

PROCEEDINGS OF THE KNOX COUNTY BOARD OF EQUALIZATION

July 20, 2021
Center, Nebraska
9:00 a.m.

A public hearing/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 20, 2021 at 9:00 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 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 Bloomfield Monitor and Verdigre Eagle 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 8, 2021 meeting minutes.

Chairman Borgmann opened the advertised public hearing at 9:00 a.m.

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

Motion by Supr. Schlote, seconded by Supr. Miller to concur with Assessor's recommendation to deny **Protest #1-2021**, Dustin D. Rubeck, Trustee, 2527 Farmers Branch LN, Dallas TX 75234, Parcel ID Number 540010951, Lot 317, Block 2, Devils Nest, as property valued comparable to like properties. By roll call vote. Ayes all Districts. Nays none. Motion carried.

Chairman Borgmann opened a public hearing at 9:34 a.m. on **Protest #23-2021**, Daniel J. Costello, PO Box 2238, Sioux Falls SD 57101, Parcel ID Number 540001320, E. 200 ft. less S. 75 ft. of Block 51, Whited Addition to the City of Bloomfield. County Assessor McManigal was sworn in and read the filed protest into record. Jared Vilhauer representing Daniel J. Costello was present via Microsoft Team, sworn in and gave taped testimony. The request by the protestor was to use the income approach on the apartment complex valuation. Mr. Vilhauer explained that the property is income restricted by the USDA Rural Development, there are governmental limitations, requirements, subsidizing and restrictions. Also discussed was the TERC case on the 2020 valuation of Daniel J. Costello vs. County of Knox.

Chairman Borgmann closed the second public hearing at 9:54 a.m.

Discussion was held on a mutual agreement between Knox County and Daniel J. Costello on the 2020 valuation of Mr. Costello's property in Bloomfield that is appealed to TERC. The mutual agreement would be that the income approach method would be used to value Mr. Costello's property and Mr. Costello would go through the proper steps to dismiss the TERC case against Knox County. Motion by Supr. O'Connor, seconded by Supr. Sokol, Jr. to enter into a mutual agreement with Daniel J. Costello where the 2020 valuation of Mr. Costello's property in Bloomfield would be changed to the income approach lowering the 2020 valuation and Mr. Costello would dismiss the TERC case of Daniel J. Costello vs. County of Knox. By roll call vote. Ayes Districts #1, #2, #3, #4, #5 and #7. Nays District #6. Motion carried.

Motion by Supr. O'Connor, seconded by Supr. Mackeprang to concur with Assessor's recommendation to deny **Protest #2-2021**, Crofton Bluffs Wind LLC, 4900 N. Scottsdale RD, STE 5000, Scottsdale AZ 85251, Parcel ID Number 540012785, Map Number 120051A, no legal description shown on Form 422, as Assessor followed NE Directive 16-1 and State Statutes. 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 to deny **Protest #3-2021**, Crofton Bluffs Wind LLC, 4900 N Scottsdale RD, STE 5000, Scottsdale AZ 85251, Parcel ID Number 540012758, Map Number 10393A, no legal description shown on Form 422, as Assessor followed NE Directive 16-1 and State Statutes. 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 #4-2021**, Crofton Bluffs Wind LLC, 4900 N Scottsdale RD, STE 5000, Scottsdale AZ 85251, Parcel ID Number 540012606, Map Number 120042B, 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 #5-2021**, Crofton Bluffs Wind LLC, 4900 N Scottsdale RD, STE 5000, Scottsdale AZ 85251, Parcel ID Number 540012608, Map Number 13096B, 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. Miller to concur with Assessor's recommendation to deny **Protest #6-2021**, Crofton Bluffs Wind LLC, 4900 N Scottsdale RD, STE 5000, Scottsdale AZ 85251, Parcel ID Number 540012710, Map Number 110141F, 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. Sokol, Jr., seconded by Supr. Liska to concur with Assessor's recommendation to deny **Protest #7-2021**, Crofton Bluffs Wind LLC, 4900 N Scottsdale RD, STE 5000, Scottsdale AZ 85251, Parcel ID Number 540012784, Map Number 120035A, no legal description shown on Form 422, as Assessor followed NE Directive 16-1 and State Statutes. 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 #8-2021**, Elkhorn Ridge Wind LLC, 4900 N Scottsdale RD, STE 5000, Scottsdale AZ 85251, Parcel ID Number 540012223, Map Number 110141B, no legal description shown on Form 422, as property valuated 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 #9-2021**, Elkhorn Ridge Wind LLC, 4900 N Scottsdale RD, STE 5000, Scottsdale AZ 85251, Parcel ID Number 540012346, Map Number 110134E, no legal description shown on Form 422, as property valuated comparable to like properties. By roll call vote. Ayes all Districts. Nays none. Motion carried.

Motion by Supr. Liska, seconded by Supr. Schlote to concur with Assessor's recommendation to deny **Protest #10-2021**, Elkhorn Ridge Wind LLC, 4900 N Scottsdale RD, STE 5000, Scottsdale AZ 85251, Parcel ID Number 540012438, Map Number 110141D, no legal description shown on Form 422, as property valuated comparable to like properties. By roll call vote. Ayes all Districts. Nays none. Motion carried.

Motion by Supr. Schlote, seconded by Supr. Sokol, Jr. to concur with Assessor's recommendation to deny **Protest #11-2021**, Elkhorn Ridge Bluffs Wind LLC, 4900 N Scottsdale RD, STE 5000, Scottsdale AZ 85251, Parcel ID Number 540012554, Map Number 110141E, no legal description shown on Form 422, as Assessor followed NE Directive 16-1 and State Statutes. 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 #12-2021**, Elkhorn Ridge Wind LLC, 4900 N Scottsdale RD, STE 5000, Scottsdale AZ 85251, Parcel ID Number 540012485, Map Number 120284B, no legal description shown on Form 422, as property valuated comparable to like properties. By roll call vote. Ayes all Districts. Nays none. Motion carried.

Motion by Supr. Liska, seconded by Supr. Mackeprang to concur with Assessor's recommendation to change the WRP waste acres valuation back to the prior valuation of \$17,150 for 2021 on **Protest #13-2021**, Gregory Stanek, ETAL, 18708 Jones Street, Elkhorn NE 68022, Parcel ID Number 540008752, NE1/2, N1/2SE1/4 N of Hwy less RR .50A and less 7.55A to State being 220.33 acres in Section 28, T33N, R7W of the 6th P.M., Knox County, Nebraska. 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 to change the WRP waste acres valuation back to the prior valuation of \$1,160 for 2021 on **Protest #14-2021**, Gregory Stanek, ETAL, 18708 Jones Street, Elkhorn NE 68022, Parcel ID Number 540008756, N RR NE1/4SW1/4, PT NW1/4SW1/4 less 17.99A to State, being 15.44 acres in Section 28, T33N, R7W of the 6th P.M., Knox County, Nebraska. 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 change the WRP waste acres valuation back to the prior valuation of \$8,900 for 2021 on **Protest #15-2021**, Gregory Stanek, ETAL, 18708 Jones Street, Elkhorn NE 68022, Parcel ID Number 540012367, Accretion (W1/2NW1/4 and W1/2E1/2NW1/4) being 118.66 acres in Section 27, T33N, R7W of the 6th P.M., Knox County, Nebraska. By roll call vote. Ayes all Districts. Nays none. Motion carried.

Protest #16-2021, Gregory P. Drew, Trustee, PO Box 462, Blair NE 68008, Parcel ID Number 540008803, SW1/4 less 9.89A highway plus accretion, E1/2E1/2NW1/4 and PT NE1/4 being 254.16 A in Section 27, T33N, R7W of the 6th P.M., Knox County, Nebraska, was withdrawn by protestor on June 28, 2021. No action taken.

Protest #17-2021, Gregory P. Drew, Trustee, PO Box 462, Blair NE 68008, Parcel ID Number 540008749, W12NW1/4 in Section 34, T33N, R7W of the 6th P.M., Knox County, Nebraska, was withdrawn by protestor on June 28, 2021. No action taken.

Motion by Supr. O'Connor, seconded by Supr. Schlote to concur with Assessor's recommendation to deny **Protest #18-2021**, Eagles Nest Farms LLC c/or Larry and Gloryann Koester, 8240 Dunrovin RD, Lincoln NE 68516, Parcel ID Number 540011368, Lot 1388, Block 13, Devils Nest Subdivision, as property valuated 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 #19-2021**, Eagles Nest Farms LLC c/or Larry and Gloryann Koester, 8240 Dunrovin RD, Lincoln NE 68516, Parcel ID Number 540011421, Lot 1571, Block 14, Devils Nest Subdivision, as property valuated comparable to like properties. By roll call vote. Ayes all Districts. Nays none. Motion carried.

Motion by Supr. Miller, seconded by Supr. Liska to concur with Assessor's recommendation to deny **Protest #20-2021**, Eagles Nest Farms LLC c/or Larry and Gloryann Koester, 8240 Dunrovin RD, Lincoln NE 68516, Parcel ID Number 540011422, Lot 1572, Block 14, Devils Nest Subdivision, as property valuated comparable to like properties. By roll call vote. Ayes all Districts. Nays none. Motion carried.

Motion by Supr. Schlote, seconded by Supr. Liska to concur with Assessor's recommendation to deny **Protest #21-2021**, Rodney C. and Coleen A. Kinning, 902 Redick AVE, Creighton NE 68729, Parcel ID Number 540010924, Lot 277, Block 2, Devils Nest Subdivision, as property valuated comparable to like properties. By roll call vote. Ayes all Districts. Nays none. Motion carried.

Motion by Supr. Mackeprang, seconded by Supr. Miller to concur with Assessor's recommendation to deny **Protest #22-2021**, Rodney C. and Coleen A. Kinning, 902 Redick AVE, Creighton NE 68729, Parcel ID Number 540010881, Lot 39, Block 1, Devils Nest Subdivision, as property valuated comparable to like properties. 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 valuate by income approach resulting in change of valuation from \$780,355 to \$235,000 for **Protest #23-2021**, Daniel J. Costello, PO Box 2238, Sioux Falls SD 57101, Parcel ID Number 540001320, E. 200 ft. less S. 75 ft. of Blk 51, Whited Addition to the City of Bloomfield. By roll call vote. Ayes Districts #1, #2, #3, #4, #5 and #7. Nays District #6. Motion carried.

Motion by Supr. Sokol, Jr., seconded by Supr. O'Connor to approve Form 425 Report of Destroyed Real Property filed by Gary and Thalia Boelter on the loss of their shop/storage portion of a building with the adjusted value on the implement/living quarters for 2021. By roll call vote. Ayes all Districts. Nays none. Motion carried.

Motion by Supr. Mackeprang, seconded by Supr. O'Connor to place on file the 2021 Over/Undervalued Report and the WRP Waste Acres Adjustment Report. By roll call vote. Ayes all Districts. Nays none. Motion carried.

There was no public comment on agenda items.

Public comment on non-agenda items was given by County Assessor McManigal regarding a property that was sold and surveyed after the sale. The survey reflects lower acres than was shown in the owner's purchase agreement. The owner is requesting a tax refund.

Chairman Borgmann closed the public hearing at 11:45 a.m.

Chairman Borgmann adjourned the Knox County Board of Supervisors at 11:46 a.m. on July 20, 2021 until Thursday, July 29, 2021 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
