



# Saline County Board of Commissioners

## Meeting Agenda

---

---

### AGENDA

#### SALINE COUNTY BOARD OF EQUALIZATION

#### SALINE COUNTY COURTHOUSE

#### Wilber, NE

#### 9:15 AM

**DATE: June 25, 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**

Mary Moser - Terc Case 22C-0224

Discuss/Approve 2024 Change of Value Notices

Discuss/Approve Tax List Correction 2024-03: SCBI Sunset, LLC

Discuss/Approve Resolution #2024-022 Saline County Property Valuation Protest Policy

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

Discuss/Approve Vehicle Exemption Application (if needed)

**ADJOURNMENT**

	A	B	C	D	E	F	G	H	I	J
1	<b>COUNTY BOARD OF EQUALIZATION NOTICE</b>									
2	<b>June 25, 2024</b>									
3		<b>PARCEL #</b>	<b>DIST #</b>	<b>OWNERS NAME</b>	<b>LEGAL DESCRIPTION</b>	<b>REASON FOR ADJUSTMENT</b>	<b>2023 VALUE</b>	<b>2024 VALUE BEFORE</b>	<b>2024 VALUE AFTER</b>	<b>VALUATION CHANGE</b>
4	1	760092168	220	Barta, Johnny	Swan Creet Prct - Pt NE 1/4 NE 1/4 Sec 28-5-3 3.14 acre	Raised Imp +35%. Parcel did not get adjusted prior to abstract.	13,020	13,020	15,380	2,360
5	2	760018286	5	Cornerstone Bible Church	Crete City Ed Rychecky's First Addition Lot 14	CBOE Denied 2024 Permissive Exemption application 5/13/24. Vacant ground. Now taxable property.	0	0	21,855	21,855
6	3	760148772	5	Crete Lumber & Farm Supply Company	Crete City W 37' of vac Quince Ave abutting Lots 4-6 Block168	Property was purchased from a exempt entity on 5/28/24. Now taxable property-changed prior to levy date (REG 40-007.03)	0	0	7,180	7,180
7	4	760036373	20	DeWitt Historical Society	DeWitt Village E 20' Lot 940	CBOE Denied 2024 Permissive Exemption application 5/13/24. Vacant ground. Now taxable property.	0	0	840	840
8	5	760034311	15	Friend Gospel Tabernacle	Friend City LE Southwick's Second Addn W 13.2' Lot 1 & Lots 2-6	CBOE Approved a partial exemption for 2024. There is a distinct piece of ground that is not immediately associated with the residence. Currently vacant - no church activites. Now taxable property.	0	0	16,920	16,920
9	6	760148773	5	Krupicka Rev Trust, Robert C	Crete City E 10' of vac alley Block 29 abutting lots 1-6	Property was purchased from a exempt entity on 5/28/24. Now taxable property-changed prior to levy date (REG 40-007.03)	0	0	1,845	1,845
10	7	760148774	5	Krupicka Rev Trust, Robert C	Crete City W 10' of vac alley Block 29 abutting lots 7-12	Property was purchased from a exempt entity on 5/28/24. Now taxable property-changed prior to levy date (REG 40-007.03)	0	0	1,845	1,845
11	8	760044708	30	Rennie Dale Chester Post #258 - American Legion	Swanton Village Lot16 Block 7	CBOE Denied 2024 Permissive Exemption application 5/13/24. Vacant ground. Now taxable property.	0	0	490	490

	A	B	C	D	E	F	G	H	I	J
12	9	760148660	30	Saline County	Swan Creek Prct - Pt NE 1/4 NW 1/4 Sec 27-5-3 .14 acres	Property was purchased from a taxable entity 10/31/2023. Now exempt property as purchased prior to 2024 levy date. (REG 40-007.01)	0	280	0	-280
13	10	760091927	220	Schuerman, Curtis D & Emma D	Swan Creek Prct - Pt NW 1/4 NE 1/4 Sec 27-5-3 1.58 acres	Raised Imp +35%. Parcel did not get adjusted prior to abstract.	42,290	42,290	55,985	13,695
14										
15										
16										
17										
18										
19										66,750

Resolution #2024-022

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 30<sup>th</sup>.

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 25<sup>th</sup> day of June 2024.

SEAL

\_\_\_\_\_  
Saline County Clerk