

PROCEEDINGS OF THE KNOX COUNTY BOARD OF EQUALIZATION

Center, Nebraska
October 10, 2019
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 October 10, 2019 at 9:58 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 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.

Minutes of the September 26, 2019 meeting were read. Chairman Schlote approved the September 26, 2019 meeting minutes as read with the correction that the letter regarding the Great Plains Communications personal property was received from Great Plains Communications and not the State.

Motion by Supr. Sokol, Jr. seconded by Supr. Miller to approve Tax Claim #7923 Marvin N. Rosberg, etal for acceleration of 2019 tax as mobile home to be moved. By roll call vote. Ayes all Districts. Nays none. Motion carried.

Motion by Supr. Borgmann, seconded by Supr. Mackeprang to place on file the Notices of Rejection of Homestead Exemption. By roll call vote. Ayes all Districts. Nays none. Motion carried.

County Assessor McManigal updated the Board on the following: 1. Discussion was held on the Great Plains Communications (GPC) personal property situation. County Attorney Thomas has been contacted regarding the matter. Notices of Change in Personal Property Assessment were mailed to GPC on October 1, 2019 and they have thirty days to appeal to the Knox County Board of Equalization; 2. As per LB 372, soil conversions will be changed to match the FSA soil conversions.

Motion by Supr. O'Connor, seconded by Supr. Sokol, Jr. to adopt the 2019 Knox County entity levies according to their respective submitted budgets noting that the Crofton City General Fund levy is set at the limit of 50 cents as per statute and that the Crofton City budget submitted to the Knox County Clerk was incorrect as a the wrong valuation was used and that a corrected budget is forthcoming. By roll call vote. Ayes all Districts. Nays none. Motion carried.

KNOX COUNTY – Valuation 2,202,969,539, General Fund Levy 0.167619; C & C Development Fund Levy 0.000000, **Total Knox County Levy, 0.167619**; **KNOX COUNTY AG SOCIETY** – Valuation 2,202,969,539, General Fund Levy 0.004085, Capital Improvement Fund Levy 0.002724, **Total Knox County Ag Society Levy 0.006809**.

TOWNSHIPS – ADDISON: Valuation 71,840,619, General Levy 0.034799; **BOHEMIA:** Valuation 36,710,424, General Levy 0.068101; **CENTRAL:** Valuation 70,190,327, General Levy 0.099729; **CLEVELAND:** Valuation 100,357,100, General Levy 0.049822; **COLUMBIA:** Valuation 118,100,790, General Levy 0.035563; **CREIGHTON:** Valuation 84,718,284, General Levy 0.082627; **DOLPHIN:** Valuation 104,243,854, General Levy 0.050000; **DOWLING:** Valuation 99,191,820, General Levy 0.057464, Sinking Levy 0.006049, **Total Dowling Twp. Levy 0.063513**; **EASTERN:** Valuation 107,107,024, General Levy 0.088230, Library Valuation 124,697,015, Library Levy 0.008420, **Total Eastern Twp. Levy 0.096650**; **FRANKFORT:** Valuation 37,977,690, General Levy 0.150000; **HARRISON:** Valuation 57,886,769, General Levy 0.053553; **HERRICK:** Valuation 51,033,382, General Levy 0.019105; **HILL:** Valuation 80,703,541, General Levy 0.037173; **JEFFERSON:** Valuation 41,827,218, General Levy 0.041212; **LINCOLN:** Valuation 114,522,480, General Levy 0.087319; **LOGAN:** Valuation 42,594,023, General Levy 0.042964; **MILLER:** Valuation 56,197,508, General Levy 0.062280; **MORTON :** Valuation 164,620,925, General Levy 0.060746, Sinking Levy 0.006075, **Total Morton Twp. Levy 0.066821**; **NIOBRARA :** Valuation 28,812,682, General Levy 0.023011; **NORTH FRANKFORT:** Valuation 73,028,893, General Levy 0.230000; **PEORIA:** Valuation 121,605,163, General Levy 0.057563, Sinking Levy 0.008223, **Total Peoria Twp. Levy 0.065786**; **RAYMOND:** Valuation 104,665,113, General Levy 0.027774; **SPADE:** Valuation 28,015,947, General Levy 0.029490; **SPARTA:** Valuation 36,487,147, General Levy 0.061501; **UNION:** Valuation 25,542,073, General Levy 0.039934; **VALLEY:** Valuation 39,862,562, General Levy 0.050076; **VERDIGRE:** Valuation 54,903,114, General Levy 0.036428; **WALNUT GROVE:** Valuation 73,337,710, General Levy 0.052235; **WASHINGTON:** Valuation 57,000,839, General Levy 0.083332; **WESTERN:** Valuation 29,593,869, General Levy 0.135163.

CITIES & VILLAGES – BLOOMFIELD: Valuation 41,835,498, General Levy 0.405000, Fire Levy 0.045000, Bond Levy 0.139747, **Total Bloomfield Levy 0.589747**; **BLOOMFIELD AIRPORT AUTHORITY:** Valuation 41,835,498, General Levy 0.029879; **CREIGHTON:** Valuation 42,672,102, General Levy 0.427737, Fire Levy 0.045000, **Total Creighton Levy 0.472737**; **CREIGHTON AIRPORT AUTHORITY:** Valuation 42,672,102, General Levy 0.023435; **CROFTON:** Valuation 35,179,982, General Levy 0.500000; **BAZILE MILLS:** Valuation 1,185,427, General Levy 0.376658; **CENTER:** Valuation 2,042,972, General Levy 0.343211; **NIOBRARA:** Valuation 14,105,645, General Levy 0.391510, Bond Levy 0.173930, **Total Niobrara Levy 0.565440**; **SANTEE:** Valuation 435,080, General Levy 0.000000; **VERDEL:** Valuation 734,353, General Levy 0.447060; **VERDIGRE:** Valuation 17,507,113, General Levy 0.454997, Fire Levy 0.045000, Bond Levy 0.242758, **Total Verdigre Levy 0.742755**; **WAUSA:** Valuation 22,894,543, General Levy 0.499998; **WINNETOON:** Valuation 1,988,586, General Levy 0.335957.

RURAL FIRE DISTRICTS - WAUSA DIST. 1 – Total Valuation 458,587,419, General Levy 0.045000; **BLOOMFIELD DIST. 2** – Valuation 607,708,668, General Levy 0.008228, Sinking Levy 0.036772, **Total Bloomfield Dist. 2 Levy 0.045000**; **NIOBRARA DIST. 3** – Valuation 213,168,438, General Levy 0.041482, Sinking Levy 0.003518, Bond Levy 0.009795, **Total Niobrara Dist. 3 Levy 0.054795**; **VERDIGRE DIST. 4** – Valuation 269,637,631, General Levy 0.011126, Sinking Levy 0.033874, **Total Verdigre Dist. 4 Levy 0.045000**; **CROFTON DIST. 5** – Total Valuation 599,798,315, General Levy 0.024750, Sinking Levy 0.020250, **Total Crofton Dist. 5 Levy 0.045000**; **CREIGHTON DIST. 6** – Total Valuation 352,024,240, General Levy 0.008522, Sinking Levy 0.036478, **Total Creighton Dist. 6 Levy 0.045000**; **ORCHARD #7**: Knox Co. Valuation only, 37,668,361, Levy set in Antelope County.

SCHOOLS – BLOOMFIELD: Total Valuation 643,193,008, General Levy 0.538717, Spec. Building Levy 0.140000, Qualified Capital Levy 0.003230, **Total Bloomfield School Levy 0.681947**; **CREIGHTON**: Total Valuation 510,452,374, General Levy 0.751957, Spec. Building Levy 0.000000, Qualified Capital Levy 0.000000, **Total Creighton School Levy 0.751957**; **CROFTON**: Total Valuation 585,615,177, General Levy 0.715815, Spec. Building Levy 0.043121, **Total Crofton School Levy 0.758936**; **WAUSA**: Total Valuation 376,808,899, General Levy 0.781177, Bond Levy 0.056060, Spec. Building Levy 0.000000, Qualified Capital Levy 0.021178, **Total Wausa School Levy 0.858415**; **NIOBRARA**: Valuation 194,589,785, General Levy 0.934367, Bond Levy 0.000000, Spec. Building Levy 0.020245, **Total Niobrara School Levy 0.954612**; **SANTEE**: Valuation 6,933,493, General Levy 1.049947, Bond Levy 0.000000, **Total Santee School Levy 1.049947**; **The following School Levies are set in other Counties**: **NEBR. UNIFIED DIST. 1 – VERDIGRE SCHOOL**: Total Valuation 308,879,426, Levy Set in Antelope County; **BOYD COUNTY**: Knox County Valuation only, 23,707,531, Levy set in Boyd County; **NEBR. UNIFIED DIST. 1 – ORCHARD SCHOOL**: Knox County Valuation only, 20,826,557, Levy set in Antelope County; **PLAINVIEW DIST. P-5**: Knox County Valuation only 13,539,926, Levy set in Pierce County; **OSMOND DIST. 42**: Knox County Valuation only, 12,912,495, Levy set in Pierce County.

SPECIAL TAXES - SID #1: Valuation 10,324,192, General Levy 0.400000; **SID #2**: Valuation 7,142,741, General Levy 0.399989; **The following Special Tax Levies are set in other counties**: **ESU #1**: Knox County Valuation only, 2,131,983,030, Levy set in Wayne County; **ESU #8**: Knox County Valuation only, 70,986,508, Levy set in Antelope County; **NORTHEAST COMMUNITY COLLEGE**: Knox County Valuation only, 2,202,969,539, Levy set in Madison County; **LEWIS & CLARK NRD**: Knox County Valuation only, 1,342,518,276, Levy set in Cedar County; **LOWER ELKHORN NRD**: Knox County Valuation only, 281,153,765, Levy set in Madison County; **LOWER NIOBRARA NRD**: Knox County Valuation only, 579,297,498, Levy set in Boyd County.

Comment on non-agenda items was given by Chairman Schlote who asked how large grain dryers are classified. County Assessor McManigal said the large grain dryers are classified as personal property.

There was no public comment on agenda items.

Chairman Schlote adjourned the Knox County Board of Equalization at 10:31 a.m. on October 10, 2019 until 10:00 a.m. on Thursday, October 31, 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
