



# Saline Board of Equalization Minutes



## SALINE COUNTY BOARD OF EQUALIZATION

The regular meeting of the Saline County Board of Equalization opened with the Pledge of Allegiance. The meeting was called to order at 9:18 a.m. on Tuesday, January 7<sup>th</sup>, 2020, by Chairperson, Marvin A. Kohout. Present were Stephanie A. Krivohlavek, Janet J. Henning, Kohout, Philip S. Hardenburger 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 Karpisek. Voting aye were Hardenburger, Karpisek, Kohout, Henning and Krivohlavek, nays none, motion carried.

Krivohlavek moved to approve the minutes of the December 23<sup>rd</sup>, 2019 meeting as presented, seconded by Hardenburger. Voting aye were Karpisek, Henning, Kohout, Krivohlavek and Hardenburger, nays none, motion carried.

County Assessor Brandi Kelly presented tax list correction #2020-01, explaining that Friend Public Schools had purchased a property to expand their school playground, and is now exempt property. Karpisek moved to approve the correction, seconded by Krivohlavek. Voting aye were Krivohlavek, Hardenburger, Karpisek, Henning and Kohout, nays none, motion carried.

Kelly then presented tax list correction #2020-02, explaining that personal property that was formerly located in Lancaster County is now in Saline County, so will be added to the personal property tax rolls. Henning moved to approve the correction, seconded by Krivohlavek. Voting aye were Henning, Kohout, Krivohlavek, Hardenburger and Karpisek, nays none, motion carried.

Kelly then presented tax list correction #2020-03, explaining that the Village of Tobias had purchased a property, torn down a building and is now using the property as part of their ball field, which is now exempt. Karpisek moved to approve the correction, seconded by Krivohlavek. Voting aye were Hardenburger, Karpisek, Henning, Kohout and Krivohlavek, nays none, motion carried.

Kelly then presented tax list correction #2020-04, explaining that the Village of Western had purchased property to build a lagoon, and is now exempt. Henning moved to approve the correction, seconded by Hardenburger. Voting aye were Kohout, Krivohlavek, Hardenburger, Karpisek and Henning, nays none, motion carried.

Kelly then presented tax list correction #2020-05, explaining that a mobile home near Crete had changed ownership, but was not changed in the Assessor's system. This correction removes the property from the previous owners' record. Krivohlavek moved to approve the correction, seconded by Karpisek. Voting aye were Karpisek, Henning, Kohout, Krivohlavek and Hardenburger, nays none, motion carried.

Kelly then presented tax list correction #2020-06, explaining that this is related to the previous correction, and adds the mobile home to the new owners' record. Krivohlavek moved to approve the correction, seconded by Karpisek. Voting aye were Krivohlavek, Hardenburger, Karpisek, Henning and Kohout, nays none, motion carried.

Henning moved to open the public hearing for vehicle exemptions, seconded by Karpisek. Voting aye were Henning, Kohout, Krivohlavek, Hardenburger and Karpisek, nays none, motion carried.

County Treasurer Debbie Spanyers presented a vehicle exemption application from Sacred Heart Church in Crete for a 2007 Toyota Avalon. Spanyers explained that the application is a renewal, and the vehicle is used exclusively for religious purposes for commuting between home and school for the Sisters.

Henning moved to close the public hearing for vehicle exemptions, seconded by Krivohlavek. Voting aye were Hardenburger, Karpisek, Henning, Kohout and Krivohlavek, nays none, motion carried.

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



# Saline Board of Equalization Minutes



There being no further business to come before the Board, the meeting was adjourned at 9:37 a.m. The next regular meeting will be on January 21<sup>st</sup>, 2020, at 9:15 a.m. in the Saline County Commissioners' Room, Court House, Wilber NE.

ATTEST:

Daryl Fikar, County Clerk

Janet J. Henning

Marvin A. Kohout, Chairperson

Stephanie Krivohlavek

Philip Hardenburger

Russ Karpisek, Vice Chairperson

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I, Daryl Fikar, County Clerk in and for Saline County, do hereby certify that the minutes of the December 23<sup>rd</sup>, 2019, meeting were presented and approved as presented.

Daryl Fikar, County Clerk

Janet J. Henning

Marvin A. Kohout, Chairperson

Stephanie Krivohlavek

Philip Hardenburger

Russ Karpisek, Vice Chairperson



# Saline Board of Equalization Minutes



## SALINE COUNTY BOARD OF EQUALIZATION

The regular meeting of the Saline County Board of Equalization opened with the Pledge of Allegiance. The meeting was called to order at 9:16 a.m. on Tuesday, January 21<sup>st</sup>, 2020, by Chairperson, Marvin A. Kohout. Present were Stephanie A. Krivohlavek, Janet J. Henning, Kohout, Philip S. Hardenburger 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 Hardenburger, Karpisek, Kohout, Henning and Krivohlavek, nays none, motion carried.

Karpisek moved to approve the minutes of the January 7<sup>th</sup>, 2020 meeting as presented, seconded by Hardenburger. Voting aye were Karpisek, Henning, Kohout, Krivohlavek and Hardenburger, nays none, motion carried.

County Assessor Brandi Kelly presented two requests for waivers for property tax exemption from First Congregational United Church of Christ of Crete. The applications were turned in after the deadline, and were submitted on the wrong form. It was explained that the paperwork was submitted late due to some confusion and illness in the staff at the church. Karpisek moved to approve the waiver request, seconded by Krivohlavek. Voting aye were Krivohlavek, Hardenburger, Karpisek, Henning and Kohout, nays none, motion carried.

Kelly then presented tax list correction #2020-07. She explained that the Nebraska Department of Revenue had notified her office that the owners of Lot 4 in Dudek's First Addition to the City of Wilber had misreported their income. The Department had determined that their homestead exemption will be reduced from 100% to 80%. Henning moved to approve the correction, seconded by Krivohlavek. Voting aye were Henning, Kohout, Krivohlavek, Hardenburger and Karpisek, nays none, motion carried.

Kelly then presented her recommended exemption applications for 2020. She noted that there were 72 applications plus the one that was approved earlier in the meeting, making 73. She explained that the American Legion in Western is renting the first floor of their building to the Post Office, making that exempt, but the second floor is empty and, therefore, not being used for Legion business. Also, the United Methodist Church in Dorchester has an empty lot, not being used for religious purposes. It was mentioned that this may be where the Church holds its annual fundraising auction. Finally, the Trinity Lutheran Church in DeWitt owns two empty lots and, again, not being used for religious purposes. She recommends that these three properties be either partially or fully denied.

There being no further business to come before the Board, the meeting was adjourned at 9:43 a.m. The next regular meeting will be on February 4<sup>th</sup>, 2020, at 9:15 a.m. in the Saline County Commissioners' Room, Court House, Wilber NE.

ATTEST:

Daryl Fikar, County Clerk

Janet J. Henning

Marvin A. Kohout, Chairperson

Stephanie Krivohlavek

Philip Hardenburger

Russ Karpisek, Vice Chairperson

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# Saline Board of Equalization Minutes



I, Daryl Fikar, County Clerk in and for Saline County, do hereby certify that the minutes of the January 7<sup>th</sup>, 2020, meeting were presented and approved as presented.

Daryl Fikar, County Clerk

Janet J. Henning

Marvin A. Kohout, Chairperson

Stephanie Krivohlavek

Philip Hardenburger

Russ Karpisek, Vice Chairperson



# Saline Board of Equalization Minutes



## SALINE COUNTY BOARD OF EQUALIZATION

The regular meeting of the Saline County Board of Equalization opened with the Pledge of Allegiance. The meeting was called to order at 9:15 a.m. on Tuesday, February 4<sup>th</sup>, 2020, by Chairperson, Marvin A. Kohout. Present were Stephanie A. Krivohlavek, Janet J. Henning, Kohout, Philip S. Hardenburger 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 Hardenburger, Karpisek, Kohout, Henning and Krivohlavek, nays none, motion carried.

Hardenburger moved to approve the minutes of the January 21<sup>st</sup>, 2020 meeting as presented, seconded by Henning. Voting aye were Karpisek, Henning, Kohout, Krivohlavek and Hardenburger, nays none, motion carried.

Under correspondence, Fikar reported receiving a notice from the Lincoln-Lancaster County Planning Department of a scheduled hearing to consider reducing the frontage on a property in Lancaster County from the required 550 feet to 0 feet.

Deputy County Assessor Sharon Jelinek presented tax list correction #2020-08, correcting the value of personal property that had been calculated not using updated tables. The amount of the personal property tax decreased by \$634.52. Karpisek moved to approve the correction, seconded by Krivohlavek. Voting aye were Krivohlavek, Hardenburger, Karpisek, Henning and Kohout, nays none, motion carried.

Henning moved to open the public hearing for motor vehicle tax exemptions, seconded by Krivohlavek. Voting aye were Henning, Kohout, Krivohlavek, Hardenburger and Karpisek, nays none, motion carried.

County Treasurer Debbie Spanyers presented motor vehicle tax exemption requests for 42 vehicles and 2 trailers owned by Doane University, used exclusively for educational purposes.

Henning moved to close the public hearing for motor vehicle tax exemptions, seconded by Karpisek. Voting aye were Hardenburger, Karpisek, Henning, Kohout and Krivohlavek, nays none, motion carried.

Henning moved to approve motor vehicle tax exemptions for 42 vehicles and 2 trailers owned by Doane University. The motion was seconded by Krivohlavek. Voting aye were Kohout, Krivohlavek, Hardenburger, Karpisek and Henning, 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 regular meeting will be on February 18<sup>th</sup>, 2020, at 9:15 a.m. in the Saline County Commissioners' Room, Court House, Wilber NE.

ATTEST:

Daryl Fikar, County Clerk

Janet J. Henning

Marvin A. Kohout, Chairperson

Stephanie Krivohlavek

Philip Hardenburger

Russ Karpisek, Vice Chairperson

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I, Daryl Fikar, County Clerk in and for Saline County, do hereby certify that the minutes of the January 21<sup>st</sup>, 2020, meeting were presented and approved as presented.





# Saline Board of Equalization Minutes



Daryl Fikar, County Clerk

Janet J. Henning

Marvin A. Kohout, Chairperson

Stephanie Krivohlavek

Philip Hardenburger

Russ Karpisek, Vice Chairperson



# Saline Board of Equalization Minutes



## SALINE COUNTY BOARD OF EQUALIZATION

The regular meeting of the Saline County Board of Equalization opened with the Pledge of Allegiance. The meeting was called to order at 9:15 a.m. on Tuesday, February 18<sup>th</sup>, 2020, by Chairperson, Marvin A. Kohout. Present were Stephanie A. Krivohlavek, Janet J. Henning, Kohout and Russ Karpisek, Commissioners, County Clerk Daryl Fikar and Administrative Assistant Tim McDermott. Commissioner Philip S. Hardenburger 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 Krivohlavek. Voting aye were Karpisek, Kohout, Henning and Krivohlavek, nays none, motion carried.

Karpisek moved to approve the minutes of the February 4<sup>th</sup>, 2020 meeting as presented, seconded by Henning. Voting aye were Karpisek, Henning, Kohout and Krivohlavek, nays none, motion carried.

Under correspondence, Fikar reported receiving a notice from the Fillmore County Zoning Department of a scheduled hearing to consider changes to the Fillmore County zoning regulations. The Fillmore County Joint Planning Commission will hold a public hearing on February 18<sup>th</sup> at 8:00 p.m. and the same issue will be before the Fillmore County Supervisors on February 25<sup>th</sup> at 9:15 a.m.

County Assessor Brandi Kelly presented tax list correction #2020-09. She explained that the Nebraska Department of Revenue had notified her office that their audit reveals that the homestead exemption of the south 11 feet of lot 30 and all of lot 29 and the north 33' of lot 28 in Horacek's Addition to the City of Wilber will be reduced from 100% to 60%. Henning moved to approve the correction, seconded by Karpisek. Voting aye were Henning, Kohout, Krivohlavek and Karpisek, nays none, motion carried.

Henning moved to open the public hearing for motor vehicle tax exemptions, seconded by Krivohlavek. Voting aye were Henning, Kohout, Krivohlavek and Karpisek, nays none, motion carried.

County Treasurer Debbie Spanyers presented motor vehicle tax exemption application for a 2009 Toyota Corolla owned by Schoenstatt Sisters of Mary, used exclusively for religious purposes.

Krivohlavek moved to close the public hearing for motor vehicle tax exemptions, seconded by Karpisek. Voting aye were Karpisek, Henning, Kohout and Krivohlavek, nays none, motion carried.

Krivohlavek moved to approve the motor vehicle tax exemption application. The motion was seconded by Henning. Voting aye were Kohout, Krivohlavek, Karpisek 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 regular meeting will be on March 3<sup>rd</sup>, 2020, at 9:15 a.m. in the Saline County Commissioners' Room, Court House, Wilber NE.

ATTEST:

Daryl Fikar, County Clerk

Janet J. Henning

Marvin A. Kohout, Chairperson

Stephanie Krivohlavek

Philip Hardenburger

Russ Karpisek, Vice Chairperson

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# Saline Board of Equalization Minutes



I, Daryl Fikar, County Clerk in and for Saline County, do hereby certify that the minutes of the February 4<sup>th</sup>, 2020, meeting were presented and approved as presented.

Daryl Fikar, County Clerk

Janet J. Henning

Marvin A. Kohout, Chairperson

Stephanie Krivohlavek

Philip Hardenburger

Russ Karpisek, Vice Chairperson





# Saline Board of Equalization Minutes



## SALINE COUNTY BOARD OF EQUALIZATION

The regular meeting of the Saline County Board of Equalization opened with the Pledge of Allegiance. The meeting was called to order at 9:15 a.m. on Tuesday, March 3<sup>rd</sup>, 2020, by Chairperson, Marvin A. Kohout. Present were Stephanie A. Krivohlavek, Philip S. Hardenburger, Janet J. Henning, Kohout 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.

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

Karpisek moved to approve the minutes of the February 18<sup>th</sup>, 2020 meeting as presented, seconded by Henning. Voting aye were Karpisek, Henning, Kohout and Krivohlavek, abstaining, Hardenburger, nays none, motion carried.

Under correspondence, Fikar reported receiving a notice from the Tax Equalization and Review Commission, detailing new filing fees for filing appeals and petitions.

County Assessor Brandi Kelly presented tax list corrections #2020-10 and 2020-11, pertaining to the south 60 feet of lots 95 and 96 in Friend's R.S. Bentley's addition. The property had previously been under contract, so the taxes were charged to the grantee of the contract. The contract has now been released, so the taxes will now be the responsibility of the original owner. Henning moved to approve the tax list correction #2020-10, seconded by Karpisek. Voting aye were Hardenburger, Henning, Kohout, Krivohlavek and Karpisek, nays none, motion carried. Krivohlavek moved to approve tax list correction #2020-11, seconded by Henning. Voting aye were Krivohlavek, Karpisek, Hardenburger, Henning and Kohout, nays none, motion carried.

Kelly then presented tax list correction #2020-12, pertaining to the south ½ of lot 1195, all of lots 1196 and 1197 and the north ½ of lot 1198 in Dorchester Village. Both of the residents of said property passed away prior to August 15, 2019 and, therefore do not meet the residency requirements to qualify for the 2019 homestead exemption. Henning moved to approve tax list correction #2020-12, seconded by Krivohlavek. Voting aye were Henning, Kohout, Krivohlavek, Karpisek and Hardenburger, nays none, motion carried.

Henning moved to open the public hearing for motor vehicle tax exemptions, seconded by Krivohlavek. Voting aye were Henning, Kohout, Krivohlavek, Hardenburger and Karpisek, nays none, motion carried.

County Treasurer Debbie Spanyers presented a motor vehicle tax exemption application for a 2016 Ford SUV owned by Schoenstatt Sisters of Mary, used exclusively for religious purposes.

Spanyers also presented a motor vehicle tax exemption application from Crete Area Medical Center for a 2019 Honda CRV, used to provide physical therapy services in the surrounding communities.

Henning moved to close the public hearing for motor vehicle tax exemptions, seconded by Hardenburger. Voting aye were Karpisek, Hardenburger, Henning, Kohout and Krivohlavek, nays none, motion carried.

Krivohlavek moved to approve the motor vehicle tax exemption application from Schoenstatt Sisters of Mary. The motion was seconded by Henning. Voting aye were Kohout, Krivohlavek, Karpisek, Hardenburger and Henning, nays none, motion carried.

Henning moved to approve the motor vehicle tax exemption application from Crete Area Medical Center, seconded by Hardenburger. Voting aye were Kohout, Krivohlavek, Karpisek, Hardenburger 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 regular meeting will be on March 17<sup>th</sup>, 2020, at 9:15 a.m. in the Saline County Commissioners' Room, Court House, Wilber NE.

ATTEST:



Daryl Fikar, County Clerk

Janet J. Henning

Marvin A. Kohout, Chairperson

Stephanie Krivohlavek

Philip Hardenburger

Russ Karpisek, Vice Chairperson

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I, Daryl Fikar, County Clerk in and for Saline County, do hereby certify that the minutes of the February 18<sup>th</sup>, 2020, meeting were presented and approved as presented.

Daryl Fikar, County Clerk

Janet J. Henning

Marvin A. Kohout, Chairperson

Stephanie Krivohlavek

Philip Hardenburger

Russ Karpisek, Vice Chairperson



# Saline Board of Equalization Minutes



## SALINE COUNTY BOARD OF EQUALIZATION

The regular meeting of the Saline County Board of Equalization opened with the Pledge of Allegiance. The meeting was called to order at 9:15 a.m. on Tuesday, March 17<sup>th</sup>, 2020, by Chairperson, Marvin A. Kohout. Present were Stephanie A. Krivohlavek, Philip S. Hardenburger, Janet J. Henning, Kohout 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 Karpisek. Voting aye were Karpisek, Kohout, Henning, Hardenburger and Krivohlavek, nays none, motion carried.

Karpisek moved to approve the minutes of the March 3<sup>rd</sup>, 2020 meeting as presented, seconded by Henning. Voting aye were Karpisek, Henning, Kohout and Krivohlavek, abstaining, Hardenburger, nays none, motion carried.

Under correspondence, Fikar reported receiving a notice from Jefferson County Planning and Zoning, advising of a public hearing to be held to discuss changes to their planning and zoning regulations that were adopted on March 13, 2013. The hearing before the Planning and Zoning Committee will be in the Jefferson County District Courtroom on March 26, 2020 at 7:00 p.m. and before the Jefferson County Board of Supervisors on April 7, 2020 at 10:00 a.m.

Deputy County Assessor Sharon Jelinek presented tax list correction #2020-13, indicating that the tax payer had traded in a 2017 Polaris Ranger, but the unit had mistakenly been left on their personal property list. Karpisek moved to approve tax list correction #2020-13, seconded by Henning. Voting aye were Hardenburger, Henning, Kohout, Krivohlavek and Karpisek, nays none, motion carried.

Jelinek then presented tax list correction #2020-14, correcting the tax payers tax record to reflect amendments that were made and submitted by the tax payer's accountant. Henning moved to approve tax list correction #2020-14, seconded by Krivohlavek. Voting aye were Henning, Kohout, Krivohlavek, Karpisek and Hardenburger, nays none, motion carried.

Henning moved to open the public hearing for motor vehicle tax exemptions, seconded by Karpisek. Voting aye were Henning, Kohout, Krivohlavek, Hardenburger and Karpisek, nays none, motion carried.

County Treasurer Debbie Spanyers presented a motor vehicle tax exemption application for a 2016 Ford Edge owned by McIntosh Ministries, used in their music ministry to carry sound equipment used in gospel sings and churches.

Krivohlavek moved to close the public hearing for motor vehicle tax exemptions, seconded by Karpisek. Voting aye were Karpisek, Hardenburger, Henning, Kohout and Krivohlavek, nays none, motion carried.

Henning moved to approve the motor vehicle tax exemption application from McIntosh Ministries, seconded by Karpisek. Voting aye were Kohout, Krivohlavek, Karpisek, Hardenburger and Henning, 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 regular meeting will be on March 31<sup>st</sup>, 2020, at 9:15 a.m. in the Saline County Commissioners' Room, Court House, Wilber NE.

ATTEST:

Daryl Fikar, County Clerk

Janet J. Henning

Marvin A. Kohout, Chairperson

Stephanie Krivohlavek



Philip Hardenburger  
\*\*\*\*\* Russ Karpisek, Vice Chairperson \*\*\*\*\*

I, Daryl Fikar, County Clerk in and for Saline County, do hereby certify that the minutes of the March 3<sup>rd</sup>, 2020, meeting were presented and approved as presented.

Daryl Fikar, County Clerk Janet J. Henning

Marvin A. Kohout, Chairperson Stephanie Krivohlavek

Philip Hardenburger Russ Karpisek, Vice Chairperson



# Saline Board of Equalization Minutes



## SALINE COUNTY BOARD OF EQUALIZATION

The regular meeting of the Saline County Board of Equalization opened with the Pledge of Allegiance. The meeting was called to order at 9:20 a.m. on Tuesday, March 31<sup>st</sup>, 2020, by Chairperson, Marvin A. Kohout. Present were Philip S. Hardenburger, Kohout and Russ Karpisek, Commissioners, County Clerk Daryl Fikar, Deputy County Clerk Anita Bartels and Administrative Assistant Tim McDermott. Present via teleconference were Stephanie A. Krivohlavek and Janet J. Henning, Commissioners,

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

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

Henning moved to approve the minutes of the March 17<sup>th</sup>, 2020 meeting as presented, seconded by Karpisek. Voting aye were Hardenburger, Karpisek, Henning, Krivohlavek and Kohout, nays none, motion carried.

Hardenburger moved to open the public hearing for motor vehicle tax exemptions, seconded by Karpisek. Voting aye were Karpisek, Krivohlavek, Kohout, Henning and Hardenburger, nays none, motion carried.

County Treasurer Debbie Spanyers presented a motor vehicle tax exemption application for a 2001 Bluebird Bus from Friend Christian Assembly, used exclusively for religious purposes. This is a renewal.

Henning moved to close the public hearing for motor vehicle tax exemptions, seconded by Karpisek. Voting aye were Krivohlavek, Henning, Hardenburger, Kohout, and Karpisek, nays none, motion carried.

Hardenburger moved to approve the motor vehicle tax exemption application from Friend Christian Assembly, seconded by Krivohlavek. Voting aye were Kohout, Hardenburger, Krivohlavek, Karpisek and Henning, nays none, motion carried.

There being no further business to come before the Board, the meeting was adjourned at 9:25 a.m. The next regular meeting will be on April 14<sup>th</sup>, 2020, at 9:15 a.m. in the Saline County Commissioners' Room, Court House, Wilber NE.

ATTEST:

Anita Bartels, Deputy County Clerk

Janet J. Henning

Marvin A. Kohout, Chairperson

Stephanie Krivohlavek

Philip Hardenburger

Russ Karpisek, Vice Chairperson

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I, Anita Bartels, Deputy County Clerk in and for Saline County, do hereby certify that the minutes of the March 17<sup>th</sup>, 2020, 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

Philip Hardenburger

Russ Karpisek, Vice Chairperson



# Saline Board of Equalization Minutes



## SALINE COUNTY BOARD OF EQUALIZATION

The regular meeting of the Saline County Board of Equalization opened with the Pledge of Allegiance. The meeting was called to order at 9:20 a.m. on Tuesday, April 14<sup>th</sup>, 2020, by Chairperson, Marvin A. Kohout. Present were Philip S. Hardenburger, Kohout and Russ Karpisek, Commissioners, County Clerk Daryl Fikar, and Administrative Assistant Tim McDermott. Present via teleconference were Stephanie A. Krivohlavek and Janet J. Henning, Commissioners,

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

Karpisek moved to approve the minutes of the March 31<sup>st</sup>, 2020 meeting as presented, seconded by Hardenburger. Voting aye were Hardenburger, Karpisek, Henning, Krivohlavek and Kohout, nays none, motion carried.

Deputy County Assessor presented the proposed dates for the 2020 tax protest hearings. They are July 9, 2020, 8:30 a.m. to 12:00 p.m. and 1 p.m. to 4 p.m., July 14, 2020, 8:30 a.m. to 12:00 p.m. and 1 p.m. to 4 p.m., July 16, 2020, 8:30 a.m. to 12:00 p.m. and 1 p.m. to 4 p.m. and July 21, 2020, 1:30 p.m. to 4 p.m. (final decision day). Karpisek moved to approve the dates and times for tax protest hearings, seconded by Hardenburger. Voting aye were Krivohlavek, Kohout, Hardenburger, Karpisek and Henning, nays none, motion carried.

Jelinek then presented tax list correction #2020-15, explaining that it was correcting a clerical error. The property had been split after the tax statements had been printed, indicating that the previous owner owed the entire tax amount. This correction will reduce the tax by \$4,728.88. Hardenburger moved to approve the correction, seconded by Karpisek. Voting aye were Karpisek, Henning, Krivohlavek, Kohout and Hardenburger, nays none, motion carried.

Jelinek then presented tax list correction #2020-16, explaining that this correction is related to the first, as the amount that was subtracted from the first correction will be applied to the statement of the new owner. Hardenburger moved to approve the correction, seconded by Karpisek. Voting aye were Kohout, Hardenburger, Karpisek, Henning and Krivohlavek, nays none, motion carried.

There being no further business to come before the Board, the meeting was adjourned at 9:25 a.m. The next regular meeting will be on April 14<sup>th</sup>, 2020, at 9:15 a.m. in the Saline County Commissioners' Room, Court House, Wilber NE.

ATTEST:

Daryl Fikar, County Clerk

Janet J. Henning

Marvin A. Kohout, Chairperson

Stephanie Krivohlavek

Philip Hardenburger

Russ Karpisek, Vice Chairperson

\*\*\*\*\*

I, Daryl Fikar, County Clerk in and for Saline County, do hereby certify that the minutes of the March 31<sup>st</sup>, 2020, meeting were presented and approved as presented.



# Saline Board of Equalization Minutes



Daryl Fikar, County Clerk

Janet J. Henning

Marvin A. Kohout, Chairperson

Stephanie Krivohlavek

Philip Hardenburger

Russ Karpisek, Vice Chairperson



# Saline Board of Equalization Minutes



This is a synopsis of the Saline County Board of Equalization's April 28<sup>th</sup>, 2020, regular meeting proceedings. A complete set of the proceedings is on file in the Board of Equalizations' Journal, is of public record in the Saline County Clerk's office and at our website: [www.co.saline.ne.us](http://www.co.saline.ne.us)

## SALINE COUNTY BOARD OF EQUALIZATION

The regular meeting of the Saline County Board of Equalization opened with the Pledge of Allegiance. The meeting was called to order at 9:20 a.m. on Tuesday, April 28<sup>th</sup>, 2020, by Chairperson, Marvin A. Kohout. Present were Philip S. Hardenburger, Kohout and Russ Karpisek, Commissioners, Deputy County Clerk Anita Bartels, County Assessor Brandi Kelly and Administrative Assistant Tim McDermott. Present via teleconference were Stephanie A. Krivohlavek and Janet J. Henning, Commissioners.

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.

The Board:

Approved the agenda as presented;

Approved the minutes of the April 14, 2020 meeting as presented;

Approved all 2020 Saline County Permissive Exemptions as presented.

Approved an Application for Tax Exemption from Friend Christian Assembly in Friend for a 2012 Elkhart Coach bus.

Approved an Application for Tax Exemption from Cornerstone Bible Church in Crete for a 2012 two wheel utility trailer.

There being no further business to come before the Board the meeting was adjourned at 9:45 a.m. The next regular meeting will be on May 11<sup>th</sup>, 2020 at 9:15 a.m., in the Saline County Commissioners' Room, Court House, Wilber, NE.

ATTEST:

Anita Bartels, Deputy County Clerk

Janet J. Henning

Marvin A. Kohout, Chairperson

Stephanie Krivohlavek

Phil Hardenburger

Russ Karpisek, Vice Chairperson

\*\*\*\*\*

I, Anita Bartels, Deputy County Clerk in and for Saline County, do hereby certify that the minutes of the April 14<sup>th</sup>, 2020 meeting were presented and approved as presented.

Anita Bartels, Deputy County Clerk

Janet J. Henning

Marvin A. Kohout, Chairperson

Stephanie Krivohlavek

Phil Hardenburger

Russ Karpisek, Vice Chairperson



# Saline Board of Equalization Minutes



## SALINE COUNTY BOARD OF EQUALIZATION

The regular meeting of the Saline County Board of Equalization opened with the Pledge of Allegiance. The meeting was called to order at 9:15 a.m. on Monday, May 11<sup>th</sup> 2020, by Chairperson, Marvin A. Kohout. Present were Philip S. Hardenburger, Kohout and Russ Karpisek, Commissioners, Deputy County Clerk Anita K. Bartels, and Administrative Assistant Tim McDermott. Present via teleconference were Stephanie A. Krivohlavek and Janet J. Henning, Commissioners,

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

Karpisek moved to approve the minutes of the April 28<sup>th</sup>, 2020 meeting as presented, seconded by Hardenburger. Voting aye were Hardenburger, Karpisek, Henning, Krivohlavek 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 regular meeting will be on May 26<sup>th</sup>, 2020, at 9:15 a.m. in the Saline County Commissioners' Room, Court House, Wilber NE.

ATTEST:

Anita K. Bartels, Deputy County Clerk

Janet J. Henning

Marvin A. Kohout, Chairperson

Stephanie Krivohlavek

Philip Hardenburger

Russ Karpisek, Vice Chairperson

\*\*\*\*\*

I, Anita K. Bartels, Deputy County Clerk in and for Saline County, do hereby certify that the minutes of the April 28<sup>th</sup>, 2020, meeting were presented and approved as presented.

Anita K. Bartels, Deputy County Clerk

Janet J. Henning

Marvin A. Kohout, Chairperson

Stephanie Krivohlavek

Philip Hardenburger

Russ Karpisek, Vice Chairperson





# Saline Board of Equalization Minutes



## SALINE COUNTY BOARD OF EQUALIZATION

The regular meeting of the Saline County Board of Equalization opened with the Pledge of Allegiance. The meeting was called to order at 9:15 a.m. on Tuesday, May 26<sup>th</sup> 2020, by Chairperson, Marvin A. Kohout. Present were Philip S. Hardenburger, Kohout and Russ Karpisek, Commissioners, County Clerk Anita K. Bartels, and Administrative Assistant Tim McDermott. Present via teleconference were Stephanie A. Krivohlavek and Janet J. Henning, Commissioners,

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

Karpisek moved to approve the minutes of the May 11<sup>th</sup>, 2020 meeting as presented, seconded by Hardenburger. Voting aye were Hardenburger, Karpisek, Henning, Krivohlavek 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 regular meeting will be on June 9<sup>th</sup>, 2020, at 9:15 a.m. in the Saline County Commissioners' Room, Court House, Wilber NE.

ATTEST:

Anita K. Bartels, County Clerk

Janet J. Henning

Marvin A. Kohout, Chairperson

Stephanie Krivohlavek

Philip Hardenburger

Russ Karpisek, Vice Chairperson

\*\*\*\*\*

I, Anita K. Bartels, County Clerk in and for Saline County, do hereby certify that the minutes of the May 11<sup>th</sup>, 2020, meeting were presented and approved as presented.

Anita K. Bartels, County Clerk

Janet J. Henning

Marvin A. Kohout, Chairperson

Stephanie Krivohlavek

Philip Hardenburger

Russ Karpisek, Vice Chairperson



# Saline Board of Equalization Minutes



## SALINE COUNTY BOARD OF EQUALIZATION

The regular meeting of the Saline County Board of Equalization opened with the Pledge of Allegiance. The meeting was called to order at 9:30 a.m. on Tuesday, June 9<sup>th</sup> 2020, by Chairperson, Marvin A. Kohout. Present were Philip S. Hardenburger, Stephanie A. Krivohlavek, Kohout and Russ Karpisek, Commissioners, County Clerk Anita K. Bartels. Present via teleconference were Administrative Assistant Tim McDermott, and Commissioner Janet J. Henning.

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

Krivohlavek moved to approve the minutes of the May 26<sup>th</sup>, 2020 meeting as presented, seconded by Hardenburger. Voting aye were Hardenburger, Karpisek, Henning, Krivohlavek and Kohout, nays none, motion carried.

County Assessor Brandi Kelly presented for approval the 2020 Change of Value Notices. Karpisek moved to approve the Notices, seconded by Hardenburger. Voting aye were Karpisek, Krivohlavek, Kohout, Henning and Hardenburger, nays none, motion carried.

There being no further business to come before the Board, the meeting was adjourned at 9:39 a.m. The next regular meeting will be on June 23<sup>rd</sup>, 2020, at 9:15 a.m. in the Saline County Commissioners' Room, Court House, Wilber NE.

ATTEST:

Anita K. Bartels, County Clerk

Janet J. Henning

Marvin A. Kohout, Chairperson

Stephanie Krivohlavek

Philip Hardenburger

Russ Karpisek, Vice Chairperson

\*\*\*\*\*

I, Anita K. Bartels, County Clerk in and for Saline County, do hereby certify that the minutes of the June 9<sup>th</sup>, 2020, meeting were presented and approved as presented.

Anita K. Bartels, County Clerk

Janet J. Henning

Marvin A. Kohout, Chairperson

Stephanie Krivohlavek

Philip Hardenburger

Russ Karpisek, Vice Chairperson



# Saline Board of Equalization Minutes



## SALINE COUNTY BOARD OF EQUALIZATION

The regular meeting of the Saline County Board of Equalization opened with the Pledge of Allegiance. The meeting was called to order at 9:20 a.m. on Tuesday, June 23<sup>rd</sup> 2020, by Chairperson, Marvin A. Kohout. Present were Philip S. Hardenburger, Stephanie A. Krivohlavek, Kohout, Janet J. Henning and Russ Karpisek, Commissioners, County Clerk Anita K. 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.

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

Krivohlavek moved to approve the minutes of the June 9<sup>th</sup>, 2020 meeting as presented, seconded by Karpisek. Voting aye were Henning, Karpisek, Kohout, Krivohlavek and Hardenburger, nays none, motion carried.

County Assessor Brandi Kelly presented the County Assessor's 3-year plan for approval. Karpisek moved to approve the Assessor's 3-year plan as submitted, seconded by Krivohlavek. Voting aye were Karpisek, Kohout, Krivohlavek, Hardenburger and Henning, nays none, motion carried.

Kelly presented for approval Tax Correction 2020-17 and Tax Correction 2020-18. These two parcels were owned by the same taxpayer. One parcel had the residence and other parcel was vacant. The taxpayer switched which parcel had the residence and which was vacant. Henning moved to approve Tax Correction 2020-17, seconded by Krivohlavek. Voting aye were Kohout, Krivohlavek, Hardenburger, Henning and Karpisek, nays none, motion carried. Krivohlavek moved to approve Tax Correction 2020-18, seconded by Karpisek. Voting aye were Krivohlavek, Hardenburger, Henning, Karpisek and Kohout, nays none, motion carried.

Kelly presented a List of 2020 Change of Value Notices for approval. Krivohlavek moved to approve, seconded by Henning. Voting aye were Hardenburger, Henning, Karpisek, Kohout and Krivohlavek, nays none, motion carried.

A discussion was held regarding the Public Protest Hearing locations in July. The concern was the Thursday dates would interfere with the DMV. The consensus was to maintain social distancing during the hearings, if the assembly room is not available, to use the Commissioner's meeting room or possibly the District Courtroom.

There being no further business to come before the Board, the meeting was adjourned at 9:50 a.m. The next regular meeting will be on July 7<sup>th</sup>, 2020, at 9:15 a.m. in the Saline County Commissioners' Room, Court House, Wilber NE.

ATTEST:

Anita K. Bartels, County Clerk

Janet J. Henning

Marvin A. Kohout, Chairperson

Stephanie Krivohlavek

Philip Hardenburger

Russ Karpisek, Vice Chairperson

\*\*\*\*\*

I, Anita K. Bartels, County Clerk in and for Saline County, do hereby certify that the minutes of the June 9<sup>th</sup>, 2020, meeting were presented and approved as presented.



# Saline Board of Equalization Minutes



Anita K. Bartels, County Clerk

Janet J. Henning

Marvin A. Kohout, Chairperson

Stephanie Krivohlavek

Philip Hardenburger

Russ Karpisek, Vice Chairperson



# Saline Board of Equalization Minutes



## SALINE COUNTY BOARD OF EQUALIZATION

The regular meeting of the Saline County Board of Equalization opened with the Pledge of Allegiance. The meeting was called to order at 9:16 a.m. on Tuesday, July 7<sup>th</sup>, 2020, by Chairperson, Marvin A. Kohout. Present were Philip S. Hardenburger, Stephanie A. Krivohlavek, Kohout, Janet J. Henning and Russ Karpisek, Commissioners, County Clerk Anita K. 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 Hardenburger, Henning, Karpisek, Kohout and Krivohlavek, nays none, motion carried.

Krivohlavek moved to approve the minutes of the June 23<sup>rd</sup>, 2020 meeting as presented, seconded by Karpisek. Voting aye were Henning, Karpisek, Kohout, Krivohlavek and Hardenburger, nays none, motion carried.

A discussion was held and the option was confirmed to accept teleconference appointments for a Public Protest Hearing.

There being no further business to come before the Board, the meeting was adjourned at 9:25 a.m. The next regular meeting will be on July 21<sup>st</sup>, 2020, at 9:15 a.m. in the Saline County Commissioners' Room, Court House, Wilber NE.

ATTEST:

Anita K. Bartels, County Clerk

Janet J. Henning

Marvin A. Kohout, Chairperson

Stephanie Krivohlavek

Philip Hardenburger

Russ Karpisek, Vice Chairperson

\*\*\*\*\*

I, Anita K. Bartels, County Clerk in and for Saline County, do hereby certify that the minutes of the June 23<sup>rd</sup>, 2020, meeting were presented and approved as presented.

Anita K. Bartels, County Clerk

Janet J. Henning

Marvin A. Kohout, Chairperson

Stephanie Krivohlavek

Philip Hardenburger

Russ Karpisek, Vice Chairperson





# Saline Board of Equalization Minutes



## SALINE COUNTY BOARD OF EQUALIZATION

The regular meeting of the Saline County Board of Equalization opened with the Pledge of Allegiance. The meeting was called to order at 9:18 a.m. on Tuesday, July 21<sup>st</sup>, 2020, by Chairperson, Marvin A. Kohout. Present were Philip S. Hardenburger, Stephanie A. Krivohlavek, Kohout, Janet J. Henning and Russ Karpisek, Commissioners, County Clerk Anita K. 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 Hardenburger, Henning, Karpisek, Kohout and Krivohlavek, nays none, motion carried.

Krivohlavek moved to approve the minutes of the July 7<sup>th</sup>, 2020 meeting as presented, seconded by Karpisek. Voting aye were Henning, Karpisek, Kohout, Krivohlavek and Hardenburger, 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 regular meeting will be on August 4<sup>th</sup>, 2020, at 9:15 a.m. in the Saline County Commissioners' Room, Court House, Wilber NE.

ATTEST:

Anita K. Bartels, County Clerk

Janet J. Henning

Marvin A. Kohout, Chairperson

Stephanie Krivohlavek

Philip Hardenburger

Russ Karpisek, Vice Chairperson

\*\*\*\*\*

I, Anita K. Bartels, County Clerk in and for Saline County, do hereby certify that the minutes of the July 7<sup>th</sup>, 2020, meeting were presented and approved as presented.

Anita K. Bartels, County Clerk

Janet J. Henning

Marvin A. Kohout, Chairperson

Stephanie Krivohlavek

Philip Hardenburger

Russ Karpisek, Vice Chairperson



# Saline Board of Equalization Minutes



## SALINE COUNTY BOARD OF EQUALIZATION

The Saline County Board of Equalization met in the Saline County Commissioners' Room and was called to order at 8:30 a.m. on Thursday, July 9<sup>th</sup>, 2020 by Vice-Chairperson, Russ Karpisek. Present were Stephanie Krivohlavek, Phil Hardenburger, and Janet Henning, Commissioners and County Clerk Anita Bartels. Also present were County Assessor Brandi Kelly, Deputy Assessor Sharon Jelinek, and Lister Daryl Clark. Commissioner Marvin Kohout was absent for the morning session and present beginning with the afternoon session.

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.

Karpisek 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 9, 14, 16, 21 and any hearings, otherwise, scheduled in 2020.

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 20<sup>th</sup>), 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 2020 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 27<sup>th</sup>, publication. The statistical measures are also posted on the bulletin board in the Assessor's office.
3. The "2020" 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 2020 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. A copy of the Real Property Valuation Methodology Report.
8. **Residential:**  
In order to be in compliance with the State of Nebraska's required level of value:  
Crete City: Completed review of all residential properties  
DeWitt Village: improvements were increased +20%  
Dorchester Village's improvements were increased +30%  
Friend City's improvements were increased +6%  
Western Village's improvements were increased +26%  
Wilber Village's improvements were increased +14%  
Market Area 4500: improvements were increased +25%  
  
**Commercial:**  
In order to be in compliance with the State of Nebraska's required level of value:  
Crete City: Completed review of all commercial properties  
Industrial: Completed review of various industrial properties  
  
**Ag land:**  
The land capability groupings conversion was implemented per requirement from LB 372.  
Changed land values by classification and sales used the sale date of 10/1/2016 through 09/30/2019.
9. Saline County 2019 soil conversion spreadsheet of soil symbols to land capability groupings. Ag land sales considered to be arms-length transactions by the Nebraska Property Assessment Division used to measure Saline County level of value. The 2009 and 2015 conversion spreadsheets will be available for previous years. 1996 conversion book will also be available for previous years.
10. The policies and procedures of the Saline County Assessor's Office.
11. Sales used in the three (3) different areas of ag land will be presented along with a map showing the locations. A map showing the location of the acreages and also values used for these areas.

All real estate records, maintained by the Saline County Assessor's office, are based upon regulations as found in Title 350. 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 pickup work. The commercial permits and pick up work are completed by Stanard Appraisal, Inc. Agricultural, commercial and residential sales reviews are completed by the assessor. Industrial permits and reappraisals in Saline County are completed by Kubert Appraisal Group. 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 9th day of July, 2020.



# Saline Board of Equalization Minutes



July 9, 2020

Brandi Kelly

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Date

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Brandi Kelly

Saline County Assessor

Protests #2020-10, 15, 16, 19, 20, 22, 55, 65, 66, and 69 Taxpayers present and Oath taken.

Protests #2020-02, 03, 05, 06, 07, 08, 09, 11, 12, 14, 17, 18, 21, 26, 54, and 68 heard and reviewed.

There being no further business to come before the Board, the meeting was recessed at 3:25 p.m. The next meeting will be on July 14<sup>th</sup>, 2020 at 8:30 a.m. in the Saline County Commissioners' Room, Court House, Wilber, NE.

At 8:40 a.m. on July 14<sup>th</sup>, 2020, Karpisek reconvened the Board of Equalization. Present were Kohout, Hardenburger, Henning, Krivohlavek and Karpisek, Commissioners; County Assessor Brandi Kelly, Lister Daryl Clark, County Clerk Anita Bartels, Darrel Stanard, Stanard Appraisal Services and Wayne Kubert, Kubert Appraisal Services.

Protest #2020-23, 24, 25, 27, 28, 29, 30, 31, 32, 33, 34, 35, 36, 37, 38, 39, 40, 41, 42, 43, 44, 45, 46, 47, 48, 49, 50, 51, 52, 53, 56, 57, 58, 59, 60, 61, 62, 63, 64, 67, 70, 71, and 72, Taxpayer present and Oath taken.

Protest #2020-01, 04, 13, and 73 heard and reviewed.

There being no further business to come before the Board, the meeting was recessed at 2:00 p.m.

Karpisek announced the Board would recess until July 21<sup>st</sup>, 2020 at 1:30 p.m. in the Saline County Assembly Room, Court House, Wilber, NE.

At 1:30 p.m. on July 21<sup>st</sup>, 2020, Karpisek reconvened the Board of Equalization to hear about and review properties and finalize the protest hearings. Present were Henning, Hardenburger, Kohout, Krivohlavek, Karpisek, Commissioners; Assessor Brandi Kelly, Deputy Assessor Sharon Jelinek, Lister Daryl Clark, and County Clerk Anita Bartels.

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 #2020-03, 11, 12, 16, 18, 20, 23, 24, 25, 27, 28, 34, 36, 37, 38, 45, 48, 51, 54, 62, 64, and 67. Motion seconded by Henning. Voting aye were Krivohlavek, Henning, Hardenburger, Kohout and Karpisek nays none, motion carried.

Krivohlavek moved after testimony and evidence presented during the hearing indicates a clerical error, which results in a decrease in value, to lower the valuation on protest #2020-59. Motion seconded by Henning. Voting aye were Karpisek, Krivohlavek, Kohout, Henning and Hardenburger, nays none, motion carried.

Krivohlavek moved after inspection and review of the property to lower the value due to the condition of the property on Protests #2020-01, 02, 04, 05, 08, 10, 14, 15, 17, 19, 21, 22, 39, 40, 41, 43, 55, 57, 63, 66, 68, 70, 71, and 73. Motion was seconded by Henning. Voting aye were Kohout, Hardenburger, Krivohlavek, Karpisek and Henning, nays none, motion carried.

Krivohlavek moved after review of the property to lower the value to equalize with other like property on Protests #2020-06, 07, 13, 29, 30, 31, 32, 33, 35, 42, 44, 46, 47, 49, 50, 52, 53, 56, 57, 60, 61, 65, and 69. Motion was seconded by Hardenburger. Voting aye were Kohout, Hardenburger, Krivohlavek, Karpisek and Henning, nays none, motion carried.

Krivohlavek moved to lower the valuation after receiving information presented at the protest hearing on Protests #2020-22 and 58. Motion was seconded by Henning. Voting aye were Henning, Kohout, Karpisek, Hardenburger and Krivohlavek, nays none, motion carried.

Krivohlavek moved to accept the protest has been withdrawn by the taxpayer on Protest #2020-09 and 026. Motion was seconded by Hardenburger. Voting aye were Karpisek, Krivohlavek, Kohout, Henning and Hardenburger, nays none, motion carried.



# Saline Board of Equalization Minutes



Krivohlavek moved to lower the valuation after receiving information at the decision hearing on Protest #2020-72. Motion was seconded by Henning. Voting aye were Kohout, Hardenburger, Krivohlavek, Karpisek and Henning, nays none, motion carried.

Karpisek 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 4:27 p.m. The next regular meeting will be August 4<sup>th</sup>, 2020 at 9:15 a.m. in the Saline County Commissioners' Room, Court House, Wilber, NE.

ATTEST:

Anita Bartels, County Clerk

Phil Hardenburger

Marvin Kohout, Chairperson

Stephanie Krivohlavek

Janet Henning

Russ Karpisek, Vice-Chairperson





# Saline Board of Equalization Minutes



## SALINE COUNTY BOARD OF EQUALIZATION

The regular meeting of the Saline County Board of Equalization opened with the Pledge of Allegiance. The meeting was called to order at 9:20 a.m. on Tuesday, August 4<sup>th</sup>, 2020, by Chairperson, Marvin A. Kohout. Present were Philip S. Hardenburger, Stephanie A. Krivohlavek, Kohout, Janet J. Henning and Russ Karpisek, Commissioners, County Clerk Anita K. 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 Krivohlavek, Hardenburger, Henning, Karpisek, and Kohout, nays none, motion carried.

Karpisek moved to approve the minutes of the July 21<sup>st</sup>, 2020 meeting as presented, seconded by Hardenburger. Voting aye were Hardenburger, Henning, Karpisek, Kohout, and Krivohlavek, nays none, motion carried.

Brandi Kelly presented the final list of 2020 Permissive Exemption and cemetery properties for approval. Henning moved to approve, seconded by Karpisek. Voting aye were Henning, Karpisek, Kohout, Krivohlavek and Hardenburger, 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 regular meeting will be on August 18<sup>th</sup>, 2020, at 9:15 a.m. in the Saline County Commissioners' Room, Court House, Wilber NE.

ATTEST:

Anita K. Bartels, County Clerk

Janet J. Henning

Marvin A. Kohout, Chairperson

Stephanie Krivohlavek

Philip Hardenburger

Russ Karpisek, Vice Chairperson

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I, Anita K. Bartels, County Clerk in and for Saline County, do hereby certify that the minutes of the July 21<sup>st</sup>, 2020, meeting were presented and approved as presented.

Anita K. Bartels, County Clerk

Janet J. Henning

Marvin A. Kohout, Chairperson

Stephanie Krivohlavek

Philip Hardenburger

Russ Karpisek, Vice Chairperson



# Saline Board of Equalization Minutes



## SALINE COUNTY BOARD OF EQUALIZATION

The regular meeting of the Saline County Board of Equalization opened with the Pledge of Allegiance. The meeting was called to order at 9:15 a.m. on Tuesday, August 18<sup>th</sup>, 2020, by Chairperson, Marvin A. Kohout. Present were Philip S. Hardenburger, Stephanie A. Krivohlavek, Kohout, Janet J. Henning and Russ Karpisek, Commissioners, County Clerk Anita K. 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.

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

Henning moved to approve the minutes of the August 4<sup>th</sup>, 2020 meeting as presented, seconded by Krivohlavek. Voting aye were Hardenburger, Henning, Karpisek, Kohout, and Krivohlavek, nays none, motion carried.

Assessor Brandi Kelly presented Tax List Correction #2020-19, adjusting an individual's Homestead Exemption from 40% to 50% in accordance with a letter received from the Department of Revenue. Henning moved to approve, seconded by Karpisek. Voting aye were Henning, Karpisek, Kohout, Krivohlavek and Hardenburger, nays none, motion carried.

Kelly announced Daryl Clark in the Assessor's office is now an Assessor Certificate Holder. The Board thanked and congratulated Clark for this accomplishment.

There being no further business to come before the Board, the meeting was adjourned at 9:20 a.m. The next regular meeting will be on September 1<sup>st</sup>, 2020 at 9:15 a.m. in the Saline County Commissioners' Room, Court House, Wilber NE.

ATTEST:

Anita K. Bartels, County Clerk

Janet J. Henning

Marvin A. Kohout, Chairperson

Stephanie Krivohlavek

Philip Hardenburger

Russ Karpisek, Vice Chairperson

\*\*\*\*\*

I, Anita K. Bartels, County Clerk in and for Saline County, do hereby certify that the minutes of the August 4<sup>th</sup>, 2020 meeting were presented and approved as presented.

Anita K. Bartels, County Clerk

Janet J. Henning

Marvin A. Kohout, Chairperson

Stephanie Krivohlavek

Philip Hardenburger

Russ Karpisek, Vice Chairperson



# Saline Board of Equalization Minutes



## SALINE COUNTY BOARD OF EQUALIZATION

The regular meeting of the Saline County Board of Equalization opened with the Pledge of Allegiance. The meeting was called to order at 9:20 a.m. on Tuesday, September 1<sup>st</sup>, 2020, by Chairperson, Marvin A. Kohout. Present were Philip S. Hardenburger, Stephanie A. Krivohlavek, Kohout, Janet J. Henning and Russ Karpisek, Commissioners, County Clerk Anita K. 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 Hardenburger. Voting aye were Henning, Karpisek, Kohout, Krivohlavek and Hardenburger, nays none, motion carried.

Krivohlavek moved to approve the minutes of the August 18<sup>th</sup>, 2020 meeting as presented, seconded by Karpisek. Voting aye were Karpisek, Kohout, Krivohlavek, Hardenburger and Henning, nays none, motion carried.

Under correspondence, Kohout reported receiving a Public Notice from the US Army Corps of Engineers, for a permit pending to Transcanada Keystone Pipeline, LP, affecting multiple waterways & wetlands.

Daryl Clark with the Assessor's office presented for approval, a 2020 Change of Value Notice for Parcel #760059934, Friend Pct – Pt SW ¼ SE ¼ Sec 14-8-1 ICL .41 acres. Property was purchased from an exempt entity on 8/4/2020. Now a taxable entity – changed prior to levy date (Reg 40-007.03). Karpisek moved to approve, seconded by Henning. Voting aye were Kohout, Krivohlavek, Hardenburger, Henning and Karpisek, 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 regular meeting will be on September 15<sup>th</sup>, 2020 at 9:15 a.m. in the Saline County Commissioners' Room, Court House, Wilber NE.

ATTEST:

Anita K. Bartels, County Clerk

Janet J. Henning

Marvin A. Kohout, Chairperson

Stephanie Krivohlavek

Philip Hardenburger

Russ Karpisek, Vice Chairperson

\*\*\*\*\*

I, Anita K. Bartels, County Clerk in and for Saline County, do hereby certify that the minutes of the August 18<sup>th</sup>, 2020 meeting were presented and approved as presented.

Anita K. Bartels, County Clerk

Janet J. Henning

Marvin A. Kohout, Chairperson

Stephanie Krivohlavek

Philip Hardenburger

Russ Karpisek, Vice Chairperson



# Saline Board of Equalization Minutes



## SALINE COUNTY BOARD OF EQUALIZATION

The regular meeting of the Saline County Board of Equalization opened with the Pledge of Allegiance. The meeting was called to order at 9:15 a.m. on Tuesday, September 29<sup>th</sup>, 2020, by Chairperson, Marvin A. Kohout. Present were Russ Karpisek, Stephanie Krivohlavek, Kohout, and Janet J. Henning, Commissioners, County Clerk Anita K. Bartels, and Administrative Assistant Tim McDermott. Commissioner Philip Hardenburger 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 Krivohlavek, Henning, Karpisek and Kohout, nays none, motion carried.

Henning moved to approve the minutes of the September 15<sup>th</sup>, 2020 meeting as presented, seconded by Krivohlavek. Voting aye were Henning, Karpisek, Kohout, and Krivohlavek, nays none, motion carried.

County Assessor Brandi Kelly presented a 2020 CBOE Change of Value Notice, Parcel #760148036, District 5, City of Crete, for approval. Henning moved to approve, seconded by Karpisek. Voting aye were Henning, Karpisek, Kohout and Krivohlavek, 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 regular meeting will be on October 13<sup>th</sup>, 2020 at 9:15 a.m. in the Saline County Commissioners' Room, Court House, Wilber NE.

ATTEST:

Anita K. Bartels, County Clerk

Janet J. Henning

Marvin A. Kohout, Chairperson

Stephanie Krivohlavek

Philip Hardenburger

Russ Karpisek, Vice Chairperson

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I, Anita K. Bartels, County Clerk in and for Saline County, do hereby certify that the minutes of the September 15<sup>th</sup>, 2020 meeting were presented and approved as presented.

Anita K. Bartels, County Clerk

Janet J. Henning

Marvin A. Kohout, Chairperson

Stephanie Krivohlavek

Philip Hardenburger

Russ Karpisek, Vice Chairperson



# Saline Board of Equalization Minutes



## SALINE COUNTY BOARD OF EQUALIZATION

The regular meeting of the Saline County Board of Equalization opened with the Pledge of Allegiance. The meeting was called to order at 9:20 a.m. on Tuesday, October 13<sup>th</sup>, 2020, by Chairperson, Marvin A. Kohout. Present were Russ Karpisek and Stephanie Krivohlavek Commissioners, County Clerk Anita K. Bartels, and Administrative Assistant Tim McDermott. Commissioners Philip Hardenburger and Janet J. Henning were absent.

Notice of said meeting was posted in the County Clerk's office, on the Saline County Website, and published in all three 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 Krivohlavek, Karpisek and Kohout, nays none, motion carried.

Karpisek moved to approve the minutes of the September 29<sup>th</sup>, 2020 meeting as presented, seconded by Krivohlavek. Voting aye were Karpisek, Kohout, and Krivohlavek, nays none, motion carried.

Krivohlavek moved to approve Resolution #2020-071, Adopting Levies for 2020-2021, seconded by Karpisek. Voting aye were Karpisek, Kohout and Krivohlavek, nays none, motion carried.

County Assessor Brandi Kelly presented Tax Correction #2020-22 for Parcel #760147499, accelerating 2020 personal property taxes. Karpisek moved to approve, seconded by Krivohlavek. Voting aye were Karpisek, Kohout and Krivohlavek, nays none, motion carried.

There being no further business to come before the Board, the meeting was adjourned at 9:28 a.m. The next regular meeting will be on October 27<sup>th</sup>, 2020 at 9:15 a.m. in the Saline County Commissioners' Room, Court House, Wilber NE.

ATTEST:

Anita K. Bartels, County Clerk

Janet J. Henning

Marvin A. Kohout, Chairperson

Stephanie Krivohlavek

Philip Hardenburger

Russ Karpisek, Vice Chairperson

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I, Anita K. Bartels, County Clerk in and for Saline County, do hereby certify that the minutes of the September 29<sup>th</sup>, 2020 meeting were presented and approved as presented.

Anita K. Bartels, County Clerk

Janet J. Henning

Marvin A. Kohout, Chairperson

Stephanie Krivohlavek

Philip Hardenburger

Russ Karpisek, Vice Chairperson





# Saline Board of Equalization Minutes



## SALINE COUNTY BOARD OF EQUALIZATION

The regular meeting of the Saline County Board of Equalization opened with the Pledge of Allegiance. The meeting was called to order at 9:22 a.m. on Tuesday, October 27<sup>th</sup>, 2020, by Chairperson, Marvin A. Kohout. Present were Kohout, Russ Karpisek, Janet J. Henning and Stephanie Krivohlavek Commissioners, County Clerk Anita K. Bartels, and Administrative Assistant Tim McDermott. Commissioner Philip Hardenburger was absent.

Notice of said meeting was posted in the County Clerk's office, on the Saline County Website, and published in all three 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 Krivohlavek, Karpisek, Henning and Kohout, nays none, motion carried.

Karpisek moved to approve the minutes of the October 13<sup>th</sup>, 2020 meeting as presented, seconded by Krivohlavek. Voting aye were Karpisek, Kohout, and Krivohlavek, abstaining was Henning, nays none, motion carried.

Karpisek moved to approve Tax Correction #2020-23, for Parcel #000003800, accelerating 2020 personal property taxes, seconded by Krivohlavek. Voting aye were Henning, Karpisek, Kohout and Krivohlavek, nays none, motion carried.

Krivohlavek moved to approve Tax Correction #2020-24, for Parcel #000003110, accelerating 2020 personal property taxes, seconded by Karpisek. Voting aye were Karpisek, Kohout, Krivohlavek and Henning, nays none, motion carried.

Karpisek moved to approve Tax Correction #2020-25, for Parcel #0000014505, accelerating personal property taxes, seconded by Henning. Voting aye were Kohout, Krivohlavek, Henning and Karpisek, nays none, motion carried.

County Assessor Brandi Kelly presented Valuation Changes for Parcels #760148079, #760148084 and #760148085. Krivohlavek moved to approve, seconded by Karpisek. Voting aye were Krivohlavek, Henning, Karpisek and Kohout, nays none, motion carried.

There being no further business to come before the Board, the meeting was adjourned at 9:32 a.m. The next regular meeting will be on November 10<sup>th</sup>, 2020 at 9:15 a.m. in the Saline County Commissioners' Room, Court House, Wilber NE.

ATTEST:

Anita K. Bartels, County Clerk

Janet J. Henning

Marvin A. Kohout, Chairperson

Stephanie Krivohlavek

Philip Hardenburger

Russ Karpisek, Vice Chairperson

\*\*\*\*\*

I, Anita K. Bartels, County Clerk in and for Saline County, do hereby certify that the minutes of the October 13<sup>th</sup>, 2020 meeting were presented and approved as presented.

Anita K. Bartels, County Clerk

Janet J. Henning



# Saline Board of Equalization Minutes



Marvin A. Kohout, Chairperson

Stephanie Krivohlavek

Philip Hardenburger

Russ Karpisek, Vice Chairperson



# Saline Board of Equalization Minutes



## SALINE COUNTY BOARD OF EQUALIZATION

The regular meeting of the Saline County Board of Equalization opened with the Pledge of Allegiance. The meeting was called to order at 9:15 a.m. on Tuesday, November 10<sup>th</sup>, 2020, by Vice Chairperson, Russ Karpisek. Present were Karpisek, Janet J. Henning and Stephanie A. Krivohlavek, present via teleconference were Marvin Kohout and Philip Hardenburger, Commissioners, County Clerk Anita K. Bartels, Deputy County Clerk Jennifer Hermsmeier 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 three county newspapers prior to the meeting, in compliance with State Statutes.

Let the record show that all proceedings are electronically recorded.

Karpisek advised those present of the open meetings act posted at the back of the room. He also announced the Governor has signed Executive Order No. 20-34 which states elected officials ordered to quarantine or isolate due to exposure to COVID-19, in conformance with guidance from the Nebraska Department of Health and Human Services, may fully participate, vote and be counted as part of a quorum in meetings when attending by videoconference or by telephonic conferencing or by conferencing by other electronic communication without having the meeting site where that elected official is located open to the public. This waiver shall apply to all public governing body meetings that occur through December 31, 2020.

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

Henning moved to approve the minutes of the October 27<sup>th</sup>, 2020 meeting as presented, seconded by Krivohlavek. Voting aye were Karpisek, Krivohlavek, Kohout, and Henning, abstaining was Hardenburger, nays none, motion carried.

County Assessor Brandi Kelly presented Valuation Change for Parcel #760082529, the property was purchased from a taxable entity and is now an exempt property. Henning moved to approve, seconded by Krivohlavek. Voting aye were Henning, Kohout, Karpisek, Hardenburger and Krivohlavek, 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 regular meeting will be on November 24<sup>th</sup>, 2020 at 9:15 a.m. in the Saline County Commissioners' Room, Court House, Wilber NE.

ATTEST:

Anita K. Bartels, County Clerk

Janet J. Henning

Marvin A. Kohout, Chairperson

Stephanie Krivohlavek

Philip Hardenburger

Russ Karpisek, Vice Chairperson

\*\*\*\*\*

I, Anita K. Bartels, County Clerk in and for Saline County, do hereby certify that the minutes of the October 27<sup>th</sup>, 2020 meeting were presented and approved as presented.

Anita K. Bartels, County Clerk

Janet J. Henning



# Saline Board of Equalization Minutes



Marvin A. Kohout, Chairperson

Stephanie Krivohlavek

Philip Hardenburger

Russ Karpisek, Vice Chairperson



# Saline Board of Equalization Minutes



## SALINE COUNTY BOARD OF EQUALIZATION

The regular meeting of the Saline County Board of Equalization opened with the Pledge of Allegiance. The meeting was called to order at 9:20 a.m. on Tuesday, November 24<sup>th</sup>, 2020, by Chairperson Marvin A. Kohout. Present were Kohout, Russ Karpisek, Janet J. Henning, Philip Hardenburger and Stephanie A. Krivohlavek, Commissioners, County Clerk Anita K. 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 three 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 act posted at the back of the room.

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

Karpisek moved to approve the minutes of the November 10<sup>th</sup>, 2020 meeting as presented, seconded by Krivohlavek. Voting aye were Karpisek, Krivohlavek, Kohout, and Henning, abstaining was Hardenburger, 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 regular meeting will be on December 8<sup>th</sup>, 2020 at 9:15 a.m. in the Saline County Commissioners' Room, Court House, Wilber NE.

ATTEST:

Anita K. Bartels, County Clerk

Janet J. Henning

Marvin A. Kohout, Chairperson

Stephanie A. Krivohlavek

Philip Hardenburger

Russ Karpisek, Vice Chairperson

\*\*\*\*\*

I, Anita K. Bartels, County Clerk in and for Saline County, do hereby certify that the minutes of the November 10<sup>th</sup>, 2020 meeting were presented and approved as presented.

Anita K. Bartels, County Clerk

Janet J. Henning

Marvin A. Kohout, Chairperson

Stephanie A. Krivohlavek

Philip Hardenburger

Russ Karpisek, Vice Chairperson





# Saline Board of Equalization Minutes



## SALINE COUNTY BOARD OF EQUALIZATION

The regular meeting of the Saline County Board of Equalization opened with the Pledge of Allegiance. The meeting was called to order at 9:20 a.m. on Tuesday, December 8<sup>th</sup>, 2020, by Chairperson Marvin A. Kohout. Present were Kohout, Russ Karpisek, Janet J. Henning, Philip Hardenburger and Stephanie A. Krivohlavek, Commissioners, County Clerk Anita K. Bartels, Deputy County Clerk Jennifer Hermsmeier 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 three 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 act posted at the back of the room.

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

Henning moved to approve the minutes of the November 24<sup>th</sup>, 2020 meeting as presented, seconded by Hardenburger. Voting aye were Hardenburger, Henning, Karpisek, Kohout and Krivohlavek, nays none, motion carried.

Henning moved to open a public hearing to discuss a 2020 Permissive Exemption-Crete Lodge #37 A.F. & M., seconded by Krivohlavek. Voting aye were Henning, Karpisek, Kohout, Krivohlavek and Hardenburger, nays none, motion carried.

County Assessor Brandi Kelly presented for a denial of the Permission Exemption for Crete Lodge #37 A.F. & M. The exemption denial is based on the sale of the entire building and parking to a taxable entity.

Krivohlavek moved to close the public hearing regarding a 2020 Permission Exemption-Crete Lodge #37, A.F. & M., seconded by Henning. Voting aye were Karpisek, Kohout, Krivohlavek, Hardenburger and Henning, nays none, motion carried.

Krivohlavek moved to approve the denial of the Permissive Exemption for Crete Lodge #37 A.F. & M., seconded by Karpisek. Voting aye were Kohout, Krivohlavek, Hardenburger, Henning and Karpisek, nays none, motion carried.

Kelly presented a change of valuation for the sale of the Crete Lodge #37 property at Crete City – South ½ of Lot 5 & North 18' of Lot 6 Block 16. This property was purchased from a tax exempt organization, new owners are not tax exempt. Karpisek moved to approve the change of valuation, seconded by Krivohlavek. Voting aye were Krivohlavek, Hardenburger, Henning, Karpisek and Kohout, nays none, motion carried.

Henning moved to open a public hearing to discuss a vehicle exemption, seconded by Krivohlavek. Voting aye were Karpisek, Krivohlavek, Kohout, Henning, and Hardenburger, nays none, motion carried.

County Treasurer Deb Spanyers, presented an Application for Exemption from Crete Area Medical Center. The exemption application is for a 2018 Ford Transit Connect, to provide services to support Crete Area Medical Center's mission to provide medical care to Saline County.

Henning moved to close the public hearing on a vehicle exemption, seconded by Karpisek. Voting aye were Krivohlavek, Henning, Hardenburger, Kohout and Karpisek, nays none, motion carried.

Henning moved to approve the Application for Exemption from Crete Area medical Center, for a 2018 Ford Transit Connect, seconded by Hardenburger. Voting aye were Hardenburger, Henning, Karpisek, Kohout and Krivohlavek, 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 regular meeting will be on December 22<sup>nd</sup>, 2020 at 9:15 a.m. in the Saline County Commissioners' Room, Court House, Wilber NE.

ATTEST:

Anita K. Bartels, County Clerk

Janet J. Henning



Marvin A. Kohout, Chairperson

Stephanie A. Krivohlavek

Philip Hardenburger

Russ Karpisek, Vice Chairperson

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I, Anita K. Bartels, County Clerk in and for Saline County, do hereby certify that the minutes of the November 24<sup>th</sup>, 2020 meeting were presented and approved as presented.

Anita K. Bartels, County Clerk

Janet J. Henning

Marvin A. Kohout, Chairperson

Stephanie A. Krivohlavek

Philip Hardenburger

Russ Karpisek, Vice Chairperson



SALINE COUNTY BOARD OF EQUALIZATION

The regular meeting of the Saline County Board of Equalization opened with the Pledge of Allegiance. The meeting was called to order at 9:20 a.m. on Tuesday, December 22<sup>nd</sup>, 2020, by Chairperson Marvin A. Kohout. Present were Kohout, Russ Karpisek, Janet J. Henning. Philip Hardenburger and Stephanie A. Krivohlavek, Commissioners, County Clerk Anita K. Bartels, Deputy County Clerk Jennifer Hermsmeier 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 three 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 act posted at the back of the room.

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

Karpisek moved to approve the minutes of the December 8<sup>th</sup>, 2020 meeting as presented, seconded by Henning. Voting aye were Karpisek, Kohout, Krivohlavek, Hardenburger and Henning, nays none, motion carried.

There being no further business to come before the Board, the meeting was adjourned at 9:21 a.m. The next regular meeting will be on January 5th, 2021 at 9:15 a.m. in the Saline County Commissioners' Room, Court House, Wilber NE.

ATTEST:

|                                |                                 |
|--------------------------------|---------------------------------|
| Anita K. Bartels, County Clerk | Janet J. Henning                |
| Marvin A. Kohout, Chairperson  | Stephanie A. Krivohlavek        |
| Philip Hardenburger            | Russ Karpisek, Vice Chairperson |

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I, Anita K. Bartels, County Clerk in and for Saline County, do hereby certify that the minutes of the December 8<sup>th</sup>, 2020 meeting were presented and approved as presented.

|                                |                                 |
|--------------------------------|---------------------------------|
| Anita K. Bartels, County Clerk | Janet J. Henning                |
| Marvin A. Kohout, Chairperson  | Stephanie A. Krivohlavek        |
| Philip Hardenburger            | Russ Karpisek, Vice Chairperson |