



Saline County Board of Commissioners

Meeting Agenda

AGENDA

SALINE COUNTY BOARD OF EQUALIZATION

SALINE COUNTY COURTHOUSE

Wilber, NE

9:15 AM

DATE: January 7, 2020

This agenda is kept on a daily basis and may change from day to day as requests come in to the County Clerk's office. Requests to be on the agenda must be in the County Clerk's office 24 hours prior to the start of the meeting as stated above. This agenda is considered current on the day of the meeting and cannot be changed or altered except for an emergency.

The Board reserves the right to go into executive session if such session is clearly necessary for the protection of the public interest or for the prevention of needless injury to the reputation of an individual.

PLEDGE OF ALLEGIANCE

OPEN MEETINGS LAW

ROLL CALL

APPROVAL OF AGENDA

APPROVAL OF MINUTES OF THE PREVIOUS MEETING

CORRESPONDENCE

BUSINESS FOR ACTION

Tax List Correction #2020-01 - Saline County School Dist #68

Tax List Correction #2020-02 - Chad & Laurie McDaniel

Tax List Correction #2020-03 - Village of Tobias

Tax List Correction #2020-04 - Village of Western

Tax List Correction #2020-05 - Zaida Zelaya-Gomez

Tax List Correction #2020-06 - Dimas Adame-Luna

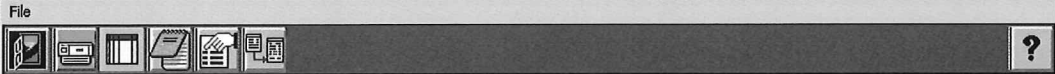
9:25 - Public Hearing for Vehicle Exemption Applications (if needed)

Open public hearing for vehicle exemptions.

Close public hearing for vehicle exemptions.

Discuss/consider approval of vehicle exemption application from Sacred Heart Church

ADJOURNMENT



| | | | | | |
|----------------|--------------------|---------------|----------|-------------|----------|
| Parcel # | : 760029644 | Change Code : | 6 | Due : | 1,327.20 |
| Statement # | : 2019-760029644RP | 2019/2019 | REAL | Paid : | 0.00 |
| | Current | Billed | | Corrected | |
| Tax District | 15 2.094527 | 15 2.094527 | | 15 2.094527 | |
| Drainage Data | | | | | |
| Greenbelt Loss | | | 0 | | |
| Property Class | 1000 | | | 1000 | |
| Land Value | 14,760 | | 14,760 | | |
| Ag Land Value | | | 0 | | |
| Impr Value | 51,920 | | 51,920 | | |
| Outbuildings | 0 | | 0 | | 0 |
| Total Value | 66,680 | | 66,680 | | 0 |
| Exemption Code | | | | | |
| Exempt Amount | | | 0 | | |
| Assessed Value | 66,680 | | 66,680 | | 0 |
| RE Taxes Due | | | 1,327.20 | | 0.00 |
| Drainage | 0.00 | | 0.00 | | 0.00 |
| Penalty | | | 0.00 | | |
| Total Due | 1,327.20 | | 1,327.20 | | 0.00 |

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

View: correct.vw Key:STATEMENT # Window:1 Rec:249916 (249916)

Add new records or update existing records

Taxes Due

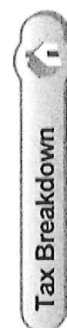


Saline County

| | | |
|----------------------------|--|--|
| Parcel 760029644 | Name SALINE COUNTY SCHOOL DISTRICT #68 501 MAIN STREET FRIEND, NE 68359- | Legal FRIEND CITY C.E. FRIEND'S FIRST ADDITION LOTS 48-49 503 \ PINE STREET |
|----------------------------|--|--|

Payment Information

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



Deliquency Dates

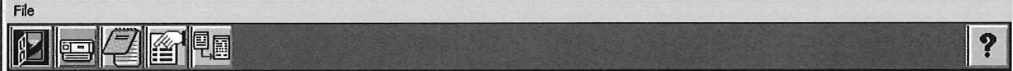
1st Half: 05/01/2020

2nd Half: 09/01/2020

| Parcel Information | Legal | Tax Information | Tax Information |
|--------------------|-------|-----------------------------------|-----------------|
| Tax District 15 | | Gross Tax Assessed \$ 1,396.64 | |
| Levy 2.09452700 | | Exemption/Credit \$ 69.44 | |
| Value \$ 66,680 | | Net Tax \$ 1,327.20 | |
| Tax Sale(s) | | | |

| Year: 2019 Statement: 7409 | Real Estate Tax |
|-------------------------------|-----------------|
| Net Tax Due \$ 1,327.20 | |
| First Payment \$ 663.60 | Pay First Half |
| Second Payment \$ 663.60 | |
| Unpaid Tax Due \$ 1,327.20 | Pay Total Due |

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SALINE COUNTY ASSESSOR'S OFFICE
PERSONAL PROPERTY TAX ACCELERATION

Schedule # : 760147357
Statement # : 2020-0000001PA
Owners ID # : 14283
Owners Name : MCDANIEL/CHAD E & LAURIE

Levy Year : 2019
Tax Year : 2019
Tax District : 5
Total Value : 148,176.00
Tax Rate : 2.190328
Gross Taxes : 3,245.54
Penalty : 10.00%
Penalty Amount : 148,176.00
Penalty Tax : 324.56
Net Taxes : 3,570.10
First Half : 1,785.05
Second Half : 1,785.05

Tax levy year.
View: pp_adv.vw Window:1

Add new records or update existing records

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 | 2019 |
| County Name | 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.

| | | | | |
|--|-------------|-------------------|---|----------------------|
| Name of Property Owner Chad E & Laurie McDaniel | | | Telephone Number | Tax District 5 |
| Street or Other Mailing Address 18503 SW 2 St | | | Property Type | Precinct or Township |
| City Roca | State NE | Zip Code 68430 | County ID or Schedule Number 760147357 | |
| Address of Property (if different than above) | | | City | State |
| | | | Zip Code | Legal Description |

| Totals | Taxable Value | |
|--|---------------|-----------------|
| 1 Commercial and industrial property total (from schedule) | 1 | |
| 2 Agricultural machinery and equipment total (from schedule) | 2 | 148,176 148,175 |
| 3 TOTAL TAXABLE VALUE before exemptions (total of lines 1 and 2) | 3 | 148,176 148,175 |

| Describe any leased or consigned property in your custody, and list the name and address of the lessor or owner. | |
|--|-------------------------------------|
| Description of Property | Name and Address of Lessor or Owner |
| | |

Under penalties of law, I declare that I have examined this return, including any attached schedules, and to the best of my knowledge and belief, it is correct and complete.

Please complete this return and file with the county assessor's office. Your county assessor may require a copy of your federal depreciation worksheet, if applicable.

sign here

| | | | |
|--|---|--|------------------------|
| <u><i>Chad McDaniel</i></u> Signature of Property Owner | <u>11-1-19</u> Date | <u><i>Alex McDaniel</i></u> Signature of Preparer | <u>9/25/19</u> Date |
| <u>Owner</u> Title | <u>402-464-6324</u> Daytime Phone Number | <u>(402) 464-6324</u> Daytime Phone Number | |
| <u>Chad McDaniel 76 @ Windstream.net</u> Email Address | | <u>alex@nfb.net</u> Email Address | |

| For County Assessor's Use Only | |
|---|--|
| Depreciation Worksheet Reviewed <u>11-12-19</u> <u>SJ</u> Date Initials | PENALTY <input checked="" type="checkbox"/> 10% <input type="checkbox"/> 25% |
| Total personal property value exempted under Personal Property Tax Relief Act \$ | Total personal property value exempted under Beginning Farmer Tax Credit Act \$ |

Sharon Selmer Deputy
Signature of County Assessor

5-31-19
Date

Date Rec'd in Lancaster County

Personal Property Schedule - Nebraska Net Book Value
 Name: MCDANIEL/CHAD Year: 2019
 Schedule: 760147357 County: SALINE COUNTY ASSESSOR'S OFFICE

| Description | Type | Year | # Units | Adj Basis | Recov | Depr % | Taxable Value |
|---------------------------|------|------|---------|-----------|-------|--------|---------------|
| FORK LIFT | CO | 2018 | 1 | 18,939 | 7 | 89.29% | 16,911 |
| 4 BOX SEED TENDER | CO | 2017 | 1 | 9,500 | 7 | 70.16% | 6,665 |
| 3 SEED TENDERS | CO | 2017 | 3 | 36,000 | 7 | 70.16% | 25,258 |
| 2 SEED TENDERS | CO | 2017 | 2 | 12,334 | 7 | 70.16% | 8,654 |
| A2 GENERATOR | CO | 2017 | 1 | 4,400 | 7 | 70.16% | 3,087 |
| FORK LIFT | CO | 2016 | 1 | 17,709 | 7 | 55.13% | 9,763 |
| SEED TENDER | CO | 2016 | 1 | 70,000 | 7 | 55.13% | 38,591 |
| IH PLANTER | CO | 2015 | 1 | 1,250 | 7 | 42.88% | 536 |
| SEED TENDER | CO | 2015 | 1 | 87,064 | 7 | 42.88% | 37,333 |
| SEED TENDER | CO | 2014 | 1 | 4,500 | 7 | 30.63% | 1,378 |
| Total Taxable Valuation : | | | | | | | 148,176 |

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

Notice of Penalty and Interest on Personal Property

| | | | |
|---|--------------------|--------------------------|------------------------------|
| Name <u>Chad E & Laurie McDaniel</u> | | | |
| Street or Other Mailing Address <u>18503 SW 2 St</u> | | | |
| City <u>Roca</u> | State <u>NE</u> | Zip Code <u>68430</u> | County Name <u>Saline</u> |

Your 2019 Personal Property Return was received on the 31st day of May, 2019.


Pursuant to Neb. Rev. Stat. § 77-1229, the last date for filing a personal property return with the county assessor is May 1 of each year.

Pursuant to Neb. Rev. Stat. § 77-1233.04, the following penalty has been applied:

- 10% of the tax due on the value added after May 1 and on or before June 30 of the year the property was required to be reported; or
- 25% of the tax due on the value added on or after July 1 of the year the property was required to be reported.

If applicable, interest will be assessed on both the tax and the penalty from the date of delinquency of the tax, at the statutory rate of 14%, until paid. The date of delinquency is stated on your personal property tax statement.

If you have any questions regarding this notice, please contact the Saline County Assessor's office at 402-821-2588.
Address or Phone Number County Name

sign here  Brandi Kelly 5-31-19
Signature of County Assessor Date

Instructions

Appeal Rights and Procedures. If you wish to protest the penalties and interest imposed, you must file a written protest with the county board of equalization within 30 days of the date of this notice. The action of the county board of equalization, in an appeal of the penalties imposed, is limited to correcting penalties which were wrongly imposed or incorrectly calculated. The county board of equalization has no authority to waive or reduce any penalty which was correctly imposed and calculated. If you do not file a protest in a timely manner, this penalty and interest assessment is final, due, and owing.

TAX LIST CORRECTIONS, SALINE COUNTY, NEBRASKA

| | | | | | | | | | | |
|---|--|-----------------|-------------------------|------------------------|----------------------|--------------------|------------------------|--|--------------------------|---------------------------|
| Date: January 2, 2020 | | | | | | | | | No: 2020-03 | |
| Name: Village of Tobias %Donna Rut | | | | | | | | Address: PO BOX 94 Tobias, NE 68453 | | |
| Year Corrected: 2019 | School Dist: 21-303 | | | | | | | Tax Dist: 35 | | |
| Description of Property: | Real Property - Tobias Village - Tobias 3rd Addition Lots 5-6 Block 10 | | | | | | | | Parcel: 760047057 | |
| 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 |
| 09086 | 3,500 | 1.811115 | 63.38 | | | | 3.64 | | 59.74 | 3.64 |
| 09086 | 0 | 1.811115 | 0.00 | | | | 0.00 | | 0.00 | |
| ADDED TAX | | | | | | | | | | |
| DEDUCTED TAX | | | | | | | | | -59.74 | |

Reason for Correction: Correcting 2019 tax statement due to change of "status" for 2019. Village purchased property November 2018, therefore, status changed from taxable to exempt per Reg. 15-003.11A.

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



| | | | | | |
|----------------|--------------------|-------------|-------|-------------|---------|
| Parcel # | : 760047057 | Change Code | : 6 | Due | : 59.74 |
| Statement # | : 2019-760047057RP | 2019/2019 | REAL | Paid | : 0.00 |
| | Current | Billed | | Corrected | |
| Tax District | 35 1.811115 | 35 1.811115 | | 35 1.811115 | |
| Drainage Data | | | | | |
| Greenbelt Loss | | | 0 | | |
| Property Class | 2000 | | | | 9000 |
| Land Value | 790 | | 790 | | |
| Ag Land Value | | | 0 | | |
| Impr Value | 2,710 | | 2,710 | | |
| Outbuildings | 0 | | 0 | | 0 |
| Total Value | 3,500 | | 3,500 | | 0 |
| Exemption Code | | | | | |
| Exempt Amount | | | 0 | | |
| Assessed Value | 3,500 | | 3,500 | | 0 |
| RE Taxes Due | | | 59.74 | | 0.00 |
| Drainage | 0.00 | | 0.00 | | 0.00 |
| Penalty | | | 0.00 | | |
| Total Due | 59.74 | | 59.74 | | 0.00 |

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

View: correct.vw Key: STATEMENT # Window: 1 Rec: 249588 (249588)

Add new records or update existing records

Taxes Due



Served by WEBSERVER-2



Step 5 of 8

Saline County

| | | |
|----------------------------|---|--|
| Parcel 760047057 | Name VILLAGE OF TOBIAS % DONNA S RUT PO BOX 94 TOBIAS, NE 68453- | Legal TOBIAS VILLAGE 3RD ADDITION TO TOBIAS LOTS 5-6 BLK 10 \ MAIN STREET |
|----------------------------|---|--|

Payment Information

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



Delinquency Dates

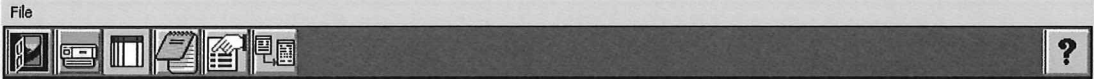
1st Half: 05/01/2020

2nd Half: 09/01/2020

| Parcel Information | Legal | Tax Information |
|--|------------------------------|---|
| Tax District Levy Value Tax Sale(s) | 35 1.81111500 \$ 3,500 | Gross Tax Assessed Exemption/Credit Net Tax |
| | | \$ 63.38 \$ 3.64 \$ 59.74 |

| Year: 2019 Statement: 9086 | Real Estate Tax |
|----------------------------|--------------------------------|
| Net Tax Due | \$ 59.74 |
| First Payment | \$ 29.87 <u>Pay First Half</u> |
| Second Payment | \$ 29.87 |
| Unpaid Tax Due | \$ 59.74 <u>Pay Total Due</u> |

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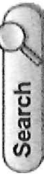
| | | | | | |
|----------------|--------------------|---------------|------|--------------|--------|
| Parcel # | : 760147841 | Change Code : | 6 | Due : | 125.96 |
| Statement # | : 2019-760147841RP | 2019/2019 | REAL | Paid : | 0.00 |
| | Current | Billed | | Corrected | |
| Tax District | 250 1.109705 | 250 1.109705 | | 250 1.109705 | |
| Drainage Data | | | | | |
| Greenbelt Loss | 0 | 0 | | 0 | |
| Property Class | 4000 | | | 9000 | |
| Land Value | 12,790 | 12,790 | | | |
| Ag Land Value | 12,790 | 12,790 | | | |
| Impr Value | 0 | 0 | | 0 | |
| Outbuildings | 0 | 0 | | 0 | |
| Total Value | 12,790 | 12,790 | | 0 | |
| Exemption Code | | | | | |
| Exempt Amount | | 0 | | | |
| Assessed Value | 12,790 | 12,790 | | 0 | |
| RE Taxes Due | | 125.96 | | 0.00 | |
| Drainage | 0.00 | 0.00 | | 0.00 | |
| Penalty | | 0.00 | | | |
| Total Due | 141.94 | 125.96 | | 0.00 | |

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

View: correct.vw Key:STATEMENT # Window:1 Rec:250001 (250001)

Add new records or update existing records

Taxes Due



Served by WEBSERVER-2



Saline County

Parcel

760147841 VILLAGE OF WESTERN
DONNA RUT, CLERK
PO BOX 387
WESTERN, NE 68464-

Legal

SOUTH FORK PRCT W 1/2 E 1/2 NW 1/4 SEC. 21-5-2 6.40 ACRES (WESTERN L
SOUTH FORK PRCT

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 | Legal | Tax Information | |
|---------------------|-------|--------------------|-----------|
| Tax District 250 | | Gross Tax Assessed | \$ 141.94 |
| Levy 1.10970500 | | Exemption/Credit | \$ 15.98 |
| Value \$ 12,790 | | Net Tax | \$ 125.96 |
| Tax Sale(s) | | | |

Year: 2019 Statement: 9087

| | Real Estate Tax |
|----------------|--------------------------------|
| Net Tax Due | \$ 125.96 |
| First Payment | \$ 62.98 <u>Pay First Half</u> |
| Second Payment | \$ 62.98 |
| Unpaid Tax Due | \$ 125.96 <u>Pay Total Due</u> |

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Tax List Corrections

| | | | | | | | | | | |
|--|------------------|----------|------------------|-----------------|---------------|-------------|-----------------|-------|-----------|--------------------------|
| Saline County, Nebraska | | | | | | | | | | |
| 1/3/2020 | | | | | | | | | | |
| No: 2020-05 | | | | | | | | | | |
| Name: Zaida Zelaya-Gomez | | | | | | | | | | |
| Address: 1940 Kingwood Avenue, Lot 22 Crete, NE 68333 | | | | | | | | | | |
| Year Corrected: 2019 | | | | | | | | | | |
| School Dist: 2 SLBB | | | | | | | | | | |
| Tax Dist: 55 | | | | | | | | | | |
| Parcel ID: 760147238 | | | | | | | | | | |
| Description of Property: Real Estate - IOLL - Pt SE 1/4 NW 1/4 Sec 33-8-4 | | | | | | | | | | |
| STATEMENT OR SCHEDULE # | ACTUAL VALUATION | TAX RATE | CONSOLIDATED TAX | HOMESTEAD VALUE | HOMESTEAD TAX | PENALTY TAX | TAX CREDIT USED | OTHER | TOTAL TAX | Info for Treasurer |
| 09820 | 2,945 | 1.706175 | \$50.24 | | | | 3.06 | | \$47.18 | TOTAL TAX CREDIT OVERAGE |
| 09820 | 0 | 1.706175 | \$0.00 | | | | | | \$0.00 | |
| ADDED TAX | | | | | | | | | | |
| DEDUCTED TAX | | | | | | | | | -47.18 | |
| Reason for Correction: Correcting clerical error on 2019 taxes. Per Nebraska Certificate of Title 17153220003 issued 6/2/2017, the mobile home had been sold in 2017 to another individual. Therefore, Zaida Zelaya-Gomez received the title in error. | | | | | | | | | | |
| 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 _____ | | | | | | | | | | |
| Deputy _____ | | | | | | | | | | |

Taxes Due

 Search

Parcel Name
760147238 ZELAYA-GOMEZ, ZAIDA
1940 KINGWOOD AVENUE, LOT 22
CRETE, NE 68333-

Saline County

Legal

CRETE PRCT IMPROVEMENTS ON LEASE LAND - PT SE 1/4 NW 1/4 SEC 33-8-4
CRETE PRCT

Served by WEBSERVER-2




Step 5 of 8

Payment Information

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

 Interest Calculator

 Tax Breakdown

Delinquency Dates

1st Half: 05/01/2020

2nd Half: 09/01/2020

| Parcel Information | Legal | Tax Information |
|--------------------|------------|--------------------|
| Tax District | 55 | Gross Tax Assessed |
| Levy | 1.70617500 | Exemption/Credit |
| Value | \$ 2,945 | Net Tax |
| Tax Sale(s) | | |

\$ 50.24
\$ 3.06
\$ 47.18

Year: 2019 Statement: 9820

| | Real Estate Tax |
|----------------|--------------------------------|
| Net Tax Due | \$ 47.18 |
| First Payment | \$ 23.59 <u>Pay First Half</u> |
| Second Payment | \$ 23.59 |
| Unpaid Tax Due | \$ 47.18 <u>Pay Total Due</u> |

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