



# 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: July 11, 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 2022-20: Orscheln Farm & Home LLC #96

Discuss Assessor's Recommendation and approve Betel Worship Center's 2022 Exemption Application

Discuss Assessor's Recommendation and deny Heartland Church Network's Statement of Reaffirmation of Tax Exemption for 2022

Discuss/Approve 2022 Change of Value Notices

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

Discuss/Approve Vehicle Exemption Application (if needed)

1:00 - Finalize 2022 Property Valuation Protest Hearing Decisions

**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, July 5, 2022 by Chairperson Russ Karpisek. Present were Karpisek, Janet J. Henning, Phil Hardenburger and Marvin A. Kohout, Commissioners and County Clerk Anita K. Bartels. Commissioner Stephanie A. Krivohlavek was absent.

Notice of said meeting was posted in the County Clerk's office and published in all three county newspapers on June 29, 2022, in compliance with State Statutes.

Karpisek advised those present of the open meetings act posted at the back of the room and that all proceedings are electronically recorded.

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

Kohout moved to approve the minutes of the June 21, 2022 meeting as presented, seconded by Henning. Voting aye were Karpisek, Kohout, Hardenburger and Henning, nays none, motion carried.

County Assessor Brandi Kelly presented Personal Property Appeal PP2022-10 filed by Orscheln Farm & Home. Kelly explained the annual personal property report was received by the due date, but in Hastings, Adams County, Nebraska instead of Saline County. The appeal is only to have the late penalty in the amount of \$264.64 waived. Kelly recommended to waive the penalty. Hardenburger moved to waive the penalty of \$264.64, seconded by Henning. Voting aye were Kohout, Hardenburger, Henning and Karpisek, nays none, motion carried.

Kelly reported her office has been working with the County Attorney in preparation of the 2020 TERC cases. She expressed concern whether the documentation received from TERC was complete, since some numbered pages appear to be missing. Verification of the information has been requested, however to meet the necessary deadlines, Kelly informed the board an extension to the September 7, 2022 hearing date may need to be requested and/or depositions taken.

There being no further business to come before the Board, the meeting was adjourned at 9:32 a.m. The next regular meeting will be on July 19, 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 June 21, 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

**TAX LIST CORRECTIONS, SALINE COUNTY, NEBRASKA**

<b>Date:</b>	July 6, 2022													<b>No:</b>	2022-20
<b>Name:</b>	Orschem Farm & Home LLC #96 % Savage, Savage & Brown					<b>Address:</b>	PO BOX 22845 Oklahoma City, OK 73123								
<b>Year Corrected:</b>	2021	<b>School Dist:</b>	17-2	<b>Tax Dist:</b>	5										
<b>Description of Property:</b>	Personal Property										<b>Parcel:</b>	760144419			

												Info for Treasurer	
	STATEMENT OR SCHEDULE #	ACTUAL VALUATION	TAX RATE	CONSOLIDATED TAX	HOMESTEAD VALUE	HOMESTEAD TAX	PENALTY TAX	USED TAX CREDIT	OTHER	TOTAL TAX	TOTAL TAX CREDIT	TAX CREDIT OVERAGE	
ORIGINAL TAX	00659	126,051	2.099446	2,646.38			264.64			2,911.02			
CORRECTED TAX	00659	126,051	2.099446	2,646.38						2,646.38			
ADDED TAX													
DEDUCTED TAX										-264.64			

**Reason for Correction:** Saline County Board of Equalization waived the penalty amount on the 2021 Personal Property Return after testimony during the Personal Property Valuation appeal held on July 5, 2022. (Appeal PP2022-10)

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.

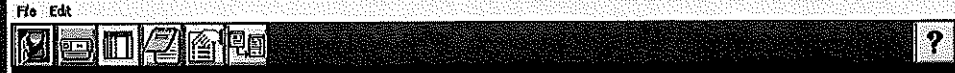
ALL CORRECTIONS MADE ON THE TAX ROLL MUST BE SHOWN IN RED.

Approved by the action of the County Board,  
 this \_\_\_\_\_ day of \_\_\_\_\_.

\_\_\_\_\_ Chairman

\_\_\_\_\_ County Assessor

By \_\_\_\_\_  
 Deputy



Roll Year : 2021 Tax Year : 2021 Source : PERSONAL			
Parcel #	: 760144419	Taxes Due	: 2,911.02
Statement #	: 2021-760144419	Taxes Paid	: 0.00
Change Code	: 1		
	Current	Billed	Corrected
Tax District	5	5	5
Total Value	96,644	126,051	126,051
Exmpt 259 Value		0	
Penalty Percent			
Penalty Value		126,051	126,051
Tax Rate	2.099446	2.099446	2.099446
Tax Due	2,029.00	2,646.38	2,646.38
Penalty Tax		264.64	0.00
Total Due	2,029.00		2,646.38

View: pp\_corr.vw Key:STATEMENT # Window:1 Rec:276311 (276311)

Add new records or update existing records

# Notice of Action by the County Board of Equalization for Personal Property

Name Orscheln Farm & Home #96OR			
Street or Other Mailing Address PO BOX 22845			
City Oklahoma City	State OK	Zip Code 73123	County Name Saline

You are hereby notified that the Saline County Board of Equalization has determined that the following taxable values and penalties have been applied to your personal property tax return for the years 2021.

Assessment Year	Taxable Value	Penalty
2021	\$126,051	\$0

You are further notified that the property taxes on the taxable values and penalties listed above will be at the same rate imposed on similar property in the tax district where the property has situs.

Interest will be charged on the tax and any penalty from the date of the delinquency of the tax at the statutory rate of 14 %, until paid.

The decision of the county board of equalization may be appealed to the Tax Equalization and Review Commission within 30 days of the decision, which occurred on the 5 day of July, 2022.

**sign  
here** ▶

*Anta K. Bartels*  
Signature of County Clerk



07-05-2022  
Date

**REMINDER TO COUNTY CLERK --**

A copy of this Notice must be sent to the county assessor within seven days of the decision of the county board of equalization.

File with the  
County Clerk  
(See Instructions)

# Property Valuation Protest

## and Report of County Board of Equalization Action

Complete a separate protest form for each parcel.

FORM  
**422**

County Name  
Saline

Name and Mailing Address of Person Filing Protest			Protest Number <u>PP2022-10</u>	Filed <u>JUN 14 2022</u>
Name <b>ORSCHELN FARM &amp; HOME , #960R</b>			Projected Valuation 20 <u>21</u>	Requested Valuation (Required)
The person filing this protest is the owner of the property or authorized to protest on behalf of the owner. If the protest is being filed on behalf of the owner, authorization to do so must be provided with the protest. <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No			Land \$	Land \$
Street or Other Mailing Address <b>P.O. BOX 22845</b>			Buildings \$	Buildings \$
City, Town, or Post Office <b>OKLAHOMA CITY,</b>	State <b>OK</b>	Zip Code <b>73123</b>	Total Land and Buildings \$	Total Land and Buildings \$
Property Identification Number <b>0760144419</b>	Phone Number <b>405-752-9747</b>		Personal Property \$ <b>126,051</b>	Personal Property \$ <b>126,051 (no penalty)</b>
Email Address <b>DOUG@SSANDB.COM</b>			Reasons for requested valuation change (Required). (Attach additional pages if needed.)	
Real Property Description (Include Lot, Block, Addition, Location Address, Section, Township, Range, and County) and/or Personal Property Description (Required) <b>PERSONAL PROPERTY LOCATED AT 1755 CARDINAL LANE CRETE, NE 68333</b>			<b>the yearly personal property report was sent to the Hastings, NE tax office instead of the Crete, NE office. However, Hastings filing was postmarked by the deadline 5/31.</b>	

**sign here** 6/14/2022  
Date

*[Signature]*  
Signature of Person Filing Protest

County Assessor's Recommendation <i>Recommend to waive penalty amount of \$264.64.</i>	Referee's Recommendation (if applicable)
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Decision of County Board of Equalization for Assessment Year 20 <u>21</u>									
<p>Based for Action Taken (County Board of Equalization Chairperson)</p> <p>The Board of Equalization has accepted the recommendation of the Assessor, since the annual personal property report was received by the due date in Hastings, Adams County, Nebraska. Therefore, the penalty of \$264.64 is waived.</p>	<table border="1" style="width: 100%; border-collapse: collapse;"> <tr><td style="padding: 2px;">Land</td><td style="padding: 2px;">\$</td></tr> <tr><td style="padding: 2px;">Buildings</td><td style="padding: 2px;">\$</td></tr> <tr><td style="padding: 2px;">Total Land and Buildings</td><td style="padding: 2px;">\$</td></tr> <tr><td style="padding: 2px;">Personal Property</td><td style="padding: 2px;">\$</td></tr> </table>	Land	\$	Buildings	\$	Total Land and Buildings	\$	Personal Property	\$
Land	\$								
Buildings	\$								
Total Land and Buildings	\$								
Personal Property	\$								

Check One:

The county assessor has certified to the county board of equalization that a copy of that portion of the property record file which substantiates the calculation of the protested value is maintained in the county assessor's office in electronic or paper form. If dissatisfied with the board's decision, this report and the property record file may be used to complete an appeal to the Tax Equalization and Review Commission.

Attached is a copy of that portion of the property record file which substantiates the calculation of the protested value. If dissatisfied with the board's decision, this report and the property record file may be used to complete an appeal to the Tax Equalization and Review Commission.

*[Signature]* JUL 05 2022  
Date

Signature of County Board of Equalization Chairperson

County Clerk Certification

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		Telephone Number 405-752-9747	Tax District 5
Name of Property Owner ORSHELN FARM & HOMES LLC #96 % SAVAGE, SAVAGE, & BROWN		Property Type Commercial	Precinct or Township
Street or Other Mailing Address PO BOX 22845		County ID or Schedule Number 760144419	
City OKLAHOMA CITY, OK	State	Zip Code 73123-	Legal Description #0960R

Totals	Taxable Value	
1 Commercial and Industrial property total (from schedule) .....	1	126,051 <del>2,723</del>
2 Agricultural machinery and equipment total (from schedule) .....	2	0
3 TOTAL TAXABLE VALUE before exemptions (total of lines 1 and 2) .....	3	126,051 <del>2,723</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
	ADAM COUNTY PMD 5/1

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**

Signature of Property Owner	Date	Signature of Preparer	Date
		405-752-9747	04/22/21
Title	Daytime Phone Number	Daytime Phone Number	
		kyle@ssandb.com	
Email Address		Email Address	

FOR COUNTY ASSESSOR'S USE ONLY

Depreciation Worksheet Reviewed	5/4/2021	ST	PENALTY	<input checked="" type="checkbox"/> 10%	<input type="checkbox"/> 5%
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Personal Property Schedule - Nebraska Net Book Value  
 Name: ORSCHELN FARM & HOME LLC #96 Year: 2021  
 Schedule: 760144419 County: SALINE COUNTY ASSESSOR'S OFFICE

Description	Type	Year	# Units	Adj Basis	Recov	Depr %	Taxable Value
PHONE SYSTEM	CO	2020	1	31,450	5	85.00%	26,733
LOZIER SHELIVING	CO	2020	1	79,965	7	89.29%	71,401
FLOOR SCRUBBER	CO	2020	1	3,849	7	89.29%	3,437
FORKLIFT	CO	2020	1	21,407	7	89.29%	19,114
PALLET JACK	CO	2020	1	4,080	7	89.29%	3,643
FURNITURE & FIXTURES	CO	2018	1	2,906	7	55.13%	1,602
COMPUTER EQUIPMENT	CO	2016	1	1,450	5	8.33%	121
Total Taxable Valuation :							126,051

## Notice of Penalty and Interest on Personal Property

Name Orscheln Farm + Home LLC #96 % Savage, Savage + Brown  
 Street or Other Mailing Address PO Box 22845  
 City Oklahoma City State OK Zip Code 73123 County Name Saline

Your 2021 Personal Property Return was received on the 4 day of May, 2021.

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.

sign  
here

Brandi Kelly  
Signature of County Assessor

5/4/2021  
Date

Property Description

ORSHELN FARM & HOME LLC #96  
 % SAVAGE, SAVAGE, & BROWN INC  
 PO BOX 22845  
 OKLAHOMA CITY, OK 73123-

**SALINE COUNTY**

TAX YEAR	2021
STATEMENT	659
TAX TYPE	Personal Property
SCHEDULE	0760144419
Date Taxes Are Due	12/31/2021
1st Half Delinquent	05/01/2022
2nd Half Delinquent	09/01/2022
Net Amount Due	2,911.02
1st Half Payment	1,455.51
2nd Half Payment	1,455.51
Total Value	126,051
Begin Farmer Value	0
Tax Relief Value	0
Taxable Value	126,051
Total Tax	2,646.38
State Tax Credit	0.00
Penalty	264.64
<b>NET AMOUNT DUE</b>	<b>2,911.02</b>

Description	Tax Rate	Prior Tax	Current Tax
COUNTY (100)	0.30150400		380.05
CO BND (3300)	0.02128100		26.82
SCHOOL (6100)	1.04392800	1,315.89	
SCH. BND (6223)	0.16343300		206.01
ESU (6900)	0.01563000		19.70
VOC TECH (7100)	0.09370000		118.11
NRD (7300)	0.02133400		26.89
CITY (8600)	0.43282700	545.58	
AG SOC (9200)	0.00470200		5.93
HIST SOC (9300)	0.00110700		1.40
Penalty			264.64
<b>Totals</b>	<b>2.09944600</b>		<b>2,911.02</b>



Schedule 0760144419  
 District ID 5  
 District Name CRETE CITY 17-2

**MESSAGES**

IMPORTANT: Examine the notice before payment. The treasurer is not responsible for payments on the wrong property.

2021 Personal Property Statement



ORSHELN FARM & HOME LLC #96  
 % SAVAGE, SAVAGE, & BROWN INC  
 PO BOX 22845

2021 Personal Property Statement



ORSHELN FARM & HOME LLC #96  
 % SAVAGE, SAVAGE, & BROWN INC  
 PO BOX 22845



NEBRASKA DOCUMENTARY  
STAMP TAX  
Date: 04/11/22  
\$ 123.75 By JH

Gen.	Num.	Paged	ROD	Cards	Copy
	✓	✓	✓	✓	✓

Submitted by: Nebraska Title Company-Beatrice 210  
Filing Fee: \$10.00  
Page Count: 1

STATE OF NEBRASKA } ss  
SALINE COUNTY

Entered in numerical index and filed on record,  
the 11 day of April 2022  
at 11:38 o'clock AM and Recorded  
as instrument number 2022-00614

*Heather Brice*  
County Clerk  
Electronically Recorded By: JH

WARRANTY DEED

Marco T. Flores and Maricela Flores, a married couple, GRANTOR, in consideration of One Dollar and other good and valuable consideration received from Betel Worship Center, a Nebraska Non-Profit Corporation, GRANTEE, hereby conveys to GRANTEE the following described real estate (as defined in Neb. Rev. Stat. 76-201):

Lot One Thousand Three (1003), except the North Six inches thereof, and the North Six inches of Lot One Thousand Four (1004) in Original Town of Dorchester, Saline County, Nebraska.

GRANTOR covenant with GRANTEE that GRANTOR:

- (1) is lawfully seized of such real estate and that it is free from encumbrances, except encumbrances, liens, easements and restrictions of record;
- (2) has legal power and lawful authority to convey the same; and
- (3) warrants and will defend title to the real estate against the lawful claims of all persons.

Dated: 04/08/2022

*Marco T. Flores*  
Marco T. Flores

*Maricela Flores*  
Maricela Flores

STATE OF NEBRASKA

COUNTY OF SALINE

The foregoing instrument was acknowledged before me this 8 day of April, 2022 by Marco T. Flores and Maricela Flores.

GENERAL NOTARY - State of Nebraska  
JENNIFER A. KOLL  
My Comm. Exp. July 10, 2025

*Jennifer A. Koll*  
Notary Public

0329829

Please Return recorded document to:  
Nebraska Title Company  
629 Court Street  
Beatrice, NE 68310

File with Your County Assessor on or Before December 31

# Statement of Reaffirmation of Tax Exemption for Use When Applying for Continued Exemption by Qualifying Organizations

FORM 451A

Failure to properly complete or timely file this statement will result in a denial of the exemption.

Name of Organization Heartland Church Network			County Name Saline	Tax Year 2022
Name of Business, If Different than Organization			State Where Incorporated Nebraska	
Name of Owner of Property Heartland Church Network			Parcel ID Number 760029008	
Street or Other Mailing Address of Applicant 217 Main Street			Contact Name Mark Elliot	Phone Number 402-551-0608
City Friend	State NE	Zip Code 68359	Email Address	
Type of Ownership <input type="checkbox"/> Agricultural and Horticultural Society <input type="checkbox"/> Educational Organization <input checked="" type="checkbox"/> Religious Organization <input type="checkbox"/> Charitable Organization				

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

760029008 - Friend City Original Town Lot 209

I hereby state that I am the authorized representative of the organization owning the property described above and that the use of this property has not changed during the previous year.

sign here

*Mark A. Elliott*  
Authorized Signature

*Director of Missions*  
Title

*Dec. 13, 2021*  
Date

Retain a copy for your records.

For County Assessor's Use Only

*12-16-21*  
Date Received

*Brandi Kelly*  
County Assessor's Signature

## Instructions

**Who May File.** An organization that owns real or tangible personal property, except licensed motor vehicles, and is seeking continuation of a property tax exemption must file this Statement of Reaffirmation of Tax Exemption, Form 451A, if:

1. The property is owned by and used exclusively for agricultural and horticultural societies; or
2. The property is:
  - a. Owned by educational, religious, or charitable organizations, or any organization for the exclusive benefit of any educational, religious, or charitable;
  - b. Used exclusively for educational, religious, or charitable;
  - c. Not owned or used for financial gain or profit to either the owner or user;
  - d. Not used for the sale of alcoholic beverages for more than 20 hours per week; AND
  - e. Not owned or used by an organization which discriminates in membership or employment based on race, color, or national origin.

An organization must file an exemption application, Form 451, if new property is acquired or if the property is converted to exempt use.

**When And Where To File.** The Form 451A must be filed on or before December 31 prior to each intervening year, those years not evenly divisible by four, with the county assessor of the county where the property is subject to tax.

**Late Filings/Waivers.** If an organization fails to file a Form 451A on or before December 31, it may file the Form 451A on or before June 30, with the county assessor, to maintain the tax exempt status of the property. Filing by this date nullifies any previous action by the county board of equalization denying the exempt status. If a late filing is made, the county assessor must assess a penalty against the organization in the amount of 10% of the tax that would have been assessed had the statement not been filed or \$100, whichever is less, for each calendar month or fraction thereof for which the filing of the statement missed the December 31 deadline. The penalty may not be waived.

**Specific Instructions.** The completed Form 451A must be retained by the county assessor.

STATE OF NEBRASKA } SS  
SALINE COUNTY

Entered in numerical index and filed on record,  
the 14 day of June 2022  
at 12:32 o'clock PM and Recorded  
as instrument number 2022-01010

Gen.	Num.	Paged	ROD	Cards	Copy

Register of Deeds

Submitted by: Charter Title & Escrow Services, Inc. - Lincoln  
Filing Fee: \$10.00  
Page Count: 1

NEBRASKA DOCUMENTARY  
STAMP TAX  
Date: 06/14/22  
\$ 74.25 By JH

*Aaron Householder*  
County Clerk  
Electronically Recorded By: JH

**AFTER RECORDING RETURN TO:**  
Charter Title & Escrow Services, Inc.  
6333 Apples' Way, Suite 115  
Lincoln, NE 68516  
402-435-1244

760089008  
#15

### WARRANTY DEED

Book  
544,15

217 Main St.  
Friend

Heartland Church Network, a Nebraska non-profit corporation, GRANTOR, in consideration of Two Dollars (\$2.00) and other good and valuable consideration received from GRANTEE convey to GRANTEE

Kent Rinne, *KWR*

the following described real estate (as defined in Neb. Stat. 76-201) in Saline County, Nebraska:

Lot Two Hundred Nine (209), in the Original Town, now City of Friend, Saline County, Nebraska.

GRANTOR covenants with GRANTEE that GRANTOR:

- (1) is lawfully seised of such real estate, that it is free from encumbrances, except easements, restrictions and reservations of records, and subject to all regular taxes and special assessments;
- (2) has legal power and lawful authority to convey the same;
- (3) warrants and will defend title to the real estate against the lawful claims of all persons.

Executed this 6 day of June, 2022.

Hearland Church Network, a  
Nebraska non-profit corporation

*Aaron Householder*  
Director  
AARON Householder

STATE OF Nebraska  
COUNTY OF Lincoln

The foregoing instrument was acknowledged before me this 6 day of June, 2022 by Aaron Householder,  
Director of Heartland Church Network, a Nebraska non-profit corporation.

*Carl D Brown*  
Notary Public



2265635  
Charter Title

	A	B	C	D	E	F	G	H	I	J
1	<b>COUNTY BOARD OF EQUALIZATION NOTICE</b>									
2	<b>July 19, 2022</b>									
3		<b>PARCEL #</b>	<b>DIST #</b>	<b>OWNERS NAME</b>	<b>LEGAL DESCRIPTION</b>	<b>REASON FOR ADJUSTMENT</b>	<b>2021 VALUE</b>	<b>2022 VALUE BEFORE</b>	<b>2022 VALUE AFTER</b>	<b>VALUATION CHANGE</b>
4		760040168	25	Betel Worship Center	Dorchester Village - Pt Lots 1003 - 1004	Property was purchased from a taxable entity on 4/8/22. Now exempt property - changed prior to levy date (REG 40-007.01)	21,880	21,880	0	-21,880
5		760029008	15	Rinne, Kent	Friend City - OT Lot 209	Property was purchased from a exempt entity on 6/10/22. Now taxable property- changed prior to levy date (REG 40-007.03)	0	0	32,335	32,335
6										
7										
8										
9										
10										10,455