



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. Tuesday, January 3, 2023 by Chairperson Russ Karpisek. Present were Karpisek, Phil Hardenburger, Marvin A. Kohout, Janet J. Henning and Stephanie A. Krivohlavek, Commissioners and County Clerk Anita K. Bartels.

Notice of said meeting was posted in the County Clerk's office and published in all three county newspapers on December 28, 2022, in compliance with State Statutes.

Karpisek advised those present of the open meetings act posted at the back of the room and that all proceedings are electronically recorded.

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

Henning moved to approve the minutes of the December 20, 2022 meeting as presented, seconded by Hardenburger. Voting aye were Hardenburger, Karpisek, Kohout and Krivohlavek, abstain without conflict Henning, nays none, motion carried.

Under Correspondence, Saline County Assessor Brandi Kelly reported receiving a letter from TERC, stating case with PBS Aircraft Co., Inc., has been dismissed with no corrections made.

Kelly presented Tax List Correction #2023-01 (name transfer), Parcel #760098409, for Juvenal Sanchez-Mora & Ma Concepcion Sanchez, property sold to the City of Crete. Krivohlavek moved to approve, seconded by Hardenburger. Voting aye were Henning, Karpisek, Kohout, Krivohlavek and Hardenburger, nays none, motion carried.

Kelly presented Tax List Correction #2023-02 (name transfer), Parcel #760098409, property purchased by the City of Crete. Krivohlavek moved to approve, seconded by Hardenburger. Voting aye were Karpisek, Kohout, Krivohlavek, Hardenburger and Henning, nays none, motion carried.

Kelly presented Tax List Correction #2023-03 (change in tax status), Parcel #7600098409, purchased by the City of Crete. Krivohlavek moved to approve, seconded by Kohout. Voting aye were Kohout, Krivohlavek, Hardenburger, Henning and Karpisek, nays none, motion carried.

Kelly presented Tax List Correction #2023-04 (name transfer), Parcel #760003211, for Roger & Sharon Braden, property sold to the City of Crete. Krivohlavek moved to approve, seconded by Henning. Voting aye were Krivohlavek, Hardenburger, Henning, Karpisek and Kohout, nays none, motion carried.

Kelly presented Tax List Correction #2023-05 (name transfer), Parcel #760003211, property purchased by the City of Crete. Krivohlavek moved to approve, seconded by Henning. Voting aye were Hardenburger, Henning, Karpisek, Kohout, and Krivohlavek, nays none, motion carried.

Kelly presented Tax List Correction #2023-06 (change in tax status), Parcel #760003211, property purchased by the City of Crete. Krivohlavek moved to approve, seconded by Hardenburger. Voting aye were Henning, Karpisek, Kohout, Krivohlavek and Hardenburger, nays none, motion carried.

Kelly presented Tax List Correction #2023-07 (name transfer), Parcel #760003807, for Ingrid Raquec-Garcia, property sold to the City of Crete. Henning moved to approve, seconded by Kohout. Voting aye were Karpisek, Kohout, Krivohlavek, Hardenburger and Henning, nays none, motion carried.

Kelly presented Tax List Correction #2023-08 (name transfer), Parcel #760003807, property purchased by the City of Crete. Krivohlavek moved to approve, seconded by Henning. Voting aye were Kohout, Krivohlavek, Hardenburger, Henning and Karpisek, nays none, motion carried.

Kelly presented Tax List Correction #2023-09 (change in tax status), Parcel #760003807, property purchased by the City of Crete. Krivohlavek moved to approve, seconded by Kohout. Voting aye were Krivohlavek, Hardenburger, Henning, Karpisek and Kohout, nays none, motion carried.

Henning moved to approve Resolution #2023-01, appointing Saline County Assessor Brandi Kelly, Saline County Assessor Clerk/Lister Daryl Clark, and Darrel Stanard of Stanard Appraisal Services, Inc. as agents for the TERC matters in regards to Case Number 22R 0321, Countryside Housing of DeWitt, LLC vs. Saline County Board of Equalization, seconded by Krivohlavek. Voting aye were Hardenburger, Henning, Karpisek, Kohout and Krivohlavek, nays none, motion carried.

Henning moved to approve Resolution #2023-02, appointing Saline County Assessor Brandi Kelly, Saline County Assessor Clerk/Lister Daryl Clark, and Darrel Stanard of Stanard Appraisal Services, Inc. as agents for the TERC matters in regards to Case Number 22C 0224, Mary B. Moser vs. Saline County Board of Equalization, seconded by Hardenburger. Voting aye were Henning, Karpisek, Kohout, Krivohlavek and Hardenburger, nays none, motion carried.



Saline Board of Equalization Minutes



There being no further business to come before the Board, the meeting was adjourned at 9:40 a.m. The next regular meeting will be on Tuesday, January 17, 2023 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

I, Anita K. Bartels, County Clerk in and for Saline County, do hereby certify that the minutes of the previous meetings held on December 20, 2022 was 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. Tuesday, January 17, 2023 by Chairperson Phil Hardenburger. Present were Hardenburger, Russ Karpisek Marvin A. Kohout, Janet J. Henning and Stephanie A. Krivohlavek, Commissioners and County Clerk Anita K. Bartels.

Notice of said meeting was posted in the County Clerk's office and published in all three county newspapers on January 11, 2023, in compliance with State Statutes.

Hardenburger advised those present of the open meetings act posted at the back of the room and that all proceedings are electronically recorded.

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

Karpisek moved to approve the minutes of the January 3, 2023 meeting as presented, seconded by Krivohlavek. Voting aye were Kohout, Krivohlavek, Hardenburger, Henning and Karpisek, nays none, motion carried.

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

County Treasurer Debbie Spanyers presented an Application for Exemption, submitted by Doane University for their fleet of vehicles, used by faculty staff and students for educational and furthering University business.

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

Henning moved to approve the Application for Exemption submitted by Doane University for their fleet of vehicles, 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 9:30 a.m. The next regular meeting will be on Tuesday, January 31, 2023 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

Stephanie A. Krivohlavek, Vice Chairperson

Phil Hardenburger, Chairperson

Marvin A. Kohout

I, Anita K. Bartels, County Clerk in and for Saline County, do hereby certify that the minutes of the previous meetings held on January 3, 2023 was approved as presented.

Anita K. Bartels, County Clerk

Janet J. Henning



Saline Board of Equalization Minutes



Russ Karpisek

Stephanie A. Krivohlavek, Vice Chairperson

Phil Hardenburger, 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. Tuesday, January 31, 2023 by Chairperson Phil Hardenburger. Present were Hardenburger, Russ Karpisek Marvin A. Kohout, Janet J. Henning and Stephanie A. Krivohlavek, Commissioners and County Clerk Anita K. Bartels.

Notice of said meeting was posted in the County Clerk’s office and published in all three county newspapers on January 25, 2023, in compliance with State Statutes.

Hardenburger advised those present of the open meetings act posted at the back of the room and that all proceedings are electronically recorded.

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

Kohout moved to approve the minutes of the January 17, 2023 meeting as presented, seconded by Krivohlavek. Voting aye were Hardenburger, Henning, Karpisek, Kohout and Krivohlavek, nays none, motion carried.

County Assessor Brandi Kelly presented the 2023 Permissive Exemption Application/Statement of Reaffirmations for discussion. She noted all applications were timely filed.

Discussion was held on the 2022 TERC Appeal for Countryside Housing of DeWitt LLC, with Kelly noting an opportunity to declare a Confession of Judgement. No action was taken.

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 Tuesday, February 14, 2023 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

Stephanie A. Krivohlavek, Vice Chairperson

Phil Hardenburger, Chairperson

Marvin A. Kohout

I, Anita K. Bartels, County Clerk in and for Saline County, do hereby certify that the minutes of the previous meetings held on January 17, 2023 was approved as presented.

Anita K. Bartels, County Clerk

Janet J. Henning

Russ Karpisek

Stephanie A. Krivohlavek, Vice Chairperson



Saline Board of Equalization Minutes



Phil Hardenburger, 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. Tuesday, February 14, 2023 by Chairperson Phil Hardenburger. Present were Hardenburger, Marvin A. Kohout, Janet J. Henning and Stephanie A. Krivohlavek, Commissioners and County Clerk Anita K. Bartels. Commissioner Russ Karpisek was absent.

Notice of said meeting was posted in the County Clerk’s office and published in all three county newspapers on February 8, 2023, in compliance with State Statutes.

Hardenburger advised those present of the open meetings act posted at the back of the room and that all proceedings are electronically recorded.

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

Krivohlavek moved to approve the minutes of the January 31, 2023 meeting as presented, seconded by Henning. Voting aye were Hardenburger, Henning, Kohout and Krivohlavek, nays none, motion carried.

County Assessor Brandi Kelly requested authorization to proceed with a Confession of Judgement on the 2022 TERC Appeal for Countryside Housing of DeWitt LLC. Kohout moved to proceed with the Confession of Judgement, seconded by Henning. Voting aye were Hardenburger, Henning, Kohout and Krivohlavek, nays none, motion carried.

Kelly presented Tax List Correction #2023-10 for Ronald L. and Karen K. Shestak. Henning moved to approve, seconded by Kohout. Voting aye were Henning, Kohout, Krivohlavek and Hardenburger, 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 Tuesday, February 28, 2023 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

Stephanie A. Krivohlavek, Vice Chairperson

Phil Hardenburger, Chairperson

Marvin A. Kohout

I, Anita K. Bartels, County Clerk in and for Saline County, do hereby certify that the minutes of the previous meetings held on January 31, 2023 was approved as presented.

Anita K. Bartels, County Clerk

Janet J. Henning

Russ Karpisek

Stephanie A. Krivohlavek, Vice Chairperson

Phil Hardenburger, 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. Tuesday, February 28, 2023 by Chairperson Phil Hardenburger. Present were Hardenburger, Marvin A. Kohout, Janet J. Henning, Russ Karpisek and Stephanie A. Krivohlavek, Commissioners and County Clerk Anita K. Bartels.

Notice of said meeting was posted in the County Clerk’s office and published in all three county newspapers on February 22, 2023, in compliance with State Statutes.

Hardenburger advised those present of the open meetings act posted at the back of the room and that all proceedings are electronically recorded.

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

Krivohlavek moved to approve the minutes of the February 14, 2023 meeting as presented, seconded by Kohout. Voting aye were Hardenburger, Henning, Kohout and Krivohlavek, 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 Tuesday, March 14, 2023 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

Stephanie A. Krivohlavek, Vice Chairperson

Phil Hardenburger, Chairperson

Marvin A. Kohout

I, Anita K. Bartels, County Clerk in and for Saline County, do hereby certify that the minutes of the previous meetings held on February 14, 2023 was approved as presented.

Anita K. Bartels, County Clerk

Janet J. Henning

Russ Karpisek

Stephanie A. Krivohlavek, Vice Chairperson

Phil Hardenburger, 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. Tuesday, March 14, 2023 by Chairperson Phil Hardenburger. Present were Hardenburger, Marvin A. Kohout, Janet J. Henning, Russ Karpisek and Stephanie A. Krivohlavek, Commissioners and County Clerk Anita K. Bartels.

Notice of said meeting was posted in the County Clerk's office and published in all three county newspapers on March 8, 2023, in compliance with State Statutes.

Hardenburger advised those present of the open meetings act posted at the back of the room and that all proceedings are electronically recorded.

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

Karpisek moved to approve the minutes of the February 28, 2023 meeting as presented, seconded by Kohout. Voting aye were Karpisek, Kohout, Krivohlavek, Hardenburger and Henning, nays none, motion carried.

County Assessor, Brandi Kelly presented for approval the 2023 Protest Hearing dates of July 11th, 13th, 18th, 20th and 25th. Karpisek moved to approve, seconded by Krivohlavek. Voting aye were Kohout, Krivohlavek, Hardenburger, Henning and Karpisek, nays none, motion carried.

Kelly presented for approval Tax List Correction #2023-11 for Countryside Housing of DeWitt, LLC. Krivohlavek moved to approve, seconded by Henning. 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 9:27 a.m. The next regular meeting will be on Tuesday, March 28, 2023 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

Stephanie A. Krivohlavek, Vice Chairperson

Phil Hardenburger, Chairperson

Marvin A. Kohout

I, Anita K. Bartels, County Clerk in and for Saline County, do hereby certify that the minutes of the previous meetings held on February 28, 2023 was approved as presented.

Anita K. Bartels, County Clerk

Janet J. Henning

Russ Karpisek

Stephanie A. Krivohlavek, Vice Chairperson

Phil Hardenburger, 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. Tuesday, March 28, 2023 by Chairperson Phil Hardenburger. Present were Hardenburger, Marvin A. Kohout, Janet J. Henning, Russ Karpisek and Stephanie A. Krivohlavek, Commissioners and County Clerk Anita K. Bartels.

Notice of said meeting was posted in the County Clerk’s office and published in all three county newspapers on March 22, 2023, in compliance with State Statutes.

Hardenburger advised those present of the open meetings act posted at the back of the room and that all proceedings are electronically recorded.

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

Karpisek moved to approve the minutes of the March 14, 2023 meeting as presented, seconded by Krivohlavek. 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 9:19 a.m. The next regular meeting will be on Tuesday, April 11, 2023 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

Stephanie A. Krivohlavek, Vice Chairperson

Phil Hardenburger, Chairperson

Marvin A. Kohout

I, Anita K. Bartels, County Clerk in and for Saline County, do hereby certify that the minutes of the previous meetings held on March 14, 2023 was approved as presented.

Anita K. Bartels, County Clerk

Janet J. Henning

Russ Karpisek

Stephanie A. Krivohlavek, Vice Chairperson

Phil Hardenburger, 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. Tuesday, April 11, 2023 by Vice-Chairperson Stephanie A. Krivohlavek. Present were Krivohlavek, Marvin A. Kohout, Janet J. Henning, and Russ Karpisek Commissioners and County Clerk Anita K. Bartels. Commissioner Phil Hardenburger was absent.

Notice of said meeting was posted in the County Clerk's office and published in all three county newspapers on April 5, 2023, in compliance with State Statutes.

Krivohlavek advised those present of the open meetings act posted at the back of the room and that all proceedings are electronically recorded.

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

Karpisek moved to approve the minutes of the March 28, 2023 meeting as presented, seconded by Henning. Voting aye were Kohout, Krivohlavek, Henning and Karpisek, nays none, motion carried.

Under Correspondence, Bartels reported receiving from the Nebraska Tax Equalization and Review Commission, an order for a hearing on June 14, 2023 to be held at the Tax Equalization and Review Commission, Case No. 22C 0224, Appellant Mary B. Moser.

County Assessor Brandi Kelly presented a 2023 Permissive Exemption Application for the Congregational Church at Friend City, R.S. Bentley's Addition Lots 30-31, stating this property is going to be used for a church parking lot. Kohout moved to approve the exemption, seconded by Karpisek. Voting aye were Kohout, Krivohlavek, Henning and Karpisek, nays none, motion carried.

Kelly presented a 2023 Permissive Exemption Application for Ministerio Cristiano Pentecostes at Crete City, Farrington Acres Addition Lot 2 Blk 1, 2.46 acres. This property is currently vacant and the applicant did not supply information regarding the use of property. Kelly recommended denying the application. Henning moved to deny the exemption, seconded by Kohout. Voting aye were Krivohlavek, Henning, Karpisek and Kohout, nays none, motion carried.

Kelly presented Tax List Correction 2023-12, PBS Aircraft Co., Inc., correcting the 2020 tax roll, a \$269.80 reduction. Henning moved to approve, seconded by Kohout. Voting aye were Henning, Karpisek, Kohout and Krivohlavek, nays none, motion carried.

Kelly presented Tax List Correction 2023-13, PBS Aircraft Co., Inc., correcting the 2020 tax roll, a \$418.38 reduction. Karpisek moved to approve, seconded by Henning. Voting aye were Karpisek, Kohout, Krivohlavek and Henning, nays none, motion carried.

Kelly presented Tax List Correction 2023-14, PBS Aircraft Co., Inc., correcting the 2020 tax roll, a \$380.26 reduction. Henning moved to approve, seconded by Kohout. Voting aye were Kohout, Krivohlavek, Henning and Karpisek, nays none, motion carried.

Kelly presented Tax List Correction 2023-15, PBS Aircraft Co., Inc., correcting the 2020 tax roll, a \$742.08 reduction. Karpisek moved to approve, seconded by Kohout. Voting aye were Krivohlavek, Henning, Karpisek and Kohout, nays none, motion carried.

Kelly presented Tax List Correction 2023-16, PBS Aircraft Co., Inc., correcting the 2020 tax roll, a \$281.00 reduction. Henning moved to approve, seconded by Karpisek. Voting aye were Henning, Karpisek, Kohout and Krivohlavek, nays none, motion carried.

Kelly presented Tax List Correction 2023-17, PBS Aircraft Co., Inc., correcting the 2020 tax roll, a \$77.52 reduction. Karpisek moved to approve, seconded by Kohout. Voting aye were Karpisek, Kohout, Krivohlavek and Henning, 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 Tuesday, April 25, 2023 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

Stephanie A. Krivohlavek, Vice Chairperson

Phil Hardenburger, Chairperson

Marvin A. Kohout

I, Anita K. Bartels, County Clerk in and for Saline County, do hereby certify that the minutes of the previous meetings held on March 28, 2023 was approved as presented.

Anita K. Bartels, County Clerk

Janet J. Henning

Russ Karpisek

Stephanie A. Krivohlavek, Vice Chairperson

Phil Hardenburger, 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. Tuesday, April 25, 2023 by Chairperson Phil Hardenburger. Present were Hardenburger, Stephanie A. Krivohlavek, Marvin A. Kohout, Janet J. Henning, and Russ Karpisek Commissioners and County Clerk Anita K. Bartels.

Notice of said meeting was posted in the County Clerk's office and published in all three county newspapers on April 19, 2023, in compliance with State Statutes.

Hardenburger advised those present of the open meetings act posted at the back of the room and that all proceedings are electronically recorded.

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

Karpisek moved to approve the minutes of the April 11, 2023 meeting as presented, seconded by Krivohlavek. Voting aye were Henning, Karpisek, Kohout, Krivohlavek and Hardenburger, nays none, motion carried.

Under Correspondence, Bartels reported receiving from the Nebraska Tax Equalization and Review Commission, an order to show cause and a notice of a hearing scheduled on April 27, 2023 at the Tax Equalization and Review Commission, to determine whether the value of real property in Saline County should be adjusted.

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

County Treasurer Debbie Spanyers presented for approval, an Application for Exemption submitted by Friend Christian Assembly for a 2012 Elkhart Coach Bus, used exclusively to transport church members to activities. Spanyers noted this was a renewal.

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

Krivohlavek moved to approve the Friend Christian Assembly exemption application for a 2012 Elkhart Coach Bus, seconded by Karpisek. 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 9:25 a.m. The next regular meeting will be on Tuesday, May 9, 2023 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

Stephanie A. Krivohlavek, Vice Chairperson

Phil Hardenburger, Chairperson

Marvin A. Kohout

I, Anita K. Bartels, County Clerk in and for Saline County, do hereby certify that the minutes of the previous meetings held on April 11, 2023 was approved as presented.

Anita K. Bartels, County Clerk

Janet J. Henning

Russ Karpisek

Stephanie A. Krivohlavek, Vice Chairperson

Phil Hardenburger, 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. Tuesday, May 9, 2023 by Chairperson Phil Hardenburger. Present were Hardenburger, Stephanie A. Krivohlavek, Marvin A. Kohout, Janet J. Henning, and Russ Karpisek Commissioners and County Clerk Anita K. Bartels.

Notice of said meeting was posted in the County Clerk’s office and published in all three county newspapers on May 3, 2023, in compliance with State Statutes.

Hardenburger advised those present of the open meetings act posted at the back of the room and that all proceedings are electronically recorded.

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

Karpisek moved to approve the minutes of the April 25, 2023 meeting as presented, seconded by Kohout. Voting aye were Henning, Karpisek, Kohout, Krivohlavek and Hardenburger, nays none, motion carried.

Under Correspondence, Bartels reported receiving from the Nebraska Tax Equalization and Review Commission, Finds and Order Adjusting for Valuation Group 2 (Crete Residential) to 96% and Valuation Group 5 (Friend Residential) to 96%.

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 Tuesday, May 23, 2023 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	Stephanie A. Krivohlavek, Vice Chairperson
Phil Hardenburger, Chairperson	Marvin A. Kohout

I, Anita K. Bartels, County Clerk in and for Saline County, do hereby certify that the minutes of the previous meetings held on April 25, 2023 was approved as presented.

Anita K. Bartels, County Clerk	Janet J. Henning
Russ Karpisek	Stephanie A. Krivohlavek, Vice Chairperson
Phil Hardenburger, 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. Tuesday, May 23, 2023 by Chairperson Phil Hardenburger. Present were Hardenburger, Stephanie A. Krivohlavek, Marvin A. Kohout, Janet J. Henning, and Russ Karpisek Commissioners and County Clerk Anita K. Bartels.

Notice of said meeting was posted in the County Clerk’s office and published in all three county newspapers on May 17, 2023, in compliance with State Statutes.

Hardenburger advised those present of the open meetings act posted at the back of the room and that all proceedings are electronically recorded.

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

Kohout moved to approve the minutes of the May 9, 2023 meeting as presented, seconded by Karpisek. Voting aye were Karpisek, Kohout, Krivohlavek, Hardenburger and Henning, nays none, motion carried.

County Assessor Brandi Kelly presented Tax List Correction 2023-18 for Dale L. and Linda J. Colgrove for approval. Henning moved to approve, seconded by Krivohlavek. Voting aye were Kohout, Krivohlavek, Hardenburger, Henning and Karpisek, nays none, motion carried.

Kelly presented Tax List Correction 2023-19 for JA & DK Daniels Family Revocable Trust for approval. Krivohlavek moved to approve, seconded by Karpisek. Voting aye were Krivohlavek, Hardenburger, Henning, Karpisek and Kohout, nays none, motion carried.

Kelly presented an update on the 2023 Residential Sales Adjustments.

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 Tuesday, June 6, 2023 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

Stephanie A. Krivohlavek, Vice Chairperson

Phil Hardenburger, Chairperson

Marvin A. Kohout

I, Anita K. Bartels, County Clerk in and for Saline County, do hereby certify that the minutes of the previous meetings held on May 9, 2023 was approved as presented.

Anita K. Bartels, County Clerk

Janet J. Henning

Russ Karpisek

Stephanie A. Krivohlavek, Vice Chairperson

Phil Hardenburger, 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 9:18 a.m. Tuesday, June 6, 2023 by Chairperson Phil Hardenburger. Present were Hardenburger, Stephanie A. Krivohlavek, Marvin A. Kohout, Janet J. Henning, and Russ Karpisek Commissioners and County Clerk Anita K. Bartels.

Notice of said meeting was posted in the County Clerk’s office and published in all three county newspapers on May 31, 2023, in compliance with State Statutes.

Hardenburger advised those present of the open meetings act posted at the back of the room and that all proceedings are electronically recorded.

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

Karpisek moved to approve the minutes of the May 23, 2023 meeting as presented, seconded by Krivohlavek. Voting aye were Kohout, Krivohlavek, Hardenburger, Henning and Karpisek, nays none, motion carried.

County Assessor Brandi Kelly presented Tax List Correction 2023-20 for Ricardo A. & Vilma A. Hidalgo for approval. Karpisek moved to approve, seconded by Henning. Voting aye were Krivohlavek, Hardenburger, Henning, Karpisek and Kohout, nays none, motion carried.

Kelly presented a list of 72 parcels requesting Changes in the Valuations for 2023. Kohout moved to approve, seconded by Henning. Voting aye were Hardenburger, Henning, Karpisek, Kohout and Krivohlavek, nays none, motion carried.

Discussion took place on a single Commissioner versus full panel TERC hearing. It was decided to proceed with the single Commissioner hearing as previously scheduled.

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 Tuesday, June 20, 2023 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	Stephanie A. Krivohlavek, Vice Chairperson
Phil Hardenburger, Chairperson	Marvin A. Kohout

I, Anita K. Bartels, County Clerk in and for Saline County, do hereby certify that the minutes of the previous meetings held on May 23, 2023 was approved as presented.

Anita K. Bartels, County Clerk	Janet J. Henning
Russ Karpisek	Stephanie A. Krivohlavek, Vice Chairperson
Phil Hardenburger, 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. Tuesday, June 20, 2023 by Chairperson Phil Hardenburger. Present were Hardenburger, Janet J. Henning, and Russ Karpisek Commissioners and County Clerk Anita K. Bartels. Commissioners Marvin A. Kohout and Stephanie A. Krivohlavek were absent.

Notice of said meeting was posted in the County Clerk’s office and published in all three county newspapers on June 14, 2023, in compliance with State Statutes.

Hardenburger advised those present of the open meetings act posted at the back of the room and that all proceedings are electronically recorded.

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

Karpisek moved to approve the minutes of the June 6, 2023 meeting as presented, seconded by Henning. Voting aye were Karpisek, Hardenburger and Henning, nays none, motion carried.

County Assessor Brandi Kelly presented a list of 15 parcels requesting Changes in the Valuations for 2023. Karpisek moved to approve, seconded by Henning. Voting aye were Hardenburger, Henning, and Karpisek, nays none, motion carried.

Henning moved to approve Resolution #2023-36, establishing a Property Valuation Protest Policy, seconded by Karpisek. Voting aye were Henning, Karpisek and 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 Tuesday, July 11, 2023 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	Stephanie A. Krivohlavek, Vice Chairperson
Phil Hardenburger, Chairperson	Marvin A. Kohout

I, Anita K. Bartels, County Clerk in and for Saline County, do hereby certify that the minutes of the previous meetings held on June 6, 2023 was approved as presented.

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

SALINE COUNTY BOARD OF EQUALIZATION

The Saline County Board of Equalization met in the Saline County Commissioners' Room and was called to order at 1:50 p.m. on Tuesday, July 11, 2023, by Chairperson Phil Hardenburger. Present were Russ Karpisek, Stephanie A. Krivohlavek, Janet J. Henning & Hardenburger Commissioners, Deputy County Clerk Jennifer Hermsmeier. 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 three county newspapers prior to the meeting, in compliance with State Statutes. Purpose of this 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.

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

The Oath was taken by County Assessor Kelly, and she presented the following information:

TO: Saline County Board of Equalization

The following is a listing of all documentation that is to be included as part of the record for each real estate protest present during the Board of Equalization hearings on July 11, 13, 18, 20, 25 and any hearings, otherwise, scheduled in 2023.

1. On May 31, notices of valuation change were mailed to each record owner of real property, who had been assessed at a value different than in the prior year. The notices:
 - a. sent by first-class mail and addressed to the owner of record (as of May 20th), at the owner's last-known address
 - b. described the legal description of the property
 - c. stated prior and current valuation
 - d. noted the date of convening of the Board of Equalization
 - e. noted the dates for filing a protest
 - f. gave the reason for the valuation change
 - g. indicated the parcel identification number for the property
2. Copies of the 2023 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 24th publication. The statistical measures are also posted on the bulletin board in the Assessor's office.
3. The "2023" 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 commercial and agricultural property in Saline County for tax year 2023 meet the requirements of law. They issued an Order for residential property in Valuation Group 2 (Crete) and Valuation Group 5 (Friend). After implementation of the order, residential properties met the requirements of the 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
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:

Friend City: Assessor's Office completed review of all residential properties. **TERC issued an Order to increase the improvements/buildings an additional +6%

Crete City: Assessor's Office increased the improvements/buildings and land +18%. **TERC issued an Order to increase the improvements/buildings and additional +5%

The following communities did not receive an additional adjustments from TERC:

DeWitt Village: Increased the improvements/buildings +25%

Tobias Village: Increased the improvements/buildings +7%

Western Village: Increased the improvements/buildings +15%

Wilber City: Increased the improvements/buildings +15%

Rural Residential: Increased the improvements/buildings +25%

Commercial:

Dorchester Village, Friend City and Wilber City: Completed review of all commercial properties

Agland:

Changed land values by classification and sales used the sale dates of 10/1/2019 through 9/30/2022.

9. Saline County 2019 soil conversion spreadsheet of soil symbols to land capability groupings. Agland 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 agland will be presented along with a map showing the locations. A map showing the location of the acreages and also values used for these areas.

All real estate records, maintained by the Saline County Assessor's office, are based upon regulations as found in Title 350. The Marshall Swift Valuation Service is used for all residential and commercial pricing. The Nebraska Assessor's Reference Manual is used as a handbook to ensure the equalization is achieved throughout the county. Directives, as provided from the Property Tax Administrator, are followed to ensure that the assessment practices in Saline County are uniform and proportionate. Our office closely adheres to the written procedures and rules.

The office lists complete all residential, rural residential pickup work. The commercial permits and pickup 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 were completed by Stanard Appraisal, Inc.. Property is reviewed as deemed necessary to be in compliance with the statutes and to achieve equalization within our county. It is our constant goal that everyone be treated fairly.

Witness my hand and official seal, which I have adopted for my office, this 11th day of July, 2023.

July 11, 2023

Brandi Kelly

Date

Brandi Kelly
Saline County Assessor

Protests #2023-03, 04, 18, 19 & 20 Taxpayers were present and Oath taken.
Protests #2023-02, 05, 17, 21, 22, 23 & 41 were heard and reviewed.

There being no further business to come before the Board, the meeting was recessed at 3:45 pm. The next meeting will be on July 13, 2023 at 8:30 a.m. in the Saline County Commissioners' Room, Court House, Wilber, NE.

At 8:40 a.m. on July 13th, 2023, Hardenburger reconvened the Board of Equalization. Present were Russ Karpisek, Stephanie A. Krivohlavek, Janet J. Henning & Hardenburger Commissioners, Deputy County Clerk Jennifer Hermsmeier. Also present were County Assessor Brandi Kelly, Deputy Assessor Sharon Jelinek and Lister Daryl Clark. Commissioner Marvin Kohout was absent.

Brandi Kelly submitted a letter asking the board for her to be absent during the meeting and let Daryl Clark stand in her place. Karpisek made motion to approve Daryl Clark to handle the protest hearing today to allow Brandi to continue working on other protest evaluations. Krivohlavek seconded the motion. Voting aye were Karpisek, Krivohlavek, Hardenburger and Henning, nays none, motion carried.

Hardenburger recessed at 10:39 am;
Meeting reconvened at 10:45 am;

Protests # 2023- 01, 06, 07, 08, 09, 10, 11, 12, 13, 14, 15, 16, 27, 28, 29, 30, 31, 33, 34 & 40 Taxpayers were present and Oath was taken.
Protests # 2023- 24, 25, 26, 32, 35, 36, 37, 38 & 39 were heard and reviewed.

There being no further business to come before the Board, the meeting was recessed at 12:08 pm. The next meeting will be on July 18th, 2023 at 1:00 p.m. in the Saline County Commissioners' Room, Court House, Wilber, NE.

At 1:15 pm on July 18, 2023, Hardenburger reconvened the Board of Equalization to review and finalize the protest hearings. Present were Janet J. Henning, Hardenburger, Marvin Kohout, Stephanie A. Krivohlavek & Russ Karpisek, Commissioners, Diann Nettifee County Clerk & Deputy County Clerk Jennifer Hermsmeier. Also present were County Assessor Brandi Kelly, Deputy Assessor Sharon Jelinek and Lister Daryl Clark.

Krivohlavek made the motion to move to accept the testimony the Assessor presented which indicates no change at this time. Valuation falls within the statutory range for Protest #2023-04, 03, 17, 20, 06, 07, 08, 09, 10, 27, 29, 31, 26, 32, 39, 37 & 40, Seconded by Karpisek. Voting aye were, Henning, Hardenburger, Kohout, Krivohlavek, Karpisek, nays none, motion carried.

Krivohlavek made the motion testimony and evidence presented during the hearing indicates a clerical error, which results in a decrease in value. I move to correct such error, for Protest #2023-33, Karpisek seconded. Voting aye were Karpisek, Krivohlavek, Kohout, Hardenburger and Henning, nays none, motion carried.

Krivohlavek made the motion after inspection and review, I move to lower the value due to the condition of the property for Protest #2023-18, 19, 21, 11, 12, 13, 14, 15, 16, 1, 28, 33, 25, Karpisek seconded. Voting aye were, Henning, Hardenburger, Kohout, Krivohlavek, Karpisek, nays none, motion carried.

Krivohlavek made the motion after review of the property, I move to lower the value to equalize with other like property, for Protest #2023-05, 22, seconded by Karpisek. Voting aye were Karpisek, Krivohlavek, Kohout, Hardenburger and Henning, nays none, motion carried.

Krivohlavek made the motion after review of the property, I move to raise the value to equalize with other like property, for Protest #2023-2, 35, seconded by Karpisek. Voting aye were, Henning, Hardenburger, Kohout, Krivohlavek, Karpisek, nays none, motion carried.

Krivohlavek made the motion protest has been withdrawn by taxpayer, for Protest #2023-23, 38 & 24, seconded by Karpisek. Voting aye were Karpisek, Krivohlavek, Kohout, Hardenburger and Henning, nays none, motion carried.

Krivohlavek made the motion the protest has not met the filing deadline; I move to dismiss the protest for protest #2023-41, seconded by Karpisek. Voting aye were, Henning, Hardenburger, Kohout, Krivohlavek, Karpisek, nays none, motion carried.

Krivohlavek made the motion after review of the property change the classification of the property, for protest #2023-34, seconded by Karpisek. Voting aye were Karpisek, Krivohlavek, Kohout, Hardenburger and Henning, nays none, motion carried.

Krivohlavek made the motion after inspection & review I move to raise the value to equalize with other like property, for protest #2023-30 & 36, seconded by Karpisek. Voting aye were, Henning, Hardenburger, Kohout, Krivohlavek, Karpisek, nays none, motion carried.

There being no further business to come before the Board, the meeting was adjourned at 3:29 pm. The next regular meeting will be on July 25, 2023 at 9:15 a.m. in the Saline County Commissioners' Room, Court House, Wilber NE.

ATTEST:



Jennifer J. Hermsmeier, Deputy County Clerk



Janet J. Henning

Marvin A. Kohout

Stephanie A. Krivohlavek, Vice-Chairperson



Phil Hardenburger, Chairperson

Russ Karpisek



SALINE COUNTY BOARD OF EQUALIZATION

The regular meeting of the Saline County Board of Equalization opened with the Pledge of Allegiance. The meeting was called to order at 9:17 a.m. on Tuesday, July 18, 2023 by Chairperson Phil Hardenburger. Present were Russ Karpisek, Stephanie A. Krivohlavek, Marvin A. Kohout, Janet J. Henning, and Hardenburger, Commissioners, and Deputy County Clerk Jennifer Hermsmeier.

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 12, 2023, 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.

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

Karpisek moved to approve the minutes of the June 20, 2023 meeting as presented, seconded by Henning. Voting aye were Karpisek, Hardenburger & Henning, Kohout and Krivohlavek abstained without conflict, nays none, Motion carried.

County Assessor Brandi Kelly presented Tax List Correction 2023-21 for Crete Area Medical Center for approval. Krivohlavek moved to approve, seconded by Henning. Voting aye were Henning, Hardenburger, Kohout, Krivohlavek, and Karpisek, nays none, motion carried.

Kelly presented six change of Valuation Notices for 2023. Karpisek moved to approve the motion seconded by Kohout. Voting aye were Karpisek, Krivohlavek, Kohout, 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 July 25, 2023 at 9:15 a.m., in the Saline County Commissioners' Room, Court House, Wilber NE.

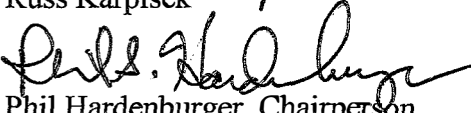
ATTEST:


Jennifer J. Hermsmeier, Deputy County Clerk


Janet J. Henning

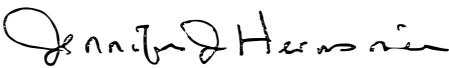

Russ Karpisek


Stephanie A. Krivohlavek, Vice Chairperson

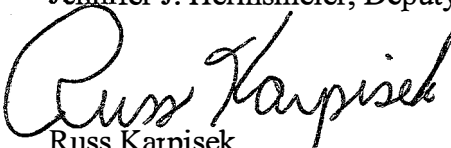

Phil Hardenburger, Chairperson

Marvin A. Kohout

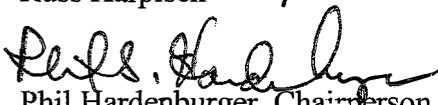
I, Jennifer J. Hermsmeier, Deputy County Clerk in and for Saline County, do hereby certify that the minutes of the previous meeting held on June 20, 2023 were approved as presented.


Jennifer J. Hermsmeier, Deputy County Clerk


Janet J. Henning


Russ Karpisek

Stephanie A. Krivohlavek, Vice Chairperson


Phil Hardenburger, Chairperson

Marvin A. Kohout

SALINE COUNTY BOARD OF EQUALIZATION

The regular meeting of the Saline County Board of Equalization July 25th, 2023 by Chairperson Phil Hardenburger. Present were Hardenburger, Janet J. Henning, and Russ Karpisek, Stephanie A. Krivohlavek Commissioners and County Clerk Diann Nettifee. Commissioners Marvin A. Kohout and were absent.

Notice of said meeting was posted in the County Clerk’s office and published in all three county newspapers on July 19, 2023, in compliance with State Statutes.

Hardenburger advised those present of the open meetings act posted at the back of the room and that all proceedings are electronically recorded.

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

Karpisek moved to approve the minutes of the June 6, 2023 meeting as presented, seconded by Henning. Voting aye were Karpisek, Hardenburger and Henning, nays none, motion carried.

County Assessor Brandi Kelly presented a list of 15 parcels requesting Changes in the Valuations for 2023. Karpisek moved to approve, seconded by Henning. Voting aye were Hardenburger, Henning, and Karpisek, nays none, motion carried.

Henning moved to approve Resolution #2023-36, establishing a Property Valuation Protest Policy, seconded by Karpisek. Voting aye were Henning, Karpisek and Hardenburger, 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 Tuesday, August 8, 2023 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	Stephanie A. Krivohlavek, Vice Chairperson
Phil Hardenburger, Chairperson	Marvin A. Kohout

I, Diann Nettifee, County Clerk in and for Saline County, do hereby certify that the minutes of the previous meetings held on July 18, 2023 was approved as presented.

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

Minutes

SALINE COUNTY BOARD OF EQUALIZATION

The regular meeting of the Saline County Board of Equalization opened with the Pledge of Allegiance. The meeting was called to order at 9:17 a.m. Tuesday, August 8, 2023 by Chairperson Phil Hardenburger. Present were Hardenburger, Stephanie A. Krivohlavek, Janet J. Henning, Russ Karpisek, Marvin A. Kohout Commissioners and Deputy County Clerk Dee Drake.

Notice of said meeting was posted in the County Clerk’s office and published in all three county newspapers on August 2, 2023, in compliance with State Statutes.

Hardenburger advised those present of the open meetings act posted at the back of the room and that all proceedings are electronically recorded;

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

Henning moved to approve the minutes of the July 25, 2023 meeting as presented, seconded by Karpisek. Voting aye were Henning, Krivohlavek, Hardenburger and Karpisek, nays none, Kohout abstain (without conflict) motion carried.

Henning moved to approve the minutes of the June 20, 2023 meeting as presented, seconded by Karpisek. Voting aye were Karpisek, Henning, and Hardenburger, nays none, Krivohlavek and Kohout abstain (without conflict) motion carried.

Henning moved to approve the minutes of the July 28, 2023 meeting as presented, seconded by Karpisek. Voting aye were Kohout, Hardenburger, Krivohlavek and Karpisek, nays none, motion carried.

Kohout moved to Approve Final list of the 2023 Permissive Exemption applications and statement of reaffirmations, seconded by Henning. Voting aye were Hardenburger, Henning, Karpisek, Kohout and Krivohlavek, nays none, motion carried.

Karpisek moved to Approve Tax List Correction 2023-22; Malco Products, SBC, seconded by Krivohlavek. Voting aye were Henning, Karpisek, Kohout, Krivohlavek and Hardenburger, nays none, motion carried.

Kohout moved to Authorize County Assessor to send another letter for more information concerning 2023-01 Homestead Exemption Appeal, 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 9:35 a.m. The next regular meeting will be on Tuesday, August 22, 2023 at 9:15 a.m., in the Saline County Commissioners' Room, Court House, Wilber NE.

ATTEST:

Dee Drake, Deputy County Clerk

Janet J. Henning

Russ Karpisek

Stephanie A. Krivohlavek, Vice Chairperson

Phil Hardenburger, Chairperson

Marvin A. Kohout

I, Dee Drake, County Clerk in and for Saline County, do hereby certify that the minutes of the previous meetings held on June 20, July 25 and July 28, 2023 was approved as presented.

Dee Drake, Deputy County Clerk

Janet J. Henning

Russ Karpisek

Stephanie A. Krivohlavek, Vice Chairperson

Phil Hardenburger, 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 9:16 a.m. on Tuesday, August 22, 2023, by Chairperson Phil Hardenburger. Present were Janet J. Henning, Marvin A. Kohout, Stephanie A. Krivohlavek, Russ Karpisek and Hardenburger, Commissioners and Deputy County Clerk Dee Drake and County Clerk Diann Nettifee.

Notice of said meeting was posted in the County Clerk’s office and published in all three county newspapers on August 16th, 2023, in compliance with State Statutes.

Hardenburger advised those present of the open meetings act posted at the back of the room and that all proceedings are electronically recorded;

Henning moved to approve the agenda as presented; seconded by Krivohlavek.
Krivohlavek: aye, Henning: aye, Karpisek: aye, Hardenburger: aye, and Kohout: aye. Aye 5, Nay 0; Motion Carried.

Kohout moved to approve the minutes of the Board of Equalization minutes of the August 8, 2023, meeting as presented; seconded by Karpisek.
Kohout: aye, Karpisek: aye, Hardenburger: aye, Henning: aye, Krivohlavek: aye. Ayes 5, Nays 0; 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 Tuesday, September 5, 2023 at 9:15 a.m., in the Saline County Commissioner’s Room, Court House, Wilber NE.

ATTEST:

Diann Nettifee, County Clerk	Janet J. Henning
Russ Karpisek	Stephanie A. Krivohlavek, Vice Chairperson
Phil Hardenburger, Chairperson	Marvin A. Kohout

I, Diann Nettifee, County Clerk in and for Saline County, do hereby certify that the minutes of the previous meetings held on August 8, 2023 was approved as presented.

Diann Nettifee, County Clerk	Janet J. Henning
Russ Karpisek	Stephanie A. Krivohlavek, Vice Chairperson
Phil Hardenburger, 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, September 5, 2023, by Chairperson Phil Hardenburger. Present were Janet J. Henning, Stephanie A. Krivohlavek, Russ Karpisek, Marvin A. Kohout and Hardenburger, Commissioners and County Clerk Diann Nettifee.

Notice of said meeting was posted in the County Clerk’s office and published in all three county newspapers on August 30, 2023, in compliance with State Statutes.

Hardenburger advised those present of the open meetings act posted at the back of the room and that all proceedings are electronically recorded;

Kohout moved to approve the agenda as presented; seconded by Krivohlavek. Krivohlavek: aye, Henning: aye, Karpisek: aye, Hardenburger: aye, and Kohout: aye. Aye 5, Nay 0; Motion Carried.

Henning moved to approve the minutes of the Board of Equalization minutes of the August 22, 2023, meeting as presented; seconded by Krivohlavek. Kohout: aye, Karpisek: aye, Henning: aye, Krivohlavek: aye, Hardenburger aye. Ayes 5, Nays 0; 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 Tuesday, September 19, 2023 at 9:15 a.m., in the Saline County Commissioner’s Room, Court House, Wilber NE.

ATTEST:

Diann Nettifee, County Clerk	Janet J. Henning
Russ Karpisek	Stephanie A. Krivohlavek, Vice Chairperson
Phil Hardenburger, Chairperson	Marvin A. Kohout

I, Diann Nettifee, County Clerk in and for Saline County, do hereby certify that the minutes of the previous meetings held on August 22, 2023 was approved as presented.

Diann Nettifee, County Clerk	Janet J. Henning
Russ Karpisek	Stephanie A. Krivohlavek, Vice Chairperson
Phil Hardenburger, Chairperson	Marvin A. Kohout

This is a synopsis of the Saline County Board of Equalization's September 19, 2023, 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 on our website: www.co.saline.ne.us

SALNE 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, September 19, 2023, by Chairperson Phil Hardenburger. Present were Hardenburger, Marvin A. Kohout, Janet J. Henning, Russ Karpisek and Stephanie A. Krivohlavek Commissioners and Diann Nettifee, County Clerk.

Notice of said meeting was posted in the County Clerk's office and published in all three county newspapers on September 13, 2023, in compliance with State Statutes.

Hardenburger advised those present of the open meetings act posted at the back of the room and that all proceedings are electronically recorded;

Approved the agenda as presented;

Approved the minutes of the September 5, 2023 meeting as presented;

Heard from Daryl Clark, Assessors Office, regarding progress of Homestead Exemption Appeal

Approved 2023 Change of Value Notices

Opened Public Hearing — Vehicle Exemption Applications

Closed Public Hearing — No action taken

Approved Crete Area Medical Center Application for Motor Vehicle Exemption for 4 vehicles

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 Tuesday, October 3, 2023 at 9:15 a.m., in the Saline County Commissioners' Room, Court House, Wilber, NE.

ATTEST:

Diann Nettifee, County Clerk	Janet J. Henning
Russ Karpisek	Stephanie A. Krivohlavek, Vice Chairperson
Phil Hardenburger, Chairperson	Marvin A. Kohout

I, Diann Nettifee, County Clerk in and for Saline County, do hereby that the minutes of the previous meetings held on September 5, 2023 was approved as presented.

Diann Nettifee, County Clerk	Janet J. Henning
Russ Karpisek	Stephanie A. Krivohlavek, Vice Chairperson
Phil Hardenburger, 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 October 3, 2023, by Chairperson Phil Hardenburger.

Notice of said meeting was posted in the County Clerk’s office and published in all three county newspapers on September 27, 2023, in compliance with State Statutes.

ROLL CALL

Present were Hardenburger, Marvin A. Kohout, Janet J. Henning, Russ Karpisek and Stephanie A. Krivohlavek Commissioners and Diann Nettifee, County Clerk.

APPROVAL OF AGENDA

Stephanie Krivohlavek moved to approve the agenda, seconded by Janet Henning. Motion carried.

- Krivohlavek: *aye*
- Hardenburger: *aye*
- Henning: *aye*
- Karpisek: *aye*
- Kohout: *aye*

Motion Passed

APPROVAL OF MINUTES OF THE PREVIOUS MEETING

Marvin Kohout moved to approve the minutes of the Board of Equalization previous meeting, seconded by Russ Karpisek. Motion carried.

- Hardenburger: *aye*
- Henning: *aye*
- Karpisek: *aye*
- Kohout: *aye*
- Krivohlavek: *aye*

Motion passed

CORRESPONDENCE

Nettifee reported receiving a property tax protest that is going to TERC

BUSINESS FOR ACTION

No new business for action.

9:25 - Public Hearing for Vehicle Exemption Applications (if needed)

Speaker(s): Treasure's Office

No hearing needed.

Discuss/Approve Vehicle Exemption Application (if needed)

No applications presented.

ADJOURNMENT

There being no further business to come before the Board, the meeting was adjourned at 9:21 a.m. The next regular meeting of the County Board of Equalization will be on Tuesday, October 17, 2023 at 9:15 a.m., in the Saline County Commissioners’ Room, Court House, Wilber, NE.

ATTEST:

Diann Nettifee, County Clerk

Janet J. Henning

Marvin A. Kohout

Stephanie A. Krivohlavek, Vice-Chairperson

Phil Hardenburger, Chairperson

Russ Karpisek

I, Diann Nettifee, County Clerk in and for Saline County, do hereby certify that the minutes of the previous meeting held on September 19th, 2023 were approved as presented.

Diann Nettifee, County Clerk

Janet J. Henning

Marvin A. Kohout

Stephanie A. Krivohlavek, Vice-Chairperson

Phil Hardenburger, Chairperson

Russ Karpisek

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. Tuesday, October 17, 2023 by Chairperson Phil Hardenburger. Present were Hardenburger, Stephanie A. Krivohlavek, Marvin A. Kohout, Russ Karpisek , and Janet J. Henning (arrived after attendance taken), Commissioners and County Clerk Diann Nettifee.

Notice of said meeting was posted in the County Clerk’s office and published in all three county newspapers on October 11, 2023, in compliance with State Statutes.

Hardenburger advised those present of the open meetings act posted at the back of the room and that all proceedings are electronically recorded.

Karpisek moved to approve the Board of Equalization Agenda, seconded by Krivohlavek. Motion carried.

- Kohout: *aye*
- Krivohlavek: *aye*
- Hardenburger: *aye*
- Henning: *absent*
- Karpisek: *aye*

Motion Passed;

Krivohlavek moved to approve the minutes of the Board of Equalization previous meeting, seconded by Karpisek. Motion carried.

- Krivohlavek: *aye*
- Hardenburger: *aye*
- Henning: *absent*
- Karpisek: *aye*
- Kohout: *aye*

Motion Passed;

Krivohlavek moved to Approve Resolution #2023-65 Setting the 2023 Tax Levies, seconded by Kohout. Motion carried.

- Hardenburger: *aye*
- Henning: *aye*
- Karpisek: *aye*
- Kohout: *aye*
- Krivohlavek: *aye*

Motion Passed;

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 Tuesday, October 31, 2023 at 9:15 a.m., in the Saline County Commissioners' Room, Court House, Wilber NE.

ATTEST:

Phil Hardenburger, Chairperson	Stephanie A. Krivohlavek, Vice Chairperson
Russ Karpisek	Marvin A. Kohout
Janet J. Henning	Diann Nettifee, County Clerk

I, Diann Nettifee, County Clerk in and for Saline County, do hereby certify that the minutes of the previous meetings held on October 3, 2023 was approved as presented.

Phil Hardenburger, Chairperson	Stephanie A. Krivohlavek, Vice Chairperson
Russ Karpisek	Marvin A. Kohout
Janet J. Henning	Diann Nettifee, County Clerk

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, October 31, 2023, by Chairperson Phil Hardenburger. Present were Hardenburger, Marvin A. Kohout, Stephanie A. Krivohlavek, Russ Karpisek, Janet J. Henning, Commissioners and Diann Nettifee, County Clerk;

Notice of said meeting was posted in the County Clerk's office and published in all three county newspapers on October 25, 2023, in compliance with State Statutes. Hardenburger advised those present of the open meetings act posted in the back of the room and that all proceedings are electronically recorded;

APPROVAL OF AGENDA AS PRESENTED;

Henning moved to approve the Board of Equalization Agenda, seconded by Karpisek. Motion carried;

- Kohout: *aye*
- Krivohlavek: *aye*
- Hardenburger: *aye*
- Henning: *aye*
- Karpisek: *aye*

Motion Passed;

APPROVAL OF MINUTES OF THE PREVIOUS MEETING;

Karpisek moved to approve the minutes of the Board of Equalization previous meeting, seconded by Krivohlavek. Motion carried;

- Krivohlavek: *aye*
- Hardenburger: *aye*
- Henning: *aye*
- Karpisek: *aye*
- Kohout: *aye*

Motion Passed;

CORRESPONDENCE;

BUSINESS FOR ACTION;

Discuss/Approve amending the 2023 Statement of Reaffirmation of Tax Exemption for United Methodist Church;

Karpisek moved to Approve amending the 2023 Statement of Reaffirmation of Tax Exemption for United Methodist Church, seconded by Krivohlavek. Motion carried;

- Hardenburger: *aye*
- Henning: *aye*
- Karpisek: *aye*
- Kohout: *aye*
- Krivohlavek: *aye*

Motion Passed;

Discuss/Approve 2023 Change of Value Notice;

Krivohlavek moved to Approve 2023 Change of Value Notice, seconded by Karpisek. Motion carried;

- Henning: *aye*
- Karpisek: *aye*
- Kohout: *aye*
- Krivohlavek: *aye*
- Hardenburger: *aye*

Motion Passed;

9:25 - Public Hearing for Vehicle Exemption Applications (if needed)

Krivohlavek moved to Open Public Hearing, seconded by Karpisek. Motion carried;

- Karpisek: *aye*
- Kohout: *aye*
- Krivohlavek: *aye*
- Hardenburger: *aye*
- Henning: *aye*

Motion Passed;
Henning moved to Close Public Hearing, seconded by Karpisek. Motion carried;

- Krivohlavek: *aye*
- Hardenburger: *aye*
- Henning: *aye*
- Karpisek: *aye*
- Kohout: *aye*

Motion Passed;
Application for Motor Vehicle Exemption - Cornerstone Bible Church;
Henning moved to Approve Application of Exemption for Cornerstone Bible Church, seconded by Karpisek. Motion carried;

- Kohout: *aye*
- Krivohlavek: *aye*
- Hardenburger: *aye*
- Henning: *aye*
- Karpisek: *aye*

Motion Passed;
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 Tuesday, November 14, 2023 at 9:15 a.m., in the Saline County Commissioners' Room, Court House, Wilber NE.

ATTEST:

<hr/> Phil Hardenburger, Chairperson	<hr/> Stephanie A. Krivohlavek, Vice Chairperson
<hr/> Russ Karpisek	<hr/> Marvin A. Kohout
<hr/> Janet J. Henning	<hr/> Diann Nettifee, County Clerk

I, Diann Nettifee, County Clerk in and for Saline County, do hereby certify that the minutes of the previous meetings held on October 17, 2023 was approved as presented.

<hr/> Phil Hardenburger, Chairperson	<hr/> Stephanie A. Krivohlavek, Vice Chairperson
<hr/> Russ Karpisek	<hr/> Marvin A. Kohout
<hr/> Janet J. Henning	<hr/> Diann Nettifee, County Clerk

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, November 14, 2023, by Chairperson Phil Hardenburger. Present were Hardenburger, Stephanie A. Krivohlavek, Marvin A. Kohout, Russ Karpisek, Janet J. Henning, Commissioners and Diann Nettifee, County Clerk; Notice of said meeting was posted in the County Clerk's office and published in all three county newspapers on November 8, 2023, in compliance with State Statutes. Hardenburger advised those present of the open meetings act posted in the back of the room and that all proceedings are electronically recorded;

APPROVAL OF AGENDA AS PRESENTED;

Henning moved to approve the Board of Equalization Agenda, seconded by Karpisek. Motion carried;

- Henning: *aye*
- Karpisek: *aye*
- Kohout: *aye*
- Krivohlavek: *aye*
- Hardenburger: *aye*

Motion Passed;

APPROVAL OF MINUTES OF THE PREVIOUS MEETING

Karpisek moved to approve the minutes of the Board of Equalization previous meeting, seconded by Kohout;

- Karpisek: *aye*
- Kohout: *aye*
- Krivohlavek: *aye*
- Hardenburger: *aye*
- Henning: *aye*

Motion passed;

BUSINESS FOR ACTION

Kohout moved to Approve Tax List Corrections 2023-23, seconded by Henning. Motion carried;

- Kohout: *aye*
- Krivohlavek: *aye*
- Hardenburger: *aye*
- Henning: *aye*
- Karpisek: *aye*

Motion Passed;

Krivohlavek moved to Approve Tax List Correction 2023-24, seconded by Karpisek. Motion carried;

- Krivohlavek: *aye*
- Hardenburger: *aye*
- Henning: *aye*
- Karpisek: *aye*
- Kohout: *aye*

Motion Passed;

Henning moved to Approve Tax List Correction 2023-25, seconded by Karpisek. Motion carried;

- Hardenburger: *aye*
- Henning: *aye*
- Karpisek: *aye*
- Kohout: *aye*
- Krivohlavek: *aye*

Motion Passed;

Karpisek moved to Approve Tax List Correction 2023-26, seconded by Kohout. Motion carried;

- Henning: *aye*
- Karpisek: *aye*
- Kohout: *aye*
- Krivohlavek: *aye*
- Hardenburger: *aye*

Motion Passed;

Henning moved to Approve Tax List Correction 2023-27, seconded by Krivohlavek. Motion carried;

- Karpisek: *aye*
- Kohout: *aye*
- Krivohlavek: *aye*
- Hardenburger: *aye*

- Henning: *aye*

Motion Passed;

Krivohlavek moved to Approve Tax List Correction 2023-28, seconded by Karpisek. Motion carried;

- Kohout: *aye*
- Krivohlavek: *aye*
- Hardenburger: *aye*
- Henning: *aye*
- Karpisek: *aye*

Motion Passed;

Henning moved to Approve Tax List Correction 2023-29, seconded by Krivohlavek. Motion carried;

- Krivohlavek: *aye*
- Hardenburger: *aye*
- Henning: *aye*
- Karpisek: *aye*
- Kohout: *aye*

Motion Passed;

Krivohlavek moved to Approve Tax List Correction 2023-30, seconded by Karpisek. Motion carried;

- Hardenburger: *aye*
- Henning: *aye*
- Karpisek: *aye*
- Kohout: *aye*
- Krivohlavek: *aye*

Motion Passed;

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 Tuesday, November 28, 2023 at 9:15 a.m., in the Saline County Commissioners' Room, Court House, Wilber NE.

ATTEST:

Phil Hardenburger, Chairperson

Stephanie A. Krivohlavek, Vice Chairperson

Russ Karpisek

Marvin A. Kohout

Janet J. Henning

Diann Nettifee, County Clerk

I, Diann Nettifee, County Clerk in and for Saline County, do hereby certify that the minutes of the previous meetings held on October 31, 2023 was approved as presented.

Phil Hardenburger, Chairperson

Stephanie A. Krivohlavek, Vice Chairperson

Russ Karpisek

Marvin A. Kohout

Janet J. Henning

Diann Nettifee, County Clerk

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 28, 2023, by Vice-Chairperson Stephanie A. Krivohlavek. Present were Krivohlavek, Marvin A. Kohout, Russ Karpisek, Commissioners and Diann Nettifee, County Clerk, Committee Members Phil Hardenburger and Janet J. Henning were absent;

Notice of said meeting was posted in the County Clerk's office and published in all three county newspapers on November 22, 2023, in compliance with State Statutes. Krivohlavek advised those present of the open meetings act posted in the back of the room and that all proceedings are electronically recorded;

APPROVAL OF AGENDA AS PRESENTED;

Karpisek moved to approve the Board of Equalization Agenda, seconded by Kohout. Motion carried;

- Hardenburger: *Absent*
- Henning: *Absent*
- Karpisek: *aye*
- Kohout: *aye*
- Krivohlavek: *aye*

Motion Passed;

APPROVAL OF MINUTES OF THE PREVIOUS MEETING;

Kohout moved to approve the minutes of the Board of Equalization previous meeting, seconded by Karpisek. Motion carried;

- Hardenburger: *Absent*
- Henning: *Absent*
- Kohout: *aye*
- Krivohlavek: *aye*
- Karpisek: *aye*

Motion Passed;

CORRESPONDENCE;

No Correspondence;

BUSINESS FOR ACTION;

No Business for Action;

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 Tuesday, December 12, 2023 at 9:15 a.m., in the Saline County Commissioners' Room, Court House, Wilber NE.

ATTEST:

Absent
Phil Hardenburger, Chairperson

Stephanie A. Krivohlavek, Vice Chairperson

Russ Karpisek

Marvin A. Kohout

Absent
Janet J. Henning

Diann Nettifee, County Clerk

I, Diann Nettifee, County Clerk in and for Saline County, do hereby certify that the minutes of the previous meetings held on November 14, 2023 was approved as presented.

Absent
Phil Hardenburger, Chairperson

Stephanie A. Krivohlavek, Vice Chairperson

Russ Karpisek

Marvin A. Kohout

Absent
Janet J. Henning

Diann Nettifee, County Clerk

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 12, 2023, by Chairperson Phil Hardenburger. Present were Hardenburger, Stephanie A. Krivohlavek, Marvin A. Kohout, Russ Karpisek, Janet J. Henning, Commissioners, and Diann Nettifee, County Clerk.

Notice of said meeting was posted in the County Clerk's office and published in all three county newspapers on December 6, 2023, in compliance with State Statutes.

Hardenburger advised those present of the open meetings act posted at the back of the room and that all proceedings are electronically recorded;

APPROVAL OF AGENDA AS PRESENTED;

Henning moved to approve the Board of Equalization Agenda, seconded by Krivohlavek. Motion carried;

- Kohout: *aye*
- Krivohlavek: *aye*
- Hardenburger: *aye*
- Henning: *aye*
- Karpisek: *aye*

Motion Passed;

APPROVAL OF MINUTES OF THE PREVIOUS MEETING;

Karpisek moved to approve the minutes of the Board of Equalization previous meeting, seconded by Krivohlavek. Motion carried;

- Krivohlavek: *aye*
- Hardenburger: *Abstain (Without Conflict)*
- Henning: *Abstain (Without Conflict)*
- Karpisek: *aye*
- Kohout: *aye*

Motion Passed;

CORRESPONDENCE;

No Correspondence;

Business for Action;

Discuss/Approve Tax List Correction 2023-31: Apex Clean Energy;

Karpisek moved to Approve Tax List Correction 2023-31: Apex Clean Energy, seconded by Kohout. Motion carried;

- Hardenburger: *aye*
- Henning: *aye*
- Karpisek: *aye*
- Kohout: *aye*
- Krivohlavek: *aye*

Motion Passed;

Discuss/Approve Tax List Correction 2023-32: Apex Clean Energy

Henning moved to Approve Tax List Correction 2023-32: Apex Clean Energy, seconded by Karpisek. Motion carried;

- Henning: *aye*
- Karpisek: *aye*
- Kohout: *aye*
- Krivohlavek: *aye*
- Hardenburger: *aye*

Motion Passed;

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 Tuesday, December 26th, 2023 at 9:15 a.m., in the Saline County Commissioners' Room, Court House, Wilber NE.

ATTEST:

Phil Hardenburger, Chairperson

Stephanie A. Krivohlavek, Vice Chairperson

Russ Karpisek

Marvin A. Kohout

Janet J. Henning

Diann Nettifee, County Clerk

I, Diann Nettifee, County Clerk in and for Saline County, do hereby certify that the minutes of the previous meetings held on November 28, 2023 was approved as presented.

Phil Hardenburger, Chairperson

Stephanie A. Krivohlavek, Vice Chairperson

Russ Karpisek

Marvin A. Kohout

Janet J. Henning

Diann Nettifee, County Clerk

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 26, 2023, by Chairperson Phil Hardenburger. Present were Hardenburger, Marvin A. Kohout, Janet J. Henning, Russ Karpisek, Stephanie A. Krivohlavek Commissioners, and Diann Nettifee, County Clerk.

Notice of said meeting was posted in the County Clerk’s office and published in all three county newspapers on December 20, 2023, in compliance with State Statutes.

Hardenburger advised those present of the open meetings act posted at the back of the room and that all proceedings are electronically recorded;

APPROVAL OF AGENDA AS PRESENTED;

Henning moved to approve the Board of Equalization Agenda, seconded by Krivohlavek. Motion carried;

- Karpisek: aye
- Kohout: aye
- Krivohlavek: aye
- Hardenburger: aye
- Henning: aye

APPROVAL OF MINUTES OF THE PREVIOUS MEETING;

Kohout moved to approve the minutes of the Board of Equalization previous meeting, seconded by Karpisek. Motion carried;

- Kohout: aye
- Krivohlavek: aye
- Hardenburger: aye
- Henning: aye
- Karpisek: aye

CORRESPONDENCE;

No Correspondence;

Business for Action;

No Business for action;

AJOURNMENT;

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 Tuesday, January 9th, 2024 at 9:15 a.m., in the Saline County Commissioners' Room, Court House, Wilber NE.

ATTEST:

Phil Hardenburger, Chairperson

Stephanie A. Krivohlavek, Vice Chairperson

Russ Karpisek

Marvin A. Kohout

Janet J. Henning

Diann Nettifee, County Clerk

I, Diann Nettifee, County Clerk in and for Saline County, do hereby certify that the minutes of the previous meetings held on December 12, 2023 was approved as presented.

Phil Hardenburger, Chairperson

Stephanie A. Krivohlavek, Vice Chairperson

Russ Karpisek

Marvin A. Kohout

Janet J. Henning

Diann Nettifee, County Clerk