



SALINE COUNTY BOARD OF EQUALIZATION

The regular meeting of the Saline County Board of Equalization was called to order at 9:18 a.m. on Tuesday, January 10th, 2017, by Chairperson, Marvin A. Kohout. The meeting opened with the Pledge of Allegiance. Present were Kohout, Willis D. Luedke, Russ Karpisek, Janet J. Henning and Stephanie A. Krivohlavek, Commissioners, County Clerk Daryl Fikar and Administrative Assistant Tim McDermott.

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.

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

Luedke moved to approve the minutes of the December 27th, 2016 meeting as presented, seconded by Kohout. Voting aye were Luedke and Kohout, abstaining were Henning, Krivohlavek and Karpisek, nays none, motion carried.

There being no further business to come before the Board, the meeting was adjourned at 9:21 a.m. The next meeting will be on January 24th, 2017, at 9:15 a.m. in the Saline County Commissioners' Room, Courthouse, Wilber NE.

ATTEST:

Daryl I. Fikar, County Clerk	Janet J. Henning
Marvin A. Kohout, Chairperson	Stephanie Krivohlavek
Willis D. Luedke, Vice Chairperson	Russ Karpisek

I, Daryl Fikar, County Clerk in and for Saline County, do hereby certify that the minutes of the December 27th, 2016, meeting were presented and approved as presented.

Daryl I. Fikar, County Clerk	Janet J. Henning
Marvin A. Kohout, Chairperson	Stephanie Krivohlavek
Willis D. Luedke, Vice Chairperson	Russ Karpisek



Saline Board of Equalization Minutes



SALINE COUNTY BOARD OF EQUALIZATION

The regular meeting of the Saline County Board of Equalization was called to order at 9:20 a.m. on Tuesday, January 24th, 2017, by Chairperson, Marvin A. Kohout. The meeting opened with the Pledge of Allegiance. Present were Kohout, Willis D. Luedke, Russ Karpisek, Janet J. Henning and Stephanie A. Krivohlavek, Commissioners, County Clerk Daryl Fikar, Administrative Assistant Tim McDermott, County Assessor Brandi Kelly, County Treasurer Debbie Spanyers and County Attorney Tad Eickman.

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

Karpisek moved to approve the minutes of the January 10th, 2017 meeting as presented, seconded by Henning. Voting aye were Luedke, Kohout, Henning, Krivohlavek and Karpisek, nays none, motion carried.

County Attorney Tad Eickman informed the board that, at a recent hearing in the Don Kubicek real estate valuation protest, the TERC Board had ruled in favor of Saline County.

County Assessor Brandi Kelly, gave her recommendation on a listing of Permissive Exemption Applications for 2017.

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

County Treasurer Debbie Spanyers presented a vehicle exemption application from Friend Christian Assembly for a 1999 Dodge van. This vehicle is used exclusively for religious purposes, and is a renewal application.

Spanyers then presented a vehicle exemption application from Schoenstatt Sisters of Mary for a 2009 Toyota Corolla. This vehicle is used exclusively for religious purposes, and is also a renewal application.

At 9:25 a.m., Henning moved to close the Public Hearing, seconded by Krivohlavek. Voting aye were Karpisek, Luedke, Henning, Kohout and Krivohlavek, nays none, motion carried.

Krivohlavek moved to approve the vehicle exemption applications from Friend Christian Assembly and Schoenstatt Sisters of Mary, seconded by Henning. Voting aye were Luedke, Krivohlavek, Henning, Karpisek and Kohout, 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 February 7th, 2017, at 9:15 a.m. in the Saline County Commissioners' Room, Courthouse, Wilber NE.

ATTEST:

Daryl I. Fikar, County Clerk

Janet J. Henning

Marvin A. Kohout, Chairperson

Stephanie Krivohlavek

Willis D. Luedke, Vice Chairperson

Russ Karpisek

I, Daryl Fikar, County Clerk in and for Saline County, do hereby certify that the minutes of the January 10th, 2017, meeting were presented and approved as presented.

Daryl I. Fikar, County Clerk

Janet J. Henning



Saline Board of Equalization Minutes



Marvin A. Kohout, Chairperson

Stephanie Krivohlavek

Willis D. Luedke, Vice Chairperson

Russ Karpisek



Saline Board of Equalization Minutes



SALINE COUNTY BOARD OF EQUALIZATION

The regular meeting of the Saline County Board of Equalization was called to order at 9:15 a.m. on Tuesday, February 7th, 2017, by Chairperson, Marvin A. Kohout. The meeting opened with the Pledge of Allegiance. Present were Kohout, Willis D. Luedke, Russ Karpisek, Janet J. Henning and Stephanie A. Krivohlavek, Commissioners, County Clerk Daryl Fikar, Administrative Assistant Tim McDermott, County Assessor Brandi Kelly, County Treasurer Debbie Spanyers and County Attorney Tad Eickman.

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.

Henning moved to approve the agenda with the addition of two vehicle exemption requests, seconded by Krivohlavek. Voting aye were Henning, Luedke, Kohout, Krivohlavek and Karpisek, nays none, motion carried.

Krivohlavek moved to approve the minutes of the January 24th, 2017 meeting as presented, seconded by Henning. Voting aye were Luedke, Kohout, Henning, Krivohlavek and Karpisek, nays none, motion carried.

County Assessor Brandi Kelly presented tax list correction #2017-01, accelerating the taxes on a cabin that has been moved from Blue River Lodge. Henning moved to approve the correction, seconded by Karpisek. Voting aye were McDermott, Luedke, Krivohlavek, Kohout and Henning, nays none, motion carried.

Ms. Kelly then presented tax list correction #2017-02, accelerating taxes on the personal property of a deceased person. The estate is having a sale of the items. Henning moved to approve the correction, seconded by Krivohlavek. Voting aye were McDermott, Luedke, Krivohlavek, Kohout and Henning, nays none, motion carried.

At 9:20 a.m., Henning moved to open the Public Hearing for Vehicle Exemptions, seconded by Krivohlavek. Voting aye were Krivohlavek, Karpisek, Kohout, Henning and Luedke, nays none motion carried.

County Treasurer Debbie Spanyers presented 46 vehicle exemption applications from Doane University. The vehicles are used exclusively for educational purposes.

At 9:24 a.m., Henning moved to close the Public Hearing, seconded by Krivohlavek. Voting aye were Karpisek, Luedke, Henning, Kohout and Krivohlavek, nays none, motion carried.

Henning moved to approve the vehicle exemption applications from Doane University, seconded by Krivohlavek. Voting aye were Luedke, Krivohlavek, Henning, Karpisek 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 February 21st, 2017, at 9:15 a.m. in the Saline County Commissioners' Room, Courthouse, Wilber NE.

ATTEST:

Daryl I. Fikar, County Clerk

Janet J. Henning

Marvin A. Kohout, Chairperson

Stephanie Krivohlavek

Willis D. Luedke, Vice Chairperson

Russ Karpisek

I, Daryl Fikar, County Clerk in and for Saline County, do hereby certify that the minutes of the January 24th, 2017, meeting were presented and approved as presented.

Daryl I. Fikar, County Clerk

Janet J. Henning

Marvin A. Kohout, Chairperson

Stephanie Krivohlavek



Saline Board of Equalization Minutes



Willis D. Luedke, Vice Chairperson

Russ Karpisek



SALINE COUNTY BOARD OF EQUALIZATION

The regular meeting of the Saline County Board of Equalization was called to order at 9:16 a.m. on Tuesday, February 21st, 2017, by Chairperson, Marvin A. Kohout. The meeting opened with the Pledge of Allegiance. Present were Kohout, Willis D. Luedke, Russ Karpisek, Janet J. Henning and Stephanie A. Krivohlavek, Commissioners and 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.

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

Henning moved to approve the minutes of the February 7th, 2017 meeting as presented, seconded by Krivohlavek. Voting aye were Luedke, Kohout, Henning, Krivohlavek and Karpisek, 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 March 7th, 2017, at 9:15 a.m. in the Saline County Commissioners' Room, Courthouse, Wilber NE.

ATTEST:

Daryl I. Fikar, County Clerk	Janet J. Henning
Marvin A. Kohout, Chairperson	Stephanie Krivohlavek
Willis D. Luedke, Vice Chairperson	Russ Karpisek

I, Daryl Fikar, County Clerk in and for Saline County, do hereby certify that the minutes of the February 7th, 2017, meeting were presented and approved as presented.

Daryl I. Fikar, County Clerk	Janet J. Henning
Marvin A. Kohout, Chairperson	Stephanie Krivohlavek
Willis D. Luedke, Vice Chairperson	Russ Karpisek



Saline Board of Equalization Minutes



SALINE COUNTY BOARD OF EQUALIZATION

The regular meeting of the Saline County Board of Equalization was called to order at 9:15 a.m. on Tuesday, March 7th, 2017, by Chairperson, Marvin A. Kohout. The meeting opened with the Pledge of Allegiance. Present were Kohout, Willis D. Luedke, Russ Karpisek, Janet J. Henning and Stephanie A. Krivohlavek, Commissioners, Administrative Assistant Tim McDermott, County Attorney Tad Eickman, County Assessor Brandi Kelly and 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.

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

Karpisek moved to approve the minutes of the February 21st, 2017 meeting as presented, seconded by Krivohlavek. Voting aye were Luedke, Kohout, Henning, Krivohlavek and Karpisek, nays none, motion carried.

Assessor Kelly presented Tax List Correction #2017-03, accelerating taxes on property owned by a deceased individual. The estate is having an auction of the property on April 8, 2017. Karpisek moved to approve tax list correction #2017-03, seconded by Krivohlavek. Voting aye were Krivohlavek, Karpisek, Henning, Luedke and Kohout, 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 March 21st, 2017, at 9:15 a.m. in the Saline County Commissioners' Room, Courthouse, Wilber NE.

ATTEST:

Daryl I. Fikar, County Clerk

Janet J. Henning

Marvin A. Kohout, Chairperson

Stephanie Krivohlavek

Willis D. Luedke, Vice Chairperson

Russ Karpisek

I, Daryl Fikar, County Clerk in and for Saline County, do hereby certify that the minutes of the February 21st, 2017, meeting were presented and approved as presented.

Daryl I. Fikar, County Clerk

Janet J. Henning

Marvin A. Kohout, Chairperson

Stephanie Krivohlavek

Willis D. Luedke, Vice Chairperson

Russ Karpisek



Saline Board of Equalization Minutes



SALINE COUNTY BOARD OF EQUALIZATION

The regular meeting of the Saline County Board of Equalization was called to order at 9:22 a.m. on Tuesday, March 21st, 2017, by Chairperson, Marvin A. Kohout. The meeting opened with the Pledge of Allegiance. Present were Kohout, Willis D. Luedke, Russ Karpisek, Janet J. Henning and Stephanie A. Krivohlavek, Commissioners, Administrative Assistant Tim McDermott, County Treasurer Debbie Spanyers, County Assessor Brandi Kelly and 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.

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

Henning moved to approve the minutes of the March 7th, 2017 meeting as presented, seconded by Krivohlavek. Voting aye were Luedke, Kohout, Henning, Krivohlavek and Karpisek, nays none, motion carried.

Assessor Kelly presented Tax List Correction #2017-04, accelerating taxes on property owned by a business that has been sold. Henning moved to approve tax list correction #2017-04, seconded by Krivohlavek. Voting aye were Krivohlavek, Karpisek, Henning, Luedke and Kohout, nays none, motion carried.

At 9:26 a.m., Henning moved to open the public hearing for vehicle exemption applications, seconded by Luedke. Voting aye were Henning, Kohout, Krivohlavek, Karpisek and Luedke, nays none, motion carried.

County Treasurer presented a vehicle exemption application from the Crete Area Medical Center for a 2001 GMC van. She notified the Board that she had concerns about the application, specifically the qualification of the organization for the exemption. She stated that she will research the organization and application and come back to the Board in two weeks.

At 9:30 a.m., Henning moved to close the public hearing, seconded by Krivohlavek. Voting aye were Luedke, Kohout, Henning, Karpisek and Krivohlavek, nays none, motion carried.

Kohout announced that a decision on the vehicle exemption application will be postponed until the April 4th, 2017 meeting.

There being no further business to come before the Board, the meeting was adjourned at 9:31 a.m. The next meeting will be on April 4th, 2017, at 9:15 a.m. in the Saline County Commissioners' Room, Courthouse, Wilber NE.

ATTEST:

Daryl I. Fikar, County Clerk

Janet J. Henning

Marvin A. Kohout, Chairperson

Stephanie Krivohlavek

Willis D. Luedke, Vice Chairperson

Russ Karpisek

I, Daryl Fikar, County Clerk in and for Saline County, do hereby certify that the minutes of the March 7th, 2017, meeting were presented and approved as presented.

Daryl I. Fikar, County Clerk

Janet J. Henning



Saline Board of Equalization Minutes



Marvin A. Kohout, Chairperson

Stephanie Krivohlavek

Willis D. Luedke, Vice Chairperson

Russ Karpisek



Saline Board of Equalization Minutes



SALINE COUNTY BOARD OF EQUALIZATION

The regular meeting of the Saline County Board of Equalization was called to order at 9:18 a.m. on Tuesday, April 4th, 2017, by Chairperson, Marvin A. Kohout. The meeting opened with the Pledge of Allegiance. Present were Kohout, Willis D. Luedke, Russ Karpisek, Janet J. Henning and Stephanie A. Krivohlavek, Commissioners, County Clerk Daryl Fikar, Administrative Assistant Tim McDermott, County Treasurer Debbie Spanyers and County Attorney Tad Eickman.

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

Krivohlavek moved to approve the minutes of the March 21st, 2017 meeting as presented, seconded by Henning. Voting aye were Luedke, Kohout, Henning, Krivohlavek and Karpisek, nays none, motion carried.

At 9:20 a.m., Karpisek moved to open the Public Hearing for Vehicle Exemptions, seconded by Krivohlavek. Voting aye were Krivohlavek, Karpisek, Kohout, Henning and Luedke, nays none motion carried.

County Treasurer Debbie Spanyers presented a vehicle exemption application from Friend Christian Assembly for a 1999 Dodge van. This vehicle is used exclusively for religious purposes, and is a renewal application.

Spanyers then presented a vehicle exemption application from Crete Area Medical Center for a 2001 GMC cargo van. This vehicle is used to move supplies between hospital and clinic locations and for general travel for hospital functions. This is a first time application

At 9:25 a.m., Henning moved to close the Public Hearing, seconded by Krivohlavek. Voting aye were Karpisek, Luedke, Henning, Kohout and Krivohlavek, nays none, motion carried.

Luedke moved to approve the vehicle exemption applications from Friend Christian Assembly and Crete Area Medical Center, seconded by Krivohlavek. Voting aye were Luedke, Krivohlavek, Henning, Karpisek and Kohout, nays none, motion carried.

Following was a general discussion concerning the procedure of the delinquent tax sale.

There being no further business to come before the Board, the meeting was adjourned at 9:31 a.m. The next meeting will be on April 18th, 2017, at 9:15 a.m. in the Saline County Commissioners' Room, Courthouse, Wilber NE.

ATTEST:

Daryl I. Fikar, County Clerk

Janet J. Henning

Marvin A. Kohout, Chairperson

Stephanie Krivohlavek

Willis D. Luedke, Vice Chairperson

Russ Karpisek

I, Daryl Fikar, County Clerk in and for Saline County, do hereby certify that the minutes of the March 21st, 2017, meeting were presented and approved as presented.

Daryl I. Fikar, County Clerk

Janet J. Henning

Marvin A. Kohout, Chairperson

Stephanie Krivohlavek



Saline Board of Equalization Minutes



Willis D. Luedke, Vice Chairperson

Russ Karpisek



Saline Board of Equalization Minutes



SALINE COUNTY BOARD OF EQUALIZATION

The regular meeting of the Saline County Board of Equalization was called to order at 9:16 a.m. on Tuesday, April 18th, 2017, by Chairperson, Marvin A. Kohout. The meeting opened with the Pledge of Allegiance. Present were Kohout, Willis D. Luedke, Russ Karpisek, Janet J. Henning and Stephanie A. Krivohlavek, Commissioners, County Clerk Daryl Fikar, Administrative Assistant Tim McDermott, County Assessor Brandi Kelly and County Treasurer Debbie Spanyers.

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.

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

Karpisek moved to approve the minutes of the April 4th, 2017 meeting as presented, seconded by Henning. Voting aye were Luedke, Kohout, Henning, Krivohlavek and Karpisek, nays none, motion carried.

Under correspondence, Fikar reported receiving a notice of public hearing from the City of Lincoln/Lancaster County regarding a zoning change application for part of the SE ¼ of section 28-9-5 in Lancaster County.

Assessor Brandi Kelly presented three Tax List Corrections for approval. Tax List Corrections #2017-05, 2017-06 and 2017-07 are all related to the same property, but are being corrected for 2014, 2015 and 2016 tax years to remove a truck that was on the personal property list because it was reported as being not plated, but is plated. This correction removes \$172.94 from the 2014 taxes, \$129.68 from the 2015 taxes and \$99.82 from the 2016 taxes. Henning moved to approve tax list corrections, seconded by Karpisek. Voting aye were Krivohlavek, McDermott, Henning, Luedke and Kohout, nays none, motion carried.

At 9:20 a.m., Henning moved to open the Public Hearing for Vehicle Exemptions, seconded by Krivohlavek. Voting aye were Krivohlavek, Karpisek, Kohout, Henning and Luedke, nays none motion carried.

County Treasurer Debbie Spanyers presented a vehicle exemption application from McIntosh Ministries for a 2002 GMC Envoy. This vehicle is used exclusively for religious purposes, and is a renewal application.

At 9:24 a.m., Henning moved to close the Public Hearing, seconded by Krivohlavek. Voting aye were Karpisek, Luedke, Henning, Kohout and Krivohlavek, nays none, motion carried.

Henning moved to approve the vehicle exemption application from McIntosh Ministries, seconded by Krivohlavek. Voting aye were Luedke, Krivohlavek, Henning, Karpisek 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 2nd, 2017, at 9:15 a.m. in the Saline County Commissioners' Room, Courthouse, Wilber NE.

ATTEST:

Daryl I. Fikar, County Clerk

Janet J. Henning

Marvin A. Kohout, Chairperson

Stephanie Krivohlavek

Willis D. Luedke, Vice Chairperson

Russ Karpisek

I, Daryl Fikar, County Clerk in and for Saline County, do hereby certify that the minutes of the April 4th, 2017, meeting were presented and approved as presented.



Saline Board of Equalization Minutes



Daryl I. Fikar, County Clerk

Janet J. Henning

Marvin A. Kohout, Chairperson

Stephanie Krivohlavek

Willis D. Luedke, Vice Chairperson

Russ Karpisek



Saline Board of Equalization Minutes



SALINE COUNTY BOARD OF EQUALIZATION

The regular meeting of the Saline County Board of Equalization was called to order at 9:18 a.m. on Tuesday, May 2nd, 2017, by Chairperson, Marvin A. Kohout. The meeting opened with the Pledge of Allegiance. Present were Kohout, Willis D. Luedke, Russ Karpisek, Janet J. Henning and Stephanie A. Krivohlavek, Commissioners, County Clerk Daryl Fikar, Administrative Assistant Tim McDermott, County Assessor Brandi Kelly and County Treasurer Debbie Spanyers.

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.

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

Henning moved to approve the minutes of the April 18th, 2017 meeting as presented, seconded by Karpisek. Voting aye were Luedke, Kohout, Henning, Krivohlavek and Karpisek, nays none, motion carried.

Under correspondence, Fikar reported receiving a letter from the Tax Equalization and Review Commission, informing Saline County that the levels of value for real property in Saline County for the tax year of 2017 meet the requirements of law.

Assessor Kelly reported that she received an exemption application from Doane University for real property that they own, and are requesting that it be exempt from real estate taxes. Kelly informed the Board that the request did not meet the deadline and that she would need their permission to include the property on the 2017 exempt property listing. The Board gave verbal approval for her to include the property on the 2017 exempt property listing.

Kelly then presented an application for exemption of real and personal property owned by Doane University. Henning moved to approve the application, seconded by Luedke. Voting aye were Karpisek, Kohout, Krivohlavek, Luedke and Henning, nays none, motion carried.

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

County Treasurer Debbie Spanyers presented a vehicle exemption application from Friend Christian Assembly for a 2012 Elkhart coach bus. This vehicle is used exclusively for religious purposes, and is an initial application.

At 9:24 a.m., Henning moved to close the Public Hearing, seconded by Krivohlavek. Voting aye were Karpisek, Luedke, Henning, Kohout and Krivohlavek, nays none, motion carried.

Luedke moved to approve the vehicle exemption application from Friend Christian Assembly, seconded by Krivohlavek. Voting aye were Luedke, Krivohlavek, Henning, Karpisek 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 May 16th, 2017, at 9:15 a.m. in the Saline County Commissioners' Room, Courthouse, Wilber NE.

ATTEST:

Daryl I. Fikar, County Clerk

Janet J. Henning

Marvin A. Kohout, Chairperson

Stephanie Krivohlavek

Willis D. Luedke, Vice Chairperson

Russ Karpisek



Saline Board of Equalization Minutes



I, Daryl Fikar, County Clerk in and for Saline County, do hereby certify that the minutes of the April 18th, 2017, meeting were presented and approved as presented.

Daryl I. Fikar, County Clerk

Janet J. Henning

Marvin A. Kohout, Chairperson

Stephanie Krivohlavek

Willis D. Luedke, Vice Chairperson

Russ Karpisek



Saline Board of Equalization Minutes



SALINE COUNTY BOARD OF EQUALIZATION

The regular meeting of the Saline County Board of Equalization was called to order at 9:15 a.m. on Tuesday, May 16th, 2017, by Chairperson, Marvin A. Kohout. The meeting opened with the Pledge of Allegiance. Present were Kohout, Willis D. Luedke, Russ Karpisek, Janet J. Henning and Stephanie A. Krivohlavek, Commissioners, County Clerk Daryl Fikar and Administrative Assistant Tim McDermott.

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.

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

Henning moved to approve the minutes of the May 2nd, 2017 meeting as presented, seconded by Krivohlavek. Voting aye were Luedke, Kohout, Henning, Krivohlavek and Karpisek, nays none, motion carried.

There being no further business to come before the Board, the meeting was adjourned at 9:17 a.m. The next meeting will be on May 30th, 2017, at 9:15 a.m. in the Saline County Commissioners' Room, Courthouse, Wilber NE.

ATTEST:

Daryl I. Fikar, County Clerk

Janet J. Henning

Marvin A. Kohout, Chairperson

Stephanie Krivohlavek

Willis D. Luedke, Vice Chairperson

Russ Karpisek

I, Daryl Fikar, County Clerk in and for Saline County, do hereby certify that the minutes of the May 2nd, 2017, meeting were presented and approved as presented.

Daryl I. Fikar, County Clerk

Janet J. Henning

Marvin A. Kohout, Chairperson

Stephanie Krivohlavek

Willis D. Luedke, Vice Chairperson

Russ Karpisek



Saline Board of Equalization Minutes



SALINE COUNTY BOARD OF EQUALIZATION

The regular meeting of the Saline County Board of Equalization was called to order at 9:18 a.m. on Tuesday, May 30th, 2017, by Chairperson, Marvin A. Kohout. The meeting opened with the Pledge of Allegiance. Present were Kohout, Willis D. Luedke, Russ Karpisek, Janet J. Henning and Stephanie A. Krivohlavek, Commissioners, County Clerk Daryl Fikar and Administrative Assistant Tim McDermott.

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.

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

Henning moved to approve the minutes of the May 16th, 2017 meeting as presented, seconded by Karpisek. Voting aye were Luedke, Kohout, Henning, Krivohlavek and Karpisek, nays none, motion carried.

Under correspondence, Kohout reported receiving a letter from the City of Wilber, informing interested parties of a Public Hearing of the Planning Commission of the City of Wilber on Monday, June 12th, and a Public Hearing of the City Council and the CDA of the City of Wilber on Tuesday, June 13th, regarding a blight and substandard study and redevelopment plan.

At 9:22 a.m., County Assessor presented an exemption application from Doane University for approximately .8 acres of land and a 50 X 80 foot steel structure on a concrete slab with a gravel parking area. Kelly explained that the application came in after the deadline of December 31, but that she had spoken to the Department of Revenue, and Saline County is allowed to grant the exemption, however, there will be a penalty as the application was late. The penalty is 10% of what the tax would normally be, or \$100.00, whichever is the lesser amount. Henning moved to approve the application, seconded by Krivohlavek. Voting aye were Krivohlavek, Kohout, Karpisek, Henning and Luedke, 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 June 13th, 2017, at 9:15 a.m. in the Saline County Commissioners' Room, Courthouse, Wilber NE.

ATTEST:

Daryl I. Fikar, County Clerk

Janet J. Henning

Marvin A. Kohout, Chairperson

Stephanie Krivohlavek

Willis D. Luedke, Vice Chairperson

Russ Karpisek

I, Daryl Fikar, County Clerk in and for Saline County, do hereby certify that the minutes of the May 16nd, 2017, meeting were presented and approved as presented.

Daryl I. Fikar, County Clerk

Janet J. Henning

Marvin A. Kohout, Chairperson

Stephanie Krivohlavek

Willis D. Luedke, Vice Chairperson

Russ Karpisek



Saline Board of Equalization Minutes



SALINE COUNTY BOARD OF EQUALIZATION

The regular meeting of the Saline County Board of Equalization was called to order at 9:15 a.m. on Tuesday, June 13th, 2017, by Chairperson, Marvin A. Kohout. The meeting opened with the Pledge of Allegiance. Present were Kohout, Willis D. Luedke, Russ Karpisek, Janet J. Henning and Stephanie A. Krivohlavek, Commissioners, County Clerk Daryl Fikar and Administrative Assistant Tim McDermott.

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.

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

Krivohlavek moved to approve the minutes of the May 30th, 2017 meeting as presented, seconded by Karpisek. Voting aye were Luedke, Kohout, Henning, Krivohlavek and Karpisek, nays none, motion carried.

County Assessor Brandi Kelly presented a list of 81 valuation changes for consideration of the Board. Kelly explained that the list includes properties that have changed hands from exempt entities to non-exempt, as well as non-exempt to exempt. Also included are NRD properties, FSA record changes and properties that have been re-inspected. After discussion, Krivohlavek moved to approve the list, seconded by Henning. Voting aye were Karpisek, Krivohlavek, Henning, Kohout and Luedke, nays none, motion carried.

Ms. Kelly then informed the Board of discussions that she has had with two land owners over the valuation of their properties. She had agreed to change the classification of their properties but, upon closer inspection, found that the classification had previously been changed to the lowest possible valuation. The Board advised her that they would prefer that she inform the property owners of her determination, in writing.

There being no further business to come before the Board, the meeting was adjourned at 9:32 a.m. The next meeting will be on June 27th, 2017, at 9:15 a.m. in the Saline County Commissioners' Room, Courthouse, Wilber NE.

ATTEST:

Daryl I. Fikar, County Clerk

Janet J. Henning

Marvin A. Kohout, Chairperson

Stephanie Krivohlavek

Willis D. Luedke, Vice Chairperson

Russ Karpisek

I, Daryl Fikar, County Clerk in and for Saline County, do hereby certify that the minutes of the May 30th, 2017, meeting were presented and approved as presented.

Daryl I. Fikar, County Clerk

Janet J. Henning

Marvin A. Kohout, Chairperson

Stephanie Krivohlavek

Willis D. Luedke, Vice Chairperson

Russ Karpisek



Saline Board of Equalization Minutes



SALINE COUNTY BOARD OF EQUALIZATION

The regular meeting of the Saline County Board of Equalization was called to order at 9:15 a.m. on Tuesday, June 27th, 2017, by Vice-Chairperson, Willis D. Luedke. The meeting opened with the Pledge of Allegiance. Present were Luedke, Russ Karpisek and Janet J. Henning, Commissioners, County Clerk Daryl Fikar and Administrative Assistant Tim McDermott. Commissioners Marvin A. Kohout and Stephanie A. Krivohlavek were absent.

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

Let the record show that all proceedings are electronically recorded.

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

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

Karpisek moved to approve the minutes of the June 13th, 2017 meeting as presented, seconded by Henning. Voting aye were Luedke, Henning and Karpisek, nays none, motion carried.

County Assessor Brandi Kelly presented two change of valuation notices for Crete City, block 101, the south half of lot 9 and all of lot 10, removing a detached garage and lean-to that were duplicated, decreasing the valuation by \$4,405.00. Kelly also presented another property in block 101, all of lot 8 and the north half of lot 9, adding a lean-to on this property, increasing the valuation by \$315.00. After discussion, Karpisek moved to approve the corrections, seconded by Henning. Voting aye were Karpisek, Henning and Luedke, nays none, motion carried. Both of these properties have the same owner.

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 July 11th, 2017, at 9:15 a.m. in the Saline County Commissioners' Room, Courthouse, Wilber NE.

ATTEST:

Daryl I. Fikar, County Clerk

Janet J. Henning

Marvin A. Kohout, Chairperson

Stephanie Krivohlavek

Willis D. Luedke, Vice Chairperson

Russ Karpisek

I, Daryl Fikar, County Clerk in and for Saline County, do hereby certify that the minutes of the June 13th, 2017, meeting were presented and approved as presented.

Daryl I. Fikar, County Clerk

Janet J. Henning

Marvin A. Kohout, Chairperson

Stephanie Krivohlavek

Willis D. Luedke, Vice Chairperson

Russ Karpisek



SALINE COUNTY BOARD OF EQUALIZATION

The regular meeting of the Saline County Board of Equalization was called to order at 9:15 a.m. on Tuesday, July 11th, 2017, by Chairperson, Marvin A. Kohout. The meeting opened with the Pledge of Allegiance. Present were Janet J. Henning, Willis D. Luedke, Marvin A. Kohout, Stephanie Krivohlavek, and Russ Karpisek, Commissioners, Deputy County Clerk Tammie A. Korbelyk and Administrative Assistant Tim McDermott.

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

Luedke moved to approve the minutes of the June 27th, 2017 meeting as presented, seconded by Henning. Voting aye were Luedke, Henning and Karpisek, abstain Kohout and Krivohlavek, nays none, motion carried.

County Assessor Brandi Kelly presented four change of valuation notices for properties transferred from four non-exempt entities to an exempt entity. Decreasing the total valuation to \$4,310.00. After discussion, Karpisek moved to approve the Valuation Changes, seconded by Luedke. Voting aye were Karpisek, Krivohlavek, Kohout, Luedke and Henning, nays none, motion carried.

Assessor Brandi Kelly presented one Tax List Correction for approval. Tax List Corrections #2017-08, to accelerate items that were on the personal property list that had been sold in June 2017. This acceleration is in the amount of \$209.36 for the 2017 tax year. Henning moved to approve tax list corrections, seconded by Krivohlavek. Voting aye were Karpisek, Krivohlavek, Kohout, 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 July 25th, 2017, at 9:15 a.m. in the Saline County Commissioners' Room, Courthouse, Wilber NE.

ATTEST:

Tammie A. Korbelyk, Deputy County Clerk	Janet J. Henning
Marvin A. Kohout, Chairperson	Stephanie Krivohlavek
Willis D. Luedke, Vice Chairperson	Russ Karpisek

I, Tammie A Korbelyk, Deputy County Clerk in and for Saline County, do hereby certify that the minutes of the June 27th, 2017, meeting were presented and approved as presented.

Tammie A. Korbelyk, Deputy County Clerk	Janet J. Henning
Marvin A. Kohout, Chairperson	Stephanie Krivohlavek
Willis D. Luedke, Vice Chairperson	Russ Karpisek



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 11, 2017 by Chairperson, Marvin Kohout. Present were Kohout, Stephanie Krivohlavek, Willis Luedke, Janet Henning, Russ Karpisek, Commissioners and Deputy County Clerk, Anita Bartels. Also present were County Assessor, Brandi Kelly, Deputy Assessor, Sharon Jelinek, Appraiser, Dean Gorgen, and Administrative Assistant, Tim McDermott.

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. 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.

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 11, 13, 18, 20 and any hearings, otherwise, scheduled in 2017.

1. On May 30, 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 2017 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 17th publication. The statistical measures are also posted on the bulletin board in the Assessor's office.
3. The "2017" 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:** Crete City: increased the improvements/buildings +5%; Friend City: decreased the improvements/buildings -2%; Market Area 4500: complete review of all rural residential properties and updated various site values;



Saline Board of Equalization Minutes



Market Areas 4505 & 4510: updated Marshall Swift costing on buildings/improvements

Commercial: Dorchester Village: completed review of all commercial properties; Friend City: completed review of all commercial properties; Wilber City: complete review of all commercial properties

Agland: Changed land values by classification and sales used the sale dates of 10/1/2013 through 9/30/2016.

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.

Note: Saline County will utilize the 2015 conversion of soil map symbols to land capability groupings to determine the new value for any ag land properties during the protest period.

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. 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 and reappraisals 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 11th day of July, 2017.

Date

Brandi Kelly
Saline County Assessor

Protest #2017-06 and 10 were heard and reviewed.

Protest #2017-02, 05 and 09 Taxpayer present and Oath taken.

At 2:08 p.m., Kohout announced the Board would recess.

At 2:41 p.m., Kohout announced the Board would reconvene.

Protest #2017-11, 12, 13, 15, 16, 17, 22 and 23 were heard and reviewed.

Protest #2017-14, 18 and 19 via phone with Taxpayer and Oath taken.

Protest #2017-01 and 24 Taxpayer present and Oath taken.



Saline Board of Equalization Minutes



There being no further business to come before the Board, the meeting was recessed at 3:58 p.m. The Next meeting will be on July 13, 2017 at 1:30 p.m. in the Saline County Commissioners' Room, Court House, Wilber, NE.

At 1:35 p.m. on July 13, 2017, Luedke reconvened the Board of Equalization. Present were Luedke, Henning, Krivohlavek, Karpisek, Commissioners; County Assessor Brandi Kelly, Deputy Assessor Sharon Jelinek, Appraiser Dean Gorgen, Deputy County Clerk Anita Bartels, Administrative Assistance Tim McDermott. Commissioner Kohout was absent.

Protest #2017-73 was withdrawn by taxpayer.

Protest #2017-79, 83, 84 and 85 were heard and reviewed.

Protest #2017-74 and 86 Taxpayer present and Oath taken.

At 2:17 p.m. Luedke announced the Board would recess.

At 2:43 p.m. Luedke announced the Board would reconvene.

Protest #2017-87, 89, 90 and 93 were heard and reviewed.

Protest #2017-80, 81, 82, 95, 88, 91 and 92 Taxpayer present and Oath taken.

There being no further business to come before the Board, the meeting was recessed at 4:00 p.m. Luedke announced the Board would recess until July 18, 2017 at 8:30 a.m. in the Saline County Commissioners' Room, Court House, Wilber, NE.

At 8:30 a.m. on July 18, 2017 Kohout reconvened the Board of Equalization. Present were Henning, Luedke, Kohout, Krivohlavek, Karpisek, Commissioners; County Assessor Brandi Kelly, Deputy Assessor Sharon Jelinek, Appraiser Dean Gorgen, Deputy County Clerk Anita Bartels, Administrative Assistant Tim McDermott and Jon Fritz with Fritz Appraisal & Valuation, LLC.

Protest #2017-20, 21, 68 and 33 were heard and reviewed.

Protest #2017-03, 04, 49 and 32 Taxpayer was present and Oath taken.

At 9:28 a.m. Kohout announced the Board would recess.

At 10:12 a.m. Kohout announced the board would reconvene.

Protest #2017-07 and 37 Taxpayer was present and Oath taken.

At 10:36 a.m. Kohout announced the Board would recess.

At 10:44 a.m. Kohout announced the Board would reconvene.

Protest #57, 58, 59, 60 and 61 Taxpayer was present and Oath taken.

At 11:02 a.m. Kohout announced the Board would recess.

At 11:31 a.m. Kohout announced the Board would reconvene.

Protest #69 and 70 were heard and reviewed.

Protest #38 Taxpayer was present and Oath taken.

There being no further business to come before the Board, the meeting was recessed at 11:55 a.m. Kohout announced the Board would reconvene July 20, 2017 at 8:30 a.m. in the Saline County Commissioners' Room, Court House, Wilber, NE.

At 8:33 a.m. on July 20, 2017 Kohout reconvened the Board of Equalization. Present were Henning, Luedke, Kohout, Krivohlavek, Karpisek, Commissioners; County Assessor Brandi Kelly, Deputy Assessor Sharon Jelinek, Appraiser Dean Gorgen, Deputy County Clerk Anita Bartels and Administrative Assistant Tim McDermott.

Protest #2017-30, 42, and 27 were heard and reviewed.



Saline Board of Equalization Minutes



Protest #2017-28, 29, 31, 34, 40 and 44 Taxpayer was present and Oath taken.

At 9:38 a.m. Kohout announced the Board would recess.

At 10:15 a.m. Kohout announced the Board would reconvene.

Protest #2017-25, 26, 46 and 47 were heard and reviewed.

Protest #2017-08, 39, 43 and 45 Taxpayer was present and Oath taken.

At 11:15 a.m. Kohout announced the Board would recess.

At 11:23 a.m. Kohout announced the Board would reconvene.

Protest #2017-48 was heard and reviewed.

At 11:26 a.m. Kohout announced the Board would recess.

At 11:36 a.m. Kohout announced the Board would reconvene.

Protest #2017-35, 36, 62 and 63 Taxpayer was present and Oath taken.

At 12:00 p.m. Kohout announced the Board would recess.

At 1:03 p.m. Kohout announced the Board would reconvene.

Protest #2017-50, 51, 52, 53, 54, 55 and 96 were heard and reviewed.

Protest #2017-41, 94 and 56 Taxpayer was present and Oath taken.

At 2:10 p.m. Kohout announced the Board would recess.

At 2:42 p.m. Kohout announced the Board would reconvene.

Protest #2017-66, 71, 72, 76, 77, 78 and 78A were heard and reviewed.

Protest #2017-64, 65, 67, 97 and 75 Taxpayer was present and Oath taken.

At 4:12 p.m. Kohout announced the Board would recess until July 25, 2017 at 1:30 p.m. in the Saline County Commissioners' Room, Court House, Wilber, NE.

At 1:30 p.m. on July 25, 2017, Kohout reconvened the Board of Equalization to finalize the protest hearings. Present were Henning, Luedke, Kohout, Krivohlavek, Karpisek, Commissioners; Assessor Brandi Kelly, Deputy Assessor Sharon Jelinek, Appraiser Dean Gorgen, Deputy County Clerk Anita Bartels and Administrative Assistant Tim McDermott.

Krivohlavek moved to accept the testimony of the Assessor presented which indicates no change at this time. Valuation falls within the statutory range on Protests #2017-15, 16, 4, 20, 61, 69, 28, 45, 46, 47, 63 and 71. Motion was seconded by Henning. Voting aye were Henning, Luedke, Kohout, Krivohlavek and Karpisek, nays none, motion carried.

Krivohlavek moved to accept the testimony and evidence presented during the hearing indicates a clerical error and results an increase in value on Protests #2017-17 and 50. Motion was seconded by Karpisek. Voting aye were Henning, Luedke, Kohout, Krivohlavek and Karpisek, nays none, motion carried.

Krivohlavek moved to accept the testimony and evidence presented during the hearing indicates a clerical error, which results in a decrease in value on Protests #2017-24, 88 and 21. Motion seconded by Henning. Voting aye were Henning, Luedke, Kohout, Krivohlavek and Karpisek, nays none, motion carried.

Krivohlavek moved to accept after testimony and evidence presented of a recent appraisal or sale to lower the valuation on Protests #2017-2 and 95. Motion was seconded by Karpisek. Voting aye were Henning, Luedke, Kohout, Krivohlavek and Karpisek, nays none, motion carried.

Krivohlavek moved after inspection and review to lower the value due to the condition of the property on Protests #2017-9, 17, 18, 19, 22, 79, 82, 87, 89, 90, 91, 92, 93, 49, 68, 32, 33, 7, 37, 57, 58, 59, 60, 38, 70, 31, 34, 42, 27, 25, 26, 8, 39, 43, 35, 36, 48, 62, 41, 51, 52, 53, 54, 96, 94, 55, 64, 65, 67, 76, 77 and 78. Motion was seconded by Henning. Voting aye were Henning, Luedke, Kohout, Krivohlavek and Karpisek, nays none, motion carried.

Krivohlavek moved after review of the property to lower the value to equalize with other like property on Protests #2017-23 and 3. Motion was seconded by Karpisek. Voting aye were Henning, Luedke, Kohout, Krivohlavek and Karpisek, nays none, motion carried.



Saline Board of Equalization Minutes



Krivohlavek moved after testimony and evidence presented to lower the valuation and stay within the parameters required by the State of Nebraska on Protest #2017-10. Motion was seconded by Karpisek. Voting aye were Henning, Luedke, Kohout, Krivohlavek and Karpisek, nays none, motion carried.

Krivohlavek moved after testimony and evidence presented to raise the valuation and stay within the parameters required by the State of Nebraska on Protest #2017-86, 66, and 72. Motion seconded by Karpisek. Voting aye were Henning, Luedke, Kohout, Krivohlavek and Karpisek, nays none, motion carried.

Krivohlavek moved to lower the valuation after receiving information at the protest hearing on Protest #2017-5, 6, 11, 12, 13, 14, 74, 83, 84, 85, 81, 82, 37, 38, 29, 30, 40, 44, 35, 56, 64, 97 and 75. Motion seconded by Henning. Voting aye were Henning, Luedke, Kohout, Krivohlavek and Karpisek, nays none, motion carried.

Krivohlavek moved to raise valuation after receiving information at the protest hearing on Protest #2017-80. Motion seconded by Karpisek. Voting aye were Henning, Luedke, Krivohlavek and Karpisek, nays none, motion carried.

Krivohlavek moved to withdraw Protest #2017-73 as protest was withdrawn by the taxpayer. Motion seconded by Karpisek. Voting aye were Henning, Luedke, Kohout, Krivohlavek and Karpisek, nays none, motion carried.

Krivohlavek moved to dismiss Protest #2017-78A as protest requirements have not been met. Motion seconded by Karpisek. Voting aye were Henning, Luedke, Kohout, Krivohlavek and Karpisek, nays none, motion carried.

Kohout and the Board 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 3:25 p.m. The next regular meeting will be August 8, 2017 at 9:15 a.m. in the Saline County Commissioners' Room, Court House, Wilber, NE.

ATTEST:

Anita Bartels, Deputy Clerk

Willis Luedke, Vice-Chairperson

Marvin Kohout, Chairperson

Stephanie Krivohlavek

Janet Henning

Russ Karpisek



Saline Board of Equalization Minutes



SALINE COUNTY BOARD OF EQUALIZATION

The regular meeting of the Saline County Board of Equalization was called to order at 9:18 a.m. on Tuesday, July 25th, 2017, by Chairperson, Marvin A. Kohout. The meeting opened with the Pledge of Allegiance. Present were Kohout, Willis D. Luedke, Russ Karpisek, Janet J. Henning and Stephanie A. Krivohlavek, Commissioners, County Clerk Daryl Fikar and Administrative Assistant Tim McDermott.

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

Henning moved to approve the minutes of the July 11th, 2017 meeting as presented, seconded by Karpisek. Voting aye were Luedke, Kohout, Henning, Krivohlavek and Karpisek, nays none, motion carried.

At 9:17 a.m., County Assessor Brandi Kelly presented an exemption application from Crete Area Medical Center for the recently purchased former Friend Medical Center. The Center was previously privately owned and was not exempt. Henning moved to approve the application, seconded by Krivohlavek. Voting aye were Krivohlavek, Kohout, Karpisek, Henning and Luedke, nays none, motion carried.

Kelly then presented a list of eight change of valuations, stating that the previously mentioned Crete Area Medical Center building in Friend is included on this list, as well as properties which valuations changed due to on-site inspections by the Assessor staff. The total valuation change for the eight properties is reduced by \$155,305.00. Henning moved to approve the changes, seconded by Karpisek. Voting aye were Henning, Kohout, Luedke, Karpisek and Krivohlavek, nays none, motion carried.

Kelly then presented the Saline County Assessor three year plan to the Board. The plan includes information regarding the work load for the 2016-17 fiscal year. Kelly also announced that John Fritz of Fritz appraisal has announced his retirement, so they will be looking for a commercial appraiser. Henning moved to accept the three year plan, seconded by Krivohlavek. Voting aye were Karpisek, Kohout, Krivohlavek, Luedke and Henning, nays none, motion carried.

There being no further business to come before the Board, the meeting was adjourned at 9:27 a.m. The next meeting will be on August 8th, 2017, at 9:15 a.m. in the Saline County Commissioners' Room, Courthouse, Wilber NE.

ATTEST:

Daryl I. Fikar, County Clerk

Janet J. Henning

Marvin A. Kohout, Chairperson

Stephanie Krivohlavek

Willis D. Luedke, Vice Chairperson

Russ Karpisek

I, Daryl Fikar, County Clerk in and for Saline County, do hereby certify that the minutes of the July 11th, 2017, meeting were presented and approved as presented.

Daryl I. Fikar, County Clerk

Janet J. Henning



Saline Board of Equalization Minutes



Marvin A. Kohout, Chairperson

Stephanie Krivohlavek

Willis D. Luedke, Vice Chairperson

Russ Karpisek



Saline Board of Equalization Minutes



SALINE COUNTY BOARD OF EQUALIZATION

The regular meeting of the Saline County Board of Equalization was called to order at 9:15 a.m. on Tuesday, August 8th, 2017, by Chairperson, Marvin A. Kohout. The meeting opened with the Pledge of Allegiance. Present were Kohout, Willis D. Luedke, Russ Karpisek, Janet J. Henning and Stephanie A. Krivohlavek, Commissioners, County Clerk Daryl Fikar and Administrative Assistant Tim McDermott.

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.

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

Krivohlavek moved to approve the minutes of the July 25th, 2017 meeting as presented, seconded by Karpisek. Voting aye were Luedke, Kohout, Henning, Krivohlavek and Karpisek, nays none, motion carried.

At 9:17 a.m., County Assessor Brandi Kelly presented tax list correction #2017-09, accelerating the taxes on property that will be sold at public auction on August 26th, 2017. Henning moved to approve the correction, seconded by Krivohlavek. Voting aye were Krivohlavek, Kohout, Karpisek, Henning and Luedke, nays none, motion carried.

Kelly then presented the list of real estate that is exempt from taxation in Saline County for the 2017 year. Kelly states that there are two new properties on the list this year, Doane University and the Crete Area Medical Center. Henning moved to approve the exemptions, seconded by Krivohlavek. Voting aye were Henning, Kohout, Luedke, Karpisek and Krivohlavek, nays none, motion carried.

Deputy County Treasurer, Cathy Pallas then presented a vehicle exemption application from Sacred Heart Church for a 2010 Toyota Camry, used exclusively for religious purposes. The application is a renewal. Henning moved to approve the application, seconded by Luedke. Voting aye were Luedke, Krivohlavek, Karpisek, Henning and Kohout, 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 August 22nd, 2017, at 9:15 a.m. in the Saline County Commissioners' Room, Courthouse, Wilber NE.

ATTEST:

Daryl I. Fikar, County Clerk

Janet J. Henning

Marvin A. Kohout, Chairperson

Stephanie Krivohlavek

Willis D. Luedke, Vice Chairperson

Russ Karpisek

I, Daryl Fikar, County Clerk in and for Saline County, do hereby certify that the minutes of the July 25th, 2017, meeting were presented and approved as presented.

Daryl I. Fikar, County Clerk

Janet J. Henning



Saline Board of Equalization Minutes



Marvin A. Kohout, Chairperson

Stephanie Krivohlavek

Willis D. Luedke, Vice Chairperson

Russ Karpisek



SALINE COUNTY BOARD OF EQUALIZATION

The regular meeting of the Saline County Board of Equalization was called to order at 9:15 a.m. on Tuesday, August 22nd, 2017, by Chairperson, Marvin A. Kohout. The meeting opened with the Pledge of Allegiance. Present were Kohout, Willis D. Luedke, Russ Karpisek, Janet J. Henning and Stephanie A. Krivohlavek, Commissioners, County Clerk Daryl Fikar and Administrative Assistant Tim McDermott.

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.

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

Krivohlavek moved to approve the minutes of the August 8th, 2017 meeting as presented, seconded by Luedke. Voting aye were Luedke, Kohout, Henning, Krivohlavek and Karpisek, nays none, motion carried.

There being no further business to come before the Board, the meeting was adjourned at 9:18 a.m. The next meeting will be on September 5th, 2017, at 9:15 a.m. in the Saline County Commissioners' Room, Courthouse, Wilber NE.

ATTEST:

Daryl I. Fikar, County Clerk	Janet J. Henning
Marvin A. Kohout, Chairperson	Stephanie Krivohlavek
Willis D. Luedke, Vice Chairperson	Russ Karpisek

I, Daryl Fikar, County Clerk in and for Saline County, do hereby certify that the minutes of the August 8th, 2017, meeting were presented and approved as presented.

Daryl I. Fikar, County Clerk	Janet J. Henning
Marvin A. Kohout, Chairperson	Stephanie Krivohlavek
Willis D. Luedke, Vice Chairperson	Russ Karpisek



Saline Board of Equalization Minutes



SALINE COUNTY BOARD OF EQUALIZATION

The regular meeting of the Saline County Board of Equalization was called to order at 9:15 a.m. on Tuesday, September 5th, 2017, by Chairperson, Marvin A. Kohout. The meeting opened with the Pledge of Allegiance. Present were Kohout, Willis D. Luedke, Russ Karpisek, Janet J. Henning and Stephanie A. Krivohlavek, Commissioners, County Clerk Daryl Fikar and Administrative Assistant Tim McDermott.

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.

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

Krivohlavek moved to approve the minutes of the August 22nd, 2017 meeting as presented, seconded by Karpisek. Voting aye were Luedke, Kohout, Henning, Krivohlavek and Karpisek, nays none, motion carried.

Deputy Saline County Assessor Sharon Jelinek presented change of valuation notices for 5 properties in Saline County. Pt of the NE $\frac{1}{4}$ of the NE $\frac{1}{4}$ of section 8-5-1 in Tobias was split off and purchased from an exempt entity, and is now a taxable property. The south 43.9 feet of lot 1 and all of lots 2 through 7 in block 1 of Tobias was split off and purchased from an exempt entity and is now a taxable property. Part of the SW $\frac{1}{4}$ of Section 7-6-2 (.48 acres) was split off and purchased from a taxable entity and is now an exempt property. Part of the NW $\frac{1}{4}$ of Section 7-6-2 (.93 acres) was split off and purchased from a taxable entity and is now an exempt property, and Part of the NE $\frac{1}{4}$ of section 12-6-1 (1.48 acres) was split off and purchased from a taxable entity is now an exempt property. Henning moved to approve the notices, seconded by Karpisek. Voting aye were Krivohlavek, Karpisek, Henning, Kohout 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 19th, 2017, at 9:15 a.m. in the Saline County Commissioners' Room, Courthouse, Wilber NE.

ATTEST:

Daryl I. Fikar, County Clerk

Janet J. Henning

Marvin A. Kohout, Chairperson

Stephanie Krivohlavek

Willis D. Luedke, Vice Chairperson

Russ Karpisek

I, Daryl Fikar, County Clerk in and for Saline County, do hereby certify that the minutes of the August 22nd, 2017, meeting were presented and approved as presented.

Daryl I. Fikar, County Clerk

Janet J. Henning

Marvin A. Kohout, Chairperson

Stephanie Krivohlavek



Saline Board of Equalization Minutes



Willis D. Luedke, Vice Chairperson

Russ Karpisek



Saline Board of Equalization Minutes



SALINE COUNTY BOARD OF EQUALIZATION

The regular meeting of the Saline County Board of Equalization was called to order at 9:15 a.m. on Tuesday, September 19th, 2017, by Chairperson, Marvin A. Kohout. The meeting opened with the Pledge of Allegiance. Present were Kohout, Willis D. Luedke, Russ Karpisek, Janet J. Henning and Stephanie A. Krivohlavek, Commissioners, County Clerk Daryl Fikar and Administrative Assistant Tim McDermott.

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

Karpisek moved to approve the minutes of the September 5th, 2017 meeting as presented, seconded by Krivohlavek. Voting aye were Luedke, Kohout, Henning, Krivohlavek and Karpisek, nays none, motion carried.

At 9:17 a.m., Henning moved to open the Public Hearing for Vehicle Exemptions, seconded by Krivohlavek. Voting aye were Krivohlavek, Karpisek, Kohout, Henning and Luedke, nays none motion carried.

County Treasurer Debbie Spanyers presented a vehicle exemption application from Doane University for a 2016 Chevrolet Express Van. This vehicle is used exclusively for educational purposes, and is an initial application.

At 9:19 a.m., Henning moved to close the Public Hearing, seconded by Krivohlavek. Voting aye were Karpisek, Luedke, Henning, Kohout and Krivohlavek, nays none, motion carried.

Luedke moved to approve the vehicle exemption application from Doane University, seconded by Henning. Voting aye were Kohout, Krivohlavek, Karpisek, Luedke and Henning, nays none, motion carried.

County Assessor Brandi Kelly presented tax list correction number 2017-10, accelerating personal property taxes on equipment owned by Jan and Heidi Buzek that had been sold at auction on July 31, 2017. Henning moved to approve the correction, seconded by Karpisek. Voting aye were Krivohlavek, Karpisek, Henning, Kohout 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 October 3rd, 2017, at 9:15 a.m. in the Saline County Commissioners' Room, Courthouse, Wilber NE.

ATTEST:

Daryl I. Fikar, County Clerk

Janet J. Henning

Marvin A. Kohout, Chairperson

Stephanie Krivohlavek

Willis D. Luedke, Vice Chairperson

Russ Karpisek

I, Daryl Fikar, County Clerk in and for Saline County, do hereby certify that the minutes of the September 5th, 2017, meeting were presented and approved as presented.

Daryl I. Fikar, County Clerk

Janet J. Henning



Saline Board of Equalization Minutes



Marvin A. Kohout, Chairperson

Stephanie Krivohlavek

Willis D. Luedke, Vice Chairperson

Russ Karpisek



Saline Board of Equalization Minutes



SALINE COUNTY BOARD OF EQUALIZATION

The regular meeting of the Saline County Board of Equalization was called to order at 9:15 a.m. on Tuesday, October 3rd, 2017, by Chairperson, Marvin A. Kohout. The meeting opened with the Pledge of Allegiance. Present were Kohout, Willis D. Luedke, Russ Karpisek, Janet J. Henning and Stephanie A. Krivohlavek, Commissioners, County Clerk Daryl Fikar and Administrative Assistant Tim McDermott.

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

Krivohlavek moved to approve the minutes of the September 19th, 2017 meeting as presented, seconded by Karpisek. Voting aye were Luedke, Kohout, Henning, Krivohlavek and Karpisek, nays none, motion carried.

Under report of officials, Fikar reported that he had received a notice from the Tax Equalization and Review Commission that they had received an appeal from Albert Vosika and that the case is currently under review.

Henning moved to approve Resolution 2017-68, setting the levies for the various Saline County entities for the 2017-18 budget year, seconded by Krivohlavek. Voting aye were Krivohlavek, Karpisek, Kohout, Henning and Luedke, nays none motion carried.

County Assessor Brandi Kelly then updated the Board concerning a homestead exemption that had been denied due to a refusal by a medical professional. The citizen then resubmitted the form, but the form, again, was not completed correctly. Kelly asked the Board if they would wish her to inform the applicant that the process was not moving forward due to the paperwork problems. The Board agreed that would be their wish.

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 October 17th, 2017, at 9:15 a.m. in the Saline County Commissioners' Room, Courthouse, Wilber NE.

ATTEST:

Daryl I. Fikar, County Clerk

Janet J. Henning

Marvin A. Kohout, Chairperson

Stephanie Krivohlavek

Willis D. Luedke, Vice Chairperson

Russ Karpisek

I, Daryl Fikar, County Clerk in and for Saline County, do hereby certify that the minutes of the September 19th, 2017, meeting were presented and approved as presented.

Daryl I. Fikar, County Clerk

Janet J. Henning

Marvin A. Kohout, Chairperson

Stephanie Krivohlavek



Saline Board of Equalization Minutes



Willis D. Luedke, Vice Chairperson

Russ Karpisek



Saline Board of Equalization Minutes



SALINE COUNTY BOARD OF EQUALIZATION

The regular meeting of the Saline County Board of Equalization was called to order at 9:15 a.m. on Tuesday, October 17th, 2017, by Chairperson, Marvin A. Kohout. The meeting opened with the Pledge of Allegiance. Present were Kohout, Willis D. Luedke, Russ Karpisek, Janet J. Henning and Stephanie A. Krivohlavek, Commissioners, Deputy County Clerk Anita Bartels. Deputy County Assessor Sharon Jelinek and Administrative Assistant Tim McDermott.

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.

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

Krivohlavek moved to approve the minutes of the October 3rd, 2017 meeting as presented, seconded by Karpisek. Voting aye were Luedke, Kohout, Henning, Krivohlavek and Karpisek, nays none, motion carried.

Jelinek presented tax list correction number 2017-11, correcting 2016 personal property taxes on pivot irrigation owned by Eunice V. Mahloch, Trustee DBA: Mahloch Childrens Trust. Luedke moved to approve the correction, seconded by Henning. Voting aye were Henning, Luedke, Kohout, Krivohlavek and Karpisek, 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 October 31st, 2017, at 9:15 a.m. in the Saline County Commissioners' Room, Courthouse, Wilber NE.

ATTEST:

Anita Bartels, Deputy County Clerk

Janet J. Henning

Marvin A. Kohout, Chairperson

Stephanie Krivohlavek

Willis D. Luedke, Vice Chairperson

Russ Karpisek

I, Anita Bartels, Deputy County Clerk in and for Saline County, do hereby certify that the minutes of the October 3rd, 2017, meeting were presented and approved as presented.

Anita Bartels, Deputy County Clerk

Janet J. Henning

Marvin A. Kohout, Chairperson

Stephanie Krivohlavek

Willis D. Luedke, Vice Chairperson

Russ Karpisek



Saline Board of Equalization Minutes



SALINE COUNTY BOARD OF EQUALIZATION

The regular meeting of the Saline County Board of Equalization was called to order at 9:20 a.m. on Tuesday, October 31st, 2017, by Chairperson, Marvin A. Kohout. The meeting opened with the Pledge of Allegiance. Present were Kohout, Willis D. Luedke, Russ Karpisek, Janet J. Henning and Stephanie A. Krivohlavek, Commissioners, County Clerk Daryl Fikar and Administrative Assistant Tim McDermott.

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.

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

Karpisek moved to approve the minutes of the October 17th, 2017 meeting as presented, seconded by Henning. Voting aye were Luedke, Kohout, Henning, Krivohlavek and Karpisek, nays none, motion carried.

At 9:23 a.m., Henning moved to open the Public Hearing for Vehicle Exemptions, seconded by Karpisek. Voting aye were Krivohlavek, Karpisek, Kohout, Henning and Luedke, nays none motion carried.

County Treasurer Debbie Spanyers presented two vehicle exemption applications from Doane University, one for a 2014 Chevrolet pickup and one for a 2016 Dodge Grand Caravan. These vehicles are used exclusively for educational purposes, and are both initial applications.

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

Henning moved to approve the vehicle exemption applications from Doane University, seconded by Krivohlavek. Voting aye were Kohout, Krivohlavek, Karpisek, Luedke and Henning, nays none, motion carried.

There being no further business to come before the Board, the meeting was adjourned at 9:27 a.m. The next meeting will be on November 14th, 2017, at 9:15 a.m. in the Saline County Commissioners' Room, Courthouse, Wilber NE.

ATTEST:

Daryl I. Fikar, County Clerk

Janet J. Henning

Marvin A. Kohout, Chairperson

Stephanie Krivohlavek

Willis D. Luedke, Vice Chairperson

Russ Karpisek

I, Daryl Fikar, County Clerk in and for Saline County, do hereby certify that the minutes of the October 17th, 2017, meeting were presented and approved as presented.

Daryl I. Fikar, County Clerk

Janet J. Henning

Marvin A. Kohout, Chairperson

Stephanie Krivohlavek



Saline Board of Equalization Minutes



Willis D. Luedke, Vice Chairperson

Russ Karpisek



Saline Board of Equalization Minutes



SALINE COUNTY BOARD OF EQUALIZATION

The regular meeting of the Saline County Board of Equalization was called to order at 9:15 a.m. on Tuesday, November 14th, 2017, by Chairperson, Marvin A. Kohout. The meeting opened with the Pledge of Allegiance. Present were Kohout, Willis D. Luedke, Russ Karpisek, Janet J. Henning and Stephanie A. Krivohlavek, Commissioners, County Clerk Daryl Fikar and Administrative Assistant Tim McDermott.

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

Henning moved to approve the minutes of the October 31st, 2017 meeting as presented, seconded by Karpisek. Voting aye were Luedke, Kohout, Henning, Krivohlavek and Karpisek, nays none, motion carried.

There being no further business to come before the Board, the meeting was adjourned at 9:18 a.m. The next meeting will be on November 28th, 2017, at 9:15 a.m. in the Saline County Commissioners' Room, Courthouse, Wilber NE.

ATTEST:

Daryl I. Fikar, County Clerk

Janet J. Henning

Marvin A. Kohout, Chairperson

Stephanie Krivohlavek

Willis D. Luedke, Vice Chairperson

Russ Karpisek

I, Daryl Fikar, County Clerk in and for Saline County, do hereby certify that the minutes of the October 31st, 2017, meeting were presented and approved as presented.

Daryl I. Fikar, County Clerk

Janet J. Henning

Marvin A. Kohout, Chairperson

Stephanie Krivohlavek

Willis D. Luedke, Vice Chairperson

Russ Karpisek



SALINE COUNTY BOARD OF EQUALIZATION

The regular meeting of the Saline County Board of Equalization was called to order at 9:15 a.m. on Tuesday, November 28th, 2017, by Chairperson, Marvin A. Kohout. The meeting opened with the Pledge of Allegiance. Present were Kohout, Willis D. Luedke, Russ Karpisek, Janet J. Henning and Stephanie A. Krivohlavek, Commissioners, County Clerk Daryl Fikar and Administrative Assistant Tim McDermott.

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

Karpisek moved to approve the minutes of the November 14th, 2017 meeting as presented, seconded by Henning. Voting aye were Luedke, Kohout, Henning, Krivohlavek and Karpisek, nays none, motion carried.

There being no further business to come before the Board, the meeting was adjourned at 9:18 a.m. The next meeting will be on December 12th, 2017, at 9:15 a.m. in the Saline County Commissioners' Room, Courthouse, Wilber NE.

ATTEST:

Daryl I. Fikar, County Clerk	Janet J. Henning
Marvin A. Kohout, Chairperson	Stephanie Krivohlavek
Willis D. Luedke, Vice Chairperson	Russ Karpisek

I, Daryl Fikar, County Clerk in and for Saline County, do hereby certify that the minutes of the November 14th, 2017, meeting were presented and approved as presented.

Daryl I. Fikar, County Clerk	Janet J. Henning
Marvin A. Kohout, Chairperson	Stephanie Krivohlavek
Willis D. Luedke, Vice Chairperson	Russ Karpisek



Saline Board of Equalization Minutes



SALINE COUNTY BOARD OF EQUALIZATION

The regular meeting of the Saline County Board of Equalization was called to order at 9:15 a.m. on Tuesday, December 12th, 2017, by Chairperson, Marvin A. Kohout. The meeting opened with the Pledge of Allegiance. Present were Kohout, Willis D. Luedke, Russ Karpisek, Janet J. Henning and Stephanie A. Krivohlavek, Commissioners, County Clerk Daryl Fikar and Administrative Assistant Tim McDermott.

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

Karpisek moved to approve the minutes of the November 28th, 2017 meeting as presented, seconded by Luedke. Voting aye were Luedke, Kohout, Henning, Krivohlavek and Karpisek, nays none, motion carried.

County Assessor Brandi Kelly was present to update the Board concerning a tax protest filed by Albert Vosika of rural Crete. She asked the Board if they would be willing to have an addition conference with Mr. Vosika over the telephone. She believes this is necessary due to some information that she received from him does not match what she believes to be correct. The Board asked whether Ms. Kelly, along with a staff member would be willing to visit with Mr. Vosika at his residence. Ms. Kelly agreed and will attempt to set up a meeting.

There being no further business to come before the Board, the meeting was adjourned at 9:31 a.m. The next meeting will be on December 26th, 2017, at 9:15 a.m. in the Saline County Commissioners' Room, Courthouse, Wilber NE.

ATTEST:

Daryl I. Fikar, County Clerk

Janet J. Henning

Marvin A. Kohout, Chairperson

Stephanie Krivohlavek

Willis D. Luedke, Vice Chairperson

Russ Karpisek

I, Daryl Fikar, County Clerk in and for Saline County, do hereby certify that the minutes of the November 28th, 2017, meeting were presented and approved as presented.

Daryl I. Fikar, County Clerk

Janet J. Henning

Marvin A. Kohout, Chairperson

Stephanie Krivohlavek

Willis D. Luedke, Vice Chairperson

Russ Karpisek



Saline Board of Equalization Minutes



SALINE COUNTY BOARD OF EQUALIZATION

The regular meeting of the Saline County Board of Equalization was called to order at 9:15 a.m. on Tuesday, December 26th, 2017, by Chairperson, Marvin A. Kohout. The meeting opened with the Pledge of Allegiance. Present were Kohout, Willis D. Luedke, Russ Karpisek, Janet J. Henning and Stephanie A. Krivohlavek, Commissioners, Deputy County Clerk Anita Bartels and Administrative Assistant Tim McDermott.

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.

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

Henning moved to approve the minutes of the December 12th, 2017 meeting as presented, seconded by Krivohlavek. Voting aye were Luedke, Kohout, Henning, Krivohlavek and Karpisek, nays none, motion carried.

At 9:20 a.m. Kohout announced the Board would take a short recess.

At 9:29 a.m. Kohout announced the Board would reconvene.

At 9:30 a.m. Henning moved to open the Public Hearing for Vehicle Exemptions, seconded by Luedke. Voting aye were Henning, Luedke, Kohout, Krivohlavek and Karpisek, nays none motion carried.

County Treasurer Debbie Spanyers presented one vehicle exemption application from Sacred Heart Church, for a 2007 Toyota sedan. This vehicle is used exclusively for religious purposes. This is an initial application.

At 9:35 a.m. Luedke moved to close the Public Hearing for Vehicle Exemptions, seconded by Krivohlavek. Voting aye were Karpisek, Krivohlavek, Kohout, Luedke, and Henning, nays none motion carried.

Luedke moved to approve the vehicle exemption application from Sacred Heart Church, seconded by Henning. Voting aye were Henning, Luedke, Kohout, Krivohlavek and Karpisek, nays none motion carried.

There being no further business to come before the Board, the meeting was adjourned at 9:40 a.m. The next meeting will be on January 9, 2018, at 9:15 a.m. in the Saline County Commissioners' Room, Courthouse, Wilber NE.

ATTEST:

Anita Bartels, Deputy County Clerk

Janet J. Henning

Marvin A. Kohout, Chairperson

Stephanie Krivohlavek

Willis D. Luedke, Vice Chairperson

Russ Karpisek

I, Anita Bartels, Deputy County Clerk in and for Saline County, do hereby certify that the minutes of the December 12, 2017 meeting were presented and approved as presented.

Anita Bartels, Deputy County Clerk

Janet J. Henning



Saline Board of Equalization Minutes



Marvin A. Kohout, Chairperson

Stephanie Krivohlavek

Willis D. Luedke, Vice Chairperson

Russ Karpisek