

PROCEEDINGS OF THE KNOX COUNTY BOARD OF EQUALIZATION

October 14, 2021  
Center, Nebraska  
10:01 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 14, 2021 at 10:01 a.m. Present were Supervisors Martin J. O'Connor District #1, 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 Supervisor 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 Bloomfield Monitor 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 September 30, 2021 meeting were read and approved by Chairman Borgmann.

Motion by Supr. Miller, seconded by Supr. Mackeprang to adopt the 2021 Knox County entity levies according to their respective submitted budgets. By roll call vote. Ayes Districts #1, #3, #4, #5, #6 and #7. Nays none. Absent was District #2. Motion carried.

**KNOX COUNTY** – Valuation 2,238,960,962, General Fund Levy 0.161837; **KNOX COUNTY AG SOCIETY** – Valuation 2,238,960,962, General Fund Levy 0.004020, Capital Improvement Fund Levy 0.002680, **Total Knox County Ag Society Levy 0.006700.**

**TOWNSHIPS – ADDISON:** Valuation 72,281,892, General Levy 0.041504; **BOHEMIA:** Valuation 37,851,891, General Levy 0.066047; **CENTRAL:** Valuation 68,991,220, General Levy 0.123204; **CLEVELAND:** Valuation 96,755,215, General Levy 0.046509; **COLUMBIA:** Valuation 113,855,935, General Levy 0.036889; **CREIGHTON:** Valuation 86,621,784, General Levy 0.080811; **DOLPHIN:** Valuation 101,458,867, General Levy 0.050000; **DOWLING:** Valuation 95,523,803, General Levy 0.059671, Sinking Levy 0.006281, **Total Dowling Twp. Levy 0.065952;** **EASTERN:** Valuation 111,052,284, General Levy 0.089147, Library Valuation 129,882,533, Library Levy 0.008469, **Total Eastern Twp. Levy 0.097616;** **FRANKFORT:** Valuation 39,907,378, General Levy 0.050000; **HARRISON:** Valuation 58,211,126, General Levy 0.053254; **HERRICK:** Valuation 56,423,763, General Levy 0.019495; **HILL:** Valuation 79,195,743, General Levy 0.045457; **JEFFERSON:** Valuation 43,071,419, General Levy 0.042627; **LINCOLN:** Valuation 112,594,158, General Levy 0.090591; **LOGAN:** Valuation 43,848,829, General Levy 0.041871; **MILLER:** Valuation 57,564,568, General Levy 0.062321; **MORTON :** Valuation 170,884,070, General Levy 0.070223, Sinking Levy 0.011704, **Total Morton Twp. Levy 0.081927;** **NIOBRARA :** Valuation 30,190,269, General Levy 0.022636; **NORTH FRANKFORT:** Valuation 77,559,834, General Levy 0.230000; **PEORIA:** Valuation 121,116,019, General Levy 0.028898, Sinking Levy 0.034677, **Total Peoria Twp. Levy 0.063575;** **RAYMOND:** Valuation 111,035,846, General Levy 0.024803; **SPADE:** Valuation 29,181,755, General Levy 0.027963; **SPARTA:** Valuation 38,895,773, General Levy 0.028846; **UNION:** Valuation 25,136,490, General Levy 0.029987; **VALLEY:** Valuation 41,434,096, General Levy 0.072404; **VERDIGRE:** Valuation 56,442,411, General Levy 0.035434; **WALNUT GROVE:** Valuation 75,433,285, General Levy 0.050784; **WASHINGTON:** Valuation 58,200,085, General Levy 0.085051; **WESTERN:** Valuation 31,780,646, General Levy 0.125863.

**CITIES & VILLAGES – BLOOMFIELD:** Valuation 46,943,172, General Levy 0.415000, Fire Levy 0.035000, Bond Levy 0.120957, **Total Bloomfield Levy 0.570957;** **BLOOMFIELD AIRPORT AUTHORITY:** Valuation 46,943,172, General Levy 0.026628; **CREIGHTON:** Valuation 43,851,452, General Levy 0.421370, Fire Levy 0.045000, **Total Creighton Levy 0.466370;** **CREIGHTON AIRPORT AUTHORITY:** Valuation 43,851,452, General Levy 0.022804; **CROFTON:** Valuation 37,660,497, General Levy 0.499951; **BAZILE MILLS:** Valuation 1,218,804, General Levy 0.449539; **CENTER:** Valuation 1,983,702, General Levy 0.435600; **NIOBRARA:** Valuation 15,386,499, General Levy 0.411159, Bond Levy 0.162149, **Total Niobrara Levy 0.573308;** **SANTEE:** Valuation 298,517, General Levy 0.000000; **VERDEL:** Valuation 861,490, General Levy 0.351716; **VERDIGRE:** Valuation 18,856,619, General Levy 0.423473, Fire Levy 0.050000, Bond Levy 0.251450, Street Levy 0.026516, **Total Verdigre Levy 0.751439;** **WAUSA:** Valuation 23,937,684, General Levy 0.499998; **WINNETOON:** Valuation 1,922,579, General Levy 0.335955.

**RURAL FIRE DISTRICTS – WAUSA DIST. 1** – Total Valuation 447,454,251, General Levy 0.045000; **BLOOMFIELD DIST. 2** – Valuation 607,211,020, General Levy 0.006587, Sinking Levy 0.028413, **Total Bloomfield Dist. 2 Levy 0.035000;** **NIOBRARA DIST. 3** – Valuation 221,336,973, General Levy 0.041611, Sinking Levy 0.003389, **Total Niobrara Dist. 3 Levy 0.045000;** **VERDIGRE DIST. 4** – Valuation 278,963,442, General Levy 0.010754, Sinking Levy 0.014246, **Total Verdigre Dist. 4 Levy 0.025000;** **CROFTON DIST. 5** – Total Valuation 623,551,920, General Levy 0.024750, Sinking Levy 0.020250, **Total Crofton Dist. 5 Levy 0.045000;** **CREIGHTON DIST. 6** – Total Valuation 352,940,350, General Levy 0.008500, Sinking Levy 0.036500, **Total Creighton Dist. 6 Levy 0.045000;** **ORCHARD #7:** Knox Co. Valuation only, 38,933,343, Levy set in Antelope County.

**SCHOOLS – BLOOMFIELD:** Total Valuation 648,530,475, General Levy 0.482832, Spec. Building Levy 0.140000, Qualified Capital Levy 0.015575, **Total Bloomfield School Levy 0.638407;** **CREIGHTON:** Total Valuation 508,072,542, General Levy 0.816117, Spec. Building Levy 0.014911, **Total Creighton School Levy 0.831028;** **CROFTON:** Total Valuation 606,659,768, General Levy 0.699309, Spec. Building Levy 0.056147, **Total Crofton School**

**Levy 0.755456; NIOBRARA:** Valuation 201,211,299, **General Levy 0.928719; SANTEE:** Valuation 6,288,603, General Levy 0.920507, Spec. Building Levy 0.128502, **Total Santee School Levy 1.049009; VERDIGRE:** Total Valuation 319,491,906, General Levy 0.853241, Bond Levy 0.072716, **Total Verdigre School Levy 0.925957; WAUSA:** Total Valuation 368,749,078, General Levy 0.871221, Bond Levy 0.057214, Qualified Capital Levy 0.21640, **Total Wausa School Levy 0.950075. The following School Levies are set in other Counties: BOYD COUNTY:** Knox County Valuation only, 24,758,735, Levy set in Boyd County; **OSMOND:** Knox County Valuation only, 12,444,257, Levy set in Pierce County. **PLAINVIEW:** Knox County Valuation only 12,976,748, Levy set in Pierce County; **SUMMERLAND:** Knox County Valuation only, 21,600,620, Levy set in Antelope County:

**SPECIAL TAXES - SID #1:** Valuation 13,493,347, General Levy 0.400000, Bank Stabilization Levy 0.330000, **Total SID #1 Levy 0.730000; SID #2:** Valuation 8,222,487, General Levy 0.400000; **The following Special Tax Levies are set in other counties: ESU #1:** Knox County Valuation only, 2,167,180,603, Levy set in Wayne County; **ESU #8:** Knox County Valuation only, 71,780,361, Levy set in Antelope County; **NORTHEAST COMMUNITY COLLEGE:** Knox County Valuation only, 2,238,960,962, Levy set in Madison County; **LEWIS & CLARK NRD:** Knox County Valuation only, 1,362,216,722, Levy set in Cedar County; **LOWER ELKHORN NRD:** Knox County Valuation only, 273,915,621, Levy set in Madison County; **LOWER NIOBRARA NRD:** Knox County Valuation only, 602,828,617, Levy set in Boyd County.

Motion by Supr. Schlote, seconded by Supr. Sokol, Jr. to approve Tax Correction #7964 for Dennis Prochaska as mobile home was salvaged/torn apart and accelerated 2021 taxes using 2020 levy. By roll call vote. Ayes Districts #1, #3, #4, #5, #6 and #7. Nays none. Absent was District #2. Motion carried.

County Assessor McManigal discussed the following with the Board: 1. Finding upon review buildings built without permits; 2. Update on recent hearings with Senators regarding duties of the Assessors and possible legislation.

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

Chairman Borgmann adjourned the Knox County Board of Equalization at 10:31 a.m. on October 14, 2021 until 10:00 a.m. on Thursday, October 28, 2021 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

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