



Saline County Board of Commissioners

Meeting Agenda

AGENDA

SALINE COUNTY BOARD OF EQUALIZATION

SALINE COUNTY COURTHOUSE

Wilber, NE

9:15 AM

DATE: February 4, 2025

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

CITIZENS FORUM - In compliance with the Open Meetings Act and Saline County Resolution #2023-34 a rule of five (5) minutes per person to speak has been established.

CORRESPONDENCE

BUSINESS FOR ACTION

Discuss/Take Action - Assessor Recommendation Report on the 2025 Permissive Exemption Applications

Discuss/Take Action Tax List Correction 2025-01: Village of Tobias

Discuss/Take Action Tax List Correction 2025-02: Mark A & Melissa S Rohr

Discuss/Take Action Tax List Correction 2025-03: Kyle H & Sarah A Rohr

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

Discuss/Approve Vehicle Exemption Application (if needed)

ADJOURNMENT

REG-40-005 EDUCATIONAL, RELIGIOUS, CHARITABLE, AND CEMETERY PROPERTY TAX EXEMPTIONS

005.01 A five part statutory test is used to determine eligibility for educational, religious, charitable, and cemetery property tax exemptions. The five mandated criteria are ownership, exclusive use, no financial gain or profit, restricted alcoholic liquor sales, and prohibited discrimination. The property must meet all five criteria for the exemption to be allowed.

An organization need not be established solely for educational, religious, charitable, or cemetery purposes; it may be established for a combination of two or more of the exempt uses. For example, a religious organization may own a cemetery or an educational organization which also provides religious activities.

005.01A Educational organization means an institution operated exclusively for the purpose of offering regular courses with systematic instruction in academic, vocational, or technical subjects, or an organization that assists students relating to the origination, processing, or guaranteeing of federally-insured student loans for higher education.

005.01A(1) Educational organization also means a museum or historical society operated exclusively for the benefit and education of the public.

005.01B Religious organization means an organization whose purpose is the dedication to, or profession of, a sectarian creed and belief in a divine or superhuman power, or powers, to be obeyed or worshipped, or the furtherance and enrichment of spiritual faith involving a code of ethics and a spiritual philosophy.

005.01C Charitable organization means an organization operated exclusively for the purpose of the mental, social, or physical benefit of the public or an indefinite number of persons.

005.01D Cemetery organization means an organization whose purpose is to maintain areas formally set apart for the interment of human dead.

005.02 Ownership, except for motor vehicles, means the property must be owned by an educational, religious, charitable, cemetery organization, or any organization for the exclusive benefit of the educational, religious, charitable, or cemetery organization. Ownership also means the right to sell, lease, use, give away, or enter the property and the right to refuse to do any of these. All rights may or may not be vested in one owner or interest holder.

005.03 Exclusive use means the property must be used exclusively for religious, educational, charitable, or cemetery purposes. The property need not be used solely for one of the four categories of exempt use, but may be used for a combination of exempt uses. For purposes of this regulation, the term exclusive use means the predominant or primary use of the property as opposed to incidental use. The exemption will not be lost if the property is used in an incidental manner as long as the predominant or primary use of the property is for one or more of the exempt uses.

005.03A If the property, when considered as a whole, is not used exclusively for exempt purposes, but the property has a separate and distinct exempt use portion, an exemption for the value of the portion used for exempt purposes will be allowed. No exemption for a portion of the property is allowed where the exempt and nonexempt uses are commingled and the property, when considered as a whole, is not used exclusively for exempt purposes. Property which is vacant and unused for any purpose is not entitled to an exemption.

005.03B An organization claiming a property tax exemption has the burden of establishing that the property is used exclusively for exempt purposes. The following is a list of factors to be considered in determining if the organization is allowed the tax exemption in whole or in part.

77-202. Property taxable; exemptions enumerated.

(1) The following property shall be exempt from property taxes:

(a) Property of the state and its governmental subdivisions to the extent used or being developed for use by the state or governmental subdivision for a public purpose. For purposes of this subdivision:

(i) Property of the state and its governmental subdivisions means (A) property held in fee title by the state or a governmental subdivision or (B) property beneficially owned by the state or a governmental subdivision in that it is used for a public purpose and is being acquired under a lease-purchase agreement, financing lease, or other instrument which provides for transfer of legal title to the property to the state or a governmental subdivision upon payment of all amounts due thereunder. If the property to be beneficially owned by a governmental subdivision has a total acquisition cost that exceeds the threshold amount or will be used as the site of a public building with a total estimated construction cost that exceeds the threshold amount, then such property shall qualify for an exemption under this section only if the question of acquiring such property or constructing such public building has been submitted at a primary, general, or special election held within the governmental subdivision and has been approved by the voters of the governmental subdivision. For purposes of this subdivision, threshold amount means the greater of fifty thousand dollars or six-tenths of one percent of the total actual value of real and personal property of the governmental subdivision that will beneficially own the property as of the end of the governmental subdivision's prior fiscal year; and

(ii) Public purpose means use of the property (A) to provide public services with or without cost to the recipient, including the general operation of government, public education, public safety, transportation, public works, civil and criminal justice, public health and welfare, developments by a public housing authority, parks, culture, recreation, community development, and cemetery purposes, or (B) to carry out the duties and responsibilities conferred by law with or without consideration. Public purpose does not include leasing of property to a private party unless the lease of the property is at fair market value for a public purpose. Leases of property by a public housing authority to low-income individuals as a place of residence are for the authority's public purpose;

(b) Unleased property of the state or its governmental subdivisions which is not being used or developed for use for a public purpose but upon which a payment in lieu of taxes is paid for public safety, rescue, and emergency services and road or street construction or maintenance services to all governmental units providing such services to the property. Except as provided in Article VIII, section 11, of the Constitution of Nebraska, the payment in lieu of taxes shall be based on the

proportionate share of the cost of providing public safety, rescue, or emergency services and road or street construction or maintenance services unless a general policy is adopted by the governing body of the governmental subdivision providing such services which provides for a different method of determining the amount of the payment in lieu of taxes. The governing body may adopt a general policy by ordinance or resolution for determining the amount of payment in lieu of taxes by majority vote after a hearing on the ordinance or resolution. Such ordinance or resolution shall nevertheless result in an equitable contribution for the cost of providing such services to the exempt property;

(c) Property owned by and used exclusively for agricultural and horticultural societies;

(d)(i) Property owned by educational, religious, charitable, or cemetery organizations, or any organization for the exclusive benefit of any such educational, religious, charitable, or cemetery organization, and used exclusively for educational, religious, charitable, or cemetery purposes, when such property is not (A) owned or used for financial gain or profit to either the owner or user, (B) used for the sale of alcoholic liquors for more than twenty hours per week, or (C) owned or used by an organization which discriminates in membership or employment based on race, color, or national origin.

(ii) For purposes of subdivision (1)(d) of this section:

(A) Educational organization means (I) an institution operated exclusively for the purpose of offering regular courses with systematic instruction in academic, vocational, or technical subjects or assisting students through services relating to the origination, processing, or guarantying of federally reinsured student loans for higher education, (II) a museum or historical society operated exclusively for the benefit and education of the public, or (III) a nonprofit organization that owns or operates a child care facility; and

(B) Charitable organization includes (I) an organization operated exclusively for the purpose of the mental, social, or physical benefit of the public or an indefinite number of persons and (II) a fraternal benefit society organized and licensed under sections 44-1072 to 44-10,109.

(iii) The property tax exemption authorized in subdivision (1)(d)(i) of this section shall apply to any skilled nursing facility as defined in section 71-429, nursing facility as defined in section 71-424, or assisted-living facility as defined in section 71-5903 that provides housing for medicaid beneficiaries, except that the exemption amount for such property shall be a percentage of the property taxes that would otherwise be due. Such percentage shall be equal to the average percentage of occupied beds in the facility provided to medicaid beneficiaries over the most recent three-year period.

(iv) The property tax exemption authorized in subdivision (1)(d)(i) of this section shall apply to a building that (A) is owned by a charitable organization, (B) is made available to students in attendance at an educational institution, and (C) is recognized by such educational institution as approved student housing, except that the exemption shall only apply to the commons area of such building, including any common rooms and cooking and eating facilities; and

(e) Household goods and personal effects not owned or used for financial gain or profit to either the owner or user.

(2) The increased value of land by reason of shade and ornamental trees planted along the highway shall not be taken into account in the valuation of land.

(3) Tangible personal property which is not depreciable tangible personal property as defined in section 77-119 shall be exempt from property tax.

(4) Motor vehicles, trailers, and semitrailers required to be registered for operation on the highways of this state shall be exempt from payment of property taxes.

(5) Business and agricultural inventory shall be exempt from the personal property tax. For purposes of this subsection, business inventory includes personal property owned for purposes of leasing or renting such property to others for financial gain only if the personal property is of a type which in the ordinary course of business is leased or rented thirty days or less and may be returned at the option of the lessee or renter at any time and the personal property is of a type which would be considered household goods or personal effects if owned by an individual. All other personal property owned for purposes of leasing or renting such property to others for financial gain shall not be considered business inventory.

(6) Any personal property exempt pursuant to subsection (2) of section 77-4105 or section 77-5209.02 shall be exempt from the personal property tax.

(7) Livestock shall be exempt from the personal property tax.

(8) Any personal property exempt pursuant to the Nebraska Advantage Act or the ImagiNE Nebraska Act shall be exempt from the personal property tax.

(9) Any depreciable tangible personal property used directly in the generation of electricity using wind as the fuel source shall be exempt from the property tax levied on depreciable tangible personal property. Any depreciable tangible personal property used directly in the generation of electricity using solar, biomass, or landfill gas as the fuel source shall be exempt from the property tax levied on depreciable tangible personal property if such depreciable tangible personal

property was installed on or after January 1, 2016, and has a nameplate capacity of one hundred kilowatts or more. Depreciable tangible personal property used directly in the generation of electricity using wind, solar, biomass, or landfill gas as the fuel source includes, but is not limited to, wind turbines, rotors and blades, towers, solar panels, trackers, generating equipment, transmission components, substations, supporting structures or racks, inverters, and other system components such as wiring, control systems, switchgears, and generator step-up transformers.

(10) Any tangible personal property that is acquired by a person operating a data center located in this state, that is assembled, engineered, processed, fabricated, manufactured into, attached to, or incorporated into other tangible personal property, both in component form or that of an assembled product, for the purpose of subsequent use at a physical location outside this state by the person operating a data center shall be exempt from the personal property tax. Such exemption extends to keeping, retaining, or exercising any right or power over tangible personal property in this state for the purpose of subsequently transporting it outside this state for use thereafter outside this state. For purposes of this subsection, data center means computers, supporting equipment, and other organized assembly of hardware or software that are designed to centralize the storage, management, or dissemination of data and information, environmentally controlled structures or facilities or interrelated structures or facilities that provide the infrastructure for housing the equipment, such as raised flooring, electricity supply, communication and data lines, Internet access, cooling, security, and fire suppression, and any building housing the foregoing.

(11) For tax years prior to tax year 2020, each person who owns property required to be reported to the county assessor under section 77-1201 shall be allowed an exemption amount as provided in the Personal Property Tax Relief Act. For tax years prior to tax year 2020, each person who owns property required to be valued by the state as provided in section 77-601, 77-682, 77-801, or 77-1248 shall be allowed a compensating exemption factor as provided in the Personal Property Tax Relief Act.

(12)(a) Broadband equipment shall be exempt from the personal property tax if such broadband equipment is:

(i) Deployed in an area funded in whole or in part by funds from the Broadband Equity, Access, and Deployment Program, authorized by the federal Infrastructure Investment and Jobs Act, Public Law 117-58; or

(ii) Deployed in a qualified census tract located within the corporate limits of a city of the metropolitan class and being utilized to provide end-users with access to the Internet at speeds of at least one hundred megabits per second for downloading and at least one hundred megabits per second for uploading.

(b) An owner of broadband equipment seeking an exemption under this section shall apply for an exemption to the county assessor on or before December 31 of the year preceding the year for which the exemption is to begin. If the broadband equipment meets the criteria described in this subsection, the county assessor shall approve the application within thirty calendar days after receiving the application. The application shall be on forms prescribed by the Tax Commissioner.

(c) For purposes of this subsection:

(i) Broadband communications service means telecommunications service as defined in section 86-121, video programming as defined in 47 U.S.C. 522, as such section existed on January 1, 2024, or Internet access as defined in section 1104 of the federal Internet Tax Freedom Act, Public Law 105-277;

(ii) Broadband equipment means machinery or equipment used to provide broadband communications service and includes, but is not limited to, wires, cables, fiber, conduits, antennas, poles, switches, routers, amplifiers, rectifiers, repeaters, receivers, multiplexers, duplexers, transmitters, circuit cards, insulating and protective materials and cases, power equipment, backup power equipment, diagnostic equipment, storage devices, modems, and other general central office or headend equipment, such as channel cards, frames, and cabinets, or equipment used in successor technologies, including items used to monitor, test, maintain, enable, or facilitate qualifying equipment, machinery, software, ancillary components, appurtenances, accessories, or other infrastructure that is used in whole or in part to provide broadband communications service. Machinery or equipment used to produce broadband communications service does not include personal consumer electronics, including, but not limited to, smartphones, computers, and tablets; and

(iii) Qualified census tract means a qualified census tract as defined in 26 U.S.C. 42(d)(5)(B)(ii)(I), as such section existed on January 1, 2024.

Source: Laws 1903, c. 73, § 13, p. 390; R.S.1913, § 6301; Laws 1921, c. 133, art. II, § 2, p. 547; C.S.1922, § 5821; C.S.1929, § 77-202; R.S.1943, § 77-202; Laws 1955, c. 290, § 1, p. 921; Laws 1965, c. 468, § 1, p. 1514; Laws 1965, c. 469, § 1, p. 1516; Laws 1967, c. 494, § 1, p. 1685; Laws 1967, c. 495, § 1, p. 1686; Laws 1971, LB 945, § 2; Laws 1975, LB 530, § 3; Laws 1980, LB 882, § 1; Laws 1980, LB 913, § 1; Laws 1982, LB 383, § 5; Laws 1984, LB 891, § 1; Laws 1985, LB 268, § 1; Laws 1986, LB 732, § 1; Laws 1987, LB 775, § 13; Laws 1988, LB 855, § 3; Laws 1989, Spec. Sess., LB 7, § 2; Laws 1991, LB 829, § 7; Laws 1992, LB 1063, § 53; Laws 1992, Second Spec. Sess., LB 1, § 51; Laws 1994, LB 961, § 7; Laws 1997, LB 271, § 39; Laws 1999, LB 271, § 4; Laws 2002, LB 994, § 10; Laws 2005, LB 312, § 4; Laws 2008, LB1027, § 1; Laws 2010, LB1048, § 11; Laws 2011, LB360, § 2; Laws 2012, LB902, § 1; Laws 2012, LB1080, § 1; Laws 2015, LB259, § 5; Laws 2015, LB414, § 2; Laws 2015, LB424, § 3; Laws 2016, LB775, § 3; Laws 2020, LB1107, § 121; Laws 2024, LB874, § 10; Laws 2024, LB1317, § 73.

Note: The Revisor of Statutes has pursuant to section 49-769 correlated LB874,

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 Blue River Arts Council, Inc.			County Name Saline	Tax Year 2024 2025 <i>Per Shaylene 1/7/2025</i>
Name of Business if Different than Organization d/b/a Isis Theatre			State Where Incorporated Nebraska	
Name of Owner of Property City of Crete			Value of Real Property \$91,500 +	Value of Personal Property \$14,229.00
Street or Other Mailing Address of Applicant PO Box 272			Contact Name Shaylene Smith	Parcel ID Number 760000166
City Crete	State NE	Zip Code 68333	Email Address blueriverartscouncil@gmail.com	

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
Jennifer Robison	President	402 310 7418	robisonjennifer@hotmail.com
Kristi Capek	Vice-President	402 525 2620	kristi.capek@gmail.com
Kate Hesser	Secretary	402 418 2417	kehesser@gmail.com

Legal description of real property and general description of all depreciable tangible personal property, except licensed motor vehicles:
 CRETE CITY LOT 8 & THE EAST 1/2 OF LOT 9 BLK 1 - Real Estate owned by the City of Crete. It was improved by the Blue River Arts Council. The building is leased by the Arts Council to be purchased over time for \$90,000 per Amended MOU. At the end of 2023 we had paid \$703,853 in building and leasehold improvements and purchased \$10,412 in equipment. In 2024, we have paid \$1,198,556 in leasehold improvements through 11/10/24 with \$42,000 still expected to be paid. We purchased \$3,817 equipment.

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.

The building is used exclusively for arts and entertainment per the Mission of the 501(c)(3) Blue River Arts Council. It is used as a movie theatre and available for live performances, community events, and corporate meetings. It opened for film showings in July of 2024 and the first live production was October 26 & 27. The Theatre is managed by the nonprofit Board of Directors and staffed completely by volunteers.

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 1-2avg
 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

[Handwritten Signature]
Authorized Signature

Executive Director

Title

11/12/24

Date

Retain a copy for your records.

For County Assessor's Recommendation

- Approval
 Approval of a Portion
 Denied

COMMENTS: *Blue River Arts Council, Inc does not own this property. They do not meet the ownership requirement per 77-202(d).*

Brandi Kelly
Signature of County Assessor

2-4-2025
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.

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.



December 20, 2024

Saline County Board of Equalization
PO Box 865
Wilber, NE 68465

RE: Exemption Application

To Whom It May Concern:

I am submitting herewith the Exemption Application requesting a waiver of the real and personal property taxes which would otherwise be owed by the Blue River Arts Council for the Isis Theatre. As you may know, the historic Isis Theatre was closed for a number of years and recently reopened after an extensive renovation. The building was purchased by the City of Crete in early 2019 with the goal of restoring and reopening the Theatre for community use. The Blue River Arts Council was formed in late 2018 and granted 501(c)(3) status in 2019. BRAC raised the funds for the renovation and accomplished reopening in July 2024. We believe that our possession and use of the building qualifies for the exemption.

Specifically, we meet the five part test as follows:

1. Ownership - The building is owned by an exempt organization (the City of Crete) and leased and operated by an exempt organization (BRAC). It is owned and used exclusively for charitable purposes for the benefit of the public. A copy of the Amended MOU enclosed explains the nature of the arrangement between the organizations. See Prong 2) of Ownership on page 2 of the instructions. The City purchased and holds the building for the benefit of the Blue River Arts Council.

2. Exclusively Charitable Use - BRAC is a 501(c)(3) with a mission of providing arts and entertainment, community building, and economic development for the area. All uses of the Isis Theatre fit within that nonprofit mission. We show movies (frequently free to the public thanks to supporters) and recently produced our first live show featuring dance, vocal, and instrumental performances on the newly renovated stage. The Blue River Arts Council benefits an "indefinite number of persons" each month (we have served as many as 750 in a weekend) and we specifically lessen the burdens of government" per the legal test set out in United Community Services v. The Omaha Nat. Bank, 162 Neb. 786, 791 (1956) because we are providing community development and arts and entertainment in a building specifically purchased by the City of Crete for these purposes.

3. No Financial Gain - The Theatre is staffed by volunteers. More than 110 persons have logged service hours for the Arts Council since the Theatre's reopening in July. BRAC has a paid Executive Director overseeing organizational development and fund raising. She is paid \$18/hour for five hours a week. Otherwise, no person receives a personal financial benefit from the Isis Theatre.

4. Limited Alcohol Sales - BRAC did obtain a liquor license for the premises and we have hosted a bar with special events twice in seven months. We expect to have a bar with special events once every 2-3 months. Less than 2% of the gross revenue thus far was from the sale of liquor.

5. Not Used By Discriminatory Organization - The Arts Council has a written anti-discrimination policy and is open to all. The Theatre was renovated to allow access to all with disabilities and our arts-based events and movies have been provided in both English and Spanish.

I would provide a note regarding the building value. I used the current assessed value for Form 451 but the current value of the real property is unknown. The total renovation cost was approximately \$2,300,000. For tax purposes, the Arts Council invested \$1,944,409 in leasehold improvements in 2023 and 2024 and we have purchased \$14,229 in personal property not affixed to the building. Were the building to be reassessed, we believe that it would be significantly higher. The City of Crete secured the primary mortgage with LB840 funds so no appraisal has been necessary. Our 2023 and 2024 financial summaries are enclosed to verify that everything we have raised has been put back into the building and the arts and entertainment we are providing.

Sincerely,



Shaylene M. Smith, JD, CNP
Executive Director

MISSION:

The Blue River Arts Council is bridging cultures, building community, and boosting economy by resurrecting the Isis Theatre in Crete, Nebraska, and providing fun and artistic adventures for all of our diverse community.

VISION:

BRAC wants to see our diverse community coming together in fun, educational, and artistic ways.

VALUES:

Creativity: We strive to help people find, define, and use their creative talents.

Diversity: We acknowledge that everyone comes to this time and place in life with difference perspectives and we respect those differences.

Inclusivity: We want to give everyone fair access to arts, culture, and entertainment by supporting these endeavors financially and by committing our time and our talents to others regardless of race, gender, disability, sexual orientation, class, or age.

Community: We value the trust of our community-people, corporations, and foundations-who contribute time, talent, and treasure to support our efforts and we promise to use those resources with integrity.

INTERNAL REVENUE SERVICE
P. O. BOX 2508
CINCINNATI, OH 45201

DEPARTMENT OF THE TREASURY

Date:

FEB 21 2019

BLUE RIVER ARTS COUNCIL INC
PO BOX 272
CRETE, NE 68333-0000

Employer Identification Number:
83-2074441
DLN:
26053430009189
Contact Person:
CUSTOMER SERVICE ID# 31954
Contact Telephone Number:
(877) 829-5500
Accounting Period Ending:
December 31
Public Charity Status:
170(b)(1)(A)(vi)
Form 990/990-EZ/990-N Required:
~~Yes~~
Effective Date of Exemption:
September 27, 2018
Contribution Deductibility:
Yes
Addendum Applies:
No

Dear Applicant:

We're pleased to tell you we determined you're exempt from federal income tax under Internal Revenue Code (IRC) Section 501(c)(3). Donors can deduct contributions they make to you under IRC Section 170. You're also qualified to receive tax deductible bequests, devises, transfers or gifts under Section 2055, 2106, or 2522. This letter could help resolve questions on your exempt status. Please keep it for your records.

Organizations exempt under IRC Section 501(c)(3) are further classified as either public charities or private foundations. We determined you're a public charity under the IRC Section listed at the top of this letter.

If we indicated at the top of this letter that you're required to file Form 990/990-EZ/990-N, our records show you're required to file an annual information return (Form 990 or Form 990-EZ) or electronic notice (Form 990-N, the e-Postcard). If you don't file a required return or notice for three consecutive years, your exempt status will be automatically revoked.

If we indicated at the top of this letter that an addendum applies, the enclosed addendum is an integral part of this letter.

For important information about your responsibilities as a tax-exempt organization, go to www.irs.gov/charities. Enter "4221-PC" in the search bar to view Publication 4221-PC, Compliance Guide for 501(c)(3) Public Charities, which describes your recordkeeping, reporting, and disclosure requirements.

Letter 947

BLUE RIVER ARTS COUNCIL INC

Sincerely,

Stephen A. Martin

Director, Exempt Organizations
Rulings and Agreements

**AMENDED MEMORANDUM OF UNDERSTANDING BETWEEN
THE CITY OF CRETE, NEBRASKA AND
THE BLUE RIVER ARTS COUNCIL, INC. AND
LEASE AND PURCHASE AGREEMENT JUNE 2022**

PARTIES

This document constitutes an agreement between the City of Crete, Nebraska (referred to as "City") and the Blue River Arts Council, Inc. (referred to as "BRAC"), a Nebraska Nonprofit Corporation and recognized IRS 501(c)(3) entity formed in 2018, in part, for the purpose of renovation and management of the Isis Theatre in Crete.

PURPOSE

In mid-2018 it was announced that Crete's only movie theater, the Isis Theater, would be closed by its long-time family owner/operator. The Isis Theater, constructed in 1926, has historic significance and is listed as a "contributing" building in Crete's Downtown Historic District. The theater was the first in Nebraska to be able to run films with sound and has elements that will allow for both movie and live stage events. City staff, elected officials, and interested residents began discussions about the social and economic importance of retaining the theater. A group of citizens decided to form the Blue River Arts Council Inc. (BRAC) in order to preserve and operate the Isis Theater.

This agreement establishes and reconfirms a partnership between the City of Crete and the Blue River Arts Council, Inc. in order to maximize the potential of retaining and rehabilitating the Isis Theater. This document identifies the responsibilities of the two partners. This document amends and replaces the Memorandum of Understanding entered into between the parties in 2019 and supplements the Subgrant Agreement entered by the parties in 2021 regarding the CCCFF grant awarded to the City of Crete for the project. This agreement is intended to more accurately reflect the terms and costs of renovation of the real estate as the project has evolved and to provide for the lease and eventual purchase of the building by the Blue River Arts Council, Inc.

PROPERTY AND IMPROVEMENTS INVOLVED

1. Real Estate. The City of Crete has purchased the following real estate which is the subject of this agreement and which is legally described as follows:
139 W 13th St, Crete, NE 68333 legally described as Lot 8 and the East One-Half (1/2) of Lot 9, Block 1, Original Town of Crete, Saline County, NE.
2. Initial Building Purchase. The parties agree that the City of Crete paid the sum of \$90,000.00 (purchase price and expenses) for the purchase of the building and that the City has already passed an Ordinance authorizing the sale of the real estate to the Blue River Arts Council, Inc. for the sum of \$90,000.00 (Ordinance #2128). This agreement more specifically sets out the terms and conditions necessary for BRAC's acquisition of the building.

3. Initial City Investment. The parties further agree that the City of Crete paid for asbestos abatement and architecture and design fees for the project prior to the signing of this Amended MOU. Additionally, the City of Crete has held the building as Owner since February of 2019 and has paid all insurance and utility costs for the building during the term of renovation. The expenses reported to the Nebraska Department of Economic Development as paid by the City of Crete for purposes of the CCCFF grant have been allocated as the City's initial municipal investment in the project in order to meet matching grant requirements. The City is NOT seeking reimbursement for these initial expenses from BRAC.

4. Equipment. Certain personal property and business equipment intended for operation of the movie theater, including specifically the digital projector, popcorn machine, and sound system, were donated to the City of Crete for purposes of the Isis Theatre by the prior building owner. This equipment and personal property shall remain with the real property and shall become the property of BRAC. Said equipment shall be awarded to the Blue River Arts Council, Inc., by a Bill of Sale provided to BRAC when the real estate is deeded after payment of the purchase price. Thereafter, all equipment located in the premises shall be the property of BRAC as the same will either have been gifted to the City by the previous owner or purchased directly by BRAC.

5. Building Improvements. Improvements are to be made to the real property owned by the City per the written contracts to be submitted to the City of Crete by TACK Architects and Kingery Construction. The contracts must be approved in advance by the City of Crete. The cost of improvements, estimated as set out herein, have been or shall be paid by the Blue River Arts Council, Inc., through a separate line item/account held by the City of Crete for such purposes. BRAC shall transfer funds to the City of Crete in advance or assure adequate funds are committed to the project for work approved. The entire building will be renovated to provide a new lobby, handicapped-accessible restrooms, projector/utility space, level seating platforms, auditorium seating, a redesigned stage, and a new movie screen.

Demolition costs paid to date	\$ 98,017.84
Rebuilding/Renovation costs estimated	\$500,000.00 (est.)
Additional TACK design fees estimated	\$ 3,000.00 (est.)

4. Movie House Expenses. Additional projects costs necessary and expected to be purchased directly by BRAC, which will not be paid through the City, are as follows:

Marquee purchase estimated	\$ 72,000
New movie screen, curtain, install estimated	\$ 81,500
Auditorium seating purchased	\$ 15,600

All movie house equipment purchase by the Blue River Arts Council, Inc., which will be affixed to the premises, shall remain with the premises as additional security for the City of Crete until the purchase price is paid in full. Any equipment or personalty purchase by BRAC which may be located in the building but not affixed, such as tables, chairs, inventory, or computer or point-of-sale equipment, shall remain the personalty of the Blue River Arts Council, Inc. as much of the same will have been purchased by BRAC with grants or donations given specifically to the entity.

RESPONSIBILITIES OF THE PARTIES

1. General. Both Parties agree to jointly provide information requested in the preparation of applicable grant applications and to utilize funds awarded for the Project towards those elements of the Project as described in the specified grant application and/or any other agreement or contract associated with the funds. Each party is authorized to apply for and seek any grant funding for which the project might be eligible and each party shall provide any letters of support or documentation requested for any grant application. Each party shall advise the other, at least quarterly, of any applications submitted, and any outcomes received.
2. Shovel-Ready Reconstruction Act Grant. The parties acknowledge that BRAC has applied for additional grant funding through the Nebraska Department of Economic Development, which application requires that the Arts Council be the recipient entity as the same has been funded by ARPA money and is specifically for arts-based capital projects stalled by COVID-19. The parties agree that the Arts Council, as future owner of the building, is a proper applicant and that the Project is a proper project should the same be designated as such by the DED. The parties agree that any funds received by BRAC through this program will be used specifically for this project and accounted for as required by the grant and the City of Crete. Both parties agree to follow all terms and conditions of this grant, if awarded in part or in full.
3. Additional Funding. Both parties acknowledge and agree that BRAC has been actively soliciting funding for the project from various foundations, granting entities, and from local businesses and individuals. The parties agree that BRAC has routinely advised the City and the public of all funds raised and committed for the Project as required by various grants awarded and as required by the Internal Revenue Service for maintenance of the entity's 501(c)(3) status. Funds awarded or donated to the Blue River Arts Council, Inc., will be spent for the Project as allocated by its Board of Directors in compliance with the terms of any grants or gifts received.
4. Grant Administration. The Blue River Arts Council, Inc., shall serve as the fiscal agent and grant administrator for any and all grants awarded directly to BRAC for the Project. As grant administrator, BRAC shall complete all interim and final reports, as well as all other documentation required by the funder on behalf of the grant and copies of such documentation shall be provided to City if requested. The Arts Council shall assure adequate reporting and cooperation with any grant funder, understanding that future grants for the City or other entities or projects in Crete may be dependent on the same. Should any information or documentation be required from the City for reports, the City shall provide the same within five (5) business days of any request, or

within thirty (30) days of the document(s) requires advance review and approval of the City Council.

City of Crete. The City agrees to perform the following activities:

1. The City shall own the property through the duration of the period of this MOU which be may longer than the CCCFF grant-required ownership period but not shorter. This Amended MOU may be terminated after the conclusion of the CCCFF holding period if all sums due to the City have been in full.
2. The City shall be responsible for rehabilitation, rehabilitation management and oversight, and construction insurance. These administration expenses shall be paid by the City and the City is NOT seeking reimbursement from BRAC for routine supervision of the construction. The City agrees that it shall protect, indemnify, and hold harmless BRAC, and its officers, members, employees and agents from and against all liabilities, damages, claims, demands, judgments, losses, costs, expense, suits, or action and attorneys' fees related to construction.
3. The City may provide in-kind services in the form of workforce/account labor for improvements at its discretion. All such labor shall be approved in advance by the City Administrator. Should the City provide any services for which it would seek reimbursement from BRAC, it will obtain the advance consent of the President of BRAC.
4. The City may, but shall not be required, to apply for additional sources of funding for the Project as it deems appropriate.
5. The City shall actively support any efforts made by BRAC to obtain funding from third parties for the Project. It shall cooperate with BRAC to provide letters of support, financial documents, or project updates as may be necessary for any grant or funding application submitted by BRAC to third-parties within five (5) business days of request for the same.

Blue River Arts Council Inc. (BRAC) agrees to perform the following activities:

1. BRAC will provide volunteer labor for any aspects of renovation which may be determined appropriate by its Board of Directors and Kingery Construction. Any such aspects shall be work deemed safe to be provided by general, untrained labor volunteers, such as painting, cleaning, etc. All volunteers hours shall be given credit toward the project at the rate of \$10 per hour for grant-accounting purposes. The commencement date of in-kind labor shall be 1/1/2020 so as to include and encompass labor already provided under the initial version of this MOU.
2. BRAC shall actively seek funding sources for the Project immediately upon approval of this Memorandum of Understanding. BRAC may seek and apply for any governmental or foundation funding or solicit any private donation for which it might be eligible at its own discretion.

3. BRAC shall actively support any efforts the City makes to obtain additional Project funding, should the City choose to do so. It shall cooperate with the City to provide letters of support, financial documents, or project updates as may be necessary for any grant or funding application submitted by the City to third-parties within five (5) business days of request for the same.
4. BRAC will properly review and provide advance approval of any and all construction and design elements as requested by TACK Architects, Kingery Construction, or the City of Crete. Such review and approval shall be given within five (5) business days of request so as to avoid any delay in construction or renovation. Overall design and budget constraints shall be finally determined and set by BRAC, subject to the terms and conditions of this Amended MOU for payment. All expenses and invoices shall be preapproved by BRAC and submitted to the City for payment according to the terms of the contracts being entered into by the City with TACK Architects and Kingery Construction.
5. BRAC may actively solicit the donations of construction materials and labor in-kind from licensed or preapproved contractors or suppliers as allowed by the construction contracts in order to reduce cash outlay for renovation. All such donations shall be made subject to advanced approval by the City of Crete Kingery Construction. All solicitations shall clearly confirm to such companies and contractors that donations are being made to the City of Crete, that the Isis Theatre building is owned by the City of Crete subject to the terms of this Amended MOU, and are subject to final approval by the construction contractor.
6. BRAC shall accept possession of the Isis Theatre when an occupancy permit is issued by City of Crete - even if the marquee/exterlor work is not yet completed. The City shall give the Blue River Arts Council, Inc. at least seven (7) days advance notice prior to assigning the utility account to BRAC. Upon issuance of an occupancy permit, BRAC shall be considered the sole and only tenant of the real estate and shall occupy the premises as Lessee for at least 60 months, but not more than 120 months, as further set out herein.
7. BRAC shall be responsible for all aspects of ongoing ownership and operation of the Isis Theater commencing with the issuance of an occupancy permit and commencement of the term of this lease; to include day-to-day operations and routine building maintenance as further detailed in, but not limited to, the expenses identified in the Isis Theater Proposal. BRAC shall keep the property in good repair and condition and pay all expenses for utilities and upkeep so as to keep the property free from encumbrances and liens during its lease of the same.
8. BRAC agrees and certifies that it will regularly provide the community of Crete movies and entertainment at least weekly once granted an occupancy permit. Further, the Arts Council agrees to host additional social and cultural events at the property at least once every six (6) months so as to provide the community of Crete additional educational, social, cultural, and other opportunities as set forth in the organizational documents of BRAC, thus allowing the property to serve the community and both the City and BRAC as intended.

9. BRAC agrees and certifies that commencing with the issuance of an occupancy permit, it will maintain General Liability Insurance, or the equivalent, at its own expense as Lessee during the term of this Amended MOU, naming and protecting itself, its officials, employees and volunteers as insured, against claims for damages resulting from (a) all acts or omissions, (b) bodily injury, including wrongful death, (c) personal injury liability, and (d) property damage which may arise from operations under this MOU whether such operations are by the party or the party's employees, or those directly or indirectly employed by BRAC. The City shall be added as an additional named insured and as a loss payee on the insurance policy. The minimum acceptable limits of liability to be provided by such insurance shall be as follows:

- a. All acts or omissions - \$1,000,000 each occurrence; \$2,000,000 aggregate; and
- b. Bodily injury/property damage/personal injury - \$1,000,000 each occurrence, \$2,000,000 aggregate; and
- c. Contractual liability - \$1,000,00 each occurrence; and
- d. Medical expenses for volunteers - \$10,000 any one person; and
- e. Fire damage - \$100,000 any single fire.

10. BRAC agrees to purchase the Isis Theatre property from the City of Crete for the sum of \$90,000.00 as further described in Payment Terms. Costs of the sale including title insurance, documentary stamp tax, and recording, shall be paid equally by the parties. If either party requires legal services for preparation or review of future sale-related documents, the incurring party shall pay its own legal fees.

PAYMENT TERMS

- a. The Blue River Arts Council promises to pay to the City of Crete the sum of \$5.00 per month for rental of the building for not less than sixty months nor more than 120 months. Said rental payment shall commence on the first of the month following issuance of the occupancy permit and continue until the full purchase price is paid by BRAC and ownership of the building is transferred to the Blue River Arts Council, Inc.
- b. Pursuant to the terms and conditions of this Amended MOU, BRAC will have already paid for the Building Improvements and the Movie House Expenses at the time of the issuance of the occupancy permit.
- c. Within seven (7) business days of the issuance of the occupancy permit, and prior to assignment of the utility account to BRAC, the Blue River Arts Council, Inc., sign a Promissory Note, Lease/Purchase Agreement, Guarantee of Performance or other security instrument requested by the City of Crete which is in substantial agreement with these terms and conditions.
- d. BRAC shall pay the City of Crete the purchase price of \$90,000.00 in annual payments of not less than \$9,000.00 per year, thereby paying in full the purchase over

the maximum term of 10 years. The Blue River Arts Council may prepay this sum at any time.

e. BRAC's first annual payment shall be due on the first anniversary date of the issuance of the occupancy permit, and payment shall continue annually thereafter until paid in full.

f. BRAC acknowledges that the City of Crete must own the building for at least five years to comply with the terms and requirements of the DED CCCFF grant awarded. Nothing contained herein shall prevent BRAC from otherwise paying the final sum in full early (after the first 60 months of occupance have been met for the CCCFF grant) at which point the parties agree that the real estate and all assets will be transferred to the Blue River Arts Council.

g. In the event of a default for a period of ninety (90) days, this Amended MOU may be determined to be in default. Upon such determination, the City may, at its option, re-negotiate the term of the repayment agreement, sever the agreement with sixty (60) days notice to BRAC and resume possession of the Isis Theatre building including all equipment and improvements, or take other actions as determined by the City of Crete up to and including seeking damages from the Blue River Arts Council, Inc.

PERIOD OF AGREEMENT AND MODIFICATION

This agreement will become effective when signed by the authorized representatives of each entity and will remain in effect throughout the duration of the project and continuing until the City of Crete is paid in full for the initial building purchase as set out herein. Upon payment in full, the real estate and all equipment and improvements shall be transferred by the City of Crete to the Blue River Arts Council and this agreement shall terminate. Responsibilities described herein shall coincide with the grant period for the DED CCCFF grant awarded, and any extensions of that grant period which may be sought by the parties jointly should delays in construction occur which are outside of the control of the parties.

ADDITIONAL RECITALS

1. The Amended MOU may only be amended by written agreement of all parties.

2. This Amended Agreement is part of the Agreement between the City of Crete and the Blue River Arts Council. It replaces in its entirety the initial Memorandum of Understanding and supplements the Subgrant Agreement from 2021.

3. To the fullest extent permitted by law, each party shall indemnify, defend, and hold harmless the other party, their officers, agents and employees from and against such claims, suits, demands, actions, liabilities, losses, penalties, damages, and judgments (including those that arise from injury or death of any persons), or damages to any property, including all reasonable costs for investigation and defense thereof (including, but not limited to, attorney's fees, court costs, investigator fees and expert

fees) of any nature whatsoever arising out of or resulting from performance of this Amended MOU. This section survives any termination of this Amended MOU.

4. Notwithstanding the above indemnification, the undersign parties shall give all other parties notice of any matter covered herein and shall forward a copy of every demand, notice, summons or other process received in any claim covered by this agreement or pertaining to the real estate which is the subject of this agreement.

5. Each section and every subdivision of a section of this Amended MOU is declared to be independent of every other section or subdivision of a section so far as inducement for the acceptance of this MOU and invalidity of any section or subdivision of a section shall not invalidate the balance of this agreement.

6. The undersigned person representing the party stated does hereby agree and represent that he or she is legally capable of signing this Amended MOU and may lawfully bind the party so represented.

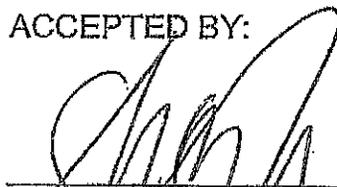
7. This Amended MOU is NOT contingent on further financing as to demolition and design in preparation of the planned renovation. The parties agree that these initial steps have already been paid for the parties as represented here as a result of the award of the DED CCCFF grant and the fund raising already completed by BRAC.

8. This Amended MOU is governed by the laws of the State of Nebraska.

9. At all times during the contract period, both parties shall comply with all applicable federal and state laws.

Dated June 7, 2022

ACCEPTED BY:



Shaylene M. Smith, President

Blue River Arts Council, Inc.



David Bauer, Mayor

City of Crete

RESURRECTING THE GODDESS – Isis Theatre Renovation FINAL BUDGET 11/01/2024

Blue River Arts Council and City of Crete

PREBUILD/DEMO/DESIGN

Building Purchase	\$ 90,000.00	DUE - BRAC to City per MOU
Exterior work by City of Crete In Kind	\$ 14,471.00	In Kind
Site Prep by City of Crete – Asbestos Removal	\$ 28,279.00	Pd by City
Building Utilities Until 12/2022 32 Mos x \$250	\$ 8,000.00	Pd by City
Building Utilities 2023-24 18 Mos x \$250	\$ 4,500.00	Pd by City
Paid to Kingery Construction for Demo	\$115,300.00	Pd by BRAC/CCCCFF
Initial Design Fees - TACK Architects	\$ 27,489.00	Pd by BRAC/CCCCFF
Initial Sonic Site Visit	\$ 1,000.00	Pd by BRAC

PREBUILD TOTAL

\$ 289,039.00

PHASE 1 LOBBY/BATHROOMS

Total Kingery Construction Contract Phase 1	\$687,592.00	Pd by BRAC
Historical Lobby Renovation, Accessible Bathrooms, Projector Room		
Artistic Enhancements, Concrete Flooring Throughout, Accessibility Platform		
Donor Recognition Wall	\$ 7,836.09	Pd by BRAC
Crete Glass New Front Doors, Decorative Glass	\$ 13,971.00	Pd by BRAC
New Tin Ceiling	\$ 3,000.00	Pd by BRAC
Security System	\$ 2,791.10	Pd by BRAC
Chapin Lawn - Plant Green Space	\$ 3,977.50	Pd by BRAC
Back of House Curtains	\$ 2,418.75	Pd by BRAC
Projector Port Glass	\$ 1,432.09	Pd by BRAC
Cos 1-16	\$132,964.00	Pd by BRAC
Bath & Lobby Fixtures, Chandelier	\$ 18,404.45	Pd by BRAC

LOBBY/BATHROOMS PHASE 1 TOTAL

\$ 874,386.98

Total Kingery Construction Contract Phase 2	\$713,670.00	Pd by BRAC
Stage Expansion; Heating/AC/Electrical Modifications, Sprinkler System		
Auditorium Mobility/Accessibility; Auditorium Ceiling/Walls, Cos 1-6		

Second Water Line for Sprinklers	\$ 40,000.00	Done by City
Repaint Floors	\$ 2,500.00	Rotary Grant/Labor
New Auditorium Seating	\$ 15,600.00	Pd by BRAC
Misc Movie Equipment, New Server	\$ 30,320.00	Pd by BRAC
Sonic Movie Screen/Storage/Shipping	\$ 49,952.02	Pd by BRAC
Poster Cases, Bldg Exterior	\$ 2,971.02	Pd by BRAC
Hearing Loop	\$ 5,312.00	Pd by BRAC
Marquee Total, Installation, Steelwork	\$ 75,103.06	Pd by BRAC
Marquee Interior Rework	\$ 5,442.68	Pd by BRAC
Stage Extension Platforms (TMS)	\$ 19,340.59	Pd by BRAC
Stage Curtains (TMS)	\$ 41,407.53	Pd by BRAC
Sonic Sound System, Install Projector	\$ 30,377.10	Pd by BRAC
Tables & Chairs & Equipment	\$ 5,089.96	Pd by BRAC
Engineering and Architects Fees	\$ 15,723.63	Pd by BRAC
Beginning Inventory	\$ 8,000.00	Pd by BRAC
Cos 7 - 12	\$ 8,131.00	Pd by BRAC
Stage Floor	\$ 12,916.69	Pd by BRAC

PHASE 2 AUDITORIUM TOTAL

\$1,081,857.28

TOTAL PROJECT

\$2,245,283.26

TOTAL AWARDED FUNDING AS OF 11/22/2024

Building Repurchase	\$ 90,000	
City of Crete – In Kind Labor Completed Phase 1	\$ 14,471	
City of Crete – Expenses Paid Directly	\$ 40,779	
City of Crete - New Water Line	\$ 40,000	
Blue River Arts Council – Seats Purchased	\$ 15,600 (Purchased Jan 2021)	
Blue River Arts Council - Ceiling Purchased	\$ 3,000 (Purchased 2021)	
Blue River Arts Council - Sonic Site Visit	\$ 1,000 (Purchased 2022)	
Blue River Arts Council - Misc Purchases	\$ 8,320 (Purchased 2021, 2022)	
Blue River Arts Council - Additional Funds Raised	\$ 50,000	
(80's Prom 2018) (Birds of a Feather 2019) (Wine & Dine 2020) (Snowball 2023)		
Nebraska Dept of Economic Dev CCCFF Grant	\$125,000 (Awarded 5/2019 - Assigned to BRAC)	
Sunderland Foundation Grant	\$100,000 (Awarded 10/19/20)	
Ethel S. Abbott Charitable Foundation Grant	\$ 25,000 (Awarded 9/26/20)	
Aksarben Foundation Grant	\$ 1,000 (Awarded 8/17/20)	
American Family Ins. Dreamers Award	\$ 400 (Awarded 2/4/21)	
Daugherty Foundation	\$ 50,000 (Awarded 2/23/21)	
Crete Community Foundation	\$ 5,000 (Awarded 6/2021)	
Dillon Foundation 2021	\$ 10,000 (Awarded 6/7/21)	
Peter Kiewit Foundation	\$ 75,000 (Awarded 6/11/21)	
WalMart Foundation	\$ 4,000 (Awarded 6/30/21)	
Community Donations Capital Campaign LB 566 Match	\$129,750 (as of 12/31/2021)	
Nebraska Dept of Economic Dev LB566	\$333,200 (Awarded 6/22)	
Saline County Tourism Grant 2020	\$ 1,000 (2021 pd)	
Saline County Tourism Grant 2021	\$ 1,000 (2022 pd)	
Saline County Tourism Grant 2022	\$ 1,000 (2023 pd)	
Saline County Tourism Grant 2023	\$ 1,200 (2024 pd)	
Community Donations Capital Campaign Post LB566	\$ 41,500 (1/1/22 - 6/30/23)	
City of Crete Economic Dev LB840	\$351,000 (Awarded 3/23)	
Acklie Charitable Foundation 2023	\$ 50,000 (Awarded 4/23)	
Crete Rotary Grant	\$ 2,500 (Awarded 6/2023)	
Community Donations 2023 Capital Campaign	\$ 98,699 (7/01/23 -12/29/23)	
Sherwood Foundation	\$ 50,000 (Awarded 8/17/23)	
Nebraska Arts Council Accessibility Grant	\$ 5,000 (Awarded 10/23)	
BNSF Railway Foundation	\$ 10,000 (Awarded 11/9/23)	
Struve Foundation	\$ 10,000 (Awarded 11/15/23)	
Community Donations 2024 Capital Campaign	\$107,607 (01/01/24-11/20/24)	
Community Donations Pledges Pending Pmt	\$ 9,717 (As of 11/22/24)	
Saline County Tourism Grant 2024	\$ 1,500 (Awarded 1/31/24)	
Acklie Charitable Foundation 2024	\$ 25,000 (Awarded 4/2/24)	
Doane University Class Grant	\$ 3,750 (Awarded 4/8/24)	
Ash Grove Cement Foundation	\$ 5,000 (Awarded 5/10/24)	
Dillon Foundation 2024	\$ 15,000 (Awarded 5/31/24)	
Received/Pledged to date:		\$1,910,993.00
 BALANCE REQUIRED FOR AUDITORIUM/FINISHES		\$ 334,290.26
 CREDIT LINE AT PINNACLE BANK - SECURITY BY CITY LB 840 FUND		\$ 300,000.00

Blue River Arts Council, Inc.

Statement of Financial Position

As of December 31, 2023

	TOTAL
ASSETS	
Current Assets	
Bank Accounts	
CD 5991	5,029.69
Checking (X037)	274,820.36
ISIS THEATRE - 1	2,500.00
LB566 Grant Account	254.97
Savings (X656)	196,890.48
Trust account	0.00
Total Bank Accounts	\$479,495.50
Other Current Assets	
Undeposited Funds	0.00
Total Other Current Assets	\$0.00
Total Current Assets	\$479,495.50
Fixed Assets	
Building Improvements	703,853.15
Equipment	10,412.38
Total Fixed Assets	\$714,265.53
TOTAL ASSETS	\$1,193,761.03
LIABILITIES AND EQUITY	
Liabilities	
Total Liabilities	
Equity	
Opening Balance Equity	0.00
Retained Earnings	572,545.27
Net Revenue	621,215.76
Total Equity	\$1,193,761.03
TOTAL LIABILITIES AND EQUITY	\$1,193,761.03

Blue River Arts Council, Inc.

Statement of Financial Position

As of December 20, 2024

	TOTAL
ASSETS	
Current Assets	
Bank Accounts	
CD 5991	0.00
Checking (X037)	15,902.04
ISIS THEATRE - 1	11,532.13
LB566 Grant Account	128.16
Savings (X656)	0.00
Trust account	0.00
Total Bank Accounts	\$27,562.33
Other Current Assets	
Inventory Asset	832.20
Undeposited Funds	0.00
Total Other Current Assets	\$832.20
Total Current Assets	\$28,394.53
Fixed Assets	
Building	90,000.00
Building Improvements	1,903,930.83
Equipment	10,412.38
Total Fixed Assets	\$2,004,343.21
TOTAL ASSETS	\$2,032,737.74
LIABILITIES AND EQUITY	
Liabilities	
Current Liabilities	
Other Current Liabilities	
Line of Credit	299,918.97
Total Other Current Liabilities	\$299,918.97
Total Current Liabilities	\$299,918.97
Long-Term Liabilities	
City of Crete Building Purchase	90,000.00
Total Long-Term Liabilities	\$90,000.00
Total Liabilities	\$389,918.97
Equity	
Opening Balance Equity	0.00
Retained Earnings	1,193,761.03
Net Revenue	449,057.74
Total Equity	\$1,642,818.77
TOTAL LIABILITIES AND EQUITY	\$2,032,737.74

Blue River Arts Council, Inc.

Statement of Activity

January 1 - December 20, 2024

	TOTAL
Revenue	
Advertising Income	3,383.00
Capital Campaign	143,258.29
Donations	11,584.83
Grant Received	297,849.00
Interest	405.70
Rental/Private Event	275.00
Sales	79,667.86
Special Events	1,189.44
Total Revenue	\$537,613.12
Cost of Goods Sold	
Cost of Goods Sold	13,478.34
Movie Fees	20,296.92
Total Cost of Goods Sold	\$33,775.26
GROSS PROFIT	\$503,837.86
Expenditures	
Advertising & Marketing	3,112.36
Artist Fee	8,657.37
Bank Charges & Fees	44.88
Board Development	1,230.63
Booking Service	875.00
Insurance	328.00
Interest Paid	7,171.85
Legal & Professional Services	448.75
Office Supplies & Software	3,830.89
Paper Clean Supplies	644.19
Performance Expense	3,490.46
Purchases	2,043.84
QuickBooks Payments Fees	109.31
Repairs & Maintenance	2,640.89
Special Event	3,358.39
Taxes & Licenses	2,129.09
Sales Tax	3,653.65
Total Taxes & Licenses	5,782.74
Trash	300.70
Utilities Electricity Water	2,308.64
Utilities Gas	357.63
Utilities Internet	1,771.31
Wages	4,853.29
Website	1,419.00
Total Expenditures	\$54,780.12
NET OPERATING REVENUE	\$449,057.74
NET REVENUE	\$449,057.74

Exhibit "A"

Description of a 20.44 acre tract of land, said tract being a part of the East half of the Southwest Quarter of Section 11, Township 7 North, Range 4 East, of the 6th P.M., Saline County, Nebraska, and more particularly described as follows:

Referring to the Northeast corner of the East half of the Southwest Quarter of said Section 11; thence in a Southerly direction on the East line of the East half of the Southwest Quarter of said Section 11 and on an assumed bearing of S 01°50'53" E, for a distance of 1261.11' to the POINT OF BEGINNING;

Thence continuing on the last described course of S 01°50'53" E, for a distance of 710.85';

Thence N 90°00'00" W, for a distance of 777.00';

Thence N 15°05'19" W, for a distance of 205.11';

Thence N 84°42'13" W, for a distance of 492.47' to a point on the West line of the East half of the Southwest Quarter of said Section 11;

Thence N 01°59'16" W on the West line of the East half of the Southwest Quarter of said Section 11, for a distance of 171.80' to the center line of the Big Blue River;

Thence N 37°05'30" E along the center line of the Big Blue River, for a distance of 179.75';

Thence N 62°29'23" E along the center line of the Big Blue River, for a distance of 183.42';

Thence N 42°41'29" E along the center line of the Big Blue River, for a distance of 101.80';

Thence N 05°57'31" E along the center line of the Big Blue River, for a distance of 32.27';

Thence N 44°41'58" E, for a distance of 183.68';

Thence S 89°21'31" E, for a distance of 385.36';

Thence S 69°34'40" E, for a distance of 475.70' to the POINT OF BEGINNING and containing a calculated area of 20.44 acres, more or less.

Subject to any and all easements, reservations, restrictions, and conveyances of record.

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 United Methodist Church		County Name Saline	Tax Year 2025
Name of Business if Different than Organization		State Where Incorporated Nebraska	
Name of Owner of Property Methodist Church of DeWitt		Value of Real Property \$1,882,188	Value of Personal Property \$292,436
Street or Other Mailing Address of Applicant 11103 SW 128th Rd		Contact Name Jill Cammack	Parcel ID Number 760035814
City DeWitt	State NE	Zip Code 68341	Phone Number 402-239-2168
Type of Organization (Please attach documentation of organization's formation and purpose)		Email Address jillcammack71@gmail.com	

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

Name	Title of Officers, Directors, or Partners	Phone Number	Email Contacts
David Bloomquist	President	402-230-0801	davebloomquist80@gmail.com
Michelle Bloomquist	Secretary	402-520-0117	davebloomquist80@gmail.com
Jill Cammack	Treasurer	402-239-2168	jillcammack71@gmail.com

Legal description of real property and general description of all depreciable tangible personal property, except licensed motor vehicles:

DeWitt Village - 760035814 - Lots 651-661

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.

Parsonage is ~~not~~ ^{since July 2024} being used as a free clothing closet and thrift shop. Items are donated and all items are given away for free. Church building is used to hold religious services on Sundays and other religious holidays + observances. Church is also used for meetings, dinners, + other activities for church groups.

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

Jill Cammack
Authorized Signature

Treasurer
Title

12/16/24
Date

Retain a copy for your records.

For County Assessor's Recommendation

- Approval
 Approval of a Portion
 Denied

COMMENTS: _____

Brandi Kelly
Signature of County Assessor

2-4-2025
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.

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.

TAX LIST CORRECTIONS, SALINE COUNTY, NEBRASKA

Date: February 4, 2025	No: 2025-01		
Name: Village of DeWitt	Address: 209 East Fillmore DeWitt, NE 68341		
Year Corrected: 2024	School Dist: 24-300	Tax Dist: 20	
Description of Property:	Real Property - DeWitt Village - Lots 890-891-892		
	Parcel: 760036209		

STATEMENT OR SCHEDULE #	ACTUAL VALUATION	TAX RATE	CONSOLIDATED TAX	HOMESTEAD VALUE	HOMESTEAD TAX	PENALTY TAX	USED		TOTAL TAX CREDIT	TOTAL TAX CREDIT OVERAGE	SD PROP RC OVERAGE
							TAX CREDIT	PROP RC			
09440	5,015	1.507279	75.60	0	0.00		6.02	9.28	6.02	9.28	9.28
09440	0	1.507279	0.00						0.00		
ADDED TAX											
DEDUCTED TAX									-60.30		9.28

Reason for Correction: Correcting 2024 taxroll. Property was purchased by a political subdivision for a public purpose prior to levy date. Removing taxes from taxroll.

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

Tax List Correction

SALINE County, Nebraska

Property ID: 760036209 - RE (760036209)

Date: 01-27-2025

No: 2025001

Name and Address:
VILLAGE OF DE WITT
209 EAST FILLMORE

Description of Property:
DEWITT VILLAGE LOTS 890-891-892

Tax Year: 2024
 School: 48-0300
 District: DEWITT VILLAGE

DE WITT, NE 68341

Stmnt No: 9440

* Tax Credit of 15.30 consists of 6.02 in Non-Ag Credit, 0.00 in Agland Credit, and 0.00 in Unused Credit, and 9.28 in School Credit, and 0.00 in Unused School.
 * Tax Credit of 0.00 consists of 0.00 in Non-Ag Credit, 0.00 in Agland Credit, and 0.00 in Unused Credit, and 9.28 in School Credit, and 0.00 in Unused School.

	Actual Valuation	Tax Rate	Consolidated Tax	Tax Credit *	Homestead Value	Homestead Credit	Penalty Tax	1st Half	2nd Half	Total Tax
Original Amount	5,015	1.50727900	75.60	15.30	0	0.00	0.00	30.15	30.15	60.30
Corrected Amount	0	1.50727900	0.00	0.00	0	0.00	0.00	0.00	0.00	0.00
Additional Amount										
Deducted Amount	5,015		75.60	15.30				30.15	30.15	60.30

Reason for Correction: CORRECTING 2024 TAXROLL. PROPERTY WAS PURCHASED BY A POLITICAL SUBDIVISION PRIOR TO

LEVY DATE. REMOVING TAXES FROM TAXROLL.

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 action of the County Board

this _____ day of _____,

 Chairman

 County Assessor - County Clerk



By _____

Deputy

Tax Record Identification

Tax District v

Statement Number

Value Calculation

Dwelling Value	<input type="text" value="0"/>	Prev School	<input type="text" value="33.38"/>
Other Value	<input type="text" value="0"/>	Curr School	<input type="text" value="0.00"/>
Land Value	<input type="text" value="0"/>	Less School	<input type="text" value="0.00"/>
Gross Value	<input type="text" value="0"/>	Gross Tax	<input type="text" value="0.00"/>
Homestead	<input type="text" value="0"/>	Homestead Credit	<input type="text" value="0.00"/>
Total Value	<input type="text" value="0"/>	Total Tax 	<input type="text" value="0.00"/>
Non-Ag Value (Credit)	<input type="text" value="0"/>	Tax Credit	<input type="text" value="0.00"/>
AgLand Value (Credit)	<input type="text" value="0"/>	School Credit	<input type="text" value="0.00"/>
Unused Credit	<input type="text" value="0.00"/>	Total Due	<input type="text" value="0.00"/>
Unused School	<input type="text" value="9.28"/>		
Greenbelt	<input type="text" value="0"/>	Liability	<input type="text" value="0.00"/>

Additional Information

Penalty Cap Bankrupt v

Penalty Percent v Penalty Tax

Installment Information

	1st Half	2nd Half
Installment	<input type="text" value="0.00"/>	<input type="text" value="0.00"/>
Penalty Tax	<input type="text" value="0.00"/>	<input type="text" value="0.00"/>

Gen.	Num.	Paged	ROD	Cards	Copy
Register of Deeds					

Filing Fee: \$ 16.00 Charge
Page Count: 2

NEBRASKA DOCUMENTARY
STAMP TAX
Oct 23, 2024
Exempt-2 By: JH

STATE OF NEBRASKA } ss
SALINE COUNTY

Entered in numerical index and filed on record,
the 23rd day of October 20²⁴
at 8:30 o'clock A. M. and Recorded
as instrument number 2024-01487

W. Alan Nettles
County Clerk

Sheriff's Deed

Return To:
DAVID C. SOLHEIM
SALINE COUNTY ATTORNEY
P.O. BOX 713
WILBER, NE 68465

KNOW ALL MEN BY THESE PRESENTS, That, Whereas, In an action in the District Court of the First Judicial District of the State of Nebraska, within and for the County of Saline, wherein Saline County, Nebraska, Plaintiff and KEVIN MIHM & MELISSA MIHM; ET. AL., Defendant, at the September Term, A.D. 2024 of said court, Saline County, Nebraska, did obtain a decree of foreclosure, and, whereas, it was then and there further ordered in the said action that Alan Moore, Sheriff of said County of Saline, should cause the lands and tenements hereinafter described to be advertised and sold according to law and, the said Alan Moore, Sheriff of said county, under and by virtue of the said decree and order of sale to him duly directed, did on the 5th day of September 2024 at the West front door of the County Court House in the City of Wilber, in said County of Saline, having first given due and legal notice of the time and place of said sale by publication once in each week for four successive weeks in the Crete News, a newspaper printed and in general circulation in said County of Saline, sell said premises at public auction to Village of De Witt, 209 E Fillmore Ave, De Witt, Nebraska 68341 for the sum of \$1.00, which was afterward at the September Term of said court, A.D., 2024 examined and confirmed and the said Alan Moore as such Sheriff, ordered to convey the said premises in fee simple to the said Purchaser.

NOW, THEREFORE, I, the said Alan Moore, Sheriff of the County of Saline as aforesaid, in consideration of the premises and by virtue of the powers vested in me by law and the decree of said court, do hereby Give, Grant and Convey to the said Purchaser, Village of De Witt, heirs and assigns, the premises so as aforesaid sold, to-wit:

LEGAL DESCRIPTION: Lots 890, 891, and 892, Original Town of DeWitt, Saline County, Nebraska. Address: 110 North Concord Street, DeWitt, NE 68341 with the appurtenances.

2024-01487

PARCEL PAYMENT INFORMATION FOR PARCEL 0760036209

Property Owner

Legal Description

VILLAGE OF DE WITT
209 EAST FILLMORE
DE WITT, NE 68341

DEWITT VILLAGE LOTS 890-891-892

Statement Information	Date Paid	Receipt	Paid By	Tax Paid	Interest Paid	Advertising	Distress	Total Paid
2024-00009440 - Real Estate	No Payments Made							
Taxable Value:	5,015							
Net Tax:	60.30							
Tax Paid:	0.00							
Outstanding Tax:	60.30							
2023-00005675 - Real Estate	No Payments Made							
Taxable Value:	5,015							
Net Tax:	0.00							
Tax Paid:	0.00							
Outstanding Tax:	0.00							
2022-00005474 - Real Estate	No Payments Made							
Taxable Value:	4,565							
Net Tax:	0.00							
Tax Paid:	0.00							
Outstanding Tax:	0.00							
2021-00005459 - Real Estate	No Payments Made							
Taxable Value:	4,120							
Net Tax:	0.00							
Tax Paid:	0.00							
Outstanding Tax:	0.00							
2020-00005395 - Real Estate	No Payments Made							
Taxable Value:	4,055							
Net Tax:	0.00							
Tax Paid:	0.00							
Outstanding Tax:	0.00							
2019-00005396 - Real Estate	No Payments Made							
Taxable Value:	3,840							
Net Tax:	0.00							
Tax Paid:	0.00							
Outstanding Tax:	0.00							
2018-00005431 - Real Estate	No Payments Made							
Taxable Value:	3,840							
Net Tax:	0.00							
Tax Paid:	0.00							
Outstanding Tax:	0.00							
2017-00005405 - Real Estate	No Payments Made							
Taxable Value:	7,360							
Net Tax:	0.00							
Tax Paid:	0.00							
Outstanding Tax:	0.00							
2016-00005376 - Real Estate	No Payments Made							
Taxable Value:	7,360							
Net Tax:	0.00							
Tax Paid:	0.00							
Outstanding Tax:	0.00							
2015-00005348 - Real Estate	03/08/2017	16002688	MARKOWITZ, LLC	104.96	10.00	5.00	0.00	119.96
Taxable Value:	7,550							
Net Tax:	104.96							
Tax Paid:	104.96							
Outstanding Tax:	0.00							

TAX LIST CORRECTIONS, SALINE COUNTY, NEBRASKA

Date:	February 4, 2025	No:	2025-02
Name:	Mark A & Melissa S Rohr	Address:	2260 County Road 300 Tobias, NE 68453
Year Corrected:	2024	School Dist:	303 SLBB
Description of Property:	Real Property - Olive Prct A tract in SW 1/4 SE 1/4 Sec 21-5-1 23.01 acres		
		Tax Dist:	250
		Parcel:	760097062

STATEMENT OR SCHEDULE #	ACTUAL VALUATION	TAX RATE	CONSOLIDATED TAX	HOMESTEAD VALUE	HOMESTEAD TAX	PENALTY TAX	USED TAX CREDIT	USED SD PROP RC	TOTAL TAX	TOTAL TAX CREDIT	TOTALSD PROP RC	SD PROP RC OVERAGE	Info for Treasurer		
													TOTAL TAX CREDIT	TOTALSD PROP RC	SD PROP RC OVERAGE
07604	409,560	0.947895	3,882.20	0	0.00		505.40	615.54	2,761.26	505.40	615.54				
07604	401,420	0.947895	3,805.04	0	0.00		493.20	604.16	2,707.68	493.20	604.16				
ADDED TAX															
DEDUCTED TAX															

Correcting 2024 taxroll due to clerical error. Per Survivorship Warranty Deed filed with the Register of Deeds office 4/18/2024. Mark & Melissa Rohr transferred a portion of their property to Kyle and Sarah Rohr (760148769). However, when the transfer was completed, the amount of acres transferred were incorrect. Therefore, this correction is to adjust the acres on this parcel from 23.01 acres to 16.85 acres.

Reason for Correction:

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

Tax List Correction

SALINE County, Nebraska

Property ID: 760097062 - RE (760097062) Date: 01-30-2025 No: 2025002

Name and Address:
ROHR, MARK A & MELISSA S

Description of Property:
**OLIVE PRCT A TRACT IN SW 1/4 SE 1/4
 SEC. 21-5-1 23.01 ACRES**

Tax Year: 2024
 250 School: 48-0303
 District: 303 S LBB

2260 COUNTY ROAD 300

Stmnt No: 7604

TOBIAS, NE 68453

* Tax Credit of 1,120.94 consists of 417.72 in Non-Ag Credit, 87.68 in Agland Credit, and 0.00 in Unused Credit, and 615.54 in School Credit, and 0.00 in Unused School.
 * Tax Credit of 1,097.36 consists of 420.18 in Non-Ag Credit, 73.02 in Agland Credit, and 0.00 in Unused Credit, and 604.16 in School Credit, and 0.00 in Unused School.

	Actual Valuation	Tax Rate	Consolidated Tax	Tax Credit *	Homestead Value	Homestead Credit	Penalty Tax	1st Half	2nd Half	Total Tax
Original Amount	409,560	0.94789500	3,882.20	1,120.94	0	0.00	0.00	1,380.63	1,380.63	2,761.26
Corrected Amount	401,420	0.94789500	3,805.04	1,097.36	0	0.00	0.00	1,353.84	1,353.84	2,707.68
Additional Amount										
Deducted Amount	8,140		77.16	23.58				26.79	26.79	53.58

Reason for Correction: CORRECTING 2024 TAXROLL DUE TO CLERICAL ERROR. MARK & MELISSA ROHR TRANSFERRED A PORTION OF THEIR PROPERTY TO KYLE & SARAH ROHR (760148769). WHEN TRANSFERRED ACRES WERE INCORRECT. ADJUSTING ACRES.

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 action of the County Board

this _____ day of _____,

Chairman

County Assessor - County Clerk



760097062

By _____

Deputy

760097062

Real Estate Taxes



Tax Record Identification

Tax District
Statement Number

Value Calculation

Dwelling Value	<input type="text" value="129,110"/>	Prev School	<input type="text" value="2,172.28"/>
Other Value	<input type="text" value="185,975"/>	Curr School	<input type="text" value="2,239.90"/>
Land Value	<input type="text" value="86,335"/>	Less School	<input type="text" value="1,949.58"/>
Gross Value	<input type="text" value="401,420"/>	Gross Tax	<input type="text" value="3,805.04"/>
Homestead	<input type="text" value="0"/>	Homestead Credit	<input type="text" value="0.00"/>
Total Value	<input type="text" value="401,420"/>	Total Tax <input type="checkbox"/>	<input type="text" value="3,805.04"/>
Non-Ag Value (Credit)	<input type="text" value="350,635"/>	Tax Credit	<input type="text" value="493.20"/>
AgLand Value (Credit)	<input type="text" value="50,785"/>	School Credit	<input type="text" value="604.16"/>
Unused Credit	<input type="text" value="0.00"/>	Total Due	<input type="text" value="2,707.68"/>
Unused School	<input type="text" value="0.00"/>		
Greenbelt	<input type="text" value="0"/>	Liability	<input type="text" value="0.00"/>

Tax List Correction

SALINE County, Nebraska

Property ID: 760148769 - RE (760148769) Date: 01-30-2025

No: **2025003**

Name and Address:
ROHR, KYLE H & SARAH A

Description of Property:
**OLIVE PRCT PT SE 1/4 & EAST 370' OF SW
 1/4 SEC. 21-5-1 158.66 ACRES**

Tax Year: 2024
 250 School: 48-0303
 District: 303 S LBB

364 COUNTY ROAD W

Stmnt No: 7594

TOBIAS, NE 68453

* Tax Credit of 1,575.78 consists of 0.00 in Non-Ag Credit, 769.74 in Agland Credit, and 0.00 in Unused Credit, and 806.04 in School Credit, and 0.00 in Unused School.
 * Tax Credit of 1,598.84 consists of 0.00 in Non-Ag Credit, 781.44 in Agland Credit, and 0.00 in Unused Credit, and 817.40 in School Credit, and 0.00 in Unused School.

	Actual Valuation	Tax Rate	Consolidated Tax	Tax Credit *	Homestead Value	Homestead Credit	Penalty Tax	1st Half	2nd Half	Total Tax
Original Amount	535,355	0.94789500	5,074.60	1,575.78	0	0.00	0.00	1,749.41	1,749.41	3,498.82
Corrected Amount	543,495	0.94789500	5,151.76	1,598.84	0	0.00	0.00	1,776.46	1,776.46	3,552.92
Additional Amount	8,140		77.16	23.06				27.05	27.05	54.10
Deducted Amount										

Reason for Correction: CORRECTING 2024 TAXROLL DUE TO CLERICAL ERROR. MARK & MELISSA ROHR TRANSFERRED A

PORTION OF THEIR PROPERTY TO KYLE & SARAH ROHR (760148769). WHEN TRANSFERRED ACRES WERE INCORRECT. ADJUSTING ACRES.

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 action of the County Board

this _____ day of _____,

Chairman

County Assessor - County Clerk



760148769

By

Deputy

760148769

Real Estate Taxes



Tax Record Identification

Tax District 2024 | 0250 | 303 S LBB (0.94789500) v

Statement Number 7594

Value Calculation

Dwelling Value	0	Prev School	2,938.96
Other Value	0	Curr School	3,032.68
Land Value	543,495	Less School	2,572.68
Gross Value	543,495	Gross Tax	5,151.76
Homestead	0	Homestead Credit	0.00
Total Value	543,495	Total Tax	5,151.76
Non-Ag Value (Credit)	0	Tax Credit	781.44
AgLand Value (Credit)	543,495	School Credit	817.40
Unused Credit	0.00	Total Due	3,552.92
Unused School	0.00		
Greenbelt	0	Liability	0.00

Additional Information

PARCEL PAYMENT INFORMATION FOR PARCEL 0760148769

Property Owner

Legal Description

ROHR, KYLE H & SARAH A
364 COUNTY ROAD W
TOBIAS, NE 68453

OLIVE PRCT PT SE 1/4 & EAST 370' OF SW
1/4 SEC. 21-5-1 158.66 ACRES

Acres: 158.660

Statement Information	Date Paid	Receipt	Paid By	Tax Paid	Interest Paid	Advertising	Distress	Total Paid
2024-00007594 - Real Estate	12/13/2024	24000531	Kyle H Rohr - mail	3,498.82	0.00	0.00	0.00	3,498.82
Taxable Value:	535,355							
Net Tax:	3,498.82							
Tax Paid:	3,498.82							
Outstanding Tax:	0.00							

Total Due

0.00