

## PROCEEDINGS OF THE KNOX COUNTY BOARD OF EQUALIZATION

Center, Nebraska  
July 13, 2023  
10:00 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 Thursday, July 13, 2023 at 10:00 a.m. Present were Supervisors Martin J. O'Connor District #1, Patrick J. Liska District #2, David L. Pierce 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 Niobrara Tribune 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 June 29, 2023 meeting were approved by Chairman Borgmann as read.

The Board reviewed the Form 425 Report of Destroyed Real Estate filed by Debra A. Barr as her house was a total loss due to fire. Motion by Supr. O'Connor, seconded by Supr. Pierce to accept the Form 425 filed by Debra A. Barr for consideration and final decision to be made on July 24, 2023. By roll call vote. Ayes all Districts. Nays none. Motion carried.

Motion by Supr. Sokol, Jr., seconded by Supr. Liska to approve and place on file a Notice of Rejection of Homestead Exemption Form 458R filed July 10, 2023. By roll call vote. Ayes all Districts. Nays none. Motion carried.

Discussion ensued on people who have not filed their personal property schedules that were due May 1, 2023, penalties that increased to 25%, and working with those who have tax extensions. County Assessor McManigal and Deputy County Attorney Jensen will review the issue and proceed with action against the non-filers.

The Board discussed the 2023 joint public hearing. 1.) Motion by Supr. Schlote, seconded by Supr. Mackeprang to designate The State Print Shop in Lincoln as the printer of the 2023 joint public hearing "neon pink" postcards. By roll call vote. Ayes all Districts. Nays none. Motion carried; 2.) Motion by Supr. Sokol, Jr., seconded by Supr. Mackeprang to designate The Barn at God's Country, 53174 Highway 84, Center NE as the site of the 2023 Joint Public Hearing that will be held on Wednesday, September 20, 2023 beginning at 6:00 p.m. By roll call vote. Ayes all Districts. Nays none. Motion carried.

Chairman Borgmann moves the Board recess at 10:31 a.m. until 1:00 p.m. for a public hearing to hear testimony on Protests filed between June 17 and June 30, 2023.

The Knox County Board of Equalization reconvened at 1:07 p.m. with all members present.

Chairman Borgmann opened the advertised public hearing at 1:07 p.m. to hear testimony and to read into record the Forms 422 Property Valuation Protests filed between June 17 and 30, 2023. Present were the Board, County Assessor McManigal, Deputy Assessor Beckmann, County Clerk Fischer and Deputy County Clerk Nix.

County Clerk Fischer swore in County Assessor McManigal. Chairman Borgmann announced that the Board would not be taking action on filed protests on this date. The following were the protests heard during the hearing:

**Protest #6-2023** – Mary J. Zuhlke, 1306 W 3<sup>rd</sup> ST, PO Box 114, Crofton NE 68730, #540000203, South 1/2 of Lot 3 and all of Lot 4, Block 24, Park Addition to the City of Crofton, Knox County, Nebraska. Protestor was present, sworn in and gave testimony. County Assessor McManigal read the protest into record and presented information on the protested property.

**Protest #7 – 2023** – Donald Kumm, 207 N 18<sup>th</sup> ST, Norfolk NE 68701, #540003398, S1/2S1/2W1/2 of Block 14, Henry Olsen Addition to the Village of Wausa, Knox County, Nebraska. Protestor was not present. County Assessor McManigal read the protest into record and presented information on the protested property.

**Protest #8 - 2023** – CEB, LLC, 125 S 4<sup>th</sup> ST, Norfolk NE 68701, #540011648, Lot 4, Elkhorn Ridge, Knox County, Nebraska. Jared Faltys was present via Microsoft Teams, was sworn in and gave testimony. County Assessor McManigal read the protest into record and presented information on the protested property.

**Protest #9 – 2023** - Mary J. Zuhlke, % Marvin and Judith Krugman, PO Box 233, Creighton NE 68729, #540002422, Lots 1 and 2, Block 34, Original Town of Creighton, Knox County, Nebraska. Protestor was present, sworn in and gave testimony. County Assessor McManigal read the protest into record and presented information on the protested property.

**Protest #10 – 2023** – Randy Houska, 9 N Norbeck ST, Vermillion SD 57069, #540011652, Lot 8 Elkhorn Ridge Subdivision, Knox County, Nebraska. Protestor was not present. County Assessor McManigal read the protest into record and presented information of the protested property.

**Protest #11 – 2023** – West-Hodson Lumber Co. of Crofton, 101 N State ST, PO Box 40, Osmond NE 68765, #540013011, Lots 1 – 8, Block 2, West's 2<sup>nd</sup> Replat to the City of Crofton, Knox County, Nebraska. Kelly Hodson was present, sworn in and gave testimony. County Assessor McManigal read the protest into record and presented information of the protested property.

**Protest #12 – 2023** - West-Hodson Lumber Co. of Crofton, 101 N State ST, PO Box 40, Osmond NE 68765, #540000441, Lot 28, West Addition to the City of Crofton, Knox County, Nebraska. Kelly Hodson was present, sworn in and gave testimony. County Assessor McManigal read the protest into record and presented information of the protested property.

**Protest #13 – 2023** - West-Hodson Lumber Co. of Crofton, 101 N State ST, PO Box 40, Osmond NE 68765, #540012138, Lot 34, West Addition to the City of Crofton, Knox County, Nebraska. Kelly Hodson was present, sworn in and gave testimony. County Assessor McManigal read the protest into record and presented information of the protested property.

**Protest #14 – 2023** – West-Hodson Lumber Co. of Crofton, 101 N State ST, PO Box 40, Osmond NE 68765, #540013012, Lots 1 and 2, Block 3, West's 2<sup>nd</sup> Replat to the City of Crofton, Knox County, Nebraska. Kelly Hodson was present, sworn in and gave testimony. County Assessor McManigal read the protest into record and presented information of the protested property.

**Protest #15 – 2023** – Ryan Cwach on behalf of Shannon and Kyle Hildebrand, 202 W 2<sup>nd</sup> ST, Yankton SD 57078, #540013469, That portion of NW1/4NE1/4 of Section 7, lying South of 887 RD and that portion of the W1/2NW1/4 and NE1/4NW1/4 of Section 7 lying South of 887 RD, T31N, R4W of the 6<sup>th</sup> P.M. Ryan Cwach and Kyle Hildebrand were present via Microsoft Teams. Ryan Cwach was sworn in and gave testimony. County Assessor McManigal read the protest into record and presented information of the protested property.

**Protest #16 – 2023** – Ryan Cwach on behalf of Shannon and Kyle Hildebrand, 202 W 2<sup>nd</sup> ST, Yankton SD 57078, #540005278 – NW1/4SW1/4 of Section 7, T31N, R4W of the 6<sup>th</sup> P.M., Knox County, Nebraska. Ryan Cwach and Kyle Hildebrand were present via Microsoft Teams. Ryan Cwach was sworn in and gave testimony. County Assessor McManigal read the protest into record and presented information of the protested property.

**Protest #17 – 2023** – Max Doerr (Doerr Farms, LLC), 53244 Hwy 84, Center NE 68724, #540006356 – Pt. NW1/4 & W1/2NE1/4 lying North Center 880 AVE less tracts (73.49 acres) in Section 13, T30N, R5W of the 6<sup>th</sup> P.M., Knox County, Nebraska. Protestor was present, sworn in and gave testimony. County Assessor McManigal read the protest into record and presented information on the protested property.

**Protest #18 – 2023** – Max Doerr (Doerr Farms, LLC), 53244 Hwy 84, Center NE 68724, #540006352 – W1/2NE1/4 less 2.22 acres to State, SE1/4NW1/4, SW1/4 and W1/2SE1/4 (357.78 acres) in Section 12, T30N, R5W of the 6<sup>th</sup> P.M., Knox County, Nebraska. Protestor was present, sworn in and gave testimony. County Assessor McManigal read the protest into record and presented information on the protested property.

**Protest #19 – 2023** – Max Doerr (Doerr Farms, LLC), 53244 Hwy 84, Center NE 68724, #540006345 – NE1/4SE1/4, balance NW1/4SE1/4 less 4.74 acres to State, SE1/4SE1/4 less tract, S1/2SE1/4SE1/4, part NW1/4SE1/4 less 1.43 acres to Center Village (103.68 acres) in Section 11, T30N, R5W of the 6<sup>th</sup> P.M., Knox County, Nebraska. Protestor was present, sworn in and gave testimony. County Assessor McManigal read the protest into record and presented information on the protested property.

**Protest #20 – 2023** – Max Doerr (Doerr Farms, LLC), 53244 Hwy 84, Center NE 68724, #540006339 – NE1/4 lying SE of Bloomfield-Center Hwy #84 (68.31 acres) in Section 11, T30N, R5W of the 6<sup>th</sup> P.M., Knox County, Nebraska. Protestor was present, sworn in and gave testimony. County Assessor McManigal read the protest into record and presented information on the protested property.

**Protest #21 – 2023** – Sharon Asbra, 87147 571 AVE, Laurel NE 68745, #540005706, N1/2NW1/4 of Section 15, T31N, R2W of the 6<sup>th</sup> P.M., Knox County, Nebraska. Form 422 incomplete (no requested valuation).

**Protest #22 – 2023** - Sharon Asbra, 87147 571 AVE, Laurel NE 68745, #540005710, NE1/4NE1/4 of Section 16, T31N, R2W of the 6<sup>th</sup> P.M., Knox County, Nebraska. Form 422 incomplete (no requested valuation).

**Protest #23 – 2023** - Sharon Asbra, 87147 571 AVE, Laurel NE 68745, #540005668, S1/2SW1/4 and S1/2SE1/4 ls. 6-acre tract of Section 9, T31N, R2W of the 6<sup>th</sup> P.M., Knox County, Nebraska. Form 422 incomplete (no requested valuation).

Two letters were reviewed but will not be considered as per Nebraska Revised Statute §77-1502(2) as prescribed Forms 422 were not presented. County Clerk Fischer had contact with Perry Hansen of Creighton and emailed a Form 422 to him, but a completed Form 422 was not returned. Also, County Clerk Fischer attempted to reach Ellen Roberts of Niobrara by telephone, texting and messaging but to no avail.

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

Chairman Borgmann adjourned the Knox County Board of Equalization at 3:32 p.m. on Thursday, July 13, 2023 until 8:30 a.m. on Monday, July 24, 2023 for a special meeting/public hearing for viewing protested properties and to make file decisions on filed Protest Forms 422 and Forms 425, and until 10:00 a.m. on Thursday, July 27, 2023 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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