



# 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: August 17, 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**

Discuss/Approve Tax List Correction 2021-22: Long Neck Properties, LLC DBA: Super Wash

Discuss/Approve Tax List Correction 2021-23: Frontier Genetics, LLC

Discuss/Approve Tax List Corrections 2021-24: Frontier Genetics, LLC

Discuss/Approve Tax List Correction 2021-25: Frontier Genetics, LLC

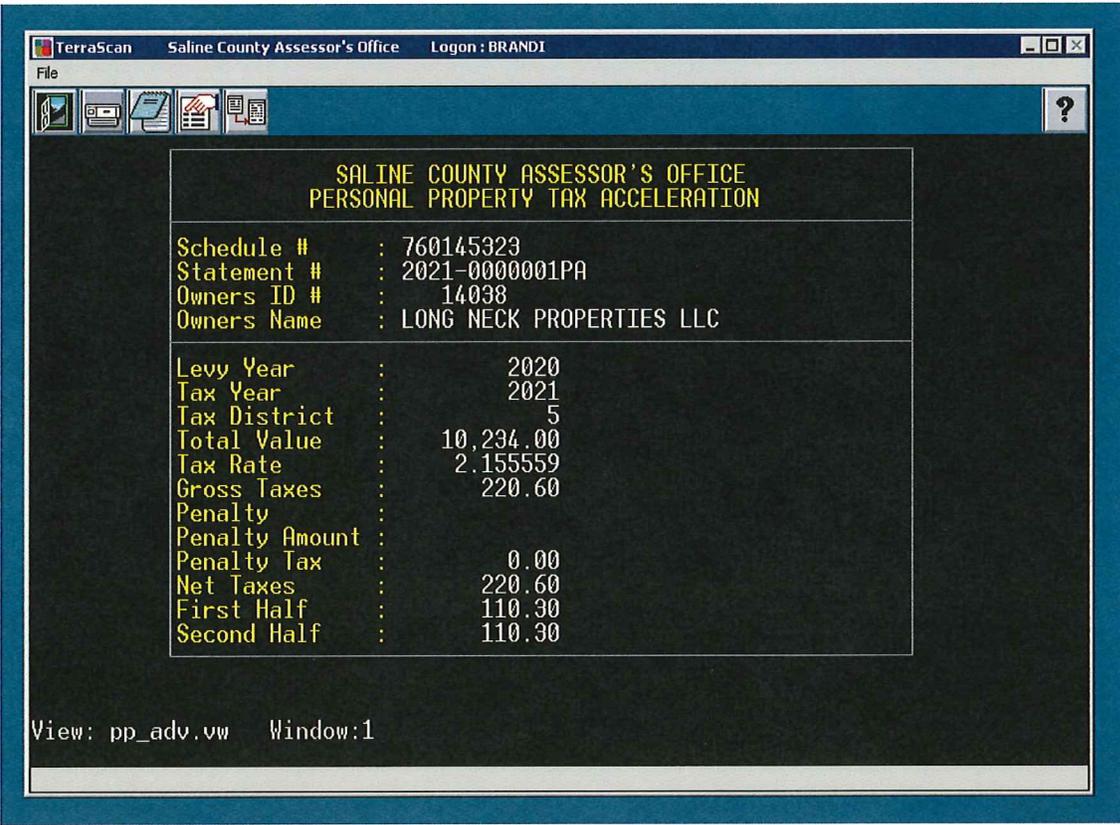
Discuss/Approve 2021 Change of Value Notices

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

Discuss/Approve Vehicle Exemption Application (if needed)

#### **ADJOURNMENT**





SALINE COUNTY ASSESSOR'S OFFICE  
PERSONAL PROPERTY TAX ACCELERATION

Schedule # : 760145323  
Statement # : 2021-0000001PA  
Owners ID # : 14038  
Owners Name : LONG NECK PROPERTIES LLC

Levy Year : 2020  
Tax Year : 2021  
Tax District : 5  
Total Value : 10,234.00  
Tax Rate : 2.155559  
Gross Taxes : 220.60  
Penalty :  
Penalty Amount :  
Penalty Tax : 0.00  
Net Taxes : 220.60  
First Half : 110.30  
Second Half : 110.30

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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	2021
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 04/17/2020		Telephone Number 402-416-7300	Tax District 5
Name of Property Owner LONG NECK PROPERTIES LLC DBA: SUPER WASH		Property Type Commercial	Precinct or Township
Street or Other Mailing Address 10913 WEST PELLA ROAD		County ID or Schedule Number 760145323	
City HALLAM, NE	State	Zip Code 68368-	Legal Description

Totals	Taxable Value	
1 Commercial and industrial property total (from schedule)	1	10,234
2 Agricultural machinery and equipment total (from schedule)	2	0
3 TOTAL TAXABLE VALUE before exemptions (total of lines 1 and 2)	3	10,234

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.

<b>Sign Here</b>	<u><i>Gabe Dunbar</i></u>	<u>3/20/21</u>	_____
	Signature of Property Owner	Date	Signature of Preparer
	<u>Gen Partner</u>	<u>(402) 416-7300</u>	_____
	Title	Daytime Phone Number	Daytime Phone Number
	<u>g.dunbar2012@gmail.com</u>		_____
	Email Address	Email Address	

FOR COUNTY ASSESSOR'S USE ONLY

Depreciation Worksheet Reviewed	Date: <u>MAR 26 2021</u> Initials: <u>SJ</u>	PENALTY <input type="checkbox"/> 10% <input type="checkbox"/> 25%
Total personal property value exempted under Personal Property Tax Relief Act	\$ <u>                    </u>	Total personal property value exempted under Beginning Farmer Tax Credit Act
	\$ <u>                    </u>	

Signature of County Assessor: *Sharon Johnson Deputy* Date: MAR 26 2021

Sent Copy

Personal Property Schedule - Nebraska Net Book Value  
Name: LONG NECK PROPERTIES LLC Year: 2021  
Schedule: 760145323 County: SALINE COUNTY ASSESSOR'S OFFICE

Description	Type	Year	# Units	Adj Basis	Recov	Depr %	Taxable Value
SWC CARDMATE ACW	CO	2018	1	20,865	5	41.65%	8,690
SWC DRYER	CO	2016	1	18,535	5	8.33%	1,544
Total Taxable Valuation :							10,234

No Assets purchased in  
2020 as of 1/2021

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

**77-1211. Tangible personal property brought into state after December 31 and prior to July 1; where listed and assessed.** When any person brings taxable tangible personal property into this state or into one county thereof from another county after 12:01 a.m. on January 1 and prior to July 1 in any year, it shall be the duty of the owner, within thirty days after July 1, to list and return such property for taxation for the current tax year unless he or she shows to the county assessor under oath and by producing a copy of the listing or assessment duly certified to by the proper officer of the state or county that the property was listed for taxation for the current tax year in some other county in this state or in some other state or territory of the United States or that such property has been received by him or her in exchange for money or property already listed for taxation for the current tax year. The county assessor shall at once assess such property and shall enter the same on the tax roll.

**Source:** Laws 1903, c. 73, § 37, p. 397; R.S.1913, § 6322; C.S.1922, § 5923; C.S.1929, § 77-1410; R.S.1943, § 77-1211; Laws 1947, c. 250, § 14, p. 792; Laws 1947, c. 251, § 20, p. 817; Laws 1955, c. 288, § 13, p. 908; Laws 1959, c. 355, § 12, p. 1257; Laws 1961, c. 381, § 5, p. 1172; Laws 1986, LB817, § 7; Laws 1992, LB1063, § 96; Laws 1992, Second Spec. Sess., LB1, § 69; Laws 1997, LB270, § 47.

**Annotations**

- Colonies of honeybees which were not in existence on January 1, which are brought into Nebraska from another state before July 1, are not subject to assessment in Nebraska where their progenitors were taxed for that year in another state. *Knoefler Honey Farms v. County of Sherman*, 196 Neb. 435, 243 N.W.2d 760 (1976).
- Industrial Development Act of 1961 did not subject property to taxation to same extent as this section. *State ex rel. Meyer v. County of Lancaster*, 173 Neb. 195, 113 N.W.2d 63 (1962).
- This section has no application to the listing and assessing of motor vehicles. *Peterson v. Hancock*, 166 Neb. 637, 90 N.W.2d 298 (1958).
- Under former act to avoid assessment of property found in possession of party between April 1 and July 1, showing must be made that property has been already assessed or obtained in exchange for property listed. *Courtright v. Dodge County*, 94 Neb. 669, 144 N.W. 241 (1913).

**77-1214. Taxable tangible personal property; attempted sale, levy, or removal; notice to treasurer; collection of taxes due; acceleration of due date; issuance of distress warrants.** It shall be the duty of any county assessor, sheriff, constable, city council member, and village trustee to at once inform the county treasurer of the making or attempted making of any sale, levy of attachment, or removal of taxable tangible personal property known to him or her. It shall be the duty of the county treasurer to forthwith proceed with the collection of the tax when such acts become known to him or her in any manner. Any personal property tax shall be due and collectible, including all taxable tangible personal property then assessed upon which the tax shall be computed on the basis of the last preceding levy, and a distress warrant shall be issued when (1) any person attempts to sell all or a substantial part of his or her taxable tangible personal property, (2) a levy of attachment is made upon taxable tangible personal property, or (3) a person attempts to remove or removes taxable tangible personal property from the county.

**Source:** Laws 1903, c. 73, § 39, p. 397; R.S.1913, § 6324; C.S.1922, § 5925; C.S.1929, § 77-1412; R.S.1943, § 77-1214; Laws 1957, c. 321, § 2, p. 1141; Laws 1959, c. 365, § 5, p. 1286; Laws 1997, LB270, § 48; [Laws 2008, LB965, § 6.](#)

**77-1219. Taxable tangible personal property; assessment certificate; county assessor; duties.** It shall be the duty of the county assessor, when required by any person, to give a certificate of assessment of taxable tangible personal property showing the amount, kind, location, and net book value of the property assessed, and such certificate shall be evidence of the legal assessment of such property for the year.

**Source:** Laws 1903, c. 73, § 45, p. 399; R.S.1913, § 6330; C.S.1922, § 5931; C.S.1929, § 77-1418; R.S.1943, § 77-1219; Laws 1947, c. 250, § 15, p. 793; Laws 1947, c. 251, § 22, p. 818; Laws 1977, LB39, § 215; Laws 1987, LB508, § 34; Laws 1992, LB1063, § 97; Laws 1992, Second Spec. Sess., LB1, § 70; Laws 1997, LB270, § 49; [Laws 2008, LB965, § 7.](#)

**77-1229. Tangible personal property; form of return; time of filing; exemption; procedure.** (1) Every person required by section [77-1201](#) to list and value taxable tangible personal property shall list such property upon the forms prescribed by the Tax Commissioner. The forms shall be available from the county assessor

A	B	C	D	E	F	G	H	I	J
<b>COUNTY BOARD OF EQUALIZATION NOTICE</b>									
August 17, 2021									
1									
2									
3									
4	760142836	105	Frontier Genetics, Inc	Lincoln Prct - IOILL - Hog Finishings Houses and Bulk Bins - W 1/2 NW 1/4 SW 1/4 Sec 11 - 8-2	Correcting clerical error. Changing year built and depreciation on hog finishing buildings and 2 hopper bins that were built in 1995 instead of 2005.	154,270	154,270	91,475	-62,795
5	760036322	20	Village of DeWitt	DeWitt Village - Pt Lot 928	Property was purchased from a taxable entity on 7/1/21. Now exempt property- changed prior to levy date (REG 40- 007.09)	6,255	6,255	0	-6,255
6									
7									-69,050