



# Saline Board of Equalization Minutes



## SALINE COUNTY BOARD OF EQUALIZATION

The regular meeting of the Saline County Board of Equalization opened with the Pledge of Allegiance. The meeting was called to order at 9:15 a.m. on Tuesday, January 5, 2021, by Chairperson Marvin A. Kohout. Present were Kohout, Russ Karpisek, Philip Hardenburger and Stephanie A. Krivohlavek Commissioners, County Clerk Anita K. Bartels, and Administrative Assistant Tim McDermott. Absent was 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 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.

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

Karpisek moved to approve the minutes of the December 22, 2020 meeting as presented, seconded by Krivohlavek. Voting aye were Karpisek, Kohout, Krivohlavek, and Hardenburger, nays none, Henning absent, motion carried.

Krivohlavek moved to approve Tax List Corrections 2021-01 and 2021-02, both affecting Parcel: 760029105, correcting 2020 taxes after the State notified the County, Judy L. Lindell now qualified for 100% exemption, seconded by Karpisek. Voting aye were Krivohlavek, Hardenburger, Karpisek and Kohout, nays none, Henning absent, motion carried.

Karpisek moved to approve Tax List Correction 2021-03 Parcel: 760147868, due to a clerical error, personal property items are located in Seward County, seconded by Hardenburger. Voting aye were Hardenburger, Karpisek, Kohout, and Krivohlavek, nays none, Henning absent, motion carried.

At 9:23 a.m. Henning arrived.

Krivohlavek moved to approve Tax List Corrections 2021-04 and 2021-05, both affecting Parcel: 760004978, correcting the 2020 tax roll due to a clerical error, seconded by Hardenburger. Voting aye were Karpisek, Kohout, Krivohlavek, Hardenburger and Henning, nays none, motion carried.

Henning moved to open the Public Hearing for Vehicle Exemptions, seconded by Karpisek. Voting aye were Kohout, Krivohlavek, Hardenburger, Henning and Karpisek, nays none, motion carried.

County Treasurer Deb Spanyers presented an application for vehicle exemption from the Sacred Heart Church in Crete. This exemption is a renewal application for a 2007 Toyota Avalon, used exclusively for religious purposes and the Sisters' commute.

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

Karpisek moved to approve the vehicle exemption for the 2007 Toyota Avalon, 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 9:30 a.m. The next regular meeting will be on January 19, 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



# Saline Board of Equalization Minutes



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 22, 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, January 19, 2021, by Chairperson Russ Karpisek. Present were Karpisek, Philip Hardenburger, Marvin A. Kohout, Janet J. Henning 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.

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

Krivohlavek moved to approve the minutes of the January 5, 2021 meeting as presented, seconded by Kohout. Voting aye were Krivohlavek, Hardenburger, Henning, Karpisek and Kohout, nays none, motion carried.

Henning moved to approve the Assessor's recommendation for a 2021 Permissive Exemption Application for the United Methodist Church of Dorchester, seconded by Krivohlavek. Voting aye were Hardenburger, Henning, Karpisek, Kohout, and Krivohlavek, nays none, motion carried.

Henning moved to approve Tax List Correction #2021-06 for B & H Rentals, LLC, for Parcel 760013470, seconded by Krivohlavek. Voting aye were Henning, Karpisek, Kohout, Krivohlavek and Hardenburger, nays none, motion carried.

Krivohlavek moved to approve the Farmers Cooperative Tax List Corrections #2021-07, #2021-08 and #2021-09 due to clerical error for Parcel 760144971, seconded by Kohout. Voting aye were Karpisek, Kohout, Krivohlavek, Hardenburger and Henning, nays none, motion carried.

Henning moved to open the Public Hearing for Vehicle Exemptions, seconded by Hardenburger. Voting aye were Kohout, Krivohlavek, Hardenburger, Henning, and Karpisek, nays none, motion carried.

County Treasurer Debbie Spanyers presented a Vehicle Exemption Application for the Doane University fleet of vehicles. The vehicles listed are all renewals from the previous year.

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

Henning moved to approve the Vehicle Exemption Application for the Doane University fleet of vehicles, seconded by Kohout. 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 9:34 a.m. The next regular meeting will be on February 2, 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

Russ Karpisek, Chairperson

Stephanie A. Krivohlavek

Philip Hardenburger, Vice Chairperson

Marvin A. Kohout



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I, Anita K. Bartels, County Clerk in and for Saline County, do hereby certify that the minutes of the January 5, 2021 meeting were presented and approved as presented.

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



# 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 2, 2021, by Chairperson Russ Karpisek. Present were Karpisek, Philip Hardenburger, Marvin A. Kohout, Janet J. Henning 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.

Karpisek advised those present of the open meetings act posted at the back of the room.

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

Henning moved to approve the minutes of the January 19, 2021 meeting as presented, seconded by Kohout. Voting aye were Krivohlavek, Hardenburger, Henning, Karpisek and Kohout, nays none, motion carried.

Deputy County Clerk Jennifer Hermsmeier reported we had one correspondence relating to the cancellation of a TERC request.

Henning moved to approve the Assessor's recommendation for a Tax List Correction #2021-10 on Parcel: 760148064 due to clerical error, seconded by Kohout. Voting aye were Hardenburger, Henning, Karpisek, Kohout, and Krivohlavek, nays none, motion carried.

Krivohlavek moved to approve the Assessor's recommendation for a Tax List Correction #2021-11 on Parcel: 760148064 due to clerical error, seconded by Hardenburger. 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 9:28 a.m. The next regular meeting will be on February 16, 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

Russ Karpisek, Chairperson

Stephanie A. Krivohlavek

Philip Hardenburger, Vice Chairperson

Marvin A. Kohout

\*\*\*\*\*

I, Anita K. Bartels, County Clerk in and for Saline County, do hereby certify that the minutes of the January 16, 2021 meeting were presented and approved as presented.

Anita K. Bartels, County Clerk

Janet J. Henning



# Saline Board of Equalization Minutes



Russ Karpisek, Chairperson

Stephanie A. Krivohlavek

Philip Hardenburger, Vice Chairperson

Marvin A. Kohout



# Saline Board of Equalization Minutes



## SALINE COUNTY BOARD OF EQUALIZATION

The regular meeting of the Saline County Board of Equalization opened with the Pledge of Allegiance. The meeting was called to order at 9:16 a.m. on Tuesday, February 16, 2021, by Chairperson Russ Karpisek. Present were Karpisek, Philip Hardenburger, Marvin A. Kohout, Janet J. Henning 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.

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

Krivohlavek moved to approve the minutes of the February 2, 2021 meeting as presented, seconded by Kohout. Voting aye were Kohout, Krivohlavek, Hardenburger, Henning and Karpisek, nays none, motion carried.

County Assessor Brandi Kelley presented an overview of the 2021-2022 Assessment Project to identify CRP acres in the County. Letters were sent in November notifying landowners of this project.

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

County Treasurer Deb Spanyers presented a vehicle tax exemption application from Crete Area Medical Center, for a 2013 Ford Explorer, stating this was a renewal application and this vehicle is used by paramedics for emergency medical response and care.

Henning moved to close the public hearing for a vehicle tax exemption, seconded by Hardenburger. Voting aye were Krivohlavek, Hardenburger, Henning, Karpisek, nays none, Kohout was absent from voting, motion carried.

Krivohlavek moved to approve the vehicle tax exemption application from Crete Area Medical Center for a 2013 Ford Explorer, seconded by Hardenburger. 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 9:38 a.m. The next regular meeting will be on March 2, 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

Russ Karpisek, Chairperson

Stephanie A. Krivohlavek

Philip Hardenburger, Vice Chairperson

Marvin A. Kohout

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I, Anita K. Bartels, County Clerk in and for Saline County, do hereby certify that the minutes of the February 2, 2021 meeting were presented and approved as presented.

Anita K. Bartels, County Clerk

Janet J. Henning



# Saline Board of Equalization Minutes



Russ Karpisek, Chairperson

Stephanie A. Krivohlavek

Philip Hardenburger, Vice Chairperson

Marvin A. Kohout



# Saline Board of Equalization Minutes



## SALINE COUNTY BOARD OF EQUALIZATION

The regular meeting of the Saline County Board of Equalization opened with the Pledge of Allegiance. The meeting was called to order at 9:19 a.m. on Tuesday, March 2, 2021, by Chairperson Russ Karpisek. Present were Karpisek, Philip Hardenburger, Marvin A. Kohout, Janet J. Henning 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.

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

Krivohlavek moved to approve the minutes of the February 16, 2021 meeting as presented, seconded by Hardenburger. Voting aye were Krivohlavek, Hardenburger, Henning, Karpisek and Kohout, nays none, motion carried.

County Assessor Brandi Kelley gave an update on one property owner with eight commercial properties and 2 residential properties for TERC Appeal (20C-0081 thru 20C-0088) and (20R-0149 thru 20R-0150).

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

County Treasurer Deb Spanyers presented a vehicle tax exemption application from Schoenstatt Sisters of Mary, for a 2016 Ford Escape, stating this was a renewal application and for use of the sisters with their apostolate with families, mothers and youth.

Henning moved to close the public hearing for a vehicle tax exemption, seconded by Hardenburger. Voting aye were Krivohlavek, Hardenburger, Henning, Karpisek, nays none, Kohout was absent from voting, motion carried.

Krivohlavek moved to approve the vehicle tax exemption application from Schoenstatt Sisters of Mary, for a 2016 Ford Escape. 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 9:30 a.m. The next regular meeting will be on March 16, 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

Russ Karpisek, Chairperson

Stephanie A. Krivohlavek

Philip Hardenburger, Vice Chairperson

Marvin A. Kohout

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I, Anita K. Bartels, County Clerk in and for Saline County, do hereby certify that the minutes of the February 16, 2021 meeting were presented and approved as presented.

Anita K. Bartels, County Clerk

Janet J. Henning



# Saline Board of Equalization Minutes



Russ Karpisek, Chairperson

Stephanie A. Krivohlavek

Philip Hardenburger, Vice Chairperson

Marvin A. Kohout



# 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 16, 2021, by Chairperson Russ Karpisek. Present were Karpisek, Marvin A. Kohout, Janet J. Henning and Stephanie A. 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 on March 10, 2021, 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.

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

Krivohlavek moved to approve the minutes of the March 2, 2021 meeting as presented, seconded by Henning. Voting aye were Karpisek, Krivohlavek, Kohout and Henning, nays none, motion carried.

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

County Treasurer Deb Spanyers presented a vehicle tax exemption application from McIntosh Ministries, for a 2016 Ford Edge, stating this vehicle is for transporting sound equipment used for their music ministry. This is a renewal application.

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

Krivohlavek moved to approve the vehicle tax exemption application from McIntosh Ministries for a 2016 Ford Edge. Voting aye were Henning, Kohout, Karpisek, and Krivohlavek, nays none, motion carried.

There being no further business to come before the Board, the meeting was adjourned at 9:26 a.m. The next regular meeting will be on March 30, 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

Russ Karpisek, Chairperson

Stephanie A. Krivohlavek

Philip Hardenburger, Vice Chairperson

Marvin A. Kohout

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I, Anita K. Bartels, County Clerk in and for Saline County, do hereby certify that the minutes of the March 2, 2021 meeting were presented and approved as presented.

Anita K. Bartels, County Clerk

Janet J. Henning

Russ Karpisek, Chairperson

Stephanie A. Krivohlavek



# Saline Board of Equalization Minutes



Philip Hardenburger, Vice Chairperson

Marvin A. Kohout



# 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 30, 2021, by Chairperson Russ Karpisek. Present were Karpisek, Marvin A. Kohout, Janet J. Henning, Philip Hardenburger and Stephanie A. Krivohlavek Commissioners, and County Clerk Anita K. Bartels.

Notice of said meeting was posted in the County Clerk's office, on the Saline County Website, and published in all three county newspapers on March 24, 2021, 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.

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

Kohout moved to approve the minutes of the March 16, 2021 meeting as presented, seconded by Henning. Voting aye were Krivohlavek, Henning, Karpisek and Kohout, Hardenburger abstained, nays none, motion carried.

Henning moved to approve Tax List Correction #2021-012, correcting 2020 tax roll due to clerical error, building was removed from property prior to 01/01/2020, seconded by Krivohlavek. Voting aye were Hardenburger, Henning, Karpisek, Kohout and Krivohlavek, nays none, motion carried.

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

County Treasurer Deb Spanyers presented two vehicle tax exemption applications from Friend Christian Assembly Church, for a 2001 Bluebird bus and a 2012 Elkhart Coach bus, stating these vehicles are for transporting church members to activities.

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

Hardenburger moved to approve the vehicle tax exemption applications from Friend Christian Assembly Church, for a 2001 Bluebird bus and a 2012 Elkhart Coach bus, seconded by Henning. Voting aye were Kohout, Karpisek, Krivohlavek, Henning and Hardenburger, 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 April 13, 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

Russ Karpisek, Chairperson

Stephanie A. Krivohlavek

Philip Hardenburger, Vice Chairperson

Marvin A. Kohout

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I, Anita K. Bartels, County Clerk in and for Saline County, do hereby certify that the minutes of the March 16, 2021 meeting were presented and approved as presented.

Anita K. Bartels, County Clerk

Janet J. Henning



# Saline Board of Equalization Minutes



Russ Karpisek, Chairperson

Stephanie A. Krivohlavek

Philip Hardenburger, Vice Chairperson

Marvin A. Kohout



# Saline Board of Equalization Minutes



## SALINE COUNTY BOARD OF EQUALIZATION

The regular meeting of the Saline County Board of Equalization opened with the Pledge of Allegiance. The meeting was called to order at 9:15 a.m. on Tuesday, April 13, 2021, by Chairperson Russ Karpisek. Present were Karpisek, Marvin A. Kohout, Janet J. Henning, Philip Hardenburger and Stephanie A. Krivohlavek Commissioners, and County Clerk Anita K. Bartels.

Notice of said meeting was posted in the County Clerk's office, on the Saline County Website, and published in all three county newspapers on April 7, 2021, 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.

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

Krivohlavek moved to approve the minutes of the March 30, 2021 meeting as presented, seconded by Henning. Voting aye were Krivohlavek, Hardenburger, Kohout, Karpisek and Henning, nays none, motion carried.

Kohout moved to approve Tax List Correction #2021-13 and 2021-14, correcting the 2020 tax roll due to a clerical error, to place the garage and concrete driveway on the correct lot, seconded by Henning. Voting aye were Hardenburger, Henning, Karpisek, Kohout and Krivohlavek, nays none, motion carried.

Henning moved to approve Tax List Correction #2021-15, correcting the 2018 tax roll. 2018 Homestead Exemption has been adjusted from 100% to 10%, seconded by Hardenburger. 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 9:25 a.m. The next regular meeting will be on April 27, 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

Russ Karpisek, Chairperson

Stephanie A. Krivohlavek

Philip Hardenburger, Vice Chairperson

Marvin A. Kohout

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I, Anita K. Bartels, County Clerk in and for Saline County, do hereby certify that the minutes of the March 30, 2021 meeting were presented and approved as presented.

Anita K. Bartels, County Clerk

Janet J. Henning

Russ Karpisek, Chairperson

Stephanie A. Krivohlavek

Philip Hardenburger, Vice Chairperson

Marvin A. Kohout



# Saline Board of Equalization Minutes



## SALINE COUNTY BOARD OF EQUALIZATION

The regular meeting of the Saline County Board of Equalization opened with the Pledge of Allegiance. The meeting was called to order at 9:15 a.m. on Tuesday, April 27, 2021, by Chairperson Russ Karpisek. Present were Karpisek, Marvin A. Kohout, Janet J. Henning, Philip Hardenburger and Stephanie A. Krivohlavek Commissioners, and County Clerk Anita K. Bartels.

Notice of said meeting was posted in the County Clerk's office, on the Saline County Website, and published in all three county newspapers on April 21, 2021, 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.

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

Henning moved to approve the minutes of the April 13, 2021 meeting as presented, seconded by Kohout. Voting aye were Karpisek, Kohout, Krivohlavek, Hardenburger and Henning, nays none, motion carried.

Henning moved to open the public hearing to consider a 2021 permissive exemption application, seconded by Krivohlavek. Voting aye were Kohout, Krivohlavek, Hardenburger, Henning and Karpisek, nays none, motion carried.

Daryl Clark with the Assessors office presented a permissive exemption application submitted by United Methodist Church of Dorchester, Dorchester Village, Original Township, Lots 1236-1240. The property is used for religious purposes.

Henning moved to close the public hearing to consider a 2021 permissive exemption application, seconded by Krivohlavek. Voting aye were Krivohlavek, Hardenburger, Henning, Karpisek, and Kohout, nays none, motion carried.

Henning moved to approve the 2021 permissive exemption application from United Methodist Church of Dorchester in its entirety, seconded by Kohout. Voting aye 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 9:23 a.m. The next regular meeting will be on May 11, 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

Russ Karpisek, Chairperson

Stephanie A. Krivohlavek

Philip Hardenburger, Vice Chairperson

Marvin A. Kohout

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I, Anita K. Bartels, County Clerk in and for Saline County, do hereby certify that the minutes of the April 13, 2021 meeting were presented and approved as presented.

Anita K. Bartels, County Clerk

Janet J. Henning



# Saline Board of Equalization Minutes



Russ Karpisek, Chairperson

Stephanie A. Krivohlavek

Philip Hardenburger, Vice Chairperson

Marvin A. Kohout



# 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 9:25 a.m. on Tuesday, May 11, 2021, by Chairperson Russ Karpisek. Present were Karpisek, Marvin A. Kohout, Janet J. Henning, and Philip Hardenburger, Commissioners, and County Clerk Anita K. Bartels. 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 three county newspapers on May 5, 2021, 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.

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

Hardenburger moved to approve the minutes of the April 27, 2021 meeting as presented, seconded by Kohout. Voting aye were Hardenburger, Karpisek, Henning and Kohout, nays none, motion carried.

County Assessor Brandi Kelly presented a list of dates for the 2021 Protest Hearings. The dates presented are Thursday July 8<sup>th</sup>, 8:30 a.m.-12:00 p.m. and 1:00 p.m.-4:00 p.m.; Tuesday July 13<sup>th</sup>, 8:30 a.m.-12:00 p.m. and 1:00 p.m.-4:00 p.m.; Thursday July 15<sup>th</sup>, (Commercial) 8:30 a.m.-12:00 p.m. and 1:00 p.m.-4:00 p.m.; Tuesday July 20<sup>th</sup>, 1:30 p.m.-4:00 p.m.; and Thursday July 22<sup>nd</sup>, 8:30 a.m.-12:00 p.m. and 1:00 p.m.-4:00 p.m.

Kohout moved to approve the 2021 Protest Hearing dates, seconded by Henning. Voting aye were Karpisek, Kohout, Henning and Hardenburger, nays none, motion carried.

There being no further business to come before the Board, the meeting was adjourned at 9:31 a.m. The next regular meeting will be on May 25, 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

Russ Karpisek, Chairperson

Stephanie A. Krivohlavek

Philip Hardenburger, Vice Chairperson

Marvin A. Kohout

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I, Anita K. Bartels, County Clerk in and for Saline County, do hereby certify that the minutes of the April 27, 2021 meeting were presented and approved as presented.

Anita K. Bartels, County Clerk

Janet J. Henning

Russ Karpisek, Chairperson

Stephanie A. Krivohlavek

Philip Hardenburger, Vice Chairperson

Marvin A. Kohout



# Saline Board of Equalization Minutes



## SALINE COUNTY BOARD OF EQUALIZATION

The regular meeting of the Saline County Board of Equalization opened with the Pledge of Allegiance. The meeting was called to order at 9:16 a.m. on Tuesday, May 25, 2021, by Chairperson Russ Karpisek. Present were Karpisek, Marvin A. Kohout, Janet J. Henning, and Stephanie A. Krivohlavek, Commissioners, and County Clerk Anita K. Bartels. 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 on May 19, 2021, 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.

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

Kohout moved to approve the minutes of the May 11, 2021 meeting as presented, seconded by Henning. Voting aye were Krivohlavek, Karpisek, Henning and Kohout, nays none, motion carried.

Under Correspondence, Bartels reported receiving a letter from County Assessor Kelly, certifying the completion of the assessment of all real property for the assessment rolls within Saline County for the tax year 2021.

Presented HS #2021-01, Notice of Rejection of Homestead Exemption, requesting the Board approve her denial of the exemption. This denial is due to the applicant stating that she does not intend to return to the residence. Henning moved to approve the denial of HS #2021-01, seconded by Krivohlavek. Voting aye were Karpisek, Kohout, Krivohlavek and Henning, nays none, motion carried.

Kelly presented Tax List Correction #2021-16. This correction is a result of the Homestead Exemption being removed. Krivohlavek moved to approve, seconded by Kohout. Voting aye were Kohout, Krivohlavek, Henning and Karpisek, nays none, motion carried.

There being no further business to come before the Board, the meeting was adjourned at 9:31 a.m. The next regular meeting will be on June 8, 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

Russ Karpisek, Chairperson

Stephanie A. Krivohlavek

Philip Hardenburger, Vice Chairperson

Marvin A. Kohout

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I, Anita K. Bartels, County Clerk in and for Saline County, do hereby certify that the minutes of the previous meeting held on May 11, 2021 were approved as presented.

Anita K. Bartels, County Clerk

Janet J. Henning

Russ Karpisek, Chairperson

Stephanie A. Krivohlavek



# Saline Board of Equalization Minutes



Philip Hardenburger, Vice Chairperson

Marvin A. Kohout



# 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 8, 2021, by Chairperson Russ Karpisek. Present were Karpisek, Marvin A. Kohout, Janet J. Henning, Philip Hardenburger and Stephanie A. Krivohlavek, Commissioners, and County Clerk Anita K. Bartels.

Notice of said meeting was posted in the County Clerk's office, on the Saline County Website, and published in all three county newspapers on June 2, 2021, 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.

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

Krivohlavek moved to approve the minutes of the May 25, 2021 meeting as presented, seconded by Kohout. Voting aye were Krivohlavek, Karpisek, Henning and Kohout, abstaining was Hardenburger, nays none, motion carried.

County Assessor Brandi Kelly presented a list of 86, 2021 Change of Valuation Notices for Board Approval with a total valuation change of \$9,485.267. Krivohlavek moved to approve, seconded by Henning. Voting aye were Krivohlavek, Henning, Hardenburger, Kohout, and Karpisek, nays none, motion carried.

Kelly presented Tax List Correction #2021-17. The Homestead Exemption has been adjusted from 100% to 80% per letter received from the NE Dept. of Revenue. Henning moved to approve, 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 9:32 a.m. The next regular meeting will be on June 22, 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

Russ Karpisek, Chairperson

Stephanie A. Krivohlavek

Philip Hardenburger, Vice Chairperson

Marvin A. Kohout

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I, Anita K. Bartels, County Clerk in and for Saline County, do hereby certify that the minutes of the previous meeting held on May 25, 2021 were approved as presented.

Anita K. Bartels, County Clerk

Janet J. Henning

Russ Karpisek, Chairperson

Stephanie A. Krivohlavek

Philip Hardenburger, Vice Chairperson

Marvin A. Kohout



# Saline Board of Equalization Minutes



## SALINE COUNTY BOARD OF EQUALIZATION

The regular meeting of the Saline County Board of Equalization opened with the Pledge of Allegiance. The meeting was called to order at 9:15 a.m. on Tuesday, July 6, 2021, by Chairperson Russ Karpisek. Present were Karpisek, Marvin A. Kohout, Janet J. Henning, Philip Hardenburger and Stephanie A. Krivohlavek, Commissioners, and County Clerk Anita K. Bartels.

Notice of said meeting was posted in the County Clerk's office, on the Saline County Website, and published in all three county newspapers on June 30, 2021, 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.

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

Henning moved to approve the minutes of the June 22, 2021 meeting as presented, seconded by Hardenburger. Voting aye were Krivohlavek, Hardenburger, Henning, Karpisek, and Kohout, nays none, motion carried.

There being no further business to come before the Board, the meeting was adjourned at 9:20 a.m. The next regular meeting will be on July 20, 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

Russ Karpisek, Chairperson

Stephanie A. Krivohlavek

Philip Hardenburger, Vice Chairperson

Marvin A. Kohout

\*\*\*\*\*

I, Anita K. Bartels, County Clerk in and for Saline County, do hereby certify that the minutes of the previous meeting held on June 30, 2021 were approved as presented.

Anita K. Bartels, County Clerk

Janet J. Henning

Russ Karpisek, Chairperson

Stephanie A. Krivohlavek

Philip Hardenburger, Vice Chairperson

Marvin A. Kohout

SALINE COUNTY BOARD OF EQUALIZATION

The regular meeting of the Saline County Board of Equalization opened with the Pledge of Allegiance. The meeting was called to order at 9:19 a.m. on Tuesday, July 20, 2021, by Chairperson Russ Karpisek. Present were Karpisek, Janet J. Henning, Philip Hardenburger and Stephanie A. Krivohlavek, Commissioners, and County Clerk Anita K. Bartels. Commissioner Marvin A. Kohout was absent

Notice of said meeting was posted in the County Clerk’s office, on the Saline County Website, and published in all three county newspapers on July 14, 2021, 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.

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

Krivohlavek moved to approve the minutes of the July 6, 2021 meeting as presented, seconded by Henning. Voting aye were Krivohlavek, Hardenburger, Henning, and Karpisek, nays none, motion carried.

Under correspondence, Bartels reported receiving from the County Assessor a review and updated list of cemeteries in Saline County.

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 August 3, 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         |
| Russ Karpisek, Chairperson            | Stephanie A. Krivohlavek |
| Philip Hardenburger, Vice Chairperson | Marvin A. Kohout         |

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I, Anita K. Bartels, County Clerk in and for Saline County, do hereby certify that the minutes of the previous meeting held on July 6, 2021 were approved as presented.

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



# 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 8:35 a.m. on Thursday, July 8<sup>th</sup>, 2021 by Chairperson, Russ Karpisek. Present were Karpisek, 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.

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 8, 13, 15, 20, 22, and any hearings, otherwise, scheduled in 2021.

1. On May 28, 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 2021 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 26<sup>th</sup>, publication. The statistical measures are also posted on the bulletin board in the Assessor's office.
3. The "2021" 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 2021 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:  
Swanton Village: Completed review of all residential properties  
Western Village: Completed review of all residential properties  
Crete City's improvements were increased +15%  
  
DeWitt Village: improvements were increased +5%  
Friend City's improvements were increased +2%  
Wilber Village's improvements were increased +9%  
  
**Ag land:**  
Changed land values by classification and sales used the sale date of 10/1/2017 through 09/30/2020.
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 8th day of July, 2021.

July 8, 2021

Brandi Kelly

Date

Brandi Kelly  
Saline County Assessor

Protests #2021-06, 07, 16, 22, 23 and 25 Taxpayers present and Oath taken.



# Saline Board of Equalization Minutes



Protests #2021-01, 03, 04, 05, 12, 13, 14, 17 and 28 were heard and reviewed.

There being no further business to come before the Board, the meeting was recessed at 11:01 a.m. The next meeting will be on July 15<sup>th</sup>, 2021 at 8:30 a.m. in the Saline County Commissioners' Room, Court House, Wilber, NE.

At 8:30 a.m. on July 15<sup>th</sup>, 2021, Karpisek reconvened the Board of Equalization. Present were Hardenburger, Henning, Krivohlavek and Karpisek, Commissioners; County Assessor Brandi Kelly, Lister Daryl Clark, County Clerk Anita Bartels, and Darrel Stanard, Stanard Appraisal Services.

Protest #2021-15, 18, 20 and 32, Taxpayer present and Oath taken.

Protest #2021-08, 09, 10, 11, 19, 21, 24, 26, 27, 29, 30, and 31, were heard and reviewed.

There being no further business to come before the Board, the meeting was recessed at 11:10 a.m. Karpisek announced the Board would recess until July 20<sup>th</sup>, 2021 at 1:30 p.m. in the Saline County Commissioners Room, Court House, Wilber, NE.

At 1:30 p.m. on July 20<sup>th</sup>, 2021, Karpisek reconvened the Board of Equalization to review properties and finalize the protest hearings. Present were Henning, Hardenburger, 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 #2021-01, 04, 05, 17, 28, 08, 09, 10, 24, 26, 27, 29, 30, 31 and 32. Motion seconded by Henning. Voting aye were Krivohlavek, Henning, Hardenburger, and Karpisek 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 #2021-22, 23, 03, 14, 25, 15, 19, and 18. Motion was seconded by Henning. Voting aye were 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 #2021-06, 16, 12, 13 and 11. Motion was seconded by Hardenburger. Voting aye were Hardenburger, Krivohlavek, Karpisek and Henning, nays none, motion carried.

Krivohlavek moved to deny Protest #2021-21 pursuant to Nebraska State Statute 77-1233.06(3). Seconded by Henning. Voting aye were Krivohlavek, Hardenburger, Henning and Karpisek.

Krivohlavek moved to accept the protest has been withdrawn by the taxpayer on Progest #2021-02. Seconded by Henning. Voting aye were Hardenburger, Karpisek, Krivohlavek and Henning, nays none, motion carried.

Krivohlavek moved to lower the valuation after receiving information at the decision hearing on Protest #2021-20. Motion was seconded by Henning. Voting aye were Hardenburger, Krivohlavek, Karpisek and Henning, nays none, motion carried.

Krivohlavek moved after review of the property to change the classification of the property on Protest #2021-06, 07 and 16. Seconded by Henning. Voting aye were Krivohlavek, Henning, Hardenburger and Karpisek.

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 3:55 p.m. The next regular meeting will be August 3<sup>rd</sup>, 2021 at 9:15 a.m. in the Saline County Commissioners' Room, Court House, Wilber, NE.

ATTEST:

Anita Bartels, County Clerk

Phil Hardenburger



# Saline Board of Equalization Minutes



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 9:15 a.m. on Tuesday, August 3, 2021 by Chairperson Russ Karpisek. Present were Karpisek, Marvin A. Kohout, Janet J. Henning, Philip Hardenburger and Stephanie A. Krivohlavek, Commissioners, and County Clerk Anita K. Bartels.

Notice of said meeting was posted in the County Clerk's office, on the Saline County Website, and published in all three county newspapers on July 28, 2021, 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.

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

Henning moved to approve the minutes of the July 20, 2021 meeting as presented, seconded by Krivohlavek. Voting aye were Krivohlavek, Hardenburger, Henning, and Karpisek, Kohout abstained without conflict, nays none, motion carried.

Krivohlavek moved to approved the minutes of the 2021 Protest Hearings, seconded by Hardenburger. Voting aye were Hardenburger, Henning, Karpisek and Krivohlavek, Kohout abstained without conflict, nays none, motion carried.

Under correspondence, Bartels reported receiving a letter from Robert Znamenacek.

County Assessor Brandi Kelly presented Tax List Corrections 2021-19, 2021-20 and 2021-21 for Donald W. Vernon, correcting the tax rolls due to a clerical error. Krivohlavek moved to approve, seconded by Henning. Voting aye were Henning, Karpisek, Kohout, Krivohlavek and Hardenburger, nays none, motion carried.

Kelly presented for approval the list 2021 Permissive Exemption properties and cemeteries. Henning moved to approve, seconded by Krivohlavek. Voting aye were Karpisek, Kohout, Krivohlavek, Hardenburger and Henning, nays none, motion carried.

County Treasurer Debbie Spanyers presented for approval applications for vehicle exemptions from Doane University. The applications stated these vehicles are for educational use only. The vehicles are a 2021 Hyundai Palisade, 2018 Ford Fusion and 2020 Hyundai Sonata. Henning moved to approve, seconded by Hardenburger. 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 9:31 a.m. The next regular meeting will be on August 17, 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

Russ Karpisek, Chairperson

Stephanie A. Krivohlavek

Philip Hardenburger, Vice Chairperson

Marvin A. Kohout

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I, Anita K. Bartels, County Clerk in and for Saline County, do hereby certify that the minutes of the previous meeting held on July 20, 2021 were approved as presented.



# Saline Board of Equalization Minutes



Anita K. Bartels, County Clerk

Janet J. Henning

Russ Karpisek, Chairperson

Stephanie A. Krivohlavek

Philip Hardenburger, Vice Chairperson

Marvin A. Kohout



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 31, 2021 by Chairperson Russ Karpisek. Present were Karpisek, Marvin A. Kohout, Janet J. Henning, Philip Hardenburger and Stephanie A. Krivohlavek, Commissioners, and County Clerk Anita K. Bartels.

Notice of said meeting was posted in the County Clerk’s office, on the Saline County Website, and published in all three county newspapers on August 25, 2021, 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.

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

Krivohlavek moved to approve the minutes of the August 17, 2021 meeting as presented, seconded by Kohout. Voting aye were Krivohlavek, Henning, Karpisek and Kohout, abstain (without conflict) Hardenburger, 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 September 14, 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         |
| Russ Karpisek, Chairperson            | Stephanie A. Krivohlavek |
| Philip Hardenburger, Vice Chairperson | Marvin A. Kohout         |

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I, Anita K. Bartels, County Clerk in and for Saline County, do hereby certify that the minutes of the previous meeting held on August 17, 2021 were approved as presented.

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



# 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 14, 2021 by Vice Chairperson Philip Hardenburger. Present were Hardenburger, Stephanie A. Krivohlavek, Marvin A. Kohout, and Janet J. Henning, Commissioners and County Clerk Anita K. Bartels. Commissioner Russ Karpisek 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 on September 8, 2021, in compliance with State Statutes.

Let the record show that all proceedings are electronically recorded.

Hardenburger advised those present of the open meetings act posted at the back of the room.

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

Henning moved to approve the minutes of the August 17, 2021 meeting as presented, seconded by Kohout. Voting aye were Krivohlavek, Henning, and Kohout, nays none, motion carried.

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

County Treasurer Debbie Spanyers presented an Application for Exemption submitted by the Crete Area Medical Center for a 2019 Honda CR-V, 2001 GMC Savana G2500, 2021 Chevrolet Silverado K2500 Heavy Duty pickup and 2018 Ford Transit Connect. These vehicles are used exclusively to support the work of the hospital.

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

Krivohlavek moved to approve the Application for the Exemption submitted by the Crete Area Medical Center for four vehicles, seconded by Kohout. Voting aye were Kohout, Krivohlavek, Hardenburger and Henning, nays none, motion carried.

There being no further business to come before the Board, the meeting was adjourned at 9:20 a.m. The next regular meeting will be on September 28, 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

Russ Karpisek, Chairperson

Stephanie A. Krivohlavek

Philip Hardenburger, Vice Chairperson

Marvin A. Kohout

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I, Anita K. Bartels, County Clerk in and for Saline County, do hereby certify that the minutes of the previous meeting held on August 31, 2021 were approved as presented.

Anita K. Bartels, County Clerk

Janet J. Henning

Russ Karpisek, Chairperson

Stephanie A. Krivohlavek



# Saline Board of Equalization Minutes



Philip Hardenburger, Vice Chairperson

Marvin A. Kohut



# 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 28, 2021 by Chairperson Russ Karpisek. Present were Karpisek, Phil Hardenburger, Stephanie A. Krivohlavek, and Marvin A. Kohout, Commissioners and County Clerk Anita K. Bartels. 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 three county newspapers on September 22, 2021, 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.

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

Hardenburger moved to approve the minutes of the September 14, 2021 meeting as presented, seconded by Krivohlavek. Voting aye were Krivohlavek, Hardenburger, and Kohout, abstain without conflict Karpisek, nays none, motion carried.

There being no further business to come before the Board, the meeting was adjourned at 9:18 a.m. The next regular meeting will be on October 12, 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

Russ Karpisek, Chairperson

Stephanie A. Krivohlavek

Phil Hardenburger, Vice Chairperson

Marvin A. Kohout

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I, Anita K. Bartels, County Clerk in and for Saline County, do hereby certify that the minutes of the previous meeting held on September 14, 2021 were approved as presented.

Anita K. Bartels, County Clerk

Janet J. Henning

Russ Karpisek, Chairperson

Stephanie A. Krivohlavek

Phil Hardenburger, Vice Chairperson

Marvin A. Kohut



# Saline Board of Equalization Minutes



## SALINE COUNTY BOARD OF EQUALIZATION

The regular meeting of the Saline County Board of Equalization opened with the Pledge of Allegiance. The meeting was called to order at 9:15 a.m. on Tuesday, October 12, 2021 by Chairperson Russ Karpisek. Present were Karpisek, Phil Hardenburger, Stephanie A. Krivohlavek, and Marvin A. Kohout, Commissioners and County Clerk Anita K. Bartels. 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 three county newspapers on October 6, 2021, 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.

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

Kohout moved to approve the minutes of the September 28, 2021 meeting as presented, seconded by Krivohlavek. Voting aye were Kohout, Krivohlavek, Hardenburger and Karpisek, nays none, motion carried.

Krivohlavek moved to approve Resolution #2021-073 to hereby levy the taxes as requested and certified, for the various political subdivisions, seconded by Kohout. Voting aye were Krivohlavek, Hardenburger, Karpisek, and Kohout, nays none, motion carried.

There being no further business to come before the Board, the meeting was adjourned at 9:20 a.m. The next regular meeting will be on October 26, 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

Russ Karpisek, Chairperson

Stephanie A. Krivohlavek

Phil Hardenburger, Vice Chairperson

Marvin A. Kohout

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I, Anita K. Bartels, County Clerk in and for Saline County, do hereby certify that the minutes of the previous meeting held on September 28, 2021 were approved as presented.

Anita K. Bartels, County Clerk

Janet J. Henning

Russ Karpisek, Chairperson

Stephanie A. Krivohlavek

Phil Hardenburger, Vice Chairperson

Marvin A. Kohut



# Saline Board of Equalization Minutes



## SALINE COUNTY BOARD OF EQUALIZATION

The regular meeting of the Saline County Board of Equalization opened with the Pledge of Allegiance. The meeting was called to order at 9:15 a.m. on Tuesday, October 26, 2021 by Chairperson Russ Karpisek. Present were Karpisek, Phil Hardenburger, Stephanie A. Krivohlavek, Janet J. Henning and Marvin A. Kohout, Commissioners and County Clerk Anita K. Bartels.

Notice of said meeting was posted in the County Clerk's office, on the Saline County Website, and published in all three county newspapers on October 20, 2021, 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.

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

Krivohlavek moved to approve the minutes of the October 12, 2021 meeting as presented, seconded by Kohout. Voting aye were Kohout, Krivohlavek, Hardenburger and Karpisek, abstain without conflict Henning, nays none, motion carried.

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

Russ Karpisek, Chairperson

Stephanie A. Krivohlavek

Phil Hardenburger, Vice Chairperson

Marvin A. Kohout

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I, Anita K. Bartels, County Clerk in and for Saline County, do hereby certify that the minutes of the previous meeting held on October 12, 2021 were approved as presented.

Anita K. Bartels, County Clerk

Janet J. Henning

Russ Karpisek, Chairperson

Stephanie A. Krivohlavek

Phil Hardenburger, Vice Chairperson

Marvin A. Kohut



# 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 9, 2021 by Chairperson Russ Karpisek. Present were Karpisek, Phil Hardenburger, Stephanie A. Krivohlavek, Janet J. Henning and Marvin A. Kohout, Commissioners and County Clerk Anita K. Bartels.

Notice of said meeting was posted in the County Clerk's office, on the Saline County Website, and published in all three county newspapers on November 3, 2021, 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.

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

Henning moved to approve the minutes of the October 26, 2021 meeting as presented, seconded by Hardenburger. 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 9:17 a.m. The next regular meeting will be on November 23, 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

Russ Karpisek, Chairperson

Stephanie A. Krivohlavek

Phil Hardenburger, Vice Chairperson

Marvin A. Kohout

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I, Anita K. Bartels, County Clerk in and for Saline County, do hereby certify that the minutes of the previous meeting held on October 26, 2021 were approved as presented.

Anita K. Bartels, County Clerk

Janet J. Henning

Russ Karpisek, Chairperson

Stephanie A. Krivohlavek

Phil Hardenburger, Vice Chairperson

Marvin A. Kohout



# 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 23, 2021 by Chairperson Russ Karpisek. Present were Karpisek, Phil Hardenburger, Stephanie A. Krivohlavek, Janet J. Henning and Marvin A. Kohout, Commissioners and County Clerk Anita K. Bartels.

Notice of said meeting was posted in the County Clerk's office, on the Saline County Website, and published in all three county newspapers on November 17, 2021, 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.

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

Henning moved to approve the minutes of the November 9, 2021 meeting as presented, seconded by Hardenburger. 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 9:18 a.m. The next regular meeting will be on December 7, 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

Russ Karpisek, Chairperson

Stephanie A. Krivohlavek

Phil Hardenburger, Vice Chairperson

Marvin A. Kohout

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I, Anita K. Bartels, County Clerk in and for Saline County, do hereby certify that the minutes of the previous meeting held on November 9, 2021 were approved as presented.

Anita K. Bartels, County Clerk

Janet J. Henning

Russ Karpisek, Chairperson

Stephanie A. Krivohlavek

Phil Hardenburger, Vice Chairperson

Marvin A. Kohout



# Saline Board of Equalization Minutes



## SALINE COUNTY BOARD OF EQUALIZATION

The regular meeting of the Saline County Board of Equalization opened with the Pledge of Allegiance. The meeting was called to order at 9:15 a.m. on Tuesday, December 7, 2021 by Chairperson Russ Karpisek. Present were Karpisek, Phil Hardenburger, Stephanie A. Krivohlavek, Janet J. Henning and Marvin A. Kohout, Commissioners and County Clerk Anita K. Bartels.

Notice of said meeting was posted in the County Clerk's office, on the Saline County Website, and published in all three county newspapers on December 1, 2021, 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.

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

Krivohlavek moved to approve the minutes of the November 23, 2021 meeting as presented, seconded by Henning. Voting aye were Hardenburger, Henning, Karpisek, Kohout and Krivohlavek, nays none, motion carried.

Henning moved to approve Tax List Correction #2021-26 for Raymond Broz Family Limited Partnership, seconded by Hardenburger. Voting aye were Henning, Karpisek, Kohout, Krivohlavek and Hardenburger, nays none, motion carried.

Krivohlavek moved to approve Tax List Correction #2021-27 for the Village of DeWitt, seconded by Kohout. Voting aye were Karpisek, Kohout, Krivohlavek, Hardenburger and Henning, nays none, motion carried.

Hardenburger moved to approve Tax List Correction #2021-28 for William W. Sr. & Sherryl J. Yokel, seconded by Henning. Voting aye were Kohout, Krivohlavek, Hardenburger, Henning and Karpisek, nays none, motion carried.

Krivohlavek moved to approve Tax List Correction #2021-29 for the Farmers Cooperative Elevator Co., seconded by Henning. Voting aye were Krivohlavek, Hardenburger, Henning, Karpisek and Kohout, nays none, motion carried.

Krivohlavek moved to approve Tax List Correction #2021-30 for Bradley Gene Schwisow, seconded by Hardenburger. Voting aye were Hardenburger, Henning, Karpisek, Kohout and Krivohlavek, nays none, motion carried.

Henning moved to approve Tax List #2021-31 for La Casa Serena, LLC, seconded by Krivohlavek. 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 9:33 a.m. The next regular meeting will be on December 21, 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

Russ Karpisek, Chairperson

Stephanie A. Krivohlavek

Phil Hardenburger, Vice Chairperson

Marvin A. Kohout

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I, Anita K. Bartels, County Clerk in and for Saline County, do hereby certify that the minutes of the previous meeting held on November 23, 2021 were approved as presented.



# Saline Board of Equalization Minutes



Anita K. Bartels, County Clerk

Janet J. Henning

Russ Karpisek, Chairperson

Stephanie A. Krivohlavek

Phil Hardenburger, Vice Chairperson

Marvin A. Kohout



# Saline Board of Equalization Minutes



## SALINE COUNTY BOARD OF EQUALIZATION

The regular meeting of the Saline County Board of Equalization opened with the Pledge of Allegiance. The meeting was called to order at 9:15 a.m. on Tuesday, December 21, 2021 by Chairperson Russ Karpisek. Present were Karpisek, Phil Hardenburger, Janet J. Henning and Marvin A. Kohout, Commissioners and County Clerk Anita K. Bartels. 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 three county newspapers on December 15, 2021, 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.

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

Hardenburger moved to approve the minutes of the December 7, 2021 meeting as presented, seconded by Henning. Voting aye were Hardenburger, Henning, Karpisek, and Kohout, nays none, motion carried.

Kohout moved to approve Tax List Correction #2021-32 for Ethel M. Lausen Living Trust, Ethel M. Lausen (Trustee), seconded by Henning. Voting aye were Henning, Karpisek, Kohout and Hardenburger, nays none, motion carried.

Henning moved to approve Tax List Correction #2021-33 for Raymond W. & Phyllis Wuerch Rev Trust, RW & PA Wuerch, Trustees, seconded by Hardenburger. Voting aye were Karpisek, Kohout, Hardenburger and Henning, nays none, motion carried.

Hardenburger moved to approve Tax List Correction #2021-34 for Trevin J. & Elizabeth M. Stutzman, seconded by Kohout. Voting aye were Kohout, Hardenburger, Henning and Karpisek, nays none, motion carried.

Henning moved to approve Tax List Correction #2021-35 for Derek L. & Paula A. Anderson, seconded by Kohout. Voting aye were Hardenburger, Henning, Karpisek and Kohout, 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 January 4, 2022 at 9:15 a.m., in the Saline County Commissioners' Room, Court House, Wilber NE.

ATTEST:

Anita K. Bartels, County Clerk

Janet J. Henning

Russ Karpisek, Chairperson

Stephanie A. Krivohlavek

Phil Hardenburger, Vice Chairperson

Marvin A. Kohout

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I, Anita K. Bartels, County Clerk in and for Saline County, do hereby certify that the minutes of the previous meeting held on December 7, 2021 were approved as presented.

Anita K. Bartels, County Clerk

Janet J. Henning

Russ Karpisek, Chairperson

Stephanie A. Krivohlavek



# Saline Board of Equalization Minutes



Phil Hardenburger, Vice Chairperson

Marvin A. Kohout