



Saline County Board of Commissioners

Meeting Agenda

AGENDA

SALINE COUNTY BOARD OF EQUALIZATION

SALINE COUNTY COURTHOUSE

Wilber, NE

9:15 AM

DATE: October 27, 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 2020-23: Skala OK Rubber Welders

Tax List Correction 2020-24: Mahlon J & Carol J Kohl

Tax List Correction 2020-25: Ronald C Nickel

2020 Change of Value Notices

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

Discuss/Approve Vehicle Exemption Application (if needed)

ADJOURNMENT

This is a synopsis of the Saline County Board of Equalization's October 13th, 2020, 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 at our website: www.co.saline.ne.us

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, October 13th, 2020, by Chairperson, Marvin A. Kohout. Present were Kohout, Stephanie A. Krivohlavek, and Russ Karpisek, Commissioners, County Clerk Anita K. Bartels, and Administrative Assistance Tim McDermott. Commissioners Philip Hardenburger and Janet J. Henning were 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.

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.

The Board:

Approved the agenda as presented;

Approved the minutes of the September 29th, 2020 meeting as presented;

Approved a Resolution #2020-071 Adopting Levies for 2020-2021.

Approved Tax Correction #2020-22 for Parcel #760147499.

There being no further business to come before the Board the meeting was adjourned at 9:28 a.m. The next regular meeting will be on October 27th, 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 29th, 2020 meeting were presented and approved as presented.

Anita K. Bartels, County Clerk

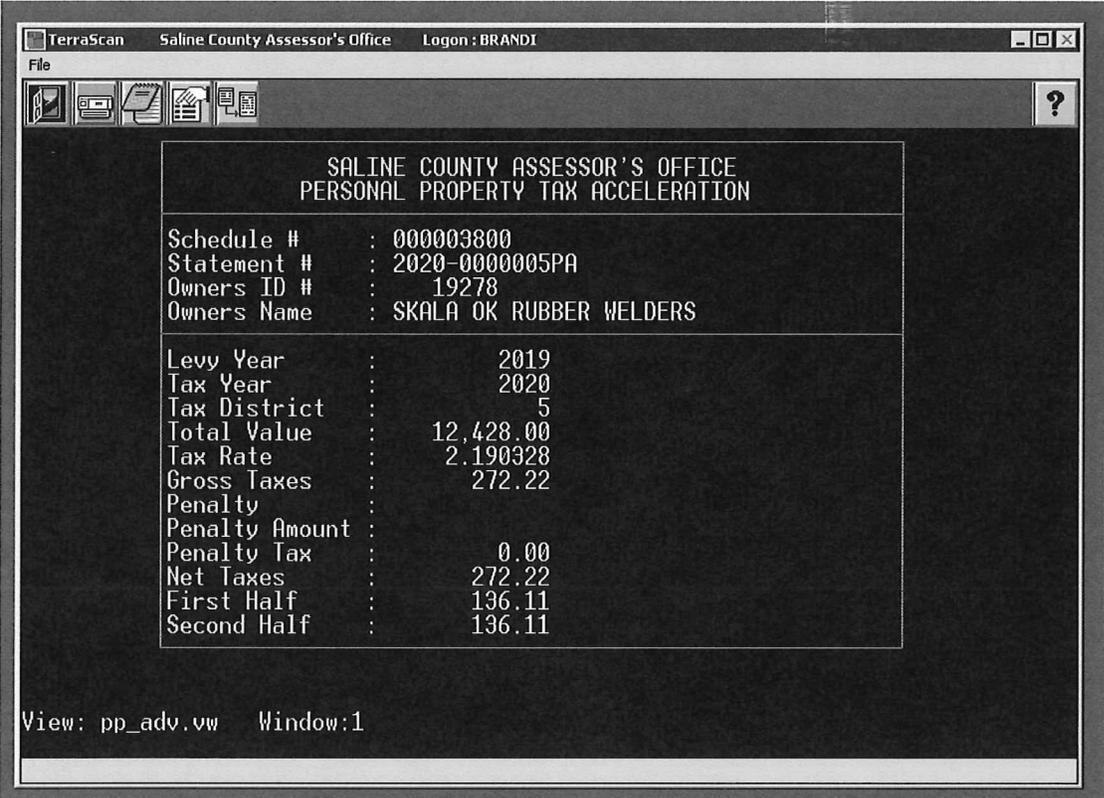
Janet J. Henning

Marvin A. Kohout, Chairperson

Stephanie Krivohlavek

Philip Hardenburger

Russ Karpisek, Vice Chairperson



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	Tax District	5
Address of Property (If different than below) City & Zip WRKSHT 04/29/2019	Property Type Commercial	Precinct or Township
Name of Property Owner SKALA OK RUBBER WELDERS & SCOTT SKALA	County ID or Schedule Number 000003800	
Street or Other Mailing Address PO BOX 37	Legal Description	
City CRETE, NE	State	Zip Code 68333-0037

Totals		Taxable Value	
1 Commercial and Industrial property total (from schedule)	1	12,428 10,397
2 Agricultural machinery and equipment total (from schedule)	2	0
3 TOTAL TAXABLE VALUE before exemptions (total of lines 1 and 2)	3	12,428 10,397

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

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

Rebecca Bernhardt 4/27/20
 Signature of Preparer _____ Date _____
 402-817-3939
 Daytime Phone Number _____
 payroll@money'smart.com
 Email Address _____

FOR COUNTY ASSESSOR'S USE ONLY

Depreciation Worksheet Reviewed Date <u>4-28-2020</u> Initials <u>SS</u>	PENALTY <input type="checkbox"/> 10% <input type="checkbox"/> 20%
Total personal property value exempted under Personal Property Tax Relief Act Per LB 1107 8-17-2020 \$ <u>10,000.00</u>	Total personal property value exempted under Beginning Farmer Tax Credit Act \$ _____

Signature of County Assessor Shaun Jelinek Deputy Date Amended 4-28-2020

Sent Copy

Personal Property Schedule - Nebraska Net Book Value
 Name: SKALA OK RUBBER WELDERS Year: 2020
 Schedule: 000003800 County: SALINE COUNTY ASSESSOR'S OFFICE

Description	Type	Year	# Units	Adj Basis	Recov	Depr %	Taxable Value
TRANSMISSION JACK	CO	2019	1	1,556	7	89.29%	1,389
AIR GUNS	CO	2019	2	360	7	89.29%	321
4-TON FLOOR JACKS	CO	2019	2	360	7	89.29%	321
COMPUTER SERVER	CO	2017	1	3,037	5	41.65%	1,265
HP LASERJET PRO PRINTER	CO	2017	1	1,164	5	41.65%	485
BG TRANSMISSION FLUSH MACHINE	CO	2017	1	3,078	7	55.13%	1,697
LIGHTED SIGN	CO	2016	1	9,662	15	69.25%	6,691
A/C MACHINE	CO	2013	1	4,220	7	6.13%	259
Total Taxable Valuation :							12,428

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

ASSIFIEDS

FOR RENT

Bryan  **CRETE AREA MEDICAL CENTER**
CRETE • WILBER • FRIEND

LOOK FOR A JOB
 Find a Family

Clinic Nurse
RN or LPN
Friend Medical Clinic
 Full-Time Days

Admissions Assistant
 Full-Time Days

Cook
 Full-Time Days

Nutrition Services Assistant
 Part-Time Days

Apply Online
www.bryanhealth.org/careers
 EEO/M/F/Vet/Disability Employer

OUTSIDE STORAGE for RV's, campers, boats, livestock trailers, farm equipment and more. 7 month leases for \$300. Location is west of Wilber. Contact RG Farms, LLC at 608-556-5573 and ask for Gerry Dvorak or 913-961-2724 and ask for Ron Dvorak.

1, 2 and 3 BEDROOM APARTMENTS. 30-day lease. No pets. No smoking. Also garages for rent. Located at 22nd and Ivy-Crete. 402-310-8030

LARGE 2 BR APT below Lothrop Animal Clinic. \$695/mo + \$100 utilities. No smoking/no pets. 402-826-5149.

Dittmer & Dittmer Crete Plaza Rentals
 Houses and apartments
 Storage units
 Commercial Property
 402-826-2197
 Ron or Terry Dittmer

Find Us On Facebook

Crete Apartments
 2245 Heather Drive • Crete, NE

2 & 3 bedroom apartments available for immediate occupancy
 Rent based on income

Rental assistance may be available for those who qualify

Call Beth for details
(402) 826-2568
 TDD 1-800-833-7352

Managed by
 RWI Property Management, Inc.



This institution is an Equal Opportunity Provider

LOOKING FOR HOME TO RENT IN THE CRETE AREA

27-year-old with young child, no pets. Stable income in healthcare; references available.
 Call Sarah with availability, 402-326-4439.

NEED IT PRINTED?
 Call us at **826-2147**

GARAGE SALES

MULTI-FAMILY GARAGE SALE
 16330 SW 100 St-Crete
 6 miles east of Crete on Hwy 33. Quarter mile south of Denton corner.
 Fri., Oct. 16, 10 a.m.-5:00 p.m.
 Sat., Oct. 17, 8 a.m.-2 p.m.
 Clothes from kids to adults, toys, games, books, Husker memorabilia and lots of misc.

GARAGE SALE
 1340 Hickory Ave-Crete
 Between 13th & Middle School
 Thurs., Oct. 15, 3 p.m.-7 p.m.
 Fri., Oct. 16, 9 a.m.-5 p.m.
 Sat., Oct. 17, 9 a.m.-12 p.m.
 Furniture, Pampered Chef, 31, Christopher Banks, Keen's and LOTS of misc. It's late, due to Covid, but it's great! Cold temp? Coffee available.

GARAGE SALE
 1025 Redwood-Crete
 Sat., Oct. 17, 9 a.m.-3 p.m.
 Housewares, grill, handmade jewelry and 2 television sets.

ESTATE & MULTI-FAMILY SALE

CASH ONLY, MASKS REQUIRED

Friday & Saturday
 Oct. 16 & 17
 9 a.m. to 5 p.m.

❖ **NO EARLY SALES** ❖

Address: 151 Hwy. 103
 (West side of Hwy 103 in a green/white metal bldg.)

Directions from Crete:

Approx. 3.5 mi. north of intersection of Hwy 33 on Hwy 103

Women's & juniors' clothes (most priced \$2); vintage costume jewelry & collectibles; furniture; toys; kitchen items; antique books; holiday decorations: Halloween, Christmas & Valentine's; tools; misc.; hayrack.

AUCTIONS

Skala's OK Tire LIVE Auction

Sun., Oct. 18 @ 1 p.m. • 1610 W. 12th, Crete, NE

Vehicles - 2002 Buick Rendezvous, 1997 Buick Park Ave, 2008 Cadillac CTS, 1988 Cadillac Allante Convertible, 2007 Chevy Malibu, 2001 Chevy 4x4 Blazer, 2001 & 2007 Chrysler Town & Country Vans, 1989 Ford 2WD Pickup, 2000 Olds Intrigue, 2006 Pontiac Montana SV6 Van, 1994 Pontiac Grand Prix, 1961 AMC Rambler Classic (bad motor), Studebaker Lark & Studebaker P/U. **Advertising** - Metal & Plastics Signs, Banners & Posters, Firestone, BF Goodrich, Moog, NAPA, Mohawk, Kumho, Quaker State, Hunter Alignment, OK Tire & More. **Other** - Tire Machine, Tire Spreader, Upright Air Comp., Master Tow Car Dolly, Forklift Tire Press, Lincoln Welder, Advance Terra Floor Sweeper, Pallet Jack, Alum Scaffolding, Oil Drain, Parts Washer, Semi-Trailer (storage), Wrecker Dolly Arms & Other Towing Items, Wisconsin Gas Engine Air Comp., Work Benches, Shelving, RR Carts, Platform Scale & More.

For more information and pictures, go to www.vandertook.com.

VANDERTOOK AUCTION CO. (Brad, 402-853-1554)

SELL IT FAST IN THE CLASSIFIEDS

TerraScan Saline County Assessor's Office Logon : BRANDI

File

SALINE COUNTY ASSESSOR'S OFFICE
PERSONAL PROPERTY TAX ACCELERATION

Schedule #	:	000003110
Statement #	:	2020-0000006PA
Owners ID #	:	13015
Owners Name	:	KOHL/MAHLON J & CAROL J

Levy Year	:	2019
Tax Year	:	2020
Tax District	:	5
Total Value	:	3,249.00
Tax Rate	:	2.190328
Gross Taxes	:	71.16
Penalty	:	
Penalty Amount	:	
Penalty Tax	:	0.00
Net Taxes	:	71.16
First Half	:	35.58
Second Half	:	35.58

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Add new records or update existing records

Blue River Meats



1245 West Highway 33, Croto, NE 68333
Phone: 402-826-2021

We are pleased to announce effective mid-October Blue River Meats is being purchased by HD Processing LLC. Even though it's changing hands Blue River Meats will still offer the same fresh meats, home cured hams, our well-known jerky and familiar faces behind the counter.
(if you've ordered sides, quarters, or bundles before— we'll still have your cutting/packaging information on file).

To all our customers, THANK YOU! for your patronage over the past 37+ years, we have truly appreciated your support

AND we hope you'll support Ethan Heusinkvelt and Ryan Drevo as they continue the Blue River Meats tradition of high quality meats.

P.S. – Mahlon will still be around for a couple months to support them in the transition before he finally quits "smoking"!



Personal Property Schedule - Nebraska Net Book Value

Name: KOHL/MAHLON J & CAROL J Year: 2020

Schedule: 000003110 County: SALINE COUNTY ASSESSOR'S OFFICE

Description	Type	Year	# Units	Adj Basis	Recov	Depr %	Taxable Value
AUTO SLICER - HOBART	CO	2018	1	2,033	5	59.50%	1,210
VACUUM TUMBLER	CO	2018	1	1,017	5	59.50%	605
BRINE PUMP	CO	2016	1	3,240	5	24.99%	810
NEW OUTSIDE SIGN PANELS	CO	2015	1	1,604	5	8.33%	134
BAND SAW	CO	2015	1	5,375	5	8.33%	448
CREDIT CARD-CLOVER	CO	2015	1	500	5	8.33%	42
Total Taxable Valuation :							3,249

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

TAX LIST CORRECTIONS, SALINE COUNTY, NEBRASKA

Date: October 19, 2020	No: 2020-25
Name: Ronald C Nickel	Address: 774 County Road V, Western, NE 68464
Year Corrected: 2020	Tax Dist: 250
Description of Property: Personal Property	Parcel: 000014505

STATEMENT OR SCHEDULE #	ACTUAL VALUATION	TAX RATE	CONSOLIDATED TAX	HOMESTEAD VALUE	HOMESTEAD TAX	PENALTY TAX	USED TAX CREDIT	OTHER TAX	TOTAL TAX CREDIT	TOTAL TAX CREDIT OVERAGE	Info for Treasurer
ORIGINAL TAX											
CORRECTED TAX											
ADDED TAX	52,023	1.109705	577.30						577.30		
DEDUCTED TAX											

Reason for Correction: Accelerating 2020 personal property taxes. Per Gerdes-Meyer Funeral Home article, Ronald C Nickel passed away April 17, 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.

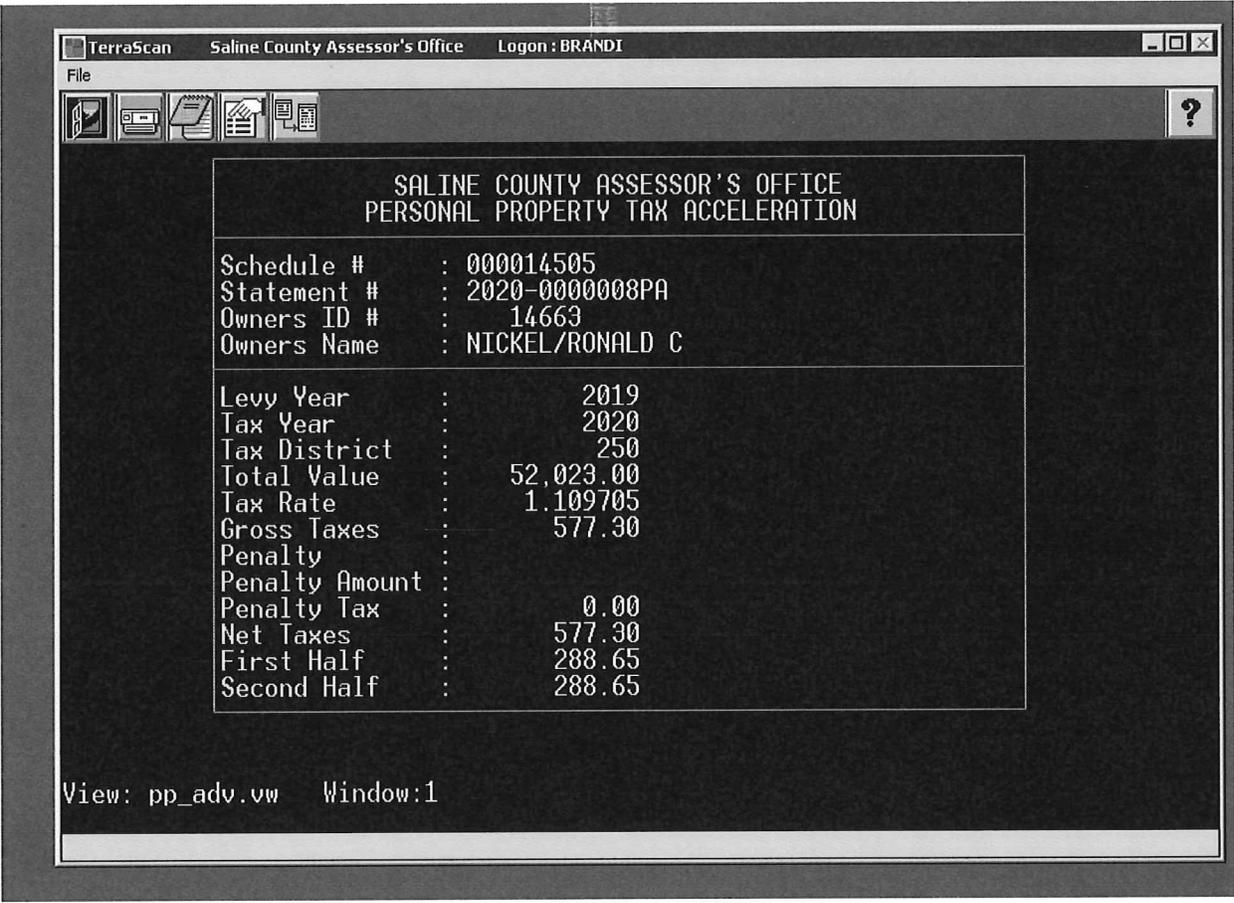
ALL CORRECTIONS MADE ON THE TAX ROLL MUST BE SHOWN IN RED.

Approved by the action of the County Board, this _____ day of _____.

Chairman

County Assessor

By
Deputy



SALINE COUNTY ASSESSOR'S OFFICE
PERSONAL PROPERTY TAX ACCELERATION

Schedule # : 000014505
Statement # : 2020-0000008PA
Owners ID # : 14663
Owners Name : NICKEL/RONALD C

Levy Year : 2019
Tax Year : 2020
Tax District : 250
Total Value : 52,023.00
Tax Rate : 1.109705
Gross Taxes : 577.30
Penalty :
Penalty Amount :
Penalty Tax : 0.00
Net Taxes : 577.30
First Half : 288.65
Second Half : 288.65

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Gerdes-Meyer Funeral Home

Ronald C. Nickel

(June 14, 1944 - April 17, 2020)

Ronald C. Nickel, 75 years of age of Western NE passed away peacefully in Lincoln at Bryan East Hospital on April 17, 2020. Ronald was born in Madison, South Dakota on June 14, 1944. He was adopted by Charles F. and Edna Clara (Matzke) Nickel in 1953. He was a graduate of Western High School in 1962. He graduated in the automotive program from Milford Trade School. He was united in marriage to Carol Jiskra on June 21, 1964. They together worked hard to provide a good life for their family by farming, custom baling and swathing and raising beef cattle. He enjoyed fishing, electronics especially computers, and welding making Circle N hay equipment. Together with his good friend Don they established D&R Satellite, and did satellite installations for many years. His hobbies included riding motorcycles and watching movies. He is survived by daughters Laurie (Wayne) Wallman and Sandy Nickel. Brother-in-law Gary (Lorrie) Jiskra, brother Larry (Wanda) Gruber, and sister Gloria Heath. Grandchildren Mandy Lueker, Jeffrey Wallman, Nick Sedler. Great Grandchild Destyni Reed. He was preceded in death by his wife Carol (2011), brother Jimmy Hanseling, parents Charles and Clara Nickel, in-laws Stanley and Albie Jiskra.



Services will be Saturday, August 1, 2020 at 1:00 p.m. at Gerdes-Meyer Funeral Home Chapel. Masks are recommended. Arrangements entrusted to Gerdes-Meyer Funeral Home.

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.

Address of Property (if different than below) City St Zip WRKSHT 02/19/2019		Telephone Number 402-433-2125	Tax District 250
Name of Property Owner NICKEL/RONALD C & CAROL A		Property Type Agricultural	Precinct or Township
Street or Other Mailing Address 774 COUNTY ROAD V		County ID or Schedule Number 000014505	
City WESTERN, NE	State	Zip Code 68464-	Legal Description Dec'd 4-17-2020

Totals	Taxable Value	
1 Commercial and industrial property total (from schedule)	1	0
2 Agricultural machinery and equipment total (from schedule)	2	52,023 30,378
3 TOTAL TAXABLE VALUE before exemptions (total of lines 1 and 2)	3	52,023 30,378

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 Ron Nickel 2-22-20 OWNER 402-433-2125

Signature of Property Owner Date Title Daytime Phone Number

Signature of Preparer Date Daytime Phone Number

Email Address

FOR COUNTY ASSESSOR'S USE ONLY

Depreciation Worksheet Reviewed <u>3-23-2020</u> <u>SS</u> Date Initials	PENALTY <input type="checkbox"/> 10% <input type="checkbox"/> 25%
Total personal property value exempted under Personal Property Tax Relief Act <u>Q per LB 1107 \$10,000</u>	Total personal property value exempted under Beginning Farmer Tax Credit Act \$

Sharon Felmed Deputy 3-23-2020
Signature of County Assessor Date

Sent Copy

Personal Property Schedule - Nebraska Net Book Value
 Name: NICKEL/RONALD C Year: 2020
 Schedule: 000014505 County: SALINE COUNTY ASSESSOR'S OFFICE

Description	Type	Year	# Units	Adj Basis	Recov	Depr %	Taxable Value
MOWER	AG	2019	1	13,049	5	85.00%	11,092
GENERATOR	AG	2019	1	10,314	5	85.00%	8,767
SKID STEER HOPP	AG	2019	1	750	5	85.00%	638
SNOW PLOW	AG	2019	1	1,350	5	85.00%	1,148
POLARIS RANGER (14200 + 6831 TRADE)	AG	2017	1	21,031	7	55.13%	11,594
TREE SAW	AG	2017	1	1,950	7	55.13%	1,075
GRAPPLE	AG	2016	1	3,125	7	42.88%	1,340
60" BAD BOY Z SHREDDER	AG	2015	1	5,914	7	30.63%	1,811
SKIDSTEER SNOWBLOWER	AG	2014	1	6,570	7	18.38%	1,208
CIH 210 PUMA TRACTOR	AG	2014	1	55,500	7	18.38%	10,201
2014 VEMEER BALER (34810+16560 TRADE)	AG	2013	1	51,370	7	6.13%	3,149
Total Taxable Valuation :							52,023

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

A	B	C	D	E	F	G	H	I	J
COUNTY BOARD OF EQUALIZATION NOTICE									
October 27, 2020									
1									
2									
3									
4	760148079	5	State of Nebraska Department of Transportation	Crete Prct - Pt SE 1/4 SE 1/4 Sec 28-8-4 .14 acres ICL	Property was purchased from a taxable entity on 7/11/20. Now exempt property- changed prior to levy date (REG 40-007.09)	0	985	0	-985
5	760148084	165	Saline County	Big Blue Prct - Pt W 1/2 SE 1/4 Sec 26-7-4 .39 acres	Property was purchased from a taxable entity on 8/26/20. Now exempt property- changed prior to levy date (REG 40-007.09)	0	975	0	-975
6	760148085	165	Saline County	Big Blue Prct - Pt SW 1/4 Sec 26-7-4 .38 acres	Property was purchased from a taxable entity on 8/26/20. Now exempt property- changed prior to levy date (REG 40-007.09)	0	100	0	-100
7									
8									-2,060