



# 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: December 8, 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**

Public Hearing discussion on 2020 Permissive Exemption - Crete Lodge #37 A.F. & A.M.

Approve a denial of 2020 Permissive Exemption for Crete Lodge #37 A.F. & A.M.

Discussion and Approval of 2020 Change of Value Notice

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

Discuss/Approve Vehicle Exemption Application (if needed)

Application For Exemption of Motor Vehicle

**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, November 24<sup>th</sup>, 2020, by Chairperson Marvin A. Kohout. Present were Kohout, Russ Karpisek, Janet J. Henning. Philip Hardenburger and Stephanie A. Krivohlavek, 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 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 act posted at the back of the room.

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

Karpisek moved to approve the minutes of the November 10<sup>th</sup>, 2020 meeting as presented, seconded by Krivohlavek. Voting aye were Karpisek, Krivohlavek, Kohout, and Henning, abstaining was 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 December 8<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 A. 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 November 10<sup>th</sup>, 2020 meeting were presented and approved as presented.

Anita K. Bartels, County Clerk

Janet J. Henning

Marvin A. Kohout, Chairperson

Stephanie A. Krivohlavek

Philip Hardenburger

Russ Karpisek, Vice Chairperson

File with Your County Assessor on or Before December 31

# Exemption Application

for Tax Exemption on Real and Personal Property by Qualifying Organizations

Read instructions on reverse side.

FORM 451

Failure to properly complete or timely file this application will result in a denial of the exemption.

Name of Organization <b>Crete Lodge #37 AF &amp; AM Corporation</b>			County Name <b>Saline</b>	Tax Year <b>2020</b>
Name of Business if Different than Organization			State Where Incorporated <b>Nebraska</b>	
Name of Owner of Property <b>Crete Lodge 37 AF &amp; AM</b>			Total Actual Value of Real and Personal Property <b>\$ 145,000.00</b>	Parcel ID Number <b>760001154-760003009</b>
Street or Other Mailing Address of Applicant <b>1140 Grove Avenue</b>			Contact Name <b>Jerry Bspalec</b>	Phone Number <b>(402) 826-2458</b>
City <b>Crete</b>	State <b>NE</b>	Zip Code <b>68333</b>	Email Address <b>judy.bspalec@gmail.com</b>	
Type of Ownership <input type="checkbox"/> Agricultural and Horticultural Society <input type="checkbox"/> Educational Organization <input type="checkbox"/> Religious Organization <input checked="" type="checkbox"/> Charitable Organization <input type="checkbox"/> Cemetery Organization				

Name	Title of Officers, Directors, or Partners	Address, City, State, Zip Code
<b>Rick Wienke</b>	<b>Trustee</b>	<b>3315 S.W. 80th Cir, Lincoln, NE 68532-9200</b>
<b>Jim Clark</b>	<b>"</b>	<b>302 N Ash St, Dewitt, NE 68341-6022</b>
<b>MIKE POSTER</b>	<b>"</b>	<b>PO BOX 267, Crete, NE 68333-2267</b>

Legal description of real property and general description of all depreciable tangible personal property, except licensed motor vehicles:

**Crete City - 760001154 - S1/2 of Lot 5 & N18' of Lot 6 Blk 16 (Parking Lot)  
760003009 - S24' of Lot 6 & 6'x120' Pt of St Blk 16 (Building)  
First floor rented out/Parking Lot & Building (parking lot is 1/2 on tax roll)**

Property described above is used in the following exempt category (please mark the applicable boxes):

Agricultural and Horticultural Society   
 Educational   
 Religious   
 Charitable   
 Cemetery

Give a detailed description of the primary use of the property and any other uses of the property:

**Upper level Masonic Lodge meeting Room  
Lower level Resturant**

All organizations, except for an Agricultural and Horticultural Society, must complete the following questions.

Is all of the property used exclusively as described above?  YES  NO  
Is the property used for financial gain or profit to either the owner or owner or organization making exclusive use of the property?  YES  NO  
Is a portion of the property used for the sale of alcoholic beverages?  YES  NO  
If Yes, state the number of hours per week \_\_\_\_\_  
Is the property owned or used by an organization which discriminates in membership or employment based on race, color, or national origin?  YES  NO

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

**sign here** Jerry Bspalec Secretary Crete Lodge #37 10-30-2019  
Authorized Signature Title Date

Retain a copy for your records.

**For County Assessor's Recommendation**

Approval     Approval of a Portion     Denied

COMMENTS: **Recommend denial of exemption for 2020. Sold property to taxable entity prior to levy date 2020. (Reg 40-007.03.)**

Brandi Kelly 1-21-2020  
Signature of County Assessor Date

Brandi Kelly 12-8-2020  
Date

**For County Board of Equalization Use Only**

Approved     Approval of a Portion     Denied

If the County Board's determination is different from the County Assessor's recommendation, an explanation is required.

I declare that to the best of my knowledge and belief, the determination made by the County Board of Equalization is correct pursuant to the laws of the State of Nebraska.

Maurin A. Kohut 4-28-2020  
Signature of County Board Member Date

**County Clerk: A legible copy of this form showing the final decision of the County Board of Equalization must be delivered electronically to the Nebraska Department of Revenue within seven days after the Board's decision.**

	A	B	C	D	E	F	G	H	I	J
1	<b>COUNTY BOARD OF EQUALIZATION NOTICE</b>									
2	<b>December 8, 2020</b>									
3		<b>PARCEL #</b>	<b>DIST #</b>	<b>OWNERS NAME</b>	<b>LEGAL DESCRIPTION</b>	<b>REASON FOR ADJUSTMENT</b>	<b>2019 VALUE</b>	<b>2020 VALUE BEFORE</b>	<b>2020 VALUE AFTER</b>	<b>VALUATION CHANGE</b>
4		760001154	5	Elle's on Main, LLC	Crete City - South 1/2 of Lot 5 & North 18' of Lot 6 Block 16	Added value to concrete area previously exempted. Property was purchased from an exempt entity on 9/10/2020. Now a taxable entity - changed prior to levy date. (Reg 40-007.03)	27,320	25,145	27,425	2,280
5		760003009	5	Elle's on Main, LLC	Crete City - South 24' of Lot 6 & 6' x 120' of Street Block 16	Added value to 2nd story floor that was previously exempted. Property was purchased from an exempt entity on 9/10/2020. Now a taxable entity - changed prior to levy date. (Reg 40-007.03)	164,215	174,190	190,900	16,710
6										
7										
8										18,990