



# 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: March 15, 2022**

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 2022-05: Marlin Leasing Corporation

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

Discuss/Approve Vehicle Exemption Application (if needed)

Application for Exemption of Motor Vehicle for Schoenstatt Sisters of Mary

**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, March 1, 2022 by Chairperson Russ Karpisek. Present were Karpisek, Janet J. Henning, Stephanie A. Krivohlavek and Marvin A. Kohout, Commissioners and County Clerk Anita K. Bartels. Commissioner Phil Hardenburger was absent.

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 February 23, 2022, 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, seconded by Kohout. Voting aye were Krivohlavek, Henning, Karpisek and Kohout, nays none, motion carried.

Krivohlavek moved to approve the minutes of the February 15, 2022 meeting as presented, seconded by Kohout. Voting aye were Karpisek, Kohout, Henning and Krivohlavek, nays none, motion carried.

County Assessor Brandi Kelly requested approval of the 2022 Protest Hearing dates: Thursday July 7 (full day); Tuesday July 12 (full day); Thursday July 14 (full day); Tuesday July 19 (afternoon only); and Thursday July 21 (finalization day). Kohout moved to approve, seconded by Henning. Voting aye were Henning, Karpisek, Kohout and Krivohlavek, nays none, motion carried.

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

County Treasurer Deb Spanyers presented an Application for Exemption submitted by McIntosh Ministries for a 2016 Ford Edge.

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

Kohout moved to approve the Application for Vehicle Exemption submitted by McIntosh Ministries, seconded by Krivohlavek. Voting aye none, nays Krivohlavek, Karpisek and Kohout, abstaining without conflict Henning. Motion failed.

There being no further business to come before the Board, the meeting was adjourned at 9:43 a.m. The next regular meeting will be on March 15, 2022 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

Phil 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 previous meeting held on February 15, 2022 were approved as presented.

Anita K. Bartels, County Clerk

Janet J. Henning

Russ Karpisek, Chairperson

Stephanie A. Krivohlavek

Phil Hardenburger, Vice Chairperson

Marvin A. Kohout





Roll Year : 2021 Tax Year : 2021 Source : PERSONAL			
Parcel #	: 760147631	Taxes Due	: 11.02
Statement #	: 2021-760147631	Taxes Paid	: 0.00
Change Code	: 1		
	Current	Billed	Corrected
Tax District	165	165	165
Total Value	246	739	0
Exmpt 259 Value		0	
Penalty Percent			
Penalty Value		739	
Tax Rate	1.491932	1.491932	1.491932
Tax Due	3.68	11.02	0.00
Penalty Tax		0.00	0.00
Total Due	3.68		0.00

View: pp\_corr.vw Key:STATEMENT # Window:1 Rec:275746 (275746)

Add new records or update existing records



Deb Spanyers  
Saline County Treasurer  
204 South High Street  
Wilber, NE 68465

February 25, 2022

This letter is to request a refund for Account 0760147631 on behalf of our client, Marlin Leasing in the amount of \$11.02. We were assessed and billed on an asset that was reported as disposed on their 2021 filing. Thank you for your time and assistance with this matter.

Kindly,

*Kelly Carlson*

Kelly Carlson  
Property Tax Senior

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**Re: Marlin Leasing - 0760147631**

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**From :** Saline County <salineassessor@diodecom.net>

Fri, Feb 25, 2022 08:51 AM

**Subject :** Re: Marlin Leasing - 0760147631

📎 1 attachment

**To :** Kelly Carlson <Kelly.Carlson@ey.com>

Kelly,

Thank you for letting us know about this. I have found the return and do see that it indicated that it had been disposed as of 5/2020.

It appears that on 1/3/2022, a payment was made on the 2021 taxes. In order to receive a refund, a letter will have to be sent to the Saline County Treasurer requesting a refund for the 2021 taxes listing the amount of over payment and the reason for the request. After they forward that to me, we will be able to present a tax list correction to the Saline County Board of Equalization for their approval. Once that is completed and approved, a refund should be issued back from the Saline County Treasurer.

Respectfully,

Brandi Kelly  
Saline County Assessor

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**From:** "Kelly Carlson" <Kelly.Carlson@ey.com>**To:** salineassessor@diodecom.net**Sent:** Thursday, February 24, 2022 8:06:38 AM**Subject:** Marlin Leasing - 0760147631

Good Morning,

We received a tax statement back in December for our client, Marlin Leasing – 0760147631. This bill is actually for an asset that was reported as disposed on their 2021 filing. I have attached their filing for your review. Please advise if this account can be deleted for 2021.

Kindly,

**Kelly Carlson** | Senior | Indirect Tax

Ernst &amp; Young, LLP

Direct: 720-931-4007 | [Kelly.Carlson@ey.com](mailto:Kelly.Carlson@ey.com)Website: [www.ey.com](http://www.ey.com)

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 <b>2021</b>
County Name Saline

Name of Property Owner <b>Marlin Leasing</b>			Telephone Number <b>(888) 479-9111</b>		Tax District <b>165</b>	
Street or Other Mailing Address <b>PO Box 5481</b>			Property Type		Precinct or Township	
City <b>Mount Laurel</b>		State <b>NJ</b>	Zip Code <b>08054</b>		County ID or Schedule Number <b>760147631</b>	
Address of Property (if different than above) <b>See Attached</b>			City		State Zip Code	
Legal Description						

Totals		Taxable Value
1 Commercial and industrial property total (from schedule).....	1	<b>739</b> <del>8,228</del>
2 Agricultural machinery and equipment total (from schedule) .....	2	
3 TOTAL TAXABLE VALUE before exemption (total of lines 1 and 2) .....	3	<b>739</b> <del>8,228</del>

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
NONE	

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**

Saige Marchek

\_\_\_\_\_  
 Signature of Property Owner

04/26/2021

Date

\_\_\_\_\_  
 Property Tax Specialist

\_\_\_\_\_  
 Title

\_\_\_\_\_  
 PropertyTaxMailbox@MarlinCapitalSolutions.com  
 Email Address

(888) 479-9111

Daytime Phone Number

\_\_\_\_\_  
 Signature of Preparer

Date

\_\_\_\_\_  
 8565054239  
 Daytime Phone Number

\_\_\_\_\_  
 smarchek@marlincapitalsolutions.com  
 Email Address

For County Assessor's Use Only	
Depreciation Worksheet Reviewed <div style="display: flex; justify-content: space-around; align-items: center;"> <div style="text-align: center;"> <u>5/3/21</u> Date         </div> <div style="text-align: center;"> <u>DC</u> Initials         </div> </div>	PENALTY <input type="checkbox"/> 10% <input type="checkbox"/> 25%
Total personal property value exempted under Beginning Farmer Tax Credit Act \$ <u>DC</u>	

\_\_\_\_\_  
 Signature of County Assessor

5/3/21  
 Date

Sent Copy

Personal Property Schedule - Nebraska Net Book Value  
Name: MARLIN LEASING CORPORATION Year: 2021  
Schedule: 760147631 County: SALINE COUNTY ASSESSOR'S OFFICE

Description	Type	Year	# Units	Adj Basis	Recov	Depr %	Taxable Value
GPS UNIT	CO	2017	1	2,956	5	24.99%	739

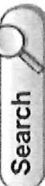
Attach schedules to your Nebraska Personal Property Return.  
Retain a copy for your records.

**Disposed/Moved Property List**  
**Declaration of Property Leased to Others**  
Sorted By: Lessee Name

Saline County Assessor

Lease # Lessee Name	Asset Number Acquisition Date	Status Disposal Date	Assessor Account Lease Type	Owner Class Description	Reported Cost
Property Location: 1348 County Road 1900 Wilber, NE 68465					
401-1637710-001 R L Vyhalek	570932 12/05/2017	Disposed 05/18/2020	760147631 CS	GPS Unit 3 Omnitrac IVG units	2,956.00
<b>Totals:</b>					<b>1</b>
<b>Grand Totals:</b>					<b>1</b>

## Taxes Due



Served by WEBSERVER-2



Step 5 of 8

## Saline County

**Parcel** 0760147631

**Name** MARLIN LEASING CORPORATION  
PO BOX 5481  
MOUNT LAUREL, NJ 08054-

**Legal**

### Payment Information

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



### Delinquency Dates

1st Half: 05/01/2022

2nd Half: 09/01/2022

### Parcel Information

Tax District  
Levy  
Value  
Tax Sale(s)

### Tax Information

165 Gross Tax Assessed  
1.49193200 Exemption/Credit  
\$ 739 Net Tax  
\$ 11.02  
\$ 0.00  
\$ 11.02

### Year: 2021 Statement: 586

Net Tax Due  
First Payment  
Second Payment  
Unpaid Tax Due

### Personal Property Tax

\$ 11.02  
\$ 0.00 Receipt Date 1/3/2022  
\$ 0.00 Receipt Date 1/3/2022  
\$ 0.00

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