

PROCEEDINGS OF THE KNOX COUNTY BOARD OF EQUALIZATION

June 25, 2020
Center, Nebraska
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 June 25, 2020 at 10:03 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 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 Wausa Gazette 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 11, 2020 meeting were read and approved by Chairman Borgmann.

County Assessor McManigal met with the Board on the following: 1. Several Board members received a complaint about the increase to the rural building site valuations and when the Board took action on these valuations. The Board accepted and placed on file the County Assessor's 2020 evidence of Equalization, Opinions from TERC and all proof of valuation at the June 11, 2020 meeting. County Assessor McManigal said that small tracts keep selling and bringing much more than the valuations assessed, there are costs to get the amenities such as electricity, water, etc. to the tracts, and that appraisals are higher on the small tracts than the valuations; 2. Discussed implementation of the current 2019 soil survey for the valuation year of 2020, soil and slope, and naming soil #3320 Sansarc Silty Clay with a slope of 20% to 40% to be classified as waste. Motion by Supr. Schlote, seconded by Supr. Liska to adopt **Resolution #2020 - 10** naming soil #3320 Sansarc Silty Clay with a slope 20% to 40%, to classify it as waste as historically set, and that valuation change notices be sent to landowners who will be affected by this soil and slope modification. By roll call vote. Ayes all Districts. Nays none. Motion carried.

RESOLUTION #2020 -10

Whereas, Knox County has implemented the current 2019 soil survey for the valuation year of 2020, as prepared by the Natural Resources Conservation Service and the United States Department of Agriculture which originally became available in 1987, and,

Whereas, Resolution #2009-19 implemented by the Knox County Board of Supervisors, took the soil conversion chart provided by the Nebraska Property Tax and Assessment Division and named the soils of #3321 Sansarc Silty Clay 30-60% slope, #5477 Betts Clay Loam 30-60% slope, #6686 Crofton Silt Loam 30-60% slope and #6761 Gavins Silt Loam 30-60% slope and said these soils should be converted from grass to waste in order to make all 30-60% slope similar to #3151 Bristow Silty Clay, which was already in the waste category, and

Whereas, in 2016, to explain the history, the soil #3320 Sansarc Silty Clay was adjusted by the 2016 soil survey with a 30%-60% slope to a 20% to 40% slope, and

Whereas, in 2019, to further explain, the soil #3320 Sansarc Silty Clay was adjusted by the 2019 soil survey changing the slope to 20%-40% to 9%-35% slope, and

Whereas, the 2019 soil conversion chart provided by the Nebraska Property Tax and Assessment Division, now took the soil #3321 slope 30%-60% with 912 acres and converted it to soil #3320 slope 9%-35% with 912 acres, therefore eliminating soil #3321 and

Whereas, I, Monica J. McManigal, Knox County Assessor, strongly disagree with the elimination of the soil #3321 and its conversion to soil #3320 and knowing the slope change is out of my control to convert from 20% to 40% to 9% to 35%, and

NOW, THEREFORE, BE IT RESOLVED that the Knox County Board of Equalization using the history provided on the soil and slope, wish to name the soil #3320 Sansarc Silty Clay with a slope 20% to 40% to be classified as waste, as historically set, and

BE IT FURTHER RESOLVED THAT the Knox County Board of Equalization instruct Knox County Assessor Monica J McManigal to fulfill the above duties.

Dated this 25th day of June, 2020.

KNOX COUNTY BOARD OF EQUALIZATION

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

Danny R. Schlote /s/
Danny R Schlote, Dist #6

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

Virgil H. Miller /s/
Virgil H Miller, Dist #3

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

Kevin D. Mackeprang /s/
Kevin D Mackeprang Dist #5

James Borgmann /s/
James Borgmann, Chairman, Dist #7

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

3. Update on inspections; 4. A public hearing is set for Monday, July 13, 2020 starting at 9:30 a.m. for the Board to make final decisions on filed 2020 protests.

Chairman Borgmann adjourned the Knox County Board of Equalization at 10:39 a.m. on June 25, 2020 until 10:00 a.m. on Thursday, July 9, 2020 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 James J. Borgmann, Chairman
