



# Saline County Board of Commissioners

## Meeting Agenda

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### AGENDA

#### SALINE COUNTY BOARD OF EQUALIZATION

#### SALINE COUNTY COURTHOUSE

#### Wilber, NE

#### 9:15 AM

#### **DATE: October 14, 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 Resolution #2025-087 setting the 2025 Tax Levies

Discuss/Take Action Tax List Correction 2025-08: Friend Volunteer Fire Department

Discuss/Take Action Tax List Correction 2025-09: Friend Volunteer Fire Department

Discuss/Take Action Tax List Correction 2025-10: Friend Volunteer Fire Department

Discuss/Take Action Tax List Correction 2025-11: Friend Volunteer Fire Department

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

Discuss/Approve Vehicle Exemption Application (if needed)

#### **ADJOURNMENT**

**September 30, 2025**  
**SALINE COUNTY BOARD OF EQUALIZATION**

State of Nebraska)  
County of Saline) ss.

The meeting of the Saline County Board of Equalization opened with the Pledge of Allegiance. The meeting was called to order at 9:15 a.m. on Tuesday, September 30, 2025, by Chairperson Stephanie A. Krivohlavek.

**ROLL CALL;**

Present were Krivohlavek, Brian Pribyl, Ray Rohrig, Russ Karpisek and Phil Hardenburger Commissioners, and Clerk Diann Nettifee. Notice of said meeting was posted in the County Clerk's office and published in all three county newspapers on September 24, 2025, in compliance with State Statutes.

Krivohlavek advised those present we will abide by the open meetings act posted at the back of the room, proceedings are electronically recorded and please silence phones;

**APPROVAL OF AGENDA AS PRESENTED;**

Karpisek moved to approve the Board of Equalization Agenda, seconded by Hardenburger. Motion carried.

- Rohrig: *aye*
- Hardenburger: *aye*
- Karpisek: *aye*
- Krivohlavek: *aye*
- Pribyl: *aye*

Motion Passed;

**APPROVAL OF MINUTES OF THE PREVIOUS MEETING;**

Rohrig moved to approve the minutes of the Board of Equalization previous meeting, seconded by Pribyl. Motion carried.

- Hardenburger: *Abstain (Without Conflict)*
- Karpisek: *aye*
- Krivohlavek: *aye*
- Pribyl: *aye*
- Rohrig: *aye*

Motion Passed;

**Citizens Forum;** None

**Business for Action;** None

Karpisek moved to open Public Hearing for Vehicle Exemption Application, seconded by Pribyl. Motion carried.

- Karpisek: *aye*
- Krivohlavek: *aye*
- Pribyl: *aye*
- Rohrig: *aye*
- Hardenburger: *aye*

Motion Passed;

Karpisek moved to close Public Hearing for Vehicle Exemption Application, seconded by Rohrig. Motion carried.

- Krivohlavek: *aye*
- Pribyl: *aye*
- Rohrig: *aye*
- Hardenburger: *aye*
- Karpisek: *aye*

Motion Passed;

Karpisek moved to approve Vehicle Exemption Application for Schoenstatt Sisters of Mary, seconded by Hardenburger. Motion carried.

- Pribyl: *aye*
- Rohrig: *aye*
- Hardenburger: *aye*
- Karpisek: *aye*
- Krivohlavek: *aye*

Motion Passed;

ADJOURNMENT;

Rohrig moved to approve adjourning the Board of Equalization meeting, seconded by Karpisek. Motion carried.

- Rohrig: *aye*
- Hardenburger: *aye*
- Karpisek: *aye*
- Krivohlavek: *aye*
- Pribyl: *aye*

Motion Passed;

There being no further business to come before the Board, Krivohlavek declared meeting adjourned at 9:26 a.m. The next regular meeting will be on Tuesday, October 14, 2025 at 9:15 a.m. in the Saline County Commissioners' Room, Court House, Wilber, NE.

State of Nebraska)  
County of Saline) ss.

I, Diann Nettifee, the undersigned County Clerk of Saline County, Nebraska do hereby certify the foregoing minutes are true and are part of the official records of this office.

IN WITNESS WHEREOF, I have hereunto set my hand and affixed my official seal this 14<sup>th</sup> day of October, 2025.

\_\_\_\_\_  
Stephanie A. Krivohlavek  
Chairperson

\_\_\_\_\_  
Diann Nettifee  
County Clerk

SEAL

**RESOLUTION #2025-087**

WHEREAS, the County Board of Equalization shall each year, on or before October 20, levy the necessary taxes for the current year if within the limit of the law, AND

WHEREAS, these levies shall include the amount for operation of all functions of county government and shall also include all levies necessary to fund tax requests certified under Section 77-1601.2 that are authorized as provided in Sections 77-3442 to 77-3444,

NOW, THEREFORE, BE IT RESOLVED that the Saline County Board of Equalization hereby levies the taxes as requested and certified, for the various political subdivisions as stated herein:

<u>SUBDIVISION</u>	<u>VALUATION</u>	<u>REQUEST</u>	<u>ADOPTED LEVY</u>
<b><u>Saline County</u></b>			
General Fund	3,106,489,694.00	9,115,590.00	0.293437
Courthouse Fund	3,106,489,694.00	500,000.00	<u>0.016095</u>
			0.309532
<b><u>Saline County Agricultural Society</u></b>			
General Fund	3,106,489,694.00	78,314.61	0.002521
Sinking Fund	3,106,489,694.00	45,000.00	<u>0.001449</u>
			0.003970
<b><u>Saline County Historical Society</u></b>			
General Fund	3,106,489,694.00	60,545.00	0.001949
<b><u>Saline County/Crete Railroad Transportation Safety District</u></b>			
General Fund	3,106,489,694.00	32,020.00	0.001031
<b><u>Saline County Rural Fire District</u></b>			
General Fund	1,868,377,341.00	298,940.00	0.016000
Principal and Interest on Bonds	1,868,377,341.00	43,705.00	<u>0.002339</u>
			0.018339
<b><u>Friend Rural Fire District</u></b>			
General Fund	404,244,938.00	64,679.00	0.016000
Bond Fund	404,244,938.00	103,758.00	<u>0.025667</u>
			0.041667
<b><u>City of Crete</u></b>			
General Fund	528,163,016.00	1,166,400.00	0.220841
Principal and Interest on Bonds	528,163,016.00	438,490.00	<u>0.083022</u>
			0.303863
<b><u>Village of DeWitt</u></b>			
General Fund	34,269,378.00	153,425.00	0.447703
<b><u>Village of Dorchester</u></b>			
General Fund	56,926,889.00	254,586.00	0.447216
<b><u>City of Friend</u></b>			
General Fund	99,954,476.00	499,771.89	0.500000
Principal and Interest on Bonds	99,954,476.00	177,787.00	<u>0.177868</u>
			0.677868
<b><u>Village of Swanton</u></b>			
General Fund	8,128,159.00	36,576.72	0.450000
Bond Fund	8,128,159.00	10,178.97	<u>0.125231</u>
			0.575231
<b><u>Village of Tobias</u></b>			
General Fund	3,992,548.00	13,836.00	0.346546
<b><u>Village of Western</u></b>			
General Fund	13,545,035.00	55,406.00	0.409050
<b><u>City of Wilber</u></b>			
General Fund	148,461,339.00	383,272.00	0.258163
Bond	148,461,339.00	44,000.00	<u>0.029637</u>
			0.287800
<b><u>Warren Mem Hospital Dist.</u></b>			
General Fund	713,688,344.00	159,421.50	0.022338
Bond	713,688,344.00	64,417.50	<u>0.009026</u>
			0.031364
<b><u>Crete Public School Dist #2</u></b>			
General Fund	1,790,575,048.00	16,161,616.00	0.902594
Bond Fund	1,790,575,048.00	1,835,926.00	0.102533
Special Building Fund	1,790,575,048.00	1,444,684.00	<u>0.080683</u>
			1.085810
<b><u>Dorchester Public School Dist #44</u></b>			
General Fund	473,163,606.00	3,429,443.00	0.724790
Bond	473,163,606.00	252,525.00	<u>0.053369</u>
			0.778159

**Exeter/Milligan/Friend School Dist #90**

General Fund	1,449,119,330.00	7,593,113.00	0.523981
Special Building Fund	1,449,119,330.00	434,343.00	0.029973
Bond (Friend Only)	557,410,421.00	473,800.00	0.085000
			<u>0.638954</u>

**Wilber-Clatonia Public School Dist #82**

General Fund	937,046,872.00	5,835,999.00	0.622808
Qualified Capital Purpose	937,046,872.00	1,262,626.00	0.134745
Special Building Fund	937,046,872.00	111,111.00	0.011858
			<u>0.769411</u>

Moved by \_\_\_\_\_ and seconded by \_\_\_\_\_ to adopt the foregoing resolution.

YEA: \_\_\_\_\_  
NAY: \_\_\_\_\_  
Abstain: \_\_\_\_\_  
Absent: \_\_\_\_\_

Saline County Board of Equalization

Dated and signed this 14th day of October, 2025

ATTEST

\_\_\_\_\_  
Diann Nettifee, Saline County Clerk

**Levies certified to Saline County by adjoining counties:**

**Milford School Dist #5 Seward County**

General Fund Dist 5	917,954,152.00	6,600,000.00	0.718990
Building Fund	917,954,152.00	500,000.00	0.054469
Qualified Capital Purpose	917,954,152.00	275,386.00	0.030000
			<u>0.803459</u>

**Tri-County School Dist #300 Jefferson County**

General Fund Dist 300	1,203,987,105.00	5,929,636.00	0.492500
Special Building Fund	1,203,987,105.00	1,685,586.14	0.140000
Qualified Capital Purpose	1,203,987,105.00	-	-
			<u>0.632500</u>

**Meridian School Dist #303 Jefferson County**

General Fund Dist 303	572,652,765.00	2,953,380.00	0.515737
Special Building Fund	572,652,765.00	50,505.00	0.008819
			<u>0.524556</u>

**Educational Service Unit #5**

General Fund	10,449,683,313.00	1,567,499.80	0.015000
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**Educational Service Unit #6**

General Fund	21,447,296,617.00	3,217,094.50	0.015000
Bond Fund	21,447,296,617.00	103,096.00	0.000481
			<u>0.015481</u>

**Southeast Community College**

Capital Improvement Fund	93,126,133,114.00	18,625,227.00	0.020000
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**Lower Big Blue NRD**

General Fund	8,577,170,514.00	2,758,013.26	0.032155
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**Upper Big Blue NRD**

General Fund	20,319,065,482.00	3,629,285.45	0.017861
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**Milligan Rural Fire District**

General Fund	276,896,934.00	42,548.00	0.015366
Sinking Fund	276,896,934.00	1,452.00	0.000524
			<u>0.015890</u>

**Daykin Rural Fire District**

General Fund	358,859,271.00	86,000.00	0.023965
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**THOSE ENTITIES CERTIFIED FROM OTHER COUNTIES  
ARE SUBJECT TO CHANGE**



After

Real Estate Taxes

Print

**Tax Record Identification**

Tax District: 2024 | 0015 | FRIEND CITY (1.68258800)

Statement Number: 2871

**Contact/Owner Information**

Contact / Owner Name: FRIEND VOLUNTEER FIRE DEPARTMENT

Contact / Owner Address: 235 MAPLE STREET

FRIEND NE 68350

**Value Calculation**

Dwelling Value	0	Prev School	0.00
Other Value	0	Curr School	0.00
Land Value	0	Less School	0.00
Gross Value	0	Gross Tax	0.00
Homestead	0	Homestead Credit	0.00
Total Value	0	Total Tax	0.00
Non-Ag Value (Credit)	0	Tax Credit	0.00
Ag Land Value (Credit)	0	School Credit	0.00
Unused Credit	0.00	Total Due	0.00
Unused School	0.00	Liability	0.00
Greenbelt	0		

**Legal Description**

Legals: FRIEND CITY

SCHROCK SUBDIV LOT 2

Sec Town Range: 0 0 0 Acres: 0.000

**Additional Information**

Penalty Cap: 0 Bankrupt: No

Penalty Percent: 0% Penalty Tax: 0.00

**Installment Information**

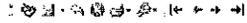
	1st Half	2nd Half
Installment	0.00	0.00
Penalty Tax	0.00	0.00

**Homestead Information**

Code	Descr	Percent	2025	2024	2023	2022
100	T1 SING...	100%	192,825	169,355	148,215	124,030
101	T1 S 36...	90%	173,545	152,420	133,395	111,825
102	T1 S 37...	80%	154,260	135,485	118,570	99,225
103	T1 S 38...	70%	134,975	116,640	97,325	77,880

Before

Print Estimate Facts



Tax Record Identification

Tax District 2024 | 0015 | FRIEND CITY (1.882588300)  
 Statement Number 2671

Value Calculation

Dwelling Value	0	Prev School	110.70
Other Value	0	Curr School	114.20
Land Value	10,640	Less School	106.94
Gross Value	10,640	Gross Tax	313.26
Homestead	0	Homestead Credit	0.00
Total Value	10,640	Total Tax <small>Basic</small>	313.26
Non-Ag Value ( Credit )	10,640	Tax Credit	19.94
AgLand Value ( Credit )	0	School Credit	33.28
Unused Credit	0.00	Total Due	280.04
Unused School	0.00		
Greenbelt	0	Liability	0.00

Additional Information

Penalty Cap	0	Bankrupt	No
Penalty Percent	0%	Penalty Tax	0.00

Installment Information

	1st Half	2nd Half
Installment	130.02	130.02
Penalty Tax	0.00	0.00

Contact/Owner Information

Contact / Owner Name FRIEND VOLUNTEER FIRE DEPARTMENT  
 Contact / Owner Address 235 MAPLE STREET  
 FRIEND NE 68359

Legal Description

Legals FRIEND CITY  
 SCHROCK SUBDIV LOT 2

Sec Town Ranga 0 0 0 Acres 0.000

Homestead Information

Code	Descr	Percent	2025	2024	2023	2022
100	T1 SING...	100%	102,825	109,355	148,215	124,030
101	T1 S 38...	90%	173,645	152,420	133,395	111,625
102	T1 S 37...	80%	154,280	135,485	118,570	99,225

# Taxes Due

Served by WEBSERVER-1



## Saline County

**Parcel Name**  
 0760148612 FRIEND VOLUNTEER FIRE DEPARTMENT  
 235 MAPLE STREET  
 FRIEND NE 68359

**Legal**  
 FRIEND CITY SCHROCK SUBDIV LOT 2

### Payment Information

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



### Delinquency Dates

1st Half: 05/01/2025

2nd Half: 09/01/2025

### Parcel Information

Tax District  
 Levy  
 Value  
 Tax Sale(s)

### Tax Information

15 Gross Tax Assessed \$ 313.26  
 1.88258800 Exemption/Credit \$ 53.22  
 \$ 16,640 Net Tax \$ 260.04

### Year: 2024 Statement: 2671

Net Tax Due  
 First Payment  
 Second Payment  
 Unpaid Tax Due

### Real Estate Tax

\$ 260.04  
 \$ 0.00 Receipt Date 8/14/2025  
 \$ 0.00 Receipt Date 8/14/2025  
 \$ 0.00

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

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Rec'd from  
Treasurer  
on 10/6/25

October 3, 2025

Debbie Spanyers  
Saline County Treasurer  
204 S. High, PO BOX 865  
Wilber, NE 68465  
[bkelly@salinecountyne.gov](mailto:bkelly@salinecountyne.gov)

Ms. Spanyers,

On behalf of the City of Friend, I am respectfully requesting that Saline County remove the following properties identified in the attached warranty deeds from the County's property tax roles effective in 2024. Each of these properties are owned by the Friend Volunteer Fire Department, a wholly owned governmental unit of the City of Friend, a municipal corporation, and were acquired for the specific purpose of constructing a new Fire Hall for the Friend Voluntary Fire Department.

Specifically, we request the removal of the following properties:

1. Parcel ID: 760148612: Friend City Schrock Subdiv Lot 2
2. Parcel ID: 760060525: Friend PRCT PT NE NE ¼ Sect 22-8-1 .77 Acre ICL
3. Parcel ID: 760033587: Friend City McLean's West Addition Lots 1-2-3-4-5-6-7
4. Parcel ID: 760148656: 22-8-1 Friend Prct (McMorris SUBD) Lot 2 ICL 1.45 Acres

Thank you again for your immediate attention to this matter. Please let us know if you need anything further from the City to facilitate the removal of these properties from the County's tax roles.

Sincerely,

BRUNING LAW GROUP, LLC

A handwritten signature in black ink that reads "Katherine J. Spohn".

Katherine J. Spohn

cc: City of Friend  
Brandl Kelly, County Assessor

Gen.	Num.	Paged	ROD	Cards	Copy
	✓	✓	✓	✓	
Register of Deeds					

Filing Fee: \$ 16,00 check  
Page Count: 2

NEBRASKA DOCUMENTARY  
STAMP TAX  
Nov 17, 2023  
Exempt-2 By: JH

STATE OF NEBRASKA } ss  
SALINE COUNTY

Entered in numerical index and filed on record,  
the 17th day of November 2023  
at 11:45 o'clock A. M. and Recorded  
as instrument number 2023-01732  
Diann Tuttle  
County Clerk

PLEASE RETURN TO:  
Home & Country LLC  
133 Maple Street Friend, NE 68359

**WARRANTY DEED**

Lorraine C. Milton and Wayne H. Milton, wife and husband, AND Chere L. Tuttle and Gary C. Tuttle, wife and husband, GRANTOR, in consideration of love and affection, conveys to Friend Volunteer Fire Department, a wholly owned governmental unit of the City of Friend, Nebraska, a municipal corporation, GRANTEE, the following described real estate (as defined in Neb. Rev. Stat. 76-201):

Lots 1, 2, 3, 4, 5,6, and 7, McLean's West Addition, Friend, Saline County, Nebraska; EXCEPT that portion taken for State Highway as described in Return of Commissioners recorded December 13, 1933 in Miscellaneous Book 11, Page 619 of the Saline County Register of Deeds Office, Nebraska; AND That part of the Northeast Quarter of the Northeast Quarter (NE1/4 NE1/4) of Section Twenty-Two (22), Township Eight (8) North, Range One (1) East of the 6th Principal Meridian, Saline County, Nebraska, more particularly described as follows: Commencing at a point on the Section line between Sections Twenty-Two (22) and Twenty-Three (23), Township Eight (8) North, Range One (1) East of the 6th Principal Meridian, Saline County, Nebraska, which point is 367 feet North of the North line of Third Street in the Town of Friend, Nebraska, extended West; Thence due West 333 feet; Thence due North to the Southwest corner of Lot 6, McLeans West Addition, Friend, Nebraska; Thence in an Easterly direction, and along the South line of Lots 3,4,5, and 6 in McLeans West Addition to Friend, Nebraska, to a point in said Section line between said Sections 22 and 23; Thence South along said Section line to the place of beginning. AND Together with that portion of State Highway as described in Deed recorded December 19,1966 in Deed Book 115, Page 549 of the of the Saline County Register of Deeds Office, Nebraska.

To have and hold above described premises together with all tenements, hereditaments and appurtenances thereto belonging unto the GRANTEE and their assigns.

GRANTOR covenants (jointly and severally if more than one) with GRANTEE and their heirs and assigns that GRANTOR:

1. Is lawfully seized of said premises;
2. is free from any encumbrance except covenants, easements and restrictions of record;
3. has legal power and lawful authority to convey the same; and
4. warrants and will defend the title to said premises against the lawful claims of any person.

**2023-01732**

Executed: November, 14, 2023

Lorraine C. Milton  
Lorraine C. Milton

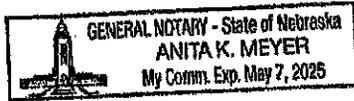
Wayne H. Milton  
Wayne H. Milton

Chere L. Tuttle  
Chere L. Tuttle

Gary C. Tuttle  
Gary C. Tuttle

State of Nebraska )  
                                  ) SS.  
County of Saline )

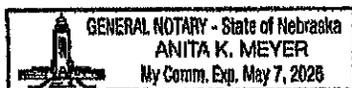
The foregoing instrument was acknowledged before me on November 14, 2023 by Lorraine C. Milton and Wayne H. Milton, wife and husband.



Anita K. Meyer  
Anita K. Meyer, Notary Public  
My Commission expires: May 7, 2025

State of Nebraska )  
                                  ) SS.  
County of Saline )

The foregoing instrument was acknowledged before me on November 14, 2023 by Chere L. Tuttle and Gary C. Tuttle, wife and husband.



Anita K. Meyer  
Anita K. Meyer, Notary Public  
My Commission expires: May 7, 2025

Gen.	Num.	Paged	ROD	Cards	Copy
		✓	✓	✓	
Register of Deeds					

Filing Fee: \$ 22.00 check  
Page Count: 3

From and return to:  
Home & Country LLC  
133 Maple Street  
Friend, NE 68359

Type of Document: Warranty Deed

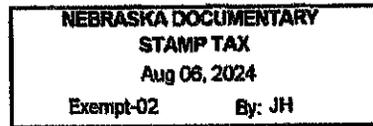
Index against: See attached.

STATE OF NEBRASKA } ss  
SALINE COUNTY

Entered in numerical index and filed on record,  
the 6th day of August 2024  
at 10:00 o'clock A. M. and Recorded  
as instrument number 2024-01096

*Deann Nettie*  
County Clerk

PLEASE RETURN TO:  
Home & Country LLC  
133 Maple Street Friend, NE 68359



## WARRANTY DEED

Saline County, State of Nebraska, a municipal corporation, GRANTOR, in consideration of One Dollar (\$1.00) and other valuable consideration, receipt of which is hereby acknowledged, conveys to Friend Volunteer Fire Department, a wholly owned governmental unit of the City of Friend, Nebraska, a municipal corporation, GRANTEE, the following described real estate (as defined in Neb. Rev. Stat. 76-201):

Tract No. 30, being a part of the Northeast Quarter of the Northeast Quarter (NE1/4 NE1/4) of Section 22, Township 8 North, Range 1, East of the 6<sup>th</sup> P.M. in Saline County, Nebraska, described as follows: Beginning at a point in the Northeast Quarter of the Northeast Quarter, (NE1/4 NE1/4), of Section 22, Township 8 North, Range 1, East of the 6<sup>th</sup> P.M., in Saline County, Nebraska, in line with the North line of Third Street, in the City of Friend, Saline County, Nebraska, and 330 feet West of the East line of said Section, thence due West 3 feet; thence North parallel with the East line of said Section a distance of 589 feet, more or less, to the South line of the right of way of the C.B.& O. R.R., thence running East along the South line of said right of way 3 feet, more or less, to a point due North of the point of beginning, thence South 589 feet, more or less, to the place of beginning.

To have and hold the above-described premises together with all tenements, hereditaments and appurtenances thereto belonging unto the GRANTEE and their assigns.

GRANTOR covenants (jointly and severally if more than one) with GRANTEE and their heirs and assigns that GRANTOR:

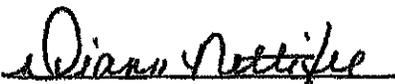
1. is lawfully seized of said premises;
2. is free from any encumbrance except covenants, easements and restrictions of record;
3. has legal power and lawful authority to convey the same; and
4. warrants and will defend the title to said premises against the lawful claims of any person.

Executed this 6 day of August, 2024

Saline County, State of Nebraska, a municipal corporation

  
Phil Hardenburger, Chairperson, Saline County, Nebraska  
Board of Commissioners

ATTEST:

  
Diann Netifee, Saline County Clerk

2024-01096

State of Nebraska )  
 ) SS.  
County of Saline )

The foregoing instrument was acknowledged before me on August 6, 2024 by Phil Hardenburger,  
Chairperson, Saline County, Nebraska Board of Commissioners



Dee A. Drake  
Notary Public  
My Commission expires: 11/23/25

Index	Paged	ROD	Cards	Copy
✓	✓	✓	✓	

Register of Deeds

Filing Fee: \$ 10.00 check  
Page Count: 1

Entered in numerical index and filed on record,  
the 17th day of November 2023  
at 10:15 o'clock A. M. and Recorded  
as instrument number 2023-01730  
Briann Nottido  
County Clerk

PLEASE RETURN TO:  
Home & Country LLC  
133 Maple Street Friend, NE 68359

**WARRANTY DEED**

Sean McMorris and Noel McMorris, husband and wife, GRANTOR, in consideration of One Dollar (\$1.00) and other valuable consideration, receipt of which is hereby acknowledged, conveys to Friend Volunteer Fire Department, a wholly owned governmental unit of the City of Friend, Nebraska, a municipal corporation, GRANTEE, the following described real estate (as defined in Neb. Rev. Stat. 76-201):

Lot 2, McMorris Subdivision, Friend, Saline County, Nebraska

To have and hold above described premises together with all tenements, hereditaments and appurtenances thereto belonging unto the GRANTEE and their assigns.

GRANTOR covenants (jointly and severally if more than one) with GRANTEE and their heirs and assigns that GRANTOR:

1. is lawfully seized of said premises;
2. is free from any encumbrance except covenants, easements and restrictions of record;
3. has legal power and lawful authority to convey the same; and
4. warrants and will defend the title to said premises against the lawful claims of any person.

Executed: November 14, 2023

  
Sean McMorris

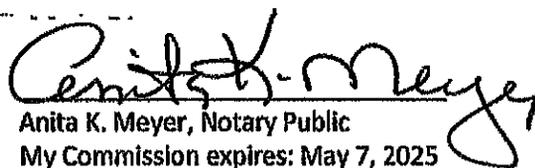
  
Noel McMorris

State of Nebraska )  
) SS.  
County of Saline )

NEBRASKA DOCUMENTARY  
STAMP TAX  
Nov 17, 2023  
Exempt-02 By: JH

The foregoing instrument was acknowledged before me on November 14<sup>th</sup> 2023 by Sean McMorris & Noel McMorris, husband and wife.

GENERAL NOTARY - State of Nebraska  
ANITA K. MEYER  
My Comm. Exp. May 7, 2025

  
Anita K. Meyer, Notary Public  
My Commission expires: May 7, 2025

		/	/	/	/
Register of Deeds					

Filing Fee: \$ 10.00 check  
Page Count: 1

ONLINE COUNTY

Entered in numerical index and filed on record,  
the 17th day of November 2023  
at 9:30 o'clock A. M. and Recorded  
as Instrument number 2023-01729  
Siann Peltz  
County Clerk

PLEASE RETURN TO:  
Home & Country LLC  
133 Maple Street Friend, NE 68359

### WARRANTY DEED

Harlan L. Schrock and Susan A. Schrock, husband and wife, GRANTOR, in consideration of One Dollar (\$1.00) and other valuable consideration, receipt of which is hereby acknowledged, conveys to Friend Volunteer Fire Department, a wholly owned governmental unit of the City of Friend, Nebraska, a municipal corporation, GRANTEE, the following described real estate (as defined in Neb. Rev. Stat. 76-201):

Lot 2, Schrock Subdivision, Friend, Saline County, Nebraska

To have and hold above described premises together with all tenements, hereditaments and appurtenances thereto belonging unto the GRANTEE and their assigns.

GRANTOR covenants (jointly and severally if more than one) with GRANTEE and their heirs and assigns that GRANTOR:

1. is lawfully seized of said premises;
2. is free from any encumbrance except covenants, easements and restrictions of record;
3. has legal power and lawful authority to convey the same; and
4. warrants and will defend the title to said premises against the lawful claims of any person.

Executed: November 13, 2023

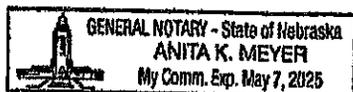
Harlan L. Schrock  
Harlan L. Schrock

Susan A. Schrock  
Susan A. Schrock

State of Nebraska )  
  ) SS.  
County of Saline )

NEBRASKA DOCUMENTARY	
STAMP TAX	
Nov 17, 2023	
Exempt-2	By: JH

The foregoing instrument was acknowledged before me on November 13, 2023 by Harlan L. Schrock and Susan A. Schrock, husband and wife.



Anita K. Meyer  
Anita K. Meyer, Notary Public  
My Commission expires: May 7, 2025

## Brandi Kelly

---

**From:** Katie Spohn <Katie@bruninglawgroup.com>  
**Sent:** Wednesday, July 30, 2025 4:02 PM  
**To:** Diann Nettifee; City Clerk  
**Cc:** Brandi Kelly  
**Subject:** Re: Friend Volunteer Fire Department land  
**Attachments:** 2021-05-04 Meeting Minutes.docx

**Follow Up Flag:** Follow up  
**Flag Status:** Flagged

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

Brandi,

As discussed, the purpose of the City acquiring the property was for construction of the Public Safety building. Here are the minutes from 2021 where the purpose of acquisition was originally discussed on pg. 2:  
Fire Chief, Brent Milton and Assistant Chief, Stan Krause were in attendance to report on behalf of the fire department. Chief Milton stated the department has been approached by a couple citizens that have acquired property on the west side of town. The individuals would like to trade that parcel of land for the lot the fire department owns west of City Hall. The Fire Department would like to know what the city commitment would be regarding purchasing the current fire bay. Milton and Krause stated they would gather more information on the details and cost of a new building and what is financially feasible for all entities involved. In addition, we have documentation attached from SENDD outlining the plans back in 2021 to use the property for a fire hall (see

attached).

6/28/2021

Mail - Stanley Krizan - Outlook

### Friend Fire Station

Liz Cody <lcody@senidd.org>

Mon 6/28/2021 5:17 PM

To: st\_firebug@hotmail.com <st\_firebug@hotmail.com>

Hi Stanley,

Thank you for your call today. I am recapping our conversation below.

#### City of Friend - Fire Station Project

- Current facility (at City Hall) to become City maintenance facility
- A donated local property to serve as a site for future Fire Station
- A pre-engineered building from Chief Buildings is preferred
- No contracts have been signed yet
- Fire station serves city and rural district (interlocal agreement or MFO)

A few resources we discussed:

#### Community Development Block Grant funds for Public Works

- Eligible communities must be > 51% low-to-moderate income
- **Friend (39.8%) does not meet income eligibility requirement\***
- Can provide up to \$400,000 in project funds (80% grant, 20% match)
- Grants due August, award by November, construction the following year
- Match can be local funds or USDA loans but not other federal grants

\*Please note that LMI numbers are updated annually. With the 2020 census data becoming available, Friend's eligibility may change for future grant cycles.

#### FEMA Funds:

- FEMA funding cycle is also closed.
- An updated funding guide to be released in October of 2021
- Info online at: <https://www.usfa.fema.gov/grants/>

#### USDA Rural Development:

- USDA loans (2.25%) for 40 years
- Loans may combine with USDA grant (up to \$50k) if income eligible
- USDA staff work with city to administer funds

#### Additional resources for 2021:

- ARPA funds available at the local level (for water, sewer, broadband infrastructure) may be used to provide some improvements to fire stations (but I'm not sure about the entire building). Also, these could not be matched to other federal grants (loans would be ok)

At this point, I'm unfortunately not aware of additional grant funds that would be of interest to the Friend Fire Station. However, our staff will keep Friend in mind as we become aware of future funding

April 28, 2012 Budget proposal

**friend volunteer fire department  
friend fire station**



Additional documentation as to the city's intent can be found in the following city minutes:

In August 2023, the City Council approved acquisition of the properties in question: [2023-8-1 Meeting minutes.docx](#) [2023-9-5 Meeting minutes.docx](#)

We are working on additional minutes to demonstrate when the land was accepted and its purpose and tracking down plans that would have been drawn in late 2023/2024 demonstrating the intent of the City to move forward with construction.

In particular, we have the minutes authorizing plans for the new fire hall in April 2024: [2024-4-2 Meeting minutes.docx](#); a City council support letter for a grant for the fire hall: [2024-4-23 Special Meeting.docx](#); June Minutes authorizing bond counsel to start paperwork for sales tax increase to pay for firehall: [2024-6-4 Meeting minutes.docx](#); and a commitment by the city of \$25,000 towards the project: [2024-9-3 Meeting minutes.docx](#) In October 2024, tree removal at the site began: [2024-10-1 Meeting minutes.docx](#) and continued in November 2024: [2024-11-4 Meeting minutes.docx](#). Bond paperwork was also adopted in November 2024: [2024-11-19 Special Meeting.docx](#)

Please let us know if you need anything further to demonstrate the city's movement towards utilizing the property in question for a public safety building. Thank you!

Katie Spohn, Partner

Bruning Law Group, LLC  
1125 Q Street, Suite 501, Lincoln, NE 68508  
Office: (402) 261-3475  
Direct: (402) 904-8857  
Cell: (402) 499-3879  
Email: [katie@bruninglawgroup.com](mailto:katie@bruninglawgroup.com)  
[www.bruninglawgroup.com](http://www.bruninglawgroup.com)

---

**From:** Diann Nettifee <[clerk@salinecountyne.gov](mailto:clerk@salinecountyne.gov)>  
**Sent:** Tuesday, July 29, 2025 10:57 AM  
**To:** City Clerk <[cityclerk@cityoffriend.org](mailto:cityclerk@cityoffriend.org)>; Katie Spohn <[Katie@bruninglawgroup.com](mailto:Katie@bruninglawgroup.com)>  
**Cc:** Brandi Kelly <[bkelly@salinecountyne.gov](mailto:bkelly@salinecountyne.gov)>  
**Subject:** RE: Friend Volunteer Fire Department land

Nancy,

After visiting with Brandi we feel that a new deed would need to be filed. She also mentioned it would only be tax exempt if land was being used (like the trees being cleared).

But it would probably be best to visit with Katie.

Thanks,



**Diann M. Nettifee**

Saline County Clerk  
Election Commissioner  
Register of Deeds  
204 South High Street, P.O. Box 865  
Wilber, NE 68465  
[clerk@salinecountyne.gov](mailto:clerk@salinecountyne.gov)  
Phone: 402-821-2374  
visit us at: [Salinecountyne.gov](http://Salinecountyne.gov)

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this message is strictly prohibited. If you have received this in error, please reply immediately to the sender and delete this message. Thank you.

**From:** City Clerk <cityclerk@cityoffriend.org>

**Sent:** Monday, July 28, 2025 3:58 PM

**To:** Diann Nettifee <clerk@salinecountyne.gov>; Katie Spohn <katie@bruninglawgroup.com>

**Subject:** Friend Volunteer Fire Department land

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

Diann and Katie,

I'm not sure who to ask. There are 4 parcels that are in the Friend Volunteer Fire Department's name and are being charged property taxes. I was told these are to be in the City of Friend's name and are to be tax exempt. This is consistent with the Interlocal Agreement the City has with the Rural Fire which states the City is the owner of the property.

I wasn't here in 2023 when the property was transferred over so I do not know where the error was made. I would think there would have been a deed making the transfers from the previous owners. I didn't know who may have prepared the deed. Do we need to have a new deed prepared or some type of transfer statement from the Volunteer Fire Department to get it in the City's name? What do we do about the property taxes and interest for 2024?

If you could get back to me I would appreciate it. At the earliest, I will not be back in Friend until Friday this week or Monday next week.

Nancy Bryan, MMC  
Interim City Clerk

--

**ATTENTION ELECTED OFFICIALS: A "Reply to All" on this e-mail could lead to violations of the Nebraska Open Meetings Act. Please reply only to the sender.**

City Clerk/Treasurer  
City of Friend  
235 Maple St  
Friend, NE 68359  
402-947-2711



**TAX LIST CORRECTIONS, SALINE COUNTY, NEBRASKA**

<b>Date:</b> October 14, 2025	<b>No:</b> 2025-09
<b>Name:</b> Friend Volunteer Fire Department	<b>Address:</b> 235 Maple Street Friend, NE 68359
<b>Year Corrected:</b> 2024	<b>School Dist:</b> 19-68
	<b>Tax Dist:</b> 15
<b>Description of Property:</b>	<b>Parcel:</b> 760060525
Real Property - Friend Pct - Pt NE NE 1/4 Sec 22-8-1 - .77 acres ICL	

STATEMENT OR SCHEDULE #	ACTUAL VALUATION	TAX RATE	CONSOLIDATED TAX	HOMESTEAD VALUE	HOMESTEAD TAX	PENALTY TAX	USED SD PROP RC	USED TAX CREDIT	TOTAL TAX CREDIT	TOTAL TAX CREDIT OVERAGE	TOTAL SD PROP RC	SD PROP RC OVERAGE	Info for Treasurer	
													TOTAL TAX	TOTAL TAX CREDIT OVERAGE
ORIGINAL TAX	10,405	1.882588	195.88				20.82	12.48	12.48	162.58	20.82			
CORRECTED TAX	0	1.882588	0.00						0.00	0.00				
ADDED TAX														
DEDUCTED TAX										-162.58		20.82		

**Reason for Correction:** Correcting 2024 tax roll due to clerical error. The property was purchased by an entity that is part of a political subdivision, which had plans to be developed for exempt purposes.

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, \_\_\_\_\_ day of \_\_\_\_\_.

Chairman \_\_\_\_\_ County Assessor \_\_\_\_\_  
 By \_\_\_\_\_ Deputy \_\_\_\_\_

After

Real Estate Taxes

Navigation icons: Home, Back, Forward, Print, Refresh, etc.

**Tax Record Identification**

Tax District: 2024 | 0015 | FRIEND CITY (1.88258800)

Statement Number: 2870

**Value Calculation**

Dwelling Value	0	Prev School	0.00
Other Value	0	Curr School	0.00
Land Value	0	Less School	0.00
Gross Value	0	Gross Tax	0.00
Homestead	0	Homestead Credit	0.00
Total Value	0	Total Tax	0.00
Non-Ag Value (Credit)	0	Tax Credit	0.00
Ag Land Value (Credit)	0	School Credit	0.00
Unused Credit	0.00	Total Due	0.00
Unused School	0.00	Liability	0.00
Greenbelt	0		

**Additional Information**

Penalty Cap: 0      Bankrupt: No

Penalty Percent: 0%      Penalty Tax: 0.00

**Installment Information**

	1st Half	2nd Half
Installment	0.00	0.00
Penalty Tax	0.00	0.00

**Contact/Owner Information**

Contact / Owner Name: FRIEND VOLUNTEER FIRE DEPARTMENT

Contact / Owner Address: 235 MAPLE STREET

FRIEND NE 68359

**Legal Description**

Legals: FRIEND PRCT PT NE NE 1/4 SEC 22-8-1.77

AGRE ICL

Sec Town Range: 0 0 0      Acres: 0.000

**Homestead Information**

Code	Descr	Percent	2025	2024	2023	2022
100	T1 SING...	100%	192,825	169,355	148,215	124,030
101	T1 S 36...	90%	173,545	152,420	133,395	111,825
102	T1 S 37	80%	154,960	135,485	118,570	99,225

Before

Tax Record Identification

Tax District 2024 | 0015 | FRIEND CITY (1.88258800)  
 Statement Number 2670

Value Calculation

Dwelling Value	0	Prev School	74.84
Other Value	0	Curr School	71.42
Land Value	10,405	Less School	66.86
Gross Value	10,405	Gross Tax	195.88
Homestead	0	Homestead Credit	0.00
Total Value	10,405	Total Tax <small>plus L&amp;I</small>	195.88
Non-Ag Value ( Credit )	10,405	Tax Credit	12.48
AgLand Value ( Credit )	0	School Credit	20.82
Unused Credit	0.00	Total Due	162.58
Unused School	0.00	Liability	0.00
Greenbelt	0		

Additional Information

Penalty Cap	0	Bankrupt	No
Penalty Percent	0%	Penalty Tax	0.00

Installment Information

	1st Half	2nd Half
Installment	81.29	81.29
Penalty Tax	0.00	0.00

Contact/Owner Information

Contact / Owner Name FRIEND VOLUNTEER FIRE DEPARTMENT

Contact / Owner Address 235 MAPLE STREET

FRIEND NE 68359

Legal Description

Legals FRIEND PRCT PT NE NE 1/4 SEC 22-8-1 .77

ACRE ICL

Sec Town Range 0 0 0 Acres 0.000

Homestead Information

Code	Descr	Percent	2025	2024	2023	2022
100	T1 SING...	100%	192,825	169,365	148,215	124,030
101	T1 S 36...	90%	173,545	152,420	133,395	111,625

# Taxes Due

Served by WEBSERVER-1



## Saline County

**Parcel Name**  
 0760060525 FRIEND VOLUNTEER FIRE DEPARTMENT  
 235 MAPLE STREET  
 FRIEND NE 68359

**Legal**  
 FRIEND PRCT PT NE NE 1/4 SEC 22-8-1 .77 ACRE ICL  
 FRIEND PRCT

### Payment Information

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



### Delinquency Dates

1st Half: 05/01/2025

2nd Half: 09/01/2025

### Parcel Information

Tax District  
 Levy  
 Value  
 Tax Sale(s)

### Tax Information

15 Gross Tax Assessed \$ 195.88  
 1.88258800 Exemption/Credit \$ 33.30  
 \$ 10,405 Net Tax \$ 162.58

### Year: 2024 Statement: 2670

Net Tax Due \$ 162.58  
 First Payment  
 Second Payment  
 Unpaid Tax Due

### Real Estate Tax

\$ 0.00 Receipt Date 8/14/2025  
 \$ 0.00 Receipt Date 8/14/2025  
 \$ 0.00

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

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**TAX LIST CORRECTIONS, SALINE COUNTY, NEBRASKA**

<b>Date:</b>	October 14, 2025	<b>No:</b>	2025-10										
<b>Name:</b>	Friend Volunteer Fire Department	<b>Address:</b>	235 Maple Street Friend, NE 68359										
<b>Year Corrected:</b>	2024	<b>School Dist:</b>	19-68										
<b>Description of Property:</b>	Real Property - Friend City - McLean's West Addition Lots 1-2-3-4-5-6-7												
		<b>Parcel:</b>	760033587										
		Info for Treasurer											
<b>STATEMENT OR SCHEDULE #</b>	<b>ACTUAL VALUATION</b>	<b>TAX RATE</b>	<b>CONSOLIDATED TAX</b>	<b>HOMESTEAD VALUE</b>	<b>HOMESTEAD TAX</b>	<b>PENALTY TAX</b>	<b>USED TAX CREDIT</b>	<b>USED SD PROP RC</b>	<b>TOTAL TAX CREDIT</b>	<b>TOTAL TAX</b>	<b>TAX CREDIT OVERAGE</b>	<b>TOTALSD PROP RC</b>	<b>SD PROP RC OVERAGE</b>
02669	25,010	1.882588	470.84				29.98	50.04	29.98	390.82		50.04	
02669	0	1.882588	0.00						0.00				
<b>ADDED TAX</b>													
<b>DEDUCTED TAX</b>										-390.82			50.04

**Reason for Correction:** Correcting 2024 tax roll due to clerical error. The property was purchased by an entity that is part of a political subdivision, which had plans to be developed for exempt purposes.

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

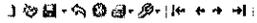
County Assessor

By

Deputy

After

Real Estate Taxes



Tax Record Identification

Tax District 2024 | 0015 | FRIEND CITY (1.88258800)

Statement Number 2669

Value Calculation

Dwelling Value	0	Prev School	0.00
Other Value	0	Curr School	0.00
Land Value	0	Less School	0.00
Gross Value	0	Gross Tax	0.00
Homestead	0	Homestead Credit	0.00
Total Value	0	Total Tax	0.00
Non-Ag Value (Credit)	0	Tax Credit	0.00
AgLand Value (Credit)	0	School Credit	0.00
Unused Credit	0.00	Total Due	0.00
Unused School	0.00		
Greenbelt	0	Liability	0.00

Additional Information

Penalty Cap	0	Bankrupt	No
Penalty Percent	0%	Penalty Tax	0.00

Installment Information

	1st Half	2nd Half
Installment	0.00	0.00
Penalty Tax	0.00	0.00

Contact/Owner Information

Contact / Owner Name FRIEND VOLUNTEER FIRE DEPARTMENT

Contact / Owner Address 235 MAPLE STREET

FRIEND NE 68359

Legal Description

Legals FRIEND CITY MCLEAN'S WEST ADDITION LOTS  
1-2-3-4-5-6-7

Sec Town Range 0 0 0 Acres 0.000

Homestead Information

Code	Descr	Percent	2025	2024	2023	2022
100	T1 SING...	100%	192,826	169,355	148,215	124,030
101	T1 S 36...	90%	173,545	152,420	133,395	111,625
102	T1 S 37...	80%	154,260	135,485	118,570	99,226

Before

Tax Record Identification

Tax District	2024   0015   FRIEND CITY (1.88258800)
Statement Number	2669

Contact/Owner Information

Contact / Owner Name	FRIEND VOLUNTEER FIRE DEPARTMENT
Contact / Owner Address	235 MAPLE STREET FRIEND NE 68359

Value Calculation

Dwelling Value	0	Prev School	179.88
Other Value	0	Curr School	171.68
Land Value	25,010	Less School	160.76
Gross Value	25,010	Gross Tax	470.84
Homestead	0	Homestead Credit	0.00
Total Value	25,010	Total Tax	470.84
Non-Ag Value ( Credit )	25,010	Tax Credit	29.98
Ag Land Value ( Credit )	0	School Credit	50.04
Unused Credit	0.00	Total Due	390.82
Unused School	0.00	Liability	0.00
Greenbelt	0		

Legal Description

Legals	FRIEND CITY MCLEAN'S WEST ADDITION LOTS 1-2-3-4-5-6-7
Sec Town Range	0 0 0 Acres 0.000

Additional Information

Penalty Cap	0	Bankrupt	No
Penalty Percent	0%	Penalty Tax	0.00

Installment Information

	1st Half	2nd Half
Installment	195.41	195.41
Penalty Tax	0.00	0.00

Homestead Information

	Code	Descr	Percent	2025	2024	2023	2022
▶	100	T1 SING...	100%	192,825	169,355	148,215	124,030
	101	T1 S 36...	90%	173,545	152,420	133,995	111,625
	102	T1 S 37...	80%	154,260	135,485	118,570	99,225

# Taxes Due

Served by WEBSERVER-1



## Saline County

**Parcel Name**  
 0760033587 FRIEND VOLUNTEER FIRE DEPARTMENT  
 235 MAPLE STREET  
 FRIEND NE 68359

**Legal**  
 FRIEND CITY MCLEAN'S WEST ADDITION LOTS 1-2-3-4-5-6-7  
 101 STATE STREET

### Payment Information

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



**Parcel Information**  
 Tax District  
 Levy  
 Value  
 Tax Sale(s)

**Tax Information**  
 15 Gross Tax Assessed \$ 470.84  
 1.88258800 Exemption/Credit \$ 80.02  
 \$ 25,010 Net Tax \$ 390.82

### Year: 2024 Statement: 2669

Net Tax Due  
 First Payment  
 Second Payment  
 Unpaid Tax Due

**Real Estate Tax**  
 \$ 390.82  
 \$ 0.00 Receipt Date 8/14/2025  
 \$ 0.00 Receipt Date 8/14/2025  
 \$ 0.00

### Delinquency Dates

1st Half: 05/01/2025  
 2nd Half: 09/01/2025

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

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After

Real Estate Taxes

Navigation icons: Home, Back, Forward, Refresh, Print, etc.

Tax Record Identification

Tax District: 2024 | 0015 | FRIEND CITY (1.88258800)  
 Statement Number: 2872

Value Calculation

Dwelling Value	0	Prev School	0.00
Other Value	0	Curr School	0.00
Land Value	0	Less School	0.00
Gross Value	0	Gross Tax	0.00
Homestead	0	Homestead Credit	0.00
Total Value	0	Total Tax	0.00
Non-Ag Value (Credit)	0	Tax Credit	0.00
AgLand Value (Credit)	0	School Credit	0.00
Unused Credit	0.00	Total Due	0.00
Unused School	0.00	Liability	0.00
Greenbelt	0		

Additional Information

Penalty Cap: 0      Bankrupt: No  
 Penalty Percent: 0%      Penalty Tax: 0.00

Installment Information

1st Half: 0.00      2nd Half: 0.00

Contact/Owner Information

Contact / Owner Name: FRIEND VOLUNTEER FIRE DEPT  
 Contact / Owner Address: 235 MAPLE STREET  
 FRIEND NE 88359

Legal Description

Legals: FRIEND PRCT (MCMORRIS SUBD)  
 LOT 2 ICL 1.45 ACRES  
 Sec Town Range: 22 8 1      Acres: 0.000

Homestead Information

Code	Descr	Percent	2025	2024	2023	2022
100	T1 SING...	100%	192,825	169,355	148,215	124,030
101	T1 S 36...	90%	173,545	152,420	133,395	111,625

Before

Tax Record Identification		Contact/Owner Information																								
Tax District	2024   0015   FRIEND CITY (1.88258800)	Contact / Owner Name	FRIEND VOLUNTEER FIRE DEPT																							
Statement Number	2672	Contact / Owner Address	235 MAPLE STREET																							
Value Calculation		FRIEND NE 68359																								
Dwelling Value	0	Prev School	92.16																							
Other Value	0	Curr School	94.10																							
Land Value	13,710	Less School	88.10																							
Gross Value	13,710	Gross Tax	258.10																							
Homestead	0	Homestead Credit	0.00																							
Total Value	13,710	Total Tax	258.10																							
Non-Ag Value ( Credit )	13,710	Tax Credit	16.44																							
AgLand Value ( Credit )	0	School Credit	25.64																							
Unused Credit	0.00	Total Due	216.02																							
Unused School	0.00	Liability	0.00																							
Greenbelt	0																									
Additional Information		Legal Description																								
Penalty Cap	0	Legals	FRIEND PRCT (MCMORRIS SUBD)																							
Penalty Percent	0%		LOT 2 ICL 1.45 ACRES																							
Bankrupt	No	Sec Town Range	22 8 1 Acres 0.00																							
Penalty Tax	0.00																									
Installment Information		Homestead Information																								
1st Half	108.01	2nd Half	108.01																							
Installment	108.01																									
		<table border="1"> <thead> <tr> <th>Code</th> <th>Descr</th> <th>Percent</th> <th>2025</th> <th>2024</th> <th>2023</th> <th>2022</th> </tr> </thead> <tbody> <tr> <td>100</td> <td>T1 SING...</td> <td>100%</td> <td>192,825</td> <td>189,355</td> <td>148,215</td> <td>124,030</td> </tr> <tr> <td>101</td> <td>T1 S 36...</td> <td>90%</td> <td>173,545</td> <td>152,420</td> <td>133,385</td> <td>111,625</td> </tr> </tbody> </table>				Code	Descr	Percent	2025	2024	2023	2022	100	T1 SING...	100%	192,825	189,355	148,215	124,030	101	T1 S 36...	90%	173,545	152,420	133,385	111,625
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**Taxes Due**

Served by WEBSERVER-1



**Saline County**

**Parcel Name**  
0760148656 FRIEND VOLUNTEER FIRE DEPT  
235 MAPLE STREET  
FRIEND NE 68359

**Legal**  
FRIEND PRCT (MCMORRIS SUBD) LOT 2 ICL 1.45 ACRES  
22-8-1

**Payment Information**

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



**Delinquency Dates**

1st Half: 05/01/2025

2nd Half: 09/01/2025

**Parcel Information**

Tax District  
Levy  
Value  
Tax Sale(s)

**Tax Information**

1.5 Gross Tax Assessed \$ 258.10  
1.88258800 Exemption/Credit \$ 42.08  
\$ 13,710 Net Tax \$ 216.02

**Year: 2024 Statement: 2672**

Net Tax Due  
First Payment  
Second Payment  
Unpaid Tax Due

**Real Estate Tax**

\$ 216.02  
\$ 0.00 Receipt Date 8/14/2025  
\$ 0.00 Receipt Date 8/14/2025  
\$ 0.00

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

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