

PROCEEDINGS OF THE KNOX COUNTY BOARD OF EQUALIZATION

Center, Nebraska
July 24, 2023
8:30 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 24, 2023 at 8:30 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. Also present were Co. Assessor McManigal, Deputy Co. Assessor Beckmann County Clerk Fischer and Deputy County Clerk 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 Niobrara Tribune and Wausa Gazette 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 13, 2023 meeting was dispensed with and will be read at the July 27, 2023 meeting.

Chairman Borgmann opened the advertised public hearing at 8:30 a.m.

The Board, County Assessor McManigal, Deputy Assessor Beckmann, County Clerk Fischer and Deputy County Clerk Nix traveled to the properties on Protests #4-2023, #15-2023, and #16-2023. The group took a 10-minute break at 10:10 a.m. Viewing continued of protested properties on Protests #6-2023, #11-2023, #12-2023, #13-2023, #14-2023, #8-2023 and #10-2023. Also viewed was the property on Form 425 Report of Destroyed Real Property #2023-1.

Chairman Borgmann recessed the Board for lunch at CJ's at the Lake at 11: 20 a.m.

The Knox County Board of Equalization reconvened at 12:22 p.m. with all members present as well as Co. Assessor McManigal, Deputy Co. Assessor Beckmann County Clerk Fischer and Deputy County Clerk Nix.

Properties of Protests #1-2023, #2-2023, #3-2023, #7-2023, #9-2023, #17-2023, #18-2023, #19-2023 and #20-2023 were viewed.

The Board returned to the Knox County Boardroom at 2:53 p.m. and the protests viewed were discussed.

Motion by Supr. Schlote, seconded by Supr. Mackeprang to concur with Assessor's recommendation after viewing the property on **Protest #1 – 2023**, Roger Roland, 303 S Wilson ST., Wausa NE 68786, #540003456, PT. NW1/4NW1/4 being .77 acres in Section 15, T29N, R2W of the 6th P.M., Knox County, Nebraska, to lower the older home valuation from \$24,105 to \$22,605 and to leave the land value at \$10,495. By roll call vote. Ayes all Districts. Nays none. Motion carried.

Motion by Supr. Schlote, seconded by Supr. Pierce to concur with Assessor's recommendation after viewing the property to deny **Protest #2 – 2023**, Roger Roland, 303 S Wilson ST., Wausa NE 68786, #540003460, a 165 ft. x 107 ft. tract in the NE1/4NW1/4 of Section 15, T29N, R2W of the 6th P.M., Knox County, Nebraska, 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. Liska to concur with Assessor's recommendation after viewing the property to deny **Protest #3 – 2023**, Roger Roland, 303 S Wilson ST., Wausa NE 68786, #540003440, a 142 ft. x 300 ft. tract (.98 acre) in the SW1/4SE1/4 of Section 10, T29N, R2W of the 6th P.M., Knox County, Nebraska. 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. Schlote to concur with Assessor's recommendation after viewing the property to deny **Protest #4 – 2023**, Frank C. and Patricia E. Sommer, Trustee F&P Living Trust, 16609 Hilo Circle, Papillion NE 68046, #540006878, 53.25-acre tract in the NE1/4 of Section 23, T30N, R7W of the 6th P.M., Knox County, Nebraska, as the property valued comparable to like properties and not operational as agricultural. By roll call vote. Ayes all Districts. Nays none. Motion carried.

Motion by Supr. Mackeprang, seconded by Supr. Sokol, Jr. to concur with the Assessor's recommendation on **Protest #5 – 2023**, Steve Haddican, 519 Circle DR, Bloomfield NE 68718, #540001537, Part of Lot 9, Anderson's Addition to the City of Bloomfield, Knox County, Nebraska, to remove the concrete slab value reducing the valuation of the property from \$9,515 to \$7,225. By roll call vote. Ayes all Districts. Nays none. Motion carried.

Motion by Supr. O'Connor, seconded by Supr. Pierce to concur with the Assessor's recommendation after viewing the property on **Protest #6 – 2023**, Mary J. Zuhlke, 1306 W 3rd 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, to give additional depreciation on the property reducing the total valuation from \$48,500 to \$45,365. By roll call vote. Ayes all Districts. Nays none. Motion carried.

Motion by Supr. Schlote, seconded by Supr. Liska to concur with the Assessor's recommendation after viewing the property on **Protest #7 – 2023**, Donald Kumm, 207 N 18th ST, Norfolk NE 68701, #540003398, S1/2S1/2W1/2 of Block 14, Henry Olsen Addition to the Village of Wausa, Knox County, Nebraska, to reduce the valuation by removing the garage value of \$3,605 and to leave the land value at \$9,920. By roll call vote. Ayes all Districts. Nays none. Motion carried.

Motion by Supr. Mackeprang, seconded by Supr. Pierce to concur with Assessor's recommendation after viewing the property to deny **Protest #8 – 2023**, CEB, LLC, 125 S 4th ST, Norfolk NE 68701, #540011648, Lot 4, Elkhorn Ridge, Knox County, Nebraska, 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. Mackeprang to concur with Assessor's recommendation after viewing the property to deny **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, 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. Schlote to concur with Assessor's recommendation after viewing the property to deny **Protest #10 – 2023**, Randy Houska, 9 N Norbeck ST, Vermillion SD 57069, #540011652, Lot 8 Elkhorn Ridge Subdivision, Knox County, Nebraska, 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. Mackeprang to reduce the valuation on **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 2nd Replat to the City of Crofton, Knox County, Nebraska, from \$35,595 to \$4,315 by changing the classification from residential to agricultural. 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 after viewing the property to deny **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, as property valued comparable to like properties. By roll call vote. Ayes all Districts. Nays none. Motion carried.

Motion by Supr. Pierce, seconded by Supr. Mackeprang to concur with Assessor's recommendation after viewing the property to deny **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, 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 after viewing the property to deny **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 2nd Replat to the City of Crofton, Knox County, Nebraska, 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. Mackeprang to concur with Assessor's recommendation after viewing the property to deny **Protest #15 – 2023**, Ryan Cwach on behalf of Shannon and Kyle Hildebrand, 202 W 2nd 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 6th P.M, Knox County, Nebraska, as the CRP acres are valued as grass and the remainder acres are not being operated as agricultural. By roll call vote. Ayes all Districts. Nays none. Motion carried.

Motion by Supr. Pierce, seconded by Supr. Liska to concur with Assessor's recommendation after viewing the property to deny **Protest #16 – 2023**, Ryan Cwach on behalf of Shannon and Kyle Hildebrand, 202 W 2nd ST, Yankton SD 57078, #540005278, NW1/4SW1/4 of Section 7, T31N, R4W of the 6th P.M., Knox County, Nebraska, as property valued comparable to like properties and is not operated as agricultural. 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 after viewing the property to deny **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 RD less tracts (73.49 acres) in Section 13, T30N, R5W of the 6th P.M., Knox County, Nebraska, 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. Schlote to concur with Assessor's recommendation after viewing the property to deny **Protest #18 – 2023**, Max Doerr (Doerr Farms, LLC), 53244 Hwy 84, Center NE 68724, #540006352, W1/2NW1/4 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 6th P.M., Knox County, Nebraska, 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. O'Connor to concur with Assessor's recommendation after viewing the property to deny **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 6th P.M., Knox County, Nebraska, as property valued comparable to like properties. By roll call vote. Ayes all Districts. Nays none. Motion carried.

Motion by Supr. Mackeprang to deny **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 6th P.M., Knox County, Nebraska, after viewing the property as property valued comparable to like properties. The motion failed due to lack of second.

Motion by Supr. Pierce, seconded by Supr. Sokol, Jr., to concur with the Assessor's recommendation after viewing the property to add more depreciation to the home on **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 6th P.M., Knox County, Nebraska, reducing the value of the home from \$186,980 to \$178,610 and leaving the land value the same at \$115,580. By roll call vote. Ayes Districts #1, #2, #3, #4, #6 and #7. Nays District #5. Motion carried.

Motion by Supr. Liska, seconded by Supr. O'Connor to dismiss **Protest #21 – 2023**, Sharon Asbra, 87147 571 AVE, Laurel NE 68745, #540005706, N1/2NW1/4 of Section 15, T31N, R2W of the 6th P.M., Knox County, Nebraska, as the protestor did not include a requested valuation on the filed Form 422 Property Valuation Protest which is required to be completed as per Nebraska Revised Statute §77-5102(2). By roll call vote. Ayes all Districts. Nays none. Motion carried.

Motion by Supr. Liska, seconded by Supr. O'Connor to dismiss **Protest #22 – 2023**, Sharon Asbra, 87147 571 AVE, Laurel NE 68745, #540005710, NE1/4NE1/4 of Section 16, T31N, R2W of the 6th P.M., Knox County, Nebraska, as the protestor did not include a requested valuation on the filed Form 422 Property Valuation Protest which is required to be completed as per Nebraska Revised Statute §77-5102(2). By roll call vote. Ayes all Districts. Nays none. Motion carried.

Motion by Supr. Liska, seconded by Supr. O'Connor to dismiss **Protest #23 – 2023**, Sharon Asbra, 87147 571 AVE, Laurel NE 68745, #540005668, S1/2SW1/4 and S1/2SE1/4 ls. six-acre tract, of Section 9, T31N, R2W of the 6th P.M., Knox County, Nebraska, as the protestor did not include a requested valuation on the filed Form 422 Property Valuation Protest which is required to be completed as per Nebraska Revised Statute §77-5102(2). By roll call vote. Ayes all Districts. Nays none. Motion carried.

Motion by Supr. Pierce, seconded by Supr. Sokol, Jr. to dismiss and not consider a letter of protest sent by Perry Hansen, 304 Redick AVE, Creighton NE 68729, #540002927, Lot 4 and the S1/2 of Lot 5, Block 2, Buckmaster's Addition to the City of Creighton, as the protestor did not use the form prescribed by the Tax Commissioner (Form 422 Property Valuation Protest) which is required to be completed as per Nebraska Revised Statute §77-5102(2). By roll call vote. Ayes all Districts. Nays none. Motion carried.

Motion by Supr. O'Connor, seconded by Supr. Schlote to dismiss and not consider a letter of protest sent by Lloyd and Ellen Roberts, 102 Pine ST, Niobrara NE 68760, #540000672, Lot 102, Relocated Niobrara First Platting, as the protestor did not use the form prescribed by the Tax Commissioner (Form 422 Property Valuation Protest) which is required to be completed as per Nebraska Revised Statute §77-5102(2). By roll call vote. Ayes all Districts. Nays none. Motion carried.

Motion by Supr. Liska, seconded by Supr. Schlote to approve **Form 425 #2023 – 01** for Parcel ID #540010558 Debra A. Barr as the home has been completely destroyed by fire with the exception of the concrete foundation reassessing the building valuation from \$154,440 to zero for the current tax year. By roll call vote. Ayes all Districts. Nays none. Motion carried.

Chairman Borgmann closed the public hearing at 4:45 p.m.

Motion by Supr. Mackeprang, seconded by Supr. Sokol, Jr. to place on file the Omitted/Over/Under Report of valuation changes made after June 1. By roll call vote. Ayes all Districts. Nays none. Motion carried.

Chairman Borgmann adjourned the Knox County Board of Equalization at 4:47 p.m. on July 24, 2023 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