



Saline County Board of Commissioners

Meeting Agenda

AGENDA

SALINE COUNTY BOARD OF EQUALIZATION

SALINE COUNTY COURTHOUSE

Wilber, NE

9:15 AM

DATE: January 19, 2021

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

2021 Permissive Exemption Application - Assessor Recommendation

Tax List Correction 2021-06: B & H Rentals, LLC

Tax List Correction 2021-07: Farmers Cooperative

Tax List Correction 2021-08: Farmers Cooperative

Tax List Correction 2021-09: Farmers Cooperative

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

Discuss/Approve Vehicle Exemption Application (if needed)

Discuss/Approve Motor Vehicle Exemption for Doane University

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, January 5, 2021, by Chairperson Marvin A. Kohout. Present were Kohout, Russ Karpisek, Philip Hardenburger and Stephanie A. Krivohlavek Commissioners, County Clerk Anita K. Bartels, and Administrative Assistant Tim McDermott. Absent was Commissioner Janet J. Henning.

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.

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

Karpisek moved to approve the minutes of the December 22, 2020 meeting as presented, seconded by Krivohlavek. Voting aye were Karpisek, Kohout, Krivohlavek, and Hardenburger, nays none, Henning absent, motion carried.

Krivohlavek moved to approve Tax List Corrections 2021-01 and 2021-02, both affecting Parcel: 760029105, correcting 2020 taxes after the State notified the County, Judy L. Lindell now qualified for 100% exemption, seconded by Karpisek. Voting aye were Krivohlavek, Hardenburger, Karpisek and Kohout, nays none, Henning absent, motion carried.

Karpisek moved to approve Tax List Correction 2021-03 Parcel: 760147868, due to a clerical error, personal property items are located in Seward County, seconded by Hardenburger. Voting aye were Hardenburger, Karpisek, Kohout, and Krivohlavek, nays none, Henning absent, motion carried.

At 9:23 a.m. Henning arrived.

Krivohlavek moved to approve Tax List Corrections 2021-04 and 2021-05, both affecting Parcel: 760004978, correcting the 2020 tax roll due to a clerical error, seconded by Hardenburger. Voting aye were Karpisek, Kohout, Krivohlavek, Hardenburger and Henning, nays none, motion carried.

Henning moved to open the Public Hearing for Vehicle Exemptions, seconded by Karpisek. Voting aye were Kohout, Krivohlavek, Hardenburger, Henning and Karpisek, nays none, motion carried.

County Treasurer Deb Spanyers presented an application for vehicle exemption from the Sacred Heart Church in Crete. This exemption is a renewal application for a 2007 Toyota Avalon, used exclusively for religious purposes and the Sisters’ commute.

Henning moved to close the Public Hearing for Vehicle Exemptions, seconded by Karpisek. Voting aye were Krivohlavek, Hardenburger, Henning, Karpisek and Kohout, nays none, motion carried.

Karpisek moved to approve the vehicle exemption for the 2007 Toyota Avalon, seconded by Hardenburger. Voting aye were Hardenburger, Henning, Karpisek, Kohout and Krivohlavek, nays none, motion carried.

There being no further business to come before the Board, the meeting was adjourned at 9:30 a.m. The next regular meeting will be on January 19, 2021 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

I, Anita K. Bartels, County Clerk in and for Saline County, do hereby certify that the minutes of the December 22, 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 United Methodist Church of Dorchester		County Name Saline	Tax Year 2021
Name of Business If Different than Organization		State Where Incorporated Nebraska	
Name of Owner of Property United Methodist Church of Dorchester		Total Actual Value of Real and Personal Property \$ 20,000	Parcel ID Number 760040826
Street or Other Mailing Address of Applicant 612 Lincoln Avenue PO Box 251		Contact Name Bernice Marla Weber Weber	Phone Number 402-946-4191
City Dorchester	State NE	Zip Code 68343	Email Address

Type of Ownership

Agricultural and Horticultural Society Educational Organization Religious Organization Charitable Organization Cemetery Organization

Name	Title of Officers, Directors, or Partners	Address, City, State, Zip Code
Marla Weber	chm	
Bernice Weber	Treas	
Steve Parks	Trustee	

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

Dorchester Village - O.T. Lots 1236 - 1240

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:

Religious purpose

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, the owner or organization making exclusive use of the property, or private individuals? 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 Bernice Weber Authorized Signature Treas Title 12-27-20 Date

Retain a copy for your records.

For County Assessor's Recommendation

Approval Approval of a Portion Denied

COMMENTS: _____

Brandi Kelly Signature of County Assessor _____ 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.

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.

TAX LIST CORRECTIONS, SALINE COUNTY, NEBRASKA

Date: January 7, 2021										No: 2021-06
Name: B & H Rentals, LLC				Address: 2100 East 13th Street Crete, NE 68333						
Year Corrected: 2018	School Dist: 17-2			Tax Dist: 5						
Description of Property: Real Estate - Crete City - S 1/2 Lot 11 Block 226									Parcel: 760013470	
STATEMENT OR SCHEDULE #	ACTUAL VALUATION	TAX RATE	CONSOLIDATED TAX	HOMESTEAD VALUE	HOMESTEAD TAX	PENALTY TAX	USED TAX CREDIT	OTHER TAX	TOTAL TAX CREDIT	Info for Treasurer
00213	500	2.192326	10.96				0.44		10.52	
00213	0	2.192326	0.00						0.00	
ORIGINAL TAX										
CORRECTED TAX										
ADDED TAX										
DEDUCTED TAX									-10.52	
<p>Reason for Correction: Correcting 2018 tax roll. Property was purchased by Saline County during Sheriff's sale in 2018, prior to levy date. Deed to transfer ownership was not filed with the Register of Deeds office until August 2020. Per REG 15-003.11B, as the political subdivision purchased property prior to levy date, the property could become exempt for 2018.</p>										
<p>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.</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>										
										County Assessor
										By
										Deputy

TerraScan Saline County Assessor's Office Logon: BRANDI

File

Parcel #	::	760013470	Change Code	::	1	Due	::	10.52
Statement #	::	2018-760013470RP	2018/2018		REAL	Paid	::	0.00
		Current			Billed			Corrected
Tax District		5	2.155559	5	2.192326	5		2.192326
Drainage Data								
Greenbelt Loss					0			
Property Class		9000						1000
Land Value		0			500			0
Ag Land Value					0			
Impr Value		0			0			0
Outbuildings		0			0			0
Total Value		0			500			0
Exemption Code								
Exempt Amount					0			
Assessed Value		0			500			0
RE Taxes Due					10.52			0.00
Drainage		0.00			0.00			0.00
Penalty					0.00			
Total Due		0.00			10.52			0.00

Tax Credit, homestead, TIF and Greenbelt adjustments on next page. Page 1 of 2

View: correct.vw Key: STATEMENT # Window: 1 Rec: 233552 (233552)

TerraScan Saline County Assessor's Office Logon: BRANDI

File

Adjustments	Current		Billed		Corrected	
Tax Credit	0.0010221	0.00	0.0008650	0.44	0.000865	0.00
Ag Tax Credit	0.0012264	0.00	0.0010381	0.00	0.0010381	0.00
U/U Credit		0.00		0.00		0.00
Homestead Loss		0.00		0.00		0.00
Greenbelt Loss		0.00		0.00		0.00
TIF Fund						
Base Value		0		0		0
Excess Taxes				0.00		0.00
Excess TC				0.00		0.00

Page 2 of 2

View: correct.vw Key: STATEMENT # Window: 1 Rec: 233552 (233552)

For example, if land adjacent to a publicly owned airport is required for a buffer zone for public safety purposes but is also leased for agricultural purposes, the predominant use of the parcel is as a buffer zone and its agricultural use is incidental in nature and the property is exempt.

003.07A In the analysis of such mixed use properties, a number of factors may be included in determining the predominant use of the property, including:

003.07A(1) Whether the use of the property assists the government entity in meeting a long term or ongoing purpose;

003.07A(2) Whether the governmental entity has spent significant money in making the property ready for its public purpose use in comparison with any revenue generated by its nonpublic use; and

003.07A(3) Whether the public purpose use is ongoing throughout the year as opposed to the seasonal nature of its nonpublic use.

003.08 Leased properties of a public housing authority to low income individuals as a place of residence are for the authority's public purpose and shall be exempt from property tax.

003.09 Aviation facilities owned by the state, an airport authority or other governmental subdivision, shall be deemed to be used for a public purpose and shall be exempt from property taxes and in lieu of taxes.

003.09A Aviation facilities leased by the state airport authority or governmental subdivision to a private party or entity are also deemed to be exempt from property taxes and in lieu of taxes provided they are leased at fair market value and are used or being developed for a public purpose.

003.10 When the assessor or county board of equalization determines whether a lease to a private party for a public purpose, is at fair market value, factors other than the dollar amount of the lease payments must be taken into consideration. As long as the value of all benefits received by the state or governmental subdivision from the lessee is reasonable compensation for allowing the lessee use of the property, the lease shall be considered to be at fair market value. Such benefits may include services provided by the lessee in connection with the lessee's use of the property.

003.11 Change in tax status during the year.

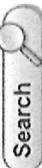
003.11A When the tax status of property as determined by the assessor pursuant to REG-15-004.01 changes between January 1 and on or before levy date, the assessor shall modify their determination to reflect the tax status of the property as of levy date.

003.11B . When the State or a political subdivision purchases property for a public purpose after levy date and on or before lien date, the property shall be exempt from property tax for the current year, because as of lien date there is no taxable property upon which to attach the lien.

003.11B(1) When the State or a political subdivision purchases property for a public purpose upon which exists a lien for a prior taxes, the State or political subdivision takes the property subject to the lien.

003.11C When exempt property of the State or a political subdivision is sold to a non-exempt entity on or after January and on or before levy date, the county board of equalization shall place the property on the tax list retroactive to January 1 of the year the property is sold because as of levy date, there is taxable property upon which to levy a tax. The county board of equalization shall send notice of the assessed value to the record owner. Protests on the assessed valuation may be filed within thirty days after the mailing of the notice. The procedures for filing a protest shall be as set forth in REG-15-004.

Taxes Due



Saline County

<p>Parcel 760013470</p>	<p>Name B & H RENTALS, L.L.C. 2100 EAST 13TH STREET CRETE, NE 68333-</p>	<p>Legal CRETE CITY S 1/2 OF LOT 11 BLK 226 \ 5TH STREET & FOREST AVENUE</p>
------------------------------------	---	---

Payment Information

Select which payment(s) you would like to make and click on continue.



Delinquency Dates

1st Half: 05/01/2019

2nd Half: 09/01/2019

Parcel Information	Legal	Tax Information
Tax District 5 Levy 2.19232600 Value \$ 500 Tax Sale(s)	CRETE CITY S 1/2 OF LOT 11 BLK 226 \ 5TH STREET & FOREST AVENUE	Gross Tax Assessed \$ 10.96 Exemption/Credit \$ 0.44 Net Tax \$ 10.52

Year: 2018 Statement: 213	Real Estate Tax
Net Tax Due \$ 10.52 First Payment \$ 5.26 Second Payment \$ 5.26 Unpaid Tax Due	\$ 10.52 Pay First Half \$ 5.26 Pay Total Due \$ 10.52

The information provided in this site is the most recent and most accurate data available. All information contained herein is for informational purposes only. MIPS Inc does not warrant that such information is accurate and error free. This information is provided on an "as is" basis without warranties of any kind, either expressed or implied, but not limited to, the implied warranties of merchantability or fitness for a particular purpose. MIPS Inc shall not be liable for any direct, indirect, incidental, special or consequential damages arising out of the use of such information or the inability to use such information. MIPS also is not, nor shall be party to or subject to any warranty or any breach of any kind. The User acknowledges and agrees that the use of such information is at the sole risk of the User.

TerraScan Saline County Assessor's Office Logon: BRANDI

File

Parcel #	: 760144971	Change Code	: 1	Due	: 135.82
Statement #	: 2018-760144971RP	2018/2018	REAL	Paid	: 0.00
	Current	Billed		Corrected	
Tax District	220 1.147700	220 1.019063		220 1.019063	
Drainage Data					
Greenbelt Loss		0			
Property Class	2000			2000	
Land Value	0	0		0	
Ag Land Value		0			
Impr Value	14,565	14,565		0	
Outbuildings	0	0		0	
Total Value	14,565	14,565		0	
Exemption Code					
Exempt Amount		0			
Assessed Value	14,565	14,565		0	
RE Taxes Due		195.82		0.00	
Drainage	0.00	0.00		0.00	
Penalty		0.00			
Total Due	152.28	195.82		0.00	

Tax Credit, homestead, TIF and Greenbelt adjustments on next page. Page 1 of 2

View: correct.vw Key: STATEMENT # Window:1 Rec:235547 (235547)

Add new records or update existing records

TerraScan Saline County Assessor's Office Logon: BRANDI

File

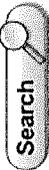
Adjustments	Current	Billed	Corrected
Tax Credit	0.0010221 14.88	0.0008650 12.60	0.000865 0.00
Ag Tax Credit	0.0012264 0.00	0.0010381 0.00	0.0010381 0.00
U/U Credit	0.00	0.00	0.00
Homestead Loss	0.00	0.00	0.00
Greenbelt Loss	0.00	0.00	0.00
TIF Fund			
Base Value	0	0	0
Excess Taxes		0.00	0.00
Excess TC		0.00	0.00

Page 2 of 2

View: correct.vw Key: STATEMENT # Window:1 Rec:235547 (235547)

Add new records or update existing records

Taxes Due



Parcel Name
 760144971 FARMERS COOPERATIVE
 208 WEST DEPOT
 PO BOX 263
 DORCHESTER, NE 68343-

Saline County

Legal
 SWAN CREEK PRCT IMPROVEMENTS ON LEASED LAND -TANKS- NE NE SEC. 21
 SWAN CREEK PRECINCT

Payment Information

Select which payment(s) you would like to make and click on continue.



Deliquency Dates

1st Half: 05/01/2019

2nd Half: 09/01/2019

Parcel Information	Tax Information
Tax District 220	Gross Tax Assessed \$ 148.42
Levy 1.01906300	Exemption/Credit \$ 12.60
Value \$ 14,565	Net Tax \$ 135.82
Tax Sale(s)	

Year: 2018 Statement: 2245

Real Estate Tax	
Net Tax Due	\$ 135.82
First Payment	\$ 0.00 Receipt Date 4/16/2019
Second Payment	\$ 0.00 Receipt Date 8/19/2019
Unpaid Tax Due	\$ 0.00

Receipt date is the business date the payment was posted, not the date received from the taxpayer.

The information provided in this site is the most recent and most accurate data available. All information contained herein is for informational purposes only. MIPS Inc does not warrant that such information is accurate and error free. This information is provided on an "as is" basis without warranties of any kind, either expressed or implied, including, but not limited to, the implied warranties of merchantability or fitness for a particular purpose. MIPS Inc shall not be liable for any direct, indirect, incidental, special or consequential damages arising out of the use of such information or the inability to use such information. MIPS also is not, nor shall be party to or subject to any warranty or any breach of any kind. The User acknowledges and agrees that the use of such information is at the sole risk of the User.

Parcel ID 0760144971

From : Ryan Wendling <RWendling@farmersco-operative.com>

Tue, Jan 05, 2021 03:52 PM

Subject : Parcel ID 0760144971

📎 1 attachment

To : salineassessor@diodecom.net

Hello –

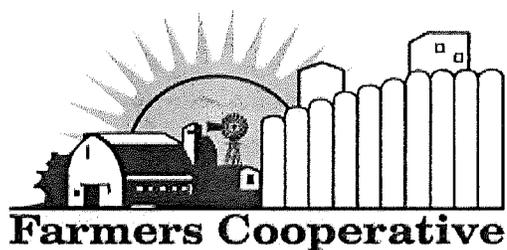
As we discussed, the tanks referenced on Parcel ID 0760144971 were removed in August of 2017. Please revise the 2018, 2019, and 2020 tax statements accordingly as discussed. If you need anything else from me, please let me know. Thanks for your assistance.

Ryan Wendling | Senior Accountant

Office: 402-946-2211

208 W. Depot Street, Dorchester, NE 68343

www.farmersco-operative.com



2018

760090238

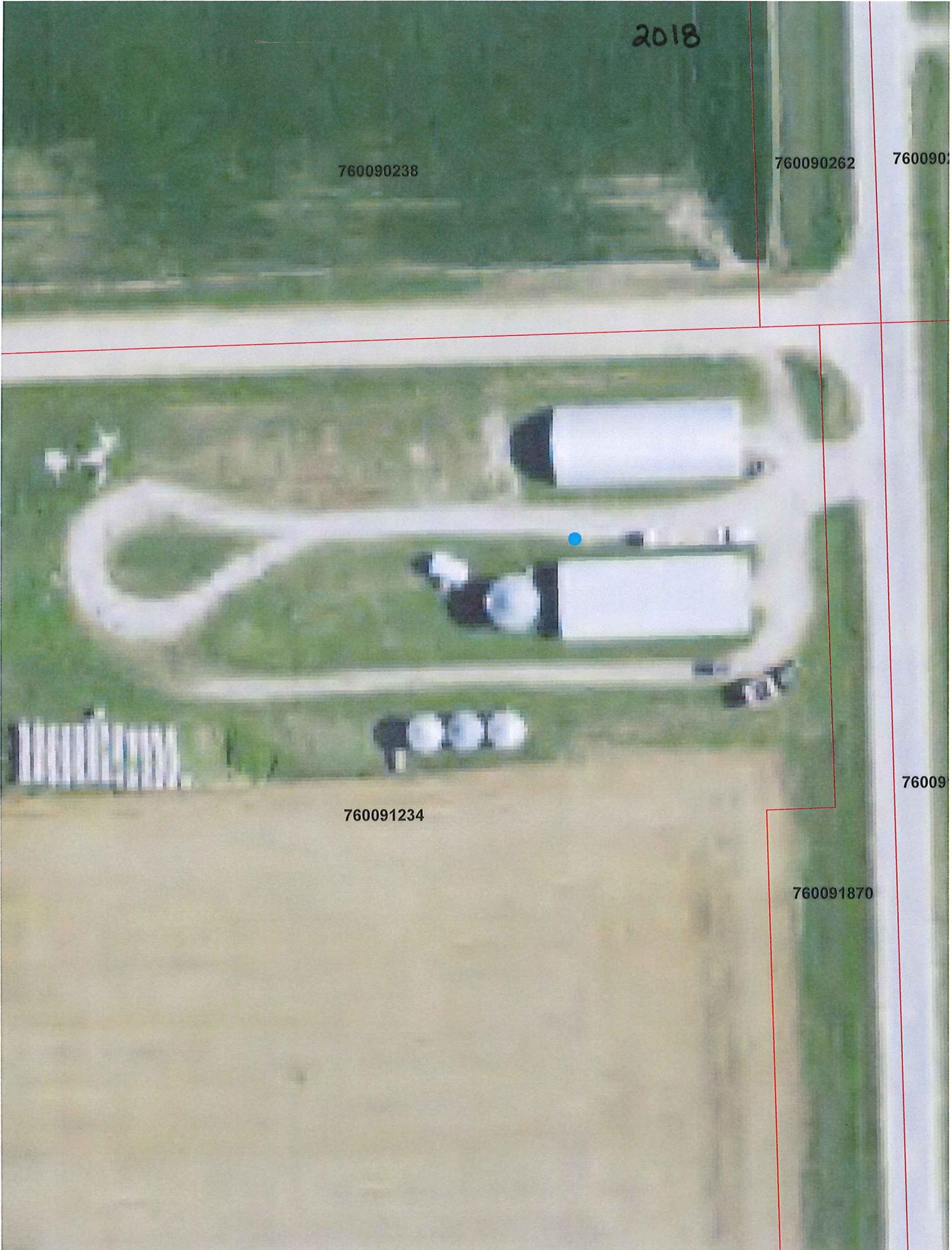
760090262

760090

760091234

76009

760091870



2017b

760090238

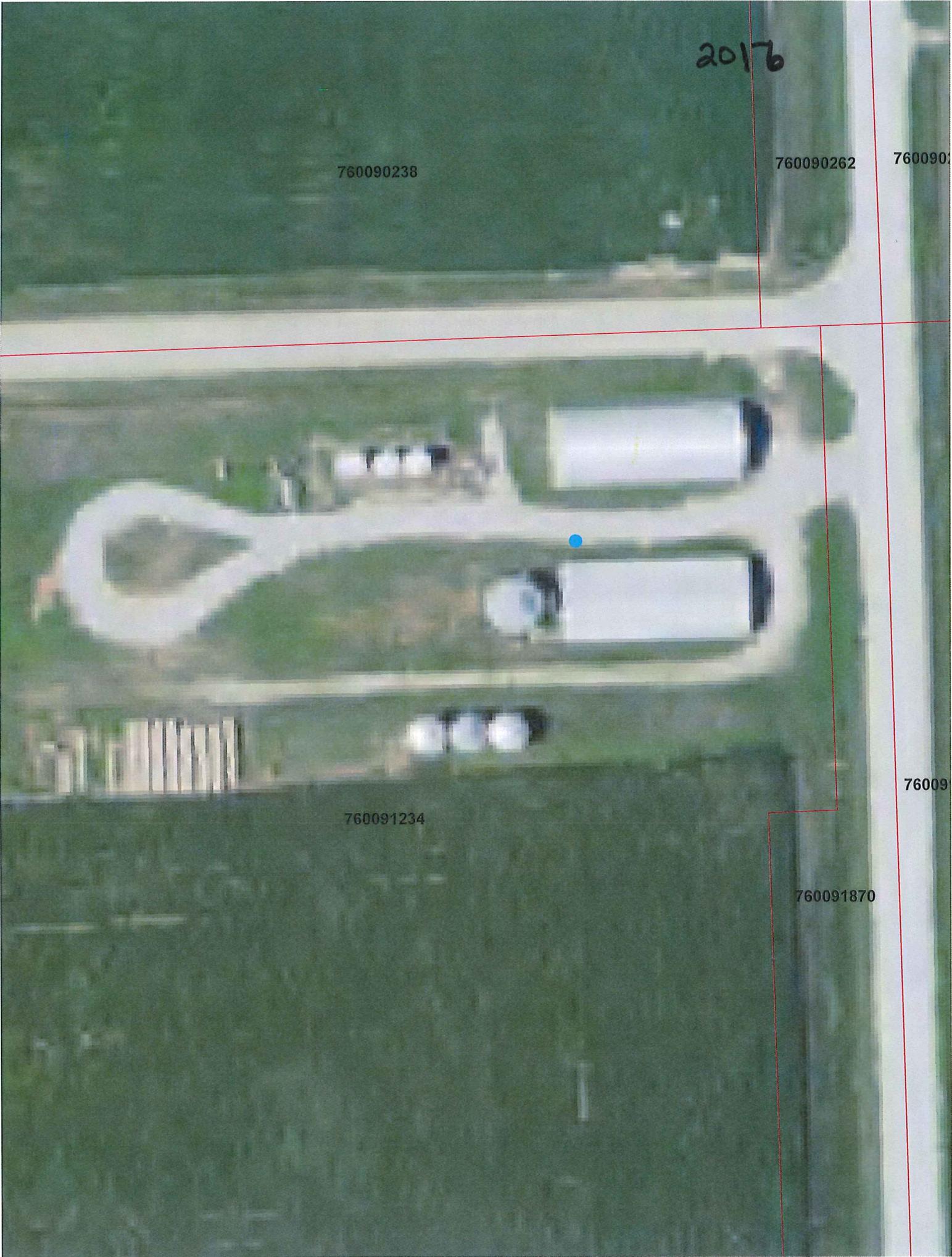
760090262

760090

760091234

76009

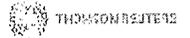
760091870





SALINE COUNTY ASSESSOR'S OFFICE

+760144971 Real Property Record Card



Data Provided By: BRANDI KELLY County Assessor. Printed on 01/08/2021 at 08:09:37A

Parcel Information		Ownership Information	
Parcel Number	760144971	Current Owner	FARMERS COOPERATIVE
Map Number	3979-40-0-90000-000-0005		208 WEST DEPOT
Situs	SWAN CREEK PRECINCT	Address	PO BOX 263
Legal	SWAN CREEK PRCT IMPROVEMENTS ON LEASED LAND -TANKS- NE NE SEC.	City ST. Zip	DORCHESTER, NE 68343-
		Cadastral #	

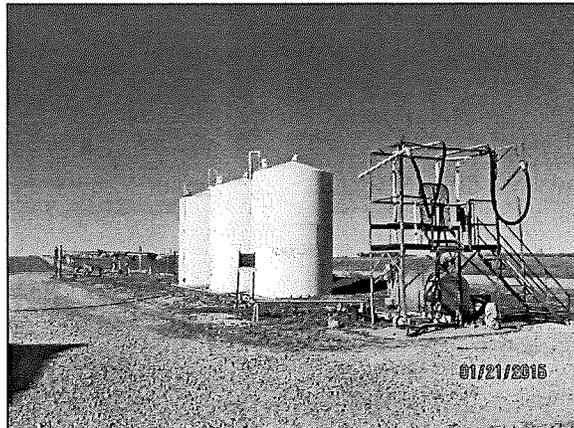
Current Valuation		Assessment Data		Property Classification	
Leasehold		District/TIF Fund	220	Status	03 Improved On Leased Land
Impr. Value	14,565	School Base	48-0300 TRI COUNTY	Use	03 Commercial
Outbuildings		Affiliated Code		Zoning	03 Commercial
Total Value	14,565	Neighborhood	6001	Location	02 Suburban
Exemptions		Greenbelt Area		City Size	00 N/A
Taxable Value	14,565	Greenbelt Loss		Lot Size	00

Sales History				Multiple Owner Information		
Date	Book/Page	Grantor	Price	Ownrshp. %	Owner's Name	

Boe Appeal History				Building Permits			
Appeal #	Year	Appealed By	Status	Permit #	Date	Description	Amount
				ADJ	03/02/2015	NO. 5 & 7 GONE--	
					05/18/1999	BULK OIL PLANT N	

Assessment Milestones								
Year	Description	Class	Ex Code	Land	Impr.	Outbldg.	Total	Taxable
2018	CTL	2000			14,565		14,565	14,565
2017	CTL	2000			14,565		14,565	14,565
2016	CTL	2000			14,565		14,565	14,565
2015	CTL	2000			14,565		14,565	14,565
2014	CTL	2000			32,715		32,715	32,715

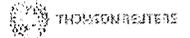
Historical Valuation Information								
Year	Billed Owner	Land	Impr.	Outbldg.	Total	Exempt	Taxable	Taxes
2020	FARMERS COOPERATIVE		14,565		14,565		14,565	152.28
2019	FARMERS COOPERATIVE		14,565		14,565		14,565	142.04
2018	FARMERS COOPERATIVE		14,565		14,565		14,565	135.82
2017	FARMERS COOPERATIVE		14,565		14,565		14,565	133.08
2016	FARMERS COOPERATIVE		14,565		14,565		14,565	138.50
2015	FARMERS COOPERATIVE		14,565		14,565		14,565	138.50
2014	FARMERS UNION COOP		32,715		32,715		32,715	339.30
2013	FARMERS UNION COOP		32,715		32,715		32,715	371.72
2012	FARMERS UNION COOP		32,715		32,715		32,715	383.84
2011	FARMERS UNION COOP		32,715		32,715		32,715	428.22





SALINE COUNTY ASSESSOR'S OFFICE

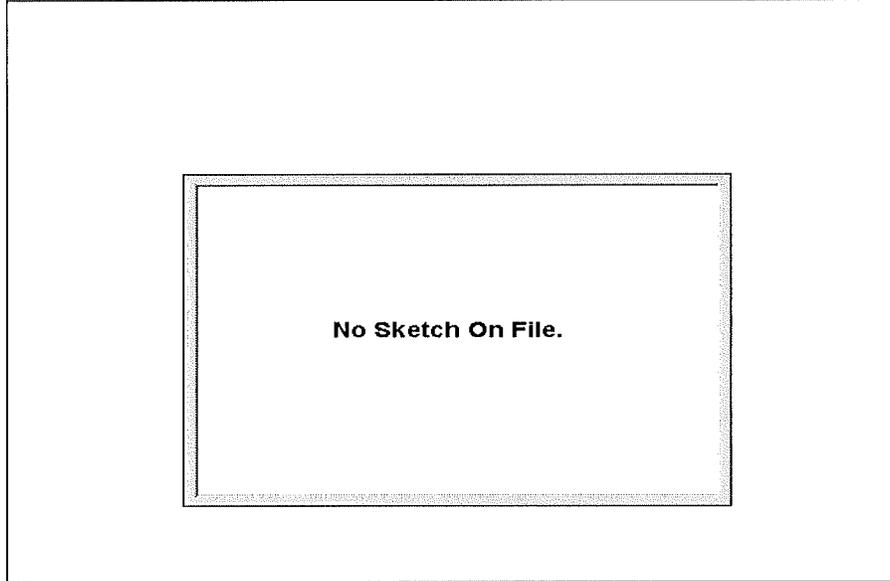
+760144971 Commercial Property Record Card



Data Provided By: BRANDI KELLY County Assessor. Printed on 01/08/2021 at 08:09:44A

Parcel Information		Ownership Information	
Parcel Number	760144971	Current Owner	FARMERS COOPERATIVE
Map Number	3979-40-0-90000-000-0005	Address	PO BOX 263
Situs	SWAN CREEK PRECINCT	City St. Zip	DORCHESTER, NE 68343-
Legal	SWAN CREEK PRCT IMPROVEMENTS ON LEASED LAND -TANKS- NE NE SEC.	Cadastral #	

Property Data			
Neighborhood	6001	Topography	Number of Units
Lot Width		Street	Unit Value
Lot Depth		Utilities	Adjustment
Units Buildable		Amenities 1	Lot Value
Value Method	SF	Amenities 2	



Building Data														
Bldg.	Sec.	Code	Description	Year	Cls.	Qual.	Cond.	Area	Perm.	Stor.	Hght.	Sec. RCN	Phys. Func.	RCNLD
1			BULK OIL PLANT					1				48,925	70%	14,680
2			VERT. BULK TANK					12,000				19,800	70%	5,940
3			VERT. BULK TANK					12,000				19,800	70%	5,940
4			VERT. BULK TANK					12,000				19,800	70%	5,940
6			HORZ. BULK TANK					500				1,985	70%	595

Cost Approach From Marshall & Swift			Potential Gross Income	
			Contract	Market
Total Building Area				
Total Building RCN				
Total Refinements	110,310	Vacancy & Collection Loss		
Total Replacement Cost New	110,310	Effective Income		
Total Phys. & Func. Depreciation	(77,215)	Total Expenses		
RCN Less Phys. & Func.	33,095	Net Operating Income		
Economic Depreciation		Capitalization Rate		
Accrued Economic depreciation	(16,550)	50% Income Approach		
Total RCN Less Depreciation	16,545	Final Value Reconciliation		16,545
Additional Lump Sums				
Leasehold				
Total Cost Value	16,545			
Value Per Res Unit				
Value Per Sq. Ft.				

*DATA USED FOR COST CALCULATIONS SUPPLIED BY MARSHALL & SWIFT which hereby reserves all right herein.

TAX LIST CORRECTIONS, SALINE COUNTY, NEBRASKA

Date: January 8, 2021	No: 2021-08
Name: Farmers Cooperative	Address: 208 West Depot PO BOX 263 Dorchester, NE 68343
Year Corrected: 2019	Tax Dist: 220
School Dist: 300 SLBB	Parcel: 760144971
Description of Property: Real Estate - Improvements on Leased Land - Tanks - NE 1/4 NE 1/4 Sec 21-5-3	

STATEMENT OR SCHEDULE #	ACTUAL VALUATION	CONSOLIDATED TAX	HOMESTEAD VALUE	HOMESTEAD TAX	PENALTY TAX	USED TAX CREDIT	OTHER TAX	Info for Treasurer	
								TOTAL TAX CREDIT	TOTAL TAX CREDIT OVERAGE
02229	14,565	157.20				15.16		142.04	
02229	0	0.00						0.00	
ADDED TAX									
DEDUCTED TAX								-142.04	

Reason for Correction: Correcting 2019 tax roll due to clerical error. Per email notification from taxpayer on 1/5/2021, these bulk bins were removed in August 2017.

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

TerraScan Saline County Assessor's Office Logon: BRANDI

Parcel #	760144971		Change Code	1	Due	142.04
Statement #	2019-760144971RP		2019/2019	REAL	Paid	0.00
	Current		Billed		Corrected	
Tax District	220	1.147700	220	1.079270	220	1.079270
Drainage Data						
Greenbelt Loss				0		
Property Class		2000				2000
Land Value		0		0		0
Ag Land Value				0		
Impr Value		14,565		14,565		0
Outbuildings		0		0		0
Total Value		14,565		14,565		0
Exemption Code				0		
Exempt Amount						
Assessed Value		14,565		14,565		0
RE Taxes Due				142.04		0.00
Drainage		0.00		0.00		0.00
Penalty				0.00		0.00
Total Due		152.28		142.04		0.00

Tax Credit, homestead, TIF and Greenbelt adjustments on next page. Page 1 of 2

View: correct.vw Key:STATEMENT # Window:1 Rec:247751 (247751)

Add new records or update existing records

TerraScan Saline County Assessor's Office Logon: BRANDI

Adjustments	Current		Billed		Corrected	
Tax Credit	0.0010221	14.88	0.0010415	15.16	0.0010415	0.00
Ag Tax Credit	0.0012264	0.00	0.0012498	0.00	0.0012498	0.00
U/U Credit		0.00		0.00		0.00
Homestead Loss		0.00		0.00		0.00
Greenbelt Loss		0.00		0.00		0.00
TIF Fund						
Base Value		0		0		0
Excess Taxes				0.00		0.00
Excess TC				0.00		0.00

Page 2 of 2

View: correct.vw Key:STATEMENT # Window:1 Rec:247751 (247751)

Add new records or update existing records

Taxes Due



Served by WEBSERVER-2



Step 5 of 8

Parcel Name
 760144971 FARMERS COOPERATIVE
 208 WEST DEPOT
 PO BOX 263
 DORCHESTER, NE 68343-

Saline County

Legal

SWAN CREEK PRCT IMPROVEMENTS ON LEASED LAND -TANKS- NE NE SEC. 21
 SWAN CREEK PRECINCT

Payment Information

Select which payment(s) you would like to make and click on continue.



Deliquency Dates

1st Half: 05/01/2020

2nd Half: 09/01/2020

Parcel Information

Tax District
 Levy
 Value
 Tax Sale(s)

Tax Information

220 Gross Tax Assessed \$ 157.20
 1.07927000 Exemption/Credit \$ 15.16
 \$ 14,565 Net Tax \$ 142.04

Year: 2019 Statement: 2229

Net Tax Due
 First Payment
 Second Payment
 Unpaid Tax Due

Real Estate Tax

\$ 142.04
 \$ 71.02 Pay First Half
 \$ 71.02
 \$ 142.04 Pay Total Due

The information provided in this site is the most recent and most accurate data available. All information contained herein is for informational purposes only. MIPS Inc does not warrant that such information is accurate and error free. This information is provided on an "as is" basis without warranties of any kind, either expressed or implied, but not limited to, the implied warranties of merchantability or fitness for a particular purpose. MIPS Inc shall not be liable for any direct, indirect, incidental, special or consequential damages arising out of the use of such information or the inability to use such information. MIPS also is not, nor shall be party to or subject to any warranty or any breach of any kind. The User acknowledges and agrees that the use of such information is at the sole risk of the User.

Parcel ID 0760144971

From : Ryan Wendling <RWendling@farmersco-operative.com>

Tue, Jan 05, 2021 03:52 PM

Subject : Parcel ID 0760144971

📎 1 attachment

To : salineassessor@diodecom.net

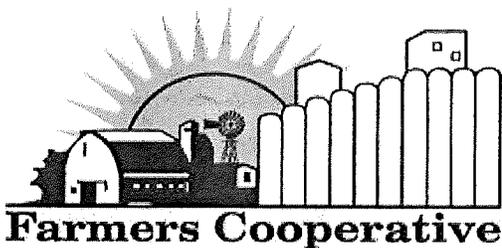
Hello –

As we discussed, the tanks referenced on Parcel ID 0760144971 were removed in August of 2017. Please revise the 2018, 2019, and 2020 tax statements accordingly as discussed. If you need anything else from me, please let me know. Thanks for your assistance.

Ryan Wendling | Senior Accountant

Office: 402-946-2211

208 W. Depot Street, Dorchester, NE 68343

www.farmersco-operative.com

2019

760090238

760090262

760090



760091234

76009

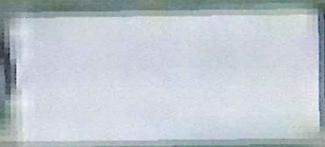
760091870

2016

760090238

760090262

760090



760091234

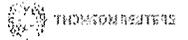
76009

760091870



SALINE COUNTY ASSESSOR'S OFFICE

+760144971 Real Property Record Card



Data Provided By: BRANDI KELLY County Assessor. Printed on 01/08/2021 at 08:09:37A

Parcel Information		Ownership Information	
Parcel Number	760144971	Current Owner	FARMERS COOPERATIVE
Map Number	3979-40-0-90000-000-0005		208 WEST DEPOT
Situs	SWAN CREEK PRECINCT	Address	PO BOX 263
Legal	SWAN CREEK PRCT IMPROVEMENTS ON LEASED LAND -TANKS- NE NE SEC.	City ST. Zip	DORCHESTER, NE 68343-
		Cadastral #	

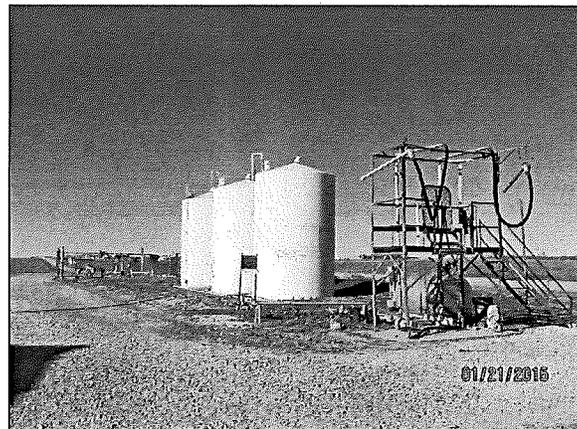
Current Valuation		Assessment Data		Property Classification	
Leasehold		District/TIF Fund	220	Status	03 Improved On Leased Land
Impr. Value	14,565	School Base	48-0300 TRI COUNTY	Use	03 Commercial
Outbuildings		Affiliated Code		Zoning	03 Commercial
Total Value	14,565	Neighborhood	6001	Location	02 Suburban
Exemptions		Greenbelt Area		City Size	00 N/A
Taxable Value	14,565	Greenbelt Loss		Lot Size	00

Sales History				Multiple Owner Information		
Date	Book/Page	Grantor	Price	Ownrshp. %	Owner's Name	

Boe Appeal History				Building Permits			
Appeal #	Year	Appealed By	Status	Permit #	Date	Description	Amount
				ADJ	03/02/2015	NO. 5 & 7 GONE--	
					05/18/1999	BULK OIL PLANT N	

Assessment Milestones								
Year	Description	Class	Ex Code	Land	Impr.	Outbldg.	Total	Taxable
2018	CTL	2000			14,565		14,565	14,565
2017	CTL	2000			14,565		14,565	14,565
2016	CTL	2000			14,565		14,565	14,565
2015	CTL	2000			14,565		14,565	14,565
2014	CTL	2000			32,715		32,715	32,715

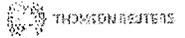
Historical Valuation Information								
Year	Billed Owner	Land	Impr.	Outbldg.	Total	Exempt	Taxable	Taxes
2020	FARMERS COOPERATIVE		14,565		14,565		14,565	152.28
2019	FARMERS COOPERATIVE		14,565		14,565		14,565	142.04
2018	FARMERS COOPERATIVE		14,565		14,565		14,565	135.82
2017	FARMERS COOPERATIVE		14,565		14,565		14,565	133.08
2016	FARMERS COOPERATIVE		14,565		14,565		14,565	138.50
2015	FARMERS COOPERATIVE		14,565		14,565		14,565	138.50
2014	FARMERS UNION COOP		32,715		32,715		32,715	339.30
2013	FARMERS UNION COOP		32,715		32,715		32,715	371.72
2012	FARMERS UNION COOP		32,715		32,715		32,715	383.84
2011	FARMERS UNION COOP		32,715		32,715		32,715	428.22





SALINE COUNTY ASSESSOR'S OFFICE

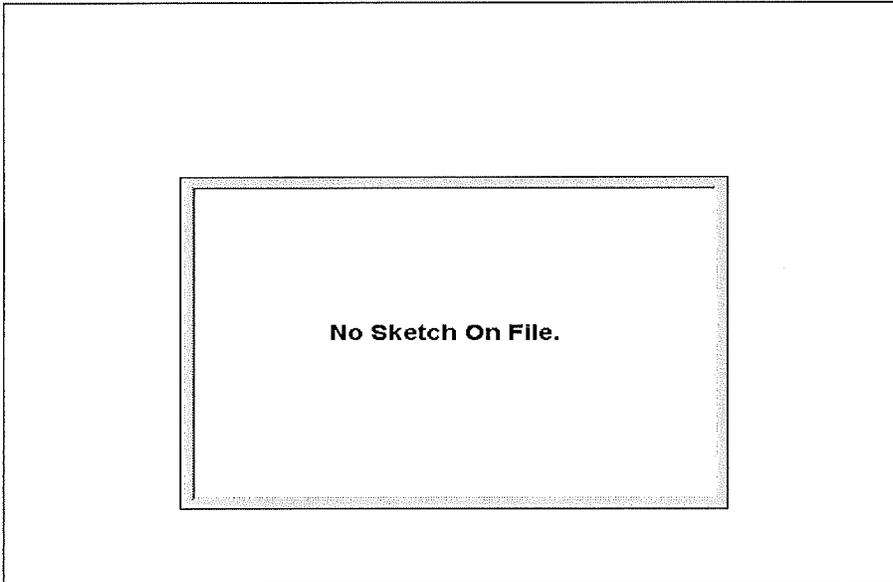
+760144971 Commercial Property Record Card



Data Provided By: BRANDI KELLY County Assessor. Printed on 01/08/2021 at 08:09:44A

Parcel Information		Ownership Information	
Parcel Number	760144971	Current Owner	FARMERS COOPERATIVE
Map Number	3979-40-0-90000-000-0005	Address	PO BOX 263
Situs	SWAN CREEK PRECINCT	City St. Zip	DORCHESTER, NE 68343-
Legal	SWAN CREEK PRCT IMPROVEMENTS ON LEASED LAND -TANKS- NE NE SEC.	Cadastral #	

Property Data			
Neighborhood	6001	Topography	Number of Units
Lot Width		Street	Unit Value
Lot Depth		Utilities	Adjustment
Units Buildable		Amenities 1	Lot Value
Value Method	SF	Amenities 2	



Building Data														
Bldg.	Sec.	Code	Description	Year	Cls.	Qual.	Cond.	Area	Perm.	Stor.	Hght.	Sec. RCN	Phys. Func.	RCNLD
1			BULK OIL PLANT					1				48,925	70%	14,680
2			VERT. BULK TANK					12,000				19,800	70%	5,940
3			VERT. BULK TANK					12,000				19,800	70%	5,940
4			VERT. BULK TANK					12,000				19,800	70%	5,940
6			HORZ. BULK TANK					500				1,985	70%	595

Cost Approach From Marshall & Swift			Potential Gross Income	
			Contract	Market
Total Building Area				
Total Building RCN		Vacancy & Collection Loss		
Total Refinements	110,310	Effective Income		
Total Replacement Cost New	110,310	Total Expenses		
Total Phys. & Func. Depreciation	(77,215)	Net Operating Income		
RCN Less Phys. & Func.	33,095	Capitalization Rate		
Economic Depreciation	50%	Income Approach		
Accrued Economic depreciation	(16,550)	Final Value Reconciliation		16,545
Total RCN Less Depreciation	16,545			
Additional Lump Sums				
Leasehold				
Total Cost Value	16,545			
Value Per Res Unit				
Value Per Sq. Ft.				

*DATA USED FOR COST CALCULATIONS SUPPLIED BY MARSHALL & SWIFT which hereby reserves all right herein.

TerraScan Saline County Assessor's Office Logon: BRANDI

Parcel #	: 760144971	Change Code	: 1	Due	: 152.28
Statement #	: 2020-760144971RP	2020/2020	REAL	Paid	: 0.00
	Current	Billed		Corrected	
Tax District	220 1.147700	220 1.147700		220 1.147700	
Drainage Data					
Greenbelt Loss		0			
Property Class	2000			2000	
Land Value	0	0		0	
Ag Land Value		0			
Impr Value	14,565	14,565		0	
Outbuildings	0	0		0	
Total Value	14,565	14,565		0	
Exemption Code					
Exempt Amount		0			
Assessed Value	14,565	14,565		0	
RE Taxes Due		152.28		0.00	
Drainage	0.00	0.00		0.00	
Penalty		0.00			
Total Due	152.28	152.28		0.00	

Tax Credit, homestead, TIF and Greenbelt adjustments on next page. Page 1 of 2

View: correct.vw Key:STATEMENT # Window:1 Rec:259905 (259905)

Add new records or update existing records

TerraScan Saline County Assessor's Office Logon: BRANDI

Adjustments	Current	Billed	Corrected
Tax Credit	0.0010221 14.88	0.0010221 14.88	0.0010221 0.00
Ag Tax Credit	0.0012264 0.00	0.0012264 0.00	0.0012264 0.00
U/U Credit	0.00	0.00	0.00
Homestead Loss	0.00	0.00	0.00
Greenbelt Loss	0.00	0.00	0.00
TIF Fund			
Base Value	0	0	0
Excess Taxes		0.00	0.00
Excess IC		0.00	0.00

Page 2 of 2

View: correct.vw Key:STATEMENT # Window:1 Rec:259905 (259905)

Add new records or update existing records

Taxes Due



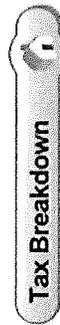
Parcel Name
 760144971 FARMERS COOPERATIVE
 208 WEST DEPOT
 PO BOX 263
 DORCHESTER, NE 68343-

Saline County

Legal
 SWAN CREEK PRCT IMPROVEMENTS ON LEASED LAND -TANKS- NE NE SEC. 21
 SWAN CREEK PRECINCT

Payment Information

Select which payment(s) you would like to make and click on continue.



Deliquency Dates

1st Half: 05/01/2021

2nd Half: 09/01/2021

Parcel Information

Tax District
 Levy
 Value
 Tax Sale(s)

Tax Information

220 Gross Tax Assessed \$ 167.16
 1.14770000 Exemption/Credit \$ 14.88
 \$ 14,565 Net Tax \$ 152.28

Year: 2020 Statement: 2219

Net Tax Due \$ 152.28
 First Payment \$ 76.14
 Second Payment \$ 76.14
 Unpaid Tax Due \$ 152.28

The following conditions prevent you from paying your taxes online.
 Back taxes due on this parcel. Back taxes must be paid first.

The information provided in this site is the most recent and most accurate data available. All information contained herein is for informational purposes only. MIPS Inc does not warrant that such information is accurate and error free. This information is provided on an "as is" basis without warranties of any kind, either expressed or implied, but not limited to, the implied warranties of merchantability or fitness for a particular purpose. MIPS Inc shall not be liable for any direct, indirect, incidental, special or consequential damages arising out of the use of such information or the inability to use such information. MIPS also is not, nor shall be party to or subject to any warranty or any breach of any kind. The User acknowledges and agrees that the use of such information is at the sole risk of the User.

Parcel ID 0760144971

From : Ryan Wendling <RWendling@farmersco-operative.com>

Tue, Jan 05, 2021 03:52 PM

Subject : Parcel ID 0760144971

📎 1 attachment

To : salineassessor@diodecom.net

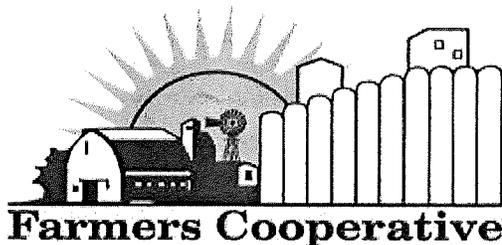
Hello –

As we discussed, the tanks referenced on Parcel ID 0760144971 were removed in August of 2017. Please revise the 2018, 2019, and 2020 tax statements accordingly as discussed. If you need anything else from me, please let me know. Thanks for your assistance.

Ryan Wendling | Senior Accountant

Office: 402-946-2211

208 W. Depot Street, Dorchester, NE 68343

www.farmersco-operative.com

2019

760090238

760090262

760090



760091234

76009

760091870

2016

760090238

760090262

760090



760091234

76009

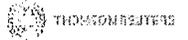
760091870





SALINE COUNTY ASSESSOR'S OFFICE

+760144971 Real Property Record Card



Data Provided By: BRANDI KELLY County Assessor. Printed on 01/08/2021 at 08:09:37A

Parcel Information		Ownership Information	
Parcel Number	760144971	Current Owner	FARMERS COOPERATIVE
Map Number	3979-40-0-90000-000-0005		208 WEST DEPOT
Situs	SWAN CREEK PRECINCT	Address	PO BOX 263
Legal	SWAN CREEK PRCT IMPROVEMENTS ON LEASED LAND -TANKS- NE NE SEC.	City ST. Zip	DORCHESTER, NE 68343-
		Cadastral #	

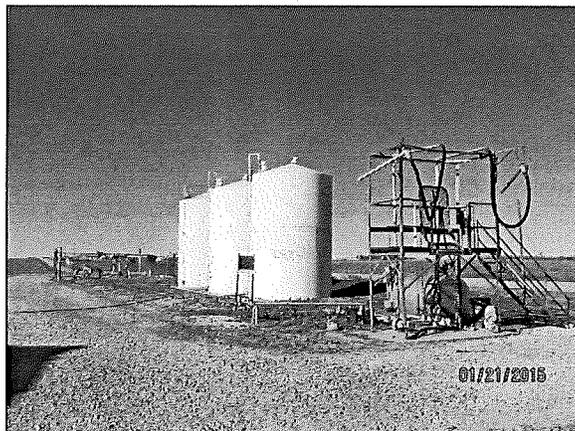
Current Valuation		Assessment Data		Property Classification	
Leasehold		District/TIF Fund	220	Status	03 Improved On Leased Land
Impr. Value	14,565	School Base	48-0300 TRI COUNTY	Use	03 Commercial
Outbuildings		Affiliated Code		Zoning	03 Commercial
Total Value	14,565	Neighborhood	6001	Location	02 Suburban
Exemptions		Greenbelt Area		City Size	00 N/A
Taxable Value	14,565	Greenbelt Loss		Lot Size	00

Sales History				Multiple Owner Information	
Date	Book/Page	Grantor	Price	Ownrshp. %	Owner's Name

Boe Appeal History				Building Permits			
Appeal #	Year	Appealed By	Status	Permit #	Date	Description	Amount
				ADJ	03/02/2015	NO. 5 & 7 GONE--	
					05/18/1999	BULK OIL PLANT N	

Assessment Milestones								
Year	Description	Class	Ex Code	Land	Impr.	Outbldg.	Total	Taxable
2018	CTL	2000			14,565		14,565	14,565
2017	CTL	2000			14,565		14,565	14,565
2016	CTL	2000			14,565		14,565	14,565
2015	CTL	2000			14,565		14,565	14,565
2014	CTL	2000			32,715		32,715	32,715

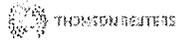
Historical Valuation Information								
Year	Billed Owner	Land	Impr.	Outbldg.	Total	Exempt	Taxable	Taxes
2020	FARMERS COOPERATIVE		14,565		14,565		14,565	152.28
2019	FARMERS COOPERATIVE		14,565		14,565		14,565	142.04
2018	FARMERS COOPERATIVE		14,565		14,565		14,565	135.82
2017	FARMERS COOPERATIVE		14,565		14,565		14,565	133.08
2016	FARMERS COOPERATIVE		14,565		14,565		14,565	138.50
2015	FARMERS COOPERATIVE		14,565		14,565		14,565	138.50
2014	FARMERS UNION COOP		32,715		32,715		32,715	339.30
2013	FARMERS UNION COOP		32,715		32,715		32,715	371.72
2012	FARMERS UNION COOP		32,715		32,715		32,715	383.84
2011	FARMERS UNION COOP		32,715		32,715		32,715	428.22





SALINE COUNTY ASSESSOR'S OFFICE

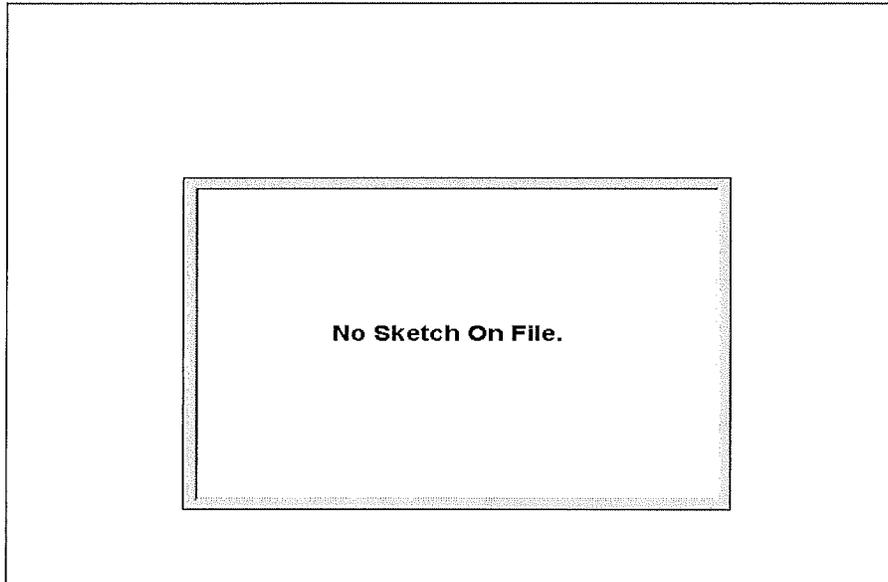
+760144971 Commercial Property Record Card



Data Provided By: BRANDI KELLY County Assessor. Printed on 01/08/2021 at 08:09:44A

Parcel Information		Ownership Information	
Parcel Number	760144971	Current Owner	FARMERS COOPERATIVE
Map Number	3979-40-0-90000-000-0005	Address	PO BOX 263
Situs	SWAN CREEK PRECINCT	City St. Zip	DORCHESTER, NE 68343-
Legal	SWAN CREEK PRCT IMPROVEMENTS ON LEASED LAND -TANKS- NE NE SEC.	Cadastral #	

Property Data			
Neighborhood	6001	Topography	Number of Units
Lot Width		Street	Unit Value
Lot Depth		Utilities	Adjustment
Units Buildable		Amenities 1	Lot Value
Value Method	SF	Amenities 2	



Building Data														
Bldg.	Sec.	Code	Description	Year	Cls.	Qual.	Cond.	Area	Perm.	Stor.	Hght.	Sec. RCN	Phys. Func.	RCNLD
1			BULK OIL PLANT					1				48,925	70%	14,680
2			VERT. BULK TANK					12,000				19,800	70%	5,940
3			VERT. BULK TANK					12,000				19,800	70%	5,940
4			VERT. BULK TANK					12,000				19,800	70%	5,940
6			HORZ. BULK TANK					500				1,985	70%	595

Cost Approach From Marshall & Swift			Potential Gross Income		
			Contract		Market
Total Building Area					
Total Building RCN			Vacancy & Collection Loss		
Total Refinements	110,310		Effective Income		
Total Replacement Cost New	110,310		Total Expenses		
Total Phys. & Func. Depreciation	(77,215)		Net Operating Income		
RCN Less Phys. & Func.	33,095		Capitalization Rate		
Economic Depreciation		50%	Income Approach		
Accrued Economic depreciation	(16,550)		Final Value Reconciliation		
Total RCN Less Depreciation	16,545				16,545
Additional Lump Sums					
Leasehold					
Total Cost Value	16,545				
Value Per Res Unit					
Value Per Sq. Ft.					

*DATA USED FOR COST CALCULATIONS SUPPLIED BY MARSHALL & SWIFT which hereby reserves all right herein.