



# 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: May 13, 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**

9:20 a.m. Open public hearing - 2024 Permissive Exemption Applications

Close public hearing - 2024 Permissive Exemption Applications

Discuss/Approve 2024 Permissive Exemption Applications as presented

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

Discuss/Approve Vehicle Exemption Application (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
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**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	<b>760040583</b> -OT Dorchester S 6.9' Lot 1158 & N 18' of Lot 1159, <b>760040141</b> - OT Dorchester, Pt. Lot 1000, <b>760040133</b> - OT Dorchester, All of Lot 999 & Party Wall of Lot 1000	Charitable	Approval 2/20/2024			
American Legion Post # 311 of Tobias	<b>760045437</b> - Tobias Village Lot 5, Blk 6 (Legion Hall)	Charitable	Approval 2/20/2024			
American Legion Hawes Woods Post # 212	<b>760036233</b> - DeWitt Village - All of lots 899-900-901	Charitable	Approval 2/20/2024			
American Legion Post # 183 - Ford Banka	<b>760028478</b> - Friend City - North 8' of Lot 130 & South 12' of Lot 131	Charitable	Approval 2/20/2024			
American Legion Post # 255 of Western	<b>760042519</b> - Western Village -Lot 1 Blk 12- All Exempt	Charitable	Approval 2/20/2024			
American Legion Post # 258 - Rennie Dale Chester	<b>760044449</b> - Swanton Village Lots 6-7 Blk 6; <b>760044643</b> - Swanton Village Lots 13-14 Blk 7; <b>760044708</b> - Swanton Village Lot 16 Blk 7	Charitable	Approval of 760044449 & 760044643 2/20/2024 Denial on 760044708 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.
Blue Valley Lodge # 64 AF & AM (Partial)	<b>760021392</b> - 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)	<b>760006555</b> -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 a partial 2/20/2024			
Crete Area Medical Center	Crete City <b>760049645</b> - PT S 1/2 SE1/4 SEC. 23-8-4 (28.48 acres); <b>760007586</b> - Lots 7-8-9 Blk 139 (Ivy); <b>760130477</b> -PT S1/2 SE1/4 SEC. 23-8-4 (8.72 acres)ICL (Pt of Hospital) <b>Wilber City 760021937</b> - Lots 392 & 393 (203 West 4th Street); Friend City - <b>760030545</b> - JJ Ainsworth Addn. S 1/2 Block 4; <b>760147486</b> - personal property for Friend location	Charitable	Approval of 760049645, 760130477, 760021937, 760030545, 760147486 on 2/20/2024 Approval of a partial on 760007586 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	<b>760028079</b> - Wilber's Dudek's Addition Lots 1-10 Blk 5; <b>760076960</b> - Wilber PRCT PT SE1/4 NW1/4 SEC. 22-6-4 (22.03 Acres) Legion Bldg & Sportsman Building; <b>760021902</b> - 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 ZCBJ	<b>760066353</b> - Pleasant Hill PRCT- SW1/4 Corner SW1/4 SEC. 8-7-3 (2.13 acres)	Charitable	Approval 2/20/2024			

Saline Center Lodge # 389 ZCBJ	<b>760071454</b> - PT SW1/4 SW1/4 SEC 35-7-2 (2.44 acres); <b>760146122</b> - PT SW1/4 SEC 35-7-2 (Parking Lot)	Charitable	Approval of 760071454 on 2/20/2024 Denial of 760146122 on 2/20/2024		Per information received 1/25/24, the ground is predominately cut/hayed by neighbor. Only a portion is used during the yearly "saline center sale". Assessor made recommendation to deny 760146122.
Sportsman Club	<b>760146500</b> - Domiciled on Louis-Milan Post #101 Real Estate NE1/4 SW1/4 Sec. 22-6-4 (Improvements on Leased Land)	Charitable	Approval 2/20/2024		
Tabitha, Inc	<b>760130523</b> - Crete City - Garden Square Estates Lot 1 (1405 Hickory); <b>760147118</b> Crete Prct. Pt. S 1/2 SE 1/4 Sec 26-8-4 4.77 acres (ICL); <b>760144711</b> - Personal Property	Charitable	Approval 2/20/2024		
Telocvicna Jednota Sokol Corporation	<b>760142009</b> - Crete City - Lot 10 & West 10' of Lot 11 & East 6' of Street Blk 1	Charitable	Approval 2/20/2024		
<b>EDUCATIONAL</b>					
<b>Name</b>					
Crete Bicentennial Society DBA: Crete Heritage Society	<b>760050295</b> - Pt SW1/4 SW1/4 SEC 27-8-4 (8.78 acres); <b>760125252</b> - PT SW1/4 SW1/4 SEC 27-8-4 (7.36 acres); <b>760050317</b> - PT SW1/4 SW1/4 SEC 27-8-4 (.12 acres ICL); <b>760050333</b> - PT SW1/4 SW1/4 SEC 27-8-4 (.423 acres ICL); <b>760050287</b> PT SW 1/4 SW 1/4 Sec 27-8-4 (2.64 acres)	Educational	Approval of 760050317, 760050295 on 2/20/2024; Approval of a partial on 760125252 on 2/20/2024; Denial of 760050333, 760050287 on 2/20/2024		Per information received 2/16/24 from Kathy Sand, they are renting out field. Assessor recommends a partial exemption on the site with the buildings for 760125252. Assessor recommends a denial on 760050333 & 760050287 both are vacant lots with no educational uses.
Crete Izaak Walton League of America Inc	<b>760144642</b> -Crete City - Pt SE1/4 Sec 28-8-4 (IOLL-Cabin & Parking Lots in Tuxedo Park)	Educational	Approval 2/20/2024		
DeWitt Historical Society	<b>760036403</b> - Lot 942 Personal Property- 15 Showcases/Shed (14'x27' to house firetruck); <b>760036381</b> - OT W2' Lot 940 & All Lot 941 (Permanent Showcase 16'x8'); <b>760036373</b> - OT E20' Lot 940	Educational	Approval of 760036403 & 760036381 2/20/2024 Denial on 760036373 2/20/2024		Per information received 1/24/24 from Lee Waldo, this is just a vacant lot. Nothing occurs on this property. On 2/20/24, Assessor made recommendation to deny 760036373.



Cornerstone Bible Church, Inc	<b>760018308</b> - Crete City - Ed Rychecky's 1st Add Lots 16-17 (Church); <b>760018286</b> -Crete City - Ed Rychecky's 1st Add Lot 14; <b>760018294</b> - Crete City - Ed Rychecky'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	<b>760007632</b> - Crete City - OT Lots 8-9 Blk 140; <b>760007640</b> - Crete City - OT Lots 10-12 Blk 140	Religious	Approval 2/20/2024			
First Evangelical Lutheran Church Wilber	<b>760021015</b> - Wilber City - N72' OF Lots 229-230-231; <b>760021007</b> - Wilber City - S60' of Lots 229-230-231	Religious	Approval 2/20/2024			
Friend Christian Assembly (Church, Parsonage, & Parking Lot + building at 1st & Sycamore)	<b>760143046</b> - Friend City - JJ Ainsworth 1st Add W25' of Lot 3 & All Lots 4-5 Blk 3; <b>760030529</b> - Friend City - JJ Ainsworth Add PT N1/2 Blk 4 (Friend Gospel Tabernacle Assembly); <b>760030537</b> - Friend City - JJ Ainsworth Add NW (75'x140')North 1/2 Blk 4 (1st & Sycamore); <b>760034311</b> - 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 Miiller, pastor resides in the home. Has recorded sermons there. No church storage/or 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	<b>760018901</b> - Crete City - Sack's Add Lot 35 Blk 3 (Parsonage); <b>760007659</b> - Crete City - Lots 1-2-3-4 Blk 141; <b>760007705</b> - 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	<b>760044996</b> -1st Add to Swanton Lot 1 Blk 7 <b>760000581</b> -Crete City Lots 1-2 Ex E 2' of E45' of Lot 2 Blk 10 <b>760144397</b> - 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		Religious	Approval 2/20/2024			
Foundation Baptist Church	<b>760143851</b> - Crete City - Lots 1-2-11-12 Blk 63 <b>760147727</b> - IOLL- Mobile Home - Crete City Lots 1-4 Block 63	Religious	Denial 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.	Has not completed the exemption application as of 2/16/2024.
Plymouth Congregational United Church of Christ	<b>760009848</b> - Crete City -OT West 62' of Lot 7-8 & All of Lot 9 Blk 173	Religious	Approval 2/20/2024			
Radiant Springs Church	<b>760139105</b> - PT NW1/4 NW1/4 SEC 33-8-4 (.83 acre) ICL (SD 17-2)	Religious	Approval 2/20/2024			
Sacred Heart Church of Crete	<b>760142017</b> - Crete City - Lots 1-12 Blk 132 (ex state in Lots 1-5) ; <b>760006962</b> -Crete City- Lots 1-2-3 Blk 131 & E 1/2 vac alley (Church, School & Playground); <b>760051054</b> - Crete Prct - PT N1/2 NE1/4 SE1/4 SW1/4 & E1/2 NW1/4 SEC 33-8-4 (9.5 acres) Cemetery, <b>760006024</b> - Crete City - Lots 7-8 Blk 117, <b>760007039</b> - Crete City - E 46' of Lots 10-11-12 Blk 131, <b>760007551</b> - Crete City Lot 3 (ex. 49.3 sq ft of Lot 3) and All of Lot 4 Block 139	Religious	Approval 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.		
Secular Institute of the Schoenstatt Sisters of Mary (Partial)	760048614-PT NW1/4 SEC 13-8-4	Religious	Approval of a partial 2/20/2024				
St. John's United Church of Christ	760044058- Shearer's Add to Western E17' of Lot 11 & All of Lot 12 Blk 6	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 Addn 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 Friend's 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				
United Methodist Church - DeWitt	760035814- DeWitt Village Lots 651-661	Religious	Approval partial on 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.		
Zion Evangelical Lutheran Church	760097038- Olive Prct- Tract in SE 1/4 NE 1/4 Sec 21-5-1 (5 acres - cemetery, church and school); 760147368 - Olive Prct - Pt SE 1/4 Sec 21-5-1 (.40 acres - parsonage); 760148074 - Olive Prct - Pt SE 1/4 NE 1/4 (16'x24') Sec 21-5-1 (.008 acres)	Religious	Approval of 760148074, 760097038 on 2/20/2024 Denial on 760147368 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.		
Region V Foundation	760014469 - Crete City - N 11' of Lot 9 & All Lot 10 Block 239 760048479 - Crete City - Westoods 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.		