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, January 5, 2010, 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.

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

Wenz moved to approve the minutes of the December 22, 2009, meeting, seconded by Henning. 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 19, 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 22, 2009, meeting were presented and approved as presented.

Linda Kastanek, County Clerk Richard Jiskra

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, January 19, 2010, by Chairperson, Willis D. Luedke. Present were Richard D. Jiskra, Marvin A. Kohout, Luedke and William F. Wenz, Commissioners, County Assessor Brandi Kelly, County Treasurer Deb Spanyers and County Clerk, Linda Kastanek. Commissioner Janet Henning was absent.

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 Jiskra. Voting aye were Wenz, Kohout, Jiskra and Luedke, nays none, motion carried.

Wenz moved to approve the minutes of the January 5, 2010 meeting, seconded by Jiskra. Voting aye were Luedke, Jiskra, Wenz and Kohout, nays none, motion carried.

County Assessor Brandi Kelly presented Tax List Correction #2010-01. This land owner's 2008 Homestead Exemption was denied in full by the Nebraska Department of Revenue, thus adding \$1,237.04 back on the tax roll. Wenz moved to approve the Tax List Correction, seconded by Kohout. Voting aye were Kohout, Jiskra, Wenz and Luedke, nays none, motion carried.

Kelly then presented a list of 67 applications for Permissive Exemptions, of which three are new this year. After discussion, Jiskra moved to approve the changes as presented, with the exception of the Friend Historical Building. Motion was seconded by Wenz. Voting aye were Jiskra, Luedke, Kohout and Wenz, nays none, motion carried.

County Treasurer Debbie Spanyers presented an Exemption Application for a 2009 Toyota Corolla for the Secular Institute of Schoenstat Sisters of Mary. This vehicle is used for religious purposes and to provide transportation to members of the nonprofit organization. Wenz moved to approve the Exemption Application, seconded by Kohout. Voting aye were Luedke, Wenz, Jiskra and Kohout, nays none, motion carried.

Spanyers presented another Exemption Application from Doane College for their fleet of 41 vehicles. These vehicles are used exclusively for educational and charitable purposes by members of the Doane College staff. Jiskra moved to approve the Exemption Application, seconded by Kohout. Voting aye were Kohout, Luedke, Jiskra and Wenz, nays none, motion carried.

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 February 2, 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 January 5, 2010, meeting were presented and approved as presented.

Linda Kastanek, County Clerk Richard Jiskra

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, February 2, 2010, by Chairperson, Willis D. Luedke. Present were Janet J. Henning, Richard D. Jiskra, Marvin A. Kohout, Luedke and William F. Wenz, Commissioners, County Treasurer Debbie Spanyers and County Clerk, Linda Kastanek.Luedke advised those present of the open meetings law posted at the back of the room.

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

Wenz moved to approve the minutes of the January 19, 2010 meeting as presented, seconded by Jiskra. Voting aye were Luedke, Jiskra, Wenz and Kohout, with Henning abstaining due to being absent from that meeting; nays none, motion carried.

County Treasurer, Deb Spanyers presented an application for a vehicle exemption from Doane College. The vehicle is a 2009 Chevrolet Sport Van, replacing a 2001 Ford Econoline Wagon Bus. Wenz moved to approve the application, seconded by Kohout. Voting aye were Kohout, Jiskra, Wenz, Luedke and Henning, nays none, motion carried.

There being no further business to come before the Board, the meeting was adjourned at 9:21 a.m. The next meeting will be on February 16, 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 January 19, 2010, meeting were presented and approved as presented.

Linda Kastanek, County Clerk Richard Jiskra

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, February 16, 2010, by Chairperson, Willis D. Luedke. Present were Janet J. Henning, Richard D. Jiskra, Marvin A. Kohout, Luedke and William F. Wenz, Commissioners, County Treasurer Debbie Spanyers, 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.

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

Henning moved to approve the minutes of the February 2, 2010, meeting, seconded by Kohout. Voting aye were Luedke, Jiskra, Henning, Wenz and Kohout, nays none, motion carried.

County Treasurer, Debbie Spanyers, presented an Exemption Application from Doane College for a 2010 Dodge Grand Caravan, replacing a 2005 Ford Freestar. This vehicle is used exclusively for educational and charitable purposes by members of the Doane College staff as part of their fleet. Henning moved to approve the exemption request, seconded by Jiskra. Voting aye were Kohout, Jiskra, Wenz, Luedke and Henning, nays none, motion carried.

County Assessor Brandi Kelly presented two Tax List Corrections for approval. Tax List Correction #2010-02 will refund \$56.92 as the personal property has been registered in Seward County. Henning moved to approve the Tax List Correction, seconded by Wenz. Voting aye were Jiskra, Luedke, Kohout, Henning and Wenz, nays one, motion carried.

Kelly presented Tax List Correction #2010-03 for approval. It will be accelerating tax for 2010, as the property was sold January 5, 2010. Henning moved to approve the Tax List Correction, seconded by Wenz. Voting aye were Henning, Luedke, Wenz, Kohout and Jiskra, 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 2, 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 February 2, 2010, meeting were presented and approved as presented.

Linda Kastanek, County Clerk Richard Jiskra

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 2, 2010, 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.

There are no business items on the agenda.

Wenz moved to approve the minutes of the February 16, 2010, meeting, seconded by Jiskra. Voting aye were Luedke, Jiskra, Henning, Wenz and Kohout.

There being no business to come before the Board, the meeting was adjourned at 9:22 a.m. The next meeting will be on March 16, 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 February 16, 2010, meeting were presented and approved as presented.

Linda Kastanek, County Clerk Richard Jiskra

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: 24 a.m. on Tuesday, March 16, 2010, by Chairperson, Willis D. Luedke. Present were Janet J. Henning, Marvin A. Kohout, Luedke, Richard D. Jiskra and William F. Wenz, Commissioners, County Treasurer, Debbie Spanyers, 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, Jiskra and Luedke, nays none, motion carried.

Wenz moved to approve the minutes of the March 2, 2010, meeting, seconded by Kohout. Voting aye were Luedke, Jiskra, Henning, Wenz and Kohout, nays none, motion carried.

County Treasurer, Debbie Spanyers presented a vehicle exemption renewal application from Friend Christian Assembly. The vehicle is a 1987 International bus used exclusively for transportation to and from church services and camps or events. Henning moved to approve the application, seconded by Jiskra. Voting aye were Kohout, Jiskra, Wenz, Luedke and Henning, nays none, motion carried.

County Assessor, Brandi Kelly, presented Tax List Correction #2010-04, adding \$1696.46 back to the tax roll due to a Homestead Exemption application being denied by the State. Henning moved to approve the Tax List Correction, seconded by Kohout. Voting aye were Jiskra, Luedke, Kohout, Henning and Wenz, nays none, motion carried.

There being no further business to come before the Board, the meeting was adjourned at 9:33 a.m. The next meeting will be on March 30, 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 March 2, 2010, meeting were presented and approved as presented.

Linda Kastanek, County Clerk Richard Jiskra

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, March 30, 2010, by Chairperson, Willis D. Luedke. Present were Janet J. Henning, Marvin A. Kohout, Luedke, Richard D. Jiskra and William F. Wenz, Commissioners, County Assessor, Brandi Kelly, County Treasurer Debbie Spanyers and County Clerk, Linda Kastanek.

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

Jiskra 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 March 16, 2010, meeting, as presented, seconded by Henning. Voting aye were Luedke, Jiskra, Henning, Wenz and Kohout, nays none, motion carried.

County Assessor, Brandi Kelly presented Tax List Correction 2010-05 as the business has closed and the taxes are being accelerated. She also presented Tax List Corrections 2010-06, 07, 08, 09 and 10, as these had gone to TERC for review and Kelly has received a final decision. These Tax List Corrections correct the 2009 valuations.

Henning moved to approve all the Tax List Corrections, seconded by Jiskra. Voting aye were Kohout, Jiskra, Wenz, Luedke and Henning, nays none, motion carried.

County Treasurer, Debbie Spanyers presented a vehicle exemption application from Tabitha Inc. for a 1988 3/4Ton Chevrolet pickup, a 2001 E350 Ford van and a 1996 Ford Club Wagon. These vehicles are all used exclusively for charitable, non-profit nursing home and health care purposes. Henning moved to approve the application, seconded by Kohout. Voting aye were Jiskra, Luedke, Kohout, Henning and Wenz, nays none, motion carried.

There being no further business to come before the Board, the meeting was adjourned at 9:30 a.m. The next meeting will be on April 13, 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 March 16, 2010, meeting were presented and approved as presented.

Linda Kastanek, County Clerk

Richard Jiskra

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 13, 2010, by Chairperson, Willis D. Luedke. Present were Janet J. Henning, Richard D. Jiskra, Marvin A. Kohout, Luedke and William F. Wenz, Commissioners, County Treasurer Debbie Spanyers and County Clerk, Linda Kastanek. Luedke advised those present of the open meetings law posted at the back of the room.

Jiskra 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 March 30, 2010, meeting, seconded by Kohout. Voting aye were Luedke, Jiskra, Henning, Wenz and Kohout, nays none, motion carried.

County Treasurer Deb Spanyers presented a vehicle exemption application from Doane College for a 2002 Ford Pickup. It is new to their fleet. The vehicle is used exclusively for educational and charitable purposes by members of the Doane College staff. Henning moved to approve the exemption application, seconded by Jiskra. Voting aye were Kohout, Jiskra, Wenz, Luedke and Henning, nays none, motion carried.

Spanyers presented another vehicle exemption application from Friend Christian Assembly for a 1988 Dodge Ram van that is used to travel to and from church services and events. Jiskra moved to approve the exemption application, seconded by Henning. Voting aye were Jiskra, Luedke, Kohout, Henning and Wenz, nays none, motion carried.

County Assessor Brandi Kelly presented Tax List Correction #2010-11, adjusting the 2008 value per TERC order 08C-039. The County will be refunding the overpaid taxes.

Kelly then presented Tax List Corrections #2012-12 and 13, accelerating taxes due to the sale of the business. Henning moved to approve the Tax List Corrections, seconded by Wenz. Voting aye were Henning, Kohout, Luedke, Jiskra and Wenz, nays none, motion carried.

Kelly handed out information on valuations for future discussion.

There being no further business to come before the Board, the meeting was adjourned at 9:37 a.m. The next meeting will be on April 27, 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 March 30, 2010, meeting were presented and approved as presented.

Linda Kastanek, County Clerk Richard Jiskra

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, April 27, 2010, by Chairperson, Willis D. Luedke. Present were Janet J. Henning, Richard D. Jiskra, Marvin A. Kohout, Luedke and William F. Wenz, Commissioners, County Treasurer Debbie Spanyers, 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, Jiskra and Luedke, nays none, motion carried.

Jiskra moved to approve the minutes of the April 13, 2010 meeting, seconded by Wenz. Voting aye were Luedke, Jiskra, Henning, Wenz and Kohout, nays none, motion carried.

County Treasurer, Deb Spanyers presented a vehicle exemption application from Sacred Heart Parish in Crete for a 1999 Buick. The vehicle is used exclusively for religious purposes. Henning moved to approve the exemption request, seconded by Jiskra. Voting aye were Kohout, Jiskra, Wenz, Luedke and Henning, nays none, motion carried.

Spanyers then presented three vehicle exemption applications for 2010 Ford Fusions from Doane College, to be added to their fleet. Two of the vehicles are replacing two 2004 Ford Tauruses, and one is new to the fleet. Wenz moved to approve the vehicle exemption requests, seconded by Henning. Voting aye were Jiskra, Luedke, Kohout, Henning and Wenz, nays none, motion carried.

County Assessor Brandi Kelly presented Tax List Correction #2010-14, where they are accelerating taxes on personal property as it has been sold in 2010. Henning moved to approve Tax List Correction #2010-14, seconded by Kohout. Voting aye were Henning, Luedke, Wenz, Kohout and Jiskra, nays none, motion carried.

Kelly then presented Tax List Correction #2010-15, as the NE Dept. of Revenue has increased the 2009 Homestead Exemption from 25% to 40%. Henning moved to approve Tax List Correction #2010-15, seconded by Kohout. Voting aye were Henning, Kohout, Luedke, Jiskra and Wenz, nays none, motion carried.

Tax List Correction #2010-16 was then presented, correcting the 2008 tax rolls, as a building had been removed from the property in 2006. Henning moved to approve Tax List Correction #2010-16, seconded by Wenz. Voting aye were Wenz, Henning, Kohout, Jiskra and Luedke, 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 May 4, 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 April 13, 2010, meeting were presented and approved as presented.

Linda Kastanek, County Clerk Richard Jiskra

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, May 4, 2010, by Chairperson, Willis D. Luedke. Present were Janet J. Henning, Richard D. Jiskra, Marvin A. Kohout, Luedke and William F. Wenz, Commissioners, County Assessor Brandi Kelly, and County Clerk, Linda Kastanek. Also in attendance were Gary Tuttle, Leonard Freeouf and Kenny Ripa. Luedke advised those present of the open meetings law posted at the back of the room.

This meeting was scheduled a week early due to Election Day falling on a Board meeting day.

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

Wenz moved to approve the minutes of the April 27, 2010 meeting, seconded by Jiskra. Voting aye were Luedke, Jiskra, Henning, Wenz, and Kohout, nays none, motion carried.

County Assessor Brandi Kelly was present to discuss permissive exemptions. Kelly discussed Friend Christian Assembly, Crete Area Medical Center, Doane College Unit #106, staff housing, Tabitha purchased Garden Square, UM Church of Friend purchased a house last year and will be burning the structure and developing a parking lot, and DeWitt Masonic Lodge which has merged with Wilber Masonic Lodge.

Jiskra moved to approve the exemption application from Friend Christian Assembly, seconded by Kohout. Voting aye were Kohout, Jiskra, Wenz, Luedke and Henning, nays none, motion carried.

Henning moved to approve the exemption application from Friend United Methodist Church, but will be assessed a \$180.60 penalty because of filing for the exemption after the December 31, 2009 deadline. Motion was seconded by Jiskra. Voting aye were Jiskra, Luedke, Kohout, Henning and Wenz, nays none, motion carried.

Henning moved to approve the Doane College application, but due to the fact that they applied for the exemption after the December 31, 2009 deadline, they will be assessed a \$300 penalty. Motion was seconded by Wenz. Voting aye were Henning, Luedke, Wenz, Kohout and Jiskra, nays none, motion carried.

Henning moved to approve the application from Tabitha, as they have purchased Garden Square. Motion was seconded by Kohout. Voting aye were Henning, Kohout, Luedke, Jiskra and Wenz, nays none, motion carried.

It was decided to wait for more information on the DeWitt Masonic Lodge before a decision will be made on the exemption application. It will be brought back to the May 25th meeting.

Protest Hearing dates were set as follows:

June 22, 2010, from 1:30 p.m. to 4 p.m.

July 6, 2010, from 1:30 p.m. to 4 p.m.

July 13, 2010, from 8:30 a.m. to noon, and 1:00 p.m. until 4 p.m.

July 20, 2010, from 1:30 p.m. to 4:00 p.m.

July 22, 2010, from 8:30 a.m. to noon, and 1:00 p.m. until 4:00 p.m. IF NEEDED Each protester will be given 10 (ten) minutes to discuss their property valuations.

There being no further business to come before the Board, the meeting was adjourned at 9:47 a.m. The next meeting will be on May 25, 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 April 27, 2010, meeting were presented and approved as presented.

Linda Kastanek, County Clerk Richard Jiskra

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: 23 a.m. on Tuesday, May 25, 2010, by Chairperson, Willis D. Luedke. Present were Janet J. Henning, Richard D. Jiskra, Marvin A. Kohout, Luedke and William F. Wenz, Commissioners, County Attorney, Tad Eickman, County Assessor, Brandi Kelly, Treasurer Debbie 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, Jiskra and Luedke, nays none, motion carried.

Wenz moved to approve the minutes of the May 4, 2010 meeting, seconded by Jiskra. Voting aye were Luedke, Jiskra, Henning, Wenz and Kohout, nays none, motion carried.

County Treasurer, Debbie Spanyers, presented a vehicle exemption application from the United Methodist church in Crete for a 1998 Ford van to be used for youth and church activities. Henning moved to approve the application, seconded by Jiskra. Voting aye were Kohout, Jiskra, Wenz, Luedke and Henning, nays none, motion carried.

County Assessor, Brandi Kelly presented Tax List Correction 2010-17, accelerating taxes as the business was sold in April. Henning moved to approve the correction, seconded by Kohout. Voting aye were Jiskra, Luedke, Kohout, Henning and Wenz, nays none, motion carried.

Permissive exemptions were discussed. The DeWitt Masonic Lodge has been transferred to the Wilber Lodge prior to the levy date. Henning moved to deny exemption status as it is being used for storage and no longer used for the intended purpose. Motion was seconded by Kohout. Voting aye were Wenz, Luedke, Henning, Kohout and Jiskra, nays none, motion carried.

Kelly requested that the Board reconsider action taken at the last meeting on the decision to apply late penalties to Doane College and the United Methodist Church in Friend. Wenz moved to dismiss the penalty for Doane College as the use was not converted until after January 1st. Motion was seconded by Jiskra. Voting aye were Henning, Kohout, Luedke, Jiskra and Wenz, nays none, motion carried.

The United Methodist Church purchased a house to demolish with intention of using the property as a parking lot. The house was still standing after January 1st, and not yet used as parking lot at the time of application. Henning moved to deny the exemption application, seconded by Jiskra. Voting aye were Wenz, Henning, Kohout, Jiskra and Luedke, nays none, motion carried.

There being no further business to come before the Board, the meeting was adjourned at 9:39 a.m. The next meeting will be June 8, 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

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I, Linda Kastanek, County Clerk in and for Saline County, do hereby certify that the minutes of the May 4, 2010, meeting were presented and approved as presented.

Linda Kastanek, County Clerk Richard Jiskra

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, June 8, 2010, by Chairperson, Willis D. Luedke. Present were Janet J. Henning, Richard D. Jiskra, Marvin A. Kohout, Luedke and William F. Wenz, Commissioners, County Attorney, Tad Eickman, County Assessor, Brandi Kelly, and Deputy County Clerk, Daryl Fikar.

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

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

Wenz moved to approve the minutes of the May 25, 2010 meeting, seconded by Henning. Voting aye were Luedke, Kohout, Jiskra, Wenz and Henning, nays none, motion carried.

County Assessor, Brandi Kelly presented Tax List Correction 2010-18, accelerating taxes as the business was closed in January. Henning moved to approve the correction, seconded by Jiskra. Voting aye were Kohout, Jiskra, Wenz, Henning and Luedke, nays none, motion carried.

County Assessor, Brandi Kelly presented a change of value list. After discussion, Henning moved to approve the list, seconded by Jiskra. Voting aye were Jiskra, Wenz, Henning, Luedke and Kohout, nays none, motion carried.

County Assessor, Brandi Kelly presented the three year plan for assessments. Henning moved to approve the plan, seconded by Kohout. Voting aye were Wenz, Henning, Luedke, Kohout and Jiskra, nays none, motion carried.

There being no further business to come before the Board, the meeting was adjourned at 9:35 a.m. The next meeting will be June 22, 2010, at 9:15 a.m. in the Saline County Commissioners' Room, Court House, Wilber NE.

#### ATTEST:

Daryl Fikar, Deputy County Clerk Richard Jiskra

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

Marvin A. Kohout William F. Wenz

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I, Daryl Fikar, County Clerk in and for Saline County, do hereby certify that the minutes of the May 25, 2010, meeting were presented and approved as presented.

Daryl Fikar, County Clerk Richard Jiskra

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, June 22, 2010, by Chairperson, Willis D. Luedke. Present were Janet J. Henning, Richard D. Jiskra, Marvin A. Kohout, Luedke 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 Jiskra. Voting aye were Wenz, Henning, Kohout, Jiskra and Luedke, nays none, motion carried.

Wenz moved to approve the minutes of the June 8, 2010 meeting, seconded by Henning. Voting aye were Luedke, Jiskra, Henning, Wenz, and Kohout, nays none, motion carried.

County Assessor Brandi Kelly presented Tax List Correction #2010-19, stating that the business in Dorchester closed, an auction was held and now the taxes are being accelerated. Henning moved to approve the tax list correction, seconded by Kohout. Voting aye were Kohout, Jiskra, Wenz, Luedke and Henning, nays none, motion carried.

Kelly presented Tax List Correction #2010-20, which was a business in Crete closed by the FDIC, and the assets are owned by another bank, so the taxes are being accelerated. Henning moved to approve the tax list correction, seconded by Jiskra. Voting aye were Jiskra, Luedke, Kohout, Henning and Wenz, nays none, motion carried.

Jiskra moved to approve a Change of Valuation Notice, correcting a clerical error per physical inspection of the property. Motion was seconded by Kohout. Voting aye were Wenz, Luedke, Henning, Kohout and Jiskra, 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 July 6, 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 June 8, 2010, meeting were presented and approved as presented.

Linda Kastanek, County Clerk Richard Jiskra

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, July 6, 2010, by Chairperson, Willis D. Luedke. Present were Janet J. Henning, Richard D. Jiskra, Marvin A. Kohout, Luedke and William F. Wenz, Commissioners, County Treasurer Debbie Spanyers, Deputy County Assessor, Georgene Eggebraaten, 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, Jiskra and Luedke, nays none, motion carried.

Wenz moved to approve the minutes of the June 22, 2010 meeting, seconded by Jiskra. Voting aye were Luedke, Jiskra, Henning, Wenz and Kohout, nays none, motion carried.

County Treasurer, Debbie Spanyers, presented three vehicle exemption applications, all from Doane College. The requests are for a 2010 Mercury Milan, a 2010 Ford Fusion and a 1994 Chevrolet Astro Van. The vehicles are used exclusively for educational and charitable purposes by Doane College staff. Jiskra moved to approve all three applications, seconded by Wenz. Voting aye were Kohout, Jiskra, Wenz, Luedke and Henning, nays none, motion carried.

Deputy County Assessor, Georgene Eggebraaten presented Tax List Corrections #2010-21 and #2010-22, for approval. The businesses have both sold and the taxes have been accelerated. Henning moved to approve Tax List Correction #2010-21, seconded by Kohout. Voting aye were Jiskra, Luedke, Kohout, Henning and Wenz, nays none, motion carried.

Kohout moved to approve Tax List Correction #2010-22, seconded by Henning. Voting aye were Wenz, Luedke, Henning, Kohout and Jiskra, nays none, motion carried.

There being no further business to come before the Board, the meeting was adjourned at 9:26 a.m. The next meeting will be July 20, 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 June 22, 2010, meeting were presented and approved as presented.

Linda Kastanek, County Clerk Richard Jiskra

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, July 20, 2010, by Chairperson, Willis D. Luedke. Present were Janet J. Henning, Richard D. Jiskra, Marvin A. Kohout, Luedke and William F. Wenz, Commissioners, County Treasurer Debbie Spanyers, 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, Jiskra and Luedke, nays none, motion carried.

Wenz moved to approve the minutes of the July 6, 2010 meeting, seconded by Jiskra. Voting aye were Luedke, Jiskra, Henning, Wenz and Kohout, nays none, motion carried.

County Assessor Brandi Kelly presented three Change of Valuation Notices for approval. #2010-05 and #2010-06 are correcting clerical errors, and #2010-07 is removing a trailer from the tax roll for 2010. Henning moved to approve the Change of Valuation notices, seconded by Jiskra. Voting aye were Kohout, Jiskra, Wenz, Luedke and Henning, nays none, motion carried.

The contract with Fritz Appraisal was discussed. He is asking for a 4% annual increase over the past year's contract. The Board noted that they would hear the County Attorney's opinion of the contract before they make a decision.

County Treasurer Debbie Spanyers presented a vehicle exemption application from Doane College for a 2009 Chevrolet Van, which replaces a 2003 Ford Econoline Van. Jiskra moved to approve the exemption application, seconded by Kohout. Voting aye were Jiskra, Luedke, Kohout, Henning and Wenz.

After discussing the Fritz Appraisal contract with County Attorney Eickman, Henning moved to approve the contract for the 2010-2011 fiscal year, seconded by Jiskra. Voting aye were Kohout, Jiskra, Wenz, Luedke and Henning, nays one, motion carried.

There being no further business to come before the Board, the meeting was adjourned at 9:27 a.m. The next meeting will be August 3, 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

I, Linda Kastanek, County Clerk in and for Saline County, do hereby certify that the minutes of the July 6, 2010, meeting were presented and approved as presented.

Linda Kastanek, County Clerk Richard Jiskra

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, August 3, 2010, by Chairperson, Willis D. Luedke. Present were Janet J. Henning, Richard D. Jiskra, Marvin A. Kohout, Luedke 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 after removing a change of valuation notice, seconded by Kohout. Voting aye were Wenz, Henning, Kohout, Jiskra and Luedke, nays none, motion carried.

Wenz moved to approve the minutes of the July 20, 2010 meeting, and the Board of Equalization Protest hearings minutes, seconded by Jiskra. Voting aye were Luedke, Jiskra, Henning, Wenz and Kohout, nays none, motion carried.

County Assessor, Brandi Kelly presented a listing of Permissive Exemptions for approval. After discussion, Henning moved to approve the permissive exemption listing, seconded by Jiskra. Voting aye were Kohout, Jiskra, Wenz, Luedke and Henning, nays none, motion carried.

A portion of the Friend Historical Society building is now being used by the "Pour House" and will be added to the tax roll. Henning moved to approve the addition of the "Pour House" to the tax rolls, seconded by Kohout. Voting aye were Jiskra, Luedke, Kohout, Henning and Wenz, nays none, motion carried.

Kelly noted that they have now added Radiant Springs Church, which was once occupied by Noah's Assistance Dogs, which has moved out of the county.

There being no further business to come before the Board, the meeting was adjourned at 9:25 a.m. The next meeting will be August 17, 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 July 20, 2010, meeting were presented and approved as presented.

Linda Kastanek, County Clerk Richard Jiskra

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, August 17, 2010, by Chairperson, Willis D. Luedke. Present were Janet J. Henning, Richard D. Jiskra, Luedke and William F. Wenz, Commissioners, County Assessor Brandi Kelly and County Clerk, Linda Kastanek. Commissioner Marvin Kohout was absent. 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 Jiskra. Voting aye were Wenz, Henning, Jiskra and Luedke, nays none, motion carried.

Jiskra moved to approve the minutes of the August 3, 2010, meeting, seconded by Wenz. Voting aye were Luedke, Jiskra, Henning and Wenz, nays none, motion carried.

A concerned citizen was present to appeal a Homestead Exemption Application Rejection. After discussion and explanation of the process by County Assessor Brandi Kelly, Henning moved to approve the Homestead Exemption, seconded by Wenz. Voting aye were Jiskra, Wenz, Luedke, and Henning, nays none, motion carried.

County Assessor Kelly presented Tax List Correction #2010-23, stating that the business has been sold and the taxes have been accelerated. Jiskra moved to approve the Tax List Correction, seconded by Wenz. Voting aye were Wenz, Luedke, Henning and Jiskra, nays none, motion carried.

Kelly presented a Change of Valuation Notice, adding a portion of property onto the tax roll for 2010. This portion of the property is no longer used for exempt purposes. Henning moved to approve the Change of Valuation Notice, seconded by Jiskra. Voting aye were Henning, Luedke, Jiskra and Wenz, nays none, motion carried.

There being no further business to come before the Board, the meeting was adjourned at 9:27 a.m. The next meeting will be August 31, 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 August 3, 2010, meeting were presented and approved as presented.

Linda Kastanek, County Clerk Richard Jiskra

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, August 31, 2010, by Chairperson, Willis D. Luedke. Present were Janet J. Henning, Richard D. Jiskra, Marvin A. Kohout, Luedke and William F. Wenz, Commissioners, County Treasurer Debbie Spanyers and County Clerk, Linda Kastanek. Luedke advised those present of the open meetings law posted at the back of the room.

There were no items on the agenda.

Wenz moved to approve the minutes of the August 17, 2010, meeting, seconded by Jiskra. Voting aye were Luedke, Jiskra, Henning, Wenz and Kohout, nays none, motion carried.

There being no further business to come before the Board, the meeting was adjourned at 9:30 a.m. The next meeting will be September 14, 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 August 17, 2010, meeting were presented and approved as presented.

Linda Kastanek, County Clerk Richard Jiskra

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 14, 2010, by Chairperson, Willis D. Luedke. Present were Janet J. Henning, Richard D. Jiskra, Marvin A. Kohout, Luedke 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, Jiskra and Luedke, nays none, motion carried.

Wenz moved to approve the minutes of the August 31, 2010, meeting, seconded by Jiskra. Voting aye were Luedke, Jiskra, Henning, Wenz and Kohout, nays none, motion carried.

County Assessor, Brandi Kelly, presented 7 Change of Valuation Notices for approval. Four of these valuation changes were due to property being added back to the tax roll after a county road was closed and abandoned. Three of the valuation changes were due to property being purchased from taxable entities and are now exempt. Jiskra moved to approve the Valuation Changes, seconded by Wenz. Voting aye were Kohout, Jiskra, Wenz, Luedke and Henning, nays none, motion carried.

Kelly then presented several Tax List Corrections. Tax List Correction #2010-24 was a business that closed so the 2010 taxes were accelerated. Henning moved to approve Tax List Correction #2010-24, seconded by Kohout. Voting aye were Jiskra, Luedke, Kohout, Henning and Wenz, nays none, motion carried.

Tax List Correction #2010-25 was on a mobile home that is no longer on the property, so the taxes have been deducted. Henning moved to approve Tax List Correction #2010-25, seconded by Jiskra. Voting aye were Wenz, Luedke, Henning, Kohout and Jiskra, nays none, motion carried.

Tax List Correction #2010-26, was on a Homestead Exemption that was approved by the Department of Revenue for 40% instead of 70% for 2009. Henning moved to approve Tax List Correction #2010-26, seconded by Kohout. Voting aye were Henning, Kohout, Luedke, Jiskra and Wenz, nays none, motion carried.

Tax List Correction #2010-27, was on a Homestead Exemption that was denied by the Department of Revenue. Jiskra moved to approve Tax List Correction #2010-27, seconded by Wenz. Voting aye were Wenz, Henning, Kohout, Jiskra and Luedke, nays none, motion carried.

There being no further business to come before the Board, the meeting was adjourned at 9:31 a.m. The next meeting will be September 28, 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

# William F. Wenz

\*

I, Linda Kastanek, County Clerk in and for Saline County, do hereby certify that the minutes of the August 31, 2010, meeting were presented and approved as presented.

Linda Kastanek, County Clerk Richard Jiskra

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, September 28, 2010, by Chairperson, Willis D. Luedke. Present were Janet J. Henning, Richard D. Jiskra, Marvin A. Kohout, Luedke and William F. Wenz, Commissioners, County Treasurer Debbie 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, Jiskra and Luedke, nays none, motion carried.

County Treasurer, Debbie Spanyers, presented a Vehicle Exemption Application from the Berean Fundamental Church of Crete NE, to renew the exemption on a 1994 Chevrolet Sport Van. The van is used to transport church members and youth to religious activities. Wenz moved to approve the application, seconded by Henning. Voting aye were Kohout, Jiskra, 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 October 12, 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 September 14, 2010, meeting were presented and approved as presented.

Linda Kastanek, County Clerk Richard Jiskra

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 12, 2010, by Chairperson, Willis D. Luedke. Present were Janet J. Henning, Marvin A. Kohout, Luedke and William F. Wenz, Commissioners, County Treasurer Debbie Spanyers and County Clerk, Linda Kastanek. Commissioner Richard D. Jiskra was absent.

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 September 28, 2010, meeting, seconded by Henning. Voting aye were Luedke, Henning, Wenz and Kohout, nays none, motion carried.

County Assessor Brandi Kelly presented Tax List Correction 2010-28, accelerating taxes on personal property that has been sold. Henning moved to approve the Tax List Correction, seconded by Wenz. Voting aye were Kohout, Wenz, Luedke and Henning, nays none, motion carried.

Kelly then presented a Change of Valuation Notice, to correct a clerical error. Henning moved to approve the Change of Valuation Notice, seconded by Kohout. Voting aye were Luedke, Kohout, Henning and Wenz, nays none, motion carried.

There being no further business to come before the Board, the meeting was adjourned at 9:21 a.m. The next meeting will be October 26, 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 September 28, 2010, meeting were presented and approved as presented.

Linda Kastanek, County Clerk Richard Jiskra

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, October 26, 2010, by Chairperson, Willis D. Luedke. Present were Janet J. Henning, Richard D. Jiskra, Marvin A. Kohout, Luedke and William F. Wenz, Commissioners, County Treasurer Debbie 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, Jiskra and Luedke, nays none, motion carried.

Wenz moved to approve the minutes of the October 12, 2010, meeting, seconded by Kohout. Voting aye were Luedke, Henning, Wenz and Kohout, Jiskra abstaining, motion carried.

County Assessor Brandi Kelly, presented two Tax List Corrections for approval. Tax List Correction 2010-29, was for a TERC order, adjusting the value to what was agreed on. Tax List Correction 2010-30 accelerated the taxes because equipment was sold. Henning moved to approve both Tax List Corrections, seconded by Jiskra. Voting aye were Kohout, Jiskra, Wenz, Luedke and Henning, nays none, motion carried.

Ms. Kelly then presented two Change of Valuation Notices for approval. Number 5 was on a cabin that had been removed before January 1<sup>st</sup>, 2010, and Number 6 was for no heat or water on a mobile home, so the value was removed. Henning moved to approve both Change of Valuation Notices, seconded by Jiskra. Voting aye were Jiskra, Luedke, Kohout, Henning and Wenz, nays none, motion carried.

Henning moved to approve Resolution #10-42, setting the levies for 2010-2011. Motion was seconded by Kohout. Voting aye were Wenz, Luedke, Henning, Kohout and Jiskra, 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 November 9, 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 October 12, 2010, meeting were presented and approved as presented.

Linda Kastanek, County Clerk Richard Jiskra

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 9, 2010, by Chairperson, Willis D. Luedke. Present were Janet J. Henning, Richard D. Jiskra, Marvin A. Kohout, Luedke and William F. Wenz, Commissioners, County Treasurer Debbie Spanyers and County Clerk, Linda Kastanek. Luedke advised those present of the open meetings law posted at the back of the room.

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

Wenz, moved to approve the minutes of the October 26, 2010 meeting, seconded by Henning. Voting aye were Luedke, Jiskra, Henning, Wenz and Kohout, nays none, motion carried.

County Assessor, Brandi Kelly, presented Tax List Corrections for approval. Tax List Corrections 2010-31, 2010-32, 2010-33, were correcting a clerical error for 2007, 2008 and 2009, and refunding the tax payer. Jiskra moved to approve Tax List Corrections 2010-31, 2010-32 and 2010-33, seconded by Wenz. Voting aye were Kohout, Jiskra, Wenz, Luedke and Henning, nays none, motion carried.

Kelly then presented Tax List Correction 2010-34, accelerating taxes on a business in Crete that will be closing in December. Henning moved to approve Tax List Correction 2010-34, seconded by Wenz. Voting aye were Jiskra, Luedke, Kohout, Henning and Wenz, nays none, motion carried.

There being no further business to come before the Board, the meeting was adjourned at 9:24 a.m. The next meeting will be November 23, 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 October 26, 2010, meeting were presented and approved as presented.

Linda Kastanek, County Clerk Richard Jiskra

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 23, 2010, by Chairperson, Willis D. Luedke. Present were Richard D. Jiskra, Marvin A. Kohout, Luedke and William F. Wenz, Commissioners, Deputy County Treasurer Cathy Pallas, County Assessor Brandi Kelly and County Clerk, Linda Kastanek. Commissioner Janet J. Henning was absent. Luedke advised those present of the open meetings law posted at the back of the room.

Deputy County Treasurer, Cathy Pallas presented a vehicle exemption application renewal from Secular Institute of Schoenstatt Sisters of Mary for a 1998 Toyota Camry. The vehicle is to be used for religious purposes as a non-profit organization. Wenz moved to approve the application, seconded by Kohout. Voting aye were Kohout, Jiskra, Wenz and Luedke, nays none, motion carried.

County Assessor Brandi Kelly presented two Tax List Corrections for approval. Tax List Correction #2010-35, was for a homestead exemption that had been denied by the State, so it is being added back on to the Tax Roll, for a total of \$1,718.84. Tax List Correction #2010-36, was for a homestead exemption that was lowered from 40% to 25%, for a total of \$241.92. Jiskra moved to approve both Tax List Corrections, seconded by Kohout. Voting aye were Jiskra, Luedke, Kohout 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 December 7, 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

I, Linda Kastanek, County Clerk in and for Saline County, do hereby certify that the minutes of the November 9, 2010, meeting were presented and approved as presented.

Linda Kastanek, County Clerk Richard Jiskra

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 9:22 a.m. on Tuesday, December 7, 2010, by Chairperson, Willis D. Luedke. Present were Janet J. Henning, Richard D. Jiskra, Marvin A. Kohout, Luedke and William F. Wenz, Commissioners, County Assessor Brandi Kelly 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 Henning, Luedke, Kohout, Jiskra and Wenz, nays none, motion carried.

Wenz moved to approve the minutes of the November 23, 2010 meeting, seconded by Jiskra. Voting aye were Luedke, Kohout, Jiskra and Wenz. Henning abstained, nays none, motion carried.

County Assessor Brandi Kelly presented two Tax List Corrections for approval. Tax List Correction #2010-37, was for a homestead exemption that had been originally denied based on income but, after providing more information, was approved by the State as a 100% exemption. Henning moved to approve the change, seconded by Jiskra. Voting aye were Kohout, Jiskra, Wenz, Henning and Luedke, nays none, motion carried.

Tax List Correction #2010-38, was for a homestead exemption that was lowered from 100% to 55%, for a total of \$1969.22. Jiskra moved to approve the correction, seconded by Kohout. Voting aye were Jiskra, Luedke, Kohout and Wenz, nays none, motion carried.

There being no further business to come before the Board, the meeting was adjourned at 9:34 a.m. The next meeting will be December 21, 2010, at 9:15 a.m. in the Saline County Commissioners' Room, Court House, Wilber NE.

#### ATTEST:

Daryl I. Fikar, Deputy County Clerk Richard Jiskra

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

Marvin A. Kohout William F. Wenz

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I, Daryl I. Fikar, Deputy County Clerk in and for Saline County, do hereby certify that the minutes of the November 23, 2010, meeting were presented and approved as presented.

Daryl I. Fikar, Deputy County Clerk Richard Jiskra

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, December 21, 2010, by Chairperson, Willis D. Luedke. Present were Janet J. Henning, Marvin A. Kohout, Richard D. Jiskra, Luedke and William F. Wenz, Commissioners, and County Clerk, Linda Kastanek.

Notice of said meeting was posted in the County Clerk's office and published in all county newspapers prior to the meeting in compliance with State Statutes.

Let the record show that all proceedings are electronically recorded.

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

There were no items on the agenda.

Wenz moved to approve the minutes of the December 7, 2010, meeting, seconded by Jiskra. Voting aye were Luedke, Jiskra, Henning, Wenz and Kohout, nays none, motion carried.

There being no further business to come before the Board, the meeting was adjourned at 9:20 a.m. The next meeting will be January 4, 2011, 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 7, 2010, meeting were presented and approved as presented.

Linda Kastanek, County Clerk Richard Jiskra

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