valuation Protest which is required to be completed as per Nebraska Revised Statute §77-5102(2). By roll call vote. Ayes all Districts. Nays none. Motion carried.

Motion by Supr. Pierce, seconded by Supr. Sokol, Jr. to dismiss and not consider a letter of protest sent by Perry Hansen, 304 Redick AVE, Creighton NE 68729, #540002927, Lot 4 and the S1/2 of Lot 5, Block 2, Buckmaster's Addition to the City of Creighton, as the protestor did not use the form prescribed by the Tax Commissioner (Form 422 Property Valuation Protest) which is required to be completed as per Nebraska Revised Statute §77-5102(2). By roll call vote. Ayes all Districts. Nays none. Motion carried.

Motion by Supr. O'Connor, seconded by Supr. Schlote to dismiss and not consider a letter of protest sent by Lloyd and Ellen Roberts, 102 Pine ST, Niobrara NE 68760, #540000672, Lot 102, Relocated Niobrara First Platting, as the protestor did not use the form prescribed by the Tax Commissioner (Form 422 Property Valuation Protest) which is required to be completed as per Nebraska Revised Statute §77-5102(2). By roll call vote. Ayes all Districts. Nays none. Motion carried.

Motion by Supr. Liska, seconded by Supr. Schlote to approve **Form 425 #2023 – 01** for Parcel ID #540010558 Debra A. Barr as the home has been completely destroyed by fire with the exception of the concrete foundation reassessing the building valuation from \$154,440 to zero for the current tax year. By roll call vote. Ayes all Districts. Nays none. Motion carried.

Chairman Borgmann closed the public hearing at 4:45 p.m.

Motion by Supr. Mackeprang, seconded by Supr. Sokol, Jr. to place on file the Omitted/Over/Under Report of valuation changes made after June 1. By roll call vote. Ayes all Districts. Nays none. Motion carried.

Chairman Borgmann adjourned the Knox County Board of Equalization at 4:47 p.m. on July 24, 2023 until 10:00 a.m. on Thursday, July 27, 2023 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 27, 2023
10:11 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 Thursday, July 27, 2023 at 10:11 a.m. Present were Supervisors Martin J. O'Connor District #1, Patrick J. Liska District #2, David L. Pierce District #3, James Sokol, Jr. District #4, Kevin D. Mackeprang District #5, Danny R. Schlote District #6 and James J. Borgmann District #7. Absent was none. Chairman Borgmann presiding.

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

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

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

Chairman Borgmann approved the minutes of the July 13 and July 24, 2023 meetings as read.

County Assessor McManigal met with the Board on the following: 1.) A late Form 458 Nebraska Homestead Exemption Application was received after the filing deadline, however, the filer is a veteran and was awaiting a letter from the Department of Veterans Affairs so he could complete the application process. The VA letter was dated June 22, 2023 but not received by the veteran until July 10, 2023. Motion by Supr. O'Connor, seconded by Supr. Schlote to approve the late filed Form 458 Nebraska Homestead Exemption Application of veteran Michael E. Miller. By roll call vote. Ayes all Districts. Nays none. Motion carried; 2.) State centrally assessed valuations are forwarded to the counties on August 10. Those valuations, along with our local valuations, are combined and computed. August 20 is the date that all taxing entities are notified of their 2023 valuations.

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

Chairman Borgmann adjourned the Knox County Board of Equalization at 10:31 a.m. on July 27, 2023 until 10:00 a.m. on Wednesday, August 9, 2023 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 9, 2023
10:04 a.m.

A regular meeting of the Knox County Board of Equalization was held in the Boardroom at the Knox County Courthouse in Center, Nebraska on the date of Wednesday, August 9, 2023 at 10:04 a.m. Present were Supervisors Martin J. O'Connor District #1, Patrick J. Liska District #2, David L. Pierce District #3, James Sokol, Jr. District #4, Kevin D. Mackeprang District #5, Danny R. Schlote District #6 and James J. Borgmann District #7. Absent was none. Chairman Borgmann presiding.

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

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

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

The minutes of the July 27, 2023 meeting were approved by Chairman Borgmann as read.

County Assessor McManigal met with the Board on the following: 1.) Reviewed was the 2023 Knox County Three Year Plan of Assessment. The document will be placed on the August 23, 2023 meeting agenda for review and to be placed on file; 2.) Discussed was the change from using the Terra Scan program to the MIPS program, difference in reports and entering information; 3.) New employee Marissa Dahlberg started August 1, 2023.

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 Wednesday, August 9, 2023 until 10:00 a.m. on Wednesday, August 23, 2023 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 23, 2023
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 Wednesday, August 23, 2023 at 10:02 a.m. Present were Supervisors Martin J. O'Connor District #1, Patrick J. Liska District #2, David L. Pierce District #3, James Sokol, Jr. District #4, Kevin D. Mackeprang District #5, and James J. Borgmann District #7. Absent was Supervisor Danny R. Schlote District #6. 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 on the Knox County website, posted in the Courthouse hallway, at the Center Post Office and Farmers & Merchants State Bank – Center Branch, as well as distributed to local Clerks as shown by the attachments 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 9, 2023 meeting were read and approved by Chairman Borgmann.

As County Assessor McManigal was attending a workshop, Appraisers Kathy Wagner and Kylee Kracht were present to update the Board on the Three-Year Plan of Assessment and Rejections of Homestead Exemptions as well as an update on the ongoing inspections in Creighton City.

Motion by Supr. O'Connor, seconded by Supr. Mackeprang to place on file the 2023 Knox County 3-Year Plan of Assessment. By roll call vote. Ayes Districts #1, #2, #3, #4, #5 and #7. Nays none. Absent was District #6. Motion carried.

Motion by Supr. Sokol, Jr., seconded by Supr. Pierce to place on file the Notices of Rejection of Homestead Exemption Form 458R. By roll call vote. Ayes Districts #1, #2, #3, #4, #5 and #7. Nays none. Absent was District #6. 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 10:13 a.m. on August 23, 2023 until 10:00 a.m. on Wednesday, September 6, 2023 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 6, 2023
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 Wednesday, September 6, 2023 at 10:00 a.m. Present were Supervisors Martin J. O'Connor District #1, Patrick J. Liska District #2, David L. Pierce District #3, James Sokol, Jr. District #4, Kevin D. Mackeprang District #5, Danny R. Schlote District #6 and James J. Borgmann District #7. Absent was none. Chairman Borgmann presiding.

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

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

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

The minutes of the August 23, 2023 meeting were approved by Chairman Borgmann as read.

County Assessor McManigal updated the Board on the following: 1.) Update on LB644 postcards that will be printed and then mailed within the next week. Three entities – Knox County, Bloomfield City and Crofton City – will be participating in the joint public hearing on September 20, 2023 at 6:00 p.m. at The Barn at God's Country near Center. Many schools across the State are not required to participate this year due to the change in State Aid to schools; 2.) A new homestead veteran exemption form will be drafted and be used starting 2025. The veterans then would have to reapply every five years; 3.) An evaluation group comprising of assessors had a working session with Governor Pillen; 4.) Inspection work is being finished in Creighton City and then will begin in Bloomfield City. Also pick up work continues on properties where new building permits were issued.

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 Wednesday, September 6, 2023 until 10:00 a.m. on Wednesday, September 20, 2023 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 20, 2023
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 Wednesday, September 20, 2023 at 10:03 a.m. Present were Supervisors Martin J. O'Connor District #1, Patrick J. Liska District #2, David L. Pierce District #3, James Sokol, Jr. District #4, Kevin D. Mackeprang District #5, Danny R. Schlote District #6 and James J. Borgmann District #7. Absent was none. Chairman Borgmann presiding.

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

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

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

The minutes of the September 6, 2023 meeting were read and approved by Chairman Borgmann.

County Assessor McManigal met with the Board on the following: 1.) Review work has been completed in Creighton and has started in Bloomfield; 2.) The postcards for the joint public hearing were sent out; 3.) Preliminary values for next year are being reviewed; 4.) The Board watched a video prepared by NACO on the role of the Assessor pertaining to valuations.

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 20, 2023 until 10:00 a.m. on Wednesday, October 4, 2023 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 4, 2023
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 Wednesday, October 4, 2023 at 10:01 a.m. Present were Supervisors Martin J. O'Connor District #1, Patrick J. Liska District #2, David L. Pierce District #3, James Sokol, Jr. District #4, Kevin D. Mackeprang District #5, Danny R. Schlote District #6 and James J. Borgmann District #7. Absent was none. Chairman Borgmann presiding.

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

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

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

The minutes of the September 20, 2023 meeting were approved by Chairman Borgmann as read.

Deputy County Assessor Beckmann met with the Board on the following: 1.) Review work is taking place in Bloomfield and will soon start in Verdigre; 2.) Office staff are working on the Creighton City values after the recent 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 10:14 a.m. on Wednesday, October 4, 2023 until 10:00 a.m. on Wednesday, October 18, 2023 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 18, 2023
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 18, 2023 at 9:59 a.m. Present were Supervisors Martin J. O'Connor District #1, Patrick J. Liska District #2, David L. Pierce District #3, James Sokol, Jr. District #4, Kevin D. Mackeprang District #5, Danny R. Schlote District #6 and James J. Borgmann District #7. Absent was none. Chairman Borgmann presiding.

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

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

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

Chairman Borgmann approved the minutes of the October 4, 2023 meeting as read.

Motion by Supr. Sokol, Jr., seconded by Supr. O'Connor to adopt the 2023 Knox County entity levies according to their respective submitted budgets. By roll call vote. Ayes all Districts. Nays none. Motion carried.

KNOX COUNTY – Valuation 2,444,868,774, General Fund Levy 0.161271; **KNOX COUNTY AG SOCIETY** – Valuation 2,444,868,774, General Fund Levy 0.005113, Capital Improvement Fund Levy 0.003068, **Total Knox County Ag Society Levy 0.008181.**

TOWNSHIPS – ADDISON: Valuation 77,705,582, General Levy 0.051476; **BOHEMIA:** Valuation 40,778,298, General Levy 0.073569; **CENTRAL:** Valuation 76,122,545, General Levy 0.111662; **CLEVELAND:** Valuation 102,797,522, General Levy 0.043775; **COLUMBIA:** Valuation 121,748,595, General Levy 0.032855; **CREIGHTON:** Valuation 96,056,981, General Levy 0.074002; **DOLPHIN:** Valuation 106,579,531, General Levy 0.050000; **DOWLING:** Valuation 103,075,377, General Levy 0.055299, Sinking Levy 0.005821, **Total Dowling Twp. Levy 0.061120;** **EASTERN:** General Valuation 124,419,329, General Levy 0.079570, Library Valuation 148,423,167, Library Levy 0.007411, **Total Eastern Twp. Levy 0.086981;** **FRANKFORT:** Valuation 46,205,684, General Levy 0.050000; **HARRISON:** Valuation 63,599,292, General Levy 0.053460; **HERRICK:** Valuation 64,950,167, General Levy 0.020015; **HILL:** Valuation 81,670,793, General Levy 0.044079; **JEFFERSON:** Valuation 47,127,146, General Levy 0.040104; **LINCOLN:** Valuation 123,602,619, General Levy 0.082523; **LOGAN:** Valuation 47,411,606, General Levy 0.039800; **MILLER:** Valuation 62,129,827, General Levy 0.059553; **MORTON :** Valuation 172,013,759, General Levy 0.069762, Sinking Levy 0.011627, **Total Morton Twp. Levy 0.081389;** **NIOBRARA :** Valuation 34,164,248, General Levy 0.020302; **NORTH FRANKFORT:** Valuation 93,750,532, General Levy 0.230000; **PEORIA:** Valuation 129,653,589, General Levy 0.026995, Sinking Levy 0.0032394, **Total Peoria Twp. Levy 0.059389;** **RAYMOND:** Valuation 123,114,678, General Levy 0.024368; **SPADE:** Valuation 32,277,093, General Levy 0.029433; **SPARTA:** Valuation 41,409,829, General Levy 0.084521; **UNION:** Valuation 27,215,483, General Levy 0.028296; **VALLEY:** Valuation 45,120,488, General Levy 0.066489; **VERDIGRE:** Valuation 63,075,170, General Levy 0.031708; **WALNUT GROVE:** Valuation 83,999,570, General Levy 0.047619; **WASHINGTON:** Valuation 64,005,264, General Levy 0.090618; **WESTERN:** Valuation 33,993,603, General Levy 0.088252.

CITIES & VILLAGES – BLOOMFIELD: Valuation 52,375,683, General Levy 0.405000, Fire Levy 0.045000, Bond Levy 0.101480, **Total Bloomfield Levy 0.551480;** **BLOOMFIELD AIRPORT AUTHORITY:** Valuation 52,375,682, General Levy 0.023866; **CREIGHTON:** Valuation 52,376,933, General Levy 0.383675, Fire Levy 0.045000, **Total Creighton Levy 0.428675;** **CREIGHTON AIRPORT AUTHORITY:** Valuation 52,376,933, General Levy 0.019092; **CROFTON:** Valuation; 48,007,675, General Levy 0.450000; **BAZILE MILLS:** Valuation 2,020,166, General Levy 0.449963; **CENTER:** Valuation 2,620,231, General Levy 0.366380; **NIOBRARA:** Valuation 17,606,582, General Levy 0.404593, Bond Levy 0.184448, **Total Niobrara Levy 0.589041;** **SANTEE:** Valuation 352,585, General Levy 0.000000; **VERDEL:** Valuation 1,315,949, General Levy 0.450000; **VERDIGRE:** Valuation 23,435,353, General Levy 0.428665, Fire Levy 0.045000, Bond Levy 0.196274, Street Levy 0.021335 **Total Verdigre Levy 0.691274;** **WAUSA:** Valuation 27,823,574, General Levy 0.500000; **WINNETOON:** Valuation 2,254,407, General Levy 0.335957.

RURAL FIRE DISTRICTS - WAUSA DIST. 1 – Total Valuation 490,559,377, General Levy 0.045000; **BLOOMFIELD DIST. 2** – Valuation 636,628,456, General Levy 0.007068, Sinking Levy 0.037932, **Total Bloomfield Dist. 2 Levy 0.045000;** **NIOBRARA DIST. 3** – Valuation 244,393,518, General Levy 0.045000; **VERDIGRE DIST. 4** – Valuation 303,110,804, General Levy 0.013196, Sinking Levy 0.031804, **Total Verdigre Dist. 4 Levy 0.045000;** **CROFTON DIST. 5** – Total Valuation 710,497,503, General Levy 0.024750, Sinking Levy 0.020250, **Total Crofton Dist. 5 Levy 0.045000;** **CREIGHTON DIST. 6** – Total Valuation 383,683,967, General Levy 0.010425, Sinking Levy 0.034575, **Total Creighton Dist. 6 Levy 0.045000;** **ORCHARD #7:** Knox Co. Valuation only, 44,168,332, Levy set in Antelope County.

SCHOOLS – BLOOMFIELD: Total Valuation 685,055,597, General Levy 0.549555, Spec. Building Levy 0.028829, Qualified Capital Levy 0.012023, **Total Bloomfield School Levy 0.590407;** **CREIGHTON:** Total Valuation 559,832,903, General Levy 0.771334; Spec. Building Levy 0.045107, **Total Creighton School Levy 0.816441;** **CROFTON:** Total Valuation 687,522,158, General Levy 0.700936, Spec. Building Levy 0.047749, **Total Crofton School Levy 0.748685;** **ISANTI:** Valuation 6,117,851, General Levy 0.908097; Spec. Building Levy 0.132089, **Total Isanti School Levy 1.040186;** **NIOBRARA:** Valuation 220,745,646, General Levy 0.823655; **VERDIGRE:** Total Valuation 350,413,353, General Levy 0.775148, Bond Levy 0.066169, Spec. Building Levy 0.017151, **Total Verdigre School Levy 0.858468;** **WAUSA:** Total Valuation 405,057,688, General Levy 0.756683, Bond Levy 0.051864, Spec. Building Levy 0.022443, Qualified Capital Levy 0.019950, **Total Wausa School Levy 0.850940;** **The following School Levies are set in other Counties:** **BOYD COUNTY:** Knox County Valuation only, 27,843,374, Levy set in Boyd County; **PLAINVIEW DIST. P-5:** Knox County Valuation only 14,073,752, Levy set in Pierce County; **OSMOND DIST. 42:** Knox County Valuation only, 13,093,836, Levy set in Pierce County; **SUMMERLAND DIST. 115:** Knox County Valuation only, 23,984,812, Levy set in Antelope County.

SPECIAL TAXES - SID #1: Valuation 14,990,390, General Levy 0.399803; Bank Stabilization Levy 0.099997, **Total SID #1 Levy 0.499800;** **SID #2:** Valuation 10,046,098, General Levy 0.400000; **The following Special Tax Levies are set in other counties:** **ESU #1:** Knox County Valuation only, 2,365,872,998, Levy set in Wayne County; **ESU #8:** Knox County Valuation only, 78,995,777, Levy set in Antelope County; **NORTHEAST COMMUNITY COLLEGE:** Knox County Valuation only, 2,444,868,774, Levy set in Madison County; **LEWIS & CLARK NRD:** Knox County Valuation only, 1,483,735,663,

Levy set in Cedar County; **LOWER ELKHORN NRD:** Knox County Valuation only, 297,617,722, Levy set in Madison County; **LOWER NIOBRARA NRD:** Knox County Valuation only, 663,515,386, Levy set in Boyd County.

County Assessor McManigal discussed the following with the Boad: 1.) Review work is being done in Verdigre and will start with inspections of new buildings in the rural area; 2.) Taxes will be run soon.

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 October 18, 2023 until 10:00 a.m. on Wednesday, November 1, 2023 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 1, 2023
10:03 a.m.

A regular meeting of the Knox County Board of Equalization was held in the Boardroom at the Knox County Courthouse in Center, Nebraska on the date of Wednesday, November 1, 2023 at 10:03 a.m. Present were Supervisors Patrick J. Liska District #2, David L. Pierce District #3, James Sokol, Jr. District #4, Kevin D. Mackeprang District #5, Danny R. Schlote District #6 and James J. Borgmann District #7. Absent was 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 Niobrara Tribune newspaper, as shown by the Affidavit of Publication attached to these minutes.

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

The minutes of the October 18, 2023 meeting were approved by Chairman Borgmann as read.

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

County Assessor McManigal met with the Board on the following: 1.) Reviewed Notice of Appeal Case No. 23R 0605 of TERC filing of Shannon and Kyle Hildebrand, Trustees vs. Knox County Board of Equalization; 2.) Discussed with Deputy County Attorney Jensen consequences of persons not filing their personal property schedules; 3.) Staff are inspecting new construction; 4.) Discussion was held on wetlands recently sold in the Lazy River Acres area and what the new owner plans to do with the property.

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 Wednesday, November 1, 2023 until 10:00 a.m. on Wednesday, November 15, 2023 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 15, 2023
10:30 a.m.

A regular meeting of the Knox County Board of Equalization was held in the Boardroom at the Knox County Courthouse in Center, Nebraska on the date of Wednesday, November 15, 2023 at 10:30 a.m. Present were Supervisors Martin J. O'Connor District #1, David L. Pierce District #3, James Sokol, Jr. District #4, Kevin D. Mackeprang District #5, Danny R. Schlote District #6 and James J. Borgmann District #7. Absent was 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 Wausa Gazette newspaper, as shown by the Affidavit of Publication attached to these minutes.

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

The minutes of the November 1, 2023 meeting were approved by Chairman Borgmann as read.

County Assessor McManigal met with the Board on the following: 1.) The tax records have been balanced and given to the County Treasurer for tax notices to be printed. There will be approximately \$26 million in taxes to be collected; 2.) Two teams from the Assessor's Office are going out each day to make inspections; 3.) A new liaison has been assigned to Knox County; 4.) There is one person who still has not filed a personal property schedule and the non-filer will be taken to court if the schedule is not filed before the end of November 17, 2023. One other person filed this day and will receive a 25% penalty; 5.) Work has begun on the sales file.

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

Chairman Borgmann adjourned the Knox County Board of Equalization at 10:44 a.m. on Wednesday, November 15, 2023 until 10:00 a.m. on Wednesday, November 29, 2023 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 29, 2023
Center, Nebraska
10:05 a.m.

A regular meeting of the Knox County Board of Equalization was held in the Boardroom at the Knox County Courthouse in Center, Nebraska on the date of November 29, 2023 at 10:05 a.m. Present were Supervisors Martin J. O'Connor District #1, Patrick J. Liska District #2, David L. Pierce District #3, James Sokol, Jr. District #4, Kevin D. Mackeprang District #5, Danny R. Schlote District #6 and James J. Borgmann District #7. Absent was none. Chairman Borgmann presiding.

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

Notice of the meeting was given in advance thereof by publication in the Niobrara Tribune and Wausa Gazette newspapers, as shown by the Affidavits 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 approved the minutes of the November 15, 2023 meeting as read.

Deputy County Assessor Beckmann informed the Board that the last 2023 personal property schedule has now been filed and was filed before the deadline before the matter was taken to court.

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

Chairman Borgmann adjourned the Knox County Board of Equalization at 10:10 a.m. on Wednesday, November 29, 2023 until 10:00 a.m. on Tuesday, December 12, 2023 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 12, 2023
10:03 a.m.

A regular meeting of the Knox County Board of Equalization was held in the Boardroom at the Knox County Courthouse in Center, Nebraska on the date of Tuesday, December 12, 2023 at 10:03 a.m. Present were Supervisors Martin J. O'Connor District #1, Patrick J. Liska District #2, David L. Pierce District #3, James Sokol, Jr. District #4, Kevin D. Mackeprang District #5, Danny R. Schlote District #6 and James J. Borgmann District #7. Absent was none. Chairman Borgmann presiding.

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

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

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

The minutes of the November 29, 2023 meeting were approved by Chairman Borgmann as read.

County Assessor McManigal discussed with the Board the TERC decision in favor of the Knox County Board of Equalization in the 2020 appeal of Stech vs Knox County Board of Equalization.

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

Chairman Borgmann adjourned the Knox County Board of Equalization at 10:17 a.m. on Tuesday, December 12, 2023 until 10:00 a.m. on Wednesday, December 27, 2023 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 27, 2023
Center, Nebraska
10:02 a.m.

A regular meeting of the Knox County Board of Equalization was held in the Boardroom at the Knox County Courthouse in Center, Nebraska on the date of Wednesday, December 27, 2023 at 10:02 a.m. Present were Supervisors Martin J. O'Connor District #1, Patrick J. Liska District #2, David L. Pierce District #3, James Sokol, Jr. District #4, Kevin D. Mackeprang District #5 and Danny R. Schlote District #6. Absent was Supervisor James J. Borgmann District #7/Chairman. As Chairman Borgmann was absent, Vice-Chairman O'Connor presiding.

Vice-Chairman O'Connor announced to the public that a copy of the Public Open Meeting Act was posted in the Boardroom.

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

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

Vice-Chairman O'Connor approved the minutes of the December 12, 2023 meeting as read.

County Assessor McManigal met with the Board on the following: 1.) An email from TERC indicates there are two 2023 appeals filed against the Knox County Board of Equalization; however, the County has only received documents showing one case at this time. Discussion was held on the 2023 Hildebrand appeal; 2.) Recent sales were discussed. Private sales are not included in the valuation process. Also noted are that the Form 521 Real Estate Transfer Statements of some recent sales did not exclude irrigation pivots as personal property from the total sale, therefore, skewing the purchase price per acre; 3.) A building site had been surveyed and later a survey was made of the remaining acres. County Assessor McManigal had been contacted by an attorney and surveyor who believed that the surveyed remaining acres need to be used in her office as the size of the parcel rather than the deeded acres. Knox County historically uses deed acres to balance sections whereas very few counties use GIS acre counts; 4.) The town reviews are being entered into the system by office staff. Sales reviews are also being done.

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

Vice-Chairman O'Connor adjourned the Knox County Board of Equalization at 10:19 a.m. on Wednesday, December 27, 2023 until 10:00 a.m. on Wednesday, January 10, 2024 for a reorganizational meeting.

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

ATTEST:

KNOX COUNTY BOARD OF EQUALIZATION

Joann M. Fischer, Knox County Clerk

By _____
Martin J. O'Connor, Vice-Chairman
