



# 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: April 27, 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(s)

**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, April 13, 2021, by Chairperson Russ Karpisek. Present were Karpisek, Marvin A. Kohout, Janet J. Henning, Philip Hardenburger and Stephanie A. Krivohlavek Commissioners, and County Clerk Anita K. Bartels.

Notice of said meeting was posted in the County Clerk’s office, on the Saline County Website, and published in all three county newspapers on April 7, 2021, in compliance with State Statutes.

Let the record show that all proceedings are electronically recorded.

Karpisek 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 Krivohlavek. Voting aye were Kohout, Krivohlavek, Hardenburger, Henning and Karpisek, nays none, motion carried.

Krivohlavek moved to approve the minutes of the March 30, 2021 meeting as presented, seconded by Henning. Voting aye were Krivohlavek, Hardenburger, Kohout, Karpisek and Henning, nays none, motion carried.

Kohout moved to approve Tax List Correction #2021-13 and 2021-14, correcting the 2020 tax roll due to a clerical error, to place the garage and concrete driveway on the correct lot, seconded by Henning. Voting aye were Hardenburger, Henning, Karpisek, Kohout and Krivohlavek, nays none, motion carried.

Henning moved to approve Tax List Correction #2021-15, correcting the 2018 tax roll. 2018 Homestead Exemption has been adjusted from 100% to 10%, seconded by Hardenburger. Voting aye were Karpisek, Kohout, Krivohlavek, Hardenburger and Henning, 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 April 27, 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

Russ Karpisek, Chairperson

Stephanie A. Krivohlavek

Philip Hardenburger, Vice Chairperson

Marvin A. Kohout

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I, Anita K. Bartels, County Clerk in and for Saline County, do hereby certify that the minutes of the March 30, 2021 meeting were presented and approved as presented.

Anita K. Bartels, County Clerk

Janet J. Henning

Russ Karpisek, Chairperson

Stephanie A. Krivohlavek

Philip Hardenburger, Vice Chairperson

Marvin A. Kohout

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 Bernie Weber 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	
Bernie 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** Bernie Weber Treas 12-27-20

Authorized Signature Title Date

Retain a copy for your records.

### For County Assessor's Recommendation

Approval    COMMENTS: \_\_\_\_\_

Approval of a Portion

Denied

Brandi Kelly 1-19-2021

Signature of County Assessor Date

### For County Board of Equalization Use Only

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

Approval of a Portion

Denied

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.**



# **Stanard**

## **Appraisal Services Inc.**

1908 16th Ave. ▪ Central City, NE 68826 ▪ (308) 946-5205

### **CONTRACT FOR APPRAISAL SERVICES**

WHEREAS, the Saline County Assessor and the Saline County Board of Commissioners have determined that an appraisal review of the Improved Commercial property is necessary to properly equalize property values in Saline County Nebraska.

WHEREAS, this contract is made between the Saline County Assessor on behalf of and with the approval of the Saline County Board of Commissioners hereinafter referred to as the County, and Stanard Appraisal Services, Inc., hereinafter referred to as the Company.

WHEREAS, the County desires to jointly conduct the appraisal review with the Company hiring the employees and providing project supervision, project review, and appraisals of properties; and the County providing data entry of information, office space, worksheets, copies of property record cards, and other maps and like information required to conduct and complete the appraisal project;

WHEREAS, the objective of this joint project is to provide the County with an appraisal review of all Improved Commercial properties for assessment purposes and to provide the County with adequate data to achieve equalization for the properties included in this agreement.

NOW THEREFORE THE FOLLOWING SPECIFICATIONS are to be considered as part of the mutual covenants and promises and the parties hereto agree to the following:

- A. The work for this contract will begin after the execution of this agreement by both parties.
- B. The Company and those persons it employs agree to perform pursuant to Regulations 50-001 through 50-003 as currently set forth and required by the Nebraska Tax Commissioner and achieving the standards as established by the Tax and Equalization Review Commission.
- C. The Company is an equal opportunity employer and agrees to comply with all applicable state and federal statutes and regulations, including but not

limited to the ADEA, ADA, Title VII, OSHA, taxation, worker's compensation and unemployment compensation.

D. The County requires a contract for the conducting of the appraisal review of all Improved Commercial property in Saline County.

E. The County has established a completion date of February 15, 2022. The final value will be set on the parcels at that time. Timely completion of the subject review is dependent on timely completion of these duties undertaken herein by the County.

## **DETAILS OF SPECIFICATIONS**

### **1. REAPPRAISAL SCOPE**

A. The County has requested the appraisal review of 96 Improved Commercial properties and 4 Coop Elevator/Grain Facilities in Saline County. The parcels will be field listed and market analysis will be undertaken.

B. The Company will rely on and utilize work product produced by the County or its agents or representatives, pursuant to other arrangements for listing new construction on Improved Commercial properties. The Company will verify measurements and information on these properties.

### **2. COMPENSATION**

A. Compensation to the Company will be \$26,240 based on 96 Improved Commercial properties and 4 Coop Elevator/Grain Facilities in Saline County, Nebraska. Any parcels in addition to the parcel numbers shown will be billed at the rate of \$240 per parcel for the Improved Commercial properties and \$800 per parcel for the Coop Elevator/Grain Facilities. This is the minimum amount due and no reduction in costs will be made if the parcel number is less than the amount specified above. The compensation to be paid herein shall be billed in the amount of \$5,000 June 1, 2021 and \$1,770 for 12 months beginning July 1, 2021 and ending June 1, 2022. The compensation herein is the minimum amount due. No reduction in costs will be made if the parcel number is less than the above stated amounts. The final billing will include any parcels that are in addition to the parcel numbers shown. Payment for all monthly billings is due within 30 days. Interest at the rate of 1 1/3% per month will be charged on all payments which are more than 30 days past due.

### **3. RESPONSIBILITIES OF THE PARTIES**

#### **Responsibilities of the Company:**

A. The Company will review, re-measure, inventory, appraise, and take photos of all properties being appraised, and gather any information that may be pertinent to arriving at the market value of the properties.

B. The Company will indicate and make corrections, additions, and deletions on the property record worksheet as provided by the County Assessor, including changes to the sketch and the building characteristics as seen when gathering the property information.

C. The Company will do exterior inspections and attempt to do interior inspections on all properties as agreed to with the County Assessor. The Company will leave call back cards on the properties in the event the property is not open for business at the time the appraiser is doing the inspection. All building permits must be in the property record cards at the time of review to avoid an additional Pick-Up review expense.

D. The Company will develop a sales and rental file of qualified sales and rental information used in the appraisal of the specified properties. Following the completion of hearings, a sales and rental manual will be given to the County with updated information used in the appraisals. The manuals may be totally completed after the deadline and not subject to the liquidated damages section.

E. The Company will measure and list any new construction and re-measure and re-list any information that is in question on existing data at the time of initial review. This pertains to the parcels listed above and does not include pick up work.

F. Digital photographs on the specified properties will be provided using digital cameras that are compatible with the County's computer program.

G. The County will provide for the data entry of information into the County's computer program by County employees.

H. Following the gathering of data, the data entry, the initial analysis, and the initial valuation, a final review of the properties will be completed. This will be a final, on site review of each parcel to make sure all the information has

been considered and that the final value being the most accurate and the best equalization between properties has been achieved.

I. The Company will develop the statistical measures for the new valuations. This would be in accordance with the specifications as set out by the Nebraska Tax Commissioner or other governing body to which the County has to report the levels of valuation for urban property.

**The County will provide the following:**

A. Provide office space for maintaining files and handling telephone calls. This includes providing necessary telephone service as requested by the Company.

B. Provide access to a copy machine. The Company will not be charged a fee for copies made as part of the services the Company provides under this contract.

C. Provide plat maps of towns and rural areas as needed for locating and identifying properties.

D. Provide office space in which Company representatives may work, make phone calls, file, and review the information gathered in the field.

E. Provide for the data entry of information into the County's computer program by County employees.

F. Provide old property record cards or copies of them showing the parcel information so corrections and/or additions can be indicated.

G. The County will provide a numerical listing of the parcel numbers for the parcels of property to be included in this Contract. This listing will be provided to the Company in an Excel format before any fieldwork is initiated on this project.

H. The County will provide informal and formal notices of valuation change and shall be responsible for issuing both.

I. The County shall be responsible for arranging appointments for the informal hearings for the property owners with regard to any valuation changes.

#### **4. PERFORMANCE CRITERIA**

A. The reappraisal shall be completed in compliance with the statutory requirements governing the assessment of property in the State of Nebraska and any applicable rules and regulations of the Tax Commissioner that are in existence at the time of executing this Contract. The company will value the property described above by ascertaining the actual value thereof by Neb. Rev. Stat. 77-112, RRS. Nebr. 1943 as amended. All valuations will be as of 1/1/22.

B. The Company shall designate a qualified and responsible person to supervise operations through the entire project. The individual designated as such shall be available throughout the project to the County Assessor and County Board of Commissioners for consultation and review of the process.

#### **5. QUALITY CONTROL**

A. The Company shall maintain a high degree of accuracy in the verification of data for the appraisal process.

B. In arriving at the value of each parcel of improved property, it shall be the responsibility of the Company to consider all three approaches to value, where applicable, i.e., cost, sales comparison and income.

C. Improvements under construction or partially complete as of the completion date of this reappraisal project shall be appraised at their value to the degree of completion and coded for future retrieval.

#### **6. PROPERTY RECORD CARDS**

A. The current property record card and worksheets from the County Assessor's office shall be utilized by the Company for each parcel of property subject to appraisal under this Contract. Corrections and additions will be indicated on these cards.

#### **7. DATA PROCESSING**

A. The county shall be responsible for the data entry of all property characteristics for appraising the specified property within the scope of this project.

## **8. FINAL REVIEW**

A. The final review shall be conducted by the Company's appraisal staff to develop a final opinion of market value for each parcel of property. The review of each property shall be used to:

1. Determine that improvement characteristics have been properly described.
2. Identify any data entry transcription errors.
3. Maintain consistent and accurate grading of buildings and improvements.
4. Consider the indicated values from all three approaches in relationship to the reconciled value where applicable.
5. Ensure that each property has been valued in relation to other properties.

B. The appraisers by the Company to conduct this phase of the project shall have valuation expertise and knowledge of the valuation techniques employed in the County as well as familiarity with the neighborhoods in the County.

C. In order to ensure accuracy and consistency, the Company's review appraiser shall have the ability to exercise judgment in arriving at a final estimate of market value with review by the County Assessor.

## **9. WORK AND DELIVERY SCHEDULE**

A. The Company shall carry on the program of reappraisal without interruption until finished.

B. All maps, appraisals, and records, which constitute the work of the Company, shall be completed and delivered to the County at completion of the project. These records, maps, appraisals, and other information concerning the appraisals in this contract will become the property of the County.

C. The Company's timely performance of the work under the Contract is predicated on the non-occurrence of strikes, explosions, war, fire, gasoline rationing, Acts of God or any act of failure to act by officials of the County or the State which may delay or stop progress of the work. In the event of such occurrence, the Company shall be entitled to an extension of the completion date. The County Assessor, the County Board, and the Tax Commissioner must negotiate the length of any such extension of time.

D. The project shall be considered complete upon delivery to the County Assessor, on or before February 15, 2022. However, completion of the project does not release the Company of its obligation to aid and assist the County Board of Equalization or in the event any assessment is appealed to the Tax Equalization and Review Commission.

E. After the completion of the reappraisal, there will be delivered to the County the following to become the permanent records of the County.

1. A real property record for each parcel of real estate within the County reflecting the Company's appraisal of those properties covered by this Contract.
2. A property sales file including information on all sales of property within the County obtained by the Company throughout the process of the reappraisal program and used as comparables in arriving at market value.
3. Any and all supporting data relative to the appraisal of the specified properties.
4. All documentation regarding taxpayer complaints relating to the hearings.

## **10. OFFICE SPACE, FURNISHINGS, EQUIPMENT AND SERVICES**

A. The County shall furnish for the Company employees adequate office space and facilities, including desks, chairs, tables, photocopying machines, forms, postage, printing, and all other office equipment and supplies related to the reappraisal project, heat, janitor service, and utilities.

## **11. INFORMAL CONFERENCE WITH PROPERTY OWNER**

A. Prior to delivery of the final and related records to the County, the Company will request that the County notify each property owner by mail of the new valuation placed on their property. The cost of printing the notice and mailing the notices will be the responsibility of the County. The taxpayer will be able to review the information about their property and the data used to arrive at the valuation. Any discrepancy in the information will be corrected following the informal hearing. A telephone log and informal hearing form will be used by the Company for these hearings. The informal hearing process will be completed and valuations given to the County Assessor.

B. The County shall provide adequate space and suitable facilities to meet the taxpayers who may wish further explanation as to the appraisals and valuation procedures used in arriving at the property valuations. The Company's project supervisor and/or a review appraiser shall be available for one day (2 appraisers 8 hrs. each) at the informal hearings, until all complaints are heard and disposed of, to assist in the settlement of disputes, answer questions and defend estimate of value. The cost of this is included in the cost per parcel previously stated for the specified properties. Any additional hours will be billed at a rate of \$110/hour.

C. Upon completion of these hearings, Company personnel shall review the appraisal on any property or item on which the valuation may be disputed and make corrections where necessary to reflect market value.

## **12. FORMAL DEFENSE OF VALUES**

A. The project director or a review appraiser for the Company shall be present, at the request of the County Board of Equalization, for all Board of Equalization hearings conducted by the County following completion of the work by the Company under this Contract. Such representation by the Company will be to assist in the settlement of those appeals and to defend the values established by the appraisal.

B. It is understood and agreed that 1 day (two people for 8 hrs. each) of assistance at the Board of Equalization hearings is included in the cost per parcel previously stated for the specified properties. Any additional hours will be billed at a rate of \$110/hour. This includes any expenses such as hotel, meals etc. The County will schedule and conduct the hearings in an expedient manner so as not to cause idle time for the Company's representatives.

C. In the event of an appeal to the Tax Equalization and Review Commission and at the request of the County, the Company shall furnish a qualified representative familiar with the project and experienced in court testimony to be present at hearings to testify as an expert witness to outline the steps taken in the appraisal and to give an opinion as to the value of the property. The cost of which is not included in the cost stated in this agreement. The compensation to the Company shall be at the rate of \$110/hour.

## **13. PERFORMANCE BOND**

The County does not require a Performance Bond.

## **14. LIQUIDATED DAMAGES**

Company and County agree that if the Company fails to complete its responsibilities under this Agreement, County shall be entitled to retain or recover from the Company as liquidated damages and not as a penalty, the sum of fifty dollars (U.S.) per calendar day commencing on the first day following February 15, 2022 and continuing until the actual date of completion of its responsibilities. The County's responsibility of data entry completed and back to Company for the final value to be completed, must be done 14 days prior to Company's deadline in order for Company's deadline to be applicable to the later penalties. Company and County agree that all amounts payable hereunder by Company shall be payable, not as a penalty, but as liquidated damages representing an estimate of delay damages likely to be sustained by County,

estimated at the time of executing this Agreement, as a result of delayed final completion of work.

## **15. RESTRICTIONS**

A. The Company shall not assign, transfer or sublet this Contract or any interest therein without prior written approval from the County and the Tax Commissioner.

B. The Company has read and understood and is able and willing to comply with all the requirements of the appraisal regulations in conjunction with performing the work contemplated by this Agreement.

C. The appraisal firm has available for review, resumes of all employees working on and/or supervising the project as described in the applicable regulations, specifically 004.06A.

D. The full-time and exclusive control of the work performance pursuant to this agreement shall be under the jurisdiction of a supervisor who has not less than five years of appraisal experience involving extensive appraisals of the types of property to be appraised. The supervisor will be a member in good standing of a recognized professional appraisal organization requiring educational standards, passage of a comprehensive examination, and a demonstration of ability to perform an appraisal as qualifications for membership, or, in lieu of these designations, comparable education and practical appraisal experience to enable him or her to perform at that level of competence.

E. All work performed under this contract, which involves the exercise of appraisal judgment, shall be performed by appraisers who are experienced in the particular type of appraisal being conducted.

F. All manuals and guides prescribed by the Tax Commissioner shall be followed by the Company.

## **16. INDEPENDENT CONTRACTOR**

A. The Company is not an employee or agent of the County, but shall be performing the work on the reappraisal project as an independent contractor.

## **17. TERMINATION**

A. Before the Contract may be terminated for default, the Company shall be notified in writing by the County of the conditions that make the termination

of the Contract imminent. Thirty (30) days after this notice is given, if satisfactory effort has not been made by the Company to correct conditions, the County may declare the Contract terminated, notify the company accordingly, and pursue any right and remedy under the Contract.

B. In the event the Contract is terminated, the County reserves the right to take possession of all completed work, work in progress, material, or any other part of the work, to account for said work and material and to compensate the Company for the portion of work completed.

**18. INSURANCE**

A. The Company shall, at its own expense, procure and maintain casualty and liability insurance from a responsible insurer authorized to do business in the State of Nebraska. The amount of general liability insurance shall be set with amounts of a \$1,000,000 limit for bodily injury and property damage with a policy aggregate of \$2,000,000. The insurer is Nationwide Insurance and is authorized to do business in the State of Nebraska.

**19. ENTIRE CONTRACT – AMENDMENTS**

A. This contract may not be altered or amended except in writing executed on behalf of the Company by a duly authorized officer, on behalf of the County by the County Commissioner or the County Assessor, and approved by the Tax Commissioner.

**SALINE COUNTY BOARD  
OF COMMISSIONERS**

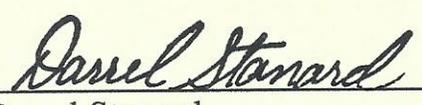
EXECUTED BY THE COUNTY this \_\_\_\_ day of \_\_\_\_\_, 2021

\_\_\_\_\_  
Brandi Kelly  
Saline County Assessor

\_\_\_\_\_  
County Commissioner

Attest: This \_\_\_\_ day of \_\_\_\_\_, 2021

\_\_\_\_\_  
County Clerk

  
\_\_\_\_\_  
Darrel Stanard  
Stanard Appraisal Services, Inc.