



# Saline County Board of Commissioners

## Meeting Agenda

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### AGENDA

#### SALINE COUNTY BOARD OF EQUALIZATION

#### SALINE COUNTY COURTHOUSE

#### Wilber, NE

#### 9:15 AM

**DATE: August 4, 2020**

This agenda is kept on a daily basis and may change from day to day as requests come in to the County Clerk's office. Requests to be on the agenda must be in the County Clerk's office 24 hours prior to the start of the meeting as stated above. This agenda is considered current on the day of the meeting and cannot be changed or altered except for an emergency.

**The Board reserves the right to go into executive session if such session is clearly necessary for the protection of the public interest or for the prevention of needless injury to the reputation of an individual.**

**PLEDGE OF ALLEGIANCE**

**OPEN MEETINGS LAW**

**ROLL CALL**

**APPROVAL OF AGENDA**

**APPROVAL OF MINUTES OF THE PREVIOUS MEETING**

**CORRESPONDENCE**

**BUSINESS FOR ACTION**

Final approval of 2020 Permissive Exemption properties and cemeteries

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

Discuss/Approve Vehicle Exemption Application (if needed)

**ADJOURNMENT**

## SALINE COUNTY BOARD OF EQUALIZATION

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

Notice of said meeting was posted in the County Clerk's office, on the Saline County Website, and published in all county newspapers prior to the meeting, in compliance with State Statutes. Purpose of meeting is to hear and review property protests filed with the County Clerk and County Assessor.

Let the record show that all proceedings are electronically recorded.

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

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

TO: Saline County Board of Equalization

The following is a listing of all documentation that is to be included as part of the record for each real estate protest present during the Board of Equalization hearings on July 9, 14, 16, 21 and any hearings, otherwise, scheduled in 2020.

1. On May 31, notices of valuation change were mailed to each record owner of real property, who had been assessed at a value different than in the prior year. The notices:
  - a. sent by first-class mail and addressed to the owner of record (as of May 20<sup>th</sup>), at the owner's last-known address
  - b. described the legal description of the property
  - c. stated prior and current valuation
  - d. noted the date of convening of the Board of Equalization
  - e. noted the dates for filing a protest
  - f. gave the reason for the valuation change
  - g. indicated the parcel identification number for the property
2. Copies of the 2020 statistical measures, as determined by the Tax Equalization and Review Commission, were e-mailed to The Crete News, The Friend Sentinel and the Wilber Republican for the May 27<sup>th</sup>, publication. The statistical measures are also posted on the bulletin board in the Assessor's office.
3. The "2020" Opinion of the Property Tax Administrator. Within this report are the qualified sales statistical reports for residential, commercial and agricultural sales. The opinion of the Property Tax Administrator as to the quality of assessment in Saline County.
4. The findings of Nebraska Tax Equalization and Review Commission (TERC). Showing that TERC finds that the levels of values for real property in Saline County for tax year 2020 meet the requirements of law.
5. The original record card is presented with each protest for reference by the County Board of Equalization as well as other interested parties.
6. A copy of the Assessment Action Report of Saline County is enclosed as part of the record
7. A copy of the Real Property Valuation Methodology Report.
8. **Residential:**  
In order to be in compliance with the State of Nebraska's required level of value:  
Crete City: Completed review of all residential properties  
DeWitt Village: improvements were increased +20%  
Dorchester Village's improvements were increased +30%

Friend City's improvements were increased +6%  
Western Village's improvements were increased +26%  
Wilber Village's improvements were increased +14%  
Market Area 4500: improvements were increased +25%

**Commercial:**

In order to be in compliance with the State of Nebraska's required level of value:  
Crete City: Completed review of all commercial properties  
Industrial: Completed review of various industrial properties

**Ag land:**

The land capability groupings conversion was implemented per requirement from LB 372.  
Changed land values by classification and sales used the sale date of 10/1/2016 through 09/30/2019.

9. Saline County 2019 soil conversion spreadsheet of soil symbols to land capability groupings. Ag land sales considered to be arms-length transactions by the Nebraska Property Assessment Division used to measure Saline County level of value. The 2009 and 2015 conversion spreadsheets will be available for previous years. 1996 conversion book will also be available for previous years.
10. The policies and procedures of the Saline County Assessor's Office.
11. Sales used in the three (3) different areas of ag land will be presented along with a map showing the locations. A map showing the location of the acreages and also values used for these areas.

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

The office lists complete all residential, rural residential pickup work. The commercial permits and pick up work are completed by Stanard Appraisal, Inc. Agricultural, commercial and residential sales reviews are completed by the assessor. Industrial permits and reappraisals in Saline County are completed by Kubert Appraisal Group. Property is reviewed as deemed necessary to be in compliance with the statutes and to achieve equalization within our county. It is our constant goal that everyone be treated fairly.

Witness my hand and official seal, which I have adopted for my office, this 9th day of July, 2020.

July 9, 2020

Brandi Kelly

\_\_\_\_\_  
Date

\_\_\_\_\_  
Brandi Kelly  
Saline County Assessor

Protests #2020-10, 15, 16, 19, 20, 22, 55, 65, 66, and 69 Taxpayers present and Oath taken.  
Protests #2020-02, 03, 05, 06, 07, 08, 09, 11, 12, 14, 17, 18, 21, 26, 54, and 68 heard and reviewed.

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

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

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

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

There being no further business to come before the Board, the meeting was recessed at 2:00 p.m. Karpisek announced the Board would recess until July 21<sup>st</sup>, 2020 at 1:30 p.m. in the Saline County Assembly Room, Court House, Wilber, NE.

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

Krivohlavek moved to accept the testimony of the Assessor presented which indicates no change at this time. Valuation falls within the statutory range on Protests #2020-03, 11, 12, 16, 18, 20, 23, 24, 25, 27, 28, 34, 36, 37, 38, 45, 48, 51, 54, 62, 64, and 67. Motion seconded by Henning. Voting aye were Krivohlavek, Henning, Hardenburger, Kohout and Karpisek nays none, motion carried.

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

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

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

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

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

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

Karpisek and the Board thanked all involved for their work on the protest hearing process.

There being no further business to come before the Board, the meeting was adjourned at 4:27 p.m. The next regular meeting will be August 4<sup>th</sup>, 2020 at 9:15 a.m. in the Saline County Commissioners' Room, Court House, Wilber, NE.

ATTEST:

Anita Bartels, County Clerk

Phil Hardenburger

Marvin Kohout, Chairperson

Stephanie Krivohlavek

Janet Henning

Russ Karpisek, Vice-Chairperson

SALINE COUNTY BOARD OF EQUALIZATION

The regular meeting of the Saline County Board of Equalization opened with the Pledge of Allegiance. The meeting was called to order at 9:18 a.m. on Tuesday, July 21<sup>st</sup>, 2020, by Chairperson, Marvin A. Kohout. Present were Philip S. Hardenburger, Stephanie A. Krivohlavek, Kohout, Janet J. Henning and Russ Karpisek, Commissioners, County Clerk Anita K. Bartels, and Administrative Assistant Tim McDermott.

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

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

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

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

There being no further business to come before the Board, the meeting was adjourned at 9:23 a.m. The next regular meeting will be on August 4<sup>th</sup>, 2020, at 9:15 a.m. in the Saline County Commissioners' Room, Court House, Wilber NE.

ATTEST:

Anita K. Bartels, County Clerk

Janet J. Henning

Marvin A. Kohout, Chairperson

Stephanie Krivohlavek

Philip Hardenburger

Russ Karpisek, Vice Chairperson

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

Anita K. Bartels, County Clerk

Janet J. Henning

Marvin A. Kohout, Chairperson

Stephanie Krivohlavek

Philip Hardenburger

Russ Karpisek, Vice Chairperson

## REAL ESTATE EXEMPT FROM TAXATION IN SALINE COUNTY FOR THE YEAR 2020

PROPERTY OWNED AND USED FOR CEMETERY PURPOSES EXCLUSIVELY WITHOUT PROFIT OR GAIN TO THE OWNER

Name	Location	Precinct	Items	Schedule
Andrews	24-8-1	Friend	1	1
Applegate (abandoned)	26-7-1	Turkey Creek	1	1
Atlanta Cemetery Association	22-6-1	Atlanta Prct	1	1
Big Blue Cemetery	33-7-4 & 34-7-4	Big Blue Prct	2	1
Bohemian Slavonian Cemetery Association	16-6-4	Wilber Prct	1	1
City of Crete - Blue Valley Cemetery/Jindra/Maple Grove	2-7-4	Big Blue Prct	1	1
Dorchester	16-8-3	Dorchester	1	1
Friendville Cemetery (abandoned)	14-8-1	Friend	1	1
German Lutheran Cemetery (abandoned)	6-7-1 (north)	Turkey Creek Prct	1	1
Johnson Creek Cemetery (abandoned)	2-8-1	Friend	1	1
Kasak Public Cemetery (abandoned)	30-7-1	Turkey Creek Prct	1	1
Monroe Union (abandoned)	29-7-2	Monroe	1	1
North Fork Cemetery	10-6-2	North Fork Prct	1	1
Oak Grove-DeWitt Cemetery Association	14-5-4	DeWitt Prct	1	1
Plainview Cemetery Association	16-5-2	South Fork Prct	1	1
Pleasant Hill Cemetery Association	9-7-3	Pleasant Hill Prct	1	1
Plummer Cemetery Association (abandoned)	24-5-3	Swan Creek Prct	1	1
Riverside	28-8-4	Crete	1	1
Sacred Heart Cemetery	33-8-4	Crete	1	1
Schmidt/Smith Cemetery (abandoned)	19-5-4	DeWitt Prct	1	1
St. James Catholic	33-8-4	Crete	1	1
St. Joseph's	26-8-1	Friend	1	1
Summit (abandoned)	12-6-3	Brush Creek Prct	1	1
Sunnyside Cemetery	15-6-4	Wilber Prct	1	1
Swan Valley Cemetery Association	34-5-3	Swan Creek Prct	1	1
Tobias	17-5-1	Olive	1	1
Trustee M.E. Church Cemetery (abandoned)	19-5-3	Swan Creek Prct	1	1
Trustee of German ME Church (abandoned)	6-7-1 (south)	Turkey Creek	1	1
Turkey Creek Cemetery (Gilbert) (abandoned)	33-8-2	Lincoln	1	1
Tvrz Cemetery/Bohemian National Cemetery Assoc (abandoned)	18-7-1	Turkey Creek	1	1
Union Cemetery (abandoned)	17-5-2	South Fork Prct	1	1
Waymire Cemetery (abandoned)	32-6-3	Brush Creek Prct	1	1
Zion Lutheran	28-5-1 & 21-5-1	Olive	2	1
		<b>Total</b>	<b>35</b>	<b>33</b>

PROPERTY OWNED AND USED FOR CHARITABLE PURPOSES EXCLUSIVELY WITHOUT PROFIT OR GAIN TO THE OWNER

Name	Precinct	Item	Schedule
American Legion August Vanek Post # 264	Dorchester	3	3
American Legion Hawes Woods Post # 212	DeWitt	1	1
American Legion Post # 183 - Ford Banka	Friend	1	1
American Legion Post # 258 - Rennie Dale Chester	Swanton	3	3
American Legion Post # 255 of Western (Partial)	Western	1	1
American Legion Post # 311 Tobias	Tobias	1	1
Blue Valley Lodge # 64 AF & AM (Partial)	Wilber	1	1
Blue Valley Post # 4959 VFW of U.S. (Partial)	Crete	1	1
	Crete / Wilber /		
Crete Area Medical Center	Friend	6	1
Crete Lodge # 37 AF & AM Corporation (Partial)	Crete	2	1
Friend Lodge # 73 AF & AM	Friend	1	1
Louis Milan Post # 101 Wilber	Wilber	3	1
Nebraska Czechs of Wilber (Craft Shop, Museum)	Wilber	2	1
New Beginnings	Crete	1	1
Rad Tabor Lodge # 74 ZCBJ	Pleasant Hill	1	1
Saline Center Lodge # 389 ZCBJ	Monroe Prct	2	1
Sportsman Club	Wilber	1	1
Tabitha, Inc	Crete	3	1

Telocvicna Jednota Sokol, Wilber

Wilber	1	1
<b>Total</b>	<b>35</b>	<b>23</b>

PROPERTY OWNED AND USED FOR EDUCATIONAL PURPOSES EXCLUSIVELY WITHOUT PROFIT OR GAIN TO THE OWNER

Name	Precinct	Item	Schedule
Crete Bicentennial Society DBA: Crete Heritage Society	Crete Prct	5	1
Crete Izaak Walton League of America Inc	Crete	1	1
DeWitt Historical Society	DeWitt	3	1
Doane University	Crete	15	4
Friend Historical Society (Partial)	Friend	2	1
Nebraska Czechs of Wilber (Stage)	Wilber	1	1
Telocvina Jednota Sokol Corporation	Crete	1	1
Wilber Gun Club, Inc	Wilber	1	1
	<b>Total</b>	<b>29</b>	<b>11</b>

PROPERTY OWNED AND USED FOR RELIGIOUS PURPOSES EXCLUSIVELY WITHOUT PROFIT OR GAIN TO THE OWNER

Name	Precinct	Item	Schedule
Berean Fundamental Church of Crete (Partial)	Crete Prct	2	1
Betel Worship Center	Crete	1	1
Bethlehem Evangelical Lutheran Congregation	Crete	1	1
Cathedral Chapter of the Diocese of the NE	DeWitt	1	1
Centro Cristiano Internacional	Crete	1	1
Congregational Church of Friend	Friend	1	1
Cornerstone Bible Church, Inc	Crete	3	1
Dorchester United Methodist Church	Dorchester	3	2
First Evangelical Lutheran Church Wilber	Wilber	2	2
Friend Christian Assembly (Church, Parsonage, & Parking Lot + building at 1st & Sycamore)	Friend	4	3
Grace United Methodist Church	Crete	3	3
Heartland Church Network	Friend	1	1
Methodist Episcopal Church of Swanton	Swanton	1	1
Ministerios Pentecostes Maranath	Crete	2	1
New Haven Baptist Church	Crete	2	1
Plymouth Congregational United Church of Christ	Crete	1	1
Radiant Springs Church	Crete	1	1
Sacred Heart Church of Crete	Crete	6	3
Secular Institute of the Schoenstatt Sisters of Mary (Partial)	Crete	1	1
St. John's United Church of Christ	Western	1	1
St. Joseph Catholic Church of Friend	Friend	3	2
St. Joseph Catholic Church of Tobias	Tobias	1	1
St. Wenceslaus Church Inc	Wilber	1	1
Tobias Community Church	Tobias	1	1
Trinity Lutheran Church of DeWitt	DeWitt	4	2
Trinity Memorial Episcopal Church	Crete	1	1
United Church of Christ/First Congregational	Crete	2	2
United Methodist Church - Friend (Partial)	Friend	2	1
United Methodist Church - Wilber	Wilber	3	3
United Methodist Church & Parsonage - DeWitt (Partial)	DeWitt	1	1
Zion Evangelical Lutheran Church	Olive Prct	1	1
	<b>TOTAL</b>	<b>58</b>	<b>44</b>

**WITNESS MY SIGNATURE THIS 4th DAY OF AUGUST 2020**

*Brandi Kelly*

Saline County Assessor

APPROVED BY BOARD