



Saline County Board of Commissioners

Meeting Agenda

AGENDA

SALINE COUNTY BOARD OF EQUALIZATION

SALINE COUNTY COURTHOUSE

Wilber, NE

9:15 AM

DATE: February 20, 2024

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

2024 Permissive Exemption Applications - Assessor Recommendation

Discuss/Approve 2024 Protest Hearing Dates

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

ADJOURNMENT

2024 Saline County Permissive Exemptions

NEW APPLICATIONS	Name	Parcel Number and Legal Description of Properties	Description of Property's use	Assr Recmd	CBOE	PAD REVIEW	COMMENTS
2024 EXEMPTION APPLICATIONS FILED (FORM 451) BY DEC 31, 2023							
CHARITABLE							
Name	Parcel Number and Legal Description of Properties	Description of Property's use	Assr Recmd	CBOE	PAD REVIEW	COMMENTS	
American Legion August Vanek Post # 264	760040583-OT Dorchester S 6.9' Lot 1158 & N 18' of Lot 1159, 760040141 - OT Dorchester, Pt. Lot 1000, 760040133 - OT Dorchester, All of Lot 999 & Party Wall of Lot 1000	Charitable	Approval 2/20/2024				
American Legion Post # 311 of Tobias	760045437- Tobias Village Lot 5, Blk 6 (Legion Hall)	Charitable	Approval 2/20/2024				
American Legion Hawes Woods Post # 212	760036233- DeWitt Village - All of lots 899-900-901	Charitable	Approval 2/20/2024				
American Legion Post # 183 - Ford Banka	760028478- Friend City - North 8' of Lot 130 & South 12' of Lot 131	Charitable	Approval 2/20/2024				
American Legion Post # 255 of Western	760042519- Western Village -Lot 1 Blk 12- All Exempt	Charitable	Approval 2/20/2024				Per information received 1/25/24 from Don Shutts, this is just a vacant lot. Nothing occurs on this property. On 2/20/24, Assessor made recommendation to deny 760044708.
American Legion Post # 258 - Rennie Dale Chester	760044449- Swanton Village Lots 6-7 Blk 6; 760044643- Swanton Village Lots 13-14 Blk 7; 760044708- Swanton Village Lot 16 Blk 7	Charitable	Approval of 760044449 & 760044643 2/20/2024 Denial on 760044708 2/20/2024				
Blue Valley Lodge # 64 AF & AM (Partial)	760021392- Wilber City - S30' of Lots 285-286-287 - (1st Floor rented to taxable entity) (2nd Floor used by Blue Valley Lodge)	Charitable	Approval of a partial 2/20/2024				
Blue Valley Post # 4959 VFW of U.S. (Partial)	760006555-Crete City - West 18' of the South 90' of Lot 13 & All of Lots 14-15 Blk 127 (Except that part that serves food and liquor)	Charitable	Approval of 2/20/2024				
Crete Area Medical Center	Crete City 760049645- PT S 1/2 SE1/4 SEC. 23-8-4 (28.48 acres); 760007586- Lots 7-8-9 Blk 139 (lv); 760130477-PT S1/2 SE1/4 SEC. 23-8-4 (8.72 acres)ICL (Pt of Hospital)	Charitable	Approval of 760049645, 760130477, 760021937, 760030545, 760147486 on 2/20/2024 Approval of a partial on 2/20/2024				Per information received 1/25/24, a portion of this building is rented out to a commercial business. On 2/20/2024, Assessor made recommendation to partially approve 760007586.
Louis Milan Post # 101 Wilber	760028079- Wilber's Dudek's Addition Lots 1-10 Blk 5; 760076960- Wilber PRCT PT SE1/4 NW1/4 SEC. 22-6-4 (22.03 Acres) Legion Bldg & Sportsman Building; 760021902- Wilber City -Lots 383-385 (Legion Hall Tract #1)	Charitable	Approval 2/20/2024				
New Beginnings	Personal Property Located at Crete City - Balance of Lot 13 & All Lot 14 Block 128 (1302 Main Avenue) Cash Register, Calculators, Computers, File Cabinets, Desk Typewriters, Misc Office Furniture, Racks & Shelves, Inventory Consist of Donated Items for Resale.	Charitable	Approval 2/20/2024				
Rad Tabor Lodge # 74 ZCJB	760066353- Pleasant Hill PRCT- SW1/4 Corner SW1/4 SEC. 8-7-3 (2.13 acres)	Charitable	Approval 2/20/2024				

	<p>76014718 -IOLL -Crete Prct - Pt S 1/2 N 1/2 SE 1/4 & Pt N 1/2 SW 1/4 SE 1/4 & SE 1/4 Sec 35-8-4; 760146457-IOLL-Crete Prct - Pt S 1/2 N1/2 SE 1/4 Sec 35-8-4; 760015430-Crete City - College Heights Add Lot 1 Blk 1; 760146061-Crete Prct- Pt NW 1/4 Sec 35-8-4 (24.01a); 760013381-Crete City-OT Lots 109 Blk 225; 760051364-Crete Prct- Pt SW 1/4 NW 1/4 Sec 35-8-4 (1.71 acres); 760049475-Crete City-Parker's 1st Add Pt Lot 2 Blk 2; 760015678-Crete City- College Park Addn Lots 1-15 Blk 16; 760015538-Crete City-College Park Add Lots 1-14 Blk 4 (ex ROW); 760015880-Crete City- Doane's Addn Lots 1-15; 760146027-Crete Prct - Pt NW 1/4 Sec 35-8-4 (16.70 acres); 760019355- Crete City Sunnyside Addn Lots 1-18, N 1/2 NE 1/4 NW 1/4 Sec 35-8-4; 760015899-Crete City Excelsior Addn All Blk 1; 760147572 - Personal property</p>								
Doane University			Educational	Approval 2/20/2024				Assessor recommends Opera House (2nd floor) and San Carlos Room/Welcome center exempt	
Friend Historical Society (Partial)			Educational	Approval of a partial 2/20/2024					
Nebraska Czechs of Wilber (Craft Shop, Museum)			Educational	Approval 2/20/2024					
Nebraska Czechs of Wilber (Stage)			Educational	Approval 2/20/2024					
Telocvicna Jednota Sokol, Wilber			Educational	Approval 2/20/2024					
Wilber Gun Club, Inc			Educational	Approval 2/20/2024					

Comerstone Bible Church, Inc	760018308 - Crete City - Ed Rychucky's 1st Add Lots 16-17 (Church); 760018286-Crete City - Ed Rychucky's 1st Add Lot 14; 760018294 - Crete City - Ed Rychucky's 1st Add Lot 15 (Parking Lot)	Religious	Approved 760018308 & 760018294 2/20/24 Denial 2/20/2024	Per information received 1/29/24 from Sten Ulrich, this is just a vacant lot. Nothing occurs on this property. On 2/20/24, Assessor made recommendation to deny 760018286.
First Congregational, United Church of Christ	760007632 - Crete City - OT Lots 8-9 Blk 140; 760007640 - Crete City - OT Lots 10-12 Blk 140	Religious	Approval 2/20/2024	
First Evangelical Lutheran Church Wilber	760021015- Wilber City - N72' OF Lots 229-230-231; 760021007 - Wilber City - S60' of Lots 229-230-231	Religious	Approval 2/20/2024	
Friend Christian Assembly (Church, Parsonage, & Parking Lot + building at 1st & Sycamore)	760143046- Friend City - JJ Ainsworth 1st Add W25' of Lot 3 & All Lots 4-5 Blk 3; 760030529- Friend City - JJ Ainsworth & Add PT N1/2 Blk 4 (Friend Gospel Tabernacle Assembly); 760030537- Friend City - JJ Ainsworth Add NW (75'x140')North 1/2 Blk 4 (1st & Sycamore); 760034311- Friend City - LE Southwick 2nd Add W 13.2' of Lot 1 & Lots 2-6 (Friend Gospel Tabernacle)	Religious	Approval 760143046, 760030529, 760030537 2/20/2024 Approve a partial on 760034311 2/20/2024	Per information received 1/26/24 from Nancy Millier, pastor resides in the home. Has recorded sermons there. No church storage/for activities happen at home. On 2/20/24, Assessor recommends to partially approve parcel 760034311. There is a distinct piece of ground that is not immediately associated with the residence. Currently vacant - no church activities.
Grace United Methodist Church	760018901 - Crete City - Sack's Add Lot 35 Blk 3 (Parsonage); 760007659 - Crete City - Lots 1-2-3-4 Blk 141; 760007705- Crete City- N1/2 of Lot 21 Blk 141 (Church)	Religious	Approval 760007705, 760007659 2/20/24 Denial on 760018901	Per information received 1/26/24 from Mike Stark, the pastor resides in the home. He is not required to live in the residence. Residence is not used for any other church related functions. On 2/20/24, Assessor made a recommendation to deny 760018901.
Methodist Episcopal Church of Swanton	760044996-1st Add to Swanton Lot 1 Blk 7 760000581-Crete City Lots 1-2 Ex E 2' of E45' of Lot 2 Blk 10 760144397 - Crete City - OT All of Blocks 249, vac alley in Block 249; all of vacated Ivy Avenue adj to Block 249 & Pt of Lots 7-12 Block 250	Religious	Approval 2/20/2024	
Ministerial Pentecostes Maranatha	760143851- Crete City - Lots 1-2-11-12 Blk 63 760147727 - IOLL- Mobile Home - Crete City Lots 1-4 Block 63	Religious	Approval 2/20/2024	New Haven Baptist Church sold to Foundation Baptist Church. Deed was dated/filed in 2024 and ONLY transferred interest in the church parcel. They still need to file title on the mobile home.
Foundation Baptist Church	760009848- Crete City -OT West 62' of Lot 7-8 & All of Lot 9 Blk 173	Religious	Denial 2/20/2024	
Plymouth Congregational United Church of Christ	760139105- PT NW1/4 SEC 33-8-4 (.83 acre) ICL (SD 17-2)	Religious	Approval 2/20/2024	
Radiant Springs Church	760142017- Crete City - Lots 1-12 Blk 132 (ex state in Lots 1-5); 760006962-Crete City- Lots 1-2-3 Blk 131 & E 1/2 vac alley (Church, School & Playground); 760051054- Crete Prct - PT N1/2 NE1/4 SE1/4 SW1/4 & E1/2 NW1/4 SEC 33-8-4 (9.5 acres) Cemetery, 760006024 - Crete City - Lots 7-8 Blk 117, 760007039 - Crete City - E 46' of Lots 10-11-12 Blk 131, 760007551 - Crete City Lot 3 (ex. 49.3 sq ft of Lot 3) and All of Lot 4 Block 139	Religious	Approval 2/20/2024	
Sacred Heart Church of Crete		Religious	Approval 2/20/2024	

Secular Institute of the Schoenstatt Sisters of Mary (Partial)	760048614-PT NW1/4 SEC 13-8-4 760044058- Shearer's Add to Western E17' of Lot 11 & All of Lot 12 Blk 6	Religious	Approval of a partial 2/20/2024	On 2/20/24, Assessor makes a recommendation of partial approval based on application and from previous years information. 9.05 acres are being used for chapel, shrine and residence hall. Remaining acres are enrolled in CRP or being farmed.
St. John's United Church of Christ		Religious	Approval 2/20/2024	
St. Joseph Catholic Church of Friend	760031819- Friend City RS Bentley's 1st Add Lots 110-114 & 116-119; 760031770 - Friend City -RS Bentley's Adrn Lots 104-105-106; 760061300- Friend PRCT PT NW1/4 SEC 26-8-1 (5 Acres)	Religious	Approval of 760031819, 760061300 on 2/20/24. Denial of 760031770 2/20/2024	Per information received 1/30/24 from Rev. Seiker, this is just a vacant lot "green space". Nothing occurs on this property. On 2/20/24, Assessor made recommendation to deny 760031770.
St. Joseph Catholic Church of Tobias	760046735- Tobias Village 3rd Addition Lots 8-9-10 Blk 2	Religious	Approval 2/20/2024	
St. Wenceslaus Church Inc	760075603- PT SE1/4 NW1/4 SEC 15-6-4 (3.11 acres) ICL (Church & Rectory)	Religious	Approval 2/20/2024	
Trinity Lutheran Church of DeWitt	760035202- DeWitt Village - Lots 460-461 (Parsonage); 760035199- DeWitt Village - Lots 458-459; 760035210- DeWitt Village -Lots 462-463; 760035873- DeWitt Village -Lots 674-679 INCL (Church & Ed Unit and Parking Lot North of the Property)	Religious	Approval 2/20/2024	
Trinity Memorial Episcopal Church	760006091- Lots 7 & 8 Blk 118 (1420 Juniper)	Religious	Approval 2/20/2024	
United Methodist Church of Dorchester	760040818-Dorchester Village Lots 1229-1235 (church); 760041458- Dorchester Village Lots 1202-1203-1204; 760040826- Dorchester Village Lots 1236 - 1240 (parking lot north of church)	Religious	Approval 2/20/2024	
United Methodist Church - Friend	760029946- Friend City - CE Friends 3rd Add 150'x150' of the NW1/4 Corner Blk 3; 760029857-Friend City - CE Friends 2nd Add West 100' of Lots 10-11	Religious	Approval 2/20/2024	
United Methodist Church - Wilber	760021988- Wilber City -Lots 396-397 (Church); 760021961 - Wilber City Lot 395	Religious	Approval 2/20/2024	On 2/20/2024, Assessor recommends a partial exemption. Recommending to approve exemption on church. Parsonage is currently rented out, therefore, does not qualify for exemption.
United Methodist Church - DeWitt	760035814- DeWitt Village Lots 651-661	Religious	Approval of 760148074, 760097038 on 2/20/2024	On 2/20/2024, Assessor recommends a denial on 760147368 (parsonage). At time of application, no one is currently residing there since approximately 10/2023. Hoping to have someone there by June 2023.
Zion Evangelical Lutheran Church	760097038- Olive Pct- Tract in SE 1/4 NE 1/4 Sec 21-5-1 (5 acres - cemetery, church and school); 760147368 - Olive Pct - Pt SE 1/4 Sec 21-5-1 (.40 acres - parsonage); 760148074 - Olive Pct - Pt SE 1/4 NE 1/4 (16'x24') Sec 21-5-1 (.008 acres)	Religious	Denial on 760147368 on 2/20/2024	
Region V Foundation	760014469 - Crete City - N 11' of Lot 9 & All Lot 10 Block 239 760048479 - Crete City - Westwoods Estates Lot 18		Approval 2/20/2024	This organization does not need to file an exemption as they were purchased by a political subdivision (city) per 77-202.

Good Morning all –

Here are the dates that I am proposing for the 2024 protest hearings. These dates and times will be presented at the CBOE meeting on Tuesday, February 20th.

Thursday, July 11: 8:30 -12 and 1 -4

Tuesday, July 16: 8:30 – 12 and 1-4

Thursday, July 18: 8:30 -12 and 1-4

Tuesday, July 23: 1:30 – 4

Thursday, July 25: 8:30 – 12 (finalization day, if needed)



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