This is a synopsis of the Saline County Board of Equalization's January 6, 2009, 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 January 6, 2009, 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 County Clerk Linda Kastanek.

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

The Board:

Approved the agenda as presented;

Approved the minutes of the December 23, 2008 meeting;

Approved Tax List Correction 2008-38, amending a personal property tax

return.

There being no further business to come before the Board of Equalization, the meeting was adjourned at 9:23 a.m. The next meeting will be on January 20, 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 23, 2008, meeting were presented and approved as presented.

Linda Kastanek, County Clerk Douglas G. Drake

Janet J. Henning, Vice-Chairperson Willis D. Luedke, Chairperson

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, January 20, 2009, 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 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 January 6, 2009 meeting, seconded by Drake. Voting aye were Luedke, Drake, Henning, Wenz and Kohout, nays none, motion carried.

County Treasurer Deb Spanyers presented an application for a vehicle exemption for Grace United Methodist Church in Crete for a 1998 Ford Club wagon, to be used exclusively for religious purposes. Wenz moved to approve the 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 9:25 a.m. The next meeting will be on February 3, 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 January 6, 2009 meeting were presented and approved as presented.

Linda Kastanek, County Clerk Douglas G. Drake

Janet J. Henning, Vice-Chairperson Willis D. Luedke, Chairperson

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, January 28, 2009, 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 County Clerk Linda Kastanek.

Purpose of the special meeting is to approve the Assessor's recommendation on the Permissive Exemption applications. These applications need to be approved before February 1st of each year. There are 62 applications for 2009, and no additions or deletions from 2008. Two changes have been made to charitable properties, and three typographical errors which will be changed.

After discussion, Henning moved to approve the Permissive Exemptions presented by the Assessor, seconded by Kohout. Voting aye were Wenz, Henning, Kohout, Drake and Luedke, nays none, motion carried.

There being no further business to come before the Board, the meeting was adjourned at 10:33 a.m. The next regular meeting will be on February 3, 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

\*

The regular meeting of the Saline County Board of Equalization opened with the Pledge of Allegiance. The meeting was called to order at 9:25 a.m. on Tuesday, February 3, 2009, 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 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 from the January 20th meeting and the special meeting on the 27th, seconded by Henning. Voting aye were Luedke, Drake, Henning, Wenz and Kohout, nays none, motion carried.

County Treasurer Deb Spanyers presented the entire Doane College fleet for exemption. These vehicles are exclusively for educational and charitable use. Wenz moved to approve the exemption application, seconded by Henning. Voting aye were Kohout, Drake, Wenz, Luedke and Henning, nays none, motion carried.

County Assessor Brandi Kelly presented Tax List Correction #09-01 for approval. She explained that the individual qualifies for 100% Homestead Exemption for disabled veteran by non-service connected illness. Wenz moved to approve the Tax List Correction, 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 10:47 a.m. The next meeting will be on February 17, 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

I, Linda Kastanek, County Clerk in and for Saline County, do hereby certify that the minutes of the January 20, 2009, meeting were presented and approved as presented.

Linda Kastanek, County Clerk Douglas G. Drake

Janet J. Henning, Vice-Chairperson Willis D. Luedke, Chairperson

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, February 17, 2009, 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 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 February 3, 2009, meeting, seconded by Henning. Voting aye were Wenz, Drake, Henning, Kohout and Luedke, nays none, motion carried.

County Assessor Brandi Kelly presented Tax List Corrections #2009-2 and #2009-3, removing them from the 2007 and 2008 tax roll. Henning moved to approve the Tax List Corrections, seconded by Drake. Voting aye were Kohout, Drake, Wenz, Luedke and Henning.

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 March 3, 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 February 3, 2009, meeting were presented and approved as presented.

Linda Kastanek, County Clerk Douglas G. Drake

Janet J. Henning, Vice-Chairperson Willis D. Luedke, Chairperson

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, March 3, 2009, by Chairperson, Willis D. Luedke. Present were Janet J. Henning, Marvin A. Kohout, Luedke, Douglas G. Drake and William F. Wenz, Commissioners, County Treasurer Deb Spanyers 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 February 17, 2009, meeting as presented, seconded by Drake. Voting aye were Luedke, Drake, Henning, Wenz and Kohout, nays none, motion carried.

County Treasurer Deb Spanyers presented an application for a vehicle exemption from the Secular Institute of Schoenstatt Sisters of Mary for a 2009 Toyota Corolla, replacing a 1995 Dodge Intrepid. This vehicle is used 100% for religious purposes. Henning moved to approve the application, seconded by Wenz. 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 9:23 a.m. The next meeting will be on March 17, 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 February 17, 2009, meeting were presented and approved as presented.

Linda Kastanek, County Clerk Douglas G. Drake

Janet J. Henning, Vice-Chairperson Willis D. Luedke, Chairperson

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, March 17, 2009, by Chairperson, Willis D. Luedke. Present were Janet J. Henning, Marvin A. Kohout, Luedke, Douglas G. Drake and William F. Wenz, Commissioners, County Treasurer Deb Spanyers 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 March 3, 2009, meeting as presented, seconded by Henning. Voting aye were Luedke, Drake, Henning, Wenz and Kohout, nays none, motion carried.

County Treasurer Deb Spanyers presented an application for a vehicle exemption from Friend Christian Assembly for a 1987 International bus. This vehicle is used 100% for religious purposes. Henning moved to approve the application, seconded by Kohout. 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 9:24 a.m. The next meeting will be on March 31, 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 March 3, 2009, meeting were presented and approved as presented.

Linda Kastanek, County Clerk Douglas G. Drake

Janet J. Henning, Vice-Chairperson Willis D. Luedke, Chairperson

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, March 31, 2009, 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 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 March 17, 2009, meeting as presented, seconded by Drake. Voting aye were Luedke, Drake, Henning, Wenz and Kohout, nays none, motion carried.

There being no business to come before the Board, the meeting was adjourned at 9:19 a.m. The next meeting will be on April 14, 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 March 17, 2009, meeting were presented and approved as presented.

Linda Kastanek, County Clerk Douglas G. Drake

Janet J. Henning, Vice-Chairperson Willis D. Luedke, Chairperson

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, April 14, 2009, 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 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 March 31, 2009, meeting as presented, seconded by Drake. Voting aye were Luedke, Drake, Henning, Wenz and Kohout, nays none, motion carried.

County Assessor Kelly presented Tax List Correction #2009-04, amending the personal property statement for 2008, removing the personal property from the tax rolls and reducing the taxes by \$50.04. Henning moved to approve Tax List Correction 2009-04, seconded by Wenz. Voting aye were Kohout, Drake, Wenz, Luedke and Henning, nays none, motion carried.

Henning moved to approve setting May 12, 2009 at 9:15 a.m. as the date for Permissive Exemptions approval, seconded by Kohout. Voting aye were Drake, Luedke, Kohout, Henning and Wenz, nays none, motion carried.

The Board discussed dates for Protest Hearings. Dates set were June 23, 2009 from 1:00 p.m. until 4:00 p.m.; July 2, 2009, from 8:30 a.m. until noon, and 1:00 p.m. until 4:00 p.m.; July 7, 2009, from 1:00 p.m. until 4:00 p.m.; July 9, 2009, from 8:30 a.m. until noon and 1:00 p.m. until 4:00 p.m.; July 14, 2009, from 8:30 a.m. until noon, and 1:00 p.m. until 4:00 p.m.; and if needed, July 21, 2009 from 1:00 p.m. until 4:00 p.m.

There being no further business to come before the Board, the meeting was adjourned at 9:35 a.m. The next meeting will be on April 28, 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 March 31, 2009, meeting were presented and approved as presented.

Linda Kastanek, County Clerk Douglas G. Drake

Janet J. Henning, Vice-Chairperson Willis D. Luedke, Chairperson

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, April 28, 2009, by Chairperson, Willis D. Luedke. Present were Janet J. Henning, Marvin A. Kohout, Luedke, Douglas G. Drake and William F. Wenz, Commissioners, County Treasurer Deb Spanyers 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 April 14, 2009, meeting as presented, seconded by Drake. Voting aye were Luedke, Drake, Henning, Wenz and Kohout, nays none, motion carried.

County Treasurer Deb Spanyers presented an application for a vehicle exemption renewal from the Sacred Heart Parish in Crete for a 1999 Buick LeSabre. This vehicle will be used exclusively to drive to and from school. Henning moved to approve the application, seconded by Kohout. Voting aye were Kohout, Drake, Wenz, Luedke and Henning, nays none, motion carried.

Spanyers then presented an application for vehicle exemption from Friend Christian Assembly for a 1988 Dodge Ram Van to be used exclusively for religious purposes. Henning moved to approve the application, seconded by Wenz. Voting aye were Drake, Luedke Kohout, Henning and Wenz, nays none, motion carried.

Wenz stated that a quarter section of irrigated land near Dorchester sold recently for \$5600 an acre, which may affect Board of Equalization hearings and taxes.

There being no further business to come before the Board, the meeting was adjourned at 9:27 a.m. The next meeting will be on May 12, 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 April 14, 2009, meeting were presented and approved as presented.

Linda Kastanek, County Clerk Douglas G. Drake

Janet J. Henning, Vice-Chairperson Willis D. Luedke, Chairperson

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, May 12, 2009, by Chairperson, Willis D. Luedke. Present were Janet J. Henning, Marvin A. Kohout, Luedke, Douglas G. Drake and William F. Wenz, Commissioners, County Treasurer Deb Spanyers 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 April 28, 2009, meeting as presented, seconded by Drake. Voting aye were Luedke, Drake, Henning, Wenz and Kohout, nays none, motion carried.

County Clerk Kastanek reported receiving a letter certifying the completion of the assessment of all real property for the assessment rolls within Saline County for the tax year 2009.

County Assessor, Brandi Kelly, presented the listing of real estate exempt from taxation in Saline County for the year 2009. After discussion, Henning moved to approve the listing, seconded by Kohout. Voting aye were Kohout, Drake, Wenz, Luedke and Henning, nays none, motion carried.

There being no further business to come before the Board, Drake moved to adjourn at 9:25 a.m. The next meeting will be on May 26, 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 April 28, 2009, meeting were presented and approved as presented.

Linda Kastanek, County Clerk Douglas G. Drake

Janet J. Henning, Vice-Chairperson Willis D. Luedke, Chairperson

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, May 26, 2009, by Chairperson, Willis D. Luedke. Present were Janet J. Henning, Marvin A. Kohout, Luedke, Douglas G. Drake and William F. Wenz, Commissioners, County Treasurer Deb Spanyers 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 May 12, 2009, meeting as presented, seconded by Drake. Voting aye were Luedke, Drake, Henning, Wenz and Kohout, nays none, motion carried.

Luedke commented that most of the Board attended the Board of Equalization workshop in Kearney on May 14th.

There being no further business to come before the Board, the meeting was adjourned at 9:22 a.m. The next meeting will be on June 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 May 12, 2009, meeting were presented and approved as presented.

Linda Kastanek, County Clerk Douglas G. Drake

Janet J. Henning, Vice-Chairperson Willis D. Luedke, Chairperson

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 9, 2009, by Chairperson, Willis D. Luedke. Present were Janet J. Henning, Marvin A. Kohout, Luedke, Douglas G. Drake and William F. Wenz, Commissioners, County Treasurer Deb Spanyers and Deputy County Clerk, Daryl Fikar.

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 May 26, 2009, meeting as presented, seconded by Drake. Voting aye were Luedke, Drake, Henning, Wenz and Kohout, nays none, motion carried.

Henning moved to approve the tax list correction as the home had been moved out of Saline County, seconded by Kohout. Voting aye were Drake, Henning, Wenz, Kohout and Luedke, nays none, motion passed.

After discussion, Wenz moved to approve the change of valuation list with the exception of lines 16 and 75, seconded by Henning. Voting aye were Henning, Wenz, Kohout, Luedke and Drake, nays none, motion passed. The County Assessor's Office will obtain clarification on line 16 and report back to the Board.

County Assessor Brandi Kelly presented the Assessor's 3-year plan to the board.

Henning moved to approve resolution #09-18, appointing agents for Tax Equalization and Review Commission matters, seconded by Wenz. Voting aye were Wenz, Kohout, Luedke, Drake and Henning, nays none, motion passed.

There being no further business to come before the Board, the meeting was adjourned at 9:48 a.m. The next meeting will be on June 23, 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 May 26, 2009, meeting were presented and approved as presented.

Linda Kastanek, County Clerk Douglas G. Drake

Janet J. Henning, Vice-Chairperson Willis D. Luedke, Chairperson

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, June 23, 2009, 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 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 June 9, 2009, meeting as presented, seconded by Drake. Voting aye were Luedke, Drake, Henning, Wenz and Kohout, nays none, motion carried.

County Assessor Brandi Kelly discussed the tax list corrections she presented for approval. Tax List Correction 2009-06, the homestead exemption was disapproved for 2008, so the taxes are back on the tax roll; 2009-07, accelerated taxes on a repossessed mobile home; 2009-08, the homestead exemption had been approved for 70%, and is only qualified for 25%; 2009-09, the business was sold and taxes have been accelerated. 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 explained a Change of Value Notice, stating that on a previous notice, the wrong area prices were used, and they are adjusting the prices. Kohout moved to approve the Change of Value Notice, seconded by Henning. Voting aye were Drake, Luedke, Kohout, Henning and Wenz, nays none, motion carried.

Kelly handed out information and a spread sheet to be used for the protest hearings.

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 July 7, 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 June 9, 2009, meeting were presented and approved as presented.

Linda Kastanek, County Clerk Douglas G. Drake

Janet J. Henning, Vice-Chairperson Willis D. Luedke, Chairperson

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, July 7, 2009, 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 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 June 23, 2009, meeting as presented, seconded by Drake. Voting aye were Luedke, Drake, Henning, Wenz and Kohout, nays none, motion carried.

There being no business to come before the Board, the meeting was adjourned at 9:23 a.m. The next meeting will be on July 21, 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 June 23, 2009, meeting were presented and approved as presented.

Linda Kastanek, County Clerk Douglas G. Drake

Janet J. Henning, Vice-Chairperson Willis D. Luedke, Chairperson

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, July 21, 2009, 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 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 July 7, 2009, meeting as presented, seconded by Henning. Voting aye were Luedke, Drake, Henning, Wenz and Kohout, nays none, motion carried.

County Assessor Brandi Kelly presented the Board with three Change of Value notices, showing two properties purchased from a taxable entity and are now exempt, and a homesite was removed from a rural area to correct a clerical error. Henning moved to approve the Change of Value Notice, seconded by Kohout. Voting aye were Kohout, Drake, Wenz, Luedke and Henning, nays none, motion carried.

Kelly stated that she did not get the Permissive Exemptions and Tax List Corrections completed before the meeting, so they would not need to take action on them.

There being no further business to come before the Board, the meeting was recessed at 9:26 a.m. until 1 p.m. this afternoon for Protest Hearings. The next regular meeting will be on August 4, 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 July 7, 2009, meeting were presented and approved as presented.

Linda Kastanek, County Clerk Douglas G. Drake

Janet J. Henning, Vice-Chairperson Willis D. Luedke, Chairperson

The reconvened meeting of the Saline County Board of Equalization was called to order at 1:00 p.m. on Tuesday, June 23, 2009, 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, Deputy County Assessor, Georgene Eggebraaten, Appraiser, Dean Gorgen and County Clerk Linda Kastanek.

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

County Assessor Kelly handed out Documentation for Protest Hearings, including 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 2009 statistical measures, as determined by the Tax Equalization and Review Commission; the "2009 Opinion of the Property Tax Administrator"; the original record card; a copy of the Assessment Action Report of Saline County; Reappraisal documentation of residential parcels in Friend City and Blue River Lodge, Mobile Homes in Crete City, Improvements/buildings in Crete City were decreased 3% and Improvements/buildings in Wilber city were decreased 4% due to observing trend of lower sale prices-an adjustment was made to compensate for this; Pricing adjustment for Dorchester Village, Swanton Village and Western Village, made due to discovering pricing adjustments in computer system; Saline County 2009 conversion of soil map symbols to land capability groupings and the information on how the land is valued; policies and procedures of the Saline County Assessor's Office; sales used in the three (3) different areas of ag-land will be presented along with a map showing the locations; a map showing the location of the acreages and also values used for these areas; All real estate records maintained by the Saline County Assessor's office are based upon regulations as found in Title 350-Chapter 10, Chapter 14, , Chapter 15, Chapter 50 and Chapter 70; the Marshall Swift Valuation Service is used for all residential and commercial pricing; the Staff Appraiser does all residential pickup work. Agricultural and residential sales reviews are done by the assessor, deputy assessor, and staff appraiser. Commercial pickup work and sales reviews are done by the Fritz Appraisal Co.; industrial permits in Saline County were picked up by Great Plains Appraisal Co.; properties are reviewed as deemed necessary to be in compliance with the statutes and to achieve equalization within the county.

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 2009-01, taxpayer present and oath taken;

Protest 2009-05, taxpayer present and oath taken;

Protest 2009-04, taxpayer present and oath taken;

Protest 2009-07, and 2009-08, taxpayer present and oath taken;

Luedke announced at 2:15 p.m. that the Board of Equalization would recess until July 7, 2009 at 1:00 p.m.

Luedke reconvened the Board of Equalization on July 7, 2009, at 1:00 p.m. Present were Henning, Kohout Luedke, Drake and Wenz, Commissioners, Assessor Brandi Kelly, Deputy Assessor, Appraiser Dean Gorgen and County Clerk Linda Kastanek.

The following protests were heard and reviewed:

Protest 2009-43, taxpayer present and oath taken;

Protest 2009-47, taxpayer present and oath taken;

Protest 2009-17, taxpayer representative present and oath taken;

Protests 2009-48 and 2009-49, taxpayer present and oath taken;

Protest 2009-60, taxpayer did not appear;

Protest 2009-59, taxpayer present and oath taken;

Protests 2009-61, 2009-62, taxpayer present and oath taken;

Protest 2009-63, taxpayer present and oath taken;

Protest 2009-66, taxpayer present and oath taken;

Protest 2009-68, taxpayer did not appear;

Protest 2009-69, taxpayer present and oath taken;

Luedke announced at 4:23 p.m., the Board would recess until July 9, 2009 at 8:30 a.m.

Luedke announced that the Board would reconvene at 8:30 a.m. on July 9, 2009. Present were Henning, Kohout, Luedke, Drake and Wenz, County Assessor, Brandi Kelly, Deputy Assessor, Georgene Eggebraaten, Appraiser, Dean Gorgen and County Clerk, Linda Kastanek.

The Board heard and reviewed:

Protests 2009-70 and 2009-71, taxpayer present and oath taken;

Protest 2009-72, taxpayer present and oath taken;

At 9:10 a.m., Luedke announced that the Board would take a short break;

At 9:20 a.m., Luedke announced that the Board of Equalization would reconvene;

The Board heard and reviewed:

Protest 2009-76, taxpayer present and oath taken;

The Board reviewed the following protests:

2009-02; 2009-03; 2009-09; 2009-10; 2009-11; 2009-12; 2009-13; 2009-18; 2009-20; 2009-

21; 2009-22; 2009-23; 2009-24; 2009-34; 2009-42; 2009-44; 2009-50; 2009-57; 2009-58;

At 10:23 a.m., Luedke announced that the Board would take a short break;

At 11:00 a.m., Luedke announced that the Board of Equalization would reconvene;

The Board reviewed the following protests:

2009-19; 2009-56; 2009-53;

At 11:28 a.m., Luedke announced that the Board would take a short break;

At 11:43 a.m., Luedke announced that the Board of Equalization would reconvene;

The Board heard and reviewed:

Protest 2009-75:

At 12:04 p.m., Luedke announced that the Board would recess until July 14, 2009 at 8:30 a.m.

Luedke reconvened the Board of Equalization hearings at 8:35 a.m. on July 14, 2009.

Present were Henning, Kohout, Luedke, Drake and Wenz, Commissioners, County Assessor Kelly, Deputy Assessor Eggebraaten, Appraiser Gorgen, Commercial Appraiser Jon Fritz, and County Clerk Kastanek.

The Board heard and reviewed:

Protests 2009-46 and 2009-45, owner present and oath taken;

Protests 2009-54 and 2009-55, taxpayer present and oath taken;

Protest 2009-73, taxpayer representative present and oath taken;

Luedke announced at 9:50 a.m. that the Board would take a short break;

Luedke announced at 10:02 a.m., that the Board of Equalization would reconvene;

The Board heard and reviewed:

Protests 2009-25, 2009-26, 2009-27, 2009-28, 2009-29, 2009-30, 2009-31 and 2009-32, taxpayer present and oath taken;

Protest 2009-35, taxpayer present and oath taken;

Protest 2009-08, taxpayer present and oath taken;

At 11:09 a.m., Luedke announced that the Board would take a short break;

At 11:17 a.m., Luedke announced that the Board of Equalization would reconvene;

The Board heard and reviewed:

Protests 2009-36, 2009-40, 2009-34, 2009-38, 2009-37, 2009-39, 2009-41, taxpayer representative present and oath taken;

The Board reviewed:

Protest 2009-51;

Protest 2009-78;

Protest 2009-2;

Protest 2009-16;

Protest 2009-52;

At 12:20 p.m., Luedke announced that the Board would recess for lunch;

At 1:27 p.m., Luedke announced that the Board of Equalization would reconvene;

The Board reviewed:

Protest 2009-33;

Protest 2009-64;

Protest 2009-77;

Protest 2009-14;

The Board heard and reviewed:

Protest 2009-4, taxpayer present and oath taken;

Protests 2009-61 and 2009-62, taxpayer present and oath taken;

Protest 2009-63, taxpayer present and oath taken;

Protest 2009-65 and 2009-67, taxpayer present and oath taken;

Protest 2009-69, taxpayer representative present and oath taken;

The Board reviewed:

Protests 2009-70, 2009-71, 2009-75;

Luedke announced at 2:30 p.m. on July 14, 2009, that the Board would recess until July 21, 2009 at 1:00 p.m.

Luedke reconvened the Board of Equalization on July 21, 2009 at 1:05 p.m. Present were Henning, Kohout, Luedke, Drake and Wenz, Commissioners, Assessor Kelly, Deputy Assessor Eggebraaten, Appraiser Gorgen, and County Clerk Kastanek.

The Board heard and reviewed:

Protest 2009-15, taxpayers present and oath taken;

Assessor's recommendation is no change on Protests 2009-1, 3, 8, 9, 10, 11, 16, 19, 20, 21, 24, 26, 27, 28, 29, 33, 34, 35, 48, 49, 51, 52, 54, 55, 56, 59, 64, 67, 68, 69, 72, 76 and 78.

Assessor's recommendation is to lower valuation on Protests 2009-2, 4, 5, 6, 7, 12, 13, 14, 17, 18, 22, 23, 25, 30, 31, 32, 36, 37, 38, 39, 40, 41, 42, 43, 44, 45, 46, 47, 50, 57, 58, 60, 61, 62, 63, 65, 66, 70, 71, 73, 74, 75 and 77.

Assessor's recommendation is to raise the valuation on Protests 2009-15 and 53.

Kohout moved to accept the Assessor's recommendation on all protested properties, #2009-01 through 2009-78, seconded by Henning. Voting aye were Wenz, Henning, Kohout, Drake and Luedke, nays none, motion carried.

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 1:55 p.m. The next regular meeting of the Board of Equalization will be on August 4, 2009, at 9:15 a.m. in the Saline County Commissioners' Room, Court House, Wilber, NE.

٨	П	N.	$\Gamma \mathbf{L}$	20	т
$\overline{}$		u	L	いつ	Т

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

\*

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, August 4, 2009, 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 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 July 21, 2009, meeting and the minutes of the Board of Equalization Protest Hearings as presented, seconded by Drake. Voting aye were Luedke, Drake, Henning, Wenz and Kohout, nays none, motion carried.

County Assessor Kelly, presented three Change of Valuation Notices, one to bring property into the same valuation as other like property, and the other two to correct clerical errors. Henning moved to authorize the change of valuation, seconded by Drake. Voting aye were Kohout, Drake, Wenz, Luedke and Henning, nays none, motion carried.

Three Permissive Exemptions, new since May, were presented for approval. Henning moved to approve the new Permissive Exemptions, and the complete list of Permissive Exemptions for the county, seconded by Kohout. Voting aye were Drake, Luedke, Kohout, Henning and Wenz, nays none, motion carried.

Kelly then presented a Tax List Correction to correct clerical errors on a previous correction. Henning moved to approve the Tax List Correction, seconded by Drake. Voting aye were Kohout, Wenz, Henning, Luedke and Drake, 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 August 18, 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 July 21, 2009, meeting and the BOE Protest Hearing minutes were presented and approved as presented.

Linda Kastanek, County Clerk Douglas G. Drake

Janet J. Henning, Vice-Chairperson Willis D. Luedke, Chairperson

The regular meeting of the Saline County Board of Equalization opened with the Pledge of Allegiance. The meeting was called to order at a.m. on Tuesday, August 18, 2009, at 9:20 a.m., by Chairperson, Willis D. Luedke. Present were Janet J. Henning, Luedke, Douglas G. Drake and William F. Wenz, Commissioners, County Assessor Brandi Kelly and County Clerk, Linda Kastanek. Kohout was absent due to a Safety meeting.

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 Wenz. Voting aye were Wenz, Henning, Drake and Luedke, nays none, motion carried.

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

County Assessor Brandi Kelly presented three tax list corrections for approval. The taxes have been accelerated on three cabins in Tuxedo Park, which are in the process of being torn down. Taxes have been accelerated for 2009. The Assessor's office will check these properties again at the end of the year to make sure they are gone. Henning moved to approve the tax list corrections, seconded by Wenz. Voting aye were Drake, Wenz, Luedke and Henning, nays none, motion carried.

Kohout arrived at 9:30 a.m.

There being no further business to come before the Board, the meeting was adjourned at 9:30 a.m. The next meeting will be on September 1, 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 August 4, 2009, meeting were presented and approved as presented.

Linda Kastanek, County Clerk Douglas G. Drake

Janet J. Henning, Vice-Chairperson Willis D. Luedke, Chairperson

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, September 1, 2009, by Chairperson, Willis D. Luedke. Present were Janet J. Henning, Marvin A. Kohout, Luedke, Douglas G. Drake and William F. Wenz, Commissioners, County Assessor Clerk, Sharon Jelinek, County Treasurer, Deb Spanyers and County Clerk, Linda Kastanek.

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

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

Wenz moved to approve the minutes of the August 18, 2009, meeting as presented, 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 from Doane College for a 2009 Buick, to be used exclusively for educational purposes by Doane College staff. Henning moved to approve the vehicle exemption, seconded by Wenz. Voting aye were Kohout, Drake, Wenz, Luedke and Henning, nays none, motion carried.

Assessor Clerk Sharon Jelinek presented Tax List Correction #2009-14, to accelerate taxes on a business that has closed. Henning moved to approve the Tax List Correction, seconded by Drake. Voting aye were Drake, Luedke, Kohout, Henning and Wenz, nays none, motion carried.

Ms. Jelinek then presented a Valuation Change to correct a clerical error. After explanation, Wenz moved to approve the Valuation Change, seconded by Kohout. Voting aye were Kohout, Wenz, Henning, Luedke and Drake, nays none, motion carried.

There being no further business to come before the Board, the meeting was adjourned at 9:24 a.m. The next meeting will be on September 15, 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 August 18, 2009, meeting were presented and approved as presented.

Linda Kastanek, County Clerk Douglas G. Drake

Janet J. Henning, Vice-Chairperson Willis D. Luedke, Chairperson

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 15, 2009, 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, Appraisers Jon Fritz and Dean Gorgen, 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 September 1, 2009, meeting, seconded by Drake. Voting aye were Luedke, Drake, Henning, Wenz, and Kohout, nays none, motion carried.

Keith Clouse and Matt Hanson, representing the Friend Recreation Association, were present to discuss the valuation on the Friend Golf Course. After much discussion, the County Assessor's office stated that they would review the new information given and come back to the Board with a recommendation on October 27th.

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 September 29, 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 September 1, 2009, meeting were presented and approved as presented.

Linda Kastanek, County Clerk Douglas G. Drake

Janet J. Henning, Vice-Chairperson Willis D. Luedke, Chairperson

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 13, 2009, 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, County Treasurer Deb Spanyers, 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 September 29, 2009 meeting, seconded by Drake. Voting aye were Luedke, Drake, Henning, Wenz and Kohout, nays none, motion carried.

Henning moved to approve Resolution 09-37, setting the levies for the current year for the various political subdivisions. Wenz seconded the motion. Voting aye were Kohout, Drake, Wenz, Luedke and Henning, nays none, motion carried.

A local taxpayer was present to discuss personal property taxes on her business. After much discussion, it was decided to defer any decision until the October 27th meeting, when the County Attorney can be present.

County Treasurer Deb Spanyers presented a vehicle exemption request from Doane College, for a 2009 Chevrolet Express Van. Moved by Wenz to approve the exemption request, seconded by Kohout. 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 9:45 a.m. The next meeting will be on October 27, 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 September 29, 2009, meeting were presented and approved as presented.

Linda Kastanek, County Clerk Douglas G. Drake

Janet J. Henning, Vice-Chairperson Willis D. Luedke, Chairperson

The regular meeting of the Saline County Board of Equalization opened with the Pledge of Allegiance. A moment of silence was observed in memory of Doug Drake. The meeting was called to order at 9:15 a.m. on Tuesday, October 27, 2009, by Chairperson, Willis D. Luedke. Present were Janet J. Henning, Marvin A. Kohout, Luedke, and William F. Wenz, Commissioners, County Assessor Brandi Kelly, Dean Gorgen, Appraiser in the Assessor's office, Appraiser Jon Fritz, 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, and Luedke, nays none, motion carried.

Wenz moved to approve the minutes of the October 13, 2009, meeting, seconded by Henning. Voting aye were Luedke, Henning, Wenz and Kohout, nays none, motion carried.

County Assessor, Brandi Kelly, presented Tax List Correction 2009-16. The Assessor's office received a letter from the Department of Revenue stating that a property that was disapproved for 100% Homestead Exemption and approved for 40%. Henning moved to approve the Tax List Correction, seconded by Wenz. Voting aye were Kohout, Wenz, Luedke and Henning, nays none, motion carried.

Matt Hanson, Attorney for the Friend Recreation Association, Tony Ryan, President of the Friend Recreation Association and Keith Clouse, a Board member, were present to discuss the valuation of the land on the golf course. After much discussion, Wenz moved to lower the land value to \$1250.00 per acre and the holes from \$6000 to \$4000. Motion was seconded by Kohout. Voting aye were Luedke, Kohout, Henning and Wenz, nays none, motion carried.

A local taxpayer was again present to discuss personal property taxes on her business. After explanation of the statutes by County Attorney Eickman, Luedke announced that the valuation stands as recommended.

There being no further business to come before the Board, the meeting was adjourned at 10:01 a.m. The next meeting will be on November 10, 2009, at 9:15 a.m. in the Saline County Commissioners' Room, Court House, Wilber NE.

ATTEST:

Linda Kastanek, County Clerk

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 13, 2009, meeting were presented and approved as presented.

Linda Kastanek, County Clerk

Janet J. Henning, Vice-Chairperson Willis D. Luedke, Chairperson

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, November 10, 2009, by Chairperson, Willis D. Luedke. Present were Janet J. Henning, Luedke and William F. Wenz, Commissioners, County Assessor Brandi Kelly and County Clerk, Linda Kastanek. Commissioner Marvin Kohout was attending a Safety Committee meeting.

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

County Assessor, Brandi Kelly presented Tax List Corrections 2009-17 and 2009-18 for approval. These were 2008 protested valuations reviewed by TERC and recently returned. These corrections will result in \$1890.80 in tax reduction as per the TERC Order 08C-046, dated October 8, 2009. Henning moved to approve the Tax List Corrections, seconded by Wenz. Voting aye were Wenz, Luedke and Henning, nays none, motion carried.

Luedke announced that the Board would recess at 9:24 a.m.

Luedke announced that the Board would reconvene at 9:28 a.m.

County Treasurer Deb Spanyers presented a vehicle exemption application for a 1998 Toyota Camry, to be used exclusively for religious purposes by the Secular Institute of Schoenstatt Sisters of Mary. Wenz moved to approve the application, seconded by Henning. Voting aye were Luedke, Henning and Wenz.

There being no further business to come before the Board, the meeting was adjourned at 9:30 a.m. The next meeting will be on November 24, 2009, at 9:15 a.m. in the Saline County Commissioners' Room, Court House, Wilber NE.

Δ	$\mathbf{T}$	$\Gamma E$	72	г

Linda Kastanek, County Clerk

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 27, 2009, meeting were presented and approved as presented.

\*

Linda Kastanek, County Clerk

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 November 24, 2009, 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 9:20 a.m. on Tuesday, November 24, 2009, by Chairperson, Willis D. Luedke. Present were Janet J. Henning, Marvin A. Kohout, Luedke and William F. Wenz, Commissioners, and County Clerk, Linda Kastanek.

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

There is no business on the agenda for the meeting;

The Board:

Approved the minutes of the November 10, 2009 meeting;

There being no further business to come before the Board, the meeting was adjourned at 9:22 a.m. The next meeting will be on December 8, 2009, at 9:15 a.m. in the Saline County Commissioners' Room, Court House, Wilber NE.

ATTEST:

Linda Kastanek, County Clerk

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, 2009, meeting were presented and approved as presented.

Linda Kastanek, County Clerk

Janet J. Henning, Vice-Chairperson Willis D. Luedke, Chairperson

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 8, 2009, by Chairperson, Willis D. Luedke. Present were Janet J. Henning, Marvin A. Kohout, Luedke, Richard D. Jiskra and William F. Wenz, Commissioners, and Deputy County Clerk Daryl Fikar.

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

There is no business on the agenda for the meeting.

Wenz moved to approve the minutes of the November 24, 2009 meeting, seconded by Henning.

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 December 22, 2009, at 9:15 a.m. in the Saline County Commissioners' Room, Court House, Wilber, NE.

## ATTEST:

Daryl Fikar, Deputy County Clerk Janet J. Henning, Vice-Chairperson

Richard D. Jiskra Marvin A. Kohout

Willis D. Luedke, Chairperson William F. Wenz

\*

I, Daryl Fikar, Deputy County Clerk in and for Saline County, do hereby certify that the minutes of the November 24, 2009, meeting were presented and approved as presented.

Daryl Fikar, Deputy County Clerk Janet J. Henning, Vice-Chairperson

Richard D. Jiskra Marvin A. Kohout

Willis D. Luedke, Chairperson William F. Wenz

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, December 22, 2009, by Chairperson, Willis D. Luedke. Present were Janet J. Henning, Richard D. Jiskra, Marvin A. Kohout, Luedke and William F. Wenz, Commissioners, and County Clerk, Linda Kastanek.

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

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

Wenz moved to approve the minutes of the December 8, 2009, meeting, seconded by Jiskra. Voting aye were Luedke, Jiskra, Henning, Wenz and Kohout, nays none, motion carried.

There were no business items on the agenda.

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 January 5, 2010 at 9:15 a.m. in the Saline County Commissioners' Room, Court House, Wilber NE.

## ATTEST:

Linda Kastanek, County Clerk Richard Jiskra

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 8, 2009, meeting were presented and approved as presented.

Linda Kastanek, County Clerk Richard Jiskra

Janet J. Henning, Vice-Chairperson Willis D. Luedke, Chairperson