

PROCEEDINGS OF THE KNOX COUNTY BOARD OF EQUALIZATION

Center, Nebraska  
January 10, 2024  
10:28 a.m.

A reorganizational meeting of the Knox County Board of Equalization was held at the Courthouse in Center, Nebraska on the date of Wednesday, January 10, 2024 at 10:28 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 Bloomfield Monitor newspaper, as shown by the Affidavit of Publication attached to these minutes.

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

The minutes of the December 20 and December 27, 2023 meetings were read and approved by Chairman Borgmann.

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

Temporary Chairperson/Co. Clk. Fischer called three times for nominations from the floor for the 2024 Chairman of the Knox County Board of Equalization. Supr. O'Connor nominated Supr. Borgmann; Supr. Mackeprang nominated Supr. Schlote.

Motion by Supr. Mackeprang, seconded by Supr. O'Connor that nominations cease for the 2024 Chairman of the Knox County Board of Equalization and that votes be cast for the position. By roll call vote. Ayes all Districts. Nays none. Motion carried. Votes were cast by the Board members and the votes were: Supr. Schlote – 4; Supr. Borgmann – 3. Supr. Schlote assumed the duties of the 2024 Chairman of the Knox County Board of Equalization.

Chairman Schlote called for nominations three times from the floor for the 2024 Vice-Chairman of the Knox County Board of Equalization. Supr. Liska nominated Supr. Pierce; Supr. Sokol, Jr. nominated Supr. Liska.

Motion by Supr. O'Connor, seconded by Supr. Mackeprang that nominations cease for the 2024 Vice-Chairman of the Knox County Board of Equalization and that votes be cast for the position. By roll call vote. Ayes all Districts. Nays none. Motion carried. Votes were cast by the Board members and the votes were: Supr. Liska – 5; Supr. Pierce – 1; Abstain - 1. Supr. Liska assumed the duties of the 2024 Vice-Chairman of the Knox County Board of Equalization.

Chairman Schlote announced the 2024 Committee as follows: **KNOX COUNTY BOARD OF EQUALIZATION TAX CLAIMS** – Supervisors Martin O'Connor, Kevin Mackeprang and James Borgmann; and County Assessor Monica McManigal.

Motion by Supr. Pierce, seconded by Supr. Borgmann to designate all 2024 Notices of Meeting be posted on the Knox County Website being [www.co.knox.ne.us](http://www.co.knox.ne.us); the Notice of Meeting for the first regular meeting of each month be published in the Bloomfield Monitor newspaper; the Notice of Meeting for the second regular meeting of each month be published in the Verdigre Eagle newspaper; and, the Notice of Meeting for the third regular meeting of each month to be and special meeting/quorum meeting notices will be published in both the Bloomfield Monitor and Verdigre Eagle. By roll call vote. Ayes all Districts. Nays none. Motion carried.

County Assessor McManigal updated the Board on the following: 1.) A second TERC appeal was filed by Kyle and Shannon Hildebrand against the Knox County Board of Equalization; 2.) Setting 2024 land values continues.

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

Chairman Schlote adjourned the Knox County Board of Equalization at 10:57 a.m. on Wednesday, January 10, 2024 until 10:00 a.m. on Wednesday, January 24, 2024 for a regular meeting.

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

ATTEST:

KNOX COUNTY BOARD OF EQUALIZATION

Joann M. Fischer, Knox County Clerk

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

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PROCEEDINGS OF THE KNOX COUNTY BOARD OF EQUALIZATION

January 24, 2024  
Center, Nebraska  
10:08 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, January 24, 2024 at 10:08 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. Chairman Schlote presiding.

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

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

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

Chairman Schlote approved the minutes of the January 10, 2024 meeting as read.

Chairman Schlote opened a public hearing at 10:10 a.m. on Good Samaritan Society Bloomfield Application for Exemption Form 457.

County Assessor McManigal updated the Board on the 2024 valuation process that included working with the former liaison and the current liaison on sales that will not be included in the process.

Chairman Schlote closed the open hearing at 10:18 a.m. Motion by Supr. Sokol, Jr., seconded by Supr. Mackeprang to approve Form 457 Application for Exemption from Motor Vehicle Taxes by Qualifying Nonprofit Organizations for Good Samaritan Society Bloomfield on five vehicles. By roll call vote. Ayes all Districts. Nays none. Motion carried.

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

Chairman Schlote adjourned the Knox County Board of Equalization at 10:21 a.m. on Wednesday, January 24, 2024 until 10:00 a.m. on Wednesday, February 7, 2024 for a regular meeting.

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

ATTEST:

KNOX COUNTY BOARD OF EQUALIZATION

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

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

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PROCEEDINGS OF THE KNOX COUNTY BOARD OF EQUALIZATION

Center, Nebraska  
February 7, 2024  
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 Wednesday, February 7, 2024 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, Danny R. Schlote District #6 and James J. Borgmann District #7. Absent was Supervisor Kevin D. Mackeprang District #5. Chairman Schlote presiding.

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

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

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

The minutes of the January 24, 2024 meeting were read and approved by Chairman Schlote.

At 10:06 a.m., Chairman Schlote opened the advertised public hearing for Exemption Applications – Form 451 for Tax Exemption on Real and Personal Property by Qualifying Organizations.

At 10:06 a.m., Chairman Schlote opened the advertised public hearing for consideration of a late filed Exemption Applications – Form 451 for ZCBJ Lodge #5 in Verdigre.

The Board reviewed their respective applications.

Chairman Schlote closed the public hearing at 10:20 a.m. on the Exemption Applications Form 451 for Tax Exemption on Real and Personal Property by Qualifying Organizations.

Chairman Schlote closed the public hearing on the late-filed Exemption Application Form 451 for Tax Exemption on Real and Personal Property by Qualifying Organization on the ZCBJ Lodge #5 in Verdigre.

Motion by Supr. Sokol, Jr., seconded by Supr. Borgmann to approve the Exemption Applications by Qualifying Organizations - Form 451. By roll call vote. Ayes Districts #1, #2, #3, #4, #6 and #7. Nays none. Absent was District #5. Motion carried.

Discussion was held on the late-filed Exemption Application on ZCBJ Lodge #5 in Verdigre. A new person is now in charge of bookkeeping of the ZCBJ Lodge, and she said she did not realize the importance and timely manner of the exemption form but would take care of these matters before the deadlines in the future. After a discussion, motion by Supr. Sokol, Jr., seconded by Supr. Liska to approve the late-filed Exemption Application Form 451 for Tax Exemption on Real and Personal Property by Qualifying Organization on ZCBJ Lodge #5 in Verdigre. By roll call vote. Ayes Districts #1, #2, #3, #4, #6 and #7. Nays none. Absent was District #5. Motion carried.

The public comment session was held from 10:10 a.m. through 10:15 a.m. There were no public comments.

County Assessor McManigal said work continues on the 2024 values which is difficult this year due to the sale market.

Chairman Schlote adjourned the Knox County Board of Equalization at 10:23 a.m. on Wednesday, February 7, 2024 until 10:00 a.m. on Wednesday, February 21, 2024 for a regular meeting.

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

ATTEST:

KNOX COUNTY BOARD OF EQUALIZATION

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

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

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PROCEEDINGS OF THE KNOX COUNTY BOARD OF EQUALIZATION

February 21, 2024  
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 Wednesday, February 21, 2024 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 Schlote presiding.

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

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

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

Chairman Schlote approved the minutes of the February 7, 2024 meeting as read.

Chairman Schlote opened a public hearing at 10:10 a.m. on Sacred Heart Health Services dba Avera Creighton Hospital Application For Exemption Form 457.

Chairman Schlote opened a public hearing at 10:10 a.m. on Glad Tidings Bible Camp Application for Exemption Form 457.

County Assessor McManigal updated the Board on the 2024 valuation process and projected increases.

Chairman Schlote closed at 10:22 a.m. the open hearing on Sacred Heart Health Services dba Avera Creighton Hospital Application for Exemption Form 457. Motion by Supr. Borgmann, seconded by Supr. Sokol, Jr. to approve the Application for Exemption Form 457 for Sacred Heart Health Services dba Avera Creighton Hospital on ten vehicles. By roll call vote. Ayes all Districts. Nays none. Motion carried.

Chairman Schlote closed at 10:23 a.m. the open hearing on Glad Tidings Bible Camp Application for Exemption Form 457. Motion by Supr. Liska, seconded by Supr. Mackeprang to approve the Application for Exemption Form 457 for Glad Tidings Bible Camp on two vehicles. By roll call vote. Ayes all Districts. Nays none. Motion carried.

The public comment session was held at 10:23 a.m. There was no public comment.

Chairman Schlote adjourned the Knox County Board of Equalization at 10:25 a.m. on Wednesday, February 21, 2024 until 10:00 a.m. on Wednesday, March 6, 2024 for a regular meeting.

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

ATTEST:

KNOX COUNTY BOARD OF EQUALIZATION

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

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

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PROCEEDINGS OF THE KNOX COUNTY BOARD OF EQUALIZATION

Center, Nebraska  
March 6, 2024  
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, March 6, 2024 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 Schlote presiding.

Chairman Schlote announced to the public that a copy of the Public Open Meeting Act was posted in the Boardroom. Notice of the meeting was given in advance thereof by publication in the Bloomfield Monitor newspaper, as shown by the Affidavit of Publication attached to these minutes.

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

The minutes of the February 21, 2024 meeting were read and approved by Chairman Schlote.

County Assessor McManigal updated the Board on the following: 1.) Discussed 2024 valuation process; 2.) EagleView is conducting flyovers now.

The public comment session was held from 10:11 a.m. through 10:13 a.m. There were no public comments.

Chairman Schlote adjourned the Knox County Board of Equalization at 10:13 a.m. on Wednesday, March 6, 2024 until 10:00 a.m. on Wednesday, March 20, 2024 for a regular meeting.

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

ATTEST:

KNOX COUNTY BOARD OF EQUALIZATION

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

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

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PROCEEDINGS OF THE KNOX COUNTY BOARD OF EQUALIZATION

Center, Nebraska  
March 20, 2024  
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, March 20, 2024 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 Kevin D. Mackeprang District #5. Chairman Schlote presiding.

Chairman Schlote announced to the public that a copy of the Public Open Meeting Act was posted in the Boardroom. Notice of the meeting was given in advance thereof by publication in the Verdigre Eagle newspaper, as shown by the Affidavit of Publication attached to these minutes.

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

The minutes of the March 6, 2024 meeting were read and approved by Chairman Schlote.

County Assessor McManigal updated the Board on the following: 1.) The abstract and AVU are being finished; 2.) Eagleview has completed their flyovers and will touch up as needed; 3.) Homestead exemption and personal property deadlines have been published; 4.) Discussed staffing.

The public comment session was held from 10:13 a.m. through 10:15 a.m. There were no public comments.

Chairman Schlote adjourned the Knox County Board of Equalization at 10:15 a.m. on Wednesday, March 20, 2024 until 10:00 a.m. on Wednesday, April 3, 2024 for a regular meeting.

I, Krista Nix, Knox County Deputy 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

Krista Nix, Knox County Deputy Clerk

By Danny R. Schlote, Chairman

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PROCEEDINGS OF THE KNOX COUNTY BOARD OF EQUALIZATION

Center, Nebraska  
April 3, 2024  
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, April 3, 2024 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 Schlote presiding.

Chairman Schlote announced to the public that a copy of the Public Open Meeting Act was posted in the Boardroom. Notice of the meeting was given in advance thereof by publication in the Bloomfield Monitor newspaper, as shown by the Affidavit of Publication attached to these minutes.

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

Chairman Schlote approved the March 20, 2024 meeting minutes as read.

Motion by Supr. O'Connor, seconded by Supr. Sokol, Jr. to approve Tax List Correction #8002 on Travis Kuchta for acceleration of 2024 taxes using the 2023 levy on a mobile home that is being moved. By roll call vote. Ayes Districts #1, #2, #3, #4, #5 and #6. Nays none. Absent was District #7. Motion carried.

The public comment session was held where there were no public comments given.

Supervisor Borgmann arrived at 10:15 a.m.

County Assessor McManigal updated the Board on the following: 1.) There will be no extensions for filing personal property schedules which are due May 1, 2024; 2.) Printing valuation changes will begin.

Chairman Schlote adjourned the Knox County Board of Equalization at 10:17 a.m. on Wednesday, April 3, 2024 until 10:00 a.m. on Wednesday, April 17, 2024 for a regular meeting.

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

ATTEST:

KNOX COUNTY BOARD OF EQUALIZATION

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

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

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PROCEEDINGS OF THE KNOX COUNTY BOARD OF EQUALIZATION

Center, Nebraska  
April 17, 2024  
9:43 a.m.

A regular meeting of the Knox County Board of Equalization was held in the Boardroom at the Knox County Courthouse in Center, Nebraska on the date of Wednesday, April 17, 2024 at 9:43 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 Schlote presiding.

Chairman Schlote announced to the public that a copy of the Public Open Meeting Act was posted in the Boardroom. Notice of the meeting was given in advance thereof by publication in the Verdigre Eagle newspaper, as shown by the Affidavit of Publication attached to these minutes.

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

Chairman Schlote approved the ~~March 6, 2024~~ April 3, 2024 meeting minutes as read. County Assessor McManigal updated the Board on the following: 1.) Update on the 2024 Knox County Reports and Opinions. Motion by Supr. O'Connor, seconded by Supr. Borgmann to place on file the 2024 Knox County Reports and Opinions. By roll call vote. Ayes all Districts. Nays none. Motion carried; 2.) Eagleview has completed their fly-over and the information has been sent to gWorks to be added to the Assessor's page on that program.

Public comment session was held from 9:56 to 9:59 a.m. There were no public comments. Chairman Schlote adjourned the Knox County Board of Equalization at 9:59 a.m. on Wednesday, April 17, 2024 until 10:00 a.m. on Wednesday, May 1, 2024 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

Danny R. Schlote, Chairman

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PROCEEDINGS OF THE KNOX COUNTY BOARD OF EQUALIZATION

Center, Nebraska  
May 1, 2024  
10:06 a.m.

A regular meeting of the Knox County Board of Equalization was held in the Boardroom at the Knox County Courthouse in Center, Nebraska on the date of Wednesday, May 1, 2024 at 10:06 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 Schlote presiding.

Chairman Schlote announced to the public that a copy of the Public Open Meeting Act was posted in the Boardroom. Notice of the meeting was given in advance thereof by publication in the Bloomfield Monitor newspaper, as shown by the Affidavit of Publication attached to these minutes.

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

Chairman Schlote approved the April 17, 2024 meeting minutes as read.

County Assessor McManigal updated the Board on the following: 1.) Motion by Supr. Borgmann, seconded by Supr. O'Connor to approve Tax List Correction #8003 for Elmer Choutka for a garage sold and accelerated 2024 taxes using 2023 levy. By roll call vote. Ayes all Districts. Nays none. Motion Carried; 2.) Personal Property schedules were due on the date of May 1 and the filers who file after May 1 will receive a 10% penalty; 3.) Update on the TERC Webex held recently. May 15 is the final day that TERC can approve the 2024 valuations; 4.) EagleView images are now integrated onto the gWorks program; 5.) A new employee will start in the office in a few weeks; 6.) Files are being put away and valuation change notices will be sent out on June 1.

Public comment session was held from 10:15 a.m. to 10:18 a.m. There were no public comments.

Chairman Schlote adjourned the Knox County Board of Equalization at 10:18 a.m. on Wednesday, May 1, 2024 until 10:00 a.m. on Wednesday, May 15, 2024 for a regular meeting.

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

ATTEST:

KNOX COUNTY BOARD OF EQUALIZATION

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

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

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PROCEEDINGS OF THE KNOX COUNTY BOARD OF EQUALIZATION

Center, Nebraska  
May 15, 2024  
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, May 15, 2024 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 Schlote presiding.

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

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

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

Chairman Schlote approved the May 1, 2024 meeting minutes.

County Assessor McManigal updated the Board on the following: 1.) Valuation change notices will be mailed June 1 and nearly all landowners will receive valuation change notices; 2.) A new employee has started in the Assessor's Office.

Public comment session was held from 10:12 – 10:15 a.m. There were no public comments.

Chairman Schlote adjourned the Knox County Board of Equalization at 10:15 a.m. on Wednesday, May 15, 2024 until 10:00 a.m. on Wednesday, May 29, 2024 for a regular meeting.

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

ATTEST:

KNOX COUNTY BOARD OF EQUALIZATION

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

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

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PROCEEDINGS OF THE KNOX COUNTY BOARD OF EQUALIZATION

Center, Nebraska  
May 29, 2024  
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, May 29, 2024 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 Schlote presiding.

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

Notice of the meeting was given in advance thereof by publication in the Bloomfield Monitor and Verdigre Eagle 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 Schlote approved the May 15, 2024 meeting minutes as read.

County Assessor McManigal updated the Board on the following: 1.) Motion by Supr. Sokol, Jr., seconded by Supr. Borgmann to approve Tax List Correction #8004 for Kelly and Karla Drotzmann on personal property that is not located in Knox County. By roll call vote. Ayes all Districts. Nays none. Motion carried; 2.) TERC hearings will be held on June 26, 2024 in Norfolk on the Hildebrand appeals; 3.) Motion by Supr. O'Connor, seconded by Supr. Borgmann to place on file the 2024 TERC Findings and Order noting TERC finds that the levels of value for real property in Knox County for tax year 2024 meets the requirements of law. By roll call vote. Ayes all Districts. Nays none. Motion carried; 4.) The Board reviewed the Omitted/Over/Under report that will be placed on file at the next meeting; 5.) Valuation notices are ready for mailing.

Public comment session was held from 10:19 a.m. – 10:22 a.m. There were no public comments.

Motion by Supr. Borgmann, seconded by Supr. Pierce to approve Form 457 Application for Exemption from Motor Vehicle Taxes by Qualifying Nonprofit Organization Sacred Heart Health Services dba Avera Creighton Hospital on a 2023 Chevrolet Pickup. By roll call vote. Ayes all Districts. Nays none. Motion carried.

Chairman Schlote adjourned the Knox County Board of Equalization at 10:22 a.m. on Wednesday, May 29, 2024 until 10:00 a.m. on Tuesday, June 11, 2024 for a regular meeting.

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

ATTEST:

KNOX COUNTY BOARD OF EQUALIZATION

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

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

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PROCEEDINGS OF THE KNOX COUNTY BOARD OF EQUALIZATION

Center, Nebraska  
June 11, 2024  
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 Tuesday, June 11, 2024 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 Schlote presiding.

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

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

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

Chairman Schlote approved the May 29, 2024 meeting minutes as read.

County Assessor McManigal updated the Board on the following: 1.) Motion by Supr. Sokol, Jr., seconded by Supr. Pierce to place on file the 2024 Under/Overvalued/Omitted listing. By roll call vote. Ayes all Districts. Nays none. Motion carried.; 2.) Notices of valuation change were mailed; 3.) Motion by Supr. Mackeprang, seconded by Supr. Sokol, Jr. to place on file the Certificate of Completion of Assessment Roll for Knox County. By roll call vote. Ayes all Districts. Nays none. Motion carried; 4.) Motion by Supr. Borgmann, seconded by Supr. Pierce to approve Tax List Correction #8005 Logan and Meghan Fernau as their business sold and the personal property tax was accelerated using the 2023 levy. By roll call vote. Ayes all Districts. Nays none. Motion carried; 5.) Motion by Supr. O'Connor, seconded by Supr. Borgmann to accept the evidence of the 2024 Certification, statutes, the 2024 sales roster, opinions, the Assessor's manual and the public notice that was being printed in the legal newspapers regarding the 2024 valuation process. By roll call vote. Ayes all Districts. Nays none. Motion carried.

Public comment session was held from 10:15 a.m. to 10:20 a.m. There were no public comments.

Chairman Schlote adjourned the Knox County Board of Equalization at 10:21 a.m. on Tuesday, June 11, 2024 until 10:00 a.m. on Friday, June 21, 2024 for a regular meeting.

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

ATTEST:

KNOX COUNTY BOARD OF EQUALIZATION

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

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

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PROCEEDINGS OF THE KNOX COUNTY BOARD OF EQUALIZATION

Center, Nebraska  
June 21, 2024  
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 Friday, June 21, 2024 at 10:03 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 Schlote presiding.

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

Notice of the meeting was given in advance thereof by publication in the Verdigre Eagle newspaper, 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 Schlote approved the June 11, 2024 meeting minutes as read.

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

Chairman Schlote opened the advertised public hearing at 10:09 a.m. to hear testimony and to read into record the Forms 422 Property Valuation Protests filed between June 1 and June 15, 2024. 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 Schlote 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 #1-2024** – Gregory M. Neuhaus, 205 S Cedar ST, STE 150, Grand Island NE 68801, #540010461, Lot 2 Lazy River Acres 1<sup>st</sup> Addition, Knox County, Nebraska. Protestor was not present. County Assessor McManigal read the protest into record and presented information on the protested property.

**Protest #2-2024** – Chad Paulsen, 4510 N Airport Road, Norfolk NE 68701, #540010325, Lot 19, Valley View, Knox County, Nebraska. Protestor was not present. County Assessor McManigal read the protest into record and presented information on the protested property.

**Protest #3-2024** – Chad Loecker, 1421 Oak ST, Syracuse NE 68446, #540003854, NW1/4NW1/4 and W1/2NE1/4 of Section 34, T32N, R2W of the 6<sup>th</sup> P.M., Knox County, Nebraska. Protestor was not present. County Assessor McManigal read the protest into record and presented information on the protested property.

The Board set July 15, 2024 beginning at 8:30 a.m. as the date of the special meeting/public hearing to view protested properties Form 422 and to make final decisions on the protested properties and properties under Report of Damaged Properties Forms 425.

Chairman Schlote moves the Board recess at 10:51 a.m.

The Knox County Board of Equalization reconvened at 10:58 a.m. with all members present except Supervisor Patrick J. Liska District #2.

Attorney Ryan Cwach representing Shannon and Kyle Hildebrand in the Hildebrand vs. Knox County TERC appeals met with the Board via Microsoft Teams. The TERC hearings are scheduled for Wednesday, June 26 in Norfolk. Discussion was held on a settlement proposal submitted by Mr. Cwach on behalf of the Hildebrands. Discussion was held on the classification of the properties prior to the Hildebrands purchasing the parcels, the Hildebrands want to continue to make it a farm, CRP acres, and difference of value if changed from recreation to agricultural classification. County Attorney Thomas explained the process to submit documents to the TERC Board if the Board of Equalization accepted the settlement proposal. After further discussion, motion by Supr. Sokol, Jr., seconded by Supr. Borgmann to adopt **Resolution #2024 – 06** accepting a settlement agreement from Shannon and Kyle Hildebrand in the TERC Cases No. 23R 0605 and No. 23R 0606. By roll call vote. Ayes Districts #1, #3, #4, #5, #6 and #7. Nays none. Absent was District #2. Motion carried.

**Resolution #2024 - 06**

WHEREAS Shannon and Kyle Hildebrand filed an appeal in 2023 with the Nebraska Tax Equalization Review Committee against the Knox County Board of Equalization, and

WHEREAS, the appeal is scheduled to be heard at a hearing before a member of the Nebraska Tax Equalization Review Committee, and

WHEREAS, Ryan Cwach, attorney for Shannon and Kyle Hildebrand, submitted to the Knox County Board of Equalization a proposed settlement agreement on behalf of the Hildebrands, and

THEREFORE, BE IT RESOLVED, that after meeting with the Knox County Assessor, Knox County Attorney and attorney for Shannon and Kyle Hildebrand to discuss the case of Shannon and Kyle Hildebrand v. Knox County Board of Equalization, the Knox County Board of Equalization resolves that the proposed settlement agreement is fair and reasonable and the parties are directed to present it to the Nebraska Tax Equalization Review Committee for approval.

Dated this 21<sup>st</sup> day of June, 2024.

KNOX COUNTY BOARD OF EQUALIZATION

Danny R. Schlote /s/  
Danny R. Schlote, Chairman, District #6

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

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

David L. Pierce /s/  
David L. Pierce, District #3

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

Kevin Mackeprang /s/  
Kevin D. Mackeprang, District #5

James J. Borgmann /s/  
James J. Borgmann, District #7

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

Chairman Schlote adjourned the Knox County Board of Equalization at 11:18 a.m. on Friday, June 21, 2024 until 10:00 a.m. on Wednesday, July 10, 2024 for a regular meeting.

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

ATTEST:

KNOX COUNTY BOARD OF EQUALIZATION

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

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

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## PROCEEDINGS OF THE KNOX COUNTY BOARD OF EQUALIZATION

Center, Nebraska  
July 10, 2024  
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, July 10, 2024 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 Schlote presiding.

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

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

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

The minutes of the June 21, 2024 meeting were approved by Chairman Schlote as read.

Chairman Schlote opened the advertised public hearing at 10:10 a.m. to hear testimony and to read into record the Forms 422 Property Valuation Protests filed between June 16 and 30, 2024. Present were the Board, County Assessor McManigal, Deputy County Assessor Beckmann, County Clerk Fischer and Deputy County Clerk Nix.

County Clerk Fischer swore in County Assessor McManigal. Chairman Schlote 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 #4-2024** – Lee Frisch, 53757 Hwy 59, Creighton NE 68729, #540007932, E1/2SE1/4 and S. 26 2/3 rods in NE1/4 of Section 17, T29N, R4W of the 6<sup>th</sup> P.M., Knox County, Nebraska (93.340 acres). Protestor was not present. County Assessor McManigal read the protest into record and presented information of the protested property.

**Protest #5-2024** – Robert Mackeprang, 208 W Sharon ST, Crofton NE 68730, #540005649, W1/2 of Section 5, T31N, R2W of the 6<sup>th</sup> P.M., Knox County, Nebraska (326.10 acres). Protestor was not present. County Assessor McManigal read the protest into record and presented information of the protested property.

**Protest #6-2024** – Robert Mackeprang, 208 W Sharon ST, Crofton NE 68730, #540005795, W1/2SW1/4 of Section 33, T31N, R2W of the 6<sup>th</sup> P.M., Knox County, Nebraska (80 acres). Protestor was not present. County Assessor McManigal read the protest into record and presented information of the protested property.

**Protest #7-2024** – Dorothy Case, 307 W Nebraska, PO Box 86, Crofton NE 68730, #540000018, W. 65 ft. of Lots 7-9 and W. 65 ft. S1/2W1/2 Alley between Lots 9 & 10, Block 3, Original Crofton, Knox County, Nebraska. Protestor was not present. County Assessor McManigal read the protest into record and presented information of the protested property.

**Protest #8-2024** – Blake Wagner, ETAL, 16356 Young Circle, Bennington NE 68007, #540010511, a triangular tract adjacent to the south line of Lots 5 and 6, Block 2, Walkers Valley View, Knox County, Nebraska. Protestor was not present. County Assessor McManigal read the protest into record and presented information of the protested property.

**Protest #9-2024** – Blake Wagner, ETAL, 16356 Young Circle, Bennington NE 68007, #540010513, Lot 5, Block 2, Walkers Valley View, Knox County, Nebraska. Protestor was not present. County Assessor McManigal read the protest into record and presented information of the protested property.

Motion by Supr. Sokol, Jr., seconded by Supr. Pierce to place on file Decision and Order Affirming the Decision of the Knox County Board of Equalization on Cases #20A 0091 and #20A 0092 and Decision and Order Reversing the Decision of the Knox County Board of Equalization on Case #20A 0093. By roll call vote. Ayes all Districts. Nays none. Motion carried.

Motion by Supr. Pierce, seconded by Supr. Liska to approve Tax List Corrections #8006 The Nest Marina LLC, clerical error; #8007 The Nest Marina LLC, clerical error; #8008 The Nest Marina LLC, clerical error; #8009 The Nest Marina LLC, clerical error; #8010 Jeffery A. Uhler, TERC decision 20A 0093 2020; and #8011 Bob and Marilyn Janovec dba Hilltop Lodge, business sold and accelerated 2024 personal property using 2023 levy. By roll call vote. Ayes all Districts. Nays none. Motion carried.

Motion by Supr. Mackeprang, seconded by Supr. Sokol, Jr. to place on file the Offer to Confess Judgement, the Order For Continuance Pending Settlement on Case No. 23R 0605, and the Findings and Order on Confession of Judgement on Cases No. 23R 0605 and No. 23R 0606 Shannon and Kyle Hildebrand, Trustees v Knox County Board of Equalization. By roll call vote. Ayes all Districts. Nays none. Motion carried.

Chairman Schlote moves the Board of Equalization recess at 10:54 a.m.

The Knox County Board of Equalization reconvened at 1:04 p.m. with all members present. The public hearing continued with the following protests heard:

**Protest #10-2024** – Gary L. Hakenkamp, 8845 Elm DR, Omaha NE 68128, #540010550, Lot 5, Block 3, Walkers Valley View 2<sup>nd</sup> Addition, Knox County, Nebraska. Protestor was not present. County Assessor McManigal read the protest into record and presented information of the protested property.

**Protest #11-2024** – Chad R. Walvoord, 18605 S 120<sup>th</sup> ST, Hickman NE 68372, #540010367, Lot 12, Block 5, Lake Hills, Knox County, Nebraska. Protestor was not present. County Assessor McManigal read the protest into record and presented information of the protested property.

**Protest #12-2024** – Hansen's Hideout LLC, 1446 S 76<sup>th</sup> ST, Omaha NE 68124, #540010436, Lots 2 and 3, block C, part of vacated roads to West and North, and E. 10 ft. of Lot 4, Block D, Lazy River Acres, Knox County, Nebraska. Protestor was not present. County Assessor McManigal read the protest into record and presented information of the protested property.

Chairman Schlote moves the Board of Equalization recess at 1:59 p.m.

The Knox County Board of Equalization reconvened at 3:15 p.m. with all members present.

The public hearing continued with the following protests heard:

**Protest #13-2024** – Patricia Acklie-Roth, 507 S Lincoln ST, Wausa NE 68786, #540009395, E1/2NE1/4 of Section 9, T30N, R2W of the 6<sup>th</sup> 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 #14-2024** - Patricia Acklie-Roth, 507 S Lincoln ST, Wausa NE 68786, #540009317, NW1/4 of Section 5, T30N, R2W of the 6<sup>th</sup> P.M., Knox County, Nebraska (163.55 acres). Protestor was not present. County Assessor McManigal read the protest into record and presented information of the protested property.

**Protest #15-2024** – Timothy J. Schulz, 702 S Clark ST, Bloomfield NE 68718, #540001339, N1/2 of Lot 11 and all of Lot 12, Block 54, Whited Addition to the City of Bloomfield, Knox County, Nebraska. Protestor was present. Spouse Kris Schulz was sworn in and gave recorded testimony. County Assessor McManigal read the protest into record and presented information of the protested property.

**Protest #16-2024** – Janis A. Stroh, 1038 Trappers Point, Ft. Collins, CO 80524, #540008157, E1/2 ls. 2.20 acres to State in Section 19, T29N, R2W of the 6<sup>th</sup> P.M., Knox County, Nebraska (317.80 acres). Protestor was not present. County Assessor McManigal read the protest into record and presented information of the protested property.

**Protest #17-2024** – Clement Wagner, 88234 534 AVE, Center NE 68724, #540005395, NW1/4 of Section 31, T31N, R4W of the 6<sup>th</sup> P.M., Knox County, Nebraska. Protestor was present, sworn in and gave recorded testimony. County Assessor McManigal read the protest into record and presented information of the protested property.

**Protest #18-2024** - Clement Wagner, 88234 534 AVE, Center NE 68724, #540005397, W1/2SW1/4 of Section 31, T31N, R4W of the 6<sup>th</sup> P.M., Knox County, Nebraska. Protestor was present, sworn in and gave recorded testimony. County Assessor McManigal read the protest into record and presented information of the protested property.

**Protest #19-2024** - Clement Wagner, 88234 534 AVE, Center NE 68724, #540005392, SW1/4 of Section 30, T31N, R4W of the 6<sup>th</sup> P.M., Knox County, Nebraska. Protestor was present, sworn in and gave recorded testimony. County Assessor McManigal read the protest into record and presented information of the protested property.

**Protest #20-2024** – Anton Schneider, 1600 W Prairie Wood CT, Polk City IA 50226, #540010471, Lot 10 ls S. 25 ft., Block 1, Walkers Valley View, Knox County, Nebraska. Protestor was present via telephone conference sworn in and gave taped testimony. County Assessor McManigal read the protest into record and presented information of the protested property.

**Protest #21-2024** – James D. Nagengast, 16517 Longbow Loop, Omaha NE 68136, #540004284, S1/2, S1/2NW1/4, & NE1/4 ls. tract in Section 23, T33N, R4W of the 6<sup>th</sup> P.M., Knox County, Nebraska (438.42 acres). Protestor was not present. County Assessor McManigal read the protest into record and presented information of the protested property.

**Protest #22-2024** – James D. Nagengast, 16517 Longbow Loop, Omaha NE 68136, #540004285, #1 E1/2NE1/4 S. 30 acres, #2 W1/2NE1/4 S. 30 acres, #3 SE1/4NW1/4 and #4 SW1/4NW1/4 and S1/2 in Section 24, T33N, R4W of the 6<sup>th</sup> P.M., Knox County, Nebraska (460 acres). Protestor was not present. County Assessor McManigal read the protest into record and presented information of the protested property.

**Protest #23-2024** - James D. Nagengast, 16517 Longbow Loop, Omaha NE 68136, #540004286, All of Section 25, T33N, R4W of the 6<sup>th</sup> P.M., Knox County, Nebraska (640 acres). Protestor was not present. County Assessor McManigal read the protest into record and presented information of the protested property.

**Protest #24-2024** – James D. Nagengast, 16517 Longbow Loop, Omaha NE 68136, #540004287, All of Section 26, T33N, R4W of the 6<sup>th</sup> P.M., Knox County, Nebraska (640 acres). Protestor was not present. County Assessor McManigal read the protest into record and presented information of the protested property.

**Protest #25-2024** – James D. Nagengast, 16517 Longbow Loop, Omaha NE 68136, #540004336, NE1/4NE1/4, part of NW1/4NE1/4, and N1/2NW1/4 in Section 36, T33N, R4W of the 6<sup>th</sup> P.M., Knox County, Nebraska (157 acres). Protestor was not present. County Assessor McManigal read the protest into record and presented information of the protested property.

**Protest #26-2024** – Shawn and Jennifer Weber, 59 Shady Lane DR, Crofton NE 68730, #540010501, Lots 36, 37 and 41 and vacated alley between Lots 37 and 41, Block 1, Walkers Valley View, Knox County, Nebraska. Protestor was not present. County Assessor McManigal read the protest into record and presented information of the protested property.

**Protest #27-2024** – Virgil R. Pavelka, 500 Oak ST, PO Box 14, Humphrey NE 68642, #540005156, W1/2NE1/4, SE1/4NE1/4, N1/2NW1/4 and SW1/4NE1/4 of Section 23, T31N, R6W of the 6<sup>th</sup> P.M., Knox County, Nebraska (240 acres). Protestor was not present. County Assessor McManigal read the protest into record and presented information of the protested property.

Supr. Liska left the meeting at 5:24 p.m.

**Protest #28-2024** – Virgil R. Pavelka, 500 Oak ST, PO Box 14, Humphrey NE 68642, #540005141, all land lying East of Hwy. 14 in the SW1/4NE1/4 and SE1/4 ls. tract in S1/2SE1/4 8.74 acres to the State, all in Section 20, T31N, R6W of the 6<sup>th</sup> P.M., Knox County, Nebraska (132.83 acres). Protestor was not present. County Assessor McManigal read the protest into record and presented information of the protested property.

Chairman Schlote closed the public hearing at 5:28 p.m.

Chairman Schlote adjourned the Knox County Board of Equalization at 5:28 p.m. on Wednesday, July 10, 2024 until 8:30 a.m. on Monday, July 15, 2024 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 Wednesday, July 24, 2024 for a regular meeting.

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

ATTEST:

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

KNOX COUNTY BOARD OF EQUALIZATION

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

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## PROCEEDINGS OF THE KNOX COUNTY BOARD OF EQUALIZATION

Center, Nebraska  
July 15, 2024  
8:30 a.m.

A special meeting/public hearing of the Knox County Board of Equalization was held at the Courthouse in Center, Nebraska on the date of July 15, 2024 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 Schlote presiding. Also present were County Assessor McManigal, Deputy County Assessor Beckmann and County Clerk Fischer.

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

Notice of the meeting was given in advance thereof by publication in the Bloomfield Monitor and Verdigre Eagle newspapers, as shown by the Affidavit of Publication attached to these minutes.

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

Reading of the minutes of the July 10, 2024 meeting was dispensed with and will be read at the July 24, 2024 meeting.

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

The Board, County Assessor McManigal, Deputy County Assessor Beckmann, Office Clerk/Appraiser Kracht and County Clerk Fischer traveled to the properties on Protests #15-2024 and #7-2024. The group took a 10-minute break at 9:37 a.m. at CJ's at the Lake. Viewing continued of protested properties on Protests #20-2024, #26-2024, #8-2024, #9-2024, #10-2024, #2-2024, and #11-2024.

Chairman Schlote recessed the Board for lunch at Sportsman's Bar and Grill in Niobrara at 12:10 p.m.

The Knox County Board of Equalization reconvened at 1:14 p.m. with all members present as well as Co. Assessor McManigal, Deputy Co. Assessor Beckmann, Office Clerk/Appraiser Kracht and County Clerk Fischer.

Properties of Protests #1-2024 and #12-2024 and the properties on Forms 425 Report of Damage #4-2024, #5-2024, #6-2024 and #7-2024 were viewed.

The Board stopped at 2:58 p.m. at the Bohemian One Stop in Verdigre to gas the vehicles and returned to the Knox County Boardroom at 3:20 p.m. The Forms 425 and Protests #1-2024 through #28-2024 were discussed.

Motion by Supr. O'Connor, seconded by Supr. Borgmann to change the current year assessed value from \$395,230 to a reassessment value of \$388,165 on **Form 425 #1-2024** Roger Lange as damage exceeds the 20% of the valuation, estimation at 100% damage. By roll call vote. Ayes all Districts. Nays none. Motion carried.

Motion by Supr. O'Connor, seconded by Supr. Liska to change the current year assessed value from \$1,696,000 to reassessment value of \$1,677,925 on **Form 425 #2-2024** Richard A. and Nancy E. Wortmann as damage exceeds the 20% of the valuation, estimation at 100% damage. By roll call vote. Ayes all Districts. Nays none. Motion carried.

Motion by Supr. O'Connor, seconded by Supr. Borgmann to change the current year assessed value from \$385,815 to reassessment value of \$236,955 on **Form 425 #3-2024** Kevin G. and Janita R. Kube as fire and water damaged over 20% of the current assessed value and removed home value for 2024. By roll call vote. Ayes all Districts. Nays none. Motion carried.

Motion by Supr. Borgmann, seconded by Supr. Sokol, Jr. to change the current year assessed value from \$259,040 to reassessment value of \$87,325 on **Form 425 #4-2024** Jerry L. Zuhlke as damage exceeds the 20% threshold and removed the current 2024 value of the home. By roll call vote. Ayes all Districts. Nays none. Motion carried.

Motion by Supr. Sokol, Jr., seconded by Supr. Pierce to change the current year assessment value from \$496,500 to reassessment value of \$278,190 on **Form 425 #5-2024** Robert J. and Patricia Hanzlik as damage exceeds 20% of the assessed value and removed partial value for 2024. By roll call vote. Ayes all Districts. Nays none. Motion carried.

Motion by Supr. Pierce, seconded by Supr. Liska to change the current year assessment value from \$1,007,800 to reassessment value of \$96,235 on **Form 425 #6-2024** Trails End Land & Cattle as damage exceeds 20% of the assessed value and removed partial value for 2024. By roll call vote. Ayes all Districts. Nays none. Motion carried.

Motion by Supr. Sokol, Jr., seconded by Supr. Borgmann to change the current year assessment value from \$93,575 to reassessment value of \$47,315 on **Form 425 #7-2024** Kirklyn Nielsen as damage considered over the 20% threshold, removed partial value for 2024 and removed value of hay shed. By roll call vote. Ayes all Districts. Nays none. Motion carried.

Motion by Supr. O'Connor, seconded by Supr. Sokol, Jr. to change the current year assessed value from \$69,595 to a reassessment value of \$6,215 on **Form 425 #8-2024** Brian Kimble as fire damages in excess of 20% current assessed value and removed home value for 2024. By roll call vote. Ayes all Districts. Nays none. Motion carried.

Motion by Supr. Sokol, Jr., seconded by Supr. Borgmann to concur with Assessor's recommendation after viewing the property on **Protest #1 – 2024**, Gregory M. Neuhaus, 205 S Cedar ST, STE 150, Grand Island NE 68801, #540010461 Lot 2, Lazy River Acres 1<sup>st</sup> Addition, Knox County, Nebraska, to lower the valuation from \$433,975 to \$403,590 due to clerical error on the lot value when converting CAMA systems. 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 to deny **Protest #2 – 2024** Chad Paulsen, 4510 N Airport RD, Norfolk NE 68701, #540010325, Lot 19, Valley View, Knox County, Nebraska, after property was viewed on exterior only as the County Board of Equalization was unable to view the interior and it was determined that the property is valued in accordance with the State Manual and comparable to like properties. 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 to deny **Protest #3-2024**, Chad Loecker, 1421 Oak ST, Syracuse NE 68446, NW1/4NW1/4 and W1/2NE1/4NW1/4 of Section 34, T32N, R2W of the 6<sup>th</sup> P.M., Knox County, Nebraska (60 acres), as property is valued comparable to like properties. By roll call vote. Ayes all Districts. Nays none. Motion carried.

Motion by Supr. Sokol, Jr., seconded by Supr. Pierce to concur with Assessor's recommendation to reduce the valuation from \$532,590 to \$529,495 on **Protest #4-2024**, Lee Frisch, 53757 Hwy. 59, Creighton NE 68729, #540007932, E1/2SE1/4 and S. 26 2/3 rods in NE1/4 in Section 17, T29N, R4W of the 6<sup>th</sup> P.M., Knox County, Nebraska (93.34 acres) after viewing GIS maps of protested property and adding additional waste acres. By roll call vote. Ayes all Districts. Nays none. Motion carried.

Motion by Supr. Mackeprang, seconded by Supr. Sokol, Jr. to concur with Assessor's recommendation to deny **Protest #5-2024**, Robert Mackeprang, 208 W Sharon ST, Crofton NE 68730, #540005649, W1/2 of Section 5, T31N,

R2W of the 6<sup>th</sup> P.M., Knox County, Nebraska (326.10 acres), as property is valuated comparable to like properties. By roll call vote. Ayes all Districts. Nays none. Motion carried.

Motion by Supr. Sokol, Jr., seconded by Supr. Borgmann to concur with Assessor's recommendation to deny **Protest #6-2024**, Robert Mackeprang, 208 W Sharon ST, Crofton NE 68730, #540005795, W1/2SW1/4 of Section 33, T31N, R2W of the 6<sup>th</sup> P.M., Knox County, Nebraska (80 acres), as property is valuated comparable to like properties. By roll call vote. Ayes all Districts. Nays none. Motion carried.

Motion by Supr. O'Connor, seconded by Supr. Mackeprang to concur with Assessor's recommendation after property was viewed by the County Board of Equalization to adjust the home valuation reducing the valuation from \$75,150 to \$68,850 on **Protest #7-2024**, Dorothy M. Case, 307 W Nebraska, PO Box 86, Crofton NE 68730, #540000018, W. 65 ft. of Lots 7 – 9 and W. 65 ft. of S1/2W1/2 alley between Lots 9 and 10, Block 3, Original City of Crofton, Knox County, Nebraska. By roll call vote. Ayes all Districts. Nays none. Motion carried.

Motion by Supr. Sokol, Jr., seconded by Supr. Pierce to concur with Assessor's recommendation to deny **Protest #8-2024**, Blake Wagner, etal, 16356 Young Circle, Bennington NE 68007, #540010511, Tri-angler tract adjacent to South line of Lots 5 and 6, Block 2, Walkers Valley View, Knox County, Nebraska, as property valuated comparable to like properties. By roll call vote. Ayes all Districts. Nays none. Motion carried.

Motion by Supr. Liska, seconded by Supr. Mackeprang to concur with Assessor's recommendation to deny **Protest #9-2024**, Blake Wagner, etal, 16356 Young Circle, Bennington NE 68007, #540010513 Lot 5, Block 2, Walkers Valley View, Knox County, Nebraska, as property valuated comparable to like properties. By roll call vote. Ayes all Districts. Nays none. Motion carried.

Motion by Supr. Mackeprang, seconded by Supr. Sokol, Jr. to concur with Assessor's recommendation to deny **Protest #10-2024**, Gary L. Hakenkamp, 8845 Elm DR, Omaha NE 68128, Lot 5, Block 3, Walkers Valley View 2<sup>nd</sup> Addition, Knox County, Nebraska, as property valuated comparable to like properties. By roll call vote. Ayes Districts #2, #3, #4, #5, #6 and #7. Nays District #1. Motion carried.

Motion by Supr. Sokol, Jr., seconded by Supr. Borgmann to concur with Assessor's recommendation after County Board of Equalization viewed protested property to deny **Protest #11-2024**, Chad R. Walvoord, 18605 S 120<sup>th</sup> ST, Hickman NE 68372, #540010367, Lot 12, Block 5, Lake Hills, Knox County, Nebraska, as property valuated comparable to like properties. By roll call vote. Ayes all Districts. Nays none. Motion carried.

Motion by Supr. Liska, seconded by Supr. Sokol, Jr. to concur with Assessor's recommendation after the County Board of Equalization viewed the protested property to change the square footage of the home and reduce the valuation from \$410,335 to \$379,765 on **Protest #12-2024**, Hansen's Hideout LLC, #540010436, Lots 2 and 3, Block C, part of vacated roads to West and North, and E. 10 ft. of Lot 4, Block D, Lazy River Acres, Knox County, Nebraska. By roll call vote. Ayes all Districts. Nays none. Motion carried.

Motion by Chairman Schlote, seconded by Supr. Pierce to concur with Assessor's recommendation to reduce the valuation from \$365,070 to \$364,485 on **Protest #13-2024**, Patricia Acklie-Roth, 507 S Lincoln ST, Wausa NE 68786, #540009395, E1/2NE1/4 of Section 19, T30N, R2W of the 6<sup>th</sup> P.M., Knox County, Nebraska (80 acres) after viewing GIS maps of the protested property and adjusting the grass/crop and site acres. By roll call vote. Ayes all Districts. Nays none. Motion carried.

Motion by Chairman Schlote, seconded by Supr. Mackeprang to concur with Assessor's recommendation to deny **Protest #14-2024**, Patricia Acklie-Roth, 507 S Lincoln ST, Wausa NE 68786, #540009317, NW1/4 of Section 5, T30N, R2W of the 6<sup>th</sup> P.M., Knox County, Nebraska (163.55 acres) as property valuated comparable to like properties. By roll call vote. Ayes all Districts. Nays none. Motion carried.

Motion by Supr. Mackeprang, seconded by Supr. Sokol, Jr. to concur with Assessor's recommendation after the County Board of Equalization viewed the protested property to deny **Protest #15-2024** Timothy J. Schulz, 702 S Clark ST, Bloomfield NE 68718, #540001339, N1/2 of Lot 11 and all of Lot 12, Block 54, Whited Addition to the City of Bloomfield, Knox County, Nebraska as property valuated comparable to like properties. By call vote. Ayes all Districts. Nays none. Motion carried.

Motion by Supr. Mackeprang, seconded by Supr. Borgmann to concur with Assessor's recommendation to reduce the valuation from \$1,925,200 to \$1,919,555 on **Protest #16-2024**, Janis A. Stroh, 1038 Trappers Point, Ft. Collins CO 80524, #540008157, E1/2 ls. 2.20 acres to State in Section 19, T29N, R2W of the 6<sup>th</sup> P.M., Knox County, Nebraska (317.80 acres) after viewing GIS maps of the protested property and adjusting some grass acres in the NE corner to waste acres. 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 to deny **Protest #17-2024**, Clement Wagner, 88234 534 AVE, Center NE 68724, #540005395, NW1/4 of Section 31, T31N, R4W of the 6<sup>th</sup> P.M., Knox County, Nebraska, as property valuated comparable to like properties. By roll call vote. Ayes all Districts. Nays none. Motion carried.

Motion by Supr. Borgmann, seconded by Supr. O'Connor to concur with Assessor's recommendation to deny **Protest #18-2024**, Clement Wagner, 88234 534 AVE, Center NE 68724, #540005397, W1/2SW1/4 of Section 31, T31N, R4W of the 6<sup>th</sup> P.M., Knox County, Nebraska, as property valuated comparable to like properties. By roll call vote. Ayes all Districts. Nays none. Motion carried.

Motion by Supr. Mackeprang, seconded by Supr. Sokol, Jr. to concur with Assessor's recommendation to deny **Protest #19-2024**, Clement Wagner, 88234 534 AVE, Center NE 68724, #540005392, SW1/4 of Section 30, T31N, R4W of the 6<sup>th</sup> P.M., Knox County, Nebraska, as property valuated comparable to like properties. By roll call vote. Ayes all Districts. Nays none. Motion carried.

Motion by Supr. Mackeprang, seconded by Supr. Borgmann to concur with Assessor's recommendation to deny **Protest #20-2024**, Anton Schneider, 1600 W Prairie Wood CT, Polk City IA 50226, #540010471, Lot 10 ls. S. 25 ft of Block 1, Walkers Valley View, Knox County, Nebraska, as property valuated comparable to like properties. 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 to deny **Protest #21-2024**, James D. Nagengast, 16517 Longbow Loop, Omaha NE 68136, #540004284, S1/2, S1/2NW1/4 and NE1/4 ls. tract in Section 23, T33N, R4W of the 6<sup>th</sup> P.M., Knox County, Nebraska (438.42 acres), as property valuated comparable to like properties. By roll call vote. Ayes all Districts. Nays none. Motion carried.

Motion by Supr. Sokol, Jr., seconded by Supr. Borgmann to concur with Assessor's recommendation to deny **Protest #22-2024**, James D. Nagengast, 16517 Longbow Loop, Omaha NE 68136, #540004285, #1 E1/2NE1/4 S. 30 acres, #2 W1/2NE1/4 S. 30 acres, #3 SE1/4NW1/4 and #4 SW1/4NW1/4 and S1/2 of in Section 24, T33N, R4W of the 6<sup>th</sup> P.M., Knox County, Nebraska (460 acres), as property valuated comparable to like properties. By roll call vote. Ayes all Districts. Nays none. Motion carried.

Motion by Supr. Liska, seconded by Supr. Sokol, Jr. to concur with Assessor's recommendation to deny **Protest #23-2024**, James D. Nagengast, 16517 Longbow Loop, Omaha NE 68136, #540004286, all of Section 25, T33N, R4W of the 6<sup>th</sup> P.M., Knox County, Nebraska (640 acres), as property valuated comparable to like properties. By roll call vote. Ayes all Districts. Nays none. Motion carried.

Motion by Supr. Mackeprang, seconded by Supr. Liska to concur with Assessor’s recommendation to deny **Protest #24-2024**, James D. Nagengast, 16517 Longbow Loop, Omaha NE 68136, #540004287, all of Section 26, T33N, R4W of the 6<sup>th</sup> P.M., Knox County, Nebraska (640 acres), as property valuated comparable to like properties. By roll call vote. Ayes all Districts. Nays none. Motion carried.

Motion by Supr. Borgmann, seconded by Supr. Pierce to concur with Assessor’s recommendation to deny **Protest #25-2024**, James D. Nagengast, 16517 Longbow Loop, Omaha NE 68136, #540004336, NE1/4NE1/4, part of NW/4NE1/4 and N1/2NW1/4 of Section 36, T33N, R4W of the 6<sup>th</sup> P.M., Knox County, Nebraska (157 acres), as property valuated comparable to like properties. By roll call vote. Ayes all Districts. Nays none. Motion carried.

Motion by Supr. Mackeprang, seconded by Supr. Borgmann to concur with Assessor’s recommendation to deny **Protest #26-2024**, Shawn and Jennifer Weber, 59 Shady Lane DR, Crofton NE 68730, #540010501, Lots 36, 37 and 41 and vacated alley between Lots 37 and 41, Block 1, Walkers Valley View, Knox County, Nebraska as property was viewed by County Board of Equalization and determined to be valued comparable to like properties. By roll call vote. Ayes Districts #2, #3, #4, #5, #6 and #7. Nays District #1. Motion carried.

Motion by Supr. Pierce, seconded by Supr. Sokol, Jr. to concur with Assessor’s recommendation to reduce the valuation from \$519,025 to \$514,120 on **Protest #27-2024**, Virgil R. Pavelka, 500 Oak ST, PO Box 14, Humphrey NE 68642, #540005156, W1/2NE1/4, SE1/4NE1/4, N1/2NW1/4 and SW1/4NW1/4 of Section 23, T31N, R6W of the 6<sup>th</sup> P.M., Knox County, Nebraska (240 acres) after viewing GIS maps of the protested property and lowering site acres and removing the home value. By roll call vote. Ayes all Districts. Nays none. Motion carried.

Motion by Supr. Borgmann, seconded by Supr. Mackeprang to concur with Assessor’s recommendation to deny **Protest #28-2024**, Virgil R. Pavelka, 500 Oak ST, PO Box 14, Humphrey NE 68642, #540005141, all land lying East of Hwy. 14 in the SW1/4NE1/4 and SE1/4 ls. tract and S1/2SE1/4 ls. 8.74 acres to the State in Section 20, T31N, R6W of the 6<sup>th</sup> P.M., Knox County, Nebraska (132.93 acres), as property valuated comparable to like properties. By roll call vote. Ayes all Districts. Nays none. Motion carried.

Chairman Schlote closed the public hearing at 5:35 p.m.

Motion by Supr. Sokol, Jr., seconded by Supr. Mackeprang 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 Schlote adjourned the Knox County Board of Equalization at 5:38 p.m. on July 15, 2024 until 10:00 a.m. on Wednesday, July 24, 2024 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

Danny R. Schlote, Chairman

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PROCEEDINGS OF THE KNOX COUNTY BOARD OF EQUALIZATION

Center, Nebraska  
July 24, 2024  
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 Wednesday, July 24, 2024 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 Schlote announced to the public that a copy of the Public Open Meeting Act was posted in the Boardroom. Notice of the meeting was given in advance thereof by publication in the Verdigre Eagle newspaper, 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 Schlote approved the July 10, 2024 meeting minutes as read with the correction that Assessor's Office Appraiser Kylee Kracht was also present at the July 15, 2024 meeting.

**Protest #2024 - 29** submitted by Mark Golden, 2112 W 50<sup>th</sup> ST, Kearney NE 68845 was received on July 17, 2024 which is past the 2024 filing deadline which was Monday, July 1, 2024. Also, the Real Property Description portion of the form was not completed, which is a requirement for consideration. Motion by Supr. Mackeprang, seconded by Supr. Borgmann to deny **Protest #2024 – 29** as the protest was received on July 17, 2024 which was past the statutory deadline of July 1, 2024 and the required information of the Real Property Description was not completed. By roll call vote. Ayes all Districts. Nays none. Motion carried.

Discussion was held on the printing of the Joint Public Hearing "pink" postcards. MIPS and NACO will be partnering this year with CSG, an international corporation specializing in mass printing and mailing for public and private sectors. Motion by Supr. Sokol, Jr., seconded by Supr. Pierce designate CSG as the printing service for the Joint Public Hearing postcards for 2024. By roll call vote. Ayes all Districts. Nays none. Motion carried.

Motion by Supr. Liska, seconded by Supr. Sokol, Jr. to approve Tax List Correction #8012 Alewelt, Inc., Clive IA, acceleration of 2024 real estate taxes using the 2023 levy as moving the mobile home to South Dakota. By roll call vote. Ayes all Districts. Nays none. Motion carried.

Public comment session was held from 10:15 a.m. through 10:18 a.m.

Chairman Schlote adjourned the Knox County Board of Equalization at 10:18 a.m. on Wednesday, July 24, 2024 until 10:00 a.m. on Wednesday, August 7, 2024 for a regular meeting.

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

ATTEST:

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

COUNTY BOARD OF SUPERVISORS  
OF KNOX COUNTY, NEBRASKA

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

PROCEEDINGS OF THE KNOX COUNTY BOARD OF EQUALIZATION

Center, Nebraska  
August 7, 2024  
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, August 7, 2024 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 Schlote presiding.

Chairman Schlote announced to the public that a copy of the Public Open Meeting Act was posted in the Boardroom. Notice of the meeting was given in advance thereof by publication in the Bloomfield Monitor newspaper, as shown by the Affidavit of Publication attached to these minutes.

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

The minutes of the July 24, 2024 meeting were approved by Chairman Schlote as read.

The Board congratulated County Assessor Beckmann on her recent swearing into office which was held on August 1, 2024.

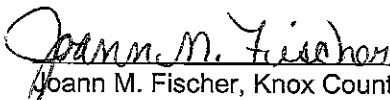
County Assessor Beckmann met with the Board on the following: 1.) Motion by Supr. Sokol, Jr., seconded by Supr. Mackeprang to place on file the Certifications of Final Decision and Order on Case Nos. 23R 0605 and 23R 0606 – TERC Hildebrand vs Knox County. By roll call vote. Ayes all Districts. Nays none. Motion carried; 2.) Motion by Supr. Borgmann, seconded by Supr. Sokol, Jr. to approve Tax List Corrections #8013 and #8014 Kyle J. and Shannon M. Hildebrand, Trustees, CBOE conceded TERC Cases 23R 0605 and 23R 0606. By roll call vote. Ayes all Districts. Nays none. Motion carried; 3.) The staff is taking pictures of the rural houses for the rural review.

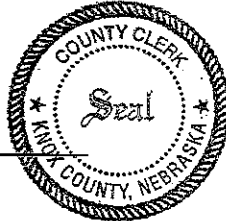
Public comment session was held from 10:07 a.m. through 10:10 a.m.

Chairman Schlote adjourned the Knox County Board of Equalization at 10:10 a.m. on August 7, 2024 until Wednesday, August 21, 2024 at 10:00 a.m. for a regular meeting.

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

ATTEST:

  
Joann M. Fischer, Knox County Clerk



KNOX COUNTY BOARD OF EQUALIZATION

By   
Danny R. Schlote, Chairman

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PROCEEDINGS OF THE KNOX COUNTY BOARD OF EQUALIZATION

Center, Nebraska  
August 21, 2024  
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, August 21, 2024 at 10:03 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 Schlote announced to the public that a copy of the Public Open Meeting Act was posted in the Boardroom.

Notice of the meeting was given in advance thereof by publication in the Verdigre Eagle newspaper, 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 Schlote approved the August 7, 2024 meeting minutes as read.

Appraiser Kathy Wagner was present as Assessor Beckmann and Deputy Assessor Kracht were at a workshop.

Motion by Supr. Sokol, Jr., seconded by Supr. Pierce to approve Tax List Correction #8015 Gerald V. Frank, Bloomfield Ne, accelerated 2024 real estate tax using 2023 levy as unlicensed camper was sold. By roll call vote. Ayes Districts #1, #3, #4, #5, #6 and #7. Nays none. Absent was District #2. Motion carried.

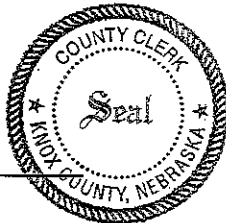
Motion by Supr. Borgmann, seconded by Supr. Pierce to approve Form 457 Application for Exemption from Motor Vehicle Taxes by Qualifying Nonprofit Organizations for St. Ludger Catholic Church, Creighton, NE, on a 2002 Chrysler Van. By roll call vote. Ayes Districts #1, #3, #4, #5, #6 and #7. Nays none. Absent was District #2. Motion carried.

Public comment session was held from 10:06 a.m. through 10:09 a.m.

Chairman Schlote adjourned the Knox County Board of Equalization at 10:09 a.m. on Wednesday, August 21, 2024 until 10:00 a.m. on Wednesday, September 4, 2024 for a regular meeting.

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

ATTEST:



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

COUNTY BOARD OF SUPERVISORS  
OF KNOX COUNTY, NEBRASKA

By

Danny R. Schlote  
Danny R. Schlote, Chairman

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PROCEEDINGS OF THE KNOX COUNTY BOARD OF EQUALIZATION

Center, Nebraska  
September 4, 2024  
10:09 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 4, 2024 at 10:09 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 Schlote presiding.

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

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

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

The minutes of the August 21, 2024 meeting were approved by Chairman Schlote as read.

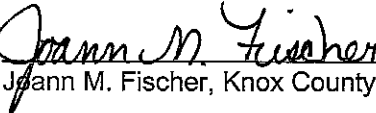
County Assessor Beckmann met with the Board on the following: 1.) Motion by Supr. Mackeprang, seconded by Supr. Sokol, Jr. to place on file the Notices of Reduction/Rejection of Homestead Exemption. By roll call vote. Ayes all Districts. Nays none. Motion carried; 2.) Discussion was held on the Joint Public Hearing to be held on Monday, September 23, 2024 at The Barn at God's Country beginning at 6:05 p.m.

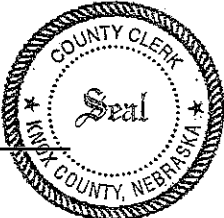
Public comment session was held from 10:13 a.m. through 10:17 a.m.

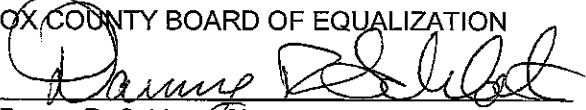
Chairman Schlote adjourned the Knox County Board of Equalization at 10:17 a.m. on Wednesday, September 4, 2024 until Wednesday, September 18, 2024 at 10:00 a.m. for a regular meeting.

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

ATTEST:

  
Joann M. Fischer, Knox County Clerk



KNOX COUNTY BOARD OF EQUALIZATION  
By   
Danny R. Schlote, Chairman

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PROCEEDINGS OF THE KNOX COUNTY BOARD OF EQUALIZATION

Center, Nebraska  
September 18, 2024  
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, September 18, 2024 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 Schlote announced to the public that a copy of the Public Open Meeting Act was posted in the Boardroom.

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

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

County Clerk Fischer read the September 4, 2024 meeting minutes. Chairman Schlote approved the minutes of the September 4, 2024 meeting.

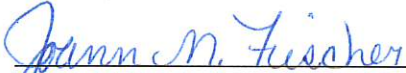
County Assessor Beckmann updated the Board on the review work being done.

The public comment session was held at 10:06 a.m. There was no public comment.

Chairman Schlote adjourned the Knox County Board of Equalization at 10:07 a.m. on Wednesday, September 18, 2024 until 10:00 a.m. on Wednesday, October 2, 2024 for a regular meeting.

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

ATTEST:

  
Joann M. Fischer, Knox County Clerk



KNOX COUNTY BOARD OF EQUALIZATION

By   
Danny R. Schlote, Chairman

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PROCEEDINGS OF THE KNOX COUNTY BOARD OF EQUALIZATION

Center, Nebraska  
October 2, 2024  
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, October 2, 2024 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 Schlote presiding.

Chairman Schlote announced to the public that a copy of the Public Open Meeting Act was posted in the Boardroom. Notice of the meeting was given in advance thereof by publication in the Bloomfield Monitor newspaper, as shown by the Affidavit of Publication attached to these minutes.

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

Sr. Office Clerk Surface read the September 18, 2024 meeting minutes. Chairman Schlote approved the minutes of the September 18, 2024 meeting.


County Assessor Beckmann met with the Board on the following: 1.) MIPS is adding a line in the program for the school credit that was enacted by the Legislature; 2.) Staff are doing the rural review in the Wausa area.

Public comment session was held at 10:04 a.m.

Chairman Schlote adjourned the Knox County Board of Equalization at 10:05 a.m. on Wednesday, October 2, 2024 until Wednesday, October 16, 2024 at 10:00 a.m. for a regular meeting.

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

ATTEST:

  
Joann M. Fischer, Knox County Clerk



KNOX COUNTY BOARD OF EQUALIZATION

By   
Danny R. Schlote, Chairman

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## PROCEEDINGS OF THE KNOX COUNTY BOARD OF EQUALIZATION

Center, Nebraska  
October 16, 2024  
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, October 16, 2024 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 Schlote presiding.

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

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

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

County Clerk Fischer read the minutes of the October 2, 2024 meeting. Chairman Schlote approved the minutes of the October 2, 2024 meeting.

County Assessor Beckmann met with the Board on the following: 1.) Staff are continuing with the rural review; 2.) Motion by Supr. Sokol, Jr., seconded by Supr. Mackeprang to adopt the 2024 Knox County entity levies according to their respective submitted budgets. By roll call vote. Ayes all Districts. Nays none. Motion carried.

**KNOX COUNTY** – Valuation 2,930,733,996, General Fund Levy 0.137431; **KNOX COUNTY AG SOCIETY** – Valuation 2,930,733,996, General Fund Levy 0.004265, Capital Improvement Fund Levy 0.002559, **Total Knox County Ag Society Levy 0.006824.**

**TOWNSHIPS** – **ADDISON:** Valuation 101,433,041, General Levy 0.039435; **BOHEMIA:** Valuation 46,655,640, General Levy 0.064301; **CENTRAL:** Valuation 93,211,598, General Levy 0.091190; **CLEVELAND:** Valuation 132,401,425, General Levy 0.033988; **COLUMBIA:** Valuation 152,953,387, General Levy 0.026806; **CREIGHTON:** Valuation 137,211,177, General Levy 0.054660; **DOLPHIN:** Valuation 136,854,387, General Levy 0.050000; **DOWLING:** Valuation 134,183,022, General Levy 0.046206, Sinking Levy 0.011924, **Total Dowling Twp. Levy 0.058130;** **EASTERN:** Valuation 175,528,542, General Levy 0.063019, Library Levy 0.007002, **Total Eastern Twp. Levy 0.070021;** **FRANKFORT:** Valuation 57,582,445, General Levy 0.025000; **HARRISON:** Valuation 78,579,009, General Levy 0.044541; **HERRICK:** Valuation 76,864,687, General Levy 0.016913; **HILL:** Valuation 107,044,785, General Levy 0.033631; **JEFFERSON:** Valuation 53,556,463, General Levy 0.035290; **LINCOLN:** Valuation 170,069,262, General Levy 0.059976; **LOGAN:** Valuation 54,209,667, General Levy 0.035750; **MILLER:** Valuation 70,299,254, General Levy 0.052632; **MORTON** : Valuation 229,602,524, General Levy 0.052264, Sinking Levy 0.008711, **Total Morton Twp. Levy 0.060975;** **NIORARA** : Valuation 48,216,438, General Levy 0.016395; **NORTH FRANKFORT:** Valuation 107,623,894, General Levy 0.230000; **PEORIA:** Valuation 161,673,042, General Levy 0.043297, Sinking Levy 0.008659, **Total Peoria Twp. Levy 0.051956;** **RAYMOND:** Valuation 143,168,134, General Levy 0.023849; **SPADE:** Valuation 38,023,705, General Levy 0.026299; **SPARTA:** Valuation 47,747,342, General Levy 0.094246; **UNION:** Valuation 31,841,406, General Levy 0.024666; **VALLEY:** Valuation 54,114,741, General Levy 0.055438; **VERDIGRE:** Valuation 84,044,638, General Levy 0.023797; **WALNUT GROVE:** Valuation 93,798,747, General Levy 0.047975; **WASHINGTON:** Valuation 73,696,597, General Levy 0.081415; **WESTERN:** Valuation 38,545,005, General Levy 0.103775.

**CITIES & VILLAGES** – **BLOOMFIELD:** Valuation 59,265,476, General Levy 0.415000, Fire Levy 0.035000, Bond Levy 0.093191, **Total Bloomfield Levy 0.543191;** **BLOOMFIELD AIRPORT AUTHORITY:** Valuation 59,265,476, General Levy 0.021092; **CREIGHTON:** Valuation 58,712,255, General Levy 0.349083, Fire Levy 0.045000, **Total Creighton Levy 0.394083;** **CREIGHTON AIRPORT AUTHORITY:** Valuation 58,712,255, General Levy 0.017032; **CROFTON:** Valuation; 49,134,583, General Levy 0.450000; **BAZILE MILLS:** Valuation 2,304,496, General Levy 0.449976; **CENTER:** Valuation 2,950,128, General Levy 0.349137; **NIORARA:** Valuation 18,990,809, General Levy 0.318870, Bond Levy 0.270889, **Total Niobrara Levy 0.589759;** **SANTEE:** Valuation 370,588, General Levy 0.000000; **VERDEL:** Valuation 1,376,562, General Levy 0.450000; **VERDIGRE:** Valuation 25,873,164, General Levy 0.430675, Fire Levy 0.045000, Bond Levy 0.250665, Street Levy 0.019325 **Total Verdigre Levy 0.745665;** **WAUSA:** Valuation 28,167,403, General Levy 0.500000; **WINNETOON:** Valuation 2,573,030, General Levy 0.335957.

**RURAL FIRE DISTRICTS** - **WAUSA DIST. 1** – Total Valuation 604,241,931, General Levy 0.025000; **BLOOMFIELD DIST. 2** – Valuation 790,557,444, General Levy 0.006325, Sinking Levy 0.028675, **Total Bloomfield Dist. 2 Levy 0.035000;** **NIORARA DIST. 3** – Valuation 285,661,740, General Levy 0.045000; **VERDIGRE DIST. 4** – Valuation 345,387,776, General Levy 0.011581, Sinking Levy 0.033419, **Total Verdigre Dist. 4 Levy 0.045000;** **CROFTON DIST. 5** – Total Valuation 828,053,102, General Levy 0.024750, Sinking Levy 0.020250, **Total Crofton Dist. 5 Levy 0.045000;** **CREIGHTON DIST. 6** – Total Valuation 445,705,454, General Levy 0.0008975, Sinking Levy 0.036025, **Total Creighton Dist. 6 Levy 0.045000;** **ORCHARD #7:** Knox Co. Valuation only, 48,781,820, Levy set in Antelope County.

**SCHOOLS** – **BLOOMFIELD:** Total Valuation 840,552,557, General Levy 0.503998, Spec. Building Levy 0.060086, Qualified Capital Levy 0.010215, **Total Bloomfield School Levy 0.574299;** **CREIGHTON:** Total Valuation 642,777,384, General Levy 0.711087; **CROFTON:** Total Valuation 804,857,811, General Levy 0.609678, Spec. Building Levy 0.050200, **Total Crofton School Levy 0.659878;** **ISANTI:** Valuation 7,866,134, General Levy 1.040181; **NIORARA:** Valuation 260,501,884, General Levy 0.697953; **VERDIGRE:** Total Valuation 399,854,128, General Levy 0.679288, Bond Levy 0.066944, Spec. Building Levy 0.018441, **Total Verdigre School Levy 0.764673;** **WAUSA:** Total Valuation 495,294,919, General Levy 0.644325, Bond Levy 0.042827, Spec. Building Levy 0.023830, Qualified Capital Levy 0.016315, **Total Wausa School Levy 0.727297;** **The following School Levies are set in other Counties:** **BOYD COUNTY:** Knox County Valuation only, 32,472,458, Levy set in Boyd County; **PLAINVIEW DIST. P-5:** Knox County Valuation only 17,713,312, Levy set in Pierce County; **OSMOND DIST. 42:** Knox County Valuation only, 16,753,538, Levy set in Pierce County; **SUMMERLAND DIST. 115:** Knox County Valuation only, 26,721,920, Levy set in Antelope County;

**SPECIAL TAXES** - **SID #1:** Valuation 17,631,110, General Levy 0.339922; Bank Stabilization Levy 0.085020, **Total SID #1 Levy 0.424942;** **SID #2:** Valuation 11,079,001, General Levy 0.400000; **The following Special Tax Levies are set in other counties:** **ESU #1:** Knox County Valuation only, 2,837,072,767, Levy set in Wayne County; **ESU #8:** Knox County Valuation only, 93,661,229, Levy set in Antelope County; **NORTHEAST COMMUNITY COLLEGE:** Knox County Valuation



only, 2,930,733,996, Levy set in Madison County; **LEWIS & CLARK NRD**: Knox County Valuation only, 1,802,963,180, Levy set in Cedar County; **LOWER ELKHORN NRD**: Knox County Valuation only, 373,832,894, Levy set in Madison County; **LOWER NIobrARA NRD**: Knox County Valuation only, 753,937,922, Levy set in Boyd County.

Public comment session was held from 10:09 a.m. to 10:11 a.m. No one gave public comment.

Chairman Schlote adjourned the Knox County Board of Equalization at 10:12 a.m. on October 16, 2024 until Wednesday, October 30, 2024 at 10:00 a.m. for a regular meeting.

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

ATTEST:

*Joann M. Fischer*  
Joann M. Fischer, Knox County Clerk



KNOX COUNTY BOARD OF EQUALIZATION

By *Danny R. Schlote*  
Danny R. Schlote, Chairman

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PROCEEDINGS OF THE KNOX COUNTY BOARD OF EQUALIZATION

Center, Nebraska  
October 30, 2024  
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, October 30, 2024 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 Schlote presiding.

Chairman Schlote announced to the public that a copy of the Public Open Meeting Act was posted in the Boardroom. Notice of the meeting was given in advance thereof by publication in the Bloomfield Monitor and Verdigre Eagle 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.

County Clerk Fischer read the minutes of the October 16, 2024 meeting. Chairman Schlote approved the minutes of the October 16, 2024 meeting.

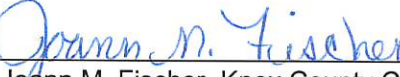
County Assessor Beckmann met with the Board on the following: 1.) Staff are continuing with the rural review; 2.) Clerk/Appraiser Kathy Wagner will retire in December and advertising through Indeed for a new employee is taking place; 3.) Discussed the entering of the levies into the MIPS program and the transfer to the County Treasurer which was very easy; 4.) County Assessor Beckmann will be participating in an online webinar this day regarding the new school credit process.

The public comment session was held from 10:06 a.m. to 10:08 a.m. No one gave public comment.

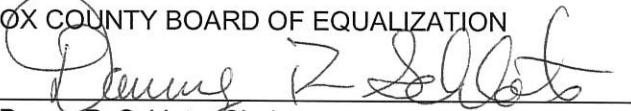
Chairman Schlote adjourned the Knox County Board of Equalization at 10:08 a.m. on October 30, 2024 until Wednesday, November 13, 2024 at 10:00 a.m. for a regular meeting.

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

ATTEST:

  
Joann M. Fischer, Knox County Clerk



KNOX COUNTY BOARD OF EQUALIZATION  
By   
Danny R. Schlote, Chairman

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PROCEEDINGS OF THE KNOX COUNTY BOARD OF EQUALIZATION

Center, Nebraska  
November 13, 2024  
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 13, 2024 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 Schlote presiding.

Chairman Schlote announced to the public that a copy of the Public Open Meeting Act was posted in the Boardroom. Notice of the meeting was given in advance thereof by publication in the Bloomfield Monitor newspaper, 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.

County Clerk Fischer read the minutes of the October 30, 2024 meeting. Chairman Schlote approved the minutes of the October 30, 2024 meeting.

County Assessor Beckmann met with the Board on the following: 1.) Discussed the new school credit process; 2. Rural review continues.

The public comment session was held at 10:10 a.m. No one gave public comment. Chairman Schlote adjourned the Knox County Board of Equalization at 10:11 a.m. on November 13, 2024 until Wednesday, November 27, 2024 at 10:00 a.m. for a regular meeting.

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

ATTEST:

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



KNOX COUNTY BOARD OF EQUALIZATION

By Danny R. Schlote  
Danny R. Schlote, Chairman

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PROCEEDINGS OF THE KNOX COUNTY BOARD OF EQUALIZATION

Center, Nebraska  
November 27, 2024  
10:08 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 27, 2024 at 10:08 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 Schlote presiding.

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

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

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

County Clerk Fischer read the November 13, 2024 meeting minutes. Chairman Schlote approved the minutes of the November 13, 2024 meeting.

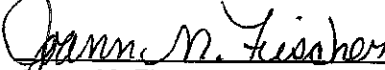
County Assessor Beckmann met with the Board on the following: 1.) Motion by Supr. O'Connor, seconded by Supr. Borgmann to place on file the 2024 Certification of Tax List. By roll call vote. Ayes all Districts. Nays none. Motion carried; 2.) Pick up work continues.

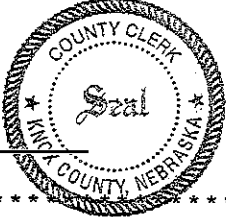
Public comment session was held at 10:16 a.m. No one gave public comment.

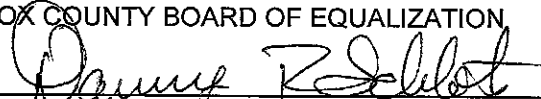
Chairman Schlote adjourned the Knox County Board of Equalization at 10:17 a.m. on Wednesday, November 27, 2024 until Wednesday, December 11, 2024 at 10:00 a.m. for a regular meeting.

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

ATTEST:

  
Joann M. Fischer, Knox County Clerk



KNOX COUNTY BOARD OF EQUALIZATION  
By   
Danny R. Schlote, Chairman

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PROCEEDINGS OF THE KNOX COUNTY BOARD OF EQUALIZATION

Center, Nebraska  
December 11, 2024  
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, December 11, 2024 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 Schlote presiding.

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

Notice of the meeting was given in advance thereof by publication in the Bloomfield Monitor newspaper, 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.

County Clerk Fischer read the minutes of the November 27, 2024 meeting. Chairman Schlote approved the minutes of the November 27, 2024 meeting.

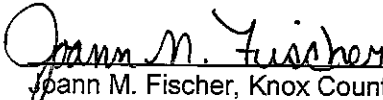
County Assessor Beckmann met with the Board on the following: 1.) Motion by Supr. Sokol, Jr., seconded by Supr. O'Connor to approve Tax List Correction #8016 Bethesda Mini Camp, Winnetoon as a permissive exemption was filed for 2024 and approved but the file did not get updated to exempt. By roll call vote. Ayes all Districts. Nays none. Motion carried; 2.) There were eighty-five organization tax exempt applications mailed and there are twenty-three to come back; 3.) Pickup work continues.

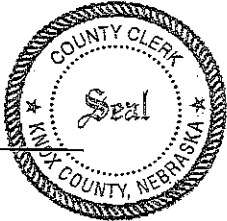
The public comment session was held at 10:07 a.m. No one gave public comment.


Chairman Schlote adjourned the Knox County Board of Equalization at 10:08 a.m. on December 11, 2024 until Monday, December 23, 2024 at 10:00 a.m. for a regular meeting.

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

ATTEST:

  
Joann M. Fischer, Knox County Clerk



KNOX COUNTY BOARD OF EQUALIZATION  
By   
Danny R. Schlote, Chairman



PROCEEDINGS OF THE KNOX COUNTY BOARD OF EQUALIZATION

Center, Nebraska  
December 23, 2024  
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 Monday, December 23, 2024 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, Danny R. Schlote District #6 and James J. Borgmann District #7. Absent was Supervisor Kevin D. Mackeprang District #5. Chairman Schlote presiding.

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

Notice of the meeting was given in advance thereof by publication in the Verdigre Eagle newspaper, 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.

Supr. O'Connor read the minutes of the December 11, 2024 meeting. Chairman Schlote approved the minutes of the December 11, 2024 meeting.

County Assessor Beckmann met with the Board on the following: 1.) Staff are continuing with updates from the rural review; 2.) A retirement party was held on December 20, 2024 for retiring Clerk/Appraiser Kathy Wagner.

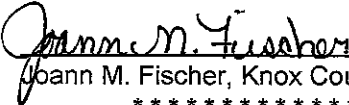
Motion by Supr. Borgmann, seconded by Supr. Pierce to approve Application for Exemption from Motor Vehicle Taxes by Qualifying Organizations Form 457 for Sacred Heart Health Services dba Avera Creighton Hospital on a 2024 Chrysler van. By roll call vote. Ayes Districts #1, #2, #3, #4, #6 and #7. Nays none. Absent was District #5. Motion carried.

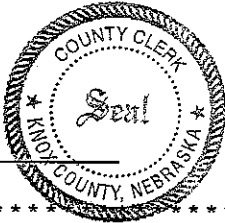
The public comment session was held at 10:07 a.m. No one gave public comment.

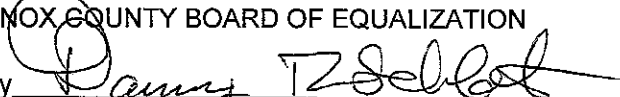
Chairman Schlote adjourned the Knox County Board of Equalization at 10:08 a.m. on Monday, December 23, 2024 until Thursday, January 9, 2025 at 10:00 a.m. for a statutory reorganizational meeting.

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:

  
Joann M. Fischer, Knox County Clerk



KNOX COUNTY BOARD OF EQUALIZATION  
By   
Danny R. Schlote, Chairman

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