



# 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: September 15, 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**

Tax List Correction 2020-20: Felsing Chiropractic and Rehab

Tax List Correction 2020-21: McGowen Farms, Inc

Discuss/Approve - 2020 CBOE Change of Value Notices

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

Motor Vehicle Application for Exemptions by Crete Area Medical Center

**ADJOURNMENT**

SALINE COUNTY BOARD OF EQUALIZATION

The regular meeting of the Saline County Board of Equalization opened with the Pledge of Allegiance. The meeting was called to order at 9:20 a.m. on Tuesday, September 1<sup>st</sup>, 2020, by Chairperson, Marvin A. Kohout. Present were Philip S. Hardenburger, Stephanie A. Krivohlavek, Kohout, Janet J. Henning and Russ Karpisek, Commissioners, County Clerk Anita K. Bartels, and Administrative Assistant Tim McDermott.

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

Let the record show that all proceedings are electronically recorded.

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

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

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

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

Daryl Clark with the Assessor’s office presented for approval, a 2020 Change of Value Notice for Parcel #760059934, Friend Prct – Pt SW ¼ SE ¼ Sec 14-8-1 ICL .41 acres. Property was purchased from an exempt entity on 8/4/2020. Now a taxable entity – changed prior to levy date (Reg 40-007.03). Karpisek moved to approve, seconded by Henning. Voting aye were Kohout, Krivohlavek, Hardenburger, Henning and Karpisek, nays none, motion carried.

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

ATTEST:

Anita K. Bartels, County Clerk

Janet J. Henning

Marvin A. Kohout, Chairperson

Stephanie Krivohlavek

Philip Hardenburger

Russ Karpisek, Vice Chairperson

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

Anita K. Bartels, County Clerk

Janet J. Henning

Marvin A. Kohout, Chairperson

Stephanie Krivohlavek

Philip Hardenburger

Russ Karpisek, Vice Chairperson

## TAX LIST CORRECTIONS, SALINE COUNTY, NEBRASKA

		Date: September 4, 2020			No: 2020-20						
Name:	Felsing Chiropractic and Rehab % Brian Genrich		Address:	23653 SW 131ST, Beatrice NE 68310							
Year Corrected:	2020	School Dist: 17-2	Tax Dist:	5							
Description of Property:	Personal Property Equipment		Parcel ID:	760145599							
	STATEMENT OR SCHEDULE #	ACTUAL VALUATION	TAX RATE	CONSOLIDATED TAX	HOME STEAD VALUE	HOME STEAD TAX	PENALTY TAX	TAX CREDIT	OTHER	TOTAL TAX	Info for Treasurer Total Tax Credit
ORIGINAL TAX											
CORRECTED TAX											
ADDED TAX	1193	4,367	2.190328	95.66						95.66	
DEDUCTED TAX											
Reason for Correction:	Accelerating 2020 taxes. Per Brian Genrich PR - Richard Felsing died 3/14/2020.										
<p>I herby direct the County Treasurer of Saline County to accept this Official Correction made for the above named party and description and to issue his receipt in payment of the corrected tax as shown above.</p> <p>ALL CORRECTIONS MADE ON THE TAX ROLL MUST BE SHOWN IN RED.</p> <p>Approved by the action of the County Board, this _____ day of _____</p> <p style="text-align: center;">Chairman</p> <p style="text-align: right;">County Assessor</p> <p style="text-align: right;">Deputy</p>											

TerraScan Saline County Assessor's Office Logon: BRANDI

File

SALINE COUNTY ASSESSOR'S OFFICE  
PERSONAL PROPERTY TAX ACCELERATION

Schedule #	:	760145599
Statement #	:	2020-0000002PA
Owners ID #	:	10314
Owners Name	:	FELSING CHIROPRACTIC AND REHAB
Levy Year	:	2019
Tax Year	:	2020
Tax District	:	5
Total Value	:	4,367.00
Tax Rate	:	2.190328
Gross Taxes	:	95.66
Penalty	:	
Penalty Amount	:	
Penalty Tax	:	0.00
Net Taxes	:	95.66
First Half	:	47.83
Second Half	:	47.83

View: pp\_adv.vw Window:1

File with the county assessor on or before May 1, or a penalty will be assessed.

# Personal Property Return

Nebraska Net Book Value  
\* Attach all supporting schedules

Tax Year 2020

County SALINE

**Failure to timely report all personal property on this return will result in a forfeiture of the exemption under the Personal Property Tax Relief Act for the personal property not timely reported on this return.**

Telephone Number 402-826-1070		Tax District 5
Address of Property (if different than below) City St Zip WRKSHT 09/25/2018		Property Type Commercial
Name of Property Owner FELSING CHIROPRACTIC AND REHAB % DR RICHARD FELSING		County ID or Schedule Number 760145599
Street or Other Mailing Address 1314 MAIN AVENUE		Legal Description ORIGINAL MAILED <u>1-16-2020</u> 2ND ATTEMPT <u>8-17-2020</u> 3RD ATTEMPT _____
City CRETE, NE	State NE	
Zip Code 68333-		

Totals	Taxable Value	
1 Commercial and industrial property total (from schedule)	1	4,367
2 Agricultural machinery and equipment total (from schedule)	2	0
3 TOTAL TAXABLE VALUE before exemptions (total of lines 1 and 2)	3	4,367

Describe any leased or consigned property in your custody, and list the name and address of the lessor or owner.

Description of Property	Name and Address of Lessor or Owner
★ Richard Felsing died on 3/14/20	

Under penalties of law, I declare that I have examined this return, including any attached schedules, and to the best of my knowledge and belief, it is correct and complete.

**Please complete this return and file with the county assessor's office. Your county assessor may require a copy of your federal depreciation worksheet, if applicable.**

**Sign Here**

402-223-9254  
Bryan Leuch PR 8/31/20

Signature of Property Owner \_\_\_\_\_ Date \_\_\_\_\_

Signature of Preparer \_\_\_\_\_ Date \_\_\_\_\_

Title \_\_\_\_\_ Daytime Phone Number \_\_\_\_\_

Email Address \_\_\_\_\_

### FOR COUNTY ASSESSOR'S USE ONLY

Depreciation Worksheet Reviewed Date _____ Initials _____	PENALTY <input type="checkbox"/> 10% <input type="checkbox"/> 25%
Total personal property value exempted under Personal Property Tax Relief Act \$ _____	Total personal property value exempted under Beginning Farmer Tax Credit Act \$ _____

Signature of County Assessor: Marion Johnson Deputy Date: 9-3-2020

Personal Property Schedule - Nebraska Net Book Value

Name: FELSING CHIROPRACTIC AND REHAB Year: 2020

Schedule: 760145599 County: SALINE COUNTY ASSESSOR'S OFFICE

Description	Type	Year	# Units	Adj Basis	Recov	Depr %	Taxable Value
ROSCOE MEDICAL INTENSITY CX4	CO	2018	1	2,000	7	70.16%	1,403
SIDMAR TABLE	CO	2017	1	3,000	7	55.13%	1,654
DEL 3106 INSPIRION COMPUTER	CO	2017	1	675	5	41.65%	281
THERAPY EQUIPMENT	CO	2016	1	2,400	7	42.88%	1,029
Total Taxable Valuation :							4,367

Attach schedules to your Nebraska Personal Property Return.  
Retain a copy for your records.

# Tax List Corrections

				Saline County, Nebraska						
9/8/2020				No: 2020-21						
Name: McGowen Farms, Inc		Address: 915 - 448 Road, Beaver Crossing, NE 68313								
Year Corrected: 2020		School Dist: 68 FUBB		Tax Dist: 135						
Description of Property:		Personal Property		Parcel ID: 760144716						
STATEMENT OR SCHEDULE #	ACTUAL VALUATION	TAX RATE	CONSOLIDATED TAX	HOMESTEAD VALUE	HOMESTEAD TAX	PENALTY TAX	TAX CREDIT USED	OTHER	TOTAL TAX	Info for Treasurer
01194	13,807	1.394863	\$192.58						192.58	TOTAL TAX CREDIT OVERAGE
ORIGINAL TAX										
CORRECTED TAX										
ADDED TAX										
DEDUCTED TAX										

**Reason for Correction:** Accelerating 2020 Personal Property taxes. Per phone call with James McGowen on 8/26/2020, personal property items were sold with real estate on 1/30/2020.

I hereby direct the County Treasurer of Saline County to accept this Official Correction made for the above named party and description and to issue his receipt in payment of the corrected tax as shown above.

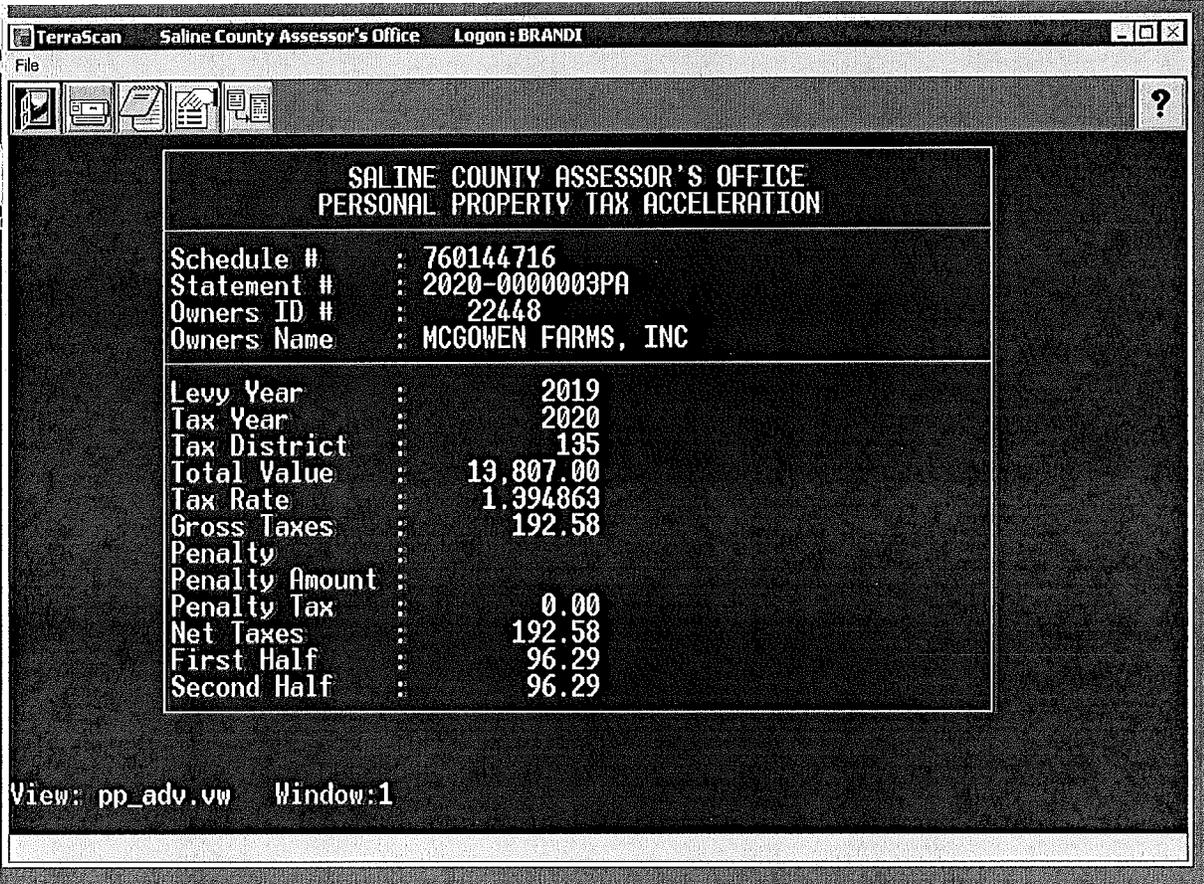
ALL CORRECTIONS MADE ON THE TAX ROLL MUST BE SHOWN IN RED.

Approved by the action of the County Board, this \_\_\_\_\_ day of \_\_\_\_\_

\_\_\_\_\_  
Chairman

\_\_\_\_\_  
County Assessor

\_\_\_\_\_  
Deputy



File with the county assessor on or before May 1, or a penalty will be assessed.

# Personal Property Return

Nebraska Net Book Value  
\* Attach all supporting schedules

Tax Year 2020

County SALINE

**Failure to timely report all personal property on this return will result in a forfeiture of the exemption under the Personal Property Tax Relief Act for the personal property not timely reported on this return.**

Telephone Number 402-641-8547		Tax District 135
Address of Property (if different than below) City St Zip WRKSHT 04/29/2019		Property Type Agricultural
Name of Property Owner MCGOWEN FARMS, INC		Precinct or Township 3683
Street or Other Mailing Address 915 - 448 ROAD		County ID or Schedule Number 760144716
City BEAVER CROSSING, NE	State	Zip Code 68313-
Legal Description FRIEND PRCT SW 1/4 (EX CO.) & W 1/2 S 1/4 SEC 9-8-1 240.56 ACRES		

Totals	Taxable Value	
1 Commercial and industrial property total (from schedule)	1	0
2 Agricultural machinery and equipment total (from schedule)	2	13,807
3 TOTAL TAXABLE VALUE before exemptions (total of lines 1 and 2)	3	13,807

Describe any leased or consigned property in your custody, and list the name and address of the lessor or owner.

Description of Property	Name and Address of Lessor or Owner
Phone call with James	8-26-2020 59365
Sold 1-30-2020	402 641-8547
to CEK Investments Properties LLC	BK 443-1054

Under penalties of law, I declare that I have examined this return, including any attached schedules, and to the best of my knowledge and belief, it is correct and complete.

**Please complete this return and file with the county assessor's office. Your county assessor may require a copy of your federal depreciation worksheet, if applicable.**

**Sign Here**

_____ Signature of Property Owner	_____ Date	_____ Signature of Preparer	_____ Date
_____ Title	_____ Daytime Phone Number	_____ Daytime Phone Number	
_____ Email Address		_____ Email Address	

### FOR COUNTY ASSESSOR'S USE ONLY

Depreciation Worksheet Reviewed Date _____ Initials _____	PENALTY <input type="checkbox"/> 10% <input type="checkbox"/> 25%
Total personal property value exempted under Personal Property Tax Relief Act \$ _____	Total personal property value exempted under Beginning Farmer Tax Credit Act \$ _____

Signature of County Assessor: *Sharon Jensen Deputy* Date: 8-26-2020

Personal Property Schedule - Nebraska Net Book Value  
Name: MCGOWEN FARMS, INC Year: 2020  
Schedule: 760144716 County: SALINE COUNTY ASSESSOR'S OFFICE

Description	Type	Year	# Units	Adj Basis	Recov	Depr %	Taxable Value
NEW PUMP INSTALL	AG	2018	1	23,205	5	59.50%	13,807

Attach schedules to your Nebraska Personal Property Return.  
Retain a copy for your records.

NEBRASKA

Real Estate Transfer Statement

FORM 521

Good Title Grant Service

To be filed with the Register of Deeds. Read instructions on reverse side. If additional space is needed, add an attachment and identify the applicable item number.

The deed will not be recorded unless this statement is signed and items 1-25 are accurately completed.

1 County Name Saline 2 County Number 48 3 Date of Sale/Transfer Mo. Day 30 Yr. 2020 4 Date of Deed Mo. Day 27 Yr. 2020

5 Grantor's Name, Address, and Telephone (Please Print) 6 Grantee's Name, Address, and Telephone (Please Print)

Grantor's Name (Seller) McGowen Farms, Inc., a Nebraska Corporation Grantor's Name (Buyer) CEK Investment Properties, LLC, a Kansas Limited Liability Company

Street or Other Mailing Address 815 44th Road 1885 North Hearststone Lane

City Beaver Crossing State NE Zip Code 68313 City Strafford State MO Zip Code 65757

Telephone Number 402-641-8547 Phone Number (417) 761-2508 Is the grantee a 501(c)(3) organization? Yes No X

Email Address jim@bigcob.com Email Address skraus7129@msn.com

7 Property Classification Number. Check one box in categories A and B. Check C if property is also a mobile home.

(A) Status (B) Property Type (C) Mobile Home

8 Type of Deed 9 Was the property purchased as part of an IRS like-kind exchange? 10 Type of Transfer

11 Was ownership transferred in full? 12 Was real estate purchased for same use? 13 Was the transfer between relatives...

14 What is the current market value of the real property? 15 Was the mortgage assumed? 16 Does this conveyance divide a current parcel of land?

17 Was transfer through a real estate agent or a title company? 18a No address assigned 18b Vacant Land

19 Name and Address of Person to Whom Tax Statement Should be Sent

20 Legal Description See Attached Exhibit "A"

21 If agricultural, list total number of acres

22 Total purchase price, including any liabilities assumed \$ 1,700,000.00

23 Was non-real property included in the purchase? 24 Adjusted purchase price paid for real estate

25 If this transfer is exempt from the documentary stamp tax, list the exemption number

Under penalties of law, I declare that I have examined this statement and that it is, to the best of my knowledge and belief, true, complete, and correct, and that I am duly authorized to sign this statement.

CEK Investment Properties, LLC, a Kansas limited liability company

sign here Signature of Grantee or Authorized Representative Title Date

Register of Deeds Use Only For Dept. Use Only

26 Date Deed Recorded 27 Value of Stamp or Exempt Number 28 Recording Data

Notarized Department of Revenue Form No. 66-289-2008-6-2018 (Rev. Superseded 85-289-2008 Rev. 6-2017) Grantor - Retain a copy of this document for your records.

	A	B	C	D	E	F	G	H	I	J
1	<b>COUNTY BOARD OF EQUALIZATION NOTICE</b>									
2	<b>September 15, 2020</b>									
3	PARCEL #	DIST #	OWNERS NAME	LEGAL DESCRIPTION	REASON FOR ADJUSTMENT	2019 VALUE	2020 VALUE BEFORE	2020 VALUE AFTER	VALUATION CHANGE	
4	760148080	220	Saline County	DeWitt Prct - Pt NE 1/4 Sec 29-5-4 1.44 acres	Property was purchased from a taxable entity on 8/12/20. Now exempt property- changed prior to levy date (REG 40-007.09)	0	1,140	0	-1,140	
5	760148081	165	Saline County	Big Blue Prct - Pt W 1/2 NE 1/4 Sec 26-7-4 .47 acres	Property was purchased from a taxable entity on 8/13/20. Now exempt property- changed prior to levy date (REG 40-007.09)	0	650	0	-650	
6	760148082	165	Saline County	Big Blue Prct - PT E 1/2 NW 1/4 Sec 26-7-4 .39 acres	Property was purchased from a taxable entity on 8/13/20. Now exempt property- changed prior to levy date (REG 40-007.09)	0	1,070	0	-1,070	
7	760130035	25	Saline County	Dorchester Village - 2nd Addition W 10' of S 80' of Lot 4 Block 11	Property was purchased from a taxable entity on 5/31/18. Now exempt property- changed prior to levy date (REG 40-007.09) *Deed was not filed with Register of Deeds Office until 8/28/2020.	800	800	0	-800	
8	760146222	49	Saline County	South Fork Prct - Pt NE 1/4 NE 1/4 Sec 21-5-2 .24 acres ICL	Property was purchased from a taxable entity on 5/31/18. Now exempt property- changed prior to levy date (REG 40-007.09) *Deed was not filed with Register of Deeds Office until 8/28/2020.	1,250	1,250	0	-1,250	
9	760008124	5	City of Crete	Crete City - Lots 23-24 Blk 145	Property was purchased from a taxable entity on 9/2/20. Now exempt property- changed prior to levy date (REG 40-007.09)	38,365	37,325	0	-37,325	
10									0	
11									0	
12										
13									-42,235	