



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, January 9th, 2018, 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 December 26th, 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 three tax list corrections. Tax list correction #2018-01, is on Donald Shutts property, removing taxes on a grain bin that no longer exists. Karpisek moved to approve the correction, seconded by Henning. Voting aye were Karpisek, Luedke, Henning, Krivohlavek and Kohout, nays none, motion carried.

Tax list corrections #2018-02 and 2018-03 are on property owned by Sysco Lincoln, who has moved the personal property from Saline County to Lancaster County. Henning moved to approve the corrections, seconded by Karpisek. Voting aye were Krivohlavek, Kohout, Karpisek, Luedke and Henning, nays none, motion carried.

There being no further business to come before the Board, the meeting was adjourned at 9:23 a.m. The next meeting will be on January 23rd, 2018, at 9:15 a.m. in the Saline County Commissioners' Room, Courthouse, Wilber NE.

ATTEST:

Daryl 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 26th, 2017 meeting were presented and approved as presented.

Daryl 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 9:17 a.m. on Tuesday, January 23rd, 2018, 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 January 9th, 2018 meeting as presented, seconded by Karpisek. Voting aye were Luedke, Kohout, Henning, Krivohlavek and Karpisek, nays none, motion carried.

County Assessor Brandi Kelly presented her proposed recommendations on permissive exemption applications. One application is from Doane University for a Bobcat skid loader, which she plans to recommend the exemption. The other is from Tobias Community Cemetery Association, which was gifted 39.85 acres of farm ground. Since the farm ground will not be used for burials, but will continue to generate income, Kelly will recommend against making the property exempt.

Kelly then presented tax list correction #2018-04, correcting the taxable amount on a home being built by David and Kimberly Egge in part of the west ½ of the northeast ¼ of section 12-8-4. This bases the taxes on the percentage of completion of the home. Krivohlavek moved to approve the correction, seconded by Henning. Voting aye were Krivohlavek, Kohout, Karpisek, 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 6th, 2018, at 9:15 a.m. in the Saline County Commissioners' Room, Courthouse, Wilber NE.

ATTEST:

Daryl 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 9th, 2018 meeting were presented and approved as presented.

Daryl 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, February 6th, 2018, 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, County Treasurer Debbie Spanyers 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 January 23rd, 2018 meeting as presented, seconded by Krivohlavek. Voting aye were Luedke, Kohout, Henning, Krivohlavek and Karpisek, nays none, motion carried.

At 9:18 a.m. Kohout announced the Board would take a short recess.

At 9:25 a.m. Kohout announced the Board would reconvene.

At 9:26 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 two applications for Motor Vehicle Tax Exemptions. One application is from Doane University for their fleet of vehicles used for educational purposes only and is a renewal application. The other application is from Schoenstatt Sisters of Mary for a 2009 Toyota Corolla, used for religious purposes only and is a renewal application.

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

Henning moved to approve the vehicle exemption applications from Doane University and Schoenstatt Sisters of Mary, 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 9:30 a.m. The next meeting will be on February 20th, 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 January 23rd, 2018 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



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 20th, 2018, by Chairperson, Marvin A. Kohout. The meeting opened with the Pledge of Allegiance. Present were Kohout, Willis D. Luedke, Russ Karpisek and Janet J. Henning, Commissioners, County Clerk Daryl Fikar, and Administrative Assistant Tim McDermott. Commissioner Stephanie A. Krivohlavek 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.

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

Henning moved to approve the minutes of the February 6th, 2018 meeting as presented, seconded by Luedke. Voting aye were Luedke, Kohout, Henning 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 March 6th, 2018, at 9:15 a.m. in the Saline County Commissioners' Room, Courthouse, Wilber NE.

ATTEST:

Daryl 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 6th, 2018 meeting were presented and approved as presented.

Daryl 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 9:17 a.m. on Tuesday, March 6th, 2018, by Chairperson, Marvin A. Kohout. The meeting opened with the Pledge of Allegiance. Present were Kohout, Willis D. Luedke, Stephanie A. Krivohlavek, Russ Karpisek and Janet J. Henning, 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 February 20th, 2018 meeting as presented, seconded by Henning. Voting aye were Luedke, Kohout, Henning and Karpisek, abstaining Krivohlavek, 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 20th, 2018, at 9:15 a.m. in the Saline County Commissioners' Room, Courthouse, Wilber, NE.

ATTEST:

Daryl 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 20th, 2018 meeting were presented and approved as presented.

Daryl 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, March 20th, 2018, by Chairperson, Marvin A. Kohout. The meeting opened with the Pledge of Allegiance. Present were Kohout, Willis D. Luedke, Stephanie A. Krivohlavek, Russ Karpisek and Janet J. Henning, Commissioners, County Clerk Daryl Fikar, County Assessor Brandi Kelly 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.

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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.

Karpisek moved to approve the minutes of the March 6th, 2018 meeting as presented, seconded by Luedke. Voting aye were Luedke, Kohout, Henning, Karpisek and Krivohlavek, nays none, motion carried.

At 9:21 a.m., Henning moved to enter Executive Session, seconded by Luedke. Voting aye were Karpisek, Krivohlavek, Luedke, Kohout and Henning, nays none, motion carried. Kohout announced that the purpose of closed session is to discuss a TERC update.

At 9:30 a.m., Krivohlavek moved to exit Executive Session, seconded by Henning. Voting aye were Kohout, Henning, Karpisek, Krivohlavek and Luedke, nays none, motion carried. Kohout announced that, during closed session, the Board discussed a TERC update and no action was taken.

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 3rd, 2018, at 9:15 a.m. in the Saline County Commissioners' Room, Courthouse, Wilber, NE.

ATTEST:

Daryl 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 6th, 2018 meeting were presented and approved as presented.

Daryl 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, April 3rd, 2018, by Chairperson, Marvin A. Kohout. The meeting opened with the Pledge of Allegiance. Present were Kohout, Willis D. Luedke, Stephanie A. Krivohlavek and Russ Karpisek, Commissioners, County Clerk Daryl Fikar, County Assessor Brandi Kelly and Administrative Assistant Tim McDermott. 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.

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

Krivohlavek moved to approve the minutes of the March 20th, 2018 meeting as presented, seconded by Karpisek. Voting aye were Luedke, Kohout, Karpisek and Krivohlavek, nays none, motion carried.

Assessor Kelly presented tax list correction #2018-05, correcting the taxes on personal property owned by WAG Farms, LLC. When the personal property list was turned in, the owner did not indicate that the property was inherited. Inherited property is depreciated based on the original date of purchase by the original owner. Correcting this will net a refund to the owner of \$429.54. Karpisek moved to approve the correction, seconded by Krivohlavek. Voting aye were Krivohlavek, Kohout, Karpisek and Luedke, nays none, motion carried.

Krivohlavek then asked that the dates for the 2018 tax protest hearing be put on the next meeting agenda for consideration.

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 April 17th, 2018, at 9:15 a.m. in the Saline County Commissioners' Room, Courthouse, Wilber, NE.

ATTEST:

Daryl 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 20th, 2018 meeting were presented and approved as presented.

Daryl 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 9:17 a.m. on Tuesday, April 17th, 2018, by Chairperson, Marvin A. Kohout. The meeting opened with the Pledge of Allegiance. Present were Kohout, Janet J. Henning, Willis D. Luedke, Stephanie A. Krivohlavek and Russ Karpisek, Commissioners, County Clerk Daryl Fikar, County Assessor Brandi Kelly, Appraiser Dean Gorgen and Administrative Assistant Tim McDermott. County Attorney Tad Eickman was present between court commitments.

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

Krivohlavek moved to approve the minutes of the April 3rd, 2018 meeting as presented, seconded by Karpisek. Voting aye were Luedke, Henning, Kohout, Karpisek and Krivohlavek, nays none, motion carried.

Under correspondence, Assessor Kelly reported that she had received the Reports and Opinions from the Nebraska Department of Revenue and they had made no recommendation to the Tax Equalization and Review Commission (TERC) for adjustments.

Kelly then recommended the days and times for the 2018 tax protest hearings. She recommended the afternoon of July 10, all day on July 12 and July 17, and the morning of July 19, 2018. Krivohlavek moved to approve the recommended dates, seconded by Henning. Voting aye were Karpisek, Krivohlavek, Luedke, Henning and Kohout, nays none, motion carried.

At 9:20 a.m., Henning moved to enter Executive Session, seconded by Krivohlavek. Voting aye were Henning, Kohout, Karpisek, Krivohlavek and Luedke, nays none, motion carried. Kohout announced that, during closed session, the Board would be discussing a TERC issue.

At 10:07 a.m., Henning moved to exit Executive Session, seconded by Karpisek. Voting aye were Henning, Kohout, Karpisek, Krivohlavek and Luedke, nays none, motion carried. Kohout announced that, during closed session, the Board discussed a TERC issue and no action was taken.

There being no further business to come before the Board, the meeting was adjourned at 10:07 a.m. The next meeting will be on May 1st, 2018, at 9:15 a.m. in the Saline County Commissioners' Room, Courthouse, Wilber, NE.

ATTEST:

Daryl 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 3rd, 2018 meeting were presented and approved as presented.

Daryl 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, May 1st, 2018, by Chairperson, Marvin A. Kohout. The meeting opened with the Pledge of Allegiance. Present were Kohout, Janet J. Henning, Willis D. Luedke, Stephanie A. Krivohlavek and Russ Karpisek, Commissioners, County Clerk Daryl Fikar, County Assessor Brandi Kelly, Appraiser Dean Gorgen and Administrative Assistant Tim McDermott. County Attorney Tad Eickman was present between court commitments.

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

Krivohlavek moved to approve the minutes of the April 17th, 2018 meeting as presented, seconded by Karpisek. Voting aye were Luedke, Henning, Kohout, Karpisek and Krivohlavek, nays none, motion carried.

Under correspondence, Fikar reported that he had received a notice of scheduled hearing from the Tax Equalization and Review Commission.

Kelly then recommended that the 2017 TERC recommendations remain the same and that the Board draft a letter to the taxpayer stating so. Karpisek moved to approve Kelly's recommendation, seconded by Henning. Voting aye were Henning, Karpisek, Luedke, Kohout and Krivohlavek, nays none, motion carried.

Kelly then presented tax list correction #2018-06, correcting a property tax schedule that had been duplicated, once in Spanish and once in English. Kelly has corrected the record by deleting one of the versions, resulting in a reduction of property taxes in the amount of \$199.28. Henning moved to approve the correction, seconded by Krivohlavek. Voting aye were Kohout, Krivohlavek, Henning, Karpisek and Luedke, nays none, motion carried.

Kelly then informed the Board that she had received two applications for exemption; one from Doane University for a skid-loader, which she recommended to approve, and one from the Tobias Cemetery Association. She explained that nearly 40 acres of farm ground had been donated to the association, with the profits to be used for upkeep of the cemetery. Luedke and Karpisek questioned whether the monies from the farming of the ground is going entirely to the association, or if the farmer is being reimbursed beyond expenses, and whether the ground needs to be one parcel with the cemetery.

Kelly then presented a statement of reaffirmation from Blue Valley Lodge #64. The first floor of the building had previously been exempt due to being rented by a public entity. It is now being rented by a private entity, so she recommends that it not be exempt from property taxes.

The Board requested that a decision on both of the applications and the statement of reaffirmation be postponed to the May 29th meeting date so more research can be done.

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 May 14th, 2018, at 9:15 a.m. in the Saline County Commissioners' Room, Courthouse, Wilber, NE.

ATTEST:

Daryl Fikar, County Clerk

Janet J. Henning

Marvin A. Kohout, Chairperson

Stephanie Krivohlavek



Saline Board of Equalization Minutes



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 17th, 2018 meeting were presented and approved as presented.

Daryl 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 Monday, May 14th, 2018, by Chairperson, Marvin A. Kohout. The meeting opened with the Pledge of Allegiance. Present were Kohout, Janet J. Henning, Willis D. Luedke, Stephanie A. Krivohlavek and Russ Karpisek, 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 Luedke, Kohout, Krivohlavek, Henning and Karpisek, nays none, motion carried.

Krivohlavek moved to approve the minutes of the May 1st, 2018 meeting as presented, seconded by Karpisek. Voting aye were Luedke, Henning, Kohout, Karpisek and Krivohlavek, nays none, motion carried.

Under correspondence, Fikar reported that he had received a notice from the Tax Equalization and Review Commission that levels of value for real property in Saline County for the tax year 2018 meet the requirements of law.

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 May 29th, 2018, at 9:15 a.m. in the Saline County Commissioners' Room, Courthouse, Wilber, NE.

ATTEST:

Daryl 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 1st, 2018 meeting were presented and approved as presented.

Daryl 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 29th, 2018, by Chairperson, Marvin A. Kohout. The meeting opened with the Pledge of Allegiance. Present were Kohout, Janet J. Henning, Willis D. Luedke, Stephanie A. Krivohlavek and Russ Karpisek, 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.

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

Henning moved to approve the minutes of the May 14th, 2018 meeting as presented, seconded by Krivohlavek. Voting aye were Luedke, Henning, Kohout, Karpisek and Krivohlavek, nays none, motion carried.

Under correspondence, Fikar reported that he had received a letter from Saline County Assessor Brandi Kelly which certified the completion of the assessment of all real property within Saline County for the 2018 tax year. The letter also states that any notice of valuation changes will be mailed to every record owner whose assessed valuation has changed from the previous year.

Assessor Kelly then presented two permissive exemption applications. One of the applications is from Doane University, requesting personal property tax exemption for a 2017 Bobcat UTV with attachments. Krivohlavek moved to approve the application, seconded by Karpisek. Voting aye were Karpisek, Krivohlavek, Luedke, Henning and Kohout, nays none, motion carried.

The second permissive exemption application is from the Tobias Cemetery Association, requesting real estate tax exemption for 39.85 acres of farm ground, the proceeds from which are used to support the Tobias Cemetery upkeep. Kelly cited several examples in Saline County where cemetery associations own property other than the actual cemetery, which is not exempt from property taxes. Kelly stated that unless the property is currently used for, or prepared to be used for actual burials, the property is not exempt and she recommends that the application be denied. Krivohlavek moved to accept the recommendation to deny the exemption, seconded by Karpisek. Voting aye were Henning, Kohout, Karpisek and Krivohlavek. Voting no, Luedke, motion carried.

Kelly then presented a statement of reaffirmation from Blue Valley Lodge #64, the Masonic Lodge in Wilber. Kelly explained that the first floor of the Lodge was previously rented by a government organization, and was thus, tax exempt. The first floor is now rented by a private business and will lose its' exempt status. However, the second floor of the building, which is used for meetings by the lodge members, will still be exempt, so the entire property will be prorated for taxing purposes. Karpisek moved to accept the recommendation of the Assessor, seconded by Henning. Voting aye were Karpisek, Luedke, Henning and Kohout. Abstaining was Krivohlavek, motion carried.

There being no further business to come before the Board, the meeting was adjourned at 9:31 a.m. The next meeting will be on June 12th, 2018, at 9:15 a.m. in the Saline County Commissioners' Room, Courthouse, Wilber, NE.

ATTEST:

Daryl 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 May 14th, 2018 meeting were presented and approved as presented.

Daryl 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 12, 2018, by Chairperson, Marvin A. Kohout. The meeting opened with the Pledge of Allegiance. Present were Kohout, Janet J. Henning, Willis D. Luedke, Stephanie A. Krivohlavek and Russ Karpisek, Commissioners, Deputy County Clerk Anita Bartels, Administrative Assistant Tim McDermott, Deputy County Treasurer Cathy Pallas, County Assessor Brandi Kelly, Appraiser Dean Gorgen and Daryl Clark.

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

Karpisek moved to approve the minutes of the May 29, 2018 meeting as presented, seconded by Krivohlavek. Voting aye were Luedke, Henning, Kohout, Karpisek and Krivohlavek, nays none, motion carried.

Assessor Kelly presented the County Board of Equalization Change of Valuation Notice and List dated June 12, 2018 for discussion and approval. Krivohlavek moved to approve the June 12, 2018 list as presented, seconded by Karpisek. Voting aye were Henning, Luedke, Kohout, Krivohlavek and Karpisek, nays none, motion carried.

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

Deputy Treasurer Pallas presented two vehicle exemption applications from Friend Christian Assembly Church, for a 2001 Blue Bird Bus and for a 2012 Elkhart Coach Bus. These vehicles are used exclusively for religious purposes. These are renewal applications.

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

At 9:28 a.m., Henning 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.

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 June 26th, 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 May 29th, 2018 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



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 26, 2018, by Chairperson, Marvin A. Kohout. The meeting opened with the Pledge of Allegiance. Present were Kohout, Janet J. Henning, Willis D. Luedke, Stephanie A. Krivohlavek and Russ Karpisek, 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 Luedke, Kohout, Krivohlavek, Henning and Karpisek, nays none, motion carried.

Henning moved to approve the minutes of the June 12, 2018 meeting as presented, seconded by Krivohlavek. Voting aye were Luedke, Henning, Kohout, Karpisek and Krivohlavek, nays none, motion carried.

Under correspondence, Fikar reported that he had received a letter from the Lincoln-Lancaster County Planning Department, indicating that they had held a public hearing on June 20, 2018 to consider an application to build a commercial feedlot at 13350 West Wittstruck Road, and the result of that hearing was to defer the application for four weeks. The next hearing will be on July 18, 2018 at 1:00 p.m. in hearing room 112 of the County City Building at 555 S. 10th Street in Lincoln.

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 July 10th, 2018, at 9:15 a.m. in the Saline County Commissioners' Room, Courthouse, Wilber, NE.

ATTEST:

Daryl 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 12th, 2018 meeting were presented and approved as presented.

Daryl 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, July 10th, 2018, by Chairperson, Marvin A. Kohout. The meeting opened with the Pledge of Allegiance. Present were Kohout, Janet J. Henning, Willis D. Luedke, Stephanie A. Krivohlavek and Russ Karpisek, 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 Luedke. Voting aye were Luedke, Kohout, Krivohlavek, Henning and Karpisek, nays none, motion carried.

Karpisek moved to approve the minutes of the June 26th, 2018 meeting as presented, seconded by Krivohlavek. Voting aye were Luedke, Henning, Kohout, Karpisek and Krivohlavek, nays none, motion carried.

Under correspondence, Fikar reported that he had received a dismissal of Case #17A 0077 from the Tax Equalization and Review Commission.

County Assessor Brandi Kelly presented tax list correction #2018-07, accelerating the taxes on a mobile home in Crete that was destroyed by fire. Henning moved to approve the tax list correction, seconded by Luedke. Voting aye were Karpisek, Krivohlavek, Luedke, Henning and Kohout, nays none, motion carried.

Kelly then presented tax list correction #2018-08, accelerating property taxes on items that were sold at an estate sale on July 8, 2018. Luedke moved to approve the tax list correction, seconded by Karpisek. Voting aye were Henning, Kohout, Karpisek, Krivohlavek and Luedke, nays none, motion carried.

Kelly then presented a change of valuation notice, placing a value of \$155.00 on Lot 1, Block 15 in the second addition to Tobias. The property previously belonged to an exempt entity, but is now owned by a private individual. Henning moved to approve the change of valuation, seconded by Karpisek. Voting aye were Krivohlavek, Luedke, Henning, Kohout and Karpisek, nays none, motion carried.

Kohout noted that the agenda item to approve the County Assessor and County Appraiser as agents for TERC matters is no longer necessary due to the case being dismissed by TERC.

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 July 24th, 2018, at 9:15 a.m. in the Saline County Commissioners' Room, Courthouse, Wilber, NE.

ATTEST:

Daryl 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 26th, 2018 meeting were presented and approved as presented.

Daryl 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 Saline County Board of Equalization was called to order at 1:30 p.m. on Tuesday, July 10, 2018 by Chairperson, Marvin Kohout. Present were Kohout, Stephanie Krivohlavek, Willis Luedke, Janet Henning, Russ Karpisek, Commissioners and County Clerk, Daryl Fikar. Also present were County Assessor, Brandi Kelly, Deputy Assessor, Sharon Jelinek, Appraiser, Dean Gorgen, Clerical Lister Daryl Clark, Assessor liaison with the Nebraska Department of Revenue, John Donahue 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 10, 12, 17, 19 and any hearings, otherwise, scheduled in 2018.

1. On May 31, notices of valuation change were mailed to each record owner of real property, who had been assessed at a value different than in the prior year. The notices:
 - a. sent by first-class mail and addressed to the owner of record (as of May 20th), at the owner's last-known address
 - b. described the legal description of the property
 - c. stated 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 2018 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 16th publication. The statistical measures are also posted on the bulletin board in the Assessor's office.
3. The "2018" Opinion of the Property Tax Administrator. 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.
4. The findings of Nebraska Tax Equalization and Review Commission (TERC). Showing that TERC finds that the levels of values for real property in Saline County for tax year 2018 meet the requirements of law.
5. The original record card is presented with each protest for reference by the County Board of Equalization as well as other interested parties.
6. A copy of the Assessment Action Report of Saline County is enclosed as part of the record



Saline Board of Equalization Minutes



7. **Residential:** In order to be in compliance with the State of Nebraska's six (6) year inspection and review cycle, a physical inspection and review was completed in the communities of **Wilber City, DeWitt Village and Tobias Village**. Along with inspection and review, we updated to 2017 costs using the Marshall & Swift costing manual, updated depreciation tables and adjusted or affirmed land values.

An off-site review of **Rural Residential Market Areas 4505 & 4510** was completed using 2016 aerial imagery and 2015 oblique photos taken by GIS Workshop. Affirmed current costs using Marshall & Swift cost manual and depreciation tables.

In order to be in compliance with the State of Nebraska's required level of value, **Crete City's** improvements were increased **+5%**.

Commercial: No changes for 2018

Agland: Changed land values by classification and sales used the sale dates of 10/1/2014 through 9/30/2017.

8. Saline County 2009 and 2015 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.

9. The policies and procedures of the Saline County Assessor's Office.
10. 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 the written procedures and rules.

The office lists complete all residential, rural residential and commercial pickup work. Agricultural, commercial and residential sales reviews are completed by the assessor and staff appraiser. 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 10th day of July, 2018.



Saline Board of Equalization Minutes



Date

Brandi Kelly
Saline County Assessor

Protest #2018-01, Taxpayer present and Oath taken.
Protests #2018-02, 03, 04, 05, 06, 07, 11, and 12 were heard and reviewed.
Protest #2018-08, Taxpayer present and Oath taken.
Protests #2018-16, 17 and 18 were heard and reviewed.
At 2:45 p.m., Kohout announced the Board would recess.
At 3:00 p.m., Kohout announced the Board would reconvene.
Protest #2018-09, Taxpayer present and Oath taken.
Protest #2018-10, Taxpayer present and Oath taken.
Protest #2018-13 was heard and reviewed.
Protests #2018-14 and 15, Taxpayer present and Oath taken.

There being no further business to come before the Board, the meeting was recessed at 4:05 p.m. The meeting will reconvene on July 12th, 2018 at 8:30 a.m. in the Saline County Commissioners' Room, Court House, Wilber, NE.

At 8:40 a.m. on July 12, 2018, Kohout reconvened the Board of Equalization. Present were Kohout, Luedke, Henning, Krivohlavek, Karpisek, Commissioners; County Assessor Brandi Kelly, Deputy Assessor Sharon Jelinek, Appraiser Dean Gorgen, Clerical Lister Daryl Clark, County Clerk Daryl Fikar and Administrative Assistant Tim McDermott.

Protests #2018-21, 22 and 23 were heard and reviewed.
Protest #2018-19, Taxpayer present and Oath taken.
At 9:15 a.m. Kohout announced the Board would recess.
At 9:18 a.m. Kohout announced the Board would reconvene.
Protest #2018-24, Taxpayer present and Oath taken.
Protest #2018-25, 26, 27, 28, 29, 30 and 20 were heard and reviewed.

There being no further business to come before the Board, the meeting was recessed at 9:58 a.m. Kohout announced the Board would recess until July 19th, 2018 at 8:30 a.m. in the Saline County Commissioners' Room, Court House, Wilber, NE.

At 8:32 a.m. on July 19, 2018, Kohout reconvened the Board of Equalization to finalize the protest hearings. Present were Henning, Luedke, Kohout and Karpisek, Commissioners, Assessor Brandi Kelly, Deputy Assessor Sharon Jelinek, Appraiser Dean Gorgen, Clerk Lister Daryl Clark, County Clerk Daryl Fikar and Administrative Assistant Tim McDermott. Commissioner Krivohlavek was absent.

Luedke moved to accept the testimony of the Assessor presented which indicates no change at this time. Valuation falls within the statutory range on Protests #2018-01, 13, 16, 17, 18, 19 and 29. Motion was seconded by Karpisek. Voting aye were Henning, Luedke, Kohout and Karpisek, nays none, motion carried.

Luedke moved to accept the testimony and evidence presented during the hearing indicates a clerical error and results a decrease in value on Protest #2018-26. Motion was seconded by Karpisek. Voting aye were Henning, Luedke, Kohout, and Karpisek, nays none, motion carried.

Luedke moved after inspection and review to lower the value due to the condition of the property on Protests #2018-02, 03, 04, 05, 06, 07, 08, 09, 10, 11, 12, 14, 15, 21, 22, 23, 24, 25, 27, 28 and 30. Motion was seconded by Karpisek. Voting aye were Henning, Luedke, Kohout and Karpisek, nays none, motion carried.



Saline Board of Equalization Minutes



Luedke moved after testimony and evidence presented to raise the valuation and stay within the parameters required by the State of Nebraska on Protest #2018-20. Motion was seconded by Karpisek. Voting aye were Henning, Luedke, Kohout 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 9:42 a.m. The next regular meeting will be July 24th, 2018 at 9:15 a.m. in the Saline County Commissioners' Room, Court House, Wilber, NE.

ATTEST:

Daryl Fikar, 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 9:15 a.m. on Tuesday, July 24th, 2018, by Chairperson, Marvin A. Kohout. The meeting opened with the Pledge of Allegiance. Present were Kohout, Janet J. Henning, Willis D. Luedke, Stephanie A. Krivohlavek and Russ Karpisek, 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 Luedke, Kohout, Krivohlavek, Henning and Karpisek, nays none, motion carried.

Henning moved to approve the minutes of the July 10th, 2018 meeting as presented, seconded by Krivohlavek. Voting aye were Luedke, Henning, Kohout, Karpisek and Krivohlavek, nays none, motion carried.

Under correspondence, Fikar reported that he had received a notice of request to adjacent property owners from Crete Core Ingredients informing the County that there will be a hearing in the Crete City Council Chambers on August 7, 2018 during the regularly scheduled Council meeting. The purpose of the hearing is to consider an application for approval of a solid waste compost facility located east of Nebraska Highway 103 and north of County Road I, which is property located in the City of Crete's zoning jurisdiction.

County Assessor Brandi Kelly presented the Saline County Assessor's Office 3-year plan for the current year and two years thereafter. After discussion, Henning moved to approve the plan, seconded by Krivohlavek. Voting aye were Karpisek, Krivohlavek, Luedke, Henning and Kohout, nays none, motion carried.

Kelly then presented a permissive exemption application for Heartland Church Network, for their church building in Friend. The building was formerly exempted as a church, but is now owned by a different entity, also a church. Henning moved to approve the application, seconded by Krivohlavek. Voting aye were Henning, Kohout, Karpisek, Krivohlavek 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 August 7th, 2018, at 9:15 a.m. in the Saline County Commissioners' Room, Courthouse, Wilber, NE.

ATTEST:

Daryl 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 10th, 2018 meeting were presented and approved as presented.

Daryl 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 9:15 a.m. on Tuesday, August 7th, 2018, by Chairperson, Marvin A. Kohout. The meeting opened with the Pledge of Allegiance. Present were Kohout, Janet J. Henning, Willis D. Luedke, Stephanie A. Krivohlavek and Russ Karpisek, 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 Karpisek. Voting aye were Henning, Luedke, Kohout, Krivohlavek and Karpisek, nays none, motion carried.

Karpisek moved to approve the minutes of the July 24th, 2018 meeting as presented, seconded by Luedke. Voting aye were Luedke, Krivohlavek, Henning, Karpisek and Kohout, nays none, motion carried.

No correspondence reported.

County Assessor Brandi Kelly presented a Tax List Correction #2018-09 for approval. This correction is due to the business being sold and to accelerate the 2018 taxes. Luedke moved to approve the correction, seconded by Henning. Voting aye were Krivohlavek, Karpisek, Kohout, Henning and Luedke, nays none, motion carried.

Kelly then presented a Change of Valuation Notice for the City of Crete. The City of Crete purchased the property from a taxable entity, now it is an exempt property. Karpisek moved to approve the exemption, seconded by Henning. Voting aye were Karpisek, Henning, Krivohlavek, Kohout and Luedke, nays none, motion carried.

9:19 a.m., Kohout announced the Board would recess.
9:34 a.m., Kohout announced the Board would reconvene.

None present appeared to oppose the opening and closing of the Public Hearing.

County Treasurer Debbie Spanyers presented a vehicle exemption application from McIntosh Ministries for a 1980 enclosed trailer. This trailer is used exclusively for religious purposes. Luedke moved to approve the vehicle exemption, seconded by Krivohlavek. Voting aye were Kohout, Krivohlavek, Karpisek, Henning and Luedke, nays none, motion carried.

There being no further business to come before the Board, the meeting was adjourned at 9:37 a.m. The next meeting will be on August 21st, 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 July 24th, 2018 meeting were presented and approved as presented.



Saline Board of Equalization Minutes



Anita Bartels, Deputy 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, August 21st, 2018, by Chairperson, Marvin A. Kohout. The meeting opened with the Pledge of Allegiance. Present were Kohout, Janet J. Henning, Willis D. Luedke, Stephanie A. Krivohlavek and Russ Karpisek, 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 August 7th, 2018 meeting as presented, seconded by Krivohlavek. Voting aye were Luedke, Krivohlavek, Henning, Karpisek and Kohout, nays none, motion carried.

Under correspondence, Fikar reported that he had received a letter from the Lincoln/Lancaster County Planning Department. The letter explained that Special Permit 18025 had been approved at their August 15, 2018 meeting. The permit allows for construction and operation of a commercial feedlot for up to 190,000 chickens. Regulations allow for an appeal to be filed within 14 days of the approval action.

Assessor Clerk Anita Novotny presented Tax List Correction #2018-10 for approval. This correction is due to a house being moved from the Village of Dorchester to a rural area, reducing the taxes on the property. Luedke moved to approve the correction, seconded by Henning. Voting aye were Krivohlavek, Karpisek, Kohout, Henning and Luedke, nays none, motion carried.

Novotny then presented 2018 Permissive Exemption listing. She noted that there had been three applications for exemption filed, with two of them being approved. After discussion, Henning moved to approve the list, seconded by Krivohlavek. Voting aye were Karpisek, Henning, Krivohlavek, 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 September 4th, 2018, at 9:15 a.m. in the Saline County Commissioners' Room, Courthouse, Wilber, NE.

ATTEST:

Daryl 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 7th, 2018 meeting were presented and approved as presented.

Daryl 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 4th, 2018, by Chairperson, Marvin A. Kohout. The meeting opened with the Pledge of Allegiance. Present were Kohout, Janet J. Henning, Willis D. Luedke, Stephanie A. Krivohlavek and Russ Karpisek, 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 August 21st, 2018 meeting as presented, seconded by Krivohlavek. Voting aye were Luedke, Krivohlavek, Henning, Karpisek and Kohout, nays none, motion carried.

Under correspondence, Fikar reported that he had received a letter from the Lancaster County Clerk. The letter explained that the Lancaster Board of Commissioners will hold a public hearing on Tuesday, September 11, 2018 to consider an appeal of Special Permit No. 18025, which allowed for the construction of a chicken feedlot operation in Lancaster County. The hearing will be in Room 112 of the County-City Building, beginning at 9:30 a.m.

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 18th, 2018, at 9:15 a.m. in the Saline County Commissioners' Room, Courthouse, Wilber, NE.

ATTEST:

Daryl 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 21st, 2018 meeting were presented and approved as presented.

Daryl 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 18th, 2018, by Chairperson, Marvin A. Kohout. The meeting opened with the Pledge of Allegiance. Present were Kohout, Janet J. Henning, Willis D. Luedke and Russ Karpisek, Commissioners, County Clerk Daryl Fikar and Administrative Assistant Tim McDermott. Commissioner Stephanie A. Krivohlavek 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.

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

Karpisek moved to approve the minutes of the September 4th, 2018 meeting as presented, seconded by Luedke. Voting aye were Luedke, Henning, Karpisek and Kohout, 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 October 2nd, 2018, at 9:15 a.m. in the Saline County Commissioners' Room, Courthouse, Wilber, NE.

ATTEST:

Daryl 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 4th, 2018 meeting were presented and approved as presented.

Daryl 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, October 2nd, 2018, by Chairperson, Marvin A. Kohout. The meeting opened with the Pledge of Allegiance. Present were Kohout, Janet J. Henning, Willis D. Luedke, Stephanie A. Krivohlavek and Russ Karpisek, 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, Krivohlavek, Kohout and Karpisek, nays none, motion carried.

Karpisek moved to approve the minutes of the September 18th, 2018 meeting as presented, 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 9:17 a.m. The next meeting will be on October 16th, 2018, at 9:15 a.m. in the Saline County Commissioners' Room, Courthouse, Wilber, NE.

ATTEST:

Daryl 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 18th, 2018 meeting were presented and approved as presented.

Daryl 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, October 16th, 2018, by Chairperson, Marvin A. Kohout. The meeting opened with the Pledge of Allegiance. Present were Kohout, Janet J. Henning, Willis D. Luedke and Russ Karpisek, Commissioners, County Clerk Daryl Fikar and Administrative Assistant Tim McDermott. Commissioner Stephanie A. Krivohlavek 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.

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

Karpisek moved to approve the minutes of the October 2nd, 2018 meeting as presented, seconded by Luedke. Voting aye were Luedke, Henning, Karpisek and Kohout, nays none, motion carried.

County Assessor Brandi Kelly presented four change of valuation notices for consideration. Two of the properties were purchased by exempt entities, one being the Community Redevelopment Authority of the City of Friend which purchased Lot 1 in the Greentop Addition to the City of Friend, valued at \$47,495.00. The other being Crete Public Schools, which purchased lots 1-24 and the vacated alley in block 169 of the City of Crete, valued at \$547,810.00. Both of these properties would be dropped from the tax rolls, as they are now owned by exempt entities. The other two notices were corrections, moving property from one parcel, which was a clerical error, to the correct parcel. The valuation of the property is \$84,840.00. Henning moved to approve the change of valuation notices, seconded by Luedke. Voting aye were Karpisek, Kohout, Luedke and Henning, nays none, motion carried.

Kelly then presented three tax list corrections. Correction #2018-11 would accelerate the taxes on a business in Crete that has been sold (The Brew House), with the new owner taking over on October 29, 2018. Correction #2018-12 also accelerates the taxes on a business in Crete that has been sold (The Crete News). Correction #2018-13 accelerates the taxes on a business in Crete that has closed (Shopko). Luedke moved to approve the tax list corrections, seconded by Henning. Voting aye were Luedke, 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 October 30th, 2018, at 9:15 a.m. in the Saline County Commissioners' Room, Courthouse, Wilber, NE.

ATTEST:

Daryl 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 2nd, 2018 meeting were presented and approved as presented.

Daryl 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 30th, 2018, by Chairperson, Marvin A. Kohout. The meeting opened with the Pledge of Allegiance. Present were Kohout, Janet J. Henning, Willis D. Luedke, Stephanie A. Krivohlavek and Russ Karpisek, 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 October 16th, 2018 meeting as presented, seconded by Luedke. 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 9:18 a.m. The next meeting will be on November 13th, 2018, at 9:15 a.m. in the Saline County Commissioners' Room, Courthouse, Wilber, NE.

ATTEST:

Daryl 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 16th, 2018 meeting were presented and approved as presented.

Daryl 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 9:16 a.m. on Tuesday, November 13th, 2018, by Chairperson, Marvin A. Kohout. The meeting opened with the Pledge of Allegiance. Present were Kohout, Janet J. Henning, Willis D. Luedke and Russ Karpisek, Commissioners, County Clerk Daryl Fikar and Administrative Assistant Tim McDermott. Commissioner Stephanie A. Krivohlavek 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.

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

Henning moved to approve the minutes of the October 30th, 2018 meeting as presented, seconded by Luedke. Voting aye were Luedke, Henning, Karpisek and Kohout, nays none, motion carried.

Under correspondence, Luedke noted that he had received a concern from a Saline County citizen regarding the assessed valuation of 2.5 acres of land on South Boswell, just south of the Crete city limits. Karpisek will check into the reason for the valuation.

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 November 27th, 2018, at 9:15 a.m. in the Saline County Commissioners' Room, Courthouse, Wilber, NE.

ATTEST:

Daryl 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 30th, 2018 meeting were presented and approved as presented.

Daryl 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 9:17 a.m. on Tuesday, November 27th, 2018, by Chairperson, Marvin A. Kohout. The meeting opened with the Pledge of Allegiance. Present were Kohout, Janet J. Henning, Stephanie A. Krivohlavek, Willis D. Luedke and Russ Karpisek, 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.

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

Henning moved to approve the minutes of the November 13th, 2018 meeting as presented, seconded by Luedke. Voting aye were Luedke, Henning, Karpisek and Kohout, abstaining, Krivohlavek, nays none, motion carried.

There being no further business to come before the Board, the meeting was adjourned at 9:19 a.m. The next meeting will be on December 11th, 2018, at 9:15 a.m. in the Saline County Commissioners' Room, Courthouse, Wilber, NE.

ATTEST:

Daryl 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 13th, 2018 meeting were presented and approved as presented.

Daryl 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 11th, 2018, by Chairperson, Marvin A. Kohout. The meeting opened with the Pledge of Allegiance. Present were Kohout, Janet J. Henning, Stephanie A. Krivohlavek, Willis D. Luedke and Russ Karpisek, Commissioners, Deputy County Clerk Anita Bartels, County Assessor Brandi Kelly, County Treasurer Deb Spanyers 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 Kohout, Luedke, Krivohlavek, Karpisek and Henning, nays none, motion carried.

Karpisek moved to approve the minutes of the November 27th, 2018 meeting as presented, seconded by Henning. Voting aye were Luedke, Karpisek, Henning, Krivohlavek and Kohout, nays none, motion carried.

County Assessor, Brandi Kelly offered for discussion and approval, a contract from Standard Appraisal Services, Inc., for the 2019 appraisal review of all commercial properties in Crete. The contract amount is \$49,800, based on 249 commercial properties. Appraisals are to begin January 2019, with completion February 2020. The Board requested confirmation County Attorney Tad Eickman had reviewed the contract and to have the compensation verbiage changed on page 2, to "Commercial properties in the City of Crete, in Saline County", rather than Commercial properties in Saline County.

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

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

County Treasurer, Deb Spanyers presented a vehicle exemption application from Sacred Heart Church, Crete, NE for a 2007 Toyota Avalon, used exclusively for the Sisters commuting between home and school. This is a renewal application. Luedke moved to approve, seconded by Henning. Voting aye were Henning, Kohout, Karpisek, Luedke and Krivohlavek, nays none, motion carried.

At 9:32 a.m. Kohout announced the Board would recess until after the Board of Commissioners meeting, allowing time for the Assessor to contact Eickman and Standard Appraisal Services Inc., regarding their contract.

At 11:25 a.m. Kohout announced the Board would reconvene.

Kelly provided the revised verbiage as requested in the Standard Appraisal, Inc. contract, to include the City of Crete and confirmed Eickman has reviewed the contract. Henning moved to approve the revised contract, seconded by Karpisek. Voting aye were Luedke, Karpisek, Henning, Krivohlavek and Kohout, nays none, motion carried.

There being no further business to come before the Board, the meeting was adjourned at 11:38 a.m. The next meeting will be on December 26th, 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



Saline Board of Equalization Minutes



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 November 27th, 2018 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 9:15 a.m. on Wednesday, December 26th, 2018, by Chairperson, Marvin A. Kohout. The meeting opened with the Pledge of Allegiance. Present were Kohout, Janet J. Henning, Stephanie A. Krivohlavek, Willis D. Luedke and Russ Karpisek, 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.

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

Henning moved to approve the minutes of the December 11th, 2018 meeting as presented, seconded by Karpisek. Voting aye were Luedke, Karpisek, Henning, Krivohlavek and Kohout, nays none, motion carried.

Jelinek presented a Tax List Correction #2018-14 for approval. The correction is due to the State coding the Homestead Exemption Application as Douglas County. Homestead Application was submitted by John VanLandingham, 2140 Blue River Lodge Road, Crete, Parcel ID: 760049408 (Pt. N NW Sec 21-8-4). Henning moved to approve Tax List Correction #2108-14, seconded by Karpisek. Voting aye were Karpisek, Krivohlavek, Kohout, Henning and Luedke, nays one, 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 January 8th, 2019, 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 11th, 2018 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