

PROCEEDINGS OF THE KNOX COUNTY BOARD OF EQUALIZATION

Center, Nebraska
July 15, 2026
8:30 a.m.

A special meeting/public hearing of the Knox County Board of Equalization was held at the Court House in Center, Nebraska on the date of July 15, 2026 at 8:30 a.m. Present were Supervisors Kevin G. Mlady District #2, David L. Pierce District #3, James Sokol, Jr. District #4, Kevin D. Mackeprang District #5, Danny R. Schlote District #6 and James J. Borgmann District #7. Absent was Supervisor Martin J. O'Connor District #1. Chairman Schlote presiding. Also present were Co. Assessor Beckmann, Deputy Co. Assessor Kracht 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 meeting given in advance by publication in the Niobrara Tribune and Wausa Gazette newspapers, as shown by Affidavits of Publication and was simultaneously given to all members.

Reading of the minutes of the July 8, 2026 meeting was dispensed with and will be read at the July 22, 2026 meeting.

Chairman Schlote opened the advertised public hearing at 8:30 a.m. The Board, County Assessor, Deputy Assessor and County Clerk traveled to the properties on Protests #1-2026 and #27-2026.

The group took a 10-minute break at 10:30 a.m. in Niobrara and then traveled to view properties or drove by properties on Protests #11-2026 through #17-2026.

The group traveled back to the Knox County Courthouse, arriving at 1:25 p.m. and had lunch.

Chairman Schlote moves the Board recess at 1:25 p.m. for lunch.

The Knox County Board of Equalization continued at 1:51 p.m. with all members present except Supervisor Martin J. O'Connor.

Motion by Supr. Borgmann, seconded by Supr. Mackeprang to concur with Assessor's recommendation to approve **Form 425 #1-2026**, R & L Wagener LLC – Ron & Lisa Wagner, 908 Garfield ST, Creighton NE 68729, #540002453, E1/2 of Lot 10, Blk 37, Original City of Creighton, Knox County, Nebraska, lowering the building value that was completely destroyed by fire from \$38,885 to \$0 and leaving the land value at \$1,730. By roll call vote. Ayes Districts #2, #3, #4, #5, #6 and #7. Nays none. Absent was District #1. Motion carried.

Motion by Supr. Borgmann, seconded by Supr. Mlady to concur with Assessor's recommendation to approve **Form 425 #2-2026**, Douglas M. and Cathy Laflan, 1603 Clark AVE, PO Box 110, Creighton NE 68729, #540002452, W1/2 of Lot 10, Blk 37, Original City of Creighton, Knox County, Nebraska, lowering the value of the building that was completely destroyed by fire from \$53,540 to \$0 and leaving the land value at \$1,730. By roll call vote. Ayes Districts #2, #3, #4, #5, #6 and #7. Nays none. Absent was District #1. Motion carried.

Motion by Supr. Sokol, Jr., seconded by Supr. Mlady to deny **Protest #1-2026**, Hoppe Properties X, LLC, 1132 4th ST NW, Sioux Center IA 51750, #540013328, Tr. #1 in Lot 1, Blk. 1, White Tail Ridge Subdivision, Knox County, Nebraska, as property was viewed and determined to be valued in accordance with Marshall Swift Manual and in comparison with like properties. By roll call vote. Ayes Districts #2 and #4. Nays Districts #3, #4, #6 and #7. Absent was District #1. Motion failed.

Motion by Supr. Mackeprang, seconded by Supr. Pierce to deny **Protest #1-2026**, Hoppe Properties X, LLC, 1132 4th ST NW, Sioux Center IA 51750, #540013328, Tr. #1 in Lot 1, Blk. 1, White Tail Ridge Subdivision, Knox County, Nebraska, as property was viewed and determined to be valued in accordance with Assessor's recommendation. Protest denied. By roll call vote. Ayes Districts #3, #4, #5, #6 and #7. Nay District #2. Absent was District #1. Motion carried.

Motion by Supr. Sokol, Jr., seconded by Supr. Borgmann to concur with Assessor's recommendation to allow more depreciation on the house on **Protest #2-2026**, Dorothy M. Case, 307 W Nebraska, PO Box 86, Crofton NE 68730, #540000018, W. 65 ft. of Lots 7-9 and ½ vacated alley between Lots 9 & 10, Blk. 3, Original City of Crofton, Knox County, Nebraska resulting in change of valuation from \$78,905 to \$74,895. By roll call vote. Ayes Districts #2, #3, #4, #5, #6 and #7. Nays none. Absent was District #1. Motion carried.

Motion by Supr. Mackeprang, seconded by Supr. Pierce to concur with Assessor's recommendation to deny **Protest #3-2026**, Lonnie and Jolene Greckel, 88694 541 AVE, Bloomfield NE 68718, #540005459, NW1/4 of Sec. 8, T31N, R3W of the 6th P.M., Knox County, Nebraska, as property valued comparable to like properties. By roll call vote. Ayes Districts #2, #3, #4, #5, #6 and #7. Nays none. Absent was District #1. Motion carried.

Motion by Supr. Sokol, Jr., seconded by Supr. Mlady to concur with Assessor's recommendation to deny **Protest #4-2026**, Randy Klawitter, 51649 883 RD, Verdigre NE 68783, #540012950, N1/2N1/2 of Sec. 6, T29N, R7W of the 6th P.M., Knox County, Nebraska, as property valued comparable to like properties and changes had been made previously on the valuation. By roll call vote. Ayes Districts #2, #3, #4, #5, #6 and #7. Nays none. Absent was District #1. Motion carried.

Motion by Supr. Pierce, seconded by Supr. Sokol, Jr. to deny **Protest #5-2026**, Randy Klawitter, 51649 883 RD, Verdigre NE 68783, #540006794, W1/2NW1/4, S1/2SE1/4NW1/4 and SW1/4 (246.08 acres) of Sec. 30, T31N, R7W of the 6th P.M., Knox County, Nebraska, as property was viewed and determined to be valued in accordance with Assessor's recommendation. By roll call vote. Ayes Districts #2, #3, #4, #5, #6 and #7. Nays none. Absent was District #1. Motion carried.

Motion by Supr. Mlady, seconded by Supr. Borgmann to concur with Assessor's recommendation to deny **Protest #6-2026**, Randy Klawitter, 51649 883 RD, Verdigre NE 68783, #540004996, Pt. NE1/4NW1/4 20 x 48 RD in NE corner of Sec. 6, T30N, R7W of the 6th P.M., Knox County, Nebraska (6 acres), as property valued comparable to like properties. By roll call vote. Ayes Districts #2, #3, #4, #5, #6 and #7. Nays none. Absent was District #1. Motion carried.

Motion by Supr. Mackeprang, seconded by Supr. Sokol, Jr. to concur with Assessor's recommendation to deny **Protest #7-2026**, Randy Klawitter, 51649 883 RD, Verdigre NE 68783, #540004998, NE1/4, E1/2SW1/4, Balance NW1/4SE1/4, Com. 20 ft. East of NW Corner on SE1/4 of Section 31 running 20 ft. West, 20 ft. South, then Northeasterly of Sec. 31, T31N, R7W of the 6th P.M., Knox County, Nebraska (240.1 acres), as property valued comparable to like properties. By roll call vote. Ayes Districts #2, #3, #4, #5, #6 and #7. Nays none. Absent was District #1. Motion carried.

Motion by Supr. Borgmann, seconded by Supr. Sokol, Jr. to deny **Protest #8-2026**, Randy Klawitter, 51649 883 RD, Verdigre NE 68783, #540004995, SW1/4NE1/4 & SE1/4 of Sec. 30, T31N, R7W of the 6th P.M., Knox County, Nebraska (200 acres), as property was viewed and determined to be valued in accordance with Assessor's recommendation. By roll call vote. Ayes Districts #2, #3, #4, #5, #6 and #7. Nays none. Absent was District #1. Motion carried.

Motion by Supr. Sokol, Jr., seconded by Supr. Pierce to concur with Assessor's recommendation to adjust the waste acres on **Protest #9-2026**, Randy Klawitter, 51649 883 RD, Verdigre NE 68783, #540013766, SW1/4SW1/4 Is tract, SE1/4SW1/4 & N1/2SW1/4 of Sec. 29, T31N, R7W of the 6th P.M., Knox County, Nebraska (130 acres), reducing

the valuation from \$335,395 to \$331,240. By roll call vote. Ayes Districts #2, #3, #4, #5, #6 and #7. Nays none. Absent was District #1. Motion carried.

Motion by Supr. Mackeprang, seconded by Supr. Mlady to concur with Assessor's recommendation to deny **Protest #10-2026**, Randy Klawitter, 51649 883 RD, Verdigre NE 68783, #540004997, NE1/4NW1/4 & N1/2SE1/4NW1/4 of Sec. 30, T31N, R7W of the 6th P.M., Knox County, Nebraska (60 acres), as property valued comparable to like properties. By roll call vote. Ayes Districts #2, #3, #4, #5, #6 and #7. Nays none. Absent was District #1. Motion carried.

Motion by Supr. Mlady, seconded by Supr. Sokol, Jr. to concur with Assessor's recommendation to deny **Protest #11-2026**, Jeff Uhlir, 51261 886 RD, Verdigre NE 68783, #540008871, W1/2NW1/4 & SW1/4 of Sec. 11, T32N, R8W of the 6th P.M., Knox County, Nebraska (226.76 acres), as property valued comparable to like properties. By roll call vote. Ayes Districts #2, #3, #4, #5, #6 and #7. Nays none. Absent was District #1. Motion carried.

Motion by Supr. Borgmann, seconded by Supr. Sokol, Jr. to concur with Assessor's recommendation to deny **Protest #12-2026**, Jeff Uhlir, 51261 886 RD, Verdigre NE 68783, #540004692, W1/2 & SE1/4 of Sec. 11, T32N, R8W of the 6th P.M., Knox County, Nebraska (480 acres), as property valued comparable to like properties. By roll call vote. Ayes Districts #2, #3, #4, #5, #6 and #7. Nays none. Absent was District #1. Motion carried.

Motion by Supr. Mackeprang, seconded by Supr. Mlady to concur with Assessor's recommendation to deny **Protest #13-2026**, Jeff Uhlir, 51261 886 RD, Verdigre NE 68783, #540008863, E1/2E1/2 of Sec. 10, T32N, R8W of the 6th P.M., Knox County, Nebraska (160 acres), as property valued comparable to like properties. By roll call vote. Ayes Districts #2, #3, #4, #5, #6 and #7. Nays none. Absent was District #1. Motion carried.

Motion by Supr. Sokol, Jr., seconded by Supr. Mlady to concur with Assessor's recommendation to adjust value of house and additional tree area on **Protest #14-2026**, John J. Cihlar, PO Box 144, Verdigre NE 68783, #540006546, Pt. NE1/4NE1/4, Pt. SE1/4NE1/4 Is .26 acres Co. RD, SW1/4NE1/4 of Sec. 5, T30N, R6W of the 6th P.M., Knox County, Nebraska (68.33 acres) reducing valuation from \$172,380 to \$156,055. By roll call vote. Ayes Districts #2, #3, #4, #5, #6 and #7. Nays none. Absent was District #1. Motion carried.

Motion by Supr. Sokol, Jr., seconded by Supr. Borgmann to deny **Protest #15-2026**, Lance E. Knigge, 51436 888 RD, Verdigre NE 68783, #540004678, SE1/4SW1/4 & SW1/4SE1/4 of Sec. 35, T32N, R8W of the 6th P.M., Knox County, Nebraska (80 acres), as property was viewed and determined to be valued in accordance with Assessor's recommendation. By roll call vote. Ayes Districts #2, #4, #5, #6 and #7. Nay District #3. Absent was District #1. Motion carried.

Motion by Supr. Mlady, seconded by Supr. Mackeprang to concur with Assessor's recommendation to add more depreciation on home and no change on land value on **Protest #16-2026**, Lance E. Knigge, 51436 888 RD, Verdigre NE 68783, #540004557, W1/2NE1/4, E1/2NW1/4, NE1/4SW1/4 & NW1/4SE1/4 of Sec. 2, T31N, R8W of the 6th P.M., Knox County, Nebraska (240.68 acres), reducing valuation from \$670,485 to \$648,650. By roll call vote. Ayes Districts #2, #3, #4, #5, #6 and #7. Nays none. Absent was District #1. Motion carried.

Motion by Supr. Sokol, Jr., seconded by Supr. Mackeprang to concur with Assessor's recommendation to deny **Protest #17-2026**, Lance E. Knigge, 51436 888 RD, Verdigre NE 68783, #540004559, SW1/4NW1/4, W1/2SW1/4, SE1/4SW1/4 & SW1/4SE1/4 of Sec. 2, T31N, R8W of the 6th P.M., Knox County, Nebraska (200 acres), as property valued comparable to like properties. By roll call vote. Ayes Districts #2, #3, #4, #5, #6, and #7. Nays none. Absent was District #1. Motion carried.

Motion by Supr. Mackeprang, seconded by Supr. Mlady to concur with Assessor's recommendation to deny **Protest #18-2026**, Duane R. Liska, 88598 Hwy 14, Verdigre NE 68783, #540005137, N1/2NE1/4 3.66 A. to St, Is tr. lying W of Hwy, SE1/4NE1/4 of Sec. 20, T31N, R6W of the 6th P.M., Knox County, Nebraska (95.34 acres), as property valued comparable to like properties. By roll call vote. Ayes Districts #2, #3, #4, #5, #6 and #7. Nays none. Absent was District #1. Motion carried.

Motion by Supr. Sokol, Jr., seconded by Supr. Pierce to concur with Assessor's recommendation to deny **Protest #19-2026**, Duane R. Liska, 88598 Hwy 14, Verdigre NE 68783, #540005125, E1/2SE1/4 & Pt. SE1/4NE1/4, Pt. W1/2SE1/4 lying East of RD of Sec. 17, T31N, R6W of the 6th P.M., Knox County, Nebraska (32 acres), as property valued comparable to like properties. By roll call vote. Ayes Districts #2, #3, #4, #5, #6 and #7. Nays none. Absent was District #1. Motion carried.

Motion by Supr. Pierce, seconded by Supr. Sokol, Jr. to concur with Assessor's recommendation to deny **Protest #20-2026**, Duane R. Liska, 88598 Hwy 14, Verdigre NE 68783, #540013838, N1/2NW1/4, SE1/4NE1/4, SW1/4NE1/4, Pt. SE1/4NE1/4 & Pt. W1/2SE1/4 lying W of Rd Is .55-acre strip in SW1/4SE1/4, Knox Co. ROW, Is 13.66 acres Hwy of Sec. 17, T31N, R6W of the 6th P.M., Knox County, Nebraska (213.36 acres), as property valued comparable to like properties. By roll call vote. Ayes Districts #2, #3, #4, #5, #6 and #7. Nays none. Absent was District #1. Motion carried.

Motion by Supr. Mlady, seconded by Supr. Borgmann to concur with Assessor's recommendation to deny **Protest #21-2026**, Duane R. Liska, 88598 Hwy 14, Verdigre NE 68783, #540005130, S1/2NE1/4 of Sec. 18, T31N, R6W of the 6th P.M., Knox County, Nebraska (80 acres), as property valued comparable to like properties. By roll call vote. Ayes Districts #2, #3, #4, #5, #6 and #7. Nays none. Absent was District #1. Motion carried.

Motion by Supr. Sokol, Jr., seconded by Supr. Mackeprang to concur with Assessor's recommendation to deny **Protest #22-2026**, Duane R. Liska, 88598 Hwy 14, Verdigre NE 68783, #540005080, N12NW1/4, SE1/4NW1/4, & NE1/4SW1/4 of Sec. 8, T31N, R6W of the 6th P.M., Knox County, Nebraska (160 acres), as property valued comparable to like properties. By roll call vote. Ayes Districts #2, #3, #4, #5, #6 and #7. Nays none. Absent was District #1. Motion carried.

Motion by Supr. Mackeprang, seconded by Supr. Pierce to concur with Assessor's recommendation to deny **Protest #23-2026**, Duane R. Liska, 88598 Hwy 14, Verdigre NE 68783, #540005148, SW1/4NW1/4 & NW1/4SW1/4 of Sec. 21, T31N, R6W of the 6th P.M., Knox County, Nebraska (80 acres), as property valued comparable to like properties. By roll call vote. Ayes Districts #2, #3, #4, #5, #6 and #7. Nays none. Absent was District #1. Motion carried.

Motion by Supr. Sokol, Jr., seconded by Supr. Mlady to deny **Protest #24-2026**, Duane R. Liska, 88598 Hwy 14, Verdigre NE 68783, as the Property Valuation Protest Form 422 was not completed properly due to wrong parcel number being written on the form and does not match legal description. By roll call vote. Ayes Districts #2, #3, #4, #5, #6 and #7. Nays none. Absent was District #1. Motion carried.

Motion by Supr. Pierce, seconded by Supr. Borgmann to concur with Assessor's recommendation to deny **Protest #25-2026**, Duane R. Liska, 88598 Hwy 14, Verdigre NE 68783, #540005083, SW1/4NW1/4, NW1/4SW1/4, S1/2SW1/4, SW1/4SE1/4 Is Hwy & includes 3.03 acres RR ROW of Sec. 8, T31N, R6W of the 6th P.M., Knox County, Nebraska (197.12 acres), as property valued comparable to like properties. By roll call vote. Ayes Districts #2, #3, #4, #5, #6 and #7. Nays none. Absent was District #1. Motion carried.

Motion by Supr. Mlady, seconded by Supr. Mackeprang to concur with Assessor's recommendation to deny **Protest #26-2026**, Grace Silbernack, 802 S Bismark Circle, Wausa NE 68783, #540013108, Lot 8, South Addition to

Original Town of Wausa, Knox County, Nebraska, as property valued comparable to like properties. By roll call vote. Ayes Districts #2, #3, #4, #5, #6 and #7. Nays none. Absent was District #1. Motion carried.

Motion by Supr. Sokol, Jr., seconded by Supr. Mlady to concur with Assessor's recommendation to deny **Protest #27-2026**, Neil C. and Lisa D. Timmerman, NW1/4 of Sec. 8, T31N, R3W of the 6th P.M., Knox County, Nebraska (160 acres), as property valued comparable to like properties. By roll call vote. Ayes Districts #2, #3, #4, #5, #6 and #7. Nays none. Absent was District #1. Motion carried.

Motion by Supr. Mlady, seconded by Supr. Mackeprang to concur with Assessor's recommendation to deny **Protest #28-2026**, Peter V. & Lynette Sukup, 11412 12th ST, Aurora NE 68818, NE1/4SW1/4 of Sec. 27, T30N, R7W of the 6th P.M., Knox County, Nebraska (40 acres), as property valued comparable to like properties. By roll call vote. Ayes Districts #2, #3, #4, #5, #6 and #7. Nays none. Absent was District #1. Motion carried.

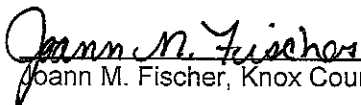
Motion by Supr. Sokol, Jr., seconded by Supr. Borgmann to concur with Assessor's recommendation to deny **Protest #29-2026**, Peter V. & Lynette Sukup, 11412 12th ST, Aurora NE 68818, NW1/4SW1/4 of Sec. 5, T29N, R7W of the 6th P.M., Knox County, Nebraska (40 acres), as property valued comparable to like properties. By roll call vote. Ayes Districts #2, #3, #4, #5, #6 and #7. Nays none. Absent was District #1.

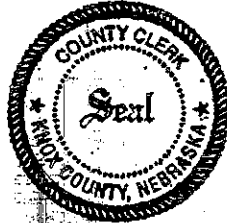
Chairman Schlote closed the public hearing at 4:11 p.m.

Chairman Schlote adjourned the Knox County Board of Equalization at 4:12 p.m. on July 15, 2026 until 10:00 a.m. on July 22, 2026 for a regular meeting.

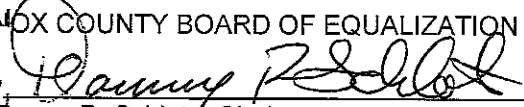
I, Joann M. Fischer, Knox County Clerk, do hereby certify that the County Board of Equalization minutes are correct to the best of my knowledge,

ATTEST:


Joann M. Fischer, Knox County Clerk



KNOX COUNTY BOARD OF EQUALIZATION

By 
Danny R. Schlote, Chairman