

PROCEEDINGS OF THE KNOX COUNTY BOARD OF EQUALIZATION

July 11, 2019
Center, Nebraska
10:00 a.m.

A regular meeting of the Knox County Board of Equalization was held at the Knox County Courthouse in Center, Nebraska on the date of July 11, 2019 at 10:00 a.m. Present were Supervisors Martin J. O'Connor District #1, Patrick J. Liska District #2, Virgil H. Miller District #3, James Sokol, Jr. District #4, Kevin D. Mackeprang District #5, Danny R. Schlote District #6 and James J. Borgmann District #7. Absent was none. Chairman 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 Creighton News newspaper, as shown by the Affidavit of Publication attached to these minutes.

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

The minutes of the June 27, 2019 meeting were read. Chairman Schlote approved the June 27, 2019 minutes as read.

Discussion was held on the process to review Forms 425 Report of Destroyed Real Property that will take place later in the meeting.

At 10:13 a.m., Chairman Schlote opened the advertised public hearing on Protests #1-2019 through #3-2019 that were filed between June 16 and July 2, 2018.

County Clerk Fischer swore in County Assessor McManigal. Chairman Schlote announced for the record that no decisions would be made by the Board of Equalization on the protests at the hearing.

Protest #1-2019 – David W. Hamm, 1220 W Benjamin Avenue, STE 3, Norfolk NE 68701, Tract in S1/2SW1/4 and the S1/2SE1/4 less tract, being 81.01 acres in Section 14, T31N, R8W of the 6th P.M., Knox County, Nebraska. Co. Assessor McManigal read the filed protests into record. Protestor was not present.

Protest #2-2019 – Neil M. and Catherine F. Clausen, 87244 Hwy 121, Wausa NE 68786, N1/2SW1/4 less 2.02 acres with total tract being 77.98 acres in Section 22, T29N, R2W of the 6th P.M., Knox County, Nebraska. Co. Assessor McManigal read the filed protests into record. Catherine F. Clausen was present, sworn in and gave taped testimony.

Protest #3-2019 – Brad Kumm, 54930 Hwy 59, Wausa NE 68786, Tract in the E1/2NW1/4 less 2.33 acres to State with tract being 34.37 acres in Section 27, T29N, R2W of the 6th P.M., Knox County, Nebraska. Co. Assessor McManigal read the filed protest into record. Protestor was not present.

Neil M. and Catherine F. Clausen filed a Form 425 Report of Destroyed Real Property on the property on Protest #2-2019. Mrs. Clausen was present and gave information about the flood damage that has created difficulty accessing their home and real estate.

Chairman Schlote closed the open public hearing at 10:50 a.m.

There was no public comment on agenda items.

There was no public comment on non-agenda items.

Motion by Supr. Mackeprang, seconded by Supr. Sokol, Jr. to approve and place on file the following 2019 Omitted/Undervalued and Overvalued/Clerical Notices. By roll call vote. Ayes all Districts. Nays none. Motion carried.

Daniel Anderson, added detached garage, 727,205 to 752,350; Rowlan Anderson, added deck, 714,185 to 716,275; Dana Brazel, adj. home functional, 104,645 to 93,935; Julie Broders, adj. depreciation after review, 28,195 to 18,340; Debra Buck, adj. depreciation, 40,890 to 35,825; Larry Carlson, adj. depreciation, 49,245 to 43,615; Scott Carlson, lowered house value similar to salvage value, 121,540 to 110,380; Dorothy Case, adj. age & depreciation, 68,955 to 57,315; Daniel Daily, clerical error/lots combined, 46,090 to 30,940; Marcia DeRoin, adj. square footage, 341,375 to 297,510; Daniel Doerr, adj. irrigated acres, 117,855 to 244,945; Joseph Dreesen, moved class from lake to rec ag, 40,740 to 37,595; Joseph Dreesen, moved class from lake to rec ag, 133,695 to 139,205; Joseph Dreesen, moved class from lake to rec ag, 24,585 to 1,145; Robert Eckhoff, adj. home 25%-foundation & basement shift, 194,885 to 153,835; Roger Eggerling, added bldg. from rural review, 167,320 to 172,210; Leroy Emory, allowed more waste area, 307,615 to 304,580; Epic Land & Cattle LLC, adj. value for silage pit & utility shed, 485,405 to 570,350; Arlene Farley, adj. depreciation-lowered bsmt. sq. footage, 26,860 to 20,605; David Fokken, vacant, disrepair, depreciation increased, 4,940 to 1,050; Matthew Frank, land adj. from crop to grass, 326,445 to 315,015; Fuchtman Farms Inc., adj. irrigated acres, 619,675 to 513,715; Fuchtman Farms Inc., adj. irrigated acres, 495,540 to 494,490; Fuchtman Farms Inc., adj. irrigated acres, 501,945 to 497,380; Kenneth Gillilan, added grain bin, 397,935 to 442,775; Lonnie Greckel, adj. age of dwelling, 328,570 to 322,410; Shane Greckel, adj. age of dwelling, removed grain bin value, 191,615 to 173,935; Alex Guenther, adj. depreciation on mobile home, 5,390 to 4,865; Ladonna Hazen, adj. tract size, 193,280 to 191,865; Randall Helmer, home value adj., 185,935 to 139,420; Donald Henery, adj. for CRP acres, 39,590 to 39,485; Donald Henery, adj. for CRP acres, 171,120 to 155,770; Donald Henery, adj. for CRP acres, 92,135 to 89,240; Marvin Herbert, adj. dry crop to CRP, 193,260 to 172,495; Hu5kers LLC, home updated to equalize like properties, 125,875 to 152,075; James Huttmann, adj. home statistics to equalize, 744,985 to 737,655; James Huttmann, parcels combined & removed home site, 575,690 to 543,450; J & J Properties LLC, adj. statistics, 197,625 to 224,790; Nancy Janak, adj. value of home & home site, 469,515 to 438,980; Marvin Jensen, adj. depreciation to equalize, 76,375 to 43,530; Victoria Jensen, adj. crop to grass, 313,735 to 262,950; Justin Jindra, adj. for water in bsmt., 42,330 to 39,000; Arlynd Johnson, added finished room shed, 754,800 to

770,290; Harold Juzenas, adj. overall depreciation, 14,235 to 8,465; Mark Korth, adj. for irrigated acres, 331,580 to 335,885; Mark Korth, adj. for irrigated acres, 88,050 to 98,860; Kelvin Kumm, adj. depreciation on home, 124,110 to 119,580; Kenneth Kumm, adj. age of home, 1,718,750 to 1,715,535; Joseph Maibaum, added implement bldg., 264,665 to 319,810; James Mlady, adj. for wet bsmt., 359,035 to 353,840; Milton Ober, adj. for wet bsmt., 900,245 to 891,530; Milton Ober, adj. irrigated acres, 1,116,400 to 1,108,230; Milton Ober, adj. grass acres, 938,925 to 933,675; Johnnie Ostermeyer, adj. made for unfinished garage, 172,905 to 167,105; Chad Paulsen, adj. depreciation, 25,295 to 18,455; Dale Prochaska, allowed structural damage, 9,550 to 9,185; Dale Prochaska, adj. stats-vacant, 45,435 to 38,165; Robert Roland, adj. depreciation on home, 33,320 to 31,215; Roger Roland, flat valued house, 21,190 to 19,620; John Rosberg, adj. irrigated acres, 1,343,165 to 1,267,515; Lenard Schaefer, adj. for finished bsmt., 215,485 to 245,830; Bruce Schlote, adj. for porch, 993,105 to 994,115; Marie Sedivy, adj. crop to grass, 40,190 to 34,525; Marie Sedivy, adj. crop to grass, 173,615 to 170,740; Bradley Shimer, adj. age & depreciation, 48,860 to 30,540; Mary Beth Sterkel, adj. irrigated acres, 654,055 to 622,410; Rosemerie Tuch, removed equip shed destroyed by wind, 177,885 to 172,030; Stanley Uhing, adj. home depreciation, 90,985 to 84,490; Craig Wilken, adj. home value, 959,100 to 943,040.

The Board reviewed submitted Forms 425 Report of Destroyed Real Property.

Motion by Supr. Miller, seconded by Supr. O'Connor to deny Form 425 for Parcel ID #540004687 Leanore Bartos as damage to the land does not exceed 20% of the parcel's assessed land value in the current tax year as determined by the County Board of Equalization. By roll call vote. Ayes all Districts. Nays none. Motion carried.

Motion by Supr. Sokol, Jr., seconded by Supr. Mackeprang to deny Form 425 for Parcel ID #540008802 Melvin D. & Jo E. Cameron as damage to the land does not exceed 20% of the parcel's assessed land value in the current tax year as determined by the County Board of Equalization. By roll call vote. Ayes all Districts. Nays none. Motion carried.

Motion by Supr. Mackeprang, seconded by Supr. Sokol, Jr. to deny Form 425 for Parcel ID #540006358 Jerry & Dixie Hanefeldt as damage to the land does not exceed 20% of the parcel's assessed land value in the current tax year as determined by the County Board of Equalization. By roll call vote. Ayes all Districts. Nays none. Motion carried.

Motion by Supr. Sokol, Jr., seconded by Supr. Mackeprang to deny Form 425 for Parcel ID #540011844 James & Jackquiline Hatfield as damage to an improvement does not exceed 20% of the improvement's assessed value in the current tax year as determined by the County Board of Equalization. By roll call vote. Ayes all Districts. Nays none. Motion carried.

Motion by Supr. Liska, seconded by Supr. Miller to deny Form 425 for Parcel ID #540011880 Sheri Huigens & Cathy Brodhagen as damage to an improvement does not exceed 20% of the improvement's assessed value in the current tax year as determined by the County Board of Equalization. By roll call vote. Ayes all Districts. Nays none. Motion carried.

Motion by Supr. Sokol, Jr., seconded by Supr. Mackeprang to deny Form 425 for Parcel ID #540008941 Curtis R. & Carol L. Kalkowski as damage to the land does not exceed 20% of the parcel's assessed land value in the current tax year as determined by the County Board of Equalization. By roll call vote. Ayes all Districts. Nays none. Motion carried.

Motion by Supr. Mackeprang, seconded by Supr. Borgmann to deny Form 425 for Parcel ID #540008936 Curtis R. & Carol L. Kalkowski as damage to the land does not exceed 20% of the parcel's assessed land value in the current tax year as determined by the County Board of Equalization. By roll call vote. Ayes all Districts. Nays none. Motion carried.

Motion by Supr. Sokol, Jr., seconded by Supr. Mackeprang to deny Form 425 for Parcel ID #540008719 Samuel C. & Linda McGill as damage to the land does not exceed 20% of the parcel's assessed land value in the current tax year as determined by the County Board of Equalization. By roll call vote. Ayes all Districts. Nays none. Motion carried.

Chairman Schlote adjourned the Knox County Board of Equalization at 4:31 p.m., July 11, 2019 until 8:30 a.m. on Monday, July 15, 2019 for a special meeting/public hearing to make final decisions on the 2019 filed protests and review/action on Forms 425 and until 10:00 a.m. on Thursday, July 25, 2019 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
