

PROCEEDINGS OF THE KNOX COUNTY BOARD OF EQUALIZATION

Center, Nebraska  
March 4, 2026  
9:57 a.m.

A regular meeting of the Knox County Board of Equalization was held in the Boardroom at the Knox County Courthouse in Center, Nebraska on the date of Wednesday, March 4, 2026 at 9:57 a.m. Present were Supervisors Martin J. O'Connor District #1, Kevin G. Mlady District #2, David L. Pierce District #3, , Kevin D. Mackeprang District #5, Danny R. Schlote District #6 and James J. Borgmann District #7. Absent was Supervisor James Sokol, Jr. District #4. Chairman Schlote presiding.

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

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

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

County Clerk Fischer read the February 18, 2026 meeting minutes. Chairman Schlote approved the minutes of the February 18, 2026 meeting.

A State audit of homestead exemptions was held on the year of 2022 and there were Knox County homestead exemptions that were reversed so Tax List Corrections had to be made to show the percentage lowered and tax due.

Motion by Supr. Mlady, seconded by Supr. Mackeprang to approve Tax List Correction #8029 Ruth E. Cook as the homestead exemption was changed after State audit FY 2022 and lowered the exemption from 100% to 0% - property was in a life estate. By roll call vote. Ayes Districts #1, #2, #5, #6 and #7. Nays none. Abstain District #3. Absent District #4. Motion carried.

Motion by Supr. Borgmann, seconded by Supr. O'Connor to approve the following Tax List Corrections due to the homestead exemption changed after State audit FY 2022: #8030 Perry J. Sage, etal, lowered the exemption from 90% to 70%; #8031 – Donald L. & Beverly R. Meadows, lowered the exemption from 100% to 40%; #8032 Dennis E. & Karla K. Vigil, lowered the exemption from 100% to 90%; #8033 – Dennis E. & Karla K. Vigil, lowered the exemption FY 2023 from 80% to 70%; #8034 Ruth Bennett, lowered the exemption from 100% to 70%; #8035 Sandra Wessendorf, lowered the exemption from 80% to 50%; #8036 Lanny J. & Dorothy Bartling, lowered the exemption from 100% to 50%; #8037 Carol J. Sheldon etal, Co-Trustees, lowered the exemption from 70% to 60%; #8038 Carolyn & David DeRoos, lowered the exemption from 100% to 80%; and, #8039 Larry R. & Margaret Ann Arens, lowered the exemption from 50% to 40%. By roll call vote. Ayes Districts #1, #2, #3, #5, #6 and #7. Nays none. Absent District #4. Motion carried.

Motion by Supr. O'Connor, seconded by Supr. Mlady to approve Tax List Correction #8040 Jeff Polk as three cabins at Lazy River Acres have been sold to be moved off by the end of March. By roll call vote. Ayes Districts #1, #2, #3, #5, #6 and #7. Nays none. Absent District #4. Motion carried.

County Assessor Beckmann informed the Board that the land use is being updated, work continues on the valuations, and the liaison had been here recently for review.

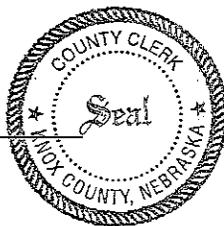
The public comment session was held at 10:20 a.m. No one gave public comments.

Chairman Schlote adjourned the Knox County Board of Equalization at 10:21 a.m. on Wednesday, March 4, 2026 until Wednesday, March 18, 2026 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