



Saline County Board of Commissioners

Meeting Agenda

AGENDA

SALINE COUNTY BOARD OF EQUALIZATION

SALINE COUNTY COURTHOUSE

Wilber, NE

9:15 AM

DATE: October 15, 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

Discuss/Approve Resolution #2024-060 - Setting the 2024 Tax Levies

Discuss/Approve Tax List Correction 2024-05: Jordan Clement/Shimmer & Shine

Discuss/Approve Tax List Correction 2024-06: Shimmer & Shine

Discuss/Approve Tax List Correction 2024-07: Bradley L & Mary B Moser

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

Discuss/Approve Vehicle Exemption Application (if needed)

ADJOURNMENT

TAX LIST CORRECTIONS, SALINE COUNTY, NEBRASKA

Date:	October 15, 2024	No:	2024-05
Name:	Jordan Clement / Shimmer & Shine	Address:	905 North 7th Street Seward, NE 68434
Year Corrected:	2024	School Dist:	17-2
Description of Property:	Personal Property	Tax Dist:	5
		Parcel:	760148561

STATEMENT OR SCHEDULE #	ACTUAL VALUATION	CONSOLIDATED TAX	HOMESTEAD VALUE	HOMESTEAD TAX	PENALTY TAX	USED TAX CREDIT	OTHER TAX	Info for Treasurer	
								TOTAL TAX CREDIT	TOTAL TAX CREDIT OVERAGE
ORIGINAL TAX									
CORRECTED TAX									
ADDED TAX	01006	11,424	1.894775	216.46				216.46	
DEDUCTED TAX									

Reason for Correction: Accelerating 2024 taxroll. Per email received on 10/8/2024, this business sold on 10/1/2024.

I hereby direct the County Treasurer of Saline County to accept this Official Correction made for the above named party and description and to issue his receipt in payment of the corrected tax as shown above.

ALL CORRECTIONS MADE ON THE TAX ROLL MUST BE SHOWN IN RED.

Approved by the action of the County Board, this _____ day of _____.

Chairman
 County Assessor
 By _____ Deputy

File with the County Assessor on or before May 1, or a penalty will be assessed.

Personal Property Return

Nebraska Net Book Value

* Attach all supporting schedules

Tax Year 2024
County Name SALINE

Please complete this return and file with the county assessor's office. Your county assessor may require a copy of your federal depreciation worksheet, if applicable.

Name and Mailing Address of Property Owner <p style="text-align: center;">CLEMENT, JORDAN/ SHIMMER & SHINE 905 NORTH 7TH STREET SEWARD, NE 68434</p>	Telephone Number 402-643-4557	Schedule Number 760148561
	Property Type Commercial	Tax District & Precinct/Township 5 CRETE CITY 76-0002
	Legal Description and / or Address of Property (if different than Mailing)	

Totals		Taxable Value
1 Commercial and industrial property total (from schedule)	1	11,424
2 Agricultural machinery and equipment total (from schedule)	2	
3 TOTAL TAXABLE VALUE before exemptions (total of lines 1 and 2)	3	11,424

Describe any leased or consigned property in your custody, and list the name and address of the lessor or owner.	
Description of Property	Name and Address of Lessor or Owner

Under penalties of law, I declare that I have examined this return, including any attached schedules, and to the best of my knowledge and belief, it is correct and complete.

sign here

Signature of Property Owner and Title	Date	Daytime Phone Number	Email Address
Chloe Wells	4/13/24		corey@gbecpa.com
Signature of Preparer	Date	Daytime Phone Number	Email Address

For County Assessor's Use Only			
Depreciation Worksheet Reviewed			
<table style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 50%; text-align: center; padding: 2px;"><u>4/15/2024</u> Date</td> <td style="width: 50%; text-align: center; padding: 2px;"><u>S J</u> Initials</td> </tr> </table>	<u>4/15/2024</u> Date	<u>S J</u> Initials	PENALTY <input type="checkbox"/> 10% <input type="checkbox"/> 25%
<u>4/15/2024</u> Date	<u>S J</u> Initials		
Total personal property value exempted under Beginning Farmer Tax Credit Act			
\$			

Return to: SALINE COUNTY ASSESSOR, 204 S HIGH ST, PO BOX 865, WILBER NE 68465

SHARON JELINEK	4/15/2024
Signature of County Assessor	Date

COMMENTS:

04-15-2024 *Needs Imported*
Imported 4/16/2024
Sent Copy

Brandi Kelly

From: Jordan Koranda <jt.clement2@gmail.com>
Sent: Tuesday, October 8, 2024 11:36 AM
To: Brandi Kelly
Subject: Re: Personal Property follow-up 2

[EXTERNAL EMAIL] DO NOT CLICK links or attachments unless you recognize the sender and know the content is safe.

I will respond to previous email soon! Sorry, at work!

Annie bought the business Oct. 1, 2024.

On Tue, Oct 8, 2024 at 11:32 AM Brandi Kelly <bkelly@salinecountyne.gov> wrote:

Jordan –

I sent another email, but just thought of something. Can you please let me know when you sold the business to Anne Meinke? That way we have something in writing.

Thank you.



Brandi Kelly
County Assessor
Saline County, NE
204 S. High, PO BOX 865
Wilber, NE 68465
Direct Line: 402.821.3915

Office: 402.821.2588 Fax: 402.821.3319

Email: bkelly@salinecountyne.gov

DISCLAIMER

Some digital communication, along with any attachments, can be considered as covered by federal and state law governing electronic communications and may contain confidential and legally privileged information. This email isn't likely one of them. While the above is intended solely for the addressee, and if you are reading this message otherwise - but you are not the intended recipient, you may simply just want to delete it, thereby refrain from disclosing, printing, copying, storing, forwarding or otherwise use it or disseminate the information contained in this transmission.

From: Brandi Kelly
Sent: Tuesday, October 8, 2024 11:01 AM
To: jt.clement2@gmail.com
Cc: Sharon Jelinek; Deb Spanyers
Subject: Personal Property follow-up

Hi Jordan –

I understand that you visited with Sharon yesterday (10/7) on the phone regarding the personal property schedules for tax years 2023 and 2024. I am reaching out as a follow-up on this conversation.

I am understanding that in 2023 there were two personal property schedules issued for the business of Shimmer & Shine. One in the name of Shimmer & Shine (760147587) and one in the name of Jordan Clement (760148561). From what I see, as of today, it appears as the taxes have been paid in full on the schedule for Shimmer & Shine (760147587) and the first ½ of the taxes have been paid on the schedule for Jordan Clement (760148561).

According to the email Sharon received from you, you would like to receive a refund on the 2023 taxes paid for the schedule under Shimmer & Shine. Is this correct? If so, pursuant to Neb. State Statute 77-1734.01 a written claim must be made to the Saline County Treasurer, so that we can consider issuing the refund. This written claim should include enough information to:

- 1.) identify the schedule number
- 2.) indicate the tax year
- 3.) detail the error
- 4.) list amount requested to be refunded

This written claim can be emailed to dspanyers@salinecountyne.gov or mailed to Debbie Spanyers, Saline County Treasurer, PO BOX 865, Wilber, NE 68465

I am also understanding from your conversation with Sharon, that you have sold or will be selling, the items on the schedule listed under Jordan Clement (760148561). Is this correct? If so, pursuant to Neb. State Statute 77-1214, we are required to proceed with the collection of taxes when we are made aware. Therefore, as you have notified our office that you have sold/will be selling the business, we are to accelerate your 2024 personal property taxes for this schedule.

I will begin to work on the acceleration of the 2024 personal property taxes for schedule under Jordan Clement (760148561). I will wait to proceed with the correction on the 2023 taxes for schedule under Shimmer & Shine (760147587) until I receive your written request from the county treasurer.

Thank you. Have a good day.



Brandi Kelly
County Assessor
Saline County, NE
204 S. High, PO BOX 865
Wilber, NE 68465
Direct Line: 402.821.3915
Office: 402.821.2588 Fax: 402.821.3319
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TAX LIST CORRECTIONS, SALINE COUNTY, NEBRASKA

Date:	October 15, 2024	No.:	2024-06
Name:	Shimmer & Shine	Address:	915 Main Avenue, Suite 7 Crete, NE 68333
Year Corrected:	2023	Tax Dist:	5
Description of Property:	Personal Property		
School Dist:	17-2	Parcel:	760147587

STATEMENT OR SCHEDULE #	ACTUAL VALUATION	TAX RATE	CONSOLIDATED TAX	HOMESTEAD VALUE	HOMESTEAD TAX	PENALTY TAX	USED TAX CREDIT	OTHER TAX	Info for Treasurer	
									TOTAL TAX CREDIT	TOTAL TAX CREDIT OVERAGE
00783	4,345	1.894775	82.34						82.34	
00783	0	1.894775	0.00						0.00	
ADDED TAX										
DEDUCTED TAX									-82.34	

Reason for Correction: Correcting 2023 tax roll due to clerical error. Business was double taxed for 2023, as a second personal property schedule for the business was created, but listed under the owners name (760148561 - Jordan Clement). Removing taxes from this schedule and refunding duplicate payment.

I hereby direct the County Treasurer of Saline County to accept this Official Correction made for the above named party and description and to issue his receipt in payment of the corrected tax as shown above.

ALL CORRECTIONS MADE ON THE TAX ROLL MUST BE SHOWN IN RED.

Approved by the action of the County Board, this _____ day of _____.

Chairman	County Assessor
By _____	By _____
Deputy	Deputy

Deb Spanyers

From: Jordan Koranda <jt.clement2@gmail.com>
Sent: Tuesday, October 8, 2024 1:20 PM
To: Deb Spanyers
Subject: 2023 Taxes

[EXTERNAL EMAIL] DO NOT CLICK links or attachments unless you recognize the sender and know the content is safe.
Good afternoon,

This is Jordan Koranda, previous owner of Shimmer & Shine Tanning Salon in Crete. I have recently noticed that I paid personal property tax under my name (Jordan Clement) and under the business name, Shimmer & Shine. I would like to be refunded the 2023 taxes of \$82.34 under the Shimmer & Shine account (0760147587). Statement number 00783. Also, is there a way to see if I paid under both accounts for the year 2022?? I took ownership in January of 2022.

The personal property taxes under Jordan Clement have been all paid up to date as of today.

I also informed your office that I have sold the business and the new owner, Annie Meinke, took over the business on Oct. 1 2024. She is keeping the same business name and bought all the previous equipment that I had.

Please let me know if you need any further information from me. My number is 402-340-0542 if you have any questions.

Thank you!

File with the county assessor on or before May 1, or a penalty will be assessed.

Personal Property Return

Nebraska Net Book Value
* Attach all supporting schedules

Tax Year	2023
County	SALINE

Telephone Number 402-720-9100			Tax District 5		
Address of Property (if different than below) City St Zip WRKSHT 03/15/2021			Property Type Commercial		Precinct or Township
Name of Property Owner SHIMMER & SHINE			County ID or Schedule Number 760147587		
Street or Other Mailing Address 915 MAIN AVENUE, SUITE 7			Legal Description		
City CRETE, NE	State	Zip Code 68333-			

Totals		Taxable Value	
1 Commercial and industrial property total (from schedule)	1	4,345
2 Agricultural machinery and equipment total (from schedule)	2	0
3 TOTAL TAXABLE VALUE before exemptions (total of lines 1 and 2)	3	4,345

Describe any leased or consigned property in your custody, and list the name and address of the lessor or owner.

Description of Property	Name and Address of Lessor or Owner
no new purchases	

Under penalties of law, I declare that I have examined this return, including any attached schedules, and to the best of my knowledge and belief, it is correct and complete.

Please complete this return and file with the county assessor's office. Your county assessor may require a copy of your federal depreciation worksheet, if applicable.

Sign Here		<u>3/14/23</u>	Signature of Preparer	Date
	Signature of Property Owner	Date	Signature of Preparer	Date
	Title	<u>402-340-0542</u>	Daytime Phone Number	Daytime Phone Number
	Email Address	Daytime Phone Number	Email Address	Email Address

FOR COUNTY ASSESSOR'S USE ONLY

Depreciation Worksheet Reviewed	PENALTY <input type="checkbox"/> 10% <input type="checkbox"/> 25%	
Date _____	Initials _____	
Total personal property value exempted under Beginning Farmer Tax Credit Act		
\$ _____		

Signature of County Assessor: Sharon Jensen Deputy Date: 3/17/2023

Sent Copy

Personal Property Schedule - Nebraska Net Book Value

Name: SHIMMER & SHINE Year: 2023

Schedule: 760147587 County: SALINE COUNTY ASSESSOR'S OFFICE

Description	Type	Year	# Units	Adj Basis	Recov	Depr %	Taxable Value
TANNING BED (2017)	CO	2018	1	5,499	7	30.63%	1,684
TANNING SOFTWARE (2017)	CO	2018	1	1,054	5	8.33%	88
TANNING BEDS & EQUIPMENT	CO	2017	1	14,000	7	18.38%	2,573
Total Taxable Valuation :							4,345

Attach schedules to your Nebraska Personal Property Return.
 Retain a copy for your records.

Brandi Kelly

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Sent: Tuesday, October 8, 2024 11:01 AM
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Cc: Sharon Jelinek; Deb Spanyers
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Taxes Due

Saline County

Parcel Name
 0760147587 SHIMMER & SHINE
 915 MAIN AVENUE, SUITE 7
 CRETE NE 68333

Legal

Payment Information

Select which payment(s) you would like to make and click on continue.

[Interest Calculator](#)

[Tax Breakdown](#)

Delinquency Dates

1st Half: 05/01/2024

2nd Half: 09/01/2024

Parcel Information	Tax Information
Tax District 5	Gross Tax Assessed \$ 82.34
Levy 1.89477500	Exemption/Credit \$ 0.00
Value \$ 4,345	Net Tax \$ 82.34
Tax Sale(s)	

Year: 2023 Statement: 783

Personal Property Tax	Receipt Date
Net Tax Due \$ 82.34	4/1/2024
First Payment \$ 0.00	9/16/2024
Second Payment \$ 0.00	
Unpaid Tax Due \$ 0.00	

Receipt date is the business date the payment was posted, not the date received from the taxpayer.

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