



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 Thursday, January 3, 2013, by Chairperson, Willis D. Luedke. Present were Janet J. Henning, Richard D. Jiskra, Marvin A. Kohout, Luedke and Tim McDermott, 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 McDermott, Henning, Kohout, Jiskra and Luedke, nays none, motion carried.

Jiskra moved to approve the minutes of the December 18, 2012 meeting as presented, seconded by Jiskra. Voting aye were Luedke, Jiskra, Henning, and Kohout, McDermott abstained, nays none, motion carried.

County Assessor Brandi Kelly presented two Tax List Corrections, 2013-01 and 2013-02 for the same individual. This is property was approved by the City of Crete to be a public street and should be exempt and taken off the tax rolls. Henning moved to approve both Tax List Corrections, seconded by Jiskra. Voting aye were Kohout, Jiskra, McDermott, Luedke and Henning, nays none, motion carried.

Luedke opened nominations for Chairman of the Board of Equalization.

Henning nominated Luedke as chairperson, seconded by Kohout. Henning moved to close nominations and cast a unanimous ballot for Luedke, seconded by Jiskra. Voting aye were Jiskra, Kohout, Henning and McDermott, Luedke abstained, nays none, motion carried.

No vehicle exemption applications were received.

There being no further business to come before the Board, the meeting was adjourned at 9:22 a.m. The next meeting will be January 15, 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

Tim McDermott

I, Linda Kastanek, County Clerk in and for Saline County, do hereby certify that the minutes of the December 18, 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

Tim McDermott



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, January 15, 2013, by Chairperson, Willis D. Luedke. Present were Janet J. Henning, Richard D. Jiskra, Marvin A. Kohout, Luedke and Timothy M. McDermott, 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.

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

Henning moved to approve the minutes of the January 3, 2013 meeting as presented, seconded by McDermott. Voting aye were Luedke, Jiskra, Henning, McDermott and Kohout, nays none, motion carried.

There being no business for action until the public hearing for vehicle exemptions, Luedke announced that the Board would recess until 9:25 a.m.

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

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

County Treasurer Debbie Spanyers presented three vehicle exemption applications for approval. They are from the Secular Institute of Schoenstatt Sisters for a 2009 Toyota Camry, used for religious purposes only; an application from Grace United Methodist Church for a 1998 Ford Club Wagon, used for youth group trips and church outings; and an application from Doane College for their fleet of 45 vehicles and 5 trailers.

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

Henning moved to approve all three vehicle exemption requests, seconded by Kohout. Voting aye were McDermott, 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 January 29, 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

Tim McDermott

I, Linda Kastanek, County Clerk in and for Saline County, do hereby certify that the minutes of the January 3, 2013, 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

Tim McDermott



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, January 29, 2013, by Vice Chairperson, Janet J. Henning. Present were Henning, Richard D. Jiskra, Marvin A. Kohout and Tim McDermott, Commissioners, and County Clerk, Linda Kastanek. Commissioner Willis D. Luedke 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.

Henning 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 McDermott, Henning, Kohout, and Jiskra nays none, motion carried.

Jiskra moved to approve the minutes of the January 15, 2013 meeting as presented, seconded by McDermott. Voting aye were Jiskra, Henning, McDermott and Kohout, nays none, motion carried.

County Assessor Brandi Kelly presented the list of Permissive Exemption Applications and reaffirmations. There is only one new application, 60 reaffirmations and she is denying one application because the property has been sold to an individual and is no longer exempt.

Kohout moved to approve the Assessor's recommendations, seconded by Jiskra. Voting aye were Jiskra, Kohout, McDermott and Henning, nays none, motion carried.

There being no further business to come before the Board, the meeting was adjourned at 9:21 a.m. The next meeting will be February 12, 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

Tim McDermott

I, Linda Kastanek, County Clerk in and for Saline County, do hereby certify that the minutes of the January 15, 2013, 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

Tim McDermott



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, February 12, 2013, by Chairperson, Willis D. Luedke. Present were Janet J. Henning, Richard D. Jiskra, Marvin A. Kohout, Luedke and Tim McDermott, 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.

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

Henning moved to approve the minutes of the January 29, 2013 meeting as presented, seconded by McDermott. Voting aye were Luedke, Jiskra, Henning, McDermott and Kohout, nays none, motion carried.

There was no business for discussion, and no vehicle exemption applications for a public hearing.

There being no further business to come before the Board, the meeting was adjourned at 9:23 a.m. The next meeting will be February 26, 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

Tim McDermott

I, Linda Kastanek, County Clerk in and for Saline County, do hereby certify that the minutes of the January 29, 2013, 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

Tim McDermott



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, February 26, 2013, by Chairperson, Willis D. Luedke. Present were Janet J. Henning, Richard D. Jiskra, Marvin A. Kohout, Luedke and Tim McDermott, 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.

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

Henning moved to approve the minutes of the February 12, 2013 meeting as presented, seconded by McDermott. Voting aye were Luedke, Jiskra, Henning, McDermott and Kohout, nays none, motion carried.

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

County Treasurer, Debbie Spanyers presented a vehicle exemption request from Friend Christian Assembly for renewal of a 1999 Dodge Sport Van, used exclusively for church services and events.

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

McDermott moved to approve the exemption request, seconded by Henning. Voting aye were Jiskra, McDermott, Kohout, 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 on March 12, 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

Tim McDermott

I, Linda Kastanek, County Clerk in and for Saline County, do hereby certify that the minutes of the February 12, 2013, 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

Tim McDermott



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 26, 2013, by Chairperson, Willis D. Luedke. Present were Janet J. Henning, Richard D. Jiskra, Marvin A. Kohout, Luedke and Tim McDermott, 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 Jiskra. Voting aye were McDermott, Henning, Kohout, Jiskra and Luedke, nays none, motion carried.

Jiskra moved to approve the minutes of the March 12, 2013 meeting as presented, seconded by McDermott. Voting aye were Luedke, Jiskra, Henning, McDermott and Kohout, 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, McDermott, Luedke and Henning, nays none, motion carried.

County Treasurer Debbie Spanyers presented an exemption application from Tabitha Inc. for a 2013 Ford Bus with chair lift, used to transfer patients to doctor appointments and outings.

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

Jiskra moved to approve the vehicle exemption application from Tabitha Inc., seconded by McDermott. Voting aye were McDermott, 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 on April 9, 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

Tim McDermott

I, Linda Kastanek, County Clerk in and for Saline County, do hereby certify that the minutes of the March 12, 2013, 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

Tim McDermott



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 9:19 a.m. on Tuesday, April 9, 2013, by Chairperson, Willis D. Luedke. Present were Janet J. Henning, Richard D. Jiskra, Marvin A. Kohout, Luedke and Tim McDermott, 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.

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

Henning moved to approve the minutes of the March 26, 2013 meeting as presented, seconded by McDermott. Voting aye were Luedke, Jiskra, Henning, McDermott 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 on April 23, 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

Tim McDermott

I, Linda Kastanek, County Clerk in and for Saline County, do hereby certify that the minutes of the March 26, 2013, 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

Tim McDermott



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, April 23, 2013, by Chairperson, Willis D. Luedke. Present were Richard D. Jiskra, Marvin A. Kohout, Luedke and Tim McDermott, 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.

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 McDermott, Kohout, Jiskra and Luedke, nays none, motion carried.

Jiskra moved to approve the minutes of the April 9, 2013 meeting as presented, seconded by McDermott. Voting aye were Luedke, Jiskra, McDermott and Kohout, nays none, motion carried.

County Assessor, Brandi Kelly, discussed a Permissive Exemption application she had received after the deadline. After more discussion, it was decided to wait until May when all Permissive Exemption applications will be approved or denied.

Ms. Kelly presented Tax List Correction #2013-04, on a 2011 Homestead Exemption that was denied by the Department of Revenue, so the taxes have been corrected on this property. Jiskra moved to approve the Tax List Correction, seconded by McDermott. Voting aye were Jiskra, McDermott, Kohout and Luedke, nays none, motion carried.

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

County Treasurer Debbie Spanyers presented a Vehicle Exemption Application from Sacred Heart Parish in Crete for renewal of a 1999 Buick, used to drive the Sisters to school and church.

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

Kohout moved to approve the Vehicle Exemption Application for Sacred Heart Parish, seconded by Jiskra. Voting aye were Kohout, Luedke, Jiskra and McDermott, nays none, motion carried.

There being no further business to come before the Board, the meeting was adjourned at 9:30 a.m. The next meeting will be on May 7, 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

Tim McDermott

I, Linda Kastanek, County Clerk in and for Saline County, do hereby certify that the minutes of the April 9, 2013, 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

Tim McDermott



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, May 7, 2013, by Chairperson, Willis D. Luedke. Present were Janet J. Henning, Richard D. Jiskra, Marvin A. Kohout, Luedke and Tim McDermott, 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.

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

Kohout moved to approve the minutes of the April 23, 2013 meeting as presented, seconded by Jiskra. Voting aye were Luedke, Jiskra, McDermott and Kohout, Henning abstaining, motion carried.

County Assessor, Brandi Kelly, presented the listing of Permissive Exemptions for approval, stating that she would recommend denying approval of Sacred Heart church in Crete, as the buildings are still standing, and also would recommend denying a portion of a parcel owned by New Community church, stating that they had sold that parcel. She stated that the rest of the applications are the same as last year.

Henning moved to deny exemption on Sacred Heart church for the two buildings still standing, seconded by Jiskra. Voting aye were Kohout, Jiskra, McDermott, Luedke and Henning, nays none, motion carried.

Henning also moved to deny the New Community church application for the portion of property that has been sold. Motion was seconded by Jiskra. Voting aye were Jiskra, McDermott, Kohout, Henning and Luedke, nays none, motion carried.

Henning moved to approve the rest of the listing of applications, seconded by Kohout. Voting aye were McDermott, Luedke, Henning, Kohout and Jiskra, nays none, motion carried.

Ms. Kelly presented Tax List Correction #2013-5, accelerating taxes on a mobile home that has been sold and moved. Henning moved to approve the Tax List Correction, seconded by Jiskra. Voting aye were Luedke, Jiskra, Henning, McDermott and Kohout, nays none, motion carried.

There being no further business to come before the Board, the meeting was adjourned at 9:25 a.m. The next meeting will be on May 21, 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

Tim McDermott

I, Linda Kastanek, County Clerk in and for Saline County, do hereby certify that the minutes of the April 23, 2013, 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

Tim McDermott



Saline Board of Equalization Minutes



SALINE COUNTY BOARD OF EQUALIZATION

The regular meeting of the Saline County Board of Equalization opened with a moment of silence for the victims of the Oklahoma tornados. The Pledge of Allegiance was recited. The meeting was called to order at 9:16 a.m. on Tuesday, May 21, 2013, by Chairperson, Willis D. Luedke. Present were Janet J. Henning, Richard D. Jiskra, Marvin A. Kohout, Luedke and Tim McDermott, 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 McDermott, Henning, Kohout, Jiskra and Luedke, nays none, motion carried.

Jiskra moved to approve the minutes of the May 7, 2013 meeting as presented, seconded by McDermott. Voting aye were Luedke, Jiskra, Henning, McDermott and Kohout, nays none, motion carried.

Kastanek reported receiving certification from the County Assessor, stating that the assessment of all real property for the assessment rolls for 2013 has been completed.

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

County Treasurer Deb Spanyers presented an application for exemption from Doane College for a 2013 Dodge Caravan, which is replacing a 2005 Ford Focus. This vehicle is used exclusively for educational and charitable purposes by members of the Doane College staff and is part of their fleet.

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

Henning moved to approve the vehicle exemption application from Doane College, seconded by McDermott. Voting aye were McDermott, 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 on June 4, 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

Tim McDermott

I, Linda Kastanek, County Clerk in and for Saline County, do hereby certify that the minutes of the May 7, 2013, 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

Tim McDermott



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 4, 2013, by Chairperson, Willis D. Luedke. Present were Janet J. Henning, Richard D. Jiskra, Marvin A. Kohout, Luedke and Tim McDermott, 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.

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

Henning moved to approve the minutes of the May 21, 2013 meeting as presented, seconded by Jiskra. Voting aye were Luedke, Jiskra, Henning, McDermott and Kohout, nays none, motion carried.

County Assessor Brandi Kelly presented a list of Valuation Changes for approval. These are due to omissions, clerical error or adjustments to the assessment roll. Henning moved to approve the list of Valuation Changes, seconded by Jiskra. Voting aye were Kohout, Jiskra, McDermott, Luedke and Henning, nays none, motion carried.

Kelly then presented Tax List Correction #2013-06. This business was sold so the taxes are being accelerated. Kohout moved to approve the Tax List Correction, seconded by McDermott. Voting aye were Jiskra, McDermott, Kohout, Henning and Luedke, 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 on June 18, 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

Tim McDermott

I, Linda Kastanek, County Clerk in and for Saline County, do hereby certify that the minutes of the May 21, 2013, 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

Tim McDermott



Saline Board of Equalization Minutes



SALINE COUNTY BOARD OF EQUALIZATION

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

Henning moved to approve the minutes of the June 4, 2013 meeting as presented, seconded by Kohout. Voting aye were Luedke, Jiskra, Henning, McDermott and Kohout, nays none, motion carried.

County Assessor, Brandi Kelly, presented the three year plan, explaining what will be done in 2014, and what is planned for 2015, 2016 and 2017.

There being no further business to come before the Board, the meeting was adjourned at 9:30 a.m. The next meeting will be on July 2, 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

Tim McDermott

I, Linda Kastanek, County Clerk in and for Saline County, do hereby certify that the minutes of the June 4, 2013, 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

Tim McDermott



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, July 2, 2013, by Chairperson, Willis D. Luedke. Present were Janet J. Henning, Richard D. Jiskra, Marvin A. Kohout, Luedke and Tim McDermott, Commissioners, Sharon Jelinek, Deputy 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 approve the agenda as presented, seconded by Kohout. Voting aye were McDermott, Henning, Kohout, Jiskra and Luedke, nays none, motion carried.

Henning moved to approve the minutes of the June 18, 2013 meeting as presented, seconded by McDermott. Voting aye were Luedke, Jiskra, Henning, McDermott and Kohout, nays none, motion carried.

Deputy County Assessor, Sharon Jelinek, presented Tax List Correction #2013-07, to correct the 2012 taxes, noting that the Department of Revenue had approved a 100% homestead exemption on the property. Henning moved to approve the correction, seconded by Kohout. Voting aye were Kohout, Jiskra, McDermott, Luedke and Henning, nays none, motion carried.

There being no further business to come before the Board, the meeting was adjourned at 9:25 a.m. The next meeting will be on July 16, 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

Tim McDermott

I, Linda Kastanek, County Clerk in and for Saline County, do hereby certify that the minutes of the June 18, 2013, 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

Tim McDermott



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 16, 2013, by Chairperson, Willis D. Luedke. Present were Janet J. Henning, Richard D. Jiskra, Marvin A. Kohout, Luedke and Tim McDermott, Commissioners, County Assessor, Brandi Kelly 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.

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

Henning moved to approve the minutes of the July 2, 2013 meeting as presented, seconded by Kohout. Voting aye were Luedke, Jiskra, Henning, McDermott and Kohout, nays none, motion carried.

County Assessor, Brandi Kelly, presented tax list corrections #2013-08 and #2013-09, accelerating taxes on businesses that have been sold.

Ms. Kelly presented Tax List Correction #2013-10, accelerating taxes on a mobile home that has been sold and moved. Kohout moved to approve the Tax List Corrections, seconded by McDermott. Voting aye were Luedke, Jiskra, Henning, McDermott and Kohout, nays none, motion carried.

Ms. Kelly then presented a change of valuation for a property that had a vacated alley attached, but should not have been as the alley was never vacated. Kohout moved to approve the Change of Valuation, seconded by McDermott. Voting aye were Luedke, Jiskra, Henning, McDermott and Kohout, nays none, motion carried.

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

County Treasurer Debbie Spanyers presented a vehicle exemption application from Tabitha, Inc. of Crete for a 2001 Ford pickup that is used for maintenance work at Tabitha. Jiskra moved to approve the application, seconded by McDermott. Voting aye were Kohout, Jiskra, McDermott, Henning and Luedke, nays none, motion carried.

Henning moved to close the public hearing, seconded by Jiskra. Voting aye were Jiskra, McDermott, Henning, Luedke 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 on July 30, 2013, 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

Tim McDermott

I, Daryl Fikar, Deputy County Clerk in and for Saline County, do hereby certify that the minutes of the July 2, 2013, meeting were presented and approved as presented.

Daryl Fikar, Deputy County Clerk

Richard D. Jiskra



Saline Board of Equalization Minutes



Janet J. Henning, Vice-Chairperson

Willis D. Luedke, Chairperson

Marvin A. Kohout

Tim McDermott



Saline Board of Equalization Minutes



SALINE COUNTY BOARD OF EQUALIZATION

The Saline County Board of Equalization was called to order at 1:30 p.m. on Tuesday, July 2, 2013, by Chairperson, Willis D. Luedke. Present were Janet J. Henning, Marvin A. Kohout, Luedke and Tim McDermott, Commissioners, and County Clerk, Linda Kastanek. Commissioner Richard D. Jiskra was absent. Also present were County Assessor, Brandi Kelly, Deputy Assessor, Sharon Jelinek and Appraiser, Dean Gorgen. 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. Purpose of meeting is to hear and review property protests filed with the County Clerk and County Assessor.

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 2, 9, 11, 16, 18, 23 and any hearings, otherwise, scheduled in 2013.

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 20th), at the owner's last-known address
 - b. described the legal description of the property
 - c. stated and 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 73%
 Residential 98%
 Commercial 98%
 - g. gave the reason for the valuation change
 - h. indicated the parcel identification number for the property
2. Copies of the 2013 statistical measures, as determined by the Tax Equalization and Review Commission, were e-mailed to The Crete News, The Friend Sentinel and the Wilber Republican for the May 29th publication. Due to misunderstandings, the statistical measures were published three different dates. The Crete News published them on May 15th, Wilber Republican published them on May 29th and The Friend Sentinel published them on June 5th. The statistical measures are also posted on the bulletin board in the Assessor's office.
3. The "2013" 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.



Saline Board of Equalization Minutes



5. A copy of the Assessment Action Report of Saline County is enclosed as part of the record
6. Residential: Western Village: decreased the improvements/buildings 12%; Friend City: decreased the improvements/buildings 5%; DeWitt: increased improvements/buildings 6%; Swanton: increased improvements/buildings 6%. Crete City completed review of residential properties. Commercial: Friend City: decreased the improvements/buildings 7% and Wilber: decreased the improvements/buildings 12%. Ag-land: Changed land values by classification and sales used the sale dates of 10/1/2009 through 9/30/2012.
7. Saline County 2009 conversion of soil map symbols to land capability groupings and the information on how the land is valued. Ag-land 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 Ag-land will be presented along with a map showing the locations. A map showing the location of the acreages and also values used for these areas.

All real estate records, maintained by the Saline County Assessor's office, are based upon regulations as found in Title 350- 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 Ag-land. Directives, as provided 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 2nd day of July, 2013.

July 2, 2013

Date

Brandi Kelly

Brandi Kelly
Saline County Assessor

Luedke reviewed the 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 #2013-01 & 04; Taxpayer present, oath taken;

Protest #2013-02;



Saline Board of Equalization Minutes



Protest #2013-03; Taxpayer present, oath taken;
Protest #2013-05; Protest #2013-06; Protest #2013-08;
Protest #2013-09; Taxpayer present, oath taken;
Protest #2013-10; Protest #2013-11; Protest #2013-12; Protest #2013-13;
Protest #2013-14; and Protest #2013-07.

At 3:00 p.m., Luedke announced that the Board would recess until 8:30 a.m. on July 9th.

On July 9, 2013 at 8:30 a.m., Luedke reconvened the Board of Equalization Protest Hearings. Present were Henning, Kohout, Luedke, Jiskra and McDermott, Commissioners, Brandi Kelly, Assessor, Sharon Jelinek, Deputy Assessor and Dean Gorgen, Appraiser, Wayne Kubert, Commercial Appraiser with Great Plains Appraisal and Linda Kastanek, County Clerk.

The following protests were heard and reviewed:

Protest #2013-16, Taxpayer present and oath taken;
Protest #2013-17, Taxpayer present and oath taken;
Protest #2013-18, #2013-19;
Protest #2013-20, taxpayer present and oath taken; remarks by Wayne Kubert;
Protest #2013-21;
Protest #2013-33; Commercial Appraiser Wayne Kubert present;
Protest #2013-22; Protest #2013-23;
Protest #2013-24; Taxpayer present, oath taken;
Protest #2013-26; Protest #2013-15;

At 10:00 a.m., Luedke announced that the Board would take a break.

At 10:25 a.m., Luedke announced that the Board would reconvene.

The following protests were heard and reviewed:

Protest #2013-25, Taxpayer present and oath taken;
Protest #2013-27; Protest #2013-37 and 38; #Protest 2013-59 and 60
Protests #2013-34, 35 and 36; Protests #2013-30, 31 and 32; Protest #2013-28; Protest #2013-29;

At 11:35 a.m., Luedke announced that the Board would recess for lunch.

At 1:57 p.m., Luedke announced that the Board would reconvene. Present were Henning, Kohout, Luedke, Jiskra and McDermott, Commissioners, Assessor Kelly, Deputy Assessor Jelinek, Appraiser Dean Gorgen and Deputy County Clerk, Daryl Fikar.

The Board heard and reviewed:

Protest #2013-39;

Luedke announced that the Board would recess at 2:15 p.m. until July 16, 2013 at 2:30 p.m.

At 2:30 p.m., on July 16, 2013, Luedke reconvened the meeting of the Board of Equalization. Present were Henning, Kohout, Luedke, Jiskra and McDermott, Commissioners, County Assessor Brandi Kelly, Deputy Assessor, Sharon Jelinek, Appraiser Dean Gorgen, Commercial Appraiser Jon Fritz and Deputy County Clerk Daryl Fikar.

The Board heard and reviewed the following protests:

Protests #2013-40, 41 and 42;
Protests #2013-43 through 58;

At 3:20 p.m., Luedke announced that the Board would recess until 8:30 a.m. on July 19, 2013.

At 8:30 a.m. on July 19, 2013, Luedke reconvened the meeting of the Board of Equalization to finalize the protest hearings. Present were Henning, Luedke, Kohout, Jiskra and McDermott, Commissioners; County Assessor Brandi Kelly; Deputy Assessor, Sharon Jelinek; Appraiser, Dean Gorgen and County Clerk, Linda Kastanek.

Kohout moved to approve the testimony the Assessor presented which indicates no change at this time, valuation falls within the statutory range on Protests #2013-17, 22, 29 and 30. Motion was seconded by Jiskra. Voting aye were McDermott, Henning, Kohout, Jiskra and Luedke, nays none, motion carried.



Saline Board of Equalization Minutes



Kohout moved to approve the correction of clerical errors on Protests #2013-05, 08, 16, 24, 34, 35, 36, and 43 through 58. Motion was seconded by Henning. Voting aye were Jiskra, McDermott and Kohout, with Luedke and Henning abstaining, motion carried.

Kohout moved to approve #2013-07 after testimony and evidence was presented of a recent appraisal, lowering the valuation. Motion was seconded by Jiskra. Voting aye were Jiskra, Kohout, McDermott, Luedke and Henning, nays none, motion carried.

Kohout moved to approve lowering the value due to condition of the property on Protests #2013-02, 04, 06, 09, 10, 11, 13, 14, 19, 23, 26, 28, 31, 32, and 39. Motion was seconded by Henning. Voting aye were McDermott, Jiskra, Kohout, Henning and Luedke, nays none, motion carried.

Kohout moved to lower the value to equalize with other like property on Protests #2013-01, 15, 21, 25, 27, 38, 59 and 60. Motion was seconded by McDermott. Voting aye were McDermott, Jiskra, Kohout, Henning and Luedke, nays none, motion carried.

Kohout moved to lower the valuation and stay within the parameters required by the State of Nebraska after receiving information presented at the protest hearing on Protests #2013-40, 41 and 42. Motion was seconded by Jiskra. Voting aye were McDermott, Henning, Kohout, Jiskra and Luedke, nays none, motion carried.

Kohout moved to lower the valuation after receiving information at the Protest Hearings on Protests #2013-03, 12, 18, 20 and 33. Motion was seconded by Henning. Voting aye were Luedke, Jiskra, Henning, McDermott and Kohout, nays none, motion carried.

Kohout moved to raise the valuation on Protest #2013-37, after receiving information at the Protest Hearing. Voting aye were Jiskra, McDermott, Kohout, Henning and Luedke, nays none, motion carried.

Luedke thanked all involved for their work on the protest hearing process.

There being no further business to come before the Board, the meeting was adjourned at 9:34 a.m. The next regular meeting will be July 30, 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

Tim McDermott



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 30, 2013, by Chairperson, Willis D. Luedke. Present were Janet J. Henning, Richard D. Jiskra, Marvin A. Kohout, Luedke and Tim McDermott, 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 McDermott, Henning, Kohout, Jiskra and Luedke, nays none, motion carried.

Jiskra moved to approve the minutes of the July 30, 2013 meeting and the Protest Hearing minutes as presented, seconded by McDermott. Voting aye were Luedke, Jiskra, Henning, McDermott and Kohout, nays none, motion carried.

County Assessor Brandi Kelly discussed a change of valuation with the Board. After discussion, Henning moved to change the valuation back to the original value since the property owners had missed the deadline twice for filing the exemption application. Motion was seconded by Jiskra. Voting aye were Kohout, Jiskra, McDermott, Luedke and Henning, nays none, motion carried.

There being no further business to come before the Board, the meeting was adjourned at 9:23 a.m. The next meeting will be on August 13, 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

Tim McDermott

I, Linda Kastanek, County Clerk in and for Saline County, do hereby certify that the minutes of the July 16, 2013, meeting and the minutes from the Protest Hearings 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

Tim McDermott



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 13, 2013, by Chairperson, Willis D. Luedke. Present were Janet J. Henning, Richard D. Jiskra, Marvin A. Kohout, Luedke and Tim McDermott, 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 McDermott, Henning, Kohout, Jiskra and Luedke, nays none, motion carried.

Jiskra moved to approve the minutes of the July 30, 2013 meeting as presented, seconded by McDermott. Voting aye were Luedke, Jiskra, Henning, McDermott and Kohout, nays none, motion carried.

County Assessor Brandi Kelly recommended approval of a permissive exemption application that was filed prior to the July 1st deadline. Kohout moved to approve the recommendation, seconded by Jiskra. Voting aye were McDermott, Luedke, Henning, Kohout and Jiskra, nays none, motion carried.

Kelly presented the final listing of Permissive Exemptions for approval. After discussion, Jiskra moved to approve the listing, seconded by Henning. Voting aye were Kohout, Jiskra, McDermott, Luedke and Henning, nays none, motion carried.

Kelly presented a Change of Valuation Notice for approval on two properties, one is now taxable, the other is now exempt. Henning moved to approve the Change of Valuation Notice, seconded by Jiskra. Voting aye were Kohout, Jiskra, McDermott, Henning and Luedke, nays none, motion carried.

Luedke stated that he had received a letter from a disgruntled citizen about property taxes.

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

Tim McDermott

I, Linda Kastanek, County Clerk in and for Saline County, do hereby certify that the minutes of the July 30, 2013, 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

Tim McDermott



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 27, 2013, by Chairperson, Willis D. Luedke. Present were Janet J. Henning, Richard D. Jiskra, Marvin A. Kohout, Luedke and Tim McDermott, 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, 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 McDermott, Henning, Kohout, Jiskra and Luedke, nays none, motion carried.

Jiskra moved to approve the minutes of the August 13, 2013 meeting as presented, seconded by McDermott. Voting aye were Luedke, Jiskra, Henning, McDermott and Kohout, nays none, motion carried.

Anita Novotny with the Assessor's office, presented two Tax List Corrections for approval. Tax List Correction #2013-11 is to accelerate taxes on a mobile home that has been torn down. Tax List Correction #2013-12 is to accelerate taxes on a business that has closed in Crete. Henning moved to approve both Tax List Corrections, seconded by Jiskra. Voting aye were Kohout, Jiskra, McDermott, 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 on September 10, 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

Tim McDermott

I, Linda Kastanek, County Clerk in and for Saline County, do hereby certify that the minutes of the August 13, 2013, 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

Tim McDermott



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 10, 2013, by Chairperson, Willis D. Luedke. Present were Janet J. Henning, Richard D. Jiskra, Marvin A. Kohout, Luedke and Tim McDermott, 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 McDermott, Henning, Kohout, Jiskra and Luedke, nays none, motion carried.

Jiskra moved to approve the minutes of the August 27, 2013 meeting as presented, seconded by McDermott. Voting aye were Luedke, Jiskra, Henning, McDermott and Kohout, nays none, motion carried.

County Assessor Brandi Kelly presented Tax List Correction #2013-13, for a business that sold, so taxes are being accelerated. Moved by Henning to approve the Tax List Correction, seconded by Jiskra. Voting aye were Kohout, Jiskra, McDermott, Luedke and Henning, nays none, motion carried.

Ms. Kelly the presented two Change of Valuation Notices, one is adjusting the pricing on square footage of a piece of property and the second to change an exempt entity to a taxable entity. Henning moved to approve both Change of Valuation Notices, seconded by Kohout. Voting aye were Jiskra, McDermott, Kohout, Henning and Luedke, 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 on September 24, 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

Tim McDermott

I, Linda Kastanek, County Clerk in and for Saline County, do hereby certify that the minutes of the August 27, 2013, 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

Tim McDermott



Saline Board of Equalization Minutes



This is a synopsis of the Saline County Board of Equalization's September 24, 2013, regular meeting proceedings. A complete set of the proceedings is on file in the Board of Equalization Journal, is of public record in the Saline County Clerk's office and at our website: www.co.saline.ne.us.

SALINE COUNTY BOARD OF EQUALIZATION

The regular meeting of the Saline County Board of Equalization opened with the Pledge of Allegiance. The meeting was called to order at 9:18 a.m. on Tuesday, September 24, 2013, by Chairperson, Willis D. Luedke. Present were Janet J. Henning, Richard D. Jiskra, Marvin A. Kohout, Luedke and Tim McDermott, 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.

The Board:

Approved the agenda as presented;

Approved the minutes of the September 10, 2013 meeting as presented;

At 9:25 a.m., opened the public hearing for vehicle exemption applications; An application from the Berean Fundamental Church of Crete for exemption on their 1994 Chevrolet Sport Van was presented for approval; this vehicle is used to transport church members and church youth to religious activities;

At 9:27 a.m., closed the public hearing;

Approved the vehicle exemption application from the Berean Fundamental Church;

There being no further business to come before the Board, the meeting was adjourned at 9:28 a.m. The next meeting will be on October 8, 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

Tim McDermott

I, Linda Kastanek, County Clerk in and for Saline County, do hereby certify that the minutes of the September 10, 2013, 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

Tim McDermott



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 9:21 a.m. on Tuesday, October 8, 2013, by Chairperson, Willis D. Luedke. Present were Janet J. Henning, Richard D. Jiskra, Marvin A. Kohout, Luedke and Tim McDermott, 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.

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

Henning moved to approve the minutes of the September 24, 2013 meeting as presented, seconded by McDermott. Voting aye were Luedke, Jiskra, Henning, McDermott and Kohout, nays none, motion carried.

After discussion, Kohout moved to approve Resolution #2013-54, setting the levies for the 2013-2014 budget year. Motion was seconded by Henning. Voting aye were Jiskra, McDermott, Kohout, Henning and Luedke, nays none, motion carried.

There being no further business to come before the Board, the meeting was adjourned at 9:24 a.m. The next meeting will be on October 22, 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

Tim McDermott

I, Linda Kastanek, County Clerk in and for Saline County, do hereby certify that the minutes of the September 24, 2013, 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

Tim McDermott



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 22, 2013, by Chairperson, Willis D. Luedke. Present were Janet J. Henning, Richard D. Jiskra, Marvin A. Kohout, Luedke and Tim McDermott, 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.

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

Henning moved to approve the minutes of the October 8, 2013 meeting as presented, seconded by McDermott. Voting aye were Luedke, Jiskra, Henning, McDermott 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 on November 5, 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

Tim McDermott

I, Linda Kastanek, County Clerk in and for Saline County, do hereby certify that the minutes of the October 8, 2013, 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

Tim McDermott



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, November 5, 2013, by Chairperson, Willis D. Luedke. Present were Richard D. Jiskra, Marvin A. Kohout, Luedke and Tim McDermott, 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.

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 McDermott, Kohout, Jiskra and Luedke, nays none, motion carried.

Jiskra moved to approve the minutes of the October 22, 2013 meeting as presented, seconded by McDermott. Voting aye were Luedke, Jiskra, McDermott 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 on November 19, 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

Tim McDermott

I, Linda Kastanek, County Clerk in and for Saline County, do hereby certify that the minutes of the October 22, 2013, 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

Tim McDermott



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, December 3, 2013, by Chairperson, Willis D. Luedke. Present were Janet J. Henning, Richard D. Jiskra, Marvin A. Kohout, Luedke and Tim McDermott, 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 McDermott. Voting aye were McDermott, Henning, Kohout, Jiskra and Luedke, nays none, motion carried.

Jiskra moved to approve the minutes of the November 19, 2013 meeting as presented, seconded by McDermott. Voting aye were Luedke, Jiskra, Henning, McDermott and Kohout, nays none, motion carried.

There being no business to come before the Board, the meeting was adjourned at 9:26 a.m. The next meeting will be on December 17, 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

Tim McDermott

I, Linda Kastanek, County Clerk in and for Saline County, do hereby certify that the minutes of the November 19, 2013, 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

Tim McDermott



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, December 17, 2013, by Chairperson, Willis D. Luedke. Present were Janet J. Henning, Richard D. Jiskra, Marvin A. Kohout, Luedke and Tim McDermott, 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 McDermott. Voting aye were McDermott, Henning, Kohout, Jiskra and Luedke, nays none, motion carried.

Henning moved to approve the minutes of the December 3, 2013 meeting as presented, seconded by McDermott. Voting aye were Luedke, Jiskra, Henning, McDermott and Kohout, nays none, motion carried.

County Assessor Brandi Kelly presented Tax List Correction #2013-14 for approval. This was property purchased by the City of Wilber prior to January 1, 2013, so now is exempt from taxes. Henning moved to approve the Tax List Correction, seconded by Jiskra. Voting aye were Kohout, Jiskra, McDermott, Luedke and Henning, nays none, motion carried.

There being no further business to come before the Board, the meeting was adjourned at 9:19 a.m. The next meeting will be on December 31, 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

Tim McDermott

I, Linda Kastanek, County Clerk in and for Saline County, do hereby certify that the minutes of the December 3, 2013, 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

Tim McDermott



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, December 31, 2013, by Chairperson, Willis D. Luedke. Present were Janet J. Henning, Richard D. Jiskra, Marvin A. Kohout, Luedke and Tim McDermott, 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 Jiskra. Voting aye were McDermott, Henning, Kohout, Jiskra and Luedke, nays none, motion carried.

McDermott moved to approve the minutes of the December 17, 2013 meeting as presented, seconded by McDermott. Voting aye were Luedke, Jiskra, Henning, McDermott and Kohout, nays none, motion carried.

There being no business to come before the Board, the meeting was adjourned at 9:19 a.m. The next meeting will be on January 14, 2014, 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

Tim McDermott

I, Linda Kastanek, County Clerk in and for Saline County, do hereby certify that the minutes of the December 17, 2013, 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

Tim McDermott