

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, January 4, 2011, 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.

Let the record show that all proceedings are electronically recorded.

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

Kastanek reported receiving a letter from the County Assessor reminding the County Board and County Clerk to report any new lease or pre-existing lease that has gone into effect during the previous year.

ATTEST:

Richard Jiskra

Willis D. Luedke, Chairperson

William F. Wenz

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Richard Jiskra

Willis D. Luedke, Chairperson

William F. Wenz

SALINE COUNTY BOARD OF EQUALIZATION

The regular meeting of the Saline County Board of Equalization opened with the Pledge of Allegiance. The meeting was called to order at 9:15 a.m. on Tuesday, January 18, 2011, 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.

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.

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 4, 2011 meeting, seconded by Kohout. Voting aye were Luedke, Jiskra, Henning, Wenz and Kohout, nays none, motion carried.

County Assessor, Brandi Kelly, presented two Tax List Corrections for approval. Tax List Correction 2011-01 is correcting a clerical error, and Tax List Correction 2011-02, is approving a Homestead Exemption at 85% by the State. Henning moved to approve both Tax List Corrections, seconded by Jiskra. Voting aye were Kohout, Jiskra, Wenz, Luedke and Henning, nays none, motion carried.

Kelly then stated that there is one new Permissive Exemption request but she is recommending denying it because the property is not being used for its stated purpose.

County Treasurer Debbie Spanyers presented a vehicle exemption renewal request from the Schoenstatt Sisters of Mary, for a 2009 Toyota, to be used solely for religious purposes. Henning moved to approve the request, seconded by Jiskra. Voting aye were Jiskra, Luedke, Kohout, Henning and Wenz, nays none, motion carried.

Spanyers then presented a request from Doane College for their fleet of 42 vehicles and 5 trailers. Henning moved to approve the fleet request, seconded by Kohout. Voting aye were Wenz, Luedke, Henning, Kohout and Jiskra, nays none, motion carried. Spanyers noted that one vehicle carries a message plate, and that vehicle is not exempt.

Another exemption request from Doane College was presented, for a 2010 Dodge Caravan, which is replacing a 2006 Chrysler. This vehicle is to be used exclusively for educational purposes. Wenz moved to approve the request, seconded by Jiskra. Voting aye were Henning, Kohout, Luedke, Jiskra and Wenz, nays none, motion carried.

There being no further business to come before the Board, the meeting was adjourned at 9:34 a.m. The next meeting will be February 1, 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

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

Linda Kastanek, County Clerk

Richard Jiskra

Janet J. Henning, Vice-Chairperson

Willis D. Luedke, Chairperson

Marvin A. Kohout

William F. Wenz

SALINE COUNTY BOARD OF EQUALIZATION

The regular meeting of the Saline County Board of Equalization opened with the Pledge of Allegiance. The meeting was called to order at 9:20 a.m. on Tuesday, February 1, 2011, by Chairperson, Willis D. Luedke. Present were Richard D. Jiskra, Marvin A. Kohout, Luedke and William F. Wenz, Commissioners, and County Clerk, Linda Kastanek. Commissioner Janet J. Henning was absent. Also present were County Treasurer Debbie Spanyers and Deputy County Assessor, Sharon Jelinek.

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.

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

Wenz moved to approve the minutes of the January 18, 2011 meeting, seconded by Kohout. Voting aye were Luedke, Jiskra, Wenz and Kohout, nays none, motion carried.

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

Deputy County Assessor Sharon Jelinek presented Tax List Correction 2011-3, accelerating taxes because of a farm auction. Wenz moved to approve the Tax List 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 9:31 a.m. The next meeting will be February 15, 2011, at 9:15 a.m. in the Saline County Commissioners' Room, Court House, Wilber NE.

ATTEST:

Linda Kastanek, County Clerk

Richard D. 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 January 18, 2010, meeting were presented and approved as presented.

Linda Kastanek, County Clerk

Richard D. Jiskra

Janet J. Henning, Vice-Chairperson

Willis D. Luedke, Chairperson

Marvin A. Kohout

William F. Wenz

SALINE COUNTY BOARD OF EQUALIZATION

The regular meeting of the Saline County Board of Equalization opened with the Pledge of Allegiance. The meeting was called to order at 9:25 a.m. on Tuesday, February 15, 2011, by Chairperson, Willis D. Luedke. Present were Richard D. Jiskra, Marvin A. Kohout, Luedke and William F. Wenz, Commissioners, and County Clerk, Linda Kastanek. Commissioner Janet J. Henning was absent.

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.

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 February 1, 2011, meeting, seconded by Kohout. Voting aye were Luedke, Jiskra, Wenz and Kohout, 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 March 1, 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 February 1, 2010, meeting were presented and approved as presented.

Linda Kastanek, County Clerk

Richard Jiskra

Janet J. Henning, Vice-Chairperson

Willis D. Luedke, Chairperson

Marvin A. Kohout

William F. Wenz



# Saline Board of Equalization Minutes



## SALINE COUNTY BOARD OF EQUALIZATION

The regular meeting of the Saline County Board of Equalization opened with the Pledge of Allegiance. The meeting was called to order at 9:15 a.m. on Tuesday, March 1, 2011, 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.

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.

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 as presented, seconded by Jiskra. Voting aye were Luedke, Jiskra, Wenz and Kohout, with Henning abstaining, motion carried.

County Treasurer Deb Spanyers presented a vehicle exemption application from Friend Christian Assembly for a 1999 Dodge sport van, to be used for church services, events and camps. Henning moved to approve the exemption application, seconded by Kohout. Voting aye were Kohout, Jiskra, Wenz, Luedke and Henning, nays none, motion carried.

County Assessor Brandi Kelly presented Tax List Correction 2011-4 for approval. Taxes are being accelerated because of a farm auction. Henning moved to approve the Tax List Correction, seconded by Jiskra. 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 9:28 a.m. The next meeting will be March 15, 2011, at 9:15 a.m. in the Saline County Commissioners' Room, Court House, Wilber NE.

ATTEST:

Linda Kastanek, County Clerk

Richard D. 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 February 15, 2010, meeting were presented and approved as presented.

Linda Kastanek, County Clerk

Richard D. Jiskra

Janet J. Henning, Vice-Chairperson

Willis D. Luedke, Chairperson

Marvin A. Kohout

William F. Wenz



# Saline Board of Equalization Minutes



## SALINE COUNTY BOARD OF EQUALIZATION

The regular meeting of the Saline County Board of Equalization opened with the Pledge of Allegiance. The meeting was called to order at 9:20 a.m. on Tuesday, March 15, 2011, 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.

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.

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 March 1, 2011 meeting, seconded by Jiskra. Voting aye were Luedke, Jiskra, Henning, Wenz and Kohout, nays none, motion carried.

County Assessor Brandi Kelly presented Tax List Correction #2011-05, accelerating taxes on property that will be sold at auction. Wenz moved to approve the Tax List Correction, seconded by Jiskra. Voting aye were Kohout, Jiskra, Wenz, Luedke and Henning, nays none, motion carried.

Luedke reminded the Board of the Board of Equalization workshop in Kearney on May 26<sup>th</sup>.

There being no further business to come before the Board, the meeting was adjourned at 9:23 a.m. The next meeting will be March 29, 2011, at 9:15 a.m. in the Saline County Commissioners' Room, Court House, Wilber NE.

## ATTEST:

Linda Kastanek, County Clerk

Richard D. 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 March 1, 2010, meeting were presented and approved as presented.

Linda Kastanek, County Clerk

Richard D. Jiskra

Janet J. Henning, Vice-Chairperson

Willis D. Luedke, Chairperson

Marvin A. Kohout

William F. Wenz



# Saline Board of Equalization Minutes



## SALINE COUNTY BOARD OF EQUALIZATION

The regular meeting of the Saline County Board of Equalization opened with the Pledge of Allegiance. The meeting was called to order at 9:16 a.m. on Tuesday, March 29, 2011, 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.

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.

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 from the March 15, 2011 meeting, as presented, seconded by Jiskra. 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 for a 1987 International bus, used exclusively to and from church services and events or camps. 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 #2011-6, accelerating taxes on farm equipment sold at auction. Wenz moved to approve the Tax List Correction, seconded by Jiskra. 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 9:22 a.m. The next meeting will be April 12, 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

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I, Linda Kastanek, County Clerk in and for Saline County, do hereby certify that the minutes of the March 15, 2010, meeting were presented and approved as presented.

Linda Kastanek, County Clerk

Richard Jiskra

Janet J. Henning, Vice-Chairperson

Willis D. Luedke, Chairperson

Marvin A. Kohout

William F. Wenz





# Saline Board of Equalization Minutes



## SALINE COUNTY BOARD OF EQUALIZATION

The regular meeting of the Saline County Board of Equalization opened with the Pledge of Allegiance. The meeting was called to order at 9:15 a.m. on Tuesday, April 12, 2011, by Chairperson, Willis D. Luedke. Present were Janet J. Henning, Richard D. Jiskra, Marvin A. Kohout, Luedke and William F. Wenz, Commissioners, County Treasurer Deb Spanyers, County Assessor Brandi Kelly 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.

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 March 29, 2011 meeting, seconded by Henning. Voting aye were Luedke, Jiskra, Henning, Wenz and Kohout, nays none, motion carried.

County Treasurer Deb Spanyers presented two vehicle exemption renewal applications from Tabitha for a 2001 Econoline Wagon and a 1988 Chevrolet pickup. These vehicles are used for resident transport. After discussion, Henning moved to approve the exemptions, seconded by Jiskra. Voting aye were Kohout, Jiskra, Wenz, Luedke and Henning, nays none, motion carried.

Spanyers then presented a vehicle exemption application from Doane College for a 2010 GMC ¾ ton pickup, which replaces a 1997 Ford ¾ ton pickup. This vehicle is used exclusively for educational and charitable purposes by members of the Doane College staff. Wenz moved to approve the application, seconded by Kohout. Voting aye were Jiskra, Luedke, Kohout, Henning and Wenz, nays none, motion carried.

County Assessor Brandi Kelly presented Tax List Correction #2011-07, removing a propane tank from the tax roll. After discussion, it was postponed until the next meeting for further research.

Kelly then presented Tax List Correction #2011-08, for a homestead exemption that was disapproved by the State, and needs to be added back on to the tax roll. Jiskra moved to approve the Correction, seconded by Wenz. Voting aye were Wenz, Luedke, Henning, Kohout and Jiskra, nays none, motion carried.

Tax List Correction #2001-09 was presented, correcting the tax district for location of personal property. After discussion, Henning moved to approve the Correction, seconded by Jiskra. Voting aye were Kohout, Luedke, Jiskra, Wenz and Henning, 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 April 26, 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

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I, Linda Kastanek, County Clerk in and for Saline County, do hereby certify that the minutes of the March 29, 2010, meeting were presented and approved as presented.



# Saline Board of Equalization Minutes



Linda Kastanek, County Clerk

Richard Jiskra

Janet J. Henning, Vice-Chairperson

Willis D. Luedke, Chairperson

Marvin A. Kohout

William F. Wenz



# Saline Board of Equalization Minutes



## SALINE COUNTY BOARD OF EQUALIZATION

The regular meeting of the Saline County Board of Equalization opened with the Pledge of Allegiance. The meeting was called to order at 9:22 a.m. on Tuesday, April 26, 2011, by Chairperson, Willis D. Luedke. Present were Janet J. Henning, Richard D. Jiskra, Marvin A. Kohout, Luedke and William F. Wenz, Commissioners, County Treasurer Deb Spanyers, County Assessor Brandi Kelly and Deputy County Clerk, Daryl Fikar.

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.

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

Wenz moved to approve the minutes of the April 12, 2011 meeting, seconded by Henning. Voting aye were Jiskra, Henning, Kohout, Wenz and Luedke, nays none, motion carried.

County Assessor Brandi Kelly presented Tax List Correction #2011-07, during the April 12<sup>th</sup> meeting, removing a propane tank from the tax roll was discussed and action postponed. It has since been determined that the propane tank is still owned by the tax payer and should be on the tax rolls, but it is not currently being used. Action has again been postponed.

Tax List Correction #2001-10 was presented for approval, correcting the tax district for location of personal property.

Kelly presented Tax List Correction 2011-11 for approval. Taxes are being accelerated because the personal property was sold.

Tax List Correction #2011-12 was presented for approval. A Homestead exemption had been denied by Dept. of Revenue for 2009 due to income. The property will go back on the tax rolls for 2009.

Tax List Correction #2011-13 was presented for approval. A Homestead exemption had been denied by Dept. of Revenue for 2009 due to income. The property will go back on the tax rolls for 2009. After discussion, Henning moved to approve the corrections, seconded by Jiskra. Voting aye were Henning, Kohout, Wenz, Luedke and Jiskra, nays none, motion carried.

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

There being no further business to come before the Board, the meeting was adjourned at 9:36 a.m. The next meeting will be May 10, 2011, 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, Deputy County Clerk in and for Saline County, do hereby certify that the minutes of the April 12, 2011, meeting were presented and approved as presented.



# Saline Board of Equalization Minutes



Daryl Fikar, Deputy County Clerk

Richard Jiskra

Janet J. Henning, Vice-Chairperson

Willis D. Luedke, Chairperson

Marvin A. Kohout

William F. Wenz



# Saline Board of Equalization Minutes



## SALINE COUNTY BOARD OF EQUALIZATION

The regular meeting of the Saline County Board of Equalization opened with the Pledge of Allegiance. The meeting was called to order at 9:15 a.m. on Tuesday, May 10, 2011, by Chairperson, Willis D. Luedke. Present were Richard D. Jiskra, Marvin A. Kohout, Luedke and William F. Wenz, Commissioners, County Assessor Brandi Kelly and County Clerk, Linda Kastanek. Commissioner Janet Henning was absent.

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.

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

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

County Assessor, Brandi Kelly, presented the listing of "Real Estate Exempt From Taxation in Saline County for the Year 2011". She stated that she is recommending to deny the application from the Dorchester United Methodist Church for exemption of a parking lot as the land is not yet being used as a parking lot. Jiskra moved to approve the recommendation, seconded by Wenz. Voting aye were Kohout, Jiskra, Wenz and Luedke, nays none, motion carried.

There are no changes from last year to the Exemption Listing. Wenz moved to approve the listing, seconded by Kohout. Voting aye were Jiskra, Luedke, Kohout and Wenz, nays none, motion carried.

Tax List Correction #2011-07 was discussed. Kelly stated that she had spoken to the tax-payer and that the personal property was sold in 2009 and had been removed from the property. Jiskra moved to approve removing the property from the tax roll for 2010, seconded by Wenz. Voting aye were Wenz, Luedke, Kohout and Jiskra, nays none, motion carried.

Tax List Correction #2011-14 was a clerical error, the item had been duplicated on the schedule, Tax List Correction #2011-15 is to accelerate taxes as the business has been sold, and Tax List Correction #2011-16 is accelerating taxes as the business is closing on May 20<sup>th</sup>. Jiskra moved to approve all three Tax List Corrections, seconded by Kohout. Voting aye were Kohout, Luedke, Jiskra and Wenz, nays none, motion carried.

The Board discussed Protest Hearing Dates and set them as follows:

July 5<sup>th</sup> from 1:30 p.m. until 4:30 p.m.

July 12<sup>th</sup> from 8:30 a.m. to noon, and 1:00 p.m. until 4:00 p.m.

July 14<sup>th</sup> from 8:30 a.m. to noon, and 1:00 p.m. until 4:00 p.m.

July 19<sup>th</sup> from 1:30 p.m. until closing/finished.

There being no further business to come before the Board, the meeting was adjourned at 9:47 a.m. The next meeting will be May 24, 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



# Saline Board of Equalization Minutes



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I, Linda Kastanek, County Clerk in and for Saline County, do hereby certify that the minutes of the April 26, 2010, meeting were presented and approved as presented.

Linda Kastanek, County Clerk

Richard Jiskra

Janet J. Henning, Vice-Chairperson

Willis D. Luedke, Chairperson

Marvin A. Kohout

William F. Wenz





# Saline Board of Equalization Minutes



## SALINE COUNTY BOARD OF EQUALIZATION

The regular meeting of the Saline County Board of Equalization opened with the Pledge of Allegiance. The meeting was called to order at 9:15 a.m. on Tuesday, May 24, 2011, 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.

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.

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 May 10, 2011, meeting, seconded by Jiskra. Voting aye were Luedke, Jiskra, Henning, Wenz and Kohout, nays none, motion carried.

Luedke reported receiving orders from the Tax Equalization and Review Commission stating that the level of values for Saline County meet the statutory guidelines.

County Treasurer Debbie Spanyers presented an application from Doane College for a 2010 Malibu, to be used exclusively for educational and charitable purposes by members of the Doane College staff. Henning moved to approve the exemption, 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 9:25 a.m. The next meeting will be June 7, 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

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I, Linda Kastanek, County Clerk in and for Saline County, do hereby certify that the minutes of the May 10, 2010, meeting were presented and approved as presented.

Linda Kastanek, County Clerk

Richard Jiskra

Janet J. Henning, Vice-Chairperson

Willis D. Luedke, Chairperson

Marvin A. Kohout

William F. Wenz



# Saline Board of Equalization Minutes



## SALINE COUNTY BOARD OF EQUALIZATION

The regular meeting of the Saline County Board of Equalization opened with the Pledge of Allegiance. The meeting was called to order at 9:15 a.m. on Tuesday, June 7, 2011, 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.

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.

County Assessor Brandi Kelly discussed the BOE workshop held in Kearney on May 26<sup>th</sup>. Those attending that workshop were Kelly, Deputy County Assessor, Sharon Jelinek, Commissioner Marvin Kohout and County Clerk Linda Kastanek.

Kelly presented 60 valuation changes not completed before abstract date. After discussion, Henning moved to approve the changes, seconded by Jiskra. Voting aye were Kohout, Jiskra, Wenz, Luedke and Henning, nays none, motion carried.

Kelly then presented Tax List Correction 2011-17, accelerating taxes on a business that has closed. Wenz moved to approve the Tax List Correction, seconded by Jiskra. 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 9:35 a.m. The next meeting will be June 21, 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

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I, Linda Kastanek, County Clerk in and for Saline County, do hereby certify that the minutes of the May 24, 2011, meeting were presented and approved as presented.

Linda Kastanek, County Clerk

Richard Jiskra

Janet J. Henning, Vice-Chairperson

Willis D. Luedke, Chairperson

Marvin A. Kohout

William F. Wenz





# Saline Board of Equalization Minutes



## SALINE COUNTY BOARD OF EQUALIZATION

The regular meeting of the Saline County Board of Equalization opened with the Pledge of Allegiance. The meeting was called to order at 9:16 a.m. on Tuesday, June 21, 2011, by Chairperson, Willis D. Luedke. Present were Janet J. Henning, Richard D. Jiskra, Luedke and William F. Wenz, Commissioners, County Assessor Brandi Kelly and Deputy County Clerk, Daryl I. Fikar. Commissioner Marvin A. Kohout was absent.

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.

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

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

County Assessor Brandi Kelly presented a list of 20 properties that have had a change of valuation. These changes were made in response to citizen's discussions with the Assessor's Office. Wenz moved to approve the list, seconded by Jiskra. Voting aye were Jiskra, Wenz, Henning and Luedke, 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 July 5, 2011, 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 June 7, 2011, meeting were presented and approved as presented.

Daryl I. Fikar, Deputy County Clerk

Richard Jiskra

Janet J. Henning, Vice-Chairperson

Willis D. Luedke, Chairperson

Marvin A. Kohout

William F. Wenz



# Saline Board of Equalization Minutes



## SALINE COUNTY BOARD OF EQUALIZATION

The regular meeting of the Saline County Board of Equalization opened with the Pledge of Allegiance. The meeting was called to order at 9:15 a.m. on Tuesday, July 5, 2011, by Chairperson, Willis D. Luedke. Present were Janet J. Henning, Richard D. Jiskra, Luedke and William F. Wenz, Commissioners, and County Clerk, Linda Kastanek. Commissioner Marvin A. Kohout was absent.

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.

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

Wenz moved to approve the minutes of the June 21, 2011 meeting, seconded by Jiskra. Voting aye were Luedke, Jiskra, Henning and Wenz, nays none, motion carried.

There being no business to come before the Board, the meeting was adjourned at 9:20 a.m. The next meeting will be July 19, 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

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I, Linda Kastanek, County Clerk in and for Saline County, do hereby certify that the minutes of the June 21, 2010, meeting were presented and approved as presented.

Linda Kastanek, County Clerk

Richard Jiskra

Janet J. Henning, Vice-Chairperson

Willis D. Luedke, Chairperson

Marvin A. Kohout

William F. Wenz



# Saline Board of Equalization Minutes



## SALINE COUNTY BOARD OF EQUALIZATION

The Saline County Board of Equalization was called to order at 1:33 p.m. on Tuesday, July 5, 2011, 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. Also present were County Assessor, Brandi Kelly, Deputy Assessor, Sharon Jelinek, Appraiser Dean Gorgen and Commercial Appraiser Wayne Kubert.

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.

The Oath was taken by County Assessor Kelly, and she presented the following information:

TO: Saline County Board of Equalization

The following is a listing of all documentation that is to be included as part of the record for each real estate protest present during the Board of Equalization hearings on July 5, 12, 14 and 19 and any hearings, otherwise, scheduled in 2011.

1. On May 31, notices of valuation change were mailed to each record owner of real property, who had been assessed at a value different than in the prior year. The notices:
  - a. sent by first-class mail and addressed to the owner of record (as of May 20<sup>th</sup>), at the owner's last-known address
  - b. described the legal description of the property
  - c. stated the prior and current valuation
  - d. noted the date of convening of the Board of Equalization
  - e. noted the dates for filing a protest
  - f. indicated the average levels of value within Saline County.  
They were:   Agricultural 71%  
                  Residential 97%  
                  Commercial 96%
  - g. gave the reason for the valuation change
  - h. indicated the parcel identification number for the property
2. Copies of the 2011 statistical measures, as determined by the Tax Equalization and Review Commission, were e-mailed to The Crete News, The Friend Sentinel, the Wilber Republican and the DeWitt Times for the May 25<sup>th</sup> publication. The statistical measures are also posted on the bulletin board in the Assessor's office.
3. The "2011" Opinion of the Property Tax Administrator will be part of the record. Within this report are the qualified sales statistical reports for residential, commercial and agricultural sales. The opinion of the Property Tax Administrator, as to the quality of assessment in Saline County, is also included.
4. The original record card is presented with each protest for reference by the County Board of Equalization as well as other interested parties.
5. A copy of the Assessment Action Report of Saline County is enclosed as part of the record



# Saline Board of Equalization Minutes



6. Residential: DeWitt Village: decreased the improvements/buildings 10%; Wilber City: increased the improvements/buildings 4%; Friend City: decreased the improvements/buildings 4%; Rural Residential: Complete reappraisal. Commercial: Dorchester Village, Friend City, Western Village and Wilber City: Complete review.  
Agland: Changed land values by classification and sales used the sale dates of 7/1/2007 through 6/30/2010.
7. Saline County 2009 conversion of soil map symbols to land capability groupings and the information on how the land is valued. Agland sales considered to be arms-length transactions by the Nebraska Property Assessment Division used to measure Saline County level of value. The 1996 conversion book will also be available for previous years.
8. The policies and procedures of the Saline County Assessor's Office.
9. Sales used in the three (3) different areas of agland 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- Real Property Tax Regulations (Chapter 10), Agricultural Land and Horticultural Land, Assessment Regulations (Chapter 14), Property Owned by the State and Governmental Subdivisions Regulations (Chapter 15), Assessment Process Regulations (Chapter 50), and County Officials Regulations (Chapter 70). The Marshall Swift Valuation Service is used for all residential and commercial pricing. The Nebraska Assessor's Reference Manual is used as a handbook to ensure the equalization is achieved throughout the county. The Nebraska Agricultural Land Valuation Manual is used as a handbook to establish methods and procedures for classifying agland. Directives, as mailed from the Property Tax Administrator, are followed to ensure that the assessment practices in Saline County are uniform and proportionate. Our office closely adheres to written procedures and rules.

The Staff Appraiser and office listers do 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 Fritz Appraisal Company. Industrial permits in Saline County are done by Great Plains Appraisal Company. Property is reviewed as deemed necessary to be in compliance with the statutes and to achieve equalization within our county. It is our constant goal that everyone be treated fairly.

Witness my hand and official seal, which I have adopted for my office, this 5<sup>th</sup> day of July, 2011.

7-5-2011  
Date

Brandi Kelly  
Brandi Kelly  
Saline County Assessor

Luedke reviewed that hearing process, in that all hearings will be recorded and each person testifying will be required to 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 reviewed:

Protest 2011-01; Protest 2011-02; Protest 2011-03; Protest 2011-10; Protest 2011-16; 2011-04;

Protest 2011-05 and 2011-06, taxpayer present and oath taken;

Luedke announced at 2:30 p.m. that the Board would take a short recess.

Luedke announced at 2:54 p.m. that the Board would reconvene.

The Board heard and reviewed:





# Saline Board of Equalization Minutes



Protest 2011-09, taxpayer present and oath taken;

Protest 2011-12; 2011-13; 2011-15; 2011-17; 2011-19; 2011-21; 2011-22;

At 3:26 p.m., Luedke announced that the Board would take a short recess.

At 3:50 p.m., Luedke announced that the Board would reconvene.

The Board heard and reviewed:

Protest 2011-18, taxpayer present and oath taken;

Luedke announced at 4:02 p.m. that the Board would recess until 8:30 a.m. on July 12, 2011.

Chairperson Luedke announced at 8:50 a.m. on July 12, 2011, that the Board of Equalization would reconvene. Present were Henning, Kohout, Luedke, Jiskra and Wenz, Commissioners, County Assessor Brandi Kelly, Deputy Assessor Sharon Jelinek, Appraiser Dean Gorgen and County Clerk Linda Kastanek.

The Board heard and reviewed:

Protest 2011-38;

Protests 2011-28, 2011-30, 2011-31, 2011-32, 2011-29, 2011-27, 2011-34, and 2011-33, taxpayer present and oath taken;

Protest 2011-35 heard and reviewed;

At 9:45 a.m., Luedke announced that the Board would take a short recess.

At 10:15 a.m., Luedke announced that the Board would reconvene.

The Board heard and reviewed:

Protest 2011-36, taxpayer present and oath taken;

The Board heard and reviewed:

Protest 2011-37;

Protest 2011-07, taxpayer represented and oath taken;

Luedke announced at 11:30 a.m., that the Board would recess and reconvene on Thursday, July 14, 2011 at 8:50 a.m.

Chairperson Luedke reconvened the Board of Equalization Protest hearings on July 14, 2011 and 8:45 a.m. Present were Janet J. Henning, Marvin A. Kohout, Luedke, Richard D. Jiskra and William F. Wenz, Commissioners, County Assessor, Brandi Kelly, Deputy Assessor Sharon Jelinek, Appraiser Dean Gorgen, Appraiser Jon Fritz and County Clerk Linda Kastanek.

The Board heard and reviewed:

Protest 2011-23; 2011-11; 2011-14; 2011-20; 2011-43; 2011-08 and 2011-42;

Protest 2011-24, taxpayer present and oath taken;

At 9:45 a.m., Luedke announced that the Board would take a short recess.

At 10:08 a.m., Luedke announced that the Board would reconvene.

The Board heard and reviewed:

Protest 2011-25; Protest 2011-26; Protest 2011-39 and Protest 2011-40.

County Assessor Kelly stated that the taxpayer had requested that Protest 2011-41 be withdrawn.

At 11:25 a.m., Luedke announced that the Board would take a short break.

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

Luedke announced that the Board would be making final recommendations.

Henning moved to approve Protests 2011-01, 2011-02, 2011-05, 2011-06, and 2011-23, accepting the testimony the Assessor presented which indicates no change at this time and that the valuation falls within the statutory range. Motion was seconded by Kohout. Voting aye were Wenz, Henning, Kohout, Jiskra and Luedke, nays none, motion carried.

Kohout moved to correct errors on Protests 2011-08, 2011-10, 2011-14, 2011-19, 2011-34 and 2011-36, stating that testimony and evidence presented during the hearings indicated errors. Motion was seconded by Henning. Voting aye were Luedke, Jiskra, Henning, Wenz, and Kohout, nays none, motion carried.



# Saline Board of Equalization Minutes



Jiskra moved to lower the valuation on Protest 2011-04 after inspection and review by Appraiser Wayne Kubert. Motion was seconded by Wenz. Voting aye were Kohout, Jiskra, Wenz, Luedke and Henning, nays none, motion carried.

Wenz moved to lower the value on Protests 2011-03, 2011-07, 2011-09, 2011-11, 2011-12, 2011-13, 2011-15, 2011-16, 2011-17, 2011-18, 2011-20, 2011-21, 2011-22, 2011-24, 2011-26, 2011-35, 2011-37, 2011-38, 2011-39, 2011-40, 2011-42 and 2011-43 after inspection and review, due to the condition of the property. Motion was seconded by Jiskra. Voting aye were Jiskra, Luedke, Kohout, Henning and Wenz, nays none, motion carried.

Henning moved to lower the value to equalize with other like property on Protests 2011-25, 2011-27, 2011-28, 2011-29, 2011-31, 2011-32 and 2011-33. Motion was seconded by Kohout. Voting aye were Wenz, Luedke, Henning, Kohout and Jiskra, nays none, motion carried.

Kohout moved to raise the valuation to equalize with other like properties on Protest 2011-30. Motion was seconded by Henning. Voting aye were Henning, Kohout, Luedke, Jiskra and Wenz, nays none, motion carried.

Jiskra moved to approve the withdrawal/dismissal by taxpayer of Protest 2011-41. Motion was seconded by Wenz. Voting aye were Wenz, Henning, Kohout, Jiskra and Luedke, nays none, motion carried.

Luedke thanked all for their hard work.

There being no further business to come before the Board, the meeting was adjourned at 12:18 p.m. The next regular meeting of the Board of Equalization will be July 19, 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



# Saline Board of Equalization Minutes



## SALINE COUNTY BOARD OF EQUALIZATION

The regular meeting of the Saline County Board of Equalization opened with the Pledge of Allegiance. The meeting was called to order at 9:15 a.m. on Tuesday, July 19, 2011, 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 A. Kohout was absent.

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.

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

Wenz moved to approve the minutes of the July 5, 2011 meeting, and the minutes from the Protest Hearings. Motion was seconded by Henning. Voting aye were Luedke, Jiskra, Henning and Wenz, nays none, motion carried.

County Assessor Kelly presented three Change of Valuation Notices for approval.

After discussion, Henning moved to approve Valuation Change #5, removing the land value; #6 and #7, adding a portion back onto tax roll as property is no longer exempt. Motion was seconded by Jiskra. Voting aye were Jiskra, Wenz, Luedke and Henning, nays none, motion carried.

Kelly then discussed the Assessor's Three Year Plan, which needs to be presented to the Board before July 31 each year. She stated that the reappraisal has been completed in Wilber and DeWitt and they are getting ready to start in Tobias. These valuations will be effective in 2012. They are planning a Crete residential reappraisal in 2012 and 2013, which will be effective in 2014. Paperwork will be started in 2011 and 2012 for the Crete commercial reappraisal, and will start in 2013.

There being no further business to come before the Board, the meeting was adjourned at 9:30 a.m. The next meeting will be August 2, 2011, at 9:15 a.m. in the Saline County Commissioners' Room, Court House, Wilber NE.

ATTEST:

Linda Kastanek, County Clerk

Richard D. 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 July 5, 2011, meeting were presented and approved as presented.

Linda Kastanek, County Clerk

Richard D. Jiskra

Janet J. Henning, Vice-Chairperson

Willis D. Luedke, Chairperson



# Saline Board of Equalization Minutes



Marvin A. Kohout

William F. Wenz





# Saline Board of Equalization Minutes



## SALINE COUNTY BOARD OF EQUALIZATION

The regular meeting of the Saline County Board of Equalization opened with the Pledge of Allegiance. The meeting was called to order at 9:18 a.m. on Tuesday, August 2, 2011, 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.

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.

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 19, 2011, meeting, seconded by Jiskra. Voting aye were Luedke, Jiskra, Henning, Wenz and Kohout, nays none, motion carried.

County Assessor Brandi Kelly presented a list of 28 Tax List Corrections (2011-18 through 45) for approval. These were for a company that had been centrally assessed in 2009, and have been reassessed by the Department of Revenue. They are due a refund of \$25,956.62. Wenz moved to approve the 28 tax list corrections, seconded by Kohout. Voting aye were Kohout, Jiskra, Wenz, Luedke and Henning, nays none, motion carried.

Kelly then presented Tax List Corrections 2011-46 and 47, for personal property on two businesses that are closing and being sold. Henning moved to approve Tax List Corrections 2011-46 and 47, seconded by Kohout. Voting aye were Kohout, Jiskra, Wenz, Luedke and Henning, nays none, motion carried.

An application for a Permissive Exemption was discussed. Kelly recommended denying the application as it is not being used for the purpose stated. Jiskra moved to approve the recommendation of Kelly, seconded by Wenz. 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 9:30 a.m. The next meeting will be August 16, 2011, at 9:15 a.m. in the Saline County Commissioners' Room, Court House, Wilber NE.

ATTEST:

Linda Kastanek, County Clerk

Richard D. 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 July 16, 2010, meeting were presented and approved as presented.

Linda Kastanek, County Clerk

Richard D. Jiskra

Janet J. Henning, Vice-Chairperson

Willis D. Luedke, Chairperson



# Saline Board of Equalization Minutes



Marvin A. Kohout

William F. Wenz



# Saline Board of Equalization Minutes



## SALINE COUNTY BOARD OF EQUALIZATION

The regular meeting of the Saline County Board of Equalization opened with the Pledge of Allegiance. The meeting was called to order at 9:15 a.m. on Tuesday, August 2, 2011, 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, Deputy County Treasurer Cathy Pallas 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.

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 August 2, 2011, meeting, seconded by Henning. Voting aye were Luedke, Jiskra, Henning, Wenz and Kohout, nays none, motion carried.

County Assessor, Brandi Kelly presented two Change of Valuation Notices for approval. One property was purchased from a taxable entity for ROW and is now exempt, the other property was purchased from the State and is now on the tax roll, adding \$1,375.00 to the tax rolls. Jiskra moved to approve the Change of Valuation Notices, seconded by Kohout. Voting aye were Kohout, Jiskra, Wenz, Luedke and Henning, nays none, motion carried.

Phil Weber, representing the Dorchester United Methodist Church, explained to the Board what the lots purchased by the church are being used for. After discussion, Wenz moved to approve the exemption application for the property that had previously been denied, seconded by Jiskra. Voting aye were Jiskra, Luedke, Kohout, Henning and Wenz, nays none, motion carried.

Deputy County Treasurer, Cathy Pallas, presented a vehicle exemption application from Doane College for a 2001 GMC cargo van, to replace a 1995 aero-star van. This vehicle will be 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 application, seconded by Jiskra. 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 9:27 a.m. The next meeting will be August 30, 2011, at 9:15 a.m. in the Saline County Commissioners' Room, Court House, Wilber NE.

ATTEST:

Linda Kastanek, County Clerk

Richard D. Jiskra

Janet J. Henning, Vice-Chairperson

Willis D. Luedke, Chairperson

Marvin A. Kohout

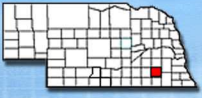
William F. Wenz

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I, Linda Kastanek, County Clerk in and for Saline County, do hereby certify that the minutes of the August 2, 2010, meeting were presented and approved as presented.

Linda Kastanek, County Clerk

Richard D. Jiskra



# Saline Board of Equalization Minutes



Janet J. Henning, Vice-Chairperson

Willis D. Luedke, Chairperson

Marvin A. Kohout

William F. Wenz



# Saline Board of Equalization Minutes



## SALINE COUNTY BOARD OF EQUALIZATION

The regular meeting of the Saline County Board of Equalization opened with the Pledge of Allegiance. The meeting was called to order at 9:15 a.m. on Tuesday, August 30, 2011, by Chairperson, Willis D. Luedke. Present were Janet J. Henning, Richard D. Jiskra, Marvin A. Kohout, Luedke and William F. Wenz, Commissioners, Anita Novotny with the Assessor's office 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.

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 16, 2011 meeting, seconded by Jiskra. Voting aye were Luedke, Jiskra, Henning, Wenz and Kohout, nays none, motion carried.

Anita Novotny, clerk in the Assessor's office, presented two Change of Valuation Notices for approval. One change was for property that was purchased from a taxable entity that is now exempt, and the other was an exemption approved at the Board of Equalization meeting on August 16, 2011. Wenz moved to approve the Valuation Change Notices, seconded by Jiskra. 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 9:20 a.m. The next meeting will be September 13, 2011, at 9:15 a.m. in the Saline County Commissioners' Room, Court House, Wilber NE.

ATTEST:

Linda Kastanek, County Clerk

Richard D. 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 August 16, 2010, meeting were presented and approved as presented.

Linda Kastanek, County Clerk

Richard D. Jiskra

Janet J. Henning, Vice-Chairperson

Willis D. Luedke, Chairperson

Marvin A. Kohout

William F. Wenz



# Saline Board of Equalization Minutes



## SALINE COUNTY BOARD OF EQUALIZATION

The regular meeting of the Saline County Board of Equalization opened with the Pledge of Allegiance. The meeting was called to order at 9:23 a.m. on Tuesday, September 13, 2011, 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.

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.

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 from the August 30, 2011 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 for a 2011 Dodge Grand Caravan for Doane College. This vehicle is used exclusively for educational and charitable purposes by members of the Doane College staff and is part of their fleet. Henning moved to approve the application, seconded by Kohout. Voting aye were Kohout, Jiskra, Wenz, Luedke and Henning, nays none, motion carried.

County Assessor Brandi Kelly presented Tax List Corrections #2011-48 through 75. These corrections are recertified values from the State for Black Hills Nebraska Gas. After discussion, Wenz moved to approve the Tax List Corrections, seconded by Henning. Voting aye were Jiskra, Luedke, Kohout, Henning and Wenz, nays none, motion carried.

Kelly then presented Tax List Corrections # 2011-76 through 80. These were for the mobile homes on West 13<sup>th</sup> Street that have been moved or demolished, and taxes need to be accelerated for 2011. Jiskra moved to approve the Tax List Corrections, 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 9:30 a.m. The next meeting will be September 27, 2011, at 9:15 a.m. in the Saline County Commissioners' Room, Court House, Wilber NE.

ATTEST:

Linda Kastanek, County Clerk

Richard D. 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 August 30, 2010, meeting were presented and approved as presented.

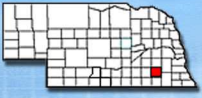
Linda Kastanek, County Clerk

Richard D. Jiskra

Janet J. Henning, Vice-Chairperson

Willis D. Luedke, Chairperson





# Saline Board of Equalization Minutes



Marvin A. Kohout

William F. Wenz



# Saline Board of Equalization Minutes



## SALINE COUNTY BOARD OF EQUALIZATION

The regular meeting of the Saline County Board of Equalization opened with the Pledge of Allegiance. The meeting was called to order at 9:15 a.m. on Tuesday, September 27, 2011, 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.

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.

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 September 13, 2011, meeting, seconded by Jiskra. Voting aye were Luedke, Jiskra, Henning, Wenz and Kohout, nays none, motion carried.

County Assessor Brandi Kelly presented an Amended Listing of Permissive Exemptions, adding a property that was approved for exemption on August 16, 2011. Henning moved to approve the Amended Listing of Permissive Exemptions, seconded by Jiskra. Voting aye were Kohout, Jiskra, Wenz, Luedke and Henning, nays none, motion carried.

Henning moved to approve Tax List Correction #2011-81, accelerating taxes on a business in Wilber that has been sold. Motion was seconded by Jiskra. Voting aye were Jiskra, Luedke, Kohout, Henning and Wenz, nays none, motion carried.

Kohout moved to approve four Change of Valuation Notices, putting property back on the tax roll after being purchased from exempt entities. Motion was seconded by Henning. Voting aye were Wenz, Luedke, Henning, Kohout and Jiskra, nays none, motion carried.

Black Hills Energy refund was discussed.

A vehicle exemption from the Berean Fundamental Church for a 1994 Chevrolet sport van, was presented for approval. This van will be used to transport church members and church youth to religious activities. Henning moved to approve the exemption application, seconded by Jiskra. Voting aye were Wenz, Henning, Kohout, Luedke and Jiskra, nays none, motion carried.

There being no further business to come before the Board, the meeting was adjourned at 9:37 a.m. The next meeting will be October 11, 2011, at 9:15 a.m. in the Saline County Commissioners' Room, Court House, Wilber NE.

ATTEST:

Linda Kastanek, County Clerk

Richard D. Jiskra

Janet J. Henning, Vice-Chairperson

Willis D. Luedke, Chairperson

Marvin A. Kohout

William F. Wenz

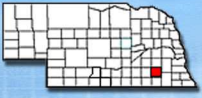
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I, Linda Kastanek, County Clerk in and for Saline County, do hereby certify that the minutes of the September 13, 2010, meeting were presented and approved as presented.

Linda Kastanek, County Clerk

Richard D. Jiskra





# Saline Board of Equalization Minutes



Janet J. Henning, Vice-Chairperson

Willis D. Luedke, Chairperson

Marvin A. Kohout

William F. Wenz



# Saline Board of Equalization Minutes



## SALINE COUNTY BOARD OF EQUALIZATION

The regular meeting of the Saline County Board of Equalization opened with the Pledge of Allegiance. The meeting was called to order at 9:15 a.m. on Tuesday, October 11, 2011, 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, County Treasurer Deb Spanyers 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.

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 September 27, 2011 meeting, seconded by Jiskra. Voting aye were Luedke, Jiskra, Henning, Wenz and Kohout, nays none, motion carried.

County Assessor Brandi Kelly presented Tax List Correction #2011-82, adding taxes back on to the tax roll after the State approved only 70% of their homestead exemption.

Tax List Correction #2011-83 was to accelerate taxes on a business that has been sold.

Tax List Correction #2011-84 removed a cabin from the taxing district as it was sold and moved into another taxing district.

Tax List Correction #2011-85 was for a cabin being moved in from another taxing district, and now placing it in the correct taxing district.

Tax List Correction #2011-86 is putting the cabin on the tax roll for 2010 in the correct taxing district.

Jiskra moved to approve Tax List Corrections #2011-83 through 86, seconded by Wenz. Voting aye were Kohout, Jiskra, Wenz, Luedke and Henning, nays none, motion carried.

County Treasurer Debbie Spanyers presented a vehicle exemption application from Doane College for a 2012 Ford Fusion, being used exclusively for educational and charitable purposes by members of the Doane College Staff and is part of their fleet. It was moved by Henning to approve the exemption application, seconded by Jiskra. 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 9:22 a.m. The next meeting will be October 25, 2011, at 9:15 a.m. in the Saline County Commissioners' Room, Court House, Wilber NE.

The meeting was reconvened at 9:48 a.m. to approve the 2011-2012 levies. Henning moved to approve Resolution #2011-50, setting the levies as presented, seconded by Kohout. Voting aye were Jiskra, Luedke, Kohout, Henning and Wenz, nays none, motion carried.

The meeting was adjourned at 9:50 a.m.

ATTEST:

Linda Kastanek, County Clerk

Richard D. Jiskra

Janet J. Henning, Vice-Chairperson

Willis D. Luedke, Chairperson

Marvin A. Kohout

William F. Wenz

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# Saline Board of Equalization Minutes



I, Linda Kastanek, County Clerk in and for Saline County, do hereby certify that the minutes of the September 27, 2011, meeting were presented and approved as presented.

Linda Kastanek, County Clerk

Richard D. Jiskra

Janet J. Henning, Vice-Chairperson

Willis D. Luedke, Chairperson

Marvin A. Kohout

William F. Wenz



# Saline Board of Equalization Minutes



## SALINE COUNTY BOARD OF EQUALIZATION

The regular meeting of the Saline County Board of Equalization opened with the Pledge of Allegiance. The meeting was called to order at 9:20 a.m. on Tuesday, October 25, 2011, 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.

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.

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 11, 2011 meeting, seconded by Jiskra. Voting aye were Luedke, Jiskra, Henning, Wenz and Kohout, nays none, motion carried.

There being no business to come before the Board, the meeting was adjourned at 9:22 a.m. The next meeting will be November 8, 2011, at 9:15 a.m. in the Saline County Commissioners' Room, Court House, Wilber NE.

ATTEST:

Linda Kastanek, County Clerk

Richard D. 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 October 11, 2011, meeting were presented and approved as presented.

Linda Kastanek, County Clerk

Richard D. Jiskra

Janet J. Henning, Vice-Chairperson

Willis D. Luedke, Chairperson

Marvin A. Kohout

William F. Wenz



# Saline Board of Equalization Minutes



## SALINE COUNTY BOARD OF EQUALIZATION

The regular meeting of the Saline County Board of Equalization opened with the Pledge of Allegiance. The meeting was called to order at 9:20 a.m. on Tuesday, November 8, 2011, 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.

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.

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 October 25, 2011, meeting as presented, seconded by Henning. Voting aye were Luedke, Jiskra, Henning, Wenz and Kohout, nays none, motion carried.

County Assessor Brandi Kelly presented three Change of Valuation Notices, #2011-5, #2011-6 and #2011-7, for approval. They are all properties purchased from taxable entities in June 2011, before the levy date, and are now tax exempt. Wenz moved to approve the three Change of Valuation Notices, seconded by Jiskra. 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 9:24 a.m. The next meeting will be November 22, 2011, at 9:15 a.m. in the Saline County Commissioners' Room, Court House, Wilber NE.

ATTEST:

Linda Kastanek, County Clerk

Richard D. 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 October 25, 2011, meeting were presented and approved as presented.

Linda Kastanek, County Clerk

Richard D. Jiskra

Janet J. Henning, Vice-Chairperson

Willis D. Luedke, Chairperson

Marvin A. Kohout

William F. Wenz



# Saline Board of Equalization Minutes



## SALINE COUNTY BOARD OF EQUALIZATION

The regular meeting of the Saline County Board of Equalization opened with the Pledge of Allegiance. The meeting was called to order at 9:20 a.m. on Tuesday, November 22, 2011, 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.

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.

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 from the November 8, 2011, 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 renewal application from Secular Institute of Schoenstatt Sisters of Mary for a 1998 Toyota Camry. Henning moved to approve the application, seconded by Jiskra. 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 9:25 a.m. The next meeting will be December 6, 2011, at 9:15 a.m. in the Saline County Commissioners' Room, Court House, Wilber, NE.

### ATTEST:

Linda Kastanek, County Clerk

Richard D. 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 November 8, 2011, meeting were presented and approved as presented.

Linda Kastanek, County Clerk

Richard D. Jiskra

Janet J. Henning, Vice-Chairperson

Willis D. Luedke, Chairperson

Marvin A. Kohout

William F. Wenz





# Saline Board of Equalization Minutes



## SALINE COUNTY BOARD OF EQUALIZATION

The regular meeting of the Saline County Board of Equalization opened with the Pledge of Allegiance. The meeting was called to order at 9:20 a.m. on Tuesday, December 6, 2011, by Chairperson, Willis D. Luedke. Present were Janet J. Henning, Richard D. Jiskra, Marvin A. Kohout, Luedke, Commissioners, and County Clerk, Linda Kastanek. Commissioner William Wenz was absent due to illness.

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.

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

Henning moved to approve the minutes from the November 22, 2011 meeting, seconded by Jiskra. Voting aye were Jiskra, Henning, Luedke and Kohout, nays none, motion carried.

Resolution #2011-62, stating that the Board of Equalization appoints Saline County Assessor, Brandi Kelly; Deputy Assessor, Sharon Jelinek; Appraisers Dean Gorgen and Jon Fritz as agents for the TERC matters, including testifying, completing and signing all discovery documents in regards to Case Number 10C-066, and Case Number 11R-049. Henning moved to approve the Resolution, seconded by Kohout. Voting aye were Kohout, Jiskra, Luedke and Henning, nays none, motion carried.

County Assessor, Brandi Kelly, presented Tax List Correction #11-87, to correct a clerical error on a Homestead Exemption application. Henning moved to approve the Tax List Correction, seconded by Jiskra. Voting aye were Jiskra, Luedke, Kohout and Henning, 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 December 20, 2011, at 9:15 a.m. in the Saline County Commissioners' Room, Court House, Wilber NE.

## ATTEST:

Linda Kastanek, County Clerk

Richard D. 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 November 22, 2011, meeting were presented and approved as presented.

Linda Kastanek, County Clerk

Richard D. Jiskra

Janet J. Henning, Vice-Chairperson

Willis D. Luedke, Chairperson

Marvin A. Kohout

William F. Wenz



# Saline Board of Equalization Minutes



## SALINE COUNTY BOARD OF EQUALIZATION

The regular meeting of the Saline County Board of Equalization opened with the Pledge of Allegiance. The meeting was called to order at 9:20 a.m. on Tuesday, December 20, 2011, 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.

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.

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

Henning moved to approve the minutes of the December 6, 2011, meeting, seconded by Kohout. Voting aye were Luedke, Jiskra, Henning, Wenz and Kohout, nays none, motion carried.

There being no business to come before the Board, the meeting was adjourned at 9:25 a.m. The next meeting will be January 3, 2012, at 9:15 a.m. in the Saline County Commissioners' Room, Court House, Wilber NE.

ATTEST:

Linda Kastanek, County Clerk

Richard D. 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 December 6, 2011, meeting were presented and approved as presented.

Linda Kastanek, County Clerk

Richard D. Jiskra

Janet J. Henning, Vice-Chairperson

Willis D. Luedke, Chairperson

Marvin A. Kohout

William F. Wenz