



# 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: December 23, 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 on 2025 Board of Equalization Valuation Notices

Discuss/Take Action on Tax List Correction 2025-12: Sidney & Katherine Wissenburg

Discuss/Take Action on Tax List Correction 2025-13: Sidney & Katherine Wissenburg

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

Motor Vehicle Exemption for Sacred Heart Church

**ADJOURNMENT**



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

<b>Date:</b>	December 23, 2025	<b>No.:</b>	2025-12									
<b>Name:</b>	Sidney & Katherine Wissenburg	<b>Address:</b>	1226 County Road 1000 Dorchester, NE 68343									
<b>Year Corrected:</b>	2025	<b>School Dist:</b>	2 SJBB									
<b>Description of Property:</b>	Personal Property											
		<b>Tax Dist:</b>	60									
		<b>Parcel:</b>	760146833									
		<b>Info for Treasurer</b>										
<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>TAX CREDIT OVERAGE</b>	<b>TOTAL SD PROP RC</b>	<b>SD PROP RC OVERAGE</b>
00895	26,433	1.473973	389.62						389.62			
00895	0	1.473973	0.00						0.00			
<b>ADDED TAX</b>												
<b>DEDUCTED TAX</b>									-389.62			

**Reason for Correction:** Correcting 2025 tax roll due to clerical error. After receiving phone call from the taxpayer, it was determined that the personal property items were being taxed in the wrong taxing district (60). They should have been taxed in taxing district 165. Taxpayer has written a letter to request that they be moved to the correct taxing district. This correction removes items from tax district 60.

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

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

Approved by the action of the County Board,  
 this \_\_\_\_\_ day of \_\_\_\_\_

Chairman	County Assessor
By _____	By _____
Deputy _____	Deputy _____

12/03/25

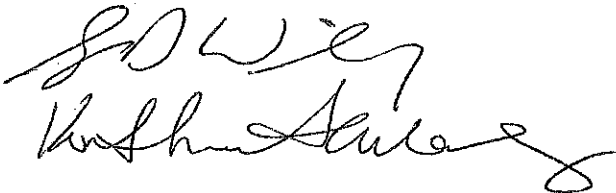
1226 Co. Rd 1000  
Dorchester, NE 68343  
402.560.4092

RE: Update School District on Personal Property Tax Statement- Wissenburg, Sidney & Katherine

Hello,

On our Personal Property Tax Statement, I notice there is an incorrect school district listed. I believe it should be Wilber school as our real estate tax is Wilber school, not Crete. I request the adjustment be made and resend us our new statement as we have not yet paid them. Thank you for your help in this matter.

Kind regards,

Handwritten signature in cursive script, appearing to read 'Sidney and Katherine Wissenburg'.

Sidney and Katherine Wissenburg

Property Description

**SALINE COUNTY**

TAX YEAR 2025  
 STATEMENT 895  
 TAX TYPE Personal Property  
 SCHEDULE 0760146833  
 TAX DISTRICT 60  
 2 S UBB

WISSENBURG, SIDNEY & KATHERINE  
 1226 COUNTY ROAD 1000  
 DORCHESTER, NE 68343

Description	Tax Rate	Prior Tax	Current Tax
COUNTY (100)	0.29343700		77.57
COURTHOUSE BLDG D	0.01609500		4.25
CRETE #2 SCHOOL	0.98327700	259.91	
S.D. #2 '13 BOND	0.10253300		27.10
ESU #6	0.01548100		4.09
SE COMMUNITY COLL	0.02000000		5.29
UPPER BIG BLUE NR	0.01786100		4.72
SALINE FIRE DIST.	0.01600000		4.23
SAL FIRE BOND P &	0.00233900		0.62
CO. CRETE RAILROA	0.00103100		0.27
AG SOC	0.00397000		1.05
HISTORICAL SOC	0.00194900		0.52
<b>Totals</b>	<b>1.47397300</b>		<b>389.62</b>

Total Taxes Due	389.62	12/31/2025
1st Half Delinquent	194.81	05/01/2026
2nd Half Delinquent	194.81	09/01/2026
	<b>Value</b>	<b>Tax Amount</b>
Total	26,433	389.62
Beginning Farmer	0	
Taxable	26,433	389.62
Penalty		0.00
<b>NET AMOUNT DUE</b>		<b>389.62</b>



IMPORTANT: Examine the notice before payment. The treasurer is not responsible for payments on the wrong property.

**MESSAGES**

\$ 15.82 of the COUNTY (100) tax amount is for Public Safety Services  
 \$ 4.23 of the SALINE FIRE DIST. tax amount is for Public Safety Services  
 \$ 0.62 of the SAL FIRE BOND P & I tax amount is for Public Safety Services  
 Due to the consolidation of funds, prior tax may be displayed separately from current tax.

2025 Personal Property Statement



Mark to have receipt returned

WISSENBURG, SIDNEY & KATHERINE  
 1226 COUNTY ROAD 1000  
 DORCHESTER, NE 68343

Statement 895  
 District ID 60  
 Schedule 0760146833

Delinquent on 05/01/2026	
Total Due	389.62
1st Half	194.81
Call (402) 821-2375 For Current Interest	

Make Checks Payable To:  
 DEBBIE SPANYERS, SALINE COUNTY TREASURER  
 PO Box 865 Wilber, NE 68465



2025 Personal Property Statement



Mark to have receipt returned

WISSENBURG, SIDNEY & KATHERINE  
 1226 COUNTY ROAD 1000  
 DORCHESTER, NE 68343

Statement 895  
 District ID 60  
 Schedule 0760146833

Delinquent on 09/01/2026	
Total Due	389.62
2nd Half	194.81
Call (402) 821-2375 For Current Interest	

Make Checks Payable To:  
 DEBBIE SPANYERS, SALINE COUNTY TREASURER  
 PO Box 865 Wilber, NE 68465



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

# Personal Property Return

## Nebraska Net Book Value

\* Attach all supporting schedules

Tax Year <b>2025</b>
County Name <b>SALINE</b>

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

Name and Mailing Address of Property Owner  <p style="text-align: center;"><b>WISSENBURG, SIDNEY &amp; KATHERINE</b>  <b>1226 COUNTY ROAD 1000</b>  <b>DORCHESTER, NE 68343</b></p>	Telephone Number <b>402-643-0305</b>	Schedule Number <b>760146833</b>
	Property Type <b>Agriculture</b>	Tax District & Precinct/Township <b>60 2 S UBB 76-0002</b>
Legal Description and / or Address of Property (if different than Mailing)		

Totals	Taxable Value
1 Commercial and industrial property total (from schedule) .....	1
2 Agricultural machinery and equipment total (from schedule) .....	2 <b>26,433</b>
3 TOTAL TAXABLE VALUE before exemptions (total of lines 1 and 2) .....	3 <b>26,433</b> ✓

Describe any leased or consigned property in your custody, and list the name and address of the lessor or owner.	
Description of Property	Name and Address of Lessor or Owner
<b>0.000</b>	

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

<b>sign here</b>	Signature of Property Owner and Title <b>Lachelle Beltz</b>	Date <b>4/24/25</b>	Daytime Phone Number	Email Address <b>lbeltz@capc.com</b>
	Signature of Preparer	Date	Daytime Phone Number	Email Address

For County Assessor's Use Only	
Depreciation Worksheet Reviewed <div style="display: flex; justify-content: space-around;"> <span><b>4/29/2025</b></span> <span><b>S J</b></span> </div> <div style="display: flex; justify-content: space-around; font-size: small;"> <span>Date</span> <span>Initials</span> </div>	PENALTY <input type="checkbox"/> 10% <input type="checkbox"/> 25%
Total personal property value exempted under Beginning Farmer Tax Credit Act \$ _____	

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

<b>SHARON JELINEK</b> Signature of County Assessor	<b>4/29/2025</b> Date
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COMMENTS:

Sent Copy



MIPS - Before

Personal Property Taxes



Tax Record Identification	
Tax District	2025   0060   2 S UBB (1.47397300)
Statement Number	895

Value Calculation			
Agriculture	26,433		
Commercial	0		
Other Value	0		
Gross Value	26,433	Gross Tax	389.62
Tax Exemption	0	Tax Exemption Credit	0.00
Beginning Farmer	0	Beginning Farmer Credit	0.00
Taxable Value	26,433	Total Tax	389.62

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

<b>Date:</b> December 23, 2025	<b>No:</b> 2025-13
<b>Name:</b> Sidney & Katherine Wissenburg	<b>Address:</b> 1226 County Road 1000 Dorchester, NE 68343
<b>Year Corrected:</b> 2025	<b>School Dist:</b> 82 SLBB <b>Tax Dist:</b> 165
<b>Description of Property:</b> Personal Property	<b>Parcel:</b> 760146833

STATEMENT OR SCHEDULE #	ACTUAL VALUATION	TAX RATE	CONSOLIDATED TAX	HOMESTEAD VALUE	HOMESTEAD TAX	PENALTY TAX	USED		TOTAL TAX CREDIT	TOTAL TAX CREDIT OVERAGE	TOTALSD PROP RC	TOTALSD PROP RC OVERAGE
							TAX CREDIT	SD PROP RC				
ORIGINAL TAX												
CORRECTED TAX	26.433	1.171868	309.76						309.76			
ADDED TAX									309.76			
DEDUCTED TAX												

**Reason for Correction:** Correcting 2025 tax roll due to clerical error. After receiving phone call from the taxpayer, it was determined that the personal property items had been taxed in the wrong taxing district (60). They should have been taxed in taxing district 165. Taxpayer has written a letter to request that they be moved to the correct taxing district. This correction adds the items into tax district 165.

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

# MIPS - After

Personal Property Taxes



Tax Record Identification				Conta
Tax District	2025   0165   82 S LBB (1.17186800) <span style="float: right;">v</span>			Cor
Statement Number	<u>895</u>			Cor
Value Calculation				
Agriculture	<u>26,433</u>			
Commercial	<u>0</u>			
Other Value	<u>0</u>			
Gross Value	<u>26,433</u>	Gross Tax	<u>309.76</u>	
Tax Exemption	<u>0</u>	Tax Exemption Credit	<u>0.00</u>	
Beginning Farmer	<u>0</u>	Beginning Farmer Credit	<u>0.00</u>	
Taxable Value	<u>26,433</u>	Total Tax <span style="font-size: small;">[ ] [ ] [ ] [ ]</span>	<u>309.76</u>	
Additional Information				Legal
Penalty 10%	<u>0</u>	Bankruptcy Status	No <span style="float: right;">v</span>	Leg