



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 27, 2015, by Chairperson, Janet J. Henning. Present were Henning, Stephanie A. Krivohlavek, Marvin A. Kohout, Willis D. Luedke and Tim McDermott, Commissioners, 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.

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

McDermott moved to approve the minutes of the January 13, 2015 meeting as presented, seconded by Luedke. Voting aye were Luedke, Kohout, Krivohlavek, McDermott and Henning, nays none, motion carried.

County Assessor Brandi Kelly presented a list of Permissive Exemptions to the Board for their information. Her recommendation was to approve all exemptions except the Wilber United Methodist Church on the grounds that the building is not being used for religious purposes, and for Southeast Mobile Diagnostics on the grounds that the entity has no assets to exempt.

At 9:22 a.m., Kohout moved to open the Public Hearing for Vehicle Exemption Applications. Motion was seconded by McDermott. Voting aye were Kohout, Krivohlavek, McDermott and Henning and Luedke, nays none, motion carried.

County Treasurer Debbie Spanyers presented a vehicle exemption application from Schoenstatt Sisters of Mary for renewal of a 2009 Toyota Corolla, used exclusively for religious purposes.

Spanyers then presented vehicle exemption applications from Doane College for a 2015 Ford Fusion, a 2010 Ford XL Cargo Van, and all other vehicles that make up their fleet.

After discussion, Luedke moved to close the Public Hearing for Vehicle Exemptions at 9:25 a.m., seconded by Kohout. Voting aye were Krivohlavek, McDermott, Henning, Luedke and Kohout, nays none, motion carried.

Luedke moved to approve the vehicle exemption applications for Schoenstatt Sisters of Mary and Doane College, seconded by McDermott. Voting aye were Krivohlavek, McDermott, Kohout, Henning and Luedke, nays none, motion carried.

There being no further business to come before the Board, the meeting was adjourned at 9:27 a.m. The next meeting will be on February 10, 2015, at 9:15 a.m. in the Saline County Commissioners' Room, Court House, Wilber NE.

ATTEST:

Daryl Fikar, Deputy County Clerk

Janet J. Henning, Chairperson

Marvin A. Kohout, Vice-Chairperson

Stephanie Krivohlavek

Willis D. Luedke

Tim McDermott

I, Daryl Fikar, Deputy County Clerk in and for Saline County, do hereby certify that the minutes of the January 13, 2015, meeting were presented and approved as presented.



Saline Board of Equalization Minutes



Daryl Fikar, Deputy County Clerk

Janet J. Henning, Chairperson

Marvin A. Kohout, Vice-Chairperson

Stephanie Krivohlavek

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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.

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

McDermott moved to approve the minutes of the January 13, 2015 meeting as presented, seconded by Luedke. Voting aye were Luedke, Kohout, Krivohlavek, McDermott and Henning, nays none, motion carried.

County Assessor Brandi Kelly presented a list of Permissive Exemptions to the Board for their information. Her recommendation was to approve all exemptions except the Wilber United Methodist Church building recently purchased, on the grounds that the building is not being used for religious purposes, and for Southeast Mobile Diagnostics on the grounds that the entity has no assets.

At 9:22 a.m., Kohout moved to open the Public Hearing for Vehicle Exemption Applications. Motion was seconded by McDermott. Voting aye were Kohout, Krivohlavek, McDermott and Henning and Luedke, nays none, motion carried.

County Treasurer Debbie Spanyers presented a vehicle exemption application from Schoenstatt Sisters of Mary for renewal of a 2009 Toyota Corolla, used exclusively for religious purposes.

Spanyers then presented vehicle exemption applications from Doane College for a 2015 Ford Fusion, a 2010 Ford XL Cargo Van, and all other vehicles that make up their fleet.

After discussion, Luedke moved to close the Public Hearing for Vehicle Exemptions at 9:25 a.m., seconded by Kohout. Voting aye were Krivohlavek, McDermott, Henning, Luedke and Kohout, nays none, motion carried.

Luedke moved to approve the vehicle exemption applications for Schoenstatt Sisters of Mary and Doane College, seconded by McDermott. Voting aye were Krivohlavek, McDermott, Kohout, Henning and Luedke, nays none, motion carried.

There being no further business to come before the Board, the meeting was adjourned at 9:27 a.m. The next meeting will be on February 10, 2015, at 9:15 a.m. in the Saline County Commissioners' Room, Court House, Wilber NE.

ATTEST:

Daryl Fikar, Deputy County Clerk

Janet J. Henning, Chairperson

Marvin A. Kohout, Vice-Chairperson

Stephanie Krivohlavek

Willis D. Luedke

Tim McDermott

I, Daryl Fikar, Deputy County Clerk in and for Saline County, do hereby certify that the minutes of the January 13, 2015, meeting were presented and approved as presented.



Saline Board of Equalization Minutes



Daryl Fikar, Deputy County Clerk

Janet J. Henning, Chairperson

Marvin A. Kohout, Vice-Chairperson

Stephanie Krivohlavek

Willis D. Luedke

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, February 10, 2015, by Chairperson, Janet J. Henning. Present were Henning, Stephanie A. Krivohlavek, Marvin A. Kohout, Willis D. 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.

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

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

Krivohlavek moved to approve the minutes of the January 27, 2015 meeting as presented, seconded by McDermott. Voting aye were Luedke, Krivohlavek, Henning, McDermott and Kohout, nays none, motion carried.

County Assessor Brandi Kelly presented Tax List Correction #2015-01, to correct a clerical error. After discussion, Luedke moved to approve the Tax List Correction, seconded by Kohout. Voting aye were Krivohlavek, Kohout, McDermott, Luedke and Henning, nays none, motion carried.

There being no further business to come before the Board, the meeting was adjourned at 9:24 a.m. The next meeting will be on February 24, 2015, at 9:15 a.m. in the Saline County Commissioners' Room, Court House, Wilber NE.

ATTEST:

Linda Kastanek, County Clerk

Janet J. Henning, Chairperson

Marvin A. Kohout, Vice-Chairperson

Stephanie Krivohlavek

Willis D. Luedke

Tim McDermott

I, Linda Kastanek, County Clerk in and for Saline County, do hereby certify that the minutes of the January 27, 2015, meeting were presented and approved as presented.

Linda Kastanek, County Clerk

Janet J. Henning, Chairperson

Marvin A. Kohout, Vice-Chairperson

Stephanie Krivohlavek

Willis D. Luedke

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, February 24, 2015, by Chairperson, Janet J. Henning. Present were Henning, Stephanie A. Krivohlavek, Marvin A. Kohout, Willis D. 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.

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

McDermott moved to approve the minutes of the February 10, 2015 meeting as presented, seconded by Luedke. Voting aye were Luedke, Krivohlavek, Henning, McDermott and Kohout, nays none, motion carried.

There being no business to come before the Board, the meeting was adjourned at 9:17 a.m. The next meeting will be on March 10, 2015, at 9:15 a.m. in the Saline County Commissioners' Room, Court House, Wilber NE.

ATTEST:

Linda Kastanek, County Clerk

Janet J. Henning, Chairperson

Marvin A. Kohout, Vice-Chairperson

Stephanie Krivohlavek

Willis D. Luedke

Tim McDermott

I, Linda Kastanek, County Clerk in and for Saline County, do hereby certify that the minutes of the February 10, 2015, meeting were presented and approved as presented.

Linda Kastanek, County Clerk

Janet J. Henning, Chairperson

Marvin A. Kohout, Vice-Chairperson

Stephanie Krivohlavek

Willis D. Luedke

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, March 10, 2015, by Chairperson, Janet J. Henning. Present were Henning, Stephanie A. Krivohlavek, Marvin A. Kohout, Willis D. 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.

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

Krivohlavek moved to approve the minutes of the February 24, 2015 meeting as presented, seconded by McDermott. Voting aye were Luedke, Krivohlavek, Henning, McDermott and Kohout, nays none, motion carried.

At 9:20 a.m., Henning announced that the Board would recess until 9:25 a.m.

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

County Treasurer Debbie Spanyers presented two vehicle exemption applications for approval.

Friend Christian Assembly is requesting to renew their 1999 Dodge Ram Wagon. This vehicle is used for youth meetings, camp retreats and youth conferences.

Tri County Prescribed Burn Association is requesting exemption for a 1999 GMC pickup, used for their association to assist landowners in planning and conducting safe and effective prescribed burns in Lancaster, Saline, and Seward Counties, and will be housed in Saline County.

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

Kohout moved to approve both vehicle exemption requests, seconded by Krivohlavek. Voting aye were McDermott, Luedke, Henning, Kohout and Krivohlavek, 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 24, 2015, at 9:15 a.m. in the Saline County Commissioners' Room, Court House, Wilber NE.

ATTEST:

Linda Kastanek, County Clerk

Janet J. Henning, Chairperson

Marvin A. Kohout, Vice-Chairperson

Stephanie Krivohlavek

Willis D. Luedke

Tim McDermott

I, Linda Kastanek, County Clerk in and for Saline County, do hereby certify that the minutes of the February 24, 2015, meeting were presented and approved as presented.

Linda Kastanek, County Clerk

Janet J. Henning, Chairperson

Marvin A. Kohout, Vice-Chairperson

Stephanie Krivohlavek



Saline Board of Equalization Minutes



Willis D. Luedke

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The regular meeting of the Saline County Board of Equalization opened with the Pledge of Allegiance. The meeting was called to order at 9:15 a.m. on Tuesday, February 24, 2015, by Chairperson, Janet J. Henning. Present were Henning, Stephanie A. Krivohlavek, Marvin A. Kohout, Willis D. 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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Henning advised those present of the open meetings law posted at the back of the room.

McDermott moved to approve the agenda as presented, seconded by Krivohlavek.

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

Krivohlavek moved to approve the minutes of the March 10, 2015 meeting as presented, seconded by Kohout. Voting aye were Luedke, Krivohlavek, Henning, McDermott and Kohout, nays none, motion carried.

There being no business to come before the Board, the meeting was adjourned at 9:17 a.m. The next meeting will be on April 7, 2015, at 9:15 a.m. in the Saline County Commissioners' Room, Court House, Wilber NE.

ATTEST:

Linda Kastanek, County Clerk

Janet J. Henning, Chairperson

Marvin A. Kohout, Vice-Chairperson

Stephanie Krivohlavek

Willis D. Luedke

Tim McDermott

I, Linda Kastanek, County Clerk in and for Saline County, do hereby certify that the minutes of the March 10, 2015, meeting were presented and approved as presented.

Linda Kastanek, County Clerk

Janet J. Henning, Chairperson

Marvin A. Kohout, Vice-Chairperson

Stephanie Krivohlavek

Willis D. Luedke

Tim McDermott



SALINE COUNTY BOARD OF EQUALIZATION

The regular meeting of the Saline County Board of Equalization opened with the Pledge of Allegiance. The meeting was called to order at 9:15 a.m. on Tuesday, April 7, 2015, by Chairperson, Janet J. Henning. Present were Henning, Stephanie A. Krivohlavek, Marvin A. Kohout, Willis D. 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.

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

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

Krivohlavek moved to approve the minutes of the March 24, 2015 meeting as presented, seconded by Luedke. Voting aye were Kohout, Krivohlavek, Luedke, McDermott and Henning, nays none, motion carried.

There being no business to come before the Board, the meeting was adjourned at 9:18 a.m. The next meeting will be on April 21, 2015, at 9:15 a.m. in the Saline County Commissioners' Room, Court House, Wilber NE.

ATTEST:

Linda Kastanek, County Clerk

Janet J. Henning, Chairperson

Marvin A. Kohout, Vice-Chairperson

Stephanie Krivohlavek

Willis D. Luedke

Tim McDermott

I, Linda Kastanek, County Clerk in and for Saline County, do hereby certify that the minutes of the March 24, 2015, meeting were presented and approved as presented.

Linda Kastanek, County Clerk

Janet J. Henning, Chairperson

Marvin A. Kohout, Vice-Chairperson

Stephanie Krivohlavek

Willis D. Luedke

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, April 21, 2015, by Chairperson, Janet J. Henning. Present were Henning, Stephanie A. Krivohlavek, Marvin A. Kohout, Willis D. 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.

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

McDermott moved to approve the minutes of the April 7, 2015 meeting as presented, seconded by Krivohlavek. Voting aye were Luedke, Krivohlavek, Henning, McDermott and Kohout, nays none, motion carried.

Kohout moved to approve the listing of dates set for the Property Protest Hearings as follows: July 7, 2015, 9:00 a.m. to noon and 1:00 p.m. to 4:00 p.m.; July 9, 2015, 9:00 a.m. to noon and 1:00 p.m. to 4:00 p.m.; July 14, 2015, 1:00 p.m. to 4:00 p.m. and July 16, 2015, 9:00 a.m. to noon and 1:00 p.m. to 4:00 p.m. Motion was seconded by Luedke. Voting aye were Krivohlavek, McDermott, Kohout, Henning and Luedke, nays none, motion carried.

At 9:20 a.m., Henning announced the Board would take a short break until 9:25 a.m., when they would open the Public Hearing for vehicle exemption applications.

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

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

County Treasurer Debbie Spanyers presented vehicle exemption applications from Doane College, for a 2014 Chevrolet Silverado, replacing a 2012 Chevrolet Colorado, to be used exclusively for educational purposes; Tabitha of Crete renewing a 2013 Ford bus and a 1996 Ford van, used to transport residents to various doctor appointments, and activities and Sacred Heart Church in Crete for a 1999 Buick LeSabre, being used for religious purposes.

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

Luedke moved to approve all three vehicle exemption applications, seconded by McDermott. Voting aye were Kohout, Krivohlavek, McDermott, Luedke and Henning, 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 on May 5, 2015, at 9:15 a.m. in the Saline County Commissioners' Room, Court House, Wilber NE.

ATTEST:

Linda Kastanek, County Clerk

Janet J. Henning, Chairperson

Marvin A. Kohout, Vice-Chairperson

Stephanie Krivohlavek

Willis D. Luedke

Tim McDermott



Saline Board of Equalization Minutes



I, Linda Kastanek, County Clerk in and for Saline County, do hereby certify that the minutes of the April 7, 2015, meeting were presented and approved as presented.

Linda Kastanek, County Clerk

Janet J. Henning, Chairperson

Marvin A. Kohout, Vice-Chairperson

Stephanie Krivohlavek

Willis D. Luedke

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, May 5, 2015, by Chairperson, Janet J. Henning. Present were Henning, Stephanie A. Krivohlavek, Marvin A. Kohout, Willis D. Luedke and Tim McDermott, Commissioners, Brandi Kelly, County Assessor, Debbie Spanyers, County Treasurer, 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.

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

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

Luedke moved to approve the minutes of the April 21, 2015 meeting as presented, seconded by Krivohlavek. Voting aye were Krivohlavek, Henning, McDermott, Luedke and Kohout, nays none, motion carried.

Kastanek 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 2015.

County Assessor Brandi Kelly presented a Contract for Services between Saline County Board of Commissioners and the Saline County Assessor with John Charles Fritz, dba Fritz Appraisal & Valuation, LLC, to help train, and verify reviews of Saline County properties and commercial properties. This contract will be in effect beginning July 1, 2015. Kohout moved to approve the contract, seconded by Krivohlavek. Voting aye were McDermott, Henning, Luedke, Krivohlavek and Kohout, nays none, motion carried.

Ms. Kelly then presented Tax List Correction #2015-02, after receiving a letter from the Department of Revenue, denying a Homestead Exemption application because of income, so it will be added back on to the tax rolls for 2013. Luedke moved to approve the Tax List Correction, seconded by Kohout. Voting aye were Krivohlavek, McDermott, Henning, Luedke and Kohout, nays none, motion carried.

At 9:25 a.m., Luedke moved to open the Public Hearing for Vehicle Exemption Applications and the 2015 Permissive Exemptions. Motion was seconded by Kohout. Voting aye were Krivohlavek, Henning, Luedke, McDermott and Kohout, nays none, motion carried.

Ms. Kelly presented a list of five new permissive exemption applications, three from Sacred Heart Church of Crete, one from the United Methodist Church of Wilber and one from St. Joseph Catholic Church of Friend. She recommended approval on the three from Sacred Heart Church in Crete and St. Joseph Catholic Church in Friend but recommended denying the United Methodist Church of Wilber application as the property is not being used for religious purposes as of yet.

County Treasurer Debbie Spanyers presented a vehicle exemption application from McIntosh Ministries of Dewitt for a 2002 GMC Envoy, used for religious purposes.

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

Luedke moved to approve the list of permissive exemption applications, as recommended, seconded by McDermott. Voting aye were McDermott, Henning, Krivohlavek, Kohout and Luedke, nays none, motion carried.

Kohout moved to approve the vehicle exemption application for McIntosh Ministries, seconded by McDermott. Voting aye were Krivohlavek, McDermott, Henning, Luedke and Kohout, nays none, motion carried.

There being no further business to come before the Board, the meeting was adjourned at 9:29 a.m. The next meeting will be on May 19, 2015, at 9:15 a.m. in the Saline County Commissioners' Room, Court House, Wilber NE.

ATTEST:

Linda Kastanek, County Clerk

Janet J. Henning, Chairperson

Marvin A. Kohout, Vice-Chairperson

Stephanie Krivohlavek

Willis D. Luedke

Tim McDermott

I, Linda Kastanek, County Clerk in and for Saline County, do hereby certify that the minutes of the April 21, 2015, meeting were presented and approved as presented.

Linda Kastanek, County Clerk

Janet J. Henning, Chairperson

Marvin A. Kohout, Vice-Chairperson

Stephanie Krivohlavek

Willis D. Luedke

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, May 19, 2015, by Vice-Chairperson, Marvin A. Kohout. Present were Kohout, Stephanie A. Krivohlavek, Willis D. Luedke and Tim McDermott, Commissioners, 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.

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

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

McDermott moved to approve the minutes of the May 5, 2015 meeting as presented, seconded by Luedke. Voting aye were Luedke, Krivohlavek, McDermott and Kohout, nays none, motion carried.

There being no business to come before the Board, the meeting was adjourned at 9:18 a.m. The next meeting will be on June 2, 2015, at 9:15 a.m. in the Saline County Commissioners' Room, Court House, Wilber NE.

ATTEST:

Linda Kastanek, County Clerk

Janet J. Henning, Chairperson

Marvin A. Kohout, Vice-Chairperson

Stephanie Krivohlavek

Willis D. Luedke

Tim McDermott

I, Linda Kastanek, County Clerk in and for Saline County, do hereby certify that the minutes of the May 5, 2015, meeting were presented and approved as presented.

Linda Kastanek, County Clerk

Janet J. Henning, Chairperson

Marvin A. Kohout, Vice-Chairperson

Stephanie Krivohlavek

Willis D. Luedke

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 2, 2015, by Chairperson, Janet J. Henning. Present were Henning, Stephanie A. Krivohlavek, Willis D. Luedke and Tim McDermott, Commissioners, and County Clerk, Linda Kastanek. Commissioner Marvin A. Kohout 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.

Krivohlavek moved to approve the agenda as presented, seconded by McDermott.

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

McDermott moved to approve the minutes of the May 19, 2015 meeting as presented, seconded by Krivohlavek. Voting aye were Luedke, Krivohlavek, Henning, and McDermott, nays none, motion carried.

County Assessor Brandi Kelly presented a list of 38 valuation changes for approval. These changes were made after the yearly abstract was completed. Total valuation change is down \$150,015.00. McDermott moved to approve the 38 valuation changes, seconded by Luedke. Voting aye were Krivohlavek, McDermott, Luedke and Henning, nays none, motion carried.

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

An application requesting exemption of a 2008 Ford Passenger van with lift, for Tabitha Inc. of Crete was presented for approval. This van is used to transport residents of Tabitha of Crete and Garden Square to various doctor appointments and activities.

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

Luedke moved to approve the vehicle exemption application from Tabitha Inc., seconded by Krivohlavek. Voting aye were McDermott, Luedke, Henning and Krivohlavek, 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 June 16, 2015, at 9:15 a.m. in the Saline County Commissioners' Room, Court House, Wilber NE.

ATTEST:

Linda Kastanek, County Clerk

Janet J. Henning, Chairperson

Marvin A. Kohout, Vice-Chairperson

Stephanie Krivohlavek

Willis D. Luedke

Tim McDermott

I, Linda Kastanek, County Clerk in and for Saline County, do hereby certify that the minutes of the May 19, 2015, meeting were presented and approved as presented.

Linda Kastanek, County Clerk

Janet J. Henning, Chairperson

Marvin A. Kohout, Vice-Chairperson

Stephanie Krivohlavek



Saline Board of Equalization Minutes



Willis D. Luedke

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 16, 2015, by Chairperson, Janet J. Henning. Present were Henning, Stephanie A. Krivohlavek, Marvin A. Kohout, Willis D. 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.

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

McDermott moved to approve the minutes of the June 2, 2015 meeting as presented, seconded by Luedke. Voting aye were Luedke, Krivohlavek, Henning, McDermott and Kohout, nays none, motion carried.

County Assessor, Brandi Kelly presented a list of Change of Valuation Notices for approval after physical inspections of the properties. McDermott moved to approve the change of valuations, seconded by Kohout. Voting aye were Kohout, Krivohlavek, McDermott, Luedke and Henning, nays none, motion carried.

Ms. Kelly informed the Board that Doane College has requested a waiver of 2015 Permissive Exemptions because they had missed the filing deadline. Kohout moved to approve the Waiver, seconded by Krivohlavek. Voting aye were McDermott, Luedke, Henning, Kohout and Krivohlavek, 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 June 30, 2015, at 9:15 a.m. in the Saline County Commissioners' Room, Court House, Wilber NE.

ATTEST:

Linda Kastanek, County Clerk

Janet J. Henning, Chairperson

Marvin A. Kohout, Vice-Chairperson

Stephanie Krivohlavek

Willis D. Luedke

Tim McDermott

I, Linda Kastanek, County Clerk in and for Saline County, do hereby certify that the minutes of the June 2, 2015, meeting were presented and approved as presented.

Linda Kastanek, County Clerk

Janet J. Henning, Chairperson

Marvin A. Kohout, Vice-Chairperson

Stephanie Krivohlavek

Willis D. Luedke

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 30, 2015, by Chairperson, Janet J. Henning. Present were Henning, Stephanie A. Krivohlavek, Marvin A. Kohout, Willis D. Luedke and Tim McDermott, Commissioners, Brandi Kelly, County Assessor, Dean Gorgen, Appraiser, 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.

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

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

Krivohlavek moved to approve the minutes of the June 16, 2015 meeting as presented, seconded by McDermott. Voting aye were Luedke, Krivohlavek, Henning, McDermott and Kohout, nays none, motion carried.

County Assessor Brandi Kelly submitted the 3 Year Plan for inspecting and updating records and appraising agricultural land, commercial and residential properties. After discussion, Kohout moved to approve the 3 year plan as submitted, seconded by Luedke. Voting aye were Krivohlavek, Kohout, McDermott, Luedke and Henning, nays none, motion carried.

Ms. Kelly then presented three Tax List Corrections for approval. Tax List Correction #2015-03 accelerated personal property taxes so that taxes will go to the estate. Tax List Correction #2015-04 corrected Tax List Correction #2015-03, as the 10% penalty was erroneously omitted.

Tax List Correction #2015-05, the 2013 Homestead Exemption is being denied due to the 2012 income, per letter from the Dept of Revenue.

Luedke moved to approve the three Tax List Corrections as presented, seconded by McDermott. Voting aye were McDermott, Luedke, Henning, Kohout and Krivohlavek, 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 on July 14, 2015, at 9:15 a.m. in the Saline County Commissioners' Room, Court House, Wilber NE.

ATTEST:

Linda Kastanek, County Clerk

Janet J. Henning, Chairperson

Marvin A. Kohout, Vice-Chairperson

Stephanie Krivohlavek

Willis D. Luedke

Tim McDermott

I, Linda Kastanek, County Clerk in and for Saline County, do hereby certify that the minutes of the June 16, 2015, meeting were presented and approved as presented.

Linda Kastanek, County Clerk

Janet J. Henning, Chairperson

Marvin A. Kohout, Vice-Chairperson

Stephanie Krivohlavek



Saline Board of Equalization Minutes



Willis D. Luedke

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, July 14, 2015, by Chairperson, Janet J. Henning. Present were Henning, Stephanie A. Krivohlavek, Marvin A. Kohout, Willis D. 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.

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

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

Kohout moved to approve the minutes of the June 30, 2015 meeting as presented, seconded by McDermott. Voting aye were McDermott, Henning, Krivohlavek, Kohout and Luedke, nays none, motion carried.

County Assessor Brandi Kelly presented Tax List Correction #2015-06, stating that the 2013 Homestead Exemption has been denied as per letter received from the NE Dept. of Revenue on 7-10-2015. The 2012 income exceeded the statutory income limit, therefore, the taxes are being increased by \$767.02. Ms. Kelly presented Tax List Correction #2015-07, correcting the Homestead Exemption approval for only 55% as per letter received from the NE. Dept. of Revenue on 7-13-2015. After discussion, Kohout moved to approve both Tax List Corrections, seconded by Krivohlavek. Voting aye were Krivohlavek, McDermott, Luedke, Kohout and Henning, nays none, motion carried.

Ms. Kelly presented a Change of Valuation Notices for 12 properties. Nine of these properties are located near NRD Dam site #9. These properties have been readjusted based on a protest by an adjoining land owner. Two of the changes are for clerical errors, and one is for adding a mobile home on the assessment roll. Kohout moved to approve the Change of Valuations, seconded by Krivohlavek. Voting aye were Krivohlavek, McDermott, Kohout, Henning and Luedke, nays none, motion carried.

There being no further business to come before the Board, the meeting was adjourned at 9:27 a.m. The next meeting will be on July 28, 2015, at 9:15 a.m. in the Saline County Commissioners' Room, Court House, Wilber NE.

ATTEST:

Linda Kastanek, County Clerk

Janet J. Henning, Chairperson

Marvin A. Kohout, Vice-Chairperson

Stephanie Krivohlavek

Willis D. Luedke

Tim McDermott

I, Linda Kastanek, County Clerk in and for Saline County, do hereby certify that the minutes of the June 30, 2015, meeting were presented and approved as presented.

Linda Kastanek, County Clerk

Janet J. Henning, Chairperson

Marvin A. Kohout, Vice-Chairperson

Stephanie Krivohlavek



Saline Board of Equalization Minutes



Willis D. Luedke

Tim McDermott



Saline Board of Equalization Minutes



SALINE COUNTY BOARD OF EQUALIZATION

The Saline County Board of Equalization, was called to order at 8:35 a.m. on Tuesday, July 7, 2015, by Vice Chairperson, Marvin A. Kohout. The meeting opened with the Pledge of Allegiance. Present were Willis D. Luedke, Kohout, Stephanie Krivohlavek and Tim McDermott, Commissioners, and County Clerk, Linda Kastanek. Also present were County Assessor, Brandi Kelly, Deputy Assessor, Sharon Jelinek, and Appraiser Dean Gorgen, and Deputy Jenn Chavez. Commissioner Janet J. Henning was absent. Purpose of this meeting is to hear property tax protests.

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

Let the record show that all proceedings are electronically recorded.

Kohout 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 7, 9, 14, 16 and any hearings, otherwise, scheduled in 2015.

1. On May 29, 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. gave the reason for the valuation change
 - g. indicated the parcel identification number for the property
2. Copies of the 2015 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 13th publication. The statistical measures are also posted on the bulletin board in the Assessor's office.
3. The "2015" Opinion of the Property Tax Administrator will be part of the record. Within this report are the qualified sales statistical reports for residential, commercial and agricultural sales. The opinion of the Property Tax Administrator, as to the quality of assessment in Saline County, is also included.
4. The original record card is presented with each protest for reference by the County Board of Equalization as well as other interested parties.
5. A copy of the Assessment Action Report of Saline County is enclosed as part of the record
6. **Residential:** Western Village: completed review of all residential properties; Dorchester Village: completed review of all residential properties; Swanton Village: completed review of all



Saline Board of Equalization Minutes



residential properties; Friend City: increased the improvements/buildings 4% **Commercial:** Not enough sales were available to warrant adjustments

Agland: Changed land values by classification and sales used the sale dates of 10/1/2011 through 9/30/2014.

7. Saline County 2009 conversion of soil map symbols to land capability groupings and the information on how the land is valued. Agland sales considered to be arms-length transactions by the Nebraska Property Assessment Division used to measure Saline County level of value. The 1996 conversion book will also be available for previous years.
8. The policies and procedures of the Saline County Assessor's Office.
9. Sales used in the three (3) different areas of agland will be presented along with a map showing the locations. A map showing the location of the acreages and also values used for these areas.

All real estate records, maintained by the Saline County Assessor's office, are based upon regulations as found in Title 350- Real Property Tax Regulations (Chapter 10), Agricultural Land and Horticultural Land, Assessment Regulations (Chapter 14), Property Owned by the State and Governmental Subdivisions Regulations (Chapter 15), Community Redevelopment Law (Chapter 18), 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. 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 complete all residential pickup work. Agricultural and residential sales reviews are completed by the assessor and staff appraiser. Commercial pickup work and sales reviews are completed by Fritz Appraisal & Valuation, LLC. Industrial permits in Saline County are completed 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 7th day of July, 2015.

July 7, 2015

Date

Brandi Kelly

Brandi Kelly
Saline County Assessor

The following protests were heard and reviewed:

Protest #2015-01, 02, 03 and 06.

Protest #2015-04 and 05; Taxpayer present, oath taken

Protest #2015-07, 08, 09, 14, 16, 17, 18, 19, 20, 21 and 22

At 9:40 a.m., Kohout announced that the Board would recess

Henning arrived at 9:45 a.m.

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

The following protests were heard and reviewed:

Protest #2015-13 – Taxpayer present and oath taken;

Protest #2015-15 – Taxpayer present and oath taken;

Protest #2015-27, 28, 29, 32, 47, 48, 49, 37, 38

Henning excused herself at 11:00 a.m.



Saline Board of Equalization Minutes



Kohout announced that the Board would recess at 11:33 a.m.

Kohout announced that the Board would reconvene at 1:02p.m.

The following protests were heard and reviewed:

Protest #2015-23 – Heard and reviewed;

Protest #2015-24 – Taxpayer present and oath taken;

Kohout announced that the Board would recess at 1:15 p.m.

Kohout announced that the Board would reconvene at 1:23 p.m.

The following protests were heard and reviewed:

Protest #2015-25 – Heard and reviewed

Protest #2015-26 – Taxpayer present and oath taken

Kohout announced that the Board would recess at 1:45 p.m.

Kohout announced that the Board would reconvene at 2:00 p.m.

The following protests were heard and reviewed:

Protest #2015-30 and 31 – Taxpayer present and oath taken

Kohout announced that the Board would recess at 2:08 p.m.

Henning arrived at 2:15 p.m.

Kohout announced that the Board would reconvene at 2:21 p.m.

The following protests were heard and reviewed:

Protest #2015-39, 41, 45 and 46 heard and reviewed;

Protest #2015-33 – Taxpayer present and oath taken;

Kohout announced at 2:57 p.m. that the Board would recess until 8:30 a.m. on Thursday, July 9, 2015.

Kohout announced that the Board would reconvene at 8:30 a.m. on Thursday, July 9, 2015. The meeting opened with the Pledge of Allegiance. Present were Janet J. Henning, Willis D. Luedke, Kohout, Stephanie Krivohlavek and Tim McDermott, Commissioners, and County Clerk, Linda Kastanek. Also present were County Assessor, Brandi Kelly, Deputy Assessor, Sharon Jelinek, Appraiser Dean Gorgen, and Deputy Jenn Chavez. Purpose of this meeting is to hear property tax protests.

The following protests were heard and reviewed:

Protest #2015-12, 11 and 10 - Taxpayer present and oath taken;

Protest #2015-40 – Taxpayer present and oath taken;

Kohout announced that the Board would recess at 9:22 a.m.

Krivohlavek excused herself at 9:30 a.m.

Kohout announced that the Board would reconvene at 9:42 a.m.

The following protests were heard and reviewed:

Protest #2015-42 and 43 were heard and reviewed;

Kohout announced that the Board would recess at 9:48 a.m.

Kohout announced that the Board would reconvene at 10:07 a.m.

The following protests were heard and reviewed:

Protest #2015-44 – Taxpayer present and oath taken;

Protest #2015-34, 35 and 36 – Taxpayer present and oath taken;

Kohout announced that the Board would recess at 10:45 a.m.

Henning excused herself at 10:45 a.m.

Kohout announced that the Board would reconvene at 11:03 a.m.

The following protests were heard and reviewed:

Protest #2015-50 – Taxpayer present and oath taken;

Protest #2015-51 – Heard and reviewed;

Kohout announced that there being no other protests to be heard and reviewed, the Board of Equalization would recess until Tuesday July 14 at 2:00 to finalize the tax protests.



Saline Board of Equalization Minutes



Kohout reconvened the Board of Equalization on July 14, 2015 at 2:10 p.m., to finalize the tax protests heard on July 7th and 9th. Present were Henning, Luedke, Kohout, Krivohlavek and McDermott, Commissioners, County Assessor, Brandi Kelly, Deputy Assessor, Sharon Jelinek, Appraiser Dean Gorgen, and County Clerk, Linda Kastanek.

Ms. Kelly presented new recommendations on the following protests:

Protest #2015-15 – recommended adding \$2,270 to the total for outbuildings;

Protest #2015-43 – recommended lowering valuation due to Dam Site #9;

Protest #2015-44 – recommended lowering valuation due to Dam Site #9;

Protest #2015-50 – recommended lowering valuation after inspection and review, due to condition of property;

The following recommendations were read:

On Protests #2015-01, 02, 05, 06, 07, 08, 09, 10, 11, 12, 17, 18, 19, 20, 21, 22, 26, 34, 40, 42, 45, 47 and 48 – the Board accepted the testimony the Assessor presented, which indicates no change at this time, valuation falls within the statutory range.

On Protests #2015-13 and 39 – the Board accepted the Assessor's recommendation of testimony and evidence presented during the hearing, indicating a clerical error which results in a decrease in value, the error will be corrected.

On Protests #2015- 03, 14, 16, 23, 24, 30, 31, 32, 33, 46 and 50 – the Board accepted the Assessor's recommendation that after inspection and review the valuation will be lowered due to the condition of the property.

On Protest #2015-03, - the Board accepted the Assessor's recommendation that testimony and evidence presented of a recent appraisal during the hearing, and after inspection and review, the valuation will be lowered due to the condition of the property.

On Protests #2015-04, 15, 25, 29, 35, 36, 37, 38, 41, 43, 44 and 49 - the Board accepted the Assessor's recommendation that after testimony and evidence presented, the valuation will be lowered and will stay within the parameters required by the State of Nebraska.

On Protest #2015-51 – The Board accepted the Assessor recommendation that after testimony and evidence presented, the valuation will be raised and will stay within the parameters required by the State of Nebraska.

At 2:58 p.m., the Board recessed.

At 3:08 p.m., the Board reconvened.

The following protests were heard and reviewed, Taxpayer representative present and oath taken; Protest #2015-42 and #2015-43;

At 3:23 p.m., Kohout announced that the Board would recess until Thursday, July 16th at 1:30 p.m., to finalize the protests.

At 1:35 p.m. on July 16, 2015, Kohout reconvened the Board of Equalization for finalizing tax protests. Present were Luedke, Kohout, Krivohlavek and McDermott, Commissioners, Brandi Kelly, County Assessor and Linda Kastanek, County Clerk. Commissioner Henning was absent.

Assessor Kelly recommended that after review, there is no change on Protest #2015-42; and on Protest #2015-43, the valuation would lower and stay within the parameters required by the State of Nebraska.

McDermott moved to accept the recommendation of the Assessor on Protests #2015-01, 02, 05, 06, 07, 08, 09, 10, 11, 12, 17, 18, 19, 20, 21, 22, 26, 34, 40, 42, 45, 47 and 48, which indicates no change at this time, valuation falls within the statutory range. Motion was seconded by Krivohlavek. Voting aye were Kohout, Luedke, Krivohlavek and McDermott, nays none, motion carried.

Krivohlavek moved to accept the recommendation of the Assessor on Protest #2015-28, which states that testimony and evidence presented during the hearing indicates a clerical error, which results in an increase in value, and error shall be corrected. Motion was seconded by McDermott. Voting aye were Luedke, Kohout, McDermott and Krivohlavek, nays none, motion carried.



Saline Board of Equalization Minutes



McDermott moved to accept the Assessor's recommendation on Protests #2015-13 and 39, stating that the testimony and evidence presented during the hearing indicates a clerical error, which results in a decrease in value, and error shall be corrected. Motion was seconded by Krivohlavek. Voting aye were Kohout, Krivohlavek, McDermott and Luedke, nays none, motion carried.

Krivohlavek moved to accept the Assessor's recommendation on Protest #2015-03, which states that after testimony and evidence presented of a recent appraisal or sale and inspection and review, the valuation should be lowered due to the condition of the property. Motion was seconded by Luedke. Voting aye were McDermott, Krivohlavek, Kohout and Luedke, nays none, motion carried.

McDermott moved to accept the Assessor's recommendation on Protests #2015- 03,14, 16, 23, 24, 30, 31, 32, 33, 46 and 50. Motion was seconded by Krivohlavek. Voting aye were Luedke, McDermott, Krivohlavek and Kohout, nays none, motion carried.

Krivohlavek moved to accept the Assessor's recommendation on Protests #2015-04, 15, 25, 29, 35, 36, 37, 38, 41, 43, 44 and 49. Motion was seconded by McDermott. Voting aye were Kohout, McDermott, Luedke and Krivohlavek, nays none, motion carried.

Luedke moved to accept the Assessor's recommendation to raise the valuation on Protest #2015-27, after information was received at the Protest Hearing. Motion was seconded by Krivohlavek. Voting aye were Krivohlavek, Luedke, McDermott and Kohout, nays none, motion carried.

McDermott moved to accept the Assessor's recommendation to raise the valuation and stay within the parameters required by the State of Nebraska on Protest #2015-51. Motion was seconded by Krivohlavek. Voting aye were Luedke, Kohout, Krivohlavek and McDermott, nays none, motion carried.

There being no further business to come before the Board of Equalization, the meeting was adjourned at 1:47 p.m.

ATTEST:

Linda Kastanek, County Clerk

Janet Henning, Chairperson

Marvin A. Kohout, Vice Chairperson

Stephanie Krivohlavek

Willis D. Luedke

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 28, 2015, by Chairperson, Janet J. Henning. Present were Henning, Stephanie A. Krivohlavek, Marvin A. Kohout, Willis D. 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.

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

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

McDermott moved to approve the minutes of the July 14, 2015 meeting as presented, seconded by Kohout. Voting aye were Luedke, Krivohlavek, Henning, McDermott, and Kohout, nays none, motion carried.

County Assessor, Brandi Kelly presented Tax List Correction #2015-08, accelerating taxes on machinery that will be sold at auction in August. Kohout moved to approve the Tax List Correction, seconded by Krivohlavek. Voting aye were Krivohlavek, Kohout, McDermott, Luedke and Henning, nays none, motion carried.

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

County Treasurer, Debbie Spanyers presented two vehicle exemption applications from Doane College for a 2012 Ford Fusion and a 2013 Ford Fusion, replacing a 2005 Ford Sport Van and a 2007 Dodge Caliber. These vehicles are used exclusively for educational purposes.

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

Luedke moved to approve the exemption of the two vehicles for Doane College, seconded by McDermott. Voting aye were Henning, Luedke, Kohout, Krivohlavek and McDermott, nays none,

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 August 11, 2015, at 9:15 a.m. in the Saline County Commissioners' Room, Court House, Wilber NE.

ATTEST:

Linda Kastanek, County Clerk

Janet J. Henning, Chairperson

Marvin A. Kohout, Vice-Chairperson

Stephanie Krivohlavek

Willis D. Luedke

Tim McDermott

I, Linda Kastanek, County Clerk in and for Saline County, do hereby certify that the minutes of the July 14, 2015, meeting were presented and approved as presented.

Linda Kastanek, County Clerk

Janet J. Henning, Chairperson



Saline Board of Equalization Minutes



Marvin A. Kohout, Vice-Chairperson

Stephanie Krivohlavek

Willis D. Luedke

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 9:17 a.m. on Tuesday, August 11, 2015, by Vice-Chairperson, Marvin A Kohout. Present were Stephanie A. Krivohlavek, Kohout, Willis D. 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.

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

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

McDermott moved to approve the minutes of the July 28, 2015 meeting and the Protest Hearing minutes as presented, seconded by Krivohlavek. Voting aye were Luedke, Krivohlavek, McDermott and Kohout, nays none, motion carried.

County Assessor Brandi Kelly presented a late exemption application for property owned by Doane College. This has been granted a waiver by the Board of Equalization back on June 16 for late filing. Krivohlavek moved to approve the Exemption Application for Doane College, seconded by Luedke. Voting aye were McDermott, Luedke, Krivohlavek and Kohout, nays none, motion carried.

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

Ms. Kelly presented the List of Permissive Exemptions that have been previously approved, plus the new Doane College exemption and all of the cemeteries, reaffirming the Permissive Exemptions as presented.

County Treasurer Deb Spanyers presented a vehicle exemption request from Tabitha for a 2001 Ford Pickup, used as a maintenance vehicle for Tabitha of Crete and the Gardens Assisted Living.

At 9:28 a.m., Krivohlavek moved to close the Public Hearing for Exemption Requests, seconded by McDermott. Voting aye were Luedke, Kohout, Krivohlavek and McDermott, nays none, motion carried.

Luedke moved to approve the Permissive Exemption listing and the vehicle exemption request, seconded by McDermott. Voting aye were Krivohlavek, Luedke, McDermott and Kohout, nays none, motion carried.

Ms. Kelly then presented two Change of Valuation notices for approval. One is a clerical error, removing outbuildings that were gone prior to January 1st. The other is adding exempt property that was previously not exempt. Luedke moved to approve the Change of Valuations, seconded by Krivohlavek. Voting aye were Kohout, McDermott, Luedke and Krivohlavek, 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 on August 25, 2015, at 9:15 a.m. in the Saline County Commissioners' Room, Court House, Wilber NE.

ATTEST:

Linda Kastanek, County Clerk

Janet J. Henning, Chairperson

Marvin A. Kohout, Vice-Chairperson

Stephanie Krivohlavek

Willis D. Luedke

Tim McDermott



Saline Board of Equalization Minutes



I, Linda Kastanek, County Clerk in and for Saline County, do hereby certify that the minutes of the July 28, 2015, meeting were presented and approved as presented.

Linda Kastanek, County Clerk

Janet J. Henning, Chairperson

Marvin A. Kohout, Vice-Chairperson

Stephanie Krivohlavek

Willis D. Luedke

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 25, 2015, by Chairperson, Janet J. Henning. Present were Henning, Stephanie A. Krivohlavek, Marvin A. Kohout, Willis D. Luedke and Tim McDermott, Commissioners, Anita Novotny, clerk in 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.

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

Luedke moved to approve the minutes of the August 11, 2015 meeting as presented, seconded by McDermott. Voting aye were Krivohlavek, Luedke, McDermott and Kohout, Henning abstaining, nays none, motion carried.

Anita Novotny, clerk in the Assessor's office, presented Tax List Correction #2015-09, correcting the tax on a 2013 Homestead Exemption that has been approved for 40% per letter received from the NE Department of Revenue. After discussion, Luedke moved to approve the Tax List Correction, seconded by Kohout. Voting aye were Kohout, Krivohlavek, McDermott, Luedke and Henning, nays none, motion carried.

The Homestead Exemption protest was tabled until next meeting.

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 September 8, 2015, at 9:15 a.m. in the Saline County Commissioners' Room, Court House, Wilber NE.

ATTEST:

Linda Kastanek, County Clerk

Janet J. Henning, Chairperson

Marvin A. Kohout, Vice-Chairperson

Stephanie Krivohlavek

Willis D. Luedke

Tim McDermott

I, Linda Kastanek, County Clerk in and for Saline County, do hereby certify that the minutes of the August 11, 2015, meeting were presented and approved as presented.

Linda Kastanek, County Clerk

Janet J. Henning, Chairperson

Marvin A. Kohout, Vice-Chairperson

Stephanie Krivohlavek

Willis D. Luedke

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 8, 2015, by Chairperson, Janet J. Henning. Present were Henning, Stephanie A. Krivohlavek, Marvin A. Kohout, Willis D. 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.

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

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

McDermott moved to approve the minutes of the August 25, 2015 meeting as presented, seconded by Kohout. Voting aye were Luedke, Krivohlavek, Henning, McDermott and Kohout, nays none, motion carried.

County Assessor Brandi Kelly presented four Homestead Exemption protests for discussion. After discussing each protest, Krivohlavek moved to approve the Assessor to send another Certification of Disability for Homestead Exemption (Form 458B) on HS #2015-01 and HS #2015-02. Motion was seconded by McDermott. Voting aye were Kohout, Krivohlavek, McDermott, Luedke and Henning, nays none, motion carried.

Krivohlavek moved to deny the request on HS #2015-03, because they are already receiving the full exemption. Motion was seconded by Kohout. Voting aye were Henning, McDermott, Krivohlavek, Luedke and Kohout, nays none, motion carried.

McDermott moved to abide by the Assessor's decision to deny the exemption on HS #2015-04, seconded by Krivohlavek. Voting aye were Krivohlavek, McDermott, Luedke and Henning, Kohout abstaining, motion carried.

At 9:43 a.m., Krivohlavek moved to open the Public Hearing for Vehicle Exemptions. Motion was seconded by Luedke. Voting aye were Luedke, Krivohlavek, Kohout, McDermott and Henning, nays none, motion carried.

County Treasurer Debbie Spanyers presented two vehicle exemption applications for approval. One is from Cornerstone Bible Church for a 2012 utility trailer used for church activities, and the other from Doane College for a 2012 Ford Fusion used for educational and charitable purposes. After discussion, at 9:48 a.m., Kohout moved to close the Public Hearing, seconded by McDermott. Voting aye were Krivohlavek, McDermott, Kohout, Henning and Luedke, nays none, motion carried.

Krivohlavek moved to approve the exemption request from Cornerstone Bible Church for the 2012 utility trailer, seconded by McDermott. Voting aye were Kohout, Krivohlavek, McDermott, Henning and Luedke, nays none, motion carried.

Kohout moved to approve the request from Doane College on a 2012 Ford Fusion, seconded by Luedke. Voting aye were McDermott, Luedke, Henning, Kohout and Krivohlavek, nays none, motion carried.

There being no further business to come before the Board, the meeting was adjourned at 9:50 a.m. The next meeting will be on September 22, 2015, at 9:15 a.m. in the Saline County Commissioners' Room, Court House, Wilber NE.

ATTEST:

Linda Kastanek, County Clerk

Janet J. Henning, Chairperson

Marvin A. Kohout, Vice-Chairperson

Stephanie Krivohlavek



Willis D. Luedke

Tim McDermott

I, Linda Kastanek, County Clerk in and for Saline County, do hereby certify that the minutes of the August 25, 2015, meeting were presented and approved as presented.

Linda Kastanek, County Clerk
Janet J. Henning, Chairperson

Marvin A. Kohout, Vice-Chairperson
Stephanie Krivohlavek

Willis D. Luedke
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 22, 2015, by Chairperson, Janet J. Henning. Present were Henning, Stephanie A. Krivohlavek, Marvin A. Kohout, Willis D. 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.

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

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

Kohout moved to approve the minutes of the September 8, 2015 meeting as presented, seconded by Krivohlavek. Voting aye were McDermott, Henning, Krivohlavek, Kohout and Luedke, nays none, motion carried.

Kastanek reported receiving a letter from TERC on Protest #2015-49.

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

County Treasurer Debbie Spanyers presented a vehicle exemption application from Doane College for a 2015 Dodge Caravan, which is replacing a 2010 Pontiac. This vehicle is used exclusively for educational and charitable purposes by members of the Doane College Staff.

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

Krivohlavek moved to approve the vehicle exemption application from Doane College, seconded by McDermott. Voting aye were Luedke, Krivohlavek, Henning, McDermott and Kohout, 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 on October 6, 2015, at 9:15 a.m. in the Saline County Commissioners' Room, Court House, Wilber NE.

ATTEST:

Linda Kastanek, County Clerk

Janet J. Henning, Chairperson

Marvin A. Kohout, Vice-Chairperson

Stephanie Krivohlavek

Willis D. Luedke

Tim McDermott

I, Linda Kastanek, County Clerk in and for Saline County, do hereby certify that the minutes of the September 8, 2015, meeting were presented and approved as presented.

Linda Kastanek, County Clerk

Janet J. Henning, Chairperson

Marvin A. Kohout, Vice-Chairperson

Stephanie Krivohlavek



Saline Board of Equalization Minutes



Willis D. Luedke

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, October 6, 2015, by Chairperson, Janet J. Henning. Present were Henning, Stephanie A. Krivohlavek, Marvin A. Kohout, Willis D. Luedke and Tim McDermott, 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.

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

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

Krivohlavek moved to approve the minutes of the September 22, 2015 meeting as presented, seconded by Kohout. Voting aye were McDermott, Henning, Krivohlavek, Kohout and Luedke, nays none, motion carried.

After discussion, Luedke moved to approve Resolution #2015-68, setting the levies for 2015-2016. Motion was seconded by Krivohlavek. Voting aye were Kohout, Krivohlavek, McDermott, Luedke and Kohout, nays none, motion carried.

County Assessor Brandi Kelly presented five Tax List Corrections for approval. Tax List Correction #2015-10 is to accelerate taxes on a business that is closing. Tax List Correction #2015-11 is accelerating taxes on a business that has been sold. Tax List Correction #2015-12 is accelerating taxes on personal property of a deceased individual. Tax List Correction #2015-13 is accelerating taxes on a deceased individual and Tax List Correction #2015-14 is accelerating taxes on personal property of a business that has closed.

Luedke moved to approve all five Tax List Corrections, seconded by Krivohlavek. Voting aye were Krivohlavek, McDermott, Kohout, Luedke and Henning, nays none, motion carried.

Ms. Kelly then presented a Change of Valuation Notice for two properties purchased from a taxable entity and are now exempt. These properties were purchased by the City of Crete for easements and ROW for the 13th street bridge project. McDermott moved to approve the Change of Valuation notices, seconded by Kohout. Voting aye were Henning, Luedke, Kohout, Krivohlavek and McDermott, nays none, motion carried.

Discussion was held on Protest #2015-01, and Ms. Kelly recommended approving it based on the doctor's report. Krivohlavek moved to approve Protest #2015-01, seconded by Kohout. Voting aye were Luedke, Krivohlavek, Henning, McDermott and Kohout, nays none, motion carried.

At 9:26 a.m., Krivohlavek moved to open the Public Hearing for Vehicle Exemption Applications, seconded by McDermott. Voting aye were McDermott, Henning, Krivohlavek, Kohout and Luedke, nays none, motion carried.

County Treasurer Debbie Spanyers presented an Application for Exemption for two vehicles for Doane College. They have purchased a 2012 Ford Cargo van and a 2013 Ford Cargo van, replacing two 2004 Chevy Astro Vans.

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

Kohout moved to approve the exemption application from Doane College, seconded by McDermott. Voting aye were Krivohlavek, McDermott, Henning, Kohout and Luedke, 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 October 20, 2015, at 9:15 a.m. in the Saline County Commissioners' Room, Court House, Wilber NE.

ATTEST:

Linda Kastanek, County Clerk

Janet J. Henning, Chairperson

Marvin A. Kohout, Vice-Chairperson

Stephanie Krivohlavek

Willis D. Luedke

Tim McDermott

I, Linda Kastanek, County Clerk in and for Saline County, do hereby certify that the minutes of the September 22, 2015, meeting were presented and approved as presented.

Linda Kastanek, County Clerk

Janet J. Henning, Chairperson

Marvin A. Kohout, Vice-Chairperson

Stephanie Krivohlavek

Willis D. Luedke

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 9:17 a.m. on Tuesday, October 20, 2015, by Chairperson, Janet J. Henning. Present were Henning, Stephanie A. Krivohlavek, Marvin A. Kohout, Willis D. Luedke and Tim McDermott, 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.

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

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

Krivohlavek moved to approve the minutes of the October 6, 2015 meeting as presented, seconded by McDermott. Voting aye were McDermott, Henning, Krivohlavek, Kohout and Luedke, nays none, motion carried.

County Assessor Brandi Kelly presented three valuation change notices for approval. One is for a clerical error and the other two are for property that was exempt and is now taxable. These were changed before the levy date.

After discussion, Luedke moved to approve the valuation changes, seconded by Krivohlavek. Voting aye were Krivohlavek, Kohout, McDermott, Luedke and Henning, nays none, motion carried.

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

County Treasurer Debbie Spanyers presented an exemption application request from Doane College for a 2014 Chevrolet Express Van to be used exclusively for educational and charitable purposes.

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

McDermott moved to approve the exemption application request, seconded by Luedke. Voting aye were Luedke, Krivohlavek, Henning, McDermott and Kohout, 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 November 3, 2015, at 9:15 a.m. in the Saline County Commissioners' Room, Court House, Wilber NE.

ATTEST:

Linda Kastanek, County Clerk

Janet J. Henning, Chairperson

Marvin A. Kohout, Vice-Chairperson

Stephanie Krivohlavek

Willis D. Luedke

Tim McDermott

I, Linda Kastanek, County Clerk in and for Saline County, do hereby certify that the minutes of the October 6, 2015, meeting were presented and approved as presented.

Linda Kastanek, County Clerk

Janet J. Henning, Chairperson



Saline Board of Equalization Minutes



Marvin A. Kohout, Vice-Chairperson

Stephanie Krivohlavek

Willis D. Luedke

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, November 3, 2015, by Chairperson, Janet J. Henning. Present were Henning, Stephanie A. Krivohlavek, Marvin A. Kohout, Willis D. 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.

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

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

Krivohlavek moved to approve the minutes of the October 20, 2015 meeting as presented, seconded by McDermott. Voting aye were Luedke, Krivohlavek, Henning, McDermott and Kohout, nays none, motion carried.

County Assessor Brandi Kelly presented two Tax List Corrections for approval. Tax List Correction #2015-15 is for personal property and real estate going up for auction on November 15, so taxes are being accelerated. Tax List Correction #2015-16 is for personal property that was sold on October 4, so taxes are being accelerated on that personal property also.

After discussion, Luedke moved to approve both Tax List Corrections, seconded by Krivohlavek. Voting aye were Kohout, Krivohlavek, McDermott, Henning and Luedke, nays none, motion carried.

A final determination on Homestead Exemption Protest #2 was discussed. This property has been exempted in previous years. Luedke moved that due to the past history on this property, to approve the exemption. After more discussion, Luedke withdrew his motion. It was decided to table the decision until a phone call can be made to the property owner.

There being no further business to come before the Board, the meeting was adjourned at 9:30 a.m. The next meeting will be on November 17, 2015, at 9:15 a.m. in the Saline County Commissioners' Room, Court House, Wilber NE.

ATTEST:

Linda Kastanek, County Clerk

Janet J. Henning, Chairperson

Marvin A. Kohout, Vice-Chairperson

Stephanie Krivohlavek

Willis D. Luedke

Tim McDermott

I, Linda Kastanek, County Clerk in and for Saline County, do hereby certify that the minutes of the October 20, 2015, meeting were presented and approved as presented.

Linda Kastanek, County Clerk

Janet J. Henning, Chairperson

Marvin A. Kohout, Vice-Chairperson

Stephanie Krivohlavek



Saline Board of Equalization Minutes



Willis D. Luedke

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, November 17, 2015, by Chairperson, Janet J. Henning. Present were Henning, Stephanie A. Krivohlavek, Marvin A. Kohout, Willis D. 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.

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

McDermott moved to approve the minutes of the November 3, 2015 meeting as presented, seconded by Krivohlavek. Voting aye were Luedke, Krivohlavek, Henning, McDermott and Kohout, nays none, motion carried.

There being no business to come before the Board, the meeting was adjourned at 9:18 a.m. The next meeting will be on December 1, 2015, at 9:15 a.m. in the Saline County Commissioners' Room, Court House, Wilber NE.

ATTEST:

Linda Kastanek, County Clerk

Janet J. Henning, Chairperson

Marvin A. Kohout, Vice-Chairperson

Stephanie Krivohlavek

Willis D. Luedke

Tim McDermott

I, Linda Kastanek, County Clerk in and for Saline County, do hereby certify that the minutes of the November 3, 2015, meeting were presented and approved as presented.

Linda Kastanek, County Clerk

Janet J. Henning, Chairperson

Marvin A. Kohout, Vice-Chairperson

Stephanie Krivohlavek

Willis D. Luedke

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, December 1, 2015, by Chairperson, Janet J. Henning. Present were Henning, Stephanie A. Krivohlavek, Marvin A. Kohout, Willis D. 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.

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

Krivohlavek moved to approve the agenda with a correction of only one tax list correction, seconded by McDermott. Voting aye were McDermott Henning, Krivohlavek, Kohout and Luedke, nays none, motion carried.

McDermott moved to approve the minutes of the November 17, 2015 meeting as presented, seconded by Krivohlavek. Voting aye were Luedke, Krivohlavek, Henning, McDermott and Kohout, nays none, motion carried.

County Assessor Brandi Kelly presented Tax List Correction #2015-17, on a Personal Property that was filed late, so a 25% penalty is added on to the tax. Krivohlavek moved to approve the Tax List Correction, seconded by Luedke. Voting aye were Kohout, Krivohlavek, McDermott, Luedke and Henning, nays none, motion carried.

Ms. Kelly discussed the Final Determination on Homestead Exemption Appeal #2015-2. After explanation and discussion with the Board, Luedke moved to approve denying the Homestead Exemption appeal, seconded by McDermott. Voting aye were Krivohlavek, McDermott, Kohout, Henning and Luedke, nays none, motion carried.

There being no further business to come before the Board, the meeting was adjourned at 9:27 a.m. The next meeting will be on December 15, 2015, at 9:15 a.m. in the Saline County Commissioners' Room, Court House, Wilber NE.

ATTEST:

Linda Kastanek, County Clerk

Janet J. Henning, Chairperson

Marvin A. Kohout, Vice-Chairperson

Stephanie Krivohlavek

Willis D. Luedke

Tim McDermott

I, Linda Kastanek, County Clerk in and for Saline County, do hereby certify that the minutes of the November 17, 2015, meeting were presented and approved as presented.

Linda Kastanek, County Clerk

Janet J. Henning, Chairperson

Marvin A. Kohout, Vice-Chairperson

Stephanie Krivohlavek

Willis D. Luedke

Tim McDermott



Saline Board of Equalization Minutes





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 15, 2015, by Chairperson, Janet J. Henning. Present were Henning, Stephanie A. Krivohlavek, Marvin A. Kohout, Willis D. Luedke and Tim McDermott, Commissioners, Deputy County Assessor Sharon Jelinek 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.

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

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

Krivohlavek moved to approve the minutes of the December 1, 2015 meeting as presented, seconded by McDermott. Voting aye were McDermott, Henning, Krivohlavek, Kohout and Luedke, nays none, motion carried.

Deputy County Assessor Sharon Jelinek presented Tax List Corrections, #2015-18, 19, 20, 21, 22, and 23, for approval. These are correcting a clerical error on taxes, and the amount of exemption allowed, per a new law which was passed in 2014, effective in 2015. Luedke moved to approve the Tax List Corrections, seconded by McDermott. Voting aye were Kohout, Krivohlavek, 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 December 29, 2015, at 9:15 a.m. in the Saline County Commissioners' Room, Court House, Wilber NE.

ATTEST:

Linda Kastanek, County Clerk

Janet J. Henning, Chairperson

Marvin A. Kohout, Vice-Chairperson

Stephanie Krivohlavek

Willis D. Luedke

Tim McDermott

I, Linda Kastanek, County Clerk in and for Saline County, do hereby certify that the minutes of the December 1, 2015, meeting were presented and approved as presented.

Linda Kastanek, County Clerk

Janet J. Henning, Chairperson

Marvin A. Kohout, Vice-Chairperson

Stephanie Krivohlavek

Willis D. Luedke

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 9:30 a.m. on Tuesday, December 29, 2015, by Chairperson, Janet J. Henning. Present were Henning, Stephanie A. Krivohlavek, Marvin A. Kohout, Willis D. Luedke and Tim McDermott, Commissioners, 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.

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

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

McDermott moved to approve the minutes of the December 15, 2015 meeting as presented, seconded by Krivohlavek. Voting aye were McDermott, Henning, Krivohlavek, Kohout and Luedke, nays none, motion carried.

Deputy County Assessor Sharon Jelinek presented Tax List Corrections, #2015-24 and 2015-25, adjusting machinery value on both, for approval. These are correcting a clerical error on taxes. Kohout moved to approve the Tax List Corrections, seconded by McDermott. Voting aye were Kohout, Krivohlavek, 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 January 12, 2016, at 9:15 a.m. in the Saline County Commissioners' Room, Court House, Wilber NE.

ATTEST:

Daryl Fikar, Deputy County Clerk

Janet J. Henning, Chairperson

Marvin A. Kohout, Vice-Chairperson

Stephanie Krivohlavek

Willis D. Luedke

Tim McDermott

I, Daryl Fikar, Deputy County Clerk in and for Saline County, do hereby certify that the minutes of the December 15, 2015, meeting were presented and approved as presented.

Daryl Fikar, Deputy County Clerk

Janet J. Henning, Chairperson

Marvin A. Kohout, Vice-Chairperson

Stephanie Krivohlavek

Willis D. Luedke

Tim McDermott