



Saline County Board of Commissioners

Meeting Agenda

AGENDA

SALINE COUNTY BOARD OF EQUALIZATION

SALINE COUNTY COURTHOUSE

Wilber, NE

9:15 AM

DATE: July 23, 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 to consider 2024 Permissive Exemption Application: American Legion August Vanek Post #264 (760040133 and 760040141)

Discussion 2024 Permissive Exemption Application: American Legion August Vanek Post #264 (760040133 and 760040141)

Close Public Hearing to consider 2024 Permissive Exemption Application: American Legion August Vanek Post #264 (760040133 and 760040141)

Discuss/Deny/Approve 2024 Permissive Exemption Applications: American Legion August Vanek Post #264 (760040133 and 760040141)

Discuss/Approve Report of Destroyed Real Property - 760068712 (David Splichal)

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

Discuss/Approve Vehicle Exemption Application (if needed)

1:00 p.m. - Finalize 2024 Property Valuation Protest Hearing Decisions

ADJOURNMENT

Rec'd 12/6/23

File with Your County Assessor on or Before December 31

Exemption Application

for Tax Exemption on Real and Personal Property by Qualifying Organizations

Read instructions on reverse side.

FORM
451

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

Name of Organization American Legion August Vanek Post #264		County Name Saline	Tax Year 2024
Name of Business if Different than Organization		State Where Incorporated Nebraska	
Name of Owner of Property American Legion August-Vanek Post #264	Value of Real Property \$ 200K	Value of Personal Property \$ 15K	Parcel ID Number 760040133
Street or Other Mailing Address of Applicant 906 County Road 1600 PO Box 197	Contact Name Larry Kaspar	Phone Number Per Larry Kaspar	Phone Number NONE
City Dorchester	State NE	Zip Code 68343	Email Address 1/30/24 BK

Type of Organization (Please attach documentation of organization's formation and purpose)

Agricultural and Horticultural Society
 Educational Organization
 Religious Organization
 Charitable Organization
 Cemetery Organization

Name	Title of Officers, Directors, or Partners	Phone Number	Email Contacts
RAY REZABEK	COMM	402 946 4951	
LOREN VYHNALSK	V. COMM	402 641 7059	

Legal description of real property and general description of all depreciable tangible personal property, except licensed motor vehicles:
760040133 - Dorchester Village All of Lot 999 & Party wall of Lot 1000

For more information on permissive exemptions, please scan the QR code.



Property described above is used in the following exempt category (please mark the applicable boxes):

Agricultural and Horticultural Society
 Educational
 Religious
 Charitable
 Cemetery

Give a detailed description of the primary use of the property and all other uses of the property: Please attach ALL documents that would support the property for possible exemption. The burden of proof lies with the organization applying for exemption. Please attach additional pages if needed.

MEMORIAL PARK - land has tank + flags + veterans memorial per Larry 1/30/24 BK

All organizations, except for an Agricultural and Horticultural Society, must complete the following questions.

Is all of the property used exclusively as described above? YES NO
 Is the property used for financial gain or profit to either the owner, the owner or organization making exclusive use of the property, or private individuals? YES NO
 Is a portion of the property used for the sale of alcoholic beverages? YES NO
 If Yes, state the number of hours per week _____
 Is the property owned or used by an organization which discriminates in membership or employment based on race, color, or national origin? YES NO

Under penalties of law, I declare that I have examined this exemption application and, to the best of my knowledge and belief, it is correct and complete. I also declare that I am duly authorized to sign this exemption application.

sign here *Raymond A. Rezabek* **Commander** 11-16-23
 Authorized Signature Title Date

Retain a copy for your records.

For County Assessor's Recommendation

Approval COMMENTS: Property was sold 6/14/24. No longer meet the ownership portion of the 5 part test.

Approval of a Portion

Denied 7/23/24 Amended

Brandi Kelg 2/20/24 Amended 7/23/24
 Signature of County Assessor Date

For County Board of Equalization Use Only

Approved If the County Board's determination is different from the County Assessor's recommendation, an explanation is required.

Approval of a Portion

Denied

I declare that to the best of my knowledge and belief, the determination made by the County Board of Equalization is correct pursuant to the laws of the State of Nebraska.

Phil S. Harshbarger MAY 13 2024
 Signature of County Board Member Date

County Clerk: A legible copy of this form showing the final decision of the County Board of Equalization must be delivered electronically to the Nebraska Department of Revenue within seven days after the Board's decision.

Rec'd 12-6-23

File with Your County Assessor on or Before December 31

Exemption Application

for Tax Exemption on Real and Personal Property by Qualifying Organizations

Read instructions on reverse side.

FORM 451

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

Name of Organization American Legion August Vanek Post #264		County Name Saline	Tax Year 2024
Name of Business if Different than Organization		State Where Incorporated Nebraska	
Name of Owner of Property American Legion Post #264	Value of Real Property \$ 1000	Value of Personal Property \$ 1000	Parcel ID Number 760040141
Street or Other Mailing Address of Applicant 906 County Road 1600 PO BOX 197		Contact Name Larry Kaspar	Phone Number NONE
City Dorchester	State NE	Zip Code 68343	Email Address

Type of Organization (Please attach documentation of organization's formation and purpose)

- Agricultural and Horticultural Society
 Educational Organization
 Religious Organization
 Charitable Organization
 Cemetery Organization

Name	Title of Officers, Directors, or Partners	Phone Number	Email Contacts
RAY REZABEK	COMMANDER	402 946 4951	
LOREN VYHNALIK	V. COMMANDER	402 641 7059	

Legal description of real property and general description of all depreciable tangible personal property, except licensed motor vehicles:
760040141 - Dorchester Village Part of Lot 1000

For more information on permissive exemptions, please scan the QR code.



Property described above is used in the following exempt category (please mark the applicable boxes):

- Agricultural and Horticultural Society
 Educational
 Religious
 Charitable
 Cemetery

Give a detailed description of the primary use of the property and all other uses of the property: Please attach ALL documents that would support the property for possible exemption. The burden of proof lies with the organization applying for exemption. Please attach additional pages if needed.

MEMORIAL PARK - land has tank - flags - veteran memorial per Larry 1/30/24 - BK

All organizations, except for an Agricultural and Horticultural Society, must complete the following questions.

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Is the property used for financial gain or profit to either the owner, the owner or organization making exclusive use of the property, or private individuals? YES NO
Is a portion of the property used for the sale of alcoholic beverages? YES NO
If Yes, state the number of hours per week _____
Is the property owned or used by an organization which discriminates in membership or employment based on race, color, or national origin? YES NO

Under penalties of law, I declare that I have examined this exemption application and, to the best of my knowledge and belief, it is correct and complete. I also declare that I am duly authorized to sign this exemption application.

sign here

Raymond D. Rezek
Authorized Signature

Commander
Title

11-16-23
Date

Retain a copy for your records.

For County Assessor's Recommendation

Approval

Approval of a Portion

Denied **Amended 7/23/24**

COMMENTS: **Property was sold 1/14/24. No longer meet the ownership portion of the 5 part test.**

Brandi Kelly
Signature of County Assessor

2/20/24 **Amended 7/23/24**
Date

For County Board of Equalization Use Only

Approved

Approval of a Portion

Denied

If the County Board's determination is different from the County Assessor's recommendation, an explanation is required.

I declare that to the best of my knowledge and belief, the determination made by the County Board of Equalization is correct pursuant to the laws of the State of Nebraska.

Phil S. ...
Signature of County Board Member

MAY 13 2024
Date

County Clerk: A legible copy of this form showing the final decision of the County Board of Equalization must be delivered electronically to the Nebraska Department of Revenue within seven days after the Board's decision.

File with the
County Assessor and
County Clerk on or
Before July 15

Report of Destroyed Real Property

Damage Occurring on or after January 1 and before July 1 of Current Year
Significant damage must exceed 20% of the current assessed value as defined in the instructions.
One parcel per form.

FORM
425

Name and Mailing Address of Person Filing Report		County Name	Filed
Name DAVID SPLICHAL		SALINE	JUL 15 2024 20
Street or Other Mailing Address 860 COUNTY ROAD 1625		Destroyed Report Number (Optional for County Use Only) 2024-01 DRP	
City, Town, or Post Office DORCHESTER, NE		Description and Location of the Property Complete a separate report for each parcel.	
State NE	Zip Code 68343-2232	Property ID Number PARCEL: 760068712	
Phone Number 402-475-0220	Legal Description of the Real Property (For Example, Lot, Block, Addition, City Name, Section, Township, Range) PLEASANT HILL PRCT DUVAL'S 2ND ADD LOTS 6-2 & 7-8 BLK 2 & W 132' VAC ALLEY & PT VAC STREET .88 ACRES		
Email Address —	Situs Address of Property, If Different than Address Above SAME		

Reasons for Requested Reassessment Due To Significant Damage	
Date of Damage 6-17-24 6-17-24	Damage Occurred to: <input type="checkbox"/> Land <input checked="" type="checkbox"/> Buildings

Significant Damage Due to:
 Flood Fire Tornado Earthquake Other Natural Disaster, Specify _____

Describe the significant damage, as defined in the instructions.
SHOP BUILDING FORMERLY KNOWN AS "BILL'S GARAGE" 100% DESTROYED... NO ROOF, NO DOORS, NO WINDOWS

Attach Supporting Documents: Include any photographs, reports, damage estimates, repair estimates, insurance documents, or other documents you wish to be considered by the county board of equalization in making any adjustment in value.

sign here **David Splichal** **7-14-24**
 Signature of Person Filing the Report of Destroyed Real Property Date

For County Board of Equalization Use Only
 Significant damage must exceed 20% of the current assessed value as defined in the instructions.

Granted Partially Granted Denied

Current Year Assessed Value		Reassessment Value	
Land		Land	
Buildings		Buildings	
Total		Total	

Comments:

County Board of Equalization Certification

The county board of equalization has verified the current year assessed value of the real property prior to making any adjustments due to significant property damage and certifies that any adjustment to value on this report has been made to destroyed real property only.

Signature of County Board of Equalization Chairperson _____ Date _____

County Clerk Certification

Date the Report was Heard _____ Date of the Decision _____ Date Notice of Decision was Mailed to Property Owner _____

The undersigned certifies that a copy of this request for reassessment and the action of the county board of equalization has been provided to the county assessor and has been mailed to the person filing this report at the above-shown address on _____, 20____.

Signature of County Clerk _____ Date _____



Western United Mutual Insurance Association
116 W. 3rd St.
Wilber, NE, 68465

David Splichal
860 County Road 1625
Dorchester, NE 68343

RE: **Claim Number:** 20240104
 Policy Number: 12529

Dear David Splichal :

Western United Mutual Insurance Association insures your property located at 860 County Road 1625 in Dorchester, NE and has recently received notice of Fire to the property on 6/17/2024. We have investigated the circumstances of your loss and reviewed the terms of your policy. Below is a payment explanation for this loss.

Replacement Cost	\$10,500.00
Less Recoverable Depreciation	\$0.00
Less Non-Recoverable Depreciation	\$0.00
Less Advance/Prior Payments	\$0.00
Amount over Limits	\$0.00
<u>Less Deductible</u>	<u>\$1,000.00</u>
Net Claim	\$9,500.00

Replacement Cost is the cost to replace the stolen or damaged property with like, kind, quality materials.

Actual Cash Value is the amount equal to the total replacement cost minus depreciation of damaged or stolen property at the time of the loss.

Depreciation is calculated based on the age and or condition of the material as associated with the useful life or life expectancy.

I included an estimate with the itemized breakdown. The initial payment of \$9,500.00 is enclosed with this mailing.

Please give a copy of this estimate to your contractor. If they have any questions or concerns, please have them contact me **prior to** starting the repairs. Your policy indicates that you must inform us within 180 days after the date of loss if you wish to exercise your claim for replacement cost. Nothing in this letter or the enclosed repair estimate is intended to waive or alter our rights under the policy. Any estimate of recoverable depreciation supplied by us is not a guarantee of payment in such amount upon completion of repairs. The actual amount paid for recoverable depreciation will be determined in accordance with the policy's Loss Settlement provisions and will be subject to the caps on recovery therein.