

PROCEEDINGS OF THE KNOX COUNTY BOARD OF EQUALIZATION

Center, Nebraska
July 19, 2022
9:00 a.m.

A special meeting/public hearing of the Knox County Board of Equalization was held at the Court House in Center, Nebraska on the date of July 19, 2022 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. Also present were Co. Assessor McManigal, Deputy Co. Assessor Beckmann, County Clerk Fischer, and SLFRF Administrator Nix.

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 Creighton News and Crofton Journal 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.

Reading of the minutes of the July 14, 2022 meeting was dispensed with and will be read at the July 28, 2022 meeting.

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

The Board, County Assessor McManigal, Deputy Assessor Beckmann, County Clerk Fischer, and SLFRF Administrator Nix traveled to the properties on Protests #1-2022 and #2-2022 returning to the Knox County Courthouse at 11:45 a.m.

Chairman Borgmann moves the Board recess at 12:00 p.m. for lunch.

County Assessor McManigal left the meeting at 12:00 p.m.

The Knox County Board of Equalization reconvened at 12:30 p.m. with all members present.

Chairman Borgmann closed the public hearing at 12:35 p.m.

The Board reviewed GIS maps and presented information from the Assessor's files, the protestors who filed Property Valuation Protest Forms 422 and persons who filed Report of Destroyed Real Property Forms 425. The following action was taken on the Protest Forms 422:

Motion by Supr. Schlote, seconded by Supr. Liska to concur with Assessor's recommendation to deny **Protest #1-2022**, Steve Obst, 54689 Chardan DR, Battle Creek NE 68715, #540010783, Lot 203 Hideaway Acres 3rd Addition, a subdivision in Knox County, Nebraska, 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. Sokol, Jr. to make adjustments on viewed **Protest #2-2022**, Shawn and Jennifer Weber, 59 Shady Lane DR., #540010501, Lots 36, 37, 41 and the vacated alley between Lots 37 and 41, Block 1, Walker Valley View, a subdivision in Knox County, Nebraska by removing valuation of one plumbing and giving a \$12,000 reduction in valuation of the house with the total valuation change from \$504,075 to \$490,630. By roll call vote. Ayes Districts #1, #2, #3, #4 and #7. Nays Districts #5 and #6. Motion carried.

The Board reviewed filed Forms 425 Report of Destroyed Real Property. The following action was taken:

Motion by Supr. Miller, seconded by Supr. Mackeprang to approve **Form 425 #2022 - 1** for Parcel ID #540004748 Matt and Pam Frank as there was significant damage that exceeded 20% of the improvement's current assessed value in the current tax year and the building valuation was reassessed from \$99,640 to \$45,230. By roll call vote. Ayes all Districts. Nays none. Motion carried.

Motion by Supr. Schlote, seconded by Supr. O'Connor to approve **Form 425 #2022 - 2** for Parcel ID #540007655 Charles Kienow as there was significant damage that exceeded 20% of the improvement's current assessed value in the current tax year and the building valuation was reassessed from \$35,880 to \$0. By roll call vote. Ayes all Districts. Nays none. Motion carried.

Motion by Supr. Liska, seconded by Supr. Sokol, Jr. to approve **Form 425 #2022 - 3** for Parcel ID #540004912 Terry and Geri Swett as there was significant damage that exceeded 20% of the improvement's current assessed value in the current tax year and the building valuation was reassessed from \$20,505 to \$0. By roll call vote. Ayes all Districts. Nays none. Motion carried.

Motion by Supr. Miller, seconded by Supr. Schlote to approve **Form 425 #2022 - 4** for Parcel ID #540013178 Brian C. Swanson as there was significant damage that exceeded 20% of the improvement's current assessed value in the current tax year and the building valuation was reassessed from \$189,825 to \$138,705. By roll call vote. Ayes all Districts. Nays none. Motion carried.

Motion by Supr. Sokol, Jr., seconded by Supr. Mackeprang to approve **Form 425 #2022 - 5** for Parcel ID #540008626 Jimmy Swanson and Brian C. Swanson as there was significant damage that exceeded 20% of the improvement's current assessed value in the current tax year and the building valuation was reassessed from \$22,235 to \$5,650. By roll call vote. Ayes all Districts. Nays none. Motion carried.

Motion by Supr. Mackeprang, seconded by Supr. Liska to approve **Form 425 #2022 - 6** for Parcel ID #540012355 Bernard J. & Nancy J. Bohnenkamp as there was significant damage that exceeded 20% of the improvement's current

assessed value in the current tax year and the building valuation was reassessed from \$55,495 to \$54,215. By roll call vote. Ayes all Districts. Nays none. Motion carried.

Motion by Supr. Sokol, Jr., seconded by Supr. Schlote to approve **Form 425 #2022 - 7** for Parcel ID #540012634 Mark Kadnuck and Jami Ascherman as there was significant damage that exceeded 20% of the improvement's current assessed value in the current tax year and the building valuation was reassessed from \$3,935 to \$895. By roll call vote. Ayes all Districts. Nays none. Motion carried.

Motion by Supr. Liska, seconded by Supr. Sokol, Jr. to approve **Form 425 #2022 - 8** for Parcel ID #540007003 Todd Boelter as there was significant damage that exceeded 20% of the improvement's current assessed value in the current tax year and the building valuation was reassessed from \$39,690 to \$24,300. By roll call vote. Ayes all Districts. Nays none. Motion carried.

Motion by Supr. Schlote, seconded by Supr. Sokol, Jr. to approve **Form 425 #2022 - 9** for Parcel ID #54000574 Bradley A. and Cindy A. Sage as there was significant damage that exceeded 20% of the improvement's current assessed value in the current tax year and the building valuation was reassessed from \$128,115 to \$112,940. By roll call vote. Ayes all Districts. Nays none. Motion carried.

Motion by Supr. Mackeprang, seconded by Supr. Miller to approve **Form 425 #2022 - 10** for Parcel ID #540011866 Rick and Stephanie Zoubek as there was significant damage that exceeded 20% of the improvement's current assessed value in the current tax year and the building valuation was reassessed from \$55,450 to \$51,650. By roll call vote. Ayes all Districts. Nays none. Motion carried.

Motion by Supr. Sokol, Jr., seconded by Supr. O'Connor to approve **Form 425 #2022 - 11** for Parcel ID #540010432 Duane J. and Judy A. Tinsley, Trustees as there was significant damage that exceeded 20% of the improvement's current assessed value in the current tax year and the building valuation was reassessed from \$42,230 to \$26,625. By roll call vote. Ayes all Districts. Nays none. Motion carried.

Motion by Supr. Mackeprang, seconded by Supr. O'Connor to approve **Form 425 #2022 - 12** for Parcel ID #540006976 MTM, LLC as there was significant damage that exceeded 20% of the land's current assessed value in the current tax year and the land valuation was reassessed from \$405,990 to \$324,790. By roll call vote. Ayes all Districts. Nays none. Motion carried.

Motion by Supr. Sokol, Jr., seconded by Supr. Liska to approve **Form 425 #2022 - 13** for Parcel ID #540008646 Gary and Deanna Fritz as there was significant damage that exceeded 20% of the improvement's current assessed value in the current tax year and the building valuation was reassessed from \$197,810 to \$31,940. By roll call vote. Ayes all Districts. Nays none. Motion carried.

Motion by Supr. Schlote, seconded by Supr. Sokol, Jr. to approve **Form 425 #2022 - 14** for Parcel ID #540004797 Frank Land, LLC as there was significant damage that exceeded 20% of the improvement's current assessed value in the current tax year and the building valuation was reassessed from \$84,425 to \$0. By roll call vote. Ayes all Districts. Nays none. Motion carried.

Motion by Supr. Schlote, seconded by Supr. O'Connor to approve and place on file the 2022 Omitted/Over/Under valuation changes after June 1, 2022. By roll call vote. Ayes all Districts. Nays none. Motion carried.

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

Chairman Borgmann adjourned the Knox County Board of Equalization at 1:10 p.m. on July 19, 2022 until 10:00 a.m. on Thursday, July 28, 2022 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
