



### 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, January 3, 2012, by Chairperson, Willis D. Luedke. Present were Janet J. Henning, Marvin A. Kohout, Luedke and William F. Wenz, Commissioners, County Assessor, Brandi Kelly, and County Clerk, Linda Kastanek. Commissioner Richard D. Jiskra was absent.

Notice of said meeting was posted in the County Clerk's office, on the Saline County website at www.co.saline.ne.us, 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, with the addition of tax list corrections, seconded by Kohout. Voting aye were Wenz, Henning, Kohout and Luedke, nays none, motion carried.

Wenz moved to approve the minutes of the December 20, 2011, meeting, seconded by Henning. Voting aye were Luedke, Henning, Wenz and Kohout, nays none, motion carried.

County Assessor Brandi Kelly presented Tax List Correction #2011-88, removing over-valued personal property. Henning moved to approve Tax List Correction #2011-88, seconded by Wenz. Voting ave were Kohout, Wenz, Luedke and Henning, navs none, motion carried.

Kelly presented Tax List Correction #2011-89, to correct an error on a plated trailer. Wenz moved to approve Tax List Correction #2011-89, seconded by Henning. Voting aye were Kohout, Luedke, Henning and Wenz, nays none, motion carried.

Kelly then presented Tax List Correction #2011-90, removing taxes on lots owned by the City of Crete. Henning moved to approve Tax List Correction #2011-90, seconded by Wenz. Voting ave were Wenz, Luedke. Henning and Kohout, navs none, motion carried.

Kelly reported that the TERC Hearing scheduled for this morning has been re-scheduled for January 20<sup>th</sup> at 10:00 a.m.

There being no further business to come before the Board, the meeting was adjourned at 9:25 a.m. The next meeting will be January 17, 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

William F Wenz Marvin A Kohout

I, Linda Kastanek, County Clerk in and for Saline County, do hereby certify that the minutes of the

December 20, 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





### SALINE COUNTY BOARD OF EQUALIZATION

The regular meeting of the Saline County Board of Equalization opened with the Pledge of Allegiance. The meeting was called to order at 9:17 a.m. on Tuesday, January 17, 2012, 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, Appraiser Dean Gorgen; Deputy County Attorney Steve Reisdorff and County Clerk, Linda Kastanek.

Notice of said meeting was posted in the County Clerk's office, on the Saline County Website, 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.

Attorney Matt Hanson was present to discuss TERC Appeal #11R049 with the Board and County Assessor Brandi Kelly and Appraiser Dean Gorgen. After much discussion, Henning moved to accept the appraised value of the appealed property, which was \$367,000.00. Motion was seconded by Jiskra. Voting aye were Kohout, Jiskra, Wenz, Luedke and Henning, nays none, motion carried.

County Treasurer Debbie Spanyers presented two vehicle exemption applications from Grace United Methodist Church and Secular Institute of Schoenstatt Sisters for exemption approval. Both vehicles are used exclusively for religious purposes. Wenz moved to approve the applications, seconded by Henning. 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 9:56 a.m. The next meeting will be January 31, 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

I, Linda Kastanek, County Clerk in and for Saline County, do hereby certify that the minutes of the January 3, 2012, meeting were presented and approved as presented.

Linda Kastanek, County Clerk Richard D. Jiskra

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





### 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, January 31, 2012, 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, on the Saline County Website, 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 January 17, 2012 meeting, seconded by Jiskra. Voting aye were Luedke, Jiskra, Henning, Wenz and Kohout, nays none, motion carried.

County Assessor, Brandi Kelly, gave her recommendation on a listing of Permissive Exemption Applications. After discussion, Henning moved to accept the recommendation, seconded by Jiskra. Voting aye were Kohout, Jiskra, Wenz, Luedke and Henning, nays none, motion carried.

Kelly presented Tax List Correction #2012-01, removing part of a Homestead Exemption that was disapproved by the State. Wenz 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 9:27 a.m. The next meeting will be February 14, 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

I, Linda Kastanek, County Clerk in and for Saline County, do hereby certify that the minutes of the January 17, 2012, meeting were presented and approved as presented.

Linda Kastanek, County Clerk Richard D. Jiskra

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





### 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 9:24 a.m. on Tuesday, February 14, 2012, 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 Deputy County Clerk, Daryl Fikar.

Notice of said meeting was posted in the County Clerk's office, on the Saline County Website, 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 Luedke, Kohout, Jiskra, Wenz and Henning, nays none, motion carried.

Wenz moved to approve the minutes of the January 31, 2012 meeting, seconded by Jiskra. Voting aye were Kohout, Jiskra, Wenz, Henning and Luedke, nays none, motion carried.

Kohout moved to open the public hearing to consider vehicle exemption applications, seconded by Wenz. Voting aye were Jiskra, Wenz, Henning, Luedke and Kohout, nays none, motion carried.

County Treasurer Debbie Spanyers presented 43 vehicle exemption applications from Doane College for exemption approval. The vehicles are used exclusively for educational and charitable purposes.

County Treasurer Debbie Spanyers presented one vehicle exemption application for a 2005 Chevrolet Astro Van from Doane College for exemption approval. The vehicle is used exclusively for educational and charitable purposes.

County Treasurer Debbie Spanyers presented one vehicle exemption application from Friend Christian Assembly for a 1999 Dodge Sport Van for exemption approval. The vehicle is used for transportation to and from church services and events.

Jiskra moved to close the public hearing, seconded by Wenz. Voting aye were Wenz, Henning, Luedke, Kohout and Jiskra, nays none, motion carried.

Henning moved to approve the exemption applications from Doane College, seconded by Jiskra. Voting aye were Henning, Luedke, Kohout, Jiskra and Wenz, nays none, motion carried.

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

There being no further business to come before the Board, the meeting was adjourned at 9:32 a.m. The next meeting will be February 28, 2012, at 9:15 a.m. in the Saline County Commissioners' Room, Court House, Wilber NE.

#### ATTEST:

Daryl Fikar, Deputy 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, Daryl Fikar, Deputy County Clerk in and for Saline County, do hereby certify that the minutes of the January 31, 2012, meeting were presented and approved as presented.

Daryl Fikar, Deputy County Clerk Richard D. Jiskra





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





### 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, February 28, 2012, 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, on the Saline County Website, 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 February 14, 2012, meeting, seconded by Jiskra. Voting aye were Luedke, Jiskra, Henning, Wenz and Kohout, nays none, motion carried.

At 9:25 a.m., Wenz moved to open the Public Hearing for Vehicle Exemption Applications. Motion was seconded by Jiskra. Voting aye were Luedke, Jiskra, Henning, Wenz and Kohout, nays none, motion carried.

The Board discussed an application from Doane College for a newly acquired 2001 Chevrolet Van, which is replacing a 1995 van that is being junked. They also discussed renewal of a 1996 Ford passenger van for Tabitha to be used in the non-profit Elder Care communities, long term care, skilled care and assisted living programs.

At 9:27 a.m., Henning moved to close the Public Hearing, seconded by Kohout. Voting aye were Jiskra, Luedke, Kohout, Henning and Wenz, nays none, motion carried.

Jiskra moved to approve the exemption application for a 2001 Chevrolet Van for Doane College, seconded by Henning. Voting aye were Wenz, Luedke, Henning, Kohout and Jiskra, nays none, motion carried.

Kohout moved to approve the exemption application from Tabitha for renewal of a 1996 Ford Van. Motion was seconded by Wenz. 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 9:28 a.m. The next meeting will be March 13, 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 February 14, 2012, 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





### 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, March 13, 2012, 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, on the Saline County Website, and published in all county newspapers prior to the meeting, in compliance with State Statutes.

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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 of the February 28, 2012, meeting, seconded by Kohout. Voting aye were Luedke, Jiskra, Wenz and Kohout, nays none, motion carried.

County Assessor, Brandi Kelly, presented three Tax List Corrections for approval.

Tax List Correction #12-02, is to delete a cabin from property for tax year, 2010, in the amount of \$52.54.

Tax List Correction #12-03, lowered the value on a property by \$327.24, after it had been taken to TERC.

Tax List Correction #12-04, was disapproved by the Department of Revenue for a 100% exemption and approved for 55%.

Wenz moved to approve all three Tax List Corrections, seconded by Jiskra. Voting aye were Kohout, Jiskra, Wenz and Luedke, 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 March 27, 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

I, Linda Kastanek, County Clerk in and for Saline County, do hereby certify that the minutes of the February 28, 2012, meeting were presented and approved as presented.

Linda Kastanek, County Clerk Richard D. Jiskra

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





### SALINE COUNTY BOARD OF EQUALIZATION

The regular meeting of the Saline County Board of Equalization opened with the Pledge of Allegiance. The meeting was called to order at 9:17 a.m. on Tuesday, March 27, 2012, 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, on the Saline County Website, 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 March 13, 2012, 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 #2012-05, for approval. This is personal property that will be liquidated to be included in an estate, so the taxes have been accelerated. Henning moved to approve the Tax List Correction, 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 9:22 a.m. The next meeting will be April 10, 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 March 13, 2012, meeting were presented and approved as presented.

Linda Kastanek, County Clerk Richard D. Jiskra

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





### SALINE COUNTY BOARD OF EQUALIZATION

The regular meeting of the Saline County Board of Equalization opened with the Pledge of Allegiance. The meeting was called to order at 9:17 a.m. on Tuesday, April 10, 2012, 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, on the Saline County Website, 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 March 27, 2012 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 #2012-06, accelerating taxes on property that has been sold. Kohout moved to approve the Tax List Correction, seconded by Jiskra. Voting aye were Henning, Kohout, Wenz, Luedke and Henning, nays none, motion carried.

At 9:25 a.m., Henning moved to open the Public Hearing for Vehicle Exemptions, seconded by Kohout. Voting aye were Kohout, Jiskra, Wenz, Luedke and Henning, nays none, motion carried.

County Treasurer, Deb Spanyers, presented an Application for Exemption from Tabitha, Inc., requesting exemption for a 1988 Chevrolet pickup and a 2001 Ford passenger van. These are both renewals.

Jiskra moved to close the hearing and approve the request for exemption, seconded by Kohout. Voting aye were Luedke, Kohout, Henning, Wenz 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 April 24, 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 March 27, 2012, meeting were presented and approved as presented.

Linda Kastanek, County Clerk Richard D. Jiskra

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





### 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, April 24, 2012, 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.

Notice of said meeting was posted in the County Clerk's office, on the Saline County Website, 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 and Luedke, nays none, motion carried.

Wenz moved to approve the minutes of the April 10, 2012 meeting, seconded by Kohout. Voting aye were Luedke, Henning, Wenz and Kohout, nays none, motion carried.

At 9:25 a.m., Henning moved to open the Public Hearing for Vehicle Exemptions, seconded by Wenz. Voting aye were Kohout, Wenz, Luedke and Henning, nays none, motion carried.

County Treasurer Debbie Spanyers presented a vehicle exemption renewal request from Sacred Heart Parish for a 1999 Buick LeSabre, which is used to transport the Sisters to and from school.

Spanyers presented a vehicle exemption request from Doane College for a 2012 Ford Pickup, which is replacing a 1995 Dodge caravan. This pickup is used for educational and charitable purposes by members of the Doane College staff and is part of their fleet.

At 9:27 a.m., Wenz moved to close the Public Hearing, seconded by Kohout. Voting aye were Luedke, Kohout, Henning and Wenz, nays none, motion carried.

Henning moved to approve both vehicle exemption applications, seconded by Kohout. Voting aye were Wenz, Luedke, Henning and Kohout, nays none, motion carried.

There being no further business to come before the Board, the meeting was adjourned at 9:38 a.m. The next meeting will be May 8, 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

I, Linda Kastanek, County Clerk in and for Saline County, do hereby certify that the minutes of the April 10, 2012, 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





### 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 9:24 a.m. on Tuesday, May 8, 2012, 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, on the Saline County Website, 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 April 24, 2012 meeting, seconded by Henning. Voting aye were Luedke, Henning, Wenz and Kohout, with Jiskra abstaining, motion carried.

County Assessor, Brandi Kelly presented 62 properties for permissive exemption approval. These are the same exemptions that were presented in February, there are no changes. Jiskra moved to approve the exemptions, seconded by Henning. Voting aye were Kohout, Jiskra, Wenz, Luedke and Henning, nays none, motion carried.

Dates for 2012 Protest Hearings were set as follows: July  $3^{rd}$ , 1:30-4:00 p.m.; July  $10^{th}$ , 9:00 a.m. until noon, and 1:00-4:00 p.m.; July  $12^{th}$ , 9:00 a.m. until noon, and 1:00-4:00 p.m.; July  $17^{th}$ , 1:30-4:00 p.m.; and if needed, July  $19^{th}$ , 9:00 a.m. until noon and 1:00-4:00 p.m.

Kelly presented Tax List Correction #2012-07, accelerating taxes on personal property of a business that is closing in June. 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 9:33 a.m. The next meeting will be May 22, 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 April 24, 2012, meeting were presented and approved as presented.

Linda Kastanek, County Clerk Richard D. Jiskra

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





### SALINE COUNTY BOARD OF EQUALIZATION

The regular meeting of the Saline County Board of Equalization opened with the Pledge of Allegiance. The meeting was called to order at 9:17 a.m. on Tuesday, May 22, 2012, 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, on the Saline County Website, 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 May 8<sup>th</sup> meeting, as presented, seconded by Jiskra. Voting aye were Luedke, Jiskra, Henning, Wenz and Kohout, nays none, motion carried.

Kastanek reported receiving a letter from TERC, stating that the levels of value of real property in Saline County for tax year 2012 satisfy the requirements of the Laws of the State of Nebraska.

Kastanek also reported receiving a letter from County Assessor Brandi Kelly, certifying the completion of the assessment of all real property for the assessment rolls within Saline County for the 2012 tax year.

At 9:21 a.m., Luedke announced that the Board would recess until 9:25 a.m. for the Public Hearing.

At 9:25 a.m., Luedke reconvened the meeting.

Kohout moved to open the Public Hearing for Vehicle Exemption applications, seconded by Jiskra. Voting aye were Jiskra, Luedke, Kohout, Henning and Wenz, nays none, motion carried.

County Clerk Kastanek reported that there were no vehicle exemption applications for approval.

At 9:26 a.m., Jiskra moved to close the public hearing, 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 9:28 a.m. The next meeting will be June 5, 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

I, Linda Kastanek, County Clerk in and for Saline County, do hereby certify that the minutes of the May 8, 2012, 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





### 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 19, 2012, 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, Debbie Spanyers and County Clerk, Linda Kastanek.

Notice of said meeting was posted in the County Clerk's office, on the Saline County Website, 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 June 5, 2012 meeting, seconded by Jiskra. Voting aye were Luedke, Jiskra, Henning, Wenz and Kohout, nays none, motion carried.

County Assessor Brandi Kelly presented nine Valuation Changes for approval. Six of these are along the Milford Road Project, two were exempt properties purchased by a taxable entity and are now back on the tax roll, and one has been purchased from a taxable entity and is now exempt. Wenz moved to approve the Valuation Changes, seconded by Jiskra. Voting aye were Kohout, Jiskra, Wenz, Luedke and Henning, nays none, motion carried.

Ms. Kelly reminded the Board of protest hearings starting on July 3<sup>rd</sup>.

At 9:25 a.m., Jiskra moved to open the public hearing for Vehicle Exemption Applications, seconded by Kohout. Voting aye were Luedke, Kohout, Henning, Wenz and Jiskra, nays none, motion carried. County Treasurer Debbie Spanyers presented an application from Tabitha Nursing Center for a 2008 Ford High Top Van that is wheel chair accessible, used to provide transportation of residents to appointments and activities. Henning moved to approve the application, seconded by Wenz. Voting aye were Wenz, Luedke, Henning, Kohout and Jiskra, nays none, motion carried.

At 9:27 a.m., Henning moved to close the hearing, seconded by Jiskra. Voting aye were Kohout, Henning, Luedke, Jiskra and Wenz, nays none, motion carried.

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

I, Linda Kastanek, County Clerk in and for Saline County, do hereby certify that the minutes of the June 5, 2012, meeting were presented and approved as presented.

Linda Kastanek, County Clerk Richard D. Jiskra





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





#### SALINE COUNTY BOARD OF EQUALIZATION

The regular meeting of the Saline County Board of Equalization opened with the Pledge of Allegiance. The meeting was called to order at 9:17 a.m. on Tuesday, June 5, 2012, 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 Appraiser, Dean Gorgen and County Clerk, Linda Kastanek.

Notice of said meeting was posted in the County Clerk's office, on the Saline County Website, 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 May 22, 2012 meeting seconded by Jiskra. Voting aye were Luedke, Jiskra, Henning, Wenz and Kohout, nays none, motion carried.

County Assessor Brandi Kelly presented two permissive exemptions for approval. They are for the United Methodist parsonage, purchased jointly by the Friend United Methodist Church and Dorchester United Methodist Church. They are selling the current parsonage. Henning moved to approve the permissive exemption applications, seconded by Kohout. Voting aye were Kohout, Jiskra, Wenz, Luedke and Henning, nays none, motion carried.

At the May 8<sup>th</sup> meeting, 62 permissive exemptions were approved by the Board. After they were sent to the State and reviewed, 3 were sent back for review by the Board. These are the Wilber Gun Club, the Sportsman Club and the Crete Izaac Walton. These clubs provide bow hunting education, hunter safety education, fishing contests, and support school activities. They are non-profit and are for charitable purposes. After discussion, Henning moved to approve the exemption applications, seconded by Jiskra. Voting aye were Jiskra, Luedke, Kohout, Henning and Wenz, nays none, motion carried.

Kelly presented 40 Change of Valuation notices for approval. After discussion, Henning moved to approve the list of valuation changes, seconded by Jiskra. Voting aye were Luedke, Henning, Kohout, Jiskra and Wenz, with Wenz abstaining on #9 & #10, motion carried.

At 9:30 a.m., Jiskra moved to open the public hearing for vehicle exemptions, seconded by Henning. Voting aye were Henning, Kohout, Luedke, Jiskra and Wenz, nays none, motion carried.

Kastanek reported that there are no vehicle exemptions for approval at this time.

At 9:31 a.m., Henning moved to close the public hearing, seconded by Kohout. 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 9:32 a.m. The next meeting will be June 19, 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

\*





I, Linda Kastanek, County Clerk in and for Saline County, do hereby certify that the minutes of the May 22, 2012, meeting were presented and approved as presented.

Linda Kastanek, County Clerk Richard D. Jiskra

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





### SALINE COUNTY BOARD OF EQUALIZATION

The regular meeting of the Saline County Board of Equalization opened with the Pledge of Allegiance. The meeting was called to order at 9:17 a.m. on Tuesday, July 3, 2012, by Chairperson, Willis D. Luedke. Present were Janet J. Henning, Richard D. Jiskra, Marvin A. Kohout, Luedke and William F. Wenz, Commissioners, Brandi Kelly, County Assessor and County Clerk, Linda Kastanek.

Notice of said meeting was posted in the County Clerk's office, on the Saline County Website, 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 ratify the Industrial Appraisal Contract with Great Plains Appraisal, which was approved at the last Board meeting, but needed to be approved by the Board of Equalization. Motion was seconded by Henning. Voting aye were Kohout, Jiskra, Luedke and Henning, nays, Wenz, motion carried.

County Assessor Brandi Kelly presented three Valuation Changes, all along the Milford Road Project, taking the properties off the tax roll. Henning moved to approve Valuation Changes 2012-05, 06 and 07, seconded by Kohout. Voting aye were Jiskra, Luedke, Kohout, Henning and Wenz, nays none, motion carried.

Kelly then presented Tax List Corrections 2012-08 and 09 for approval. These are properties that have been sold so taxes are being accelerated. Henning moved to approve the Tax List Corrections, seconded by Jiskra. Voting aye were Wenz, Luedke, Henning, Kohout and Jiskra, nays none, motion carried.

At 9:25 a.m., Kohout moved to open the Public Hearing for Vehicle Exemptions, seconded by Jiskra. Voting aye were Henning, Kohout, Luedke, Jiskra and Wenz, nays none, motion carried.

Luedke announced that there are no vehicle exemption applications. At 9:26 a.m., Jiskra moved to close the Public Hearing, seconded by Wenz. Voting aye were Henning, Wenz, Kohout, Jiskra and Luedke, 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 July 17, 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

\*

I, Linda Kastanek, County Clerk in and for Saline County, do hereby certify that the minutes of the June 19, 2012, meeting were presented and approved as presented.

Linda Kastanek, County Clerk Richard D. Jiskra

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





### 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 9:17a.m. on Tuesday, July 17, 2012, by Chairperson, Willis D. Luedke. Present were Janet J. Henning, Richard D. Jiskra, Marvin A. Kohout, Luedke and William F. Wenz, Commissioners, Tim McDermott, Commissioner-elect, and County Clerk, Linda Kastanek.

Notice of said meeting was posted in the County Clerk's office, on the Saline County Website, 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 3, 2012 meeting, seconded by Jiskra. Voting aye were Luedke, Jiskra, Henning, Wenz and Kohout, nays none, motion carried.

County Assessor, Brandi Kelly presented 6 Change of Valuation Notices, 5 being along the Milford Road Project, purchasing from taxable entity and now exempt; and the 6<sup>th</sup> on a property in Crete, revaluing to salvage value. 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.

Kelly presented Tax List Correction #2012-10, accelerating taxes on the property in Crete that was salvaged. Henning moved to approve the Tax List Correction, seconded by Jiskra. Voting aye were Luedke, Jiskra, Kohout, Henning and Wenz, nays none, motion carried.

Kelly presented the County Assessor's "Three Year Plan", showing the plans of the office for the next three years.

At 9:25 a.m., Wenz moved to open the Public Hearing for Vehicle Exemption Applications, seconded by Jiskra. Voting aye were Kohout, Wenz, Luedke, Henning and Jiskra, nays none, motion carried.

County Treasurer Debbie Spanyers presented an application from Doane College for a 2012 Ford pickup, to be used exclusively for educational and charitable purposes by members of the Doane College staff. A 1998 Dodge Ram pickup was traded for this pickup. Henning moved to approve the exemption, seconded by Jiskra. Voting aye were Wenz, Henning, Kohout, Jiskra and Luedke, nays none, motion carried.

At 9:27 a.m., Jiskra moved to close the Public Hearing, seconded by Henning. 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 recessed at 9:28 a.m. until 1:30 p.m. for purpose of making final decisions on the protest hearings. The next regular meeting will be July 31, 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

I, Linda Kastanek, County Clerk in and for Saline County, do hereby certify that the minutes of the July 3, 2012, meeting were presented and approved as presented.





Linda Kastanek, County Clerk Richard D. Jiskra

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





### 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 31, 2012, by Chairperson, Willis D. Luedke. Present were Janet J. Henning, Richard D. Jiskra, Marvin A. Kohout, Luedke and William F. Wenz, Commissioners, Commissioner-elect Tim McDermott, County Assessor, Brandi Kelly and County Clerk, Linda Kastanek.

Notice of said meeting was posted in the County Clerk's office, on the Saline County Website, 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 July 17, 2012 meeting and the minutes from the Protest Hearings held July 3<sup>rd</sup>, 12<sup>th</sup> and 17<sup>th</sup>, as presented. Motion was seconded by Henning. Voting aye were Luedke, Jiskra, Henning, Wenz and Kohout, nays none, motion carried.

County Assessor Brandi Kelly presented a Change of Valuation Notice for approval. The property was purchased from a taxable entity and is now exempt. This property is along the Milford Road Project. Henning moved to approve the Change of Valuation, seconded by Kohout. Voting aye were Kohout, Jiskra, Wenz, Luedke and Henning, nays none, motion carried.

At 9:25 a.m., Henning moved to open the Public Hearing for Vehicle Exemption applications. Motion was seconded by Kohout. Voting aye were Jiskra, Luedke, Kohout, Henning and Wenz, nays none, motion carried.

County Treasurer Debbie Spanyers presented an application from Doane College for a 2012 Chevrolet pickup to be used exclusively for educational and charitable purposes by members of the Doane College staff. They sold a 2003 Ford Ranger pickup.

Spanyers also presented an exemption application from Tabitha Nursing Center in Crete for a 2001 Ford pickup to be used by the maintenance department of Tabitha Nursing Care Center and Garden Square Assisted living in Crete.

At 9:26 a.m., Henning moved to close the Public Hearing, seconded by Wenz. Voting aye were Wenz, Luedke, Henning, Kohout and Jiskra, nays none, motion carried.

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

Jiskra moved to approve the exemption application from Tabitha Nursing Center, seconded by Kohout. 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 9:27 a.m. The next meeting will be August 14, 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

\*





I, Linda Kastanek, County Clerk in and for Saline County, do hereby certify that the minutes of the August 17, 2012, meeting were presented and approved as presented.

Linda Kastanek, County Clerk Richard D. Jiskra

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





### 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, August 14, 2012, 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, on the Saline County Website, 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 Henning. Voting aye were Wenz, Henning, Kohout, Jiskra and Luedke, nays none, motion carried.

Wenz moved to approve the minutes of the July 31, 2012, meeting, seconded by Jiskra. Voting aye were Luedke, Jiskra, Henning, Wenz and Kohout, nays none, motion carried.

County Assessor, Brandi Kelly presented the final Permanent Exemption List for approval. After discussion, Henning moved to approve the list, seconded by Jiskra. Voting aye were Kohout, Jiskra, Wenz, Luedke and Henning, nays none, motion carried.

County Assessor Kelly presented three Notices of Valuation Change for approval. One property was purchased from a taxable entity and is now exempt and removed from the tax rolls. The other two properties were purchased from exempt entities and are now taxable and added to the tax roll. Henning moved to approve the Valuation Changes, seconded by Kohout. Voting aye were Jiskra, Luedke, Kohout, Henning and Wenz, navs none, motion carried.

At 9:25 a.m., Wenz moved to open the Public Hearing for Vehicle Exemption Applications. Motion was seconded by Jiskra. Voting aye were Wenz Luedke, Henning, Kohout and Jiskra, nays none, motion carried.

Kastanek reported that there were no vehicle exemption applications at this time.

At 9:26 a.m., Jiskra moved to close the public hearing, seconded by Henning. 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 9:27 a.m. The next meeting will be August 28, 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

\*

I, Linda Kastanek, County Clerk in and for Saline County, do hereby certify that the minutes of the July 31, 2012, 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





### 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 28, 2012, by Chairperson, Willis D. Luedke. Present were Janet J. Henning, Richard D. Jiskra, Marvin A. Kohout, Luedke and William F. Wenz, Commissioners, Commissioner-elect Tim McDermott and County Clerk, Linda Kastanek.

Notice of said meeting was posted in the County Clerk's office, on the Saline County Website, 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 August 14, 2012 meeting, seconded by Kohout. Voting aye were Luedke, Jiskra, Henning, Wenz and Kohout, nays none, motion carried.

County Assessor Brandi Kelly was unable to be present, but submitted a short report on the changes made in the valuations, which lowered the total valuation of the county \$2,199.00.

At 9:25 a.m., Henning moved to open the Public Hearing for Vehicle Exemptions, seconded by Jiskra. Voting aye were Kohout, Jiskra, Wenz, Luedke and Henning, nays none, motion carried.

Luedke announced that there were no vehicle exemption applications at this time.

Kohout moved to close the public hearing, 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 9:26 a.m. The next meeting will be September 11, 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

\*

I, Linda Kastanek, County Clerk in and for Saline County, do hereby certify that the minutes of the August 14, 2012, meeting were presented and approved as presented.

Linda Kastanek, County Clerk Richard D. Jiskra

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





### 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, September 11, 2012, by Chairperson, Willis D. Luedke. Present were Janet J. Henning, Richard D. Jiskra, Marvin A. Kohout, Luedke and William F. Wenz, Commissioners, Commissioner-elect Tim McDermott and County Clerk, Linda Kastanek.

Notice of said meeting was posted in the County Clerk's office, on the Saline County Website, 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 28, 2012 meeting as presented, seconded by Jiskra. Voting aye were Luedke, Jiskra, Henning, Wenz and Kohout, nays none, motion carried.

County Assessor Brandi Kelly presented Tax List Corrections #2012-11 and #2012-12, to correct clerical errors on the 2010 and 2011 personal property taxes for the same taxpayer. Jiskra moved to approve the Tax List corrections, seconded by Kohout. Voting aye were Kohout, Jiskra, Wenz, Luedke and Henning, nays none, motion carried.

Three Valuation Changes were presented for approval, all along the Milford Road Project. These properties were purchased from taxable entities and are now exempt. Henning moved to approve the three valuation changes, seconded by Jiskra. Voting aye were Jiskra, Luedke, Kohout, Henning and Wenz, nays none, motion carried.

At 9:25 a.m., Kohout moved to open the Public Hearing for Vehicle Exemptions, seconded by Jiskra. Voting aye were Wenz, Luedke, Henning, Kohout and Jiskra, nays none, motion carried.

Kastanek announced that there were no vehicle exemptions for approval at this time.

At 9:26 a.m., Henning moved to close the Public Hearing, seconded by Kohout. 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 9:27 a.m. The next meeting will be September 25, 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

\*

I, Linda Kastanek, County Clerk in and for Saline County, do hereby certify that the minutes of the August 28, 2012, 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





### 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 25, 2012, by Chairperson, Willis D. Luedke. Present were Janet J. Henning, Richard D. Jiskra, Marvin A. Kohout, and Luedke, Commissioners, Commissioner-elect Tim McDermott, Deputy Assessor Sharon Jelinek and County Clerk, Linda Kastanek. Commissioner Wenz was absent.

Notice of said meeting was posted in the County Clerk's office, on the Saline County Website, 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 Henning, Kohout, Jiskra and Luedke, nays none, motion carried.

Jiskra moved to approve the minutes of the September 11, 2012 meeting as presented, seconded by Henning. Voting aye were Luedke, Jiskra, Henning and Kohout, nays none, motion carried.

Deputy County Assessor Sharon Jelinek presented Tax List Corrections #2012-13, accelerating taxes on a business that was sold on August 30, 2012. Henning moved to approve Tax List Correction #2012-13, seconded by Kohout. Voting aye were Kohout, Jiskra, Luedke and Henning, nays none, motion carried.

At 9:19 a.m., Luedke announced that the Board would recess until 9:25 a.m.

At 9:25 a.m., Luedke announced that the Board would reconvene.

Jiskra moved to open the Public Hearing for Vehicle Exemption Applications, seconded by Kohout. Voting aye were Luedke, Jiskra, Kohout and Henning, nays none, motion carried.

County Treasurer Deb Spanyers presented a vehicle exemption application from the Berean Fundamental Church for the renewal of a 1994 Chevrolet Sport van used to transport church members and youth to religious activities.

Spanyers presented a vehicle exemption from Doane College for a 2012 Chevrolet Express van, which replaces a 2006 Ford bus. This vehicle is used exclusively for educational and charitable purposes by members of the Doane College staff and is a part of their fleet.

At 9:28 a.m., Henning moved to close the Public Hearing for vehicle exemption applications, seconded by Jiskra. Voting aye were Kohout, Jiskra, Luedke and Henning, nays none, motion carried.

Kohout moved to approve both vehicle exemption applications, seconded by Henning. Voting aye were Henning, Kohout, Jiskra and Luedke, nays none, motion carried.

There being no further business to come before the Board, the meeting was adjourned at 9:29 a.m. The next meeting will be October 9, 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

I, Linda Kastanek, County Clerk in and for Saline County, do hereby certify that the minutes of the September 11, 2012, meeting were presented and approved as presented.





Linda Kastanek, County Clerk Richard D. Jiskra

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





### 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 9, 2012, by Chairperson, Willis D. Luedke. Present were Janet J. Henning, Richard D. Jiskra, Marvin A. Kohout, Luedke and William F. Wenz, Commissioners, Commissioner-elect Tim McDermott and County Clerk, Linda Kastanek.

Notice of said meeting was posted in the County Clerk's office, on the Saline County Website, 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.

Jiskra moved to approve the minutes of the September 25, 2012 meeting as presented, seconded by Henning. Voting aye were Luedke, Jiskra, Henning, Wenz and Kohout, nays none, motion carried.

Henning moved to approve the levies for 2012-2013, as presented, seconded by Jiskra. Discussion followed. A couple of clerical errors were noted. It was decided to recess at the end of the meeting to correct these errors, and reconvene later to approve the levies.

There were no vehicle exemptions to be heard at this time.

There being no further business to come before the Board, the meeting was recessed at 9:30 a.m.

The meeting was reconvened at 1:01 p.m. to approve the corrected clerical errors. Since the motion was already made and discussed, Luedke asked for roll call to approve the levies. Voting aye were Kohout, Jiskra, Wenz, Luedke and Henning, nays none, motion carried.

The meeting was adjourned at 1:03 p.m.

The next meeting will be October 23, 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

I, Linda Kastanek, County Clerk in and for Saline County, do hereby certify that the minutes of the September 25, 2012, meeting were presented and approved as presented.

Linda Kastanek, County Clerk Richard D. Jiskra

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





### 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, October 23, 2012, by Chairperson, Willis D. Luedke. Present were Richard D. Jiskra, Marvin A. Kohout, Luedke and William F. Wenz, Commissioners, Commissioner-elect Tim McDermott and County Clerk, Linda Kastanek. Commissioner Janet Henning was absent.

Notice of said meeting was posted in the County Clerk's office, on the Saline County Website, 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 from the October 9<sup>th</sup> meeting, seconded by Jiskra. Voting aye were Luedke, Jiskra, Wenz and Kohout, nays none, motion carried.

Deputy Assessor Sharon Jelinek presented Tax List Correction #2012-14 for approval. This was a Homestead Exemption approved by the State at 100% and after review was lowered to 70%, adding \$508.94 back to the taxes. Wenz moved to approve the Tax List Correction, seconded by Kohout. Voting aye were Kohout, Jiskra, Wenz and Luedke, nays none, motion carried.

At 9:25 a.m., Jiskra moved to open the Public Hearing for Vehicle Exemption Applications. Motion was seconded by Kohout. Voting aye were Luedke, Jiskra, Kohout and Wenz, nays none, motion carried.

County Treasurer Deb Spanyers presented a vehicle exemption application from New Haven Baptist Church in Crete to renew the exemption on a 1995 International bus, to be used for church activities.

Kohout moved to close the public hearing, seconded by Jiskra. Voting aye were Wenz, Luedke, Kohout and Jiskra, nays none, motion carried.

Kohout moved to approve the vehicle exemption application, seconded by Jiskra. 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 November 1, 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 October 9, 2012, 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





### 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 9:21 a.m. on Thursday, November 1, 2012, by Chairperson, Willis D. Luedke. Present were Janet J. Henning, Richard D. Jiskra, Marvin A. Kohout, Luedke and William F. Wenz, Commissioners, Commissioner-elect Tim McDermott and County Clerk, Linda Kastanek.

Notice of said meeting was posted in the County Clerk's office, on the Saline County Website, 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 23, 2012 meeting as presented, seconded by Jiskra. Voting aye were Luedke, Jiskra, Henning, Wenz and Kohout, nays none, motion carried.

Luedke announced that there was no business for action, and there were no vehicle exemption applications.

There being no further business to come before the Board, the meeting was adjourned at 9:25 a.m. The next meeting will be November 23, 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

I, Linda Kastanek, County Clerk in and for Saline County, do hereby certify that the minutes of the October 23, 2012, meeting were presented and approved as presented.

Linda Kastanek, County Clerk Richard D. Jiskra

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





### 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: a.m. on Tuesday, November 20, 2012, by Chairperson, Willis D. Luedke. Present were Janet J. Henning, Richard D. Jiskra, Marvin A. Kohout, Luedke and William F. Wenz, Commissioners, Commissioner-elect Tim McDermott and County Clerk, Linda Kastanek.

Notice of said meeting was posted in the County Clerk's office, on the Saline County Website, 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 November 1, 2012 meeting as presented, seconded by Jiskra. Voting aye were Luedke, Jiskra, Henning, Wenz and Kohout, nays none, motion carried.

County Assessor Brandi Kelly presented Tax List Correction #2012-15. This shows the property owner's depreciation worksheet from 2010, so the Assessor's office is removing the estimation. Henning moved to approve the Tax List Correction, seconded by Kohout. Voting aye were Kohout, Jiskra, Wenz, Luedke and Henning, nays none, motion carried.

At 9:25 a.m., Henning moved to open the Public Hearing for Vehicle Exemption Applications, seconded by Kohout. Voting aye were Jiskra, Luedke, Kohout, Henning and Wenz, nays none, motion carried.

An application was presented from the Secular Institute of Schoenstatt Sisters requesting exemption on their 1998 Toyota Camry, which is used only for religious purposes.

At 9:27 a.m., Henning moved to close the Public Hearing for Vehicle Exemptions, seconded by Kohout. Voting aye were Wenz, Luedke, Henning, Kohout and Jiskra, nays none, motion carried.

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

There being no further business to come before the Board, the meeting was adjourned at 9:29 a.m. The next meeting will be December 4, 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 November 1, 2012, 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





### SALINE COUNTY BOARD OF EQUALIZATION

The regular meeting of the Saline County Board of Equalization opened with the Pledge of Allegiance. The meeting was called to order at 9:15 a.m. on Tuesday, December 4, 2012, by Chairperson, Willis D. Luedke. Present were Janet J. Henning, Richard D. Jiskra, Marvin A. Kohout, Luedke and William F. Wenz, Commissioners, Commissioner-elect Tim McDermott, County Assessor Brandi Kelly and County Clerk, Linda Kastanek.

Notice of said meeting was posted in the County Clerk's office, on the Saline County Website, 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 November 20, 2012 meeting as presented, seconded by Jiskra. Voting aye were Luedke, Jiskra, Henning, Wenz and Kohout, nays none, motion carried.

County Assessor Brandi Kelly presented Tax List Correction 2012-16, showing that the State approved them for only 55% of Homestead Exemption, so \$575.12 is being added back to the tax roll.

Kelly presented Tax List Correction 2012-17, showing that the Depreciation Worksheet had been turned in and no new equipment had been purchased during 2011. The estimated acquisition total of \$28.86 was removed from the tax roll.

Wenz moved to approve both tax list corrections, seconded by Jiskra. Voting aye were Kohout, Jiskra, Wenz, Luedke and Henning, nays none, motion carried.

No vehicle exemption applications were received, therefore no public hearing was needed.

There being no further business to come before the Board, the meeting was adjourned at 9:20 a.m. The next meeting will be December 18, 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 November 20, 2012, meeting were presented and approved as presented.

Linda Kastanek, County Clerk Richard D. Jiskra

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





### SALINE COUNTY BOARD OF EQUALIZATION

The regular meeting of the Saline County Board of Equalization opened with the Pledge of Allegiance. The meeting was called to order at 9:18 a.m. on Tuesday, December 18, 2012, by Chairperson, Willis D. Luedke. Present were Janet J. Henning, Richard D. Jiskra, Marvin A. Kohout, Luedke and William F. Wenz, Commissioners, Commissioner-elect Tim McDermott, County Assessor Brandi Kelly and County Clerk, Linda Kastanek.

Notice of said meeting was posted in the County Clerk's office, on the Saline County Website, 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 December 4, 2012 meeting as presented, seconded by Wenz. Voting aye were Luedke, Jiskra, Henning, Wenz and Kohout, nays none, motion carried.

County Assessor Brandi Kelly presented Tax List Corrections 2012-18, 19, and 20, totaling a decrease of \$72.44, for approval. These are all properties along the Milford Road Project, and were purchased prior to the levy date. Henning moved to approve the Tax List Corrections, seconded by Jiskra. Voting aye were Kohout, Jiskra, Wenz, Luedke and Henning, nays none, motion carried.

No vehicle exemptions were submitted.

There being no further business to come before the Board, the meeting was adjourned at 9:28 a.m. The next meeting will be January 3, 2013, 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

I, Linda Kastanek, County Clerk in and for Saline County, do hereby certify that the minutes of the

I, Linda Kastanek, County Clerk in and for Saline County, do hereby certify that the minutes of the December 4, 2012, meeting were presented and approved as presented.

Linda Kastanek, County Clerk Richard D. Jiskra

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