

PROCEEDINGS OF THE KNOX COUNTY BOARD OF EQUALIZATION

July 13, 2020
Center, Nebraska
9:37 a.m.

A special 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 July 13, 2020 at 9:37 a.m. Present were Supervisors Martin J. O'Connor District #1 via Zoom, 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 Patrick J. Liska District #2. 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 Niobrara Tribune and Wausa Gazette newspapers, 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.

Chairman Borgmann dispensed with reading the July 9, 2020 meeting minutes.

Chairman Borgmann opened the advertised public hearing at 9:38 a.m.

The Board reviewed GIS maps and presented information from County Assessor McManigal and the protestors.

Supr. Liska arrived at 9:51 a.m.

The following action was taken by the Knox County Board of Equalization:

Motion by Supr. Schlote, seconded by Supr. Mackeprang to concur with Assessor's recommendation to deny **Protest #1 - 2020**, Loren L. Sievers, 5411 Ave. A, Crofton NE 68730, Parcel ID Number 540010106, no legal description shown on Form 422, as property valued comparable to like properties. By roll call vote. Ayes all Districts. Nays none. Motion carried.

Motion by Supr. O'Connor, seconded by Supr. Sokol, Jr. to concur with Assessor's recommendation to deny **Protest #2 - 2020** - Neil C. and Lisa D. Timmerman, 3703 133rd ST, Urbandale IA 50323-2175, Parcel ID Number 540010071, no legal description shown on Form 422., as property valued comparable to like properties. By roll call vote. Ayes all Districts. Nays none. Motion carried.

Motion by Supr. Mackeprang, seconded by Supr. Liska to concur with Assessor's recommendation on **Protest #3 - 2020** - Sandra Robertson, 1106 Sunshine BLVD, Bellevue NE 68103, Parcel ID Number 540010870, no legal description shown on Form 422 changing the valuation to be similar to the neighboring properties in that area resulting in change of valuation from \$18,000 to \$2,875. By roll call vote. Ayes all Districts. Nays none. Motion carried.

Motion by Supr. O'Connor, seconded by Supr. Mackeprang to concur with Assessor's recommendation on **Protest #4 - 2020** - AngieLynn Garfield, 1106 Sunshine BLVD, Bellevue NE 68103, Parcel ID Number 540010869, Lot 15, Block 1, Devils Nest, changing the valuation to be similar to the neighboring properties in that area resulting in change of valuation from \$18,000 to \$2,875. By roll call vote. Ayes all Districts. Nays none. Motion carried.

Motion by Supr. Mackeprang, seconded by Supr. Schlote to concur with Assessor's recommendation to deny **Protest #5 - 2020**, Daniel J. Costello, PO Box 2238, Sioux Falls SD 57101, Parcel ID Number 540001320, E200 ft. Is S75 ft. of Block 51, Whited Addition to Bloomfield, as property valued comparable to like properties. By roll call vote. Ayes all Districts. Nays none. Motion carried.

Motion by Supr. Sokol, Jr., seconded by Supr. Schlote to concur with Assessor's recommendation on **Protest #6 - 2020** - Dennis W. Dannelly & Debra Allemann-Dannelly, PO Box 370, Genoa NE 68640, Parcel ID Number 540011657, Lot 13, Elkhorn Ridge Subdivision, lowering the lot to \$500 because of the condition of the lot resulting in change of valuation from \$6,720 to \$500. By roll call vote. Ayes all Districts. Nays none. Motion carried.

Motion by Supr. O'Connor, seconded by Supr. Liska to concur with Assessor's recommendation on **Protest #7 - 2020** - Dennis W. Dannelly & Debra Allemann-Dannelly, PO Box 370, Genoa NE 68640, Parcel ID Number 540011658, Lot 14, Elkhorn Ridge Subdivision, lowering the lot to \$500 because of the condition of the lot resulting in change of valuation from \$112,305 to \$106,090. By roll call vote. Ayes all Districts. Nays none. Motion carried.

Motion by Supr. Sokol, Jr., seconded by Supr. Liska to concur with Assessor's recommendation on **Protest #8 - 2020** - Scott Swanson, PO Box 551, Sulphur Springs TX 75483, Parcel ID Number 540008468, no legal description shown on Form 422, lowering the WRP acres to the category of WRP waste resulting in change of valuation from \$216,480 to \$191,690. By roll call vote. Ayes all Districts. Nays none. Motion carried.

Motion by Supr. Mackeprang, seconded by Supr. Schlote to concur with Assessor's recommendation to deny **Protest #9 - 2020** - Leon F. Grothe, 53367 894 RD, Niobrara NE 68760, Parcel ID Number 540005443, NW1/4 being 159.58 acres in Section 5, T31N, R3W of the 6th P.M., as property valued comparable to like properties. By roll call vote. Ayes all Districts. Nays none. Motion carried.

Motion by Supr. O'Connor, seconded by Supr. Mackeprang to concur with Assessor's recommendation to deny **Protest #10 - 2020** - Leon F. Grothe, 53367 894 RD, Niobrara NE 68760, Parcel ID Number 540009856, TR N1/2 being 5.10 acres in Section 1, T32N, R5W of the 6th P.M., as property valued comparable to like properties. By roll call vote. Ayes all Districts. Nays none. Motion carried.

Motion by Supr. Schlote, seconded by Supr. Miller to concur with Assessor's recommendation to deny **Protest #11 - 2020** - Leon F. Grothe, 53367 894 RD, Niobrara NE 68760, Parcel ID Number 540005446, SW1/4 Is .12 ac. to Co.

& ls.TR S1/2SESW, being 144.27 acres in Section 5, T31N, R3W of the 6th P.M., as property valued comparable to like properties. By roll call vote. Ayes all Districts. Nays none. Motion carried.

Motion by Supr. Schlote, seconded by Supr. Mackeprang to concur with Assessor's recommendation to deny **Protest #12 – 2020** – Jeff Uhlir, 51261 886 RD, Verdigre NE, Parcel ID Number 540008871, W2NW, SW1/4 being 240 acres in Section 11, T32N, R8W of the 6th P.M., as property valued comparable to like properties. By roll call vote. Ayes Districts #2, #3, #4, #5, #6 and #7. Nays none. Abstain District #1. Motion carried.

Motion by Supr. Sokol, Jr., seconded by Supr. Mackeprang to concur with Assessor's recommendation to deny **Protest #13 – 2020** – Jeff Uhlir, 51261 886 RD, Verdigre NE, Parcel ID Number 540008863, E2E2 being 160 acres in Section 10, T32N, R8W of the 6th P.M., as property valued comparable to like properties. By roll call vote. Ayes Districts #2, #3, #4, #5, #6 and #7. Nays none. Abstain District #1. Motion carried.

Motion by Supr. Mackeprang, seconded by Supr. Schlote to concur with Assessor's recommendation to deny **Protest #14 – 2020** – Jeff Uhlir, 51261 886 RD, Verdigre NE, Parcel ID Number 540004692, W1/2, SE1/4 being 480 acres in Section 9, T32N, R8W of the 6th P.M., as property valued comparable to like properties. By roll call vote. Ayes Districts #2, #3, #4, #5, #6 and #7. Nays none. Abstain District #1. Motion carried.

Motion by Supr. Schlote, seconded by Supr. Sokol, Jr. to concur with Assessor's recommendation on **Protest #15 – 2020**, Mike & Janet Schmitt, 104 Moccasin ST, PO Box 274, Elgin NE 68636, Parcel ID Number 540004537, #3 PT SWNW, PT NWSW, PT SWSW (N of RD) being 51.41 acres in Section 30, T32N, R7W of the 6th P.M., to value the 1.2 acres of waste at \$250 an acre, lowering the land valuation resulting in change of valuation from \$171,985 to \$165,395. By roll call vote. Ayes all Districts. Nays none. Motion carried.

Motion by Supr. Sokol, Jr., seconded by Supr. Miller to concur with Assessor's recommendation on **Protest #16 – 2020**, Emile F. Scoville, 549 Kian AVE, Crofton NE 68730, Parcel ID Number 540010175, All of Block 8 ls 30 ft x 36 ft tract, Dale's Addition to Kohles Acres Subdivision, allowing more depreciation on the home resulting in change of valuation from \$192,475 to \$180,745. By roll call vote. Ayes all Districts. Nays none. Motion carried.

Motion by Supr. Miller, seconded by Supr. O'Connor to concur with Assessor's recommendation to deny **Protest #17 – 2020**, Verdigre Stockyards, PO Box 158, Verdigre NE 68783, Parcel ID Number 540003587, no legal description shown on Form 422, as property valued comparable to like properties. By roll call vote. Ayes all Districts. Nays none. Motion carried.

Motion by Supr. Mackeprang, seconded by Supr. Sokol, Jr. to concur with Assessor's recommendation to deny **Protest #18 – 2020**, Roger R. & Joyce A. Tacey, 54176 862 RD, Osmond NE 68765, Parcel ID Number 540004548, #2 NWNE, SWNE, E2SW, NWSE, S2SE being 250.50 acres in Section 32, T32N, R7W of the 6th P.M, as property valued comparable to like properties. By roll call vote. Ayes all Districts. Nays none. Motion carried.

Motion by Supr. Mackeprang, seconded by Supr. Sokol, Jr. to concur with Assessor's recommendation to deny **Protest #19 – 2020**, Valerie Livingston, 51089 871 RD, Orchard NE 68764, Parcel ID Number 540007006, SE1/4 in Section 11, T29N, R8W of the 6th P.M. as property valued comparable to like properties. By roll call vote. Ayes all Districts. Nays none. Motion carried.

County Attorney Thomas and the Board reviewed Form 425 Report of Destroyed Real Property submitted by Jeff and Karla Uhlir on damage of a house fire. The Board denied the Form 425 as the house fire was not a calamity of natural events defined by statute.

Chairman Borgmann moves the Board recess for lunch at 12:09 p.m.

Supr. O'Connor left the meeting at 12:09 p.m.

The Knox County Board of Equalization reconvened at 12:48 p.m. with all members present except Supr. O'Connor District 1. The public hearing was still open. Also present were County Assessor McManigal, Deputy Assessor Beckmann and County Clerk Fischer.

The following action was taken by the Knox County Board of Equalization:

Motion by Supr. Sokol, Jr., seconded by Supr. Schlote to concur with Assessor's recommendation to deny **Protest #20 – 2020**, Valerie Livingston, 51089 871 RD, Orchard NE 68764, Parcel ID Number 540006998, E2E2 being 160 acres in Section 10, T29N, R8W of the 6th P.M. 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. Schlote, seconded by Supr. Liska to concur with Assessor's recommendation on **Protest #21 - 2020**, Valerie Livingston, 51089 871 RD, Orchard NE 68764, Parcel ID Number 540007086 SE1/4 being 160 acres in Section 30, T29N, R8W of the 6th P.M. adjusting the building site from 10.74 acres to 3.71 acres reducing the valuation from \$485,860 to \$479,110. By roll call vote. Ayes Districts #2, #3, #4, #5, #6 and #7. Nays none. Absent was District #1. Motion carried.

Motion by Supr. Miller, seconded by Supr. Sokol, Jr. to concur with Assessor's recommendation to deny **Protest #22 – 2020**, Steve Brunette, 2705 W Oak ST, Sioux Falls SD 57105, Parcel ID Number 540008821, E2NE being 80.07 acres in Section 2, T32N, R8W of the 6th P.M. 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 #23 – 2020**, Steve Brunette, 2705 W Oak ST, Sioux Falls SD 57105, Parcel ID Number 540008818, NWSW being 40 acres in Section 1, T32N, R8W of the 6th P.M. 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. Schlote, seconded by Supr. Liska to concur with Assessor's recommendation to deny **Protest #24 – 2020**, Steve Brunette, 2705 W Oak ST, Sioux Falls SD 57105, Parcel ID Number 540008823, NESW, S2SW & SWSE being 160 acres in Section 2, T32N, R8W of the 6th P.M. 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. Liska, seconded by Supr. Miller to concur with Assessor's recommendation to deny **Protest #25 - 2020**, Steve Brunette, 2705 W Oak ST, Sioux Falls SD 57105, Parcel ID Number 540008869, W2NE, E2NW, SE1/4 being 320 acres in Section 11, T32N, R8W of the 6th P.M. as property valuated 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. Schlote, seconded by Supr. Sokol, Jr. to concur with Assessor's recommendation to deny **Protest #26 - 2020**, Steve Brunette, 2705 W Oak ST, Sioux Falls SD 57105, Parcel ID Number 540008817, W2NW being 80 acres in Section 1, T32N, R8W of the 6th P.M. as property valuated 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. Miller, seconded by Supr. Mackeprang to concur with Assessor's recommendation to deny **Protest #27 - 2020**, Steve Brunette, 2705 W Oak ST, Sioux Falls SD 57105, Parcel ID Number 540008826, NWSE being 40 acres in Section 2, T32N, R8W of the 6th P.M. as property valuated 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. Schlote to concur with Assessor's recommendation to deny **Protest #28 - 2020**, Steve Brunette, 2705 W Oak ST, Sioux Falls SD 57105, Parcel ID Number 540008825, E2SE being 80 acres in Section 2, T32N, R8W of the 6th P.M. as property valuated 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. Schlote, seconded by Supr. Mackeprang to concur with Assessor's recommendation to deny **Protest #29 - 2020**, Andrew & Danielle Stech, 54537 863 RD, Osmond NE 68765, Parcel ID Number 540007934, SW1/4 being 160 acres in Section 17, T29N, R4W of the 6th P.M. as property valuated 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. Liska to concur with Assessor's recommendation to deny **Protest #30 - 2020**, Andrew & Danielle Stech, 54537 863 RD, Osmond NE 68765, Parcel ID Number 540007945, PT of SE1/4 being 55.9 acres in Section 19, T29N, R4W of the 6th P.M. as property valuated 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. Miller, seconded by Supr. Mackeprang to concur with Assessor's recommendation to deny **Protest #31 - 2020**, Andrew & Danielle Stech, 54537 863 RD, Osmond NE 68765, Parcel ID Number 540013031, PT of SE1/4 being 63.51 acres in Section 19, T29N, R4W of the 6th P.M. as property valuated 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 #32 - 2020**, Randy Albrecht, 5510 AVE D, Crofton NE 68730, Parcel ID Number 540010075, W100 ft. of Block 3, Kohles Acres Subdivision as property valuated 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 #33 - 2020**, Mitchell Johnson, 88920 550 AVE, Crofton NE 68730, Parcel ID Number 540003807, TR SWSW being 5.96 acres in Section 26, T32N, R2W of the 6th P.M. as property valuated 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.

Chairman Borgmann closed the public hearing at 2:16 p.m.

Motion by Supr. Schlote, seconded by Chairman Borgmann to add to the agenda by emergency action the filing of the Over, Under and Omitted Valuation Report. By roll call vote. Ayes Districts #2, #3, #4, #5, #6 and #7. Nays none. Absent was District #1. Motion carried.

Motion by Supr. Schlote, seconded by Chairman Borgmann to place on file the Over, Under and Omitted Valuation Report. By roll call vote. Ayes Districts #2, #3, #4, #5, #6 and #7. Nays none. Absent was District #1. Motion carried.

~~Chairman Borgmann closed the public hearing at 2:23 p.m. (corrected 7-30-2020)~~

There was no public comment on agenda items nor on non-agenda items.

Chairman Borgmann adjourned the Knox County Board of Supervisors at 2:25 p.m. on July 13, 2020 until Thursday, July 30, 2020 at 10:00 a.m. for a regular meeting.

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

ATTEST:

COUNTY BOARD OF SUPERVISORS
OF KNOX COUNTY, NEBRASKA

Joann M. Fischer, Knox County Clerk

By _____
James J. Borgmann, Chairman
