



Saline County Board of Commissioners

Meeting Agenda

AGENDA

SALINE COUNTY BOARD OF EQUALIZATION

SALINE COUNTY COURTHOUSE

Wilber, NE

9:15 AM

DATE: January 20, 2026

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 Tax List Correction 2026-02: Kaspar Family Revocable Trust, Shari L Lewis-Trustee

Discuss/Take Action on Tax List Correction 2026-03: Joseph A Kaspar

Discuss/Take Action on Tax List Correction 2026-04: Lea Ann Pospisil, et al

Discuss/Take Action on Tax List Correction 2026-05: Milton Ag Consulting, LLC (et al)

Discuss/Take Action on Tax List Correction 2026-06: TADO, LLC

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

Discuss/Approve Vehicle Exemption Application (if needed)

ADJOURNMENT

January 6, 2026
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. by Chairperson Stephanie Krivohlavek.

ROLL CALL;

Present were Krivohlavek, Ray Rohrig, Phil Hardenburger, Russ Karpisek and Brian Pribyl Commissioners, and County Clerk Diann Nettifee.

Notice of said meeting was posted in the County Clerk's office and published in all three county newspapers on December 31, 2025, in compliance with State Statutes.

Krivohlavek advised we will abide by the Open Meetings Act which is posted on the wall at the back of the room. All proceedings are electronically recorded. Please silence your phones;

APPROVAL OF AGENDA AS PRESENTED;

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

- Hardenburger: *aye*
- Karpisek: *aye*
- Krivohlavek: *aye*
- Pribyl: *aye*
- Rohrig: *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 Hardenburger. Motion carried.

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

Motion Passed;

Citizens Forum; No participation;

Correspondence; None;

Business for Action;

Hardenburger moved to approve Tax List Correction 2026-01: Phillip Lee Richards, seconded by Rohrig. Motion carried.

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

Motion Passed;

ADJOURNMENT

9:23 a.m. Karpisek moved to approve to adjourn, seconded by Pribyl. Motion carried.

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

Motion Passed;

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 20th day of January, 2026.

Stephanie Krivohlavek
Chairperson

Diann Nettifee
County Clerk

SEAL

2021-02

760066949 - Before

Dwelling 157,655

levy = 1.180616

OB value 17,855

tc = Non-ag = .0011900

Land Value 164,680

tc = Ag = .0014279

Total Value 340,190

$340,190 \times 1.180616 = 4,016.34$ gross tax

$80,140 \times .0014279 = 114.44$ ag tax credit

$260,050 \times .0011900 = 309.46$ non-ag tax credit

708.60 school credit (MIRS calc)

2883.84 net taxes due

Corrected

levy: 1.180616

tc = Non-ag = .0011900

Dwelling: 157,655

tc = Ag = .0014279

OB value 14,435

Land 164,680

Total Value 336,770

$336,770 \times 1.180616 = 3,975.96$

$80,140 \times .0014279 = 114.44$ ag tax credit

$256,630 \times .0011900 = 305.40$ non-ag tax credit

761.48 school credit (MIRS calc)

2854.64

760066949

MIPS - Before

Real Estate Taxes

Print

Tax Record Identification Print
 Tax District 2025 | 0100 | 44 S LBB (1,18061800)
 Statement Number 4185

Value Calculation

Dwelling Value	157,855	Prov School	2,043.36
Other Value	17,855	Curr School	2,647.22
Land Value	164,880	Less School	2,367.84
Gross Value	340,190	Gross Tax	4,016.34
Homestead	0	Homestead Credit	0.00
Total Value	340,190	Total Tax	4,016.34
Non-Ag Value (Credit)	280,050	Tax Credit	423.00
AgLand Value (Credit)	80,140	School Credit	708.60
Unused Credit	0.00	Total Due	2,883.84
Unused School	0.00		
Greenbelt	0	Liability	0.00

Additional Information

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

Contact/Owner Information

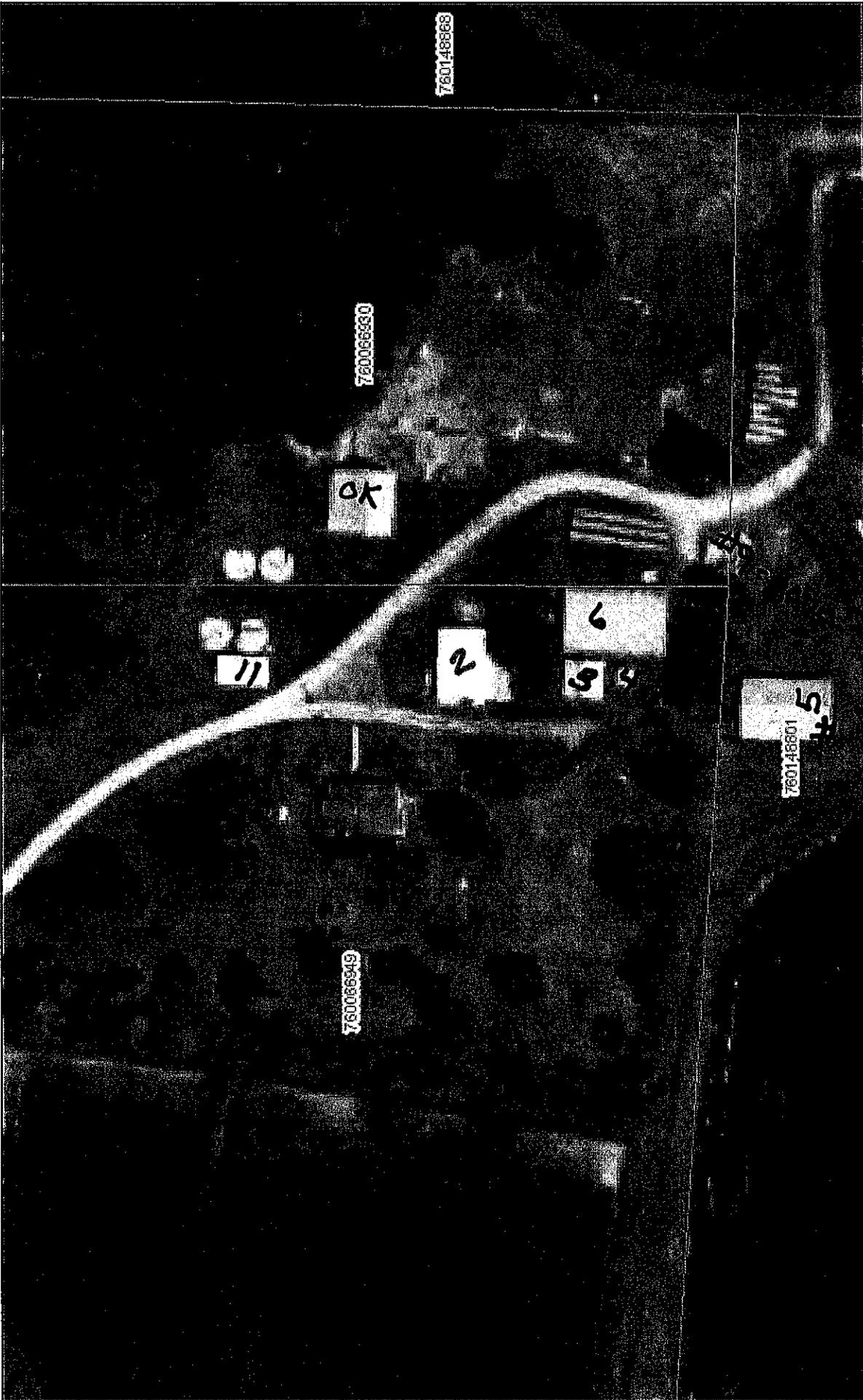
Contact / Owner Name KASPAR FAMILY REVOCABLE TRST
 SHARI L LEWIS (TRSTEE)
 Contact / Owner Address 906 COUNTY ROAD 1600
 DORCHESTER NE 68343-2234

Legal Description

Legals PLEASANT HILL PRCT PT NW 1/4 NW 1/4
 & PT W 1/2 NE 1/4 NW 1/4 SEC 15-7-3
 24.16 ACRES
 ACRES
 Sec Town Range 0 0 0 Acres 24.160

Installment Information

Homestead Information

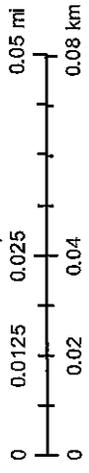


December 30, 2025
18:13 PM

Parcels

DISCLAIMER: This map is not intended for conveyances, nor is it a legal survey. The information is presented on a best-efforts basis, and should not be relied upon for making financial, survey, legal or other commitments.

1:1,515



12/30/25

Joe + Deana - 402-641-5195

760148868

760086630

760086649

760148801

PARCEL PAYMENT INFORMATION FOR PARCEL 0760066949

Property Owner	Legal Description
KASPAR FAMILY REVOCABLE TRST SHARI L LEWIS (TRSTEE) 906 COUNTY ROAD 1600 DORCHESTER, NE 68343-2234	PLEASANT HILL PRCT PT NW 1/4 NW 1/4 & PT W 1/2 NE 1/4 NW 1/4 SEC 15-7-3 24.16 ACRES ACRES

Statement Information	Date Paid	Receipt	Paid By	Tax Paid	Interest Paid	Advertising	Distress	Total Paid
2025-00004185 - Real Estate Taxable Value: 340,190 Net Tax: 2,883.84 Tax Paid: 0.00 Outstanding Tax: 2,883.84	No Payments Made							
2024-00004181 - Real Estate Taxable Value: 564,495 Net Tax: 4,839.12 Tax Paid: 4,839.12 Outstanding Tax: 0.00	12/06/2024	24000117	Mail	4,839.12	0.00	0.00	0.00	4,839.12
2023-00004210 - Real Estate Taxable Value: 362,665 Net Tax: 4,072.98 Tax Paid: 4,072.98 Outstanding Tax: 0.00	06/24/2024	23011577	Steven Swanson PR	4,072.98	39.84	0.00	0.00	4,112.82
2022-00004073 - Real Estate Taxable Value: 451,480 Net Tax: 5,244.42 Tax Paid: 5,244.42 Outstanding Tax: 0.00	04/13/2023	22004697	Larry Kaspar also MV	2,622.21	0.00	0.00	0.00	2,622.21
	08/28/2023	22015254	LARRY KASPAR - ALSO RE - CK \$5308.84	2,622.21	0.00	0.00	0.00	2,622.21
				5,244.42	0.00	0.00	0.00	5,244.42
2021-00004049 - Real Estate Taxable Value: 380,155 Net Tax: 4,310.06 Tax Paid: 4,310.06 Outstanding Tax: 0.00	04/26/2022	21007120	Larry Kaspar also MV	2,155.03	0.00	0.00	0.00	2,155.03
	08/04/2022	21011780	LARRY KASPAR	2,155.03	0.00	0.00	0.00	2,155.03
				4,310.06	0.00	0.00	0.00	4,310.06
2020-00003998 - Real Estate Taxable Value: 435,035 Net Tax: 4,971.08 Tax Paid: 4,971.08 Outstanding Tax: 0.00	04/16/2021	20004944	LARRY KASPAR	2,485.54	0.00	0.00	0.00	2,485.54
	08/12/2021	20012103	Larry Kaspar also mv ck\$4963.16	2,485.54	0.00	0.00	0.00	2,485.54
				4,971.08	0.00	0.00	0.00	4,971.08
2019-00003996 - Real Estate Taxable Value: 448,550 Net Tax: 5,002.20 Tax Paid: 5,002.20 Outstanding Tax: 0.00	12/30/2019	19001465	Larry C Kaspar	2,501.10	0.00	0.00	0.00	2,501.10
	08/12/2020	19011693	PAID WITH M.V.	2,501.10	0.00	0.00	0.00	2,501.10
				5,002.20	0.00	0.00	0.00	5,002.20
2018-00004014 - Real Estate Taxable Value: 453,360 Net Tax: 4,911.48 Tax Paid: 4,911.48 Outstanding Tax: 0.00	04/18/2019	18004684		2,455.74	0.00	0.00	0.00	2,455.74
	08/06/2019	18011582	ALSO MV - CK \$5053.59	2,455.74	0.00	0.00	0.00	2,455.74
				4,911.48	0.00	0.00	0.00	4,911.48
2017-00003997 - Real Estate Taxable Value: 418,830 Net Tax: 4,269.12 Tax Paid: 4,269.12 Outstanding Tax: 0.00	04/10/2018	17003970		2,134.56	0.00	0.00	0.00	2,134.56
	08/01/2018	17011221		2,134.56	0.00	0.00	0.00	2,134.56
				4,269.12	0.00	0.00	0.00	4,269.12
2016-00003964 - Real Estate Taxable Value: 441,900 Net Tax: 4,616.50 Tax Paid: 4,616.50 Outstanding Tax: 0.00	04/18/2017	16004380		2,308.25	0.00	0.00	0.00	2,308.25
	08/18/2017	16011865		2,308.25	0.00	0.00	0.00	2,308.25
				4,616.50	0.00	0.00	0.00	4,616.50

2021-03

760148801 - Before

		levy: 1.180616
Land	<u>353,175</u>	non-ag tc = .0011900
Total	353,175	ag tax credit = .0014279

$353,175 \times 1.180616 =$	4,169.64	gross tax
$353,175 \times .0014279 =$	504.30	ag tax credit
	<u>735.64</u>	School credit (MIPS calc.)
	2929.70	net taxes due

Corrected

levy 1.180616

non-ag tc = .0011900

ag - tax credit = .0014279

Dwelling &

OBldg 3420

Land 361,200

Total 364,620

$364,620 \times 1.180616 = 4304.76$

$351,200 \times .0014279 = 501.48$

$13,420 \times .0011900 = 15.98$

759.48

3027.82

ag tax credit

non-ag tax credit

School credit (MIPS calc)

834
2404
gross
→



760148869

760066930

OK

11

2

3 4 6

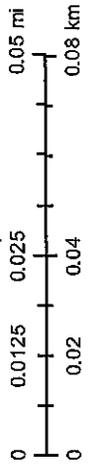
760148801

45

760066949

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1:1,515



12/30/25

Parcels

Joe + Deana - 402-641-5195

December 30, 2025
18:13 PM

760148801

Joseph Kaspar

MIPS - Before

Real Estate Taxes

1 2 3 4 5 6 7 8 9 10 11 12

Tax Record Identification

Tax District 2025 | 0100 | 44 S LBB (1.18061500)

Statement Number 4188

Value Calculation

Dwelling Value	0	Prev School	2,043.38
Other Value	0	Curr School	2,748.28
Land Value	353,175	Less School	2,415.86
Gross Value	353,175	Gross Tax	4,169.84
Homestead	0	Homestead Credit	0.00
Total Value	353,175	Total Tax	4,169.84
Non-Ag Value (Credit)	0	Tax Credit	504.30
AgLand Value (Credit)	353,175	School Credit	735.64
Unused Credit	0.00	Total Due	2,929.70
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

Contact/Owner Information

Contact / Owner Name KASPAR, JOSEPH A

Contact / Owner Address 877 COUNTY ROAD 1600

DORCHESTER NE 68343

Legal Description

Legals PLEASANT HILL PRCT

PT NW 1/4 SEC 15-7-3

90.44 ACRES

Sec Town Range 0 0 0 Acres 90.440

Homestead Information

PARCEL PAYMENT INFORMATION FOR PARCEL 0760148801

Property Owner

Legal Description

KASPAR, JOSEPH A
877 COUNTY ROAD 1600
DORCHESTER, NE 68343

PLEASANT HILL PRCT
PT NW 1/4 SEC 15-7-3
90.44 ACRES

Statement Information	Date Paid	Receipt	Paid By	Tax Paid	Interest Paid	Advertising	Distress	Total Paid
2025-00004186 - Real Estate	No Payments Made							
Taxable Value:	353,175							
Net Tax:	2,929.70							
Tax Paid:	0.00							
Outstanding Tax:	2,929.70							

Real Estate Due 2,929.70
Total Due 2,929.70

2026-04

760072051 -

Before - Lea Ann Proposal

Land = 282,740

TD = 130

1.096103

Total 282,740

ag tc = .0014279

$282,740 \times 1.096103 = 3099.12$

gross tax

$282,740 \times .0014279 = 403.72$

ag tax credit

419.24

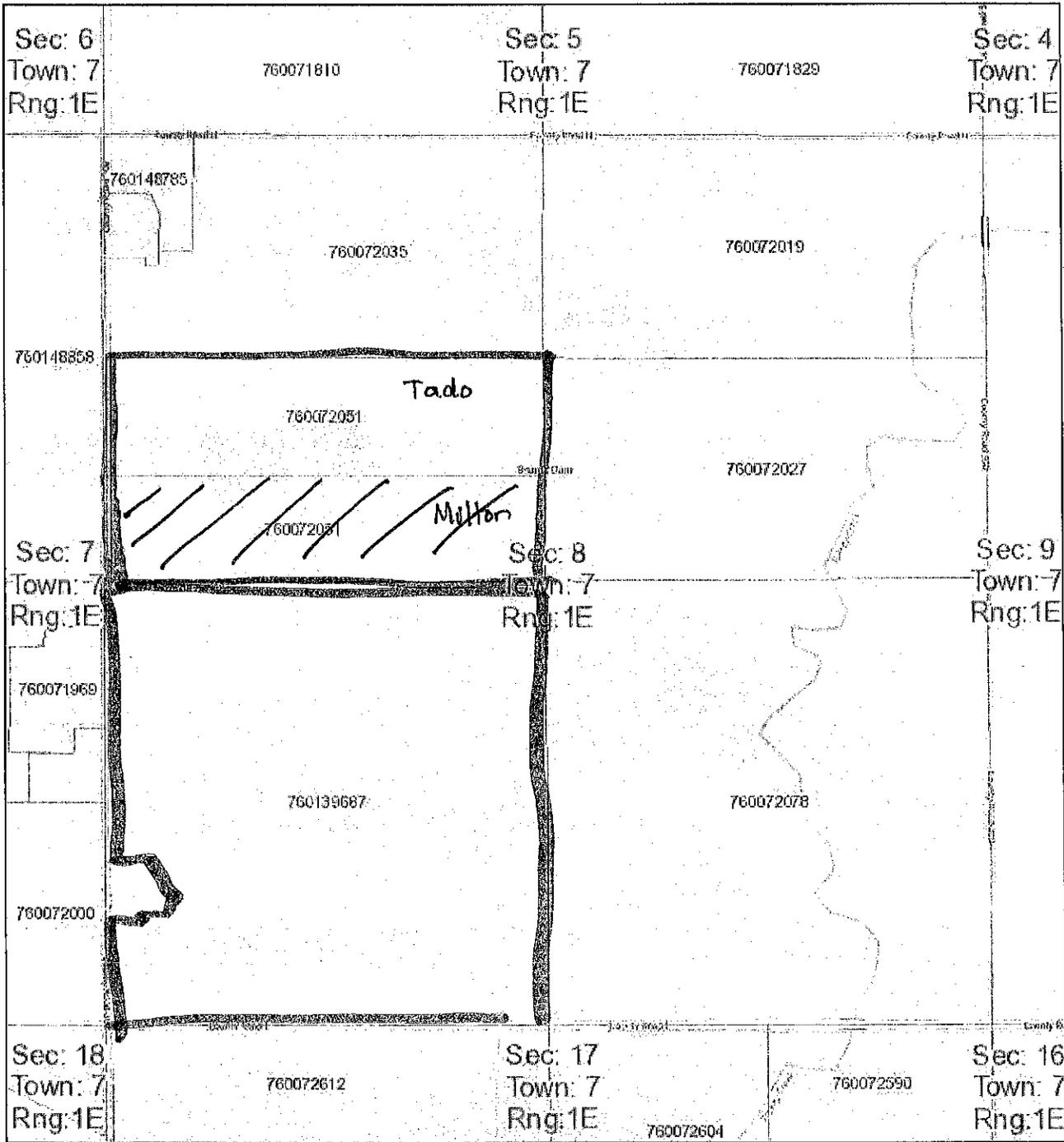
School credit - MIRS calc

2276.16

Corrected

land value ϕ

taxes ϕ



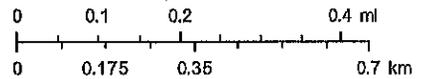
December 31, 2025

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Legend

-  Parcels
-  Sections

1:13,405



760072051

MIPS Before

Real Estate Taxes

Standard toolbar icons

Tax Record Identification	
Tax District	2025 0130 00 F LBBH (1 09610300)
Statement Number	6994

Value Calculation			
Dwelling Value	0	Prev School	1,891.10
Other Value	0	Curr School	1,566.24
Land Value	282,740	Less School	1,362.20
Gross Value	282,740	Gross Tax	3,099.12
Homestead	0	Homestead Credit	0.00
Total Value	282,740	Total Tax	3,099.12
Non-Ag Value (Credit)	0	Tax Credit	403.72
Agl Land Value (Credit)	282,740	School Credit	419.24
Unused Credit	0.00	Total Due	2,276.16
Unused School	0.00		
Greenbelt	0	Liability	0.00

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

Contact/Owner Information	
Contact / Owner Name	POSPISIL, LEA ANN (ETAL)
Contact / Owner Address	% B ROHRIG 1818 S 194TH AVENUE OMAHA NE 68130

Legal Description	
Legals	TURKEY CREEK PRCT S 1/2 NW 1/4 SEC 8-7-1 80.63 ACRES
Sec Town Range	0 0 0 Acres 80.630

TAX LIST CORRECTIONS, SALINE COUNTY, NEBRASKA

Date:	January 20, 2026	No:	2026-05
Name:	Milton Ag Consulting, LLC & Etal	Address:	630 US Highway 6 Friend, NE 68359
Year Corrected:	2025	School Dist:	90 F LBBH
Description of Property:	Real Property - Turkey Creek Prct. S. 1/2 S. 1/2 NW 1/4 Sec 8-7-1 37.75 acres		
		Tax Dist:	130
		Parcel:	760072051

STATEMENT OR SCHEDULE #	ACTUAL VALUATION	TAX RATE	CONSOLIDATED TAX	HOMESTEAD VALUE	HOMESTEAD TAX	PENALTY TAX	USED TAX CREDIT	USED SD PROP RC	Info for Treasurer						
									TOTAL TAX CREDIT	TOTAL TAX	TOTAL TAX CREDIT	TOTAL SD PROP RC	SD PROP RC OVERAGE		
ORIGINAL TAX															
CORRECTED TAX	06984	132,330	1,450.48		188.96		188.96	196.22	1,065.30	188.96	196.22				
ADDED TAX									1,065.30						
DEDUCTED TAX															

Reason for Correction: Correcting 2025 taxroll due to clerical error. Prior to levy date, this parcel was split into two pieces and sold to new owners. This correction is the result from the split of the original parcel. This statement reflects the new owner, new acre amount and updated value. Tax list correction 2026-06 includes the second parcel that was split from 760072051.

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 _____

8026-05

760072051

Milton Ag Consulting, LLC

Correction

land 132,330

total 132,330

levy = 1.096103

ag tc = .0014279

$$132,330 \times 1.096103 = 1450.48$$

$$132,330 \times .0014279 = 188.96 \quad \text{ag tax credit}$$

1261.52

196.22 school credit

1065.30

TAX LIST CORRECTIONS, SALINE COUNTY, NEBRASKA

Date:	January 20, 2026	No:	2026-06
Name:	TADO, LLC	Address:	812 County Road 200 Friend, NE 68359
Year Corrected:	2025	School Dist:	90 FLBBH
Description of Property:	Real Property - Turkey Creek Prct N 1/2 S 1/2 NW 1/4 Sec 8-7-1 42.91 acres		
		Tax Dist:	130
		Parcel:	760148943

STATEMENT OR SCHEDULE #	ACTUAL VALUATION	TAX RATE	CONSOLIDATED TAX	HOMESTEAD VALUE	HOMESTEAD TAX	PENALTY TAX	USED		TOTAL TAX	TOTALSD PROP RC	TOTALSD PROP RC	SD PROP RC OVERAGE
							TAX CREDIT	PROP RC				
ORIGINAL TAX												
CORRECTED TAX	150,410	1.096103	1,648.66				214.78	223.04	214.78	223.04	223.04	
ADDED TAX									1,210.84			
DEDUCTED TAX												

Reason for Correction: Correcting 2025 taxroll due to clerical error. Prior to levy date, this property was split off of 760072051 and sold to a new owner. This correction is the result from the split. It shows the new owner, new acre amount and updated value. Tax list correction 2026-04 & 2026-05 include the original parcel that this was split from.

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

2026-06

Statement #
10336 - verify same

760148943

Tado, LLC

TD#130

levy 1.096103

Connections

ag tax credit .0014279

Value 150,410

150,410 x 1.096103 = 1648.66 gross taxes

150,410 x .0014279 = 214.78 ag tax credit

223.04 school credit (MIPS)

1210.84