



Saline County Board of Commissioners

Meeting Agenda

AGENDA

SALINE COUNTY BOARD OF EQUALIZATION

SALINE COUNTY COURTHOUSE

Wilber, NE

9:15 AM

DATE: October 13, 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

Approve Resolution #2020-071 Adopting Levies for 2020-2021

Tax List Correction 2020-22: Anytime Fitness

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

Discuss/Approve Vehicle Exemption Application (if needed)

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 9:15 a.m. on Tuesday, September 29th, 2020, by Chairperson, Marvin A. Kohout. Present were Russ Karpisek, Stephanie Krivohlavek, Kohout, and Janet J. Henning, Commissioners, County Clerk Anita K. Bartels, and Administrative Assistant Tim McDermott. Commissioner Philip Hardenburger was absent.

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

Let the record show that all proceedings are electronically recorded.

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

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

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

County Assessor Brandi Kelly presented a 2020 CBOE Change of Value Notice, Parcel #760148036, District 5, City of Crete, for approval. Henning moved to approve, seconded by Karpisek. Voting aye were Henning, Karpisek, Kohout and Krivohlavek, nays none, motion carried.

There being no further business to come before the Board, the meeting was adjourned at 9:22 a.m. The next regular meeting will be on October 13th, 2020 at 9:15 a.m. in the Saline County Commissioners' Room, Court House, Wilber NE.

ATTEST:

Anita K. Bartels, County Clerk

Janet J. Henning

Marvin A. Kohout, Chairperson

Stephanie Krivohlavek

Philip Hardenburger

Russ Karpisek, Vice Chairperson

I, Anita K. Bartels, County Clerk in and for Saline County, do hereby certify that the minutes of the September 15th, 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

RESOLUTION #2020-071

WHEREAS, the County Board of Equalization shall each year, on or before October 15, levy the necessary taxes for the current year if within the limit of the law, AND

WHEREAS, these levies shall include the amount for operation of all functions of county government and shall also include all levies necessary to fund tax requests certified under Section 77-1601.2 that are authorized as provided in Sections 77-3442 to 77-3344,

NOW, THEREFORE, BE IT RESOLVED that the Saline County Board of Equalization hereby levies the taxes as requested and certified, for the various political subdivisions as stated herein:

<u>SUBDIVISION</u>	<u>VALUATION</u>	<u>REQUEST</u>	<u>TAX GENERATED</u>	<u>ADOPTED LEVY</u>
<u>Saline County</u>				
General Fund	2,358,248,326.00	6,969,075.00	6,969,071.87	0.295519
Courthouse Fund	2,358,248,326.00	643,000.00	642,999.99	0.027266
				0.322785
<u>Saline County Agricultural Society</u>				
General Fund	2,358,248,326.00	66,309.00	66,313.94	0.002812
Sinking Fund	2,358,248,326.00	45,000.00	44,995.38	0.001908
				0.004720
<u>Saline County Historical Society</u>				
General Fund	2,358,248,326.00	25,894.00	25,893.57	0.001098
<u>Saline County Rural Fire District</u>				
General Fund	1,501,800,947.00	210,252.00	210,252.13	0.014000
Principal and Interest on Bonds	1,501,800,947.00	45,244.00	45,249.26	0.003013
				0.017013
<u>Friend Rural Fire District</u>				
General Fund	346,183,496.00	48,465.69	48,465.69	0.014000
<u>City of Crete</u>				
General Fund	293,778,066.00	1,214,000.00	1,213,999.67	0.413237
Principal and Interest on Bonds	293,778,066.00	200,000.00	200,001.17	0.068079
				0.481316
<u>City of Crete Airport Authority</u>				
General Fund	293,778,066.00	-	-	-
Principal and Interest on Bonds	293,778,066.00	25,000.00	25,000.51	0.008510
				0.008510

Village of DeWitt

General Fund	25,721,485.00	109,268.00	109,267.95	0.424812
--------------	---------------	------------	------------	----------

Village of Dorchester

General Fund	39,298,487.00	176,843.00	176,843.19	0.450000
--------------	---------------	------------	------------	----------

City of Friend

General Fund	61,276,124.00	306,380.62	306,380.62	0.500000
Principal and Interest on Bonds	61,276,124.00	179,410.75	179,410.98	0.292791
				<hr/>
				0.792791

Village of Swanton

General Fund	3,981,794.00	19,907.00	19,907.02	0.499951
Bond Fund	3,981,794.00	10,848.00	10,848.00	0.272440
				<hr/>
				0.772391

Village of Tobias

General Fund	2,188,434.00	9,847.00	9,846.99	0.449956
--------------	--------------	----------	----------	----------

Village of Western

General Fund	8,433,268.00	34,848.00	34,848.03	0.413221
--------------	--------------	-----------	-----------	----------

City of Wilber

General Fund	94,576,542.00	352,385.00	352,384.63	0.372592
--------------	---------------	------------	------------	----------

Warren Mem Hospital Dist.

Saline County	442,001,705.00	203,047.00	203,047.09	0.035000
Seward County	138,132,854.00			
	<hr/>			
General Fund Total Saline & Seward	580,134,559.00			

Crete Public School Dist #2

General Fund	1,152,039,405.00	10,984,848.00	10,984,845.49	0.953513
Bond Fund	1,152,039,405.00	1,907,047.61	1,907,051.47	0.165537
Special Building Fund	1,152,039,405.00	1,000,000.00	1,000,004.76	0.086803
				<hr/>
				1.205853

Dorchester Public School Dist #44

General Fund	394,180,477.00	2,787,879.00	2,787,880.84	0.707260
Bond Fund	394,180,477.00	303,030.00	303,030.18	0.076876
				<hr/>
				0.784136

Friend Public School Dist #68

General Fund	453,631,139.00	3,482,381.00	3,482,381.09	0.767668
Bond Fund	453,631,139.00	505,051.00	505,050.23	0.111335
Special Building Fund	453,631,139.00	50,505.00	50,502.75	0.011133
				<hr/>
				0.890136

Wilber-Clatonia Public School Dist #82

General Fund	681,617,192.00	6,469,172.00	6,469,174.24	0.949092
Qualified Capitol Purpose	681,617,192.00	191,919.00	191,916.14	0.028156
Special Building Fund	681,617,192.00	353,535.00	353,534.39	<u>0.051867</u>
				1.029115

Moved by _____ and seconded by _____ to adopt the foregoing resolution.

YEA: _____

NAY: _____

Abstain: _____

Absent: _____

Saline County Board of Equalization

Dated and signed this 13th day of October, 2020

ATTEST

Anita K. Bartels, Saline County Clerk

Levies certified to Saline County by adjoining counties:

Milford School Dist #5 Seward County

General Fund Dist 5	664,158,520.00	5,684,225.00	5,684,227.26	0.855854
Special Building	664,158,520.00	500,000.00	499,998.46	<u>0.075283</u>
				0.931137

Exeter-Milligan Dist #1 Fillmore County

General Fund Dist 1	679,607,367.00	3,805,014.00	3,805,012.91	0.559884
Special Building Fund	679,607,367.00	404,040.00	404,040.17	<u>0.059452</u>
				0.619336

Tri-County School Dist #300 Jefferson County

General Fund Dist 300	841,970,238.00	5,090,541.00	5,090,543.64	0.604599
Special Building Fund	841,970,238.00	562,976.00	562,974.98	<u>0.066864</u>
				0.671463

Meridian School Dist #303 Jefferson County

General Fund Dist 303	419,867,746.00	2,853,535.00	2,853,534.57	0.679627
Special Building Fund	419,867,746.00	20,202.00	20,204.04	0.004812
				<hr/>
				0.684439

Educational Service Unit #5

General Fund	7,282,366,529.00	1,092,390.75	1,092,354.98	0.015000
--------------	------------------	--------------	--------------	----------

Educational Service Unit #6

General Fund	15,103,352,890.00	2,265,503.08	2,265,502.93	0.015000
Bond Fund	15,103,352,890.00	99,012.63	99,077.99	0.000656
				<hr/>
				0.015656

Southeast Community College

General Fund	61,970,554,599.00	45,672,300.00	45,672,298.74	0.073700
Capital Improvement	61,970,554,599.00	12,394,110.00	12,394,110.92	0.020000
				<hr/>
				0.093700

Lower Big Blue NRD

General Fund	5,880,120,167.00	1,289,000.00	1,288,981.14	0.021921
--------------	------------------	--------------	--------------	----------

Upper Big Blue NRD

General Fund	14,951,779,871.00	3,442,206.43	3,442,198.76	0.023022
--------------	-------------------	--------------	--------------	----------

Milligan Rural Fire District

General Fund	212,500,770.00	23,696.00	23,695.96	0.011151
Sinking Fund	212,500,770.00	1,304.00	1,304.75	0.000614
				<hr/>
				0.011765

Daykin Rural Fire District

General Fund	250,786,167.00	71,474.00	71,474.06	0.028500
--------------	----------------	-----------	-----------	----------

**THOSE ENTITIES CERTIFIED FROM OTHER COUNTIES
ARE SUBJECT TO CHANGE**

TAX LIST CORRECTIONS, SALINE COUNTY, NEBRASKA

Date: October 5, 2020										No: 2020-22
Name: Anytime Fitness % Cassandra Waltrip				Address: 121 South 51st Avenue Omaha, NE 68132						
Year Corrected: 2020	School Dist: 17-2	Tax Dist: 5								
Description of Property: Personal Property									Parcel: 760147499	

STATEMENT OR SCHEDULE #	ACTUAL VALUATION	TAX RATE	CONSOLIDATED TAX	HOMESTEAD VALUE	HOMESTEAD TAX	PENALTY TAX	USED TAX CREDIT	OTHER	TOTAL TAX	TOTAL TAX CREDIT	TOTAL TAX CREDIT OVERAGE
ORIGINAL TAX											
CORRECTED TAX											
ADDED TAX	21,012	2.190328	460.24						460.24		
DEDUCTED TAX											

Reason for Correction: Accelerating 2020 personal property taxes. Per news article in Crete News, business closed in 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 _____
 By _____ Deputy _____

File



SALINE COUNTY ASSESSOR'S OFFICE
PERSONAL PROPERTY TAX ACCELERATION

Schedule # : 760147499
Statement # : 2020-0000004PA
Owners ID # : 23053
Owners Name : ANYTIME FITNESS

Levy Year : 2019
Tax Year : 2020
Tax District : 5
Total Value : 21,012.00
Tax Rate : 2.190328
Gross Taxes : 460.24
Penalty :
Penalty Amount :
Penalty Tax : 0.00
Net Taxes : 460.24
First Half : 230.12
Second Half : 230.12

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 402-387-7925	Tax District 5
Address of Property (if different than below) City St Zip WRKSHT 05/01/2019	Property Type Commercial	Precinct or Township
Name of Property Owner ANYTIME FITNESS % CASSANDRA WALTRIP	County ID or Schedule Number 760147499	
Street or Other Mailing Address 121 SOUTH 51ST AVENUE	Legal Description	
City OMAHA, NE	State	Zip Code 68132-

Totals	Taxable Value	
1 Commercial and industrial property total (from schedule)	1	21,012 20,381
2 Agricultural machinery and equipment total (from schedule)	2	0
3 TOTAL TAXABLE VALUE before exemptions (total of lines 1 and 2)	3	21,012 20,381

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

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	<p><u>Cassandra Waltrip</u> <u>5-1-2020</u></p> <p>Signature of Property Owner Date</p> <p><u>Owner</u> <u>402-763-0187</u></p> <p>Title Daytime Phone Number</p> <p><u>momhelmy@gmail.com</u></p> <p>Email Address</p>	<p>_____ Signature of Preparer Date</p> <p>_____ Daytime Phone Number</p> <p>_____ Email Address</p>
------------------	---	---

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 <u>Per LB 1107 8-17-2020</u> <u>\$ 10,000 0</u>	Total personal property value exempted under Beginning Farmer Tax Credit Act \$ _____

Sharon Filmer Deputy 5-4-2020
 Signature of County Assessor Date

Personal Property Schedule - Nebraska Net Book Value

Name: ANYTIME FITNESS Year: 2020

Schedule: 760147499 County: SALINE COUNTY ASSESSOR'S OFFICE

Description	Type	Year	# Units	Adj Basis	Recov	Depr %	Taxable Value
NEW TREADMILL	CO	2019	1	2,250	7	89.29%	2,009
FITNESS EQUIPMENT PACKAGE	CO	2018	1	2,750	5	59.50%	1,636
FITNESS EQUIPMENT	CO	2017	1	25,000	7	55.13%	13,783
OFFICE EQUIPMENT	CO	2017	1	4,500	7	55.13%	2,481
TREADMILL	CO	2017	1	2,000	7	55.13%	1,103
Total Taxable Valuation :							21,012

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

Family owned fitness center opens in Crete

by Caitlyn Nelson
Sep 22, 2020



Father and son Greg, left, and Colten Mach stand in their new business, Hilltop Fitness and Performance. Greg, Colten and Brysen Mach share ownership of the business.

Photo by Caitlyn Nelson

After Anytime Fitness closed and people emerged from COVID-19 quarantine, the Machs saw a need for a fitness center in Crete. Greg Mach and sons Colten and Brysen had the space available and opened a 24-hour fitness center.

Sitting atop Betten Drive, Hilltop Fitness and Performance opened its doors on Sept. 15 and held its grand opening open house on Sept. 19.

The Machs hired two Anytime Fitness employees to fill the staff.

"It happened so fast," Colten said. "[We just] wanted to provide something for the community."

The Machs received a call that the building Anytime Fitness was located in was being bought by Nestle Purina. This meant the fitness equipment needed to find a new home. The Machs went through the equipment and weeded out what they wanted to keep and bought new equipment for the fitness center.

Greg Mach ran batting cages and turf for baseball and softball teams in the area in the space the fitness center is located in now.

"We decided [the batting cages] weren't getting as much use as a fitness center would," Colten said.

All the batting cages have been taken down, but the Machs plan to get a retractable batting cage for members to use.

On Sept. 17, the 24-hour doors were put in and by Sept. 18 they were ready for members. Unlike many 24-hour gyms which require keycards, Hilltop Fitness and Performance uses an app and Bluetooth connection which allow members access by just remembering to turn on Bluetooth on their phone.

The 6,000-square-foot weight lifting and cardio section of the building is open for members. By the end of the year, the Machs plan to open another 3,000-square-foot section for personal training or fitness classes.

"The plan is to grow as people suggest," Colten said.

The Machs are open to suggestions for equipment and ideas to help Hilltop Fitness and Performance serve the community best.