



Saline County Board of Commissioners

Meeting Agenda

AGENDA

SALINE COUNTY BOARD OF EQUALIZATION

SALINE COUNTY COURTHOUSE

Wilber, NE

9:15 AM

DATE: June 20, 2023

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 2023 Change of Value Notices

Discuss/Approve Resolution #2023-36 Property Valuation Protest Policy

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 9:18 a.m. Tuesday, June 6, 2023 by Chairperson Phil Hardenburger. Present were Hardenburger, Stephanie A. Krivohlavek, Marvin A. Kohout, Janet J. Henning, and Russ Karpisek Commissioners and County Clerk Anita K. Bartels.

Notice of said meeting was posted in the County Clerk’s office and published in all three county newspapers on May 31, 2023, in compliance with State Statutes.

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

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

Karpisek moved to approve the minutes of the May 23, 2023 meeting as presented, seconded by Krivohlavek. Voting aye were Kohout, Krivohlavek, Hardenburger, Henning and Karpisek, nays none, motion carried.

County Assessor Brandi Kelly presented Tax List Correction 2023-20 for Ricardo A. & Vilma A. Hidalgo for approval. Karpisek moved to approve, seconded by Henning. Voting aye were Krivohlavek, Hardenburger, Henning, Karpisek and Kohout, nays none, motion carried.

Kelly presented a list of 72 parcels requesting Changes in the Valuations for 2023. Kohout moved to approve, seconded by Henning. Voting aye were Hardenburger, Henning, Karpisek, Kohout and Krivohlavek, nays none, motion carried.

Discussion took place on a single Commissioner versus full panel TERC hearing. It was decided to proceed with the single Commissioner hearing as previously scheduled.

There being no further business to come before the Board, the meeting was adjourned at 9:30 a.m. The next regular meeting will be on Tuesday, June 20, 2023 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

Stephanie A. Krivohlavek, Vice Chairperson

Phil Hardenburger, Chairperson

Marvin A. Kohout

I, Anita K. Bartels, County Clerk in and for Saline County, do hereby certify that the minutes of the previous meetings held on May 23, 2023 was approved as presented.

Anita K. Bartels, County Clerk

Janet J. Henning

Russ Karpisek

Stephanie A. Krivohlavek, Vice Chairperson

Phil Hardenburger, Chairperson

Marvin A. Kohout

	A	B	C	D	E	F	G	H	I	J
1	COUNTY BOARD OF EQUALIZATION NOTICE									
2	June 20, 2023									
3		PARCEL #	DIST #	OWNERS NAME	LEGAL DESCRIPTION	REASON FOR ADJUSTMENT	2022 VALUE	2023 VALUE BEFORE	2023 VALUE AFTER	VALUATION CHANGE
4	1	760068747	100	Betts, Terry	Pleasant Hill Prct Hardin Duvall's 3rd Addn Lots 1-8 Inc & 1/2 vac street Block 1 Sec 10-7-3	Raised Imp +25%. Parcel did not get adjusted prior to abstract.	24,525	24,525	28,085	3,560
5	2	760068720	100	Buhr, Betty J	Pleasant Hill Prct Hardin Duvall's Sr 2nd Add Lots 3-6 & Pt vac streets and alley Sec 10-7-3	Raised Imp +25%. Parcel did not get adjusted prior to abstract.	32,920	32,920	38,940	6,020
6	3	760068623	100	Busboom, Velda M	Pleasant Hill Prct Alva Duvall's 1st Add Lots 5-8 inc & vac street & alley Block 1 Sec 10-7-3	Raised Imp +25%. Parcel did not get adjusted prior to abstract.	89,685	89,685	110,055	20,370
7	4	760133735	100	Chrastil, Todd	Pleasant Hill Prct IOLL - Double Wide Mobile Home Sec 10-7-3	Raised Imp +25%. Parcel did not get adjusted prior to abstract.	13,085	13,085	16,355	3,270
8	5	760068674	100	Divis, Wayne & Cynthia	Pleasant Hill Prct Alva Duvall's 2nd Add Lots 1-4 & 1/2 vac Miami St & 1/2 vac alley Block 4 Sec 10-7-3	Raised Imp +25%. Parcel did not get adjusted prior to abstract.	172,590	172,590	213,585	40,995
9	6	760068739	100	Divis, Wayne & Cynthia	Pleasant Hill Prct Alva Duvall's 2nd Add Lots 5-8 inc & 1/2 vac streets & alley Block 4 & Block5 (strip 302.25 x 15) Sec 10-7-3	Raised Imp +25%. Parcel did not get adjusted prior to abstract.	10,970	10,970	11,470	500
10	7	760068666	100	Hauder, Broderick A	Pleasant Hill Prct Alva Duvall's 2nd Lots 2-8 & 1/2 vac streets & alley Block 2 Sec 10-7-3	Raised Imp +25%. Parcel did not get adjusted prior to abstract.	79,980	79,980	97,595	17,615
11	8	760019460	5	Jurena, David S	Crete City West Crete Addition Lot 7-12 Block 5	After on-site inspection 6/16/23, added a 40x54 pole building and 12 x 54 concrete approach that has been on the property prior to 1/1/2023. Parcel did not get adjusted prior to abstract.	76,675	94,410	121,010	26,600
12	9	760068658	100	Kempston, Darold L & Lori L	Pleasant Hill Prct Alva Duvall's 2nd Add Lot 1 & 1/2 vac street & alley Block 2 Sec 10-7-3	Raised Imp +25%. Parcel did not get adjusted prior to abstract.	16,400	16,400	20,100	3,700
13	10	760083177	165	Klasek, Alan J	North Fork Prct Pt NW 1/4 Sec 21-6-2 21.87 acres	Raised Imp +25%. Parcel did not get adjusted prior to abstract.	153,970	154,790	168,000	13,210
14	11	760082154	165	Krivohlavek, Nadine E	North Fork Prct N 1/2 NW 1/4 NE 1/4 Sec 10-6-2 20 acres	Raised Imp +25%. Parcel did not get adjusted prior to abstract.	218,520	218,920	243,165	24,245

	A	B	C	D	E	F	G	H	I	J
15	12	760131236	100	Papik, Allen	Pleasant Hill Prct IOLL - Home, Building, Bin Sec 6-7-3	Raised Imp +25%. Parcel did not get adjusted prior to abstract.	190,980	190,980	238,725	47,745
16	13	760068755	55	Rut, Chad & Monica	Pleasant Hill Prct H Duvall's 3rd Add Lot 1 & W 1/2 Lot 2 & Pt Lot 7 & 8 & Pt vac alley Block 5 Sec 10-7-3	Raised Imp +25%. Parcel did not get adjusted prior to abstract.	58,550	58,550	72,450	13,900
17	14	760068801	100	Rut, Chad J	Pleasant Hill Prct Hardin Duvall's 3rd Add All Block 6-7-8 & vac streets & alleys Sec 10-7-3	Raised Imp +25%. Parcel did not get adjusted prior to abstract.	118,295	118,295	143,620	25,325
18	15	760068712	55	Spichal, David L	Pleasant Hill Prct H Duvall's 2nd Add Lots 1-2 & 7-8 Block 2 & W 132' vac alley & pt vac street Sec 10-7-3	Raised Imp +25%. Parcel did not get adjusted prior to abstract.	54,015	54,015	65,760	11,745
19										
20										258,800

Resolution #2023-36

Saline County Property Valuation Protest Policy

BE IT HEREBY RESOLVED, by the Board of Commissioners of Saline County, NE, to recognize the established policy for Property Valuation Protests.

Per State Statute 77-1502. Board; protests; form; report; notification.

- (1) The county board of equalization shall meet for the purpose of reviewing and deciding written protests filed pursuant to this section beginning on or after June 1 and ending on or before July 25 of each year. Protests regarding real property shall be signed and filed after the county assessor’s completion of the real property assessment roll required by section 77-1315 and on or before June 30. For protests of real property, a protest shall be filed for each parcel. Protests regarding taxable tangible personal property returns filed pursuant to section 77-1229 from January 1 through May 1 shall be signed and filed on or before June 30. The county board in a county with a population of more than one hundred thousand inhabitants based upon the most recent federal decennial census may adopt a resolution to extend the deadline for hearing protests from July 25 to August 10. The resolution must be adopted before July 25 and it will affect the time for hearing protests for that year only. By adopting such resolution, such county waives any right to petition the Tax Equalization and Review Commission for adjustment of a class or subclass of real property under section 77-1504.01 for that year.

Special Filing Provisions: If a filing date falls on a weekend or holiday, the filing deadline is the next business day.

In accordance with State Statute 77-1502 the Saline County Clerk will accept fully executed written protests filed in person, by mail, email or via the county drop box. If a protest is sent through the U.S. mail, the protest is considered filed on the date of the postmark. If the protest is sent through the U.S. mail and either registered or certified, the date of the registration or certification shall be deemed the postmark date. If a protest is filed by email, the email must be date stamped no later June 30 including a time stamp no later than 5:00 PM. If a protest is submitted via the county drop box, it must be received by 5:00 PM on June 30th.

Motion made by Commissioner _____, seconded by Commissioner _____, to adopt the foregoing policy. All members present voting as follows:

Ayes: _____
 Nays: _____
 Abstentions: _____
 Absent: _____

SUBSCRIBED AND SWORN TO before me this 20th day of June 2023.

SEAL

Saline County Clerk