

SALINE COUNTY BOARD OF EQUALIZATION

The regular meeting of the Saline County Board of Equalization opened with the Pledge of Allegiance. The meeting was called to order at 9:22 a.m. on Tuesday, May 13, 2008, by Chairperson, Willis D. Luedke. Present were Janet J. Henning, Marvin A. Kohout, Luedke, Douglas G. Drake, and William F. Wenz, Commissioners and Linda Kastanek, County Clerk. County Attorney Tad Eickman was present between court commitments.

Luedke announced that the Permissive Exemption Hearing would open. According to Statute 77-202.02, the hearing needs to be held every year between February 1 and June 1. County Assessor Georgene Eggebraaten presented a listing of permissive exemptions for approval. After discussion, Henning moved to close the hearing, seconded by Kohout. Voting aye were Wenz, Henning, Kohout, Luedke and Drake, nays none, motion carried. Henning then moved to approve the permissive exemption listing, seconded by Drake. Voting aye were Henning, Drake, Luedke, Wenz, and Kohout, nays none, motion carried.

Roger Arnold, Bob Kimsey and Todd Gerkin, representatives from Farmland Foods were present to appeal the tax penalty imposed by late payment of their personal property taxes. After discussion, Luedke announced that the county is operating under State Regulation 20, Subsection 003.06, and the State does not give the Board of Equalization authority to waive the penalty. Moved by Henning to deny the waiver request, seconded by Kohout. Voting aye were Luedke, Drake, Kohout, Wenz and Henning, nays none, motion carried.

The following dates have been set for Board of Equalization Protest Hearings:

June 24th from 1 to 4 p.m.

July 8th from 1 to 4 p.m.

July 10th from 9 a.m. to 12 p.m. and 1 to 4 p.m.

July 15th from 9 a.m. to 12 p.m. and 1 to 4 p.m.

There being no further business to come before the Board of Equalization, the meeting was adjourned at 9:43 a.m. The next meeting will be on May 29, 2008, at 9:15 a.m. in the Saline County Commissioners' Room, Court House, Wilber NE.

ATTEST:

Linda Kastanek, County Clerk

Douglas G. Drake

Janet J. Henning, Vice-Chairperson

Willis D. Luedke, Chairperson

Marvin A. Kohout

William F. Wenz

I, Linda Kastanek, County Clerk in and for Saline County, do hereby certify that the minutes of the May 13, 2008 meeting were presented and approved as presented.

Douglas G. Drake

Willis D. Luedke, Chairperson

William F. Wenz

SALINE COUNTY BOARD OF EQUALIZATION

The regular meeting of the Saline County Board of Equalization opened with the Pledge of Allegiance. The meeting was called to order at 9:18 a.m. on Tuesday, May 27, 2008, by Chairperson, Willis D. Luedke. Present were Janet J. Henning, Marvin A. Kohout, Luedke, Douglas G. Drake, and William F. Wenz, Commissioners and Linda Kastanek, County Clerk. County Attorney Tad Eickman was present between court commitments.

Luedke noted the Open Meetings Law poster at the back of the room.

Henning moved to approve the minutes of the May 13, 2008 Board of Equalization meeting, seconded by Drake. Voting aye were Wenz, Henning, Kohout, Drake and Luedke, nays none, motion carried.

County Treasurer, Debbie Spanyers presented an exemption request from Sacred Heart Parish in Crete for a 1999 Buick LeSabre, to replace a 1999 Toyota Camry. Henning moved to approve the exemption, seconded by Kohout. Voting aye were Luedke, Drake, Henning, Wenz and Kohout, nays none, motion carried.

There being no further business to come before the Board, the meeting was adjourned at 9:25 a.m. The next meeting will be on June 10, 2008, at 9:15 a.m. in the Saline County Commissioners' Room, Court House, Wilber NE.

ATTEST:

Linda Kastanek, County Clerk

Douglas G. Drake

Janet J. Henning, Vice-Chairperson

Willis D. Luedke, Chairperson

Marvin A. Kohout

William F. Wenz

I, Linda Kastanek, County Clerk in and for Saline County, do hereby certify that the minutes of the May 13, 2008 meeting were presented and approved as presented.

Linda Kastanek, County Clerk

Douglas G. Drake

Janet J. Henning, Vice-Chairperson

Willis D. Luedke, Chairperson

Marvin A. Kohout

William F. Wenz

SALINE COUNTY BOARD OF EQUALIZATION

A Special meeting of the Saline County Board of Equalization opened with the Pledge of Allegiance. The meeting was called to order at 9:30 a.m. on Tuesday, June 3, 2008, by Chairperson, Willis D. Luedke. Present were Janet J. Henning, Luedke, and William F. Wenz, Commissioners, County Assessor Georgene Eggebraaten, Deputy County Assessor, Brandi Kelly, Appraisers Dean Gorgen and Jon Fritz, and County Clerk Linda Kastanek.

Purpose of the Special Meeting is to correct clerical errors or other changes made to the Abstract so Corrective Change of Value Notices could be sent out.

After discussion, Wenz moved to approve the list of changes, except for #760065578, where the wording was changed from "Change Neighborhood" to "Adjust Depreciation Factor". Henning seconded the motion. Voting aye were Luedke, Henning and Wenz, nays none, motion carried.

The list of errors and changes is on file and is of public record in the Board of Equalization journal as attachment #1.

There being no further business to come before the Board, the meeting was adjourned at 10:47 a.m. The next meeting will be on June 10, 2008, at 9:15 a.m. in the Saline County Commissioners' Room, Court House, Wilber NE.

ATTEST:

Linda Kastanek, County Clerk

Douglas G. Drake

Janet J. Henning, Vice-Chairperson

Willis D. Luedke, Chairperson

Marvin A. Kohout

William F. Wenz

I, Linda Kastanek, County Clerk in and for Saline County, do hereby certify that the minutes of the May 27, 2008 meeting were presented and approved as presented.

Linda Kastanek, County Clerk

Douglas G. Drake

Janet J. Henning, Vice-Chairperson

Willis D. Luedke, Chairperson

Marvin A. Kohout

William F. Wenz

SALINE COUNTY BOARD OF EQUALIZATION

The regular meeting of the Saline County Board of Equalization opened with the Pledge of Allegiance. The meeting was called to order at 9:15 a.m. on Tuesday, June 10, 2008, by Chairperson, Willis D. Luedke. Present were Janet J. Henning, Marvin A. Kohout, Luedke, Douglas G. Drake and William F. Wenz, Commissioners, County Assessor Georgene Eggebraaten, Deputy County Assessor, Brandi Kelly, and County Clerk Linda Kastanek.

Henning moved to approve the agenda as presented, seconded by Drake. Voting aye were Wenz, Henning, Kohout, Drake and Luedke, nays none, motion carried.

Wenz moved to approve the minutes of the Special Meeting held on June 3, 2008, seconded by Henning. Voting aye were Luedke, Drake, Henning, Wenz, and Kohout, nays none, motion carried.

Deputy Co. Assessor Brandi Kelly presented a list of five valuation changes for approval. Henning moved to approve the valuation changes, seconded by Kohout. Voting aye were Kohout, Drake, Wenz, Luedke and Henning, nays none, motion carried.

Deputy Co. Treasurer Cathy Pallas presented a vehicle exemption application from Doane College for a 2003 Ford Ranger pickup to be used exclusively for educational and charitable purposes by members of the Doane College staff. Wenz moved to approve the request, seconded by Henning. Voting aye were Drake, Luedke, Kohout, Henning and Wenz, nays none, motion carried.

There being no further business to come before the Board, the meeting was adjourned at 9:25 a.m. The next meeting will be on June 24, 2008, at 9:15 a.m. in the Saline County Commissioners' Room, Court House, Wilber NE.

ATTEST:

Linda Kastanek, County Clerk	Douglas G. Drake
Janet J. Henning, Vice-Chairperson	Willis D. Luedke, Chairperson
Marvin A. Kohout	William F. Wenz

I, Linda Kastanek, County Clerk in and for Saline County, do hereby certify that the minutes of the Special Meeting on June 3, 2008 meeting were presented and approved as presented.	
Linda Kastanek, County Clerk	Douglas G. Drake
Janet J. Henning, Vice-Chairperson	Willis D. Luedke, Chairperson
Marvin A. Kohout	William F. Wenz

SALINE COUNTY BOARD OF EQUALIZATION

The regular meeting of the Saline County Board of Equalization opened with the Pledge of Allegiance. The meeting was called to order at 9:18 a.m. on Tuesday, June 24, 2008, by Chairperson, Willis D. Luedke. Present were Janet J. Henning, Marvin A. Kohout, Luedke, Douglas G. Drake and William F. Wenz, Commissioners, County Assessor Georgene Eggebraaten, Deputy County Assessor, Brandi Kelly, and County Clerk Linda Kastanek. County Attorney Tad Eickman was present between court commitments.

Luedke advised those present of the Open Meetings poster at the back of the room.

Henning moved to approve the agenda as presented, seconded by Kohout. Voting aye were Wenz, Henning, Kohout, Drake and Luedke, nays none, motion carried.

Wenz moved to approve the minutes of the June 10, 2008, meeting, seconded by Drake. Voting aye were Luedke, Drake, Henning, Wenz and Kohout, nays none, motion carried.

County Assessor Eggebraaten handed out Documentation for Protest Hearings, and the 3 year Assessment Plan.

Valuation Change Notices were handed out and explained. After discussion, Henning moved to approve the list of changes, seconded by Drake. Voting aye were Kohout, Drake, Wenz, Luedke and Henning, nays none, motion carried.

There being no further business to come before the Board, the meeting was recessed at 9:32 a.m. until 1:20 p.m. to hear property protests.

Luedke announced at 1:20 p.m., that the Board of Equalization would reconvene to hear protests that have been filed on valuation of property in Saline County. Present were Henning, Kohout, Luedke, Drake and Wenz, Commissioners, County Assessor Eggebraaten, Deputy Kelly, Appraiser Dean Gorgen, and County Clerk Linda Kastanek.

Eggebraaten presented the Board with exhibits that are to be a part of the record which includes: a letter explaining the procedures carried out in the County Assessor's office for the valuation process; a copy of the letter sent out with all valuation changes; a sample of the County Board of Equalization's "Notice of Valuation Change"; a copy of the 2008 statistical measures, as determined by the Tax Equalization and Review Commission; the "2007 Opinion of the Property Tax documentation used to appraise the residential properties for 2008; Saline County 1996 conversion of soil map symbols to land capability groupings and the information on how the land is valued; a copy of office policies and procedures, sale review procedures, agland values, Title 350-Chapter 14 on Agricultural Land and Horticulture Land Assessment Regulations; and maps showing the three market areas of agland and the acreage areas with values. The "Soil Survey of Saline Co. NE" is our basic reference for valuing agland. Luedke reviewed the hearing process, in that all hearings will be recorded and each person testifying will be required to state their name and take an oath affirming that the information they provide will be the truth. Discussion will be limited relevant to subject parcels and/or equalization with like types of property.

The following protests were heard and oath taken:

Protest 2008-13, taxpayer present and oath taken;

Protest 2008-16 and 16A, taxpayer present and oath taken;

Protest 2008-15, taxpayer present and oath taken;

There being no further business to come before the Board, at 2:00 p.m., Luedke announced that the Board of Equalization would recess until 9:15 a.m. on Tuesday, July 8th for the next regular meeting. The next scheduled protest hearings will be held on Tuesday, July 8th beginning at 1:00 p.m.

ATTEST:

Linda Kastanek, County Clerk

Douglas G. Drake

Janet J. Henning, Vice-Chairperson

Willis D. Luedke, Chairperson

Marvin A. Kohout

William F. Wenz

I, Linda Kastanek, County Clerk in and for Saline County, do hereby certify that the minutes of the June 10, 2008 meeting were presented and approved as presented.

Linda Kastanek, County Clerk

Douglas G. Drake

Janet J. Henning, Vice-Chairperson

Willis D. Luedke, Chairperson

Marvin A. Kohout

William F. Wenz

SALINE COUNTY BOARD OF EQUALIZATION

The regular meeting of the Saline County Board of Equalization opened with the Pledge of Allegiance. The meeting was called to order at 9:15 a.m. on Tuesday, July 8, 2008, by Chairperson, Willis D. Luedke. Present were Janet J. Henning, Marvin A. Kohout, Luedke, Douglas G. Drake and William F. Wenz, Commissioners, County Assessor Georgene Eggebraaten, Deputy County Assessor Brandi Kelly and County Clerk Linda Kastanek.

Henning moved to approve the agenda as presented, seconded by Kohout. Voting aye were Wenz, Henning, Kohout, Drake and Luedke, nays none, motion carried.

Wenz moved to approve the minutes of the June 24, 2008 meeting, seconded by Drake. Voting aye were Luedke, Drake, Henning, Wenz and Kohout, nays none, motion carried.

Deputy Assessor Kelly presented a Tax List Correction #2008-15, where taxes had been accelerated after a sale. Henning moved to approve the Tax List Correction, seconded by Kohout. Voting aye were Kohout, Drake, Wenz, Luedke and Henning, nays none, motion carried.

Two Changes of Valuation were presented for approval. One change was an adjustment to topography after viewing property, and the other corrected bath and fixture count. Henning moved to approve the Valuation Changes, seconded by Drake. Voting aye were drake, Luedke, Kohout and Henning, with Wenz abstaining.

There being no further business to come before the Board, the meeting was recessed at 9:26 a.m. and will reconvene at 1:30 p.m. to hear tax protest hearings.
ATTEST:

Linda Kastanek, County Clerk

Douglas G. Drake

Janet J. Henning, Vice-Chairperson

Willis D. Luedke, Chairperson

Marvin A. Kohout

William F. Wenz

I, Linda Kastanek, County Clerk in and for Saline County, do hereby certify that the minutes of the June 24, 2008 meeting were presented and approved as presented.

Linda Kastanek, County Clerk

Douglas G. Drake

Janet J. Henning, Vice-Chairperson

Willis D. Luedke, Chairperson

Marvin A. Kohout

William F. Wenz

SALINE COUNTY BOARD OF EQUALIZATION

The regular meeting of the Saline County Board of Equalization opened with the Pledge of Allegiance. The meeting was called to order at 9:18 a.m. on Tuesday, June 24, 2008, by Chairperson, Willis D. Luedke. Present were Janet J. Henning, Marvin A. Kohout, Luedke, Douglas G. Drake and William F. Wenz, Commissioners, County Assessor Georgene Eggebraaten, Deputy County Assessor, Brandi Kelly, and County Clerk Linda Kastanek. County Attorney Tad Eickman was present between court commitments.

Luedke advised those present of the Open Meetings poster at the back of the room.

Henning moved to approve the agenda as presented, seconded by Kohout. Voting aye were Wenz, Henning, Kohout, Drake and Luedke, nays none, motion carried.

Wenz moved to approve the minutes of the June 10, 2008, meeting, seconded by Drake. Voting aye were Luedke, Drake, Henning, Wenz and Kohout, nays none, motion carried.

County Assessor Eggebraaten handed out Documentation for Protest Hearings, and the 3 year Assessment Plan.

Valuation Change Notices were handed out and explained. After discussion, Henning moved to approve the list of changes, seconded by Drake. Voting aye were Kohout, Drake, Wenz, Luedke and Henning, nays none, motion carried.

There being no further business to come before the Board, the meeting was recessed at 9:32 a.m. until 1:20 p.m. to hear property protests.

Luedke announced at 1:20 p.m., that the Board of Equalization would reconvene to hear protests that have been filed on valuation of property in Saline County. Present were Henning, Kohout, Luedke, Drake and Wenz, Commissioners, County Assessor Eggebraaten, Deputy Kelly, Appraiser Dean Gorgen, and County Clerk Linda Kastanek.

Eggebraaten presented the Board with exhibits that are to be a part of the record which includes: a letter explaining the procedures carried out in the County Assessor's office for the valuation process; a copy of the letter sent out with all valuation changes; a sample of the County Board of Equalization's "Notice of Valuation Change"; a copy of the 2008 statistical measures, as determined by the Tax Equalization and Review Commission; the "2007 Opinion of the Property Tax documentation used to appraise the residential properties for 2008; Saline County 1996 conversion of soil map symbols to land capability groupings and the information on how the land is valued; a copy of office policies and procedures, sale review procedures, agland values, Title 350-Chapter 14 on Agricultural Land and Horticulture Land Assessment Regulations; and maps showing the three market areas of agland and the acreage areas with values. The "Soil Survey of Saline Co. NE" is our basic reference for valuing agland. Luedke reviewed the hearing process, in that all hearings will be recorded and each person testifying will be required to state their name and take an oath affirming that the information they provide will be the truth. Discussion will be limited relevant to subject parcels and/or equalization with like types of property.

The following protests were heard and oath taken:

Protest 2008-13, taxpayer present and oath taken;

Protest 2008-16 and 16A, taxpayer present and oath taken;

Protest 2008-15, taxpayer present and oath taken;

Luedke reconvened the Board of Equalization on July 8, 2008, at 1:30 p.m. Present were Henning, Kohout Luedke, Drake and Wenz, Commissioners, Assessor Georgene Eggebraaten, Deputy Assessor, Brandi Kelly, Appraiser Dean Gorgen and Jon Fritz, and County Clerk Linda Kastanek. Appraiser Wayne Kubert arrived during the hearings.

The following protests were heard and reviewed: 2008-1; 2008-3; 2008-5; 2008-6; 2008-7; 2008-10; 2008-11; 2008-12; 2008-14 and 14A; 2008-18; 2008-20; 2008-21.

Luedke announced at 2:20 p.m., the Board would take a short break.

At 2:30 p.m., Luedke announced that the Board would reconvene.

The Board heard and reviewed the following protests: 2008-17; 2008-38; 2008-33; 2008-34; 2008-26; 2008-29; 2008-30; 2008-51; 2008-02.

Luedke announced at 3:55 p.m., that the Board would recess until 9:00 a.m. on July 10, 2008.

Luedke announced that the Board of Equalization would reconvene at 9:00 a.m. on July 10, 2008. Present were Henning, Kohout, Luedke, Drake and Wenz, Commissioners, Georgene Eggebraaten, County Assessor, Brandi Kelly, Deputy Assessor, Dean Gorgen, Jon Fritz, and Wayne Cole, Appraisers, and County Clerk Kastanek.

The Board heard and reviewed the following protest: 2008-46, taxpayer present and oath taken;

At 9:10 a.m., Luedke introduced Larry Dix, Executive Director of NACO, who dropped in on his way to another county.

The Board heard and reviewed protest 2008-47A and 47B, taxpayer present and oath taken;
 Protest 2008-48, taxpayer present and oath taken;
 Protest 2008-39, taxpayer present and oath taken;
 Protest 2008-49, 49A, 49B, 49C, 49D, taxpayer present and oath taken;
 Luedke announced at 10:15 a.m., that the Board would take a break.
 At 10:30 a.m., Luedke announced that the Board would reconvene.
 Protest 2008-40, taxpayer present and oath taken;
 Protest 2008-45, taxpayer present and oath taken;
 The following protests were heard and reviewed: 2008-4 and 4A; 2008-9 and 9A; 2008-35;
 2008-36; 2008-44; 2008-53.
 Luedke announced at 11:52 a.m., that the Board would recess for lunch.
 At 1:03 p.m., Luedke announced that the Board would reconvene.
 The Board heard and reviewed:
 Protest 2008-50A, 50B and 50C, taxpayer present and oath taken;
 The Board heard recommendations from the Assessor on Protest 2008-15; 2008-16 and
 16A; 2008-34; 2008-13.
 At 2:10 p.m., Luedke announced that the Board would recess.
 At 3:48 p.m., Luedke announced that the Board would reconvene.
 The Board heard and reviewed Protest 2008-52, taxpayer present and oath taken.
 Luedke announced at 4:27 p.m., that the Board would recess until July 15, 2008, at 9:00 a.m.
 Luedke announced at 9:05 a.m. on July 15, 2008, that the Board would reconvene. Present
 were Henning, Kohout, Luedke, Drake and Wenz, Commissioners, Assessor Eggebraaten, Deputy
 Assessor Kelly, Appraisers Dean Gorgen, Jon Fritz and Wayne Cole.
 The Board heard and reviewed Protests 2008-19 through 19-O, taxpayer present and oath
 taken.
 The Board discussed Protests 2008-40 through 40F.
 At 10:00 a.m., Luedke announced that the Board would take a break.
 At 10:10 a.m., Luedke announced that the Board would reconvene.
 The Board heard and reviewed:
 Protests 2008-8 and 8A, taxpayer present and oath taken;
 Protest 2008-22, taxpayer present and oath taken;
 Protest 2008-23, taxpayer present and oath taken;
 Protests 2008-24A, 24B, 24C and 24D, taxpayer represented and oath taken;
 Protests 2008-28a through 28L, taxpayer present, oath taken;
 Protest 2008-25; 2008-41F, both heard and reviewed;
 At 11:55 a.m., Luedke announced that the Board would recess for lunch.
 At 1:05 p.m., Luedke announced that the Board would reconvene.
 The Board heard and reviewed:
 Protest 2008-31 through 31E, taxpayer present and oath taken;
 Protest 2008-32A and 32B, taxpayer present and oath taken;
 Discussed Doane College and the golf course;
 Protest 2008-37A through 37G, taxpayer present and oath taken;
 2008-27 and 27A, taxpayer present and oath taken;
 The Board heard recommendations from Appraiser Jon Fritz on the following protests:
 2008-49A, 49B, 49C and 49D; 2008-22; 2008-24A through 24D; 2008-13.
 There being no further business to come before the Board of Equalization, at 3:38 p.m.
 Luedke announced that they would recess until 9:00 a.m. on July 22, 2008.
 At 9:00 a.m. on July 22, 2008, the Board of Equalization reconvened and opened with the
 Pledge of Allegiance. The meeting was called to order by Chairperson Willis D. Luedke. Present
 were Janet J. Henning, Luedke, Douglas G. Drake and William F. Wenz, Commissioners, County
 Assessor, Georgene Eggebraaten, Deputy Assessor Brandi Kelly, Appraiser Dean Gorgen and
 County Clerk, Linda Kastanek. Commissioner Marvin A. Kohout was absent.
 Luedke announced the open meetings law posted at the back of the room.
 Henning moved to approve the agenda as presented, seconded by Wenz. Voting aye were
 Wenz, Henning, Drake and Luedke, nays none, motion carried.
 The Board heard and reviewed Protest 2008-54.
 The Board heard and reviewed Protest 2008-08, and 2008-22, 2008-24C, and 2008-34 and
 accepted the land value changes recommended by the Assessor. 2008-50A had an addition error on
 it and was corrected by the Assessor's office.
 Drake moved to accept the Assessor's recommendation on all protested properties except
 2008-34, seconded by Henning. Voting aye were Luedke, but abstaining on #2008-19 through 19O,
 Drake, Henning and Wenz, but abstaining on #2008-32A and 2008-32B.

Eggebraaten presented Tax List Corrections 2008-16 and 2008-17 correcting land values. Henning moved to approve the corrections, seconded by Drake. Voting aye were Drake, Wenz, Luedke and Henning, nays none, motion carried.

Eggebraaten then presented a list of eleven valuation changes for approval. After discussion, Henning moved to approve the list of valuation changes, seconded by Drake. Voting aye were Luedke, Drake, Henning and Wenz, with Wenz abstaining on #5.

Luedke thanked all present for their hard work.

There being no further business to come before the Board of Equalization, Luedke announced the meeting be adjourned at 9:36 a.m. The next regular meeting of the Board of Equalization will be on August 5, 2008, at 9:15 a.m. in the Saline County Commissioners’ Room, Court House, Wilber, NE.

ATTEST

Linda Kastanek, County Clerk

Douglas G. Drake

Janet J. Henning, Vice Chairperson

Willis D. Luedke, Chairperson

Marvin A. Kohout,

William F. Wenz

SALINE COUNTY BOARD OF EQUALIZATION

The regular meeting of the Saline County Board of Equalization opened with the Pledge of Allegiance. The meeting was called to order at 9:20 a.m. on Tuesday, August 19, 2008, by Chairperson, Willis D. Luedke. Present were Janet J. Henning, Luedke, and William F. Wenz, Commissioners, Deputy County Assessor, Brandi Kelly and County Clerk Linda Kastanek. Commissioners Marvin A. Kohout and Douglas Drake were still at the Safety Committee meeting.

Henning moved to approve the agenda as presented, seconded by Wenz. Voting aye were Wenz, Henning and Luedke, nays none, motion carried.

Wenz moved to approve the minutes of the August 5, 2008 Board of Equalization meeting, seconded by Henning. Voting aye were Luedke, Henning and Wenz, nays none, motion carried.

Luedke announced that the TERC hearings have been re-scheduled for September 15th at 1 and 3 p.m.

Kohout and Drake arrived at 9:27 a.m.

Deputy Assessor Kelly presented Tax List Corrections 2008-18 and 19, accelerating the taxes after an auction. Henning moved to approve the Tax List corrections, seconded by Wenz. Voting aye were Kohout, Drake, Wenz, Luedke and Henning, nays none, motion carried.

Kelly then presented a Valuation Change on a parcel purchased from a tax exempt entity, adding \$7000 to the valuation. Moved by Henning to approve the Valuation Change, seconded by Wenz. Voting aye were Drake, Luedke, Kohout, Henning and Wenz, nays none, motion carried.

There being no further business to come before the Board, the meeting was adjourned at 9:29 a.m. The next meeting will be on September 2, 2008, at 9:15 a.m. in the Saline County Commissioners' Room, Court House, Wilber NE.

ATTEST:

Linda Kastanek, County Clerk

Douglas G. Drake

Janet J. Henning, Vice-Chairperson

Willis D. Luedke, Chairperson

Marvin A. Kohout

William F. Wenz

I, Linda Kastanek, County Clerk in and for Saline County, do hereby certify that the minutes of the August 5, 2008 meeting were presented and approved as presented.

Linda Kastanek, County Clerk

Douglas G. Drake

Janet J. Henning, Vice-Chairperson

Willis D. Luedke, Chairperson

Marvin A. Kohout

William F. Wenz

SALINE COUNTY BOARD OF EQUALIZATION

The regular meeting of the Saline County Board of Equalization opened with the Pledge of Allegiance. The meeting was called to order at 9:16 a.m. on Tuesday, September 2, 2008, by Chairperson, Willis D. Luedke. Present were Janet J. Henning, Marvin A. Kohout, Luedke, Douglas G. Drake and William F. Wenz, Commissioners, and County Clerk Linda Kastanek.

Luedke advised those present of the open meetings law poster at the back of the room.

Wenz moved to approve the minutes of the August 19, 2008 meeting, seconded by Drake. Voting aye were Wenz, Henning, Kohout, Drake and Luedke, nays none, motion carried.

Luedke announced that there were no items on the Board of Equalization's agenda, and adjourned the meeting at 9:21 a.m.

The next meeting will be on September 16, 2008, at 9:15 a.m. in the Saline County Commissioners' Room, Court House, Wilber, NE.

ATTEST:

Linda Kastanek, County Clerk

Douglas G. Drake

Janet J. Henning, Vice-Chairperson

Willis D. Luedke, Chairperson

Marvin A. Kohout

William F. Wenz

I, Linda Kastanek, County Clerk in and for Saline County, do hereby certify that the minutes of the August 19, 2008 meeting were presented and approved as presented.

Linda Kastanek, County Clerk

Douglas G. Drake

Janet J. Henning, Vice-Chairperson

Willis D. Luedke, Chairperson

Marvin A. Kohout

William F. Wenz

SALINE COUNTY BOARD OF EQUALIZATION

The regular meeting of the Saline County Board of Equalization opened with the Pledge of Allegiance. The meeting was called to order at 9:15 a.m. on Tuesday, September 16, 2008, by Chairperson, Willis D. Luedke. Present were Janet J. Henning, Marvin A. Kohout, Luedke, Douglas G. Drake and William F. Wenz, Commissioners, and Deputy County Clerk Daryl Fikar.

Luedke acknowledged the open meetings poster at the back of the room.

. Henning moved to approve the agenda as presented, seconded by Kohout. Voting aye were Wenz, Henning, Kohout, Drake and Luedke, nays none, motion carried.

Wenz moved to approve the minutes of the September 2nd meeting, seconded by Drake. Voting aye were Luedke, Drake, Henning, Wenz and Kohout, nays none, motion carried.

County Assessor Clerk Sharon Jelinek presented a list of 7 tax list corrections and 1 change of value notice. Henning moved to approve the corrections, seconded by Wenz. Voting aye were Drake, Kohout, Luedke, Henning and Wenz, nays none. Motion carried. Kohout moved to approve the change of value notice, seconded by Henning. Voting aye were Luedke, Drake, Kohout, Wenz and Drake, nays none. Motion carried.

County Treasurer presented two vehicle exemption applications from Doane College for a 2008 Chevrolet passenger van and a 2008 Dodge pickup. Wenz moved to approve the exemptions, seconded by Henning. Voting aye were Drake, Kohout, Luedke, Henning and Wenz, nays none. Motion carried.

There being no further business to come before the Board, the meeting was adjourned at 9:25 a.m. The next meeting will be on September 30, 2008, at 9:15 a.m. in the Saline County Commissioners' Room, Court House, Wilber NE.

ATTEST:

Linda Kastanek, County Clerk

Douglas G. Drake

Janet J. Henning, Vice-Chairperson

Willis D. Luedke, Chairperson

Marvin A. Kohout

William F. Wenz

I, Linda Kastanek, County Clerk in and for Saline County, do hereby certify that the minutes of the September 2, 2008 meeting were presented and approved as presented.

Linda Kastanek, County Clerk

Douglas G. Drake

Janet J. Henning, Vice-Chairperson

Willis D. Luedke, Chairperson

Marvin A. Kohout

William F. Wenz

SALINE COUNTY BOARD OF EQUALIZATION

The regular meeting of the Saline County Board of Equalization opened with the Pledge of Allegiance. The meeting was called to order at 9:17 a.m. on Tuesday, September 30, 2008, by Chairperson, Willis D. Luedke. Present were Janet J. Henning, Marvin A. Kohout, Luedke, Douglas G. Drake and William F. Wenz, Commissioners, and Deputy County Clerk Daryl Fikar.

Luedke acknowledged the open meetings poster at the back of the room.

Wenz moved to approve the minutes of the September 16th meeting, seconded by Kohout. Voting aye were Luedke, Drake, Henning, Wenz and Kohout, nays none, motion carried.

There being no further business to come before the Board, the meeting was adjourned at 9:19 a.m. The next meeting will be on October 14, 2008, at 9:15 a.m. in the Saline County Commissioners' Room, Court House, Wilber NE.

ATTEST:

Linda Kastanek, County Clerk

Douglas G. Drake

Janet J. Henning, Vice-Chairperson

Willis D. Luedke, Chairperson

Marvin A. Kohout

William F. Wenz

I, Linda Kastanek, County Clerk in and for Saline County, do hereby certify that the minutes of the September 16, 2008 meeting were presented and approved as presented.

Linda Kastanek, County Clerk

Douglas G. Drake

Janet J. Henning, Vice-Chairperson

Willis D. Luedke, Chairperson

Marvin A. Kohout

William F. Wenz



Saline Board of Equalization Minutes



SALINE COUNTY BOARD OF EQUALIZATION

The regular meeting of the Saline County Board of Equalization opened with the Pledge of Allegiance. The meeting was called to order at 9:15 a.m. on Tuesday, October 14, 2008, by Chairperson, Willis D. Luedke. Present were Janet J. Henning, Marvin A. Kohout, Luedke, Douglas G. Drake and William F. Wenz, Commissioners, County Assessor Brandi Kelly, Assessor Clerk, Sharon Jelinek and County Clerk Linda Kastanek.

Luedke advised those present of the open meetings law posted in the back of the room.

Henning moved to approve the agenda as presented, seconded by Kohout. Voting aye were Wenz, Henning, Kohout, Drake and Luedke, nays none, motion carried.

Wenz moved to approve the minutes of the September 30, 2008 meeting as presented, seconded by Drake. Voting aye were Luedke, Drake, Henning, Wenz and Kohout, nays none, motion carried.

County Assessor Kelly presented a Personal Property Tax Appeal #2008-01. She recommended leaving the tax as is with penalty. The Board disagreed with the recommendation and kept the original value plus a 25% penalty.

Wenz moved to approve a valuation change for property purchased from a taxable entity which is now exempt. Wenz moved to approve the valuation change, seconded by Kohout. Voting aye were Kohout, Drake, Wenz, Luedke and Henning, nays none, motion carried.

Henning moved to approve Tax List Correction #2008-27, accelerating taxes on personal property that had been sold. Drake seconded the motion. Voting aye were Drake, Luedke, Kohout, Henning and Wenz, nays none, motion carried.

County Treasurer Deb Spanyers presented a vehicle exemption application from the Berean Fundamental Church, for a 1994 Chevrolet sport van to be used exclusively for religious activities. Henning moved to approve the application, seconded by Wenz. Voting aye were Kohout, Wenz, Henning, Luedke and Drake, nays none, motion carried.

After much discussion and questioning, Resolution #08-45, resolving to set the levies for 2008-2009, was presented for approval. Henning moved to approve the levies, seconded by Kohout. Voting aye were Henning, Kohout, Luedke, Drake and Wenz, nays none, motion carried.

There being no further business to come before the Board, the meeting was adjourned at 10:23 a.m. The next meeting will be on October 28, 2008, at 9:15 a.m. in the Saline County Commissioners' Room, Court House, Wilber NE.

ATTEST:

Linda Kastanek, County Clerk

Douglas G. Drake

Janet J. Henning, Vice-Chairperson

Willis D. Luedke, Chairperson

Marvin A. Kohout

William F. Wenz

I, Linda Kastanek, County Clerk in and for Saline County, do hereby certify that the minutes of the September 30, 2008 meeting were presented and approved as presented.

Linda Kastanek, County Clerk

Douglas G. Drake



Saline Board of Equalization Minutes



Janet J. Henning, Vice-Chairperson

Willis D. Luedke, Chairperson

Marvin A. Kohout

William F. Wenz

This is a synopsis of the Saline County Board of Equalization's October 28, 2008, regular meeting proceedings. A complete set of the proceedings is on file in the Board of Equalization Journal, is of public record in the Saline County Clerk's office and at our website: www.co.saline.ne.us.

SALINE COUNTY BOARD OF EQUALIZATION

The regular meeting of the Saline County Board of Equalization opened with the Pledge of Allegiance. The meeting was called to order at 9:15 a.m. on Tuesday, October 28, 2008, by Chairperson, Willis D. Luedke. Present were Janet J. Henning, Marvin A. Kohout, Luedke, Douglas G. Drake and William F. Wenz, Commissioners, County Assessor Brandi Kelly, Assessor Clerk, Sharon Jelinek and Deputy County Clerk Daryl Fikar.

Luedke advised those present of the open meetings law posted in the back of the room.

The Board:
Approved the agenda as presented;
Approved the minutes of the October 14, 2008 meeting as presented;
Approved amended Resolution 08-50, setting the levies for 2008-09;
Heard County Assessor Brandi Kelly present and review the Assessor's 3-year plan.

There being no further business to come before the Board, the meeting was adjourned at 9:42 a.m. The next meeting will be on November 10, 2008, at 9:15 a.m. in the Saline County Commissioners' Room, Court House, Wilber NE.

ATTEST:

Linda Kastanek, County Clerk

Douglas G. Drake

Janet J. Henning, Vice-Chairperson

Willis D. Luedke, Chairperson

Marvin A. Kohout

William F. Wenz

I, Linda Kastanek, County Clerk in and for Saline County, do hereby certify that the minutes of the October 14, 2008 meeting were presented and approved as presented.

Linda Kastanek, County Clerk

Douglas G. Drake

Janet J. Henning, Vice-Chairperson

Willis D. Luedke, Chairperson

Marvin A. Kohout

William F. Wenz

SALINE COUNTY BOARD OF EQUALIZATION

The regular meeting of the Saline County Board of Equalization opened with the Pledge of Allegiance. The meeting was called to order at 9:15 a.m. on Monday, November 10, 2008, by Chairperson, Willis D. Luedke. Present were Marvin A. Kohout, Luedke, Douglas G. Drake and William F. Wenz, Commissioners, County Assessor, Brandi Kelly and County Clerk Linda Kastanek. Commissioner Henning was absent.

Luedke advised those present of the open meetings law posted at the back of the room.

Wenz moved to approve the agenda as presented, seconded by Drake. Voting aye were Wenz, Kohout, Drake and Luedke, nays none, motion carried.

County Assessor, Brandi Kelly, presented a Change of Valuation notice, changing property that was taxable to exempt. Kohout moved to approve the valuation change, seconded by Wenz. Voting aye were Drake, Luedke, Kohout and Wenz.

At 9:18 a.m., Henning arrived.

Kelly presented two tax list corrections #2008-28, and #2008-29. These are on businesses that have been sold, so the taxes have been accelerated. Wenz moved to approve the tax list corrections, seconded by Kohout. Voting aye were Kohout, Wenz, Henning, Luedke and Drake, nays none, motion carried.

Kelly discussed removing distress warrants on mobile homes that have been moved out of the county, but before being moved, the taxes were paid. She stated that the computer charged them twice for the taxes. It will be put on the next meeting agenda.

There being no further business to come before the Board, the meeting was adjourned at 9:31 a.m. The next meeting will be on November 25, 2008, at 9:15 a.m. in the Saline County Commissioners' Room, Court House, Wilber NE.

ATTEST:

Linda Kastanek, County Clerk

Douglas G. Drake

Janet J. Henning, Vice-Chairperson

Willis D. Luedke, Chairperson

Marvin A. Kohout

William F. Wenz

I, Linda Kastanek, County Clerk in and for Saline County, do hereby certify that the minutes of the October 28, 2008 meeting were presented and approved as presented.

Linda Kastanek, County Clerk

Douglas G. Drake

Janet J. Henning, Vice-Chairperson

Willis D. Luedke, Chairperson

Marvin A. Kohout

William F. Wenz

SALINE COUNTY BOARD OF EQUALIZATION

The regular meeting of the Saline County Board of Equalization opened with the Pledge of Allegiance. The meeting was called to order at 9:19 a.m. on Tuesday, November 25, 2008, by Chairperson, Willis D. Luedke. Present were Janet J. Henning, Marvin A. Kohout, Luedke, Douglas G. Drake and William F. Wenz, Commissioners, County Assessor Brandi Kelly and assessor-clerk Sharon Jelinek, and County Clerk Linda Kastanek.

Luedke advised those present of the open meetings law posted at the back of the room.

Henning moved to approve the agenda as presented, seconded by Kohout. Voting aye were Wenz, Henning, Kohout, Drake and Luedke, nays none, motion carried.

Wenz moved to approve the minutes of the November 10, 2008, meeting, seconded by Drake. Voting aye were Luedke, Drake, Henning, Wenz and Kohout, nays none, motion carried.

After discussion, Wenz moved to approve Tax List Corrections to get rid of duplicate tax statements on #2008-30, 2008-31, 2008-32 and 2008-33. Henning seconded the motion. Voting aye were Kohout, Drake, Wenz, Luedke and Henning, nays none, motion carried.

After discussion, Henning moved to approve Tax List Correction 2008-34, seconded by Drake. Voting aye were Drake, Luedke, Kohout, Henning and Wenz, nays none, motion carried.

There being no further business to come before the Board, the meeting was adjourned at 9:28 a.m. The next meeting will be on December 9, 2008, at 9:15 a.m. in the Saline County Commissioners' Room, Court House, Wilber NE.

ATTEST:

Linda Kastanek, County Clerk

Douglas G. Drake

Janet J. Henning, Vice-Chairperson

Willis D. Luedke, Chairperson

Marvin A. Kohout

William F. Wenz

I, Linda Kastanek, County Clerk in and for Saline County, do hereby certify that the minutes of the November 10, 2008 meeting were presented and approved as presented.

Linda Kastanek, County Clerk

Douglas G. Drake

Janet J. Henning, Vice-Chairperson

Willis D. Luedke, Chairperson

Marvin A. Kohout

William F. Wenz

SALINE COUNTY BOARD OF EQUALIZATION

The regular meeting of the Saline County Board of Equalization opened with the Pledge of Allegiance. The meeting was called to order at 9:18 a.m. on Tuesday, December 9, 2008, by Chairperson, Willis D. Luedke. Present were Janet J. Henning, Marvin A. Kohout, Luedke, Douglas G. Drake and William F. Wenz, Commissioners, and Deputy County Clerk Daryl Fikar.

Luedke acknowledged the open meetings poster at the back of the room.

. Henning moved to approve the agenda as presented, seconded by Kohout. Voting aye were Wenz, Henning, Kohout, Drake and Luedke, nays none, motion carried.

Wenz moved to approve the minutes of the November 25 meeting, seconded by Drake. Voting aye were Luedke, Drake, Henning, Wenz and Kohout, nays none, motion carried.

County Assessor Brandi Kelly presented a list of 3 tax list corrections. Henning moved to approve the corrections, seconded by Wenz. Voting aye were Drake, Kohout, Luedke, Henning and Wenz, nays none, motion carried.

County Treasurer Debbie Spanyers presented two vehicle exemption applications from Schoenstatt Sisters of Mary for a 1995 Dodge and a 1998 Toyota. Henning moved to approve the exemptions, seconded by Kohout. Voting aye were Drake, Kohout, Luedke, Henning and Wenz, nays none, motion carried.

There being no further business to come before the Board, the meeting was adjourned at 9:32 a.m. The next meeting will be on December 23, 2008, at 9:15 a.m. in the Saline County Commissioners' Room, Court House, Wilber, NE.

ATTEST:

Linda Kastanek, County Clerk

Douglas G. Drake

Janet J. Henning, Vice-Chairperson

Willis D. Luedke, Chairperson

Marvin A. Kohout

William F. Wenz

I, Linda Kastanek, County Clerk in and for Saline County, do hereby certify that the minutes of the November 25, 2008 meeting were presented and approved as presented.

Linda Kastanek, County Clerk

Douglas G. Drake

Janet J. Henning, Vice-Chairperson

Willis D. Luedke, Chairperson

Marvin A. Kohout

William F. Wenz

SALINE COUNTY BOARD OF EQUALIZATION

The regular meeting of the Saline County Board of Equalization opened with the Pledge of Allegiance. The meeting was called to order at 9:15 a.m. on Tuesday, December 23, 2008, by Chairperson, Willis D. Luedke. Present were Janet J. Henning, Marvin A. Kohout, Luedke, Douglas G. Drake and William F. Wenz, Commissioners, and County Clerk Linda Kastanek.

Luedke acknowledged the open meetings poster at the back of the room.

Henning moved to approve the agenda as presented, seconded by Kohout. Voting aye were Wenz, Henning, Kohout, Drake and Luedke, nays none, motion carried.

Wenz moved to approve the minutes of the December 9th, 2008 meeting, seconded by Drake. Voting aye were Luedke, Drake, Henning, Wenz and Kohout, nays none, motion carried.

County Treasurer Deb Spanyers presented a vehicle exemption application for a 1996 International bus for Friend Christian Assembly, to be used exclusively for religious purposes.

Wenz moved to approve the exemption application, seconded by Henning. Voting aye were Kohout, Drake, Wenz, Luedke and Henning, nays none, motion carried.

There being no further business to come before the Board, the meeting was adjourned at 9:18 a.m. The next meeting will be on January 9, 2009, at 9:15 a.m. in the Saline County Commissioners' Room, Court House, Wilber NE.

ATTEST:

Linda Kastanek, County Clerk	Douglas G. Drake
Janet J. Henning, Vice-Chairperson	Willis D. Luedke, Chairperson
Marvin A. Kohout	William F. Wenz

I, Linda Kastanek, County Clerk in and for Saline County, do hereby certify that the minutes of the December 9, 2008 meeting were presented and approved as presented.

Linda Kastanek, County Clerk	Douglas G. Drake
Janet J. Henning, Vice-Chairperson	Willis D. Luedke, Chairperson
Marvin A. Kohout	William F. Wenz