

PROCEEDINGS OF THE KNOX COUNTY BOARD OF EQUALIZATION

October 13, 2022  
Center, Nebraska  
9:59 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 13, 2022 at 9:59 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 Creighton News 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 29, 2022 meeting were read and approved by Chairman Borgmann.

Motion by Supr. Sokol, Jr., seconded by Supr. O'Connor to adopt the 2022 Knox County entity levies according to their respective submitted budgets with the exception of the Crofton Rural Fire District #5 levy that is being set differently from the budget presented due to a typographical error on the budget and the levy to be set at 4.5 cents as per Resolution #2022 – 26 adopted on August 25, 2022, with the General Fund Levy to be 0.024750 and the Sinking Fund Levy to be 0.020250 for a total of 4.5 cents. By roll call vote. Ayes all Districts. Nays none. Motion carried.

**KNOX COUNTY** – Valuation 2,294,334,162, General Fund Levy 0.157603; **KNOX COUNTY AG SOCIETY** – Valuation 2,294,334,162, General Fund Levy 0.004359, Capital Improvement Fund Levy 0.003269, **Total Knox County Ag Society Levy 0.007628.**

**TOWNSHIPS** – **ADDISON:** Valuation 72,464,736, General Levy 0.041399; **BOHEMIA:** Valuation 38,874,916, General Levy 0.077171; **CENTRAL:** Valuation 69,930,671, General Levy 0.121549; **CLEVELAND:** Valuation 97,918,809, General Levy 0.045956; **COLUMBIA:** Valuation 114,845,379, General Levy 0.034829; **CREIGHTON:** Valuation 88,411,572, General Levy 0.079175; **DOLPHIN:** Valuation 101,721,392, General Levy 0.050000; **DOWLING:** Valuation 96,953,188, General Levy 0.058791, Sinking Levy 0.006189, **Total Dowling Twp. Levy 0.064980;** **EASTERN:** General Valuation 114,616,916, General Levy 0.086375, Library Valuation 135,135,081, Library Levy 0.008140, **Total Eastern Twp. Levy 0.094515;** **FRANKFORT:** Valuation 42,120,665, General Levy 0.050000; **HARRISON:** Valuation 58,815,959, General Levy 0.056107; **HERRICK:** Valuation 60,476,808, General Levy 0.021496; **HILL:** Valuation 79,963,365, General Levy 0.045021; **JEFFERSON:** Valuation 44,027,707, General Levy 0.042928; **LINCOLN:** Valuation 113,868,948, General Levy 0.087820; **LOGAN:** Valuation 44,651,130, General Levy 0.041119; **MILLER:** Valuation 58,695,654, General Levy 0.061120; **MORTON :** Valuation 173,206,246, General Levy 0.069282, Sinking Levy 0.011547, **Total Morton Twp. Levy 0.080829;** **NIORARA :** Valuation 31,297,236, General Levy 0.021184; **NORTH FRANKFORT:** Valuation 86,459,158, General Levy 0.230000; **PEORIA:** Valuation 120,340,752, General Levy 0.029084, Sinking Levy 0.0034901, **Total Peoria Twp. Levy 0.063985;** **RAYMOND:** Valuation 114,508,951, General Levy 0.026199; **SPADE:** Valuation 30,330,642, General Levy 0.025558; **SPARTA:** Valuation 39,854,955, General Levy 0.050182; **UNION:** Valuation 26,002,990, General Levy 0.028929; **VALLEY:** Valuation 42,283,800, General Levy 0.070949; **VERDIGRE:** Valuation 58,830,632, General Levy 0.033996; **WALNUT GROVE:** Valuation 78,769,082, General Levy 0.050781; **WASHINGTON:** Valuation 60,053,067, General Levy 0.086590; **WESTERN:** Valuation 32,312,978, General Levy 0.077368.

**CITIES & VILLAGES** – **BLOOMFIELD:** Valuation 48,916,663, General Levy 0.412547, Fire Levy 0.035000, Bond Levy 0.112394, **Total Bloomfield Levy 0.559941;** **BLOOMFIELD AIRPORT AUTHORITY:** Valuation 48,916,663, General Levy 0.025554; **CREIGHTON:** Valuation 45,639,136, General Levy 0.432820, Fire Levy 0.045000, **Total Creighton Levy 0.477820;** **CREIGHTON AIRPORT AUTHORITY:** Valuation 45,639,136, General Levy 0.021911; **CROFTON:** Valuation; 1,036,329, General Levy 0.472557; **BAZILE MILLS:** Valuation 1,783,241, General Levy 0.450000; **CENTER:** Valuation 2,036,598, General Levy 0.450000; **NIORARA:** Valuation 15,621,518, General Levy 0.384220, Bond Levy 0.204417, **Total Niobrara Levy 0.588637;** **SANTEE:** Valuation 314,401, General Levy 0.000000; **VERDEL:** Valuation 939,055, General Levy 0.450000; **VERDIGRE:** Valuation 20,701,120, General Levy 0.425847, Fire Levy 0.050000, Bond Levy 0.227524, Street Levy 0.024153 **Total Verdigre Levy 0.727524;** **WAUSA:** Valuation 24,318,365, General Levy 0.500000; **WINNETOON:** Valuation 2,145,285, General Levy 0.335958.

**RURAL FIRE DISTRICTS - WAUSA DIST. 1** – Total Valuation 454,183,497, General Levy 0.035000; **BLOOMFIELD DIST. 2** – Valuation 609,901,668, General Levy 0.006558, Sinking Levy 0.028442, **Total Bloomfield Dist. 2 Levy 0.035000;** **NIORARA DIST. 3** – Valuation 228,553,391, General Levy 0.045000; **VERDIGRE DIST. 4** – Valuation 286,354,257, General Levy 0.013969, Sinking Levy 0.016031, **Total Verdigre Dist. 4 Levy 0.030000;** **CROFTON DIST. 5** – Total Valuation 655,231,221, General Levy 0.024750, Sinking Levy 0.020250, **Total Crofton Dist. 5 Levy 0.045000;** **CREIGHTON DIST. 6** – Total Valuation 361,626,078, General Levy 0.008296, Sinking Levy 0.036704, **Total Creighton Dist. 6 Levy 0.045000;** **ORCHARD #7:** Knox Co. Valuation only, 41,307,511, Levy set in Antelope County.

**SCHOOLS** – **BLOOMFIELD:** Total Valuation 654,123,818, General Levy 0.497635, Spec. Building Levy 0.140000, Qualified Capital Levy 0.000772, **Total Bloomfield School Levy 0.638407;** **CREIGHTON:** Total Valuation 523,117,572, General Levy 0.888226; **CROFTON:** Total Valuation 636,237,080, General Levy 0.759675, Spec. Building

Levy 0.055567, **Total Crofton School Levy 0.815242**; **ISANTI**: Valuation 6,835,801, General Levy 0.857047; Spec. Building Levy 0.129509, **Total Isanti School Levy 0.986556**; **NIOBRARA**: Valuation 206,199,335, General Levy 0.881759; **VERDIGRE**: Total Valuation 329,351,362, General Levy 0.870704, Bond Levy 0.070546, **Total Verdigre School Levy 0.941250**; **WAUSA**: Total Valuation 374,554,632, General Levy 0.882698, Bond Levy 0.056633, Qualified Capital Levy 0.022114, **Total Wausa School Levy 0.961445**; **The following School Levies are set in other Counties**: **BOYD COUNTY**: Knox County Valuation only, 25,661,417, Levy set in Boyd County; **PLAINVIEW DIST. P-5**: Knox County Valuation only 13,179,508, Levy set in Pierce County; **OSMOND DIST. 42**: Knox County Valuation only, 12,348,815, Levy set in Pierce County; **SUMMERLAND DIST. 115**: Knox County Valuation only, 22,266,125, Levy set in Antelope County;

**SPECIAL TAXES - SID #1**: Valuation 14,253,402, General Levy 0.330000; Bank Stabilization Levy 0.400000, **Total SID #1 Levy 0.730000**; **SID #2**: Valuation 9,054,138, General Levy 0.400000; **The following Special Tax Levies are set in other counties**: **ESU #1**: Knox County Valuation only, 2,220,878,296, Levy set in Wayne County; **ESU #8**: Knox County Valuation only, 73,455,865, Levy set in Antelope County; **NORTHEAST COMMUNITY COLLEGE**: Knox County Valuation only, 2,294,334,162, Levy set in Madison County; **LEWIS & CLARK NRD**: Knox County Valuation only, 1,395,573,419, Levy set in Cedar County; **LOWER ELKHORN NRD**: Knox County Valuation only, 277,180,941, Levy set in Madison County; **LOWER NIOBRARA NRD**: Knox County Valuation only, 621,579,798, Levy set in Boyd County.

Motion by Supr. Schlote, seconded by Supr. Mackeprang to place on file the 2022 Knox County 3-Year Plan of Assessment. By roll call vote. Ayes all Districts. Nays none. Motion carried.

County Assessor McManigal and the Board discussed the increased sale prices for grass land and how this may affect the valuation in the coming years.

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

Chairman Borgmann adjourned the Knox County Board of Equalization at 10:12 a.m. on October 13, 2022 until 10:00 a.m. on Thursday, October 27, 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

\*\*\*\*\*