



Saline County Board of Commissioners

Meeting Agenda

AGENDA

SALINE COUNTY BOARD OF EQUALIZATION

SALINE COUNTY COURTHOUSE

Wilber, NE

9:15 AM

DATE: February 17, 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 Assessor Recommendation Report on the 2026 Permissive Exemption Application(s)

Discuss / Take Action on Setting 2026 Property Valuation Protest Dates

9:25 - Public Hearing for Vehicle Exemption Applications

Discuss/Approve Vehicle Exemption Application - Doane University

ADJOURNMENT

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 2026
Name of Business if Different than Organization d/b/a Isis Theatre		State Where Incorporated Nebraska	
Name of Owner of Property City of Crete 51% Blue River Arts Council Inc. 49%		Value of Real Property \$91,715	Value of Personal Property \$
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	Phone Number 402-641-6599
Email Address			

Type of Ownership

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

Name	Title of Officers, Directors, or Partners	Address, City, State, Zip Code
Kristi Capek	President	210 Hawthorne Ave., Crete, NE 68333
Michael Stehlik	VicePresident	717 Forest Ave., Crete, NE 68333
Kate Hesser	Secretary	1805 St. Andrews, Crete, NE 68333

Legal description of real property and general description of all depreciable tangible personal property, except licensed motor vehicles:
Lot 8 & the East 1/2 of Lot 9, Block 1, Original Town, City of Crete, Saline County, Nebraska

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 any other uses of the property:
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 public event and performance space. We also provide free public events with the support of host area schools for educational opportunities as well. The Theatre is managed by the nonprofit's 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 2-4 Hrs Month

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

Authorized Signature

Title

Executive Director

12/17/2025

Date

Retain a copy for your records.

For County Assessor's Recommendation

- Approval
- Approval of a Portion
- Denied

COMMENTS: _____

Signature of County Assessor

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 19, 2025

Saline County Assessor
Via Hand-Delivery

RE: Isis Theater—Exemption Application for Tax Year 2026

To Whom It May Concern:

The City of Crete, Nebraska (the "City") owns a 51% undivided interest, and the Blue River Arts Council, Inc. ("BRAC") owns a 49% undivided interest, in the real property commonly known as the Isis Theater and legally described as follows:

Lot 8 & the East 1/2 of Lot 9, Block 1, Original Town, City of Crete, Saline County, Nebraska (the "Property").

The City and BRAC are parties to that certain "Amended Memorandum of Understanding between the City of Crete, Nebraska and the Blue River Arts Council, Inc. and Lease and Purchase Agreement June 2022" (the "Amended MOU") pertaining to the Property. Enclosed is a copy of the Amended MOU. Pursuant to the Amended MOU, BRAC is responsible for all aspects of ongoing ownership and operation of the Property, including tax obligations.

BRAC desires to seek a property tax exemption for the Property and has prepared an Exemption Application for the Property for Tax Year 2026 (the "Exemption Application"). Under Neb. Rev. Stat. §§ 77-202 and 77-202.11, the Exemption Application is based on BRAC's ownership and use as the leaseholder. Neb. Rev. Stat. § 77-202.11(1) ("Leased public property, other than property leased for a public purpose..., shall be taxed or exempted from taxation as if the property was owned by the leaseholder."). To the extent it may be required, the City hereby submits this letter to evidence its consent to the Exemption Application.

Sincerely,



David A. Bauer, Mayor
City of Crete, Nebraska

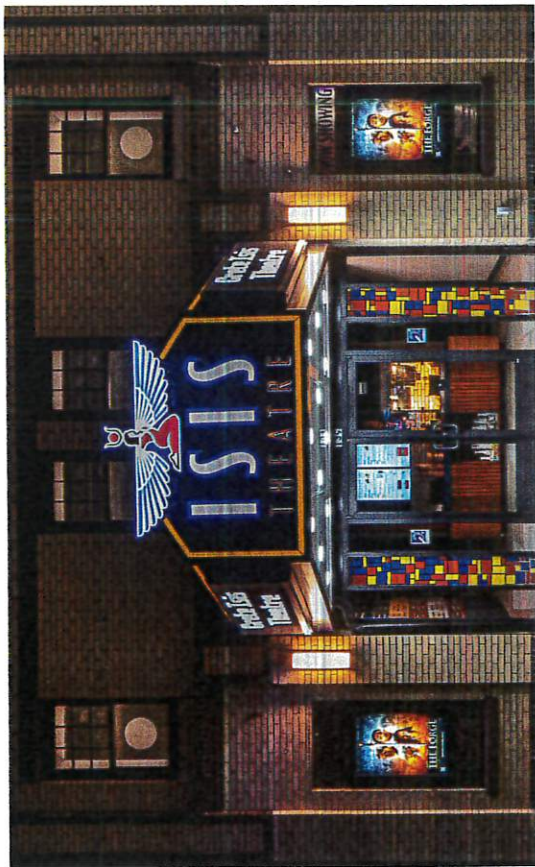
Enclosure

BLUE RIVER ARTS COUNCIL

The Blue River Arts Council is a 501(c)(3) nonprofit organization serving Crete and the surrounding areas.

- ◆ **Shaylene Smith, JD, CNP**
Executive Director
- ◆ **Miriam Weber**
Director
- ◆ **Kristi Capek**
President
- ◆ **Marilea Thiem**
Director
- ◆ **Michael (Mike) Stehlik**
Vice-President
- ◆ **Valerie Andelt**
Director
- ◆ **Dr. Kate Hesser**
Secretary
- ◆ **Isis Avalos**
Director
- ◆ **Russ Cowan**
Treasurer
- ◆ **Patty Bohling**
Steering Committee

Special thanks to Jennifer Robison, whose presidential term concluded in 2024.



Blue River Arts Council

P.O. Box 272
Crete, NE 68333
(402) 641-6599 • blueriverartsCouncil@gmail.com
www.facebook.com/BlueRiverArtsCouncil
www.blueriverartsCouncil.org

Isis Theatre

139 W. 13th Street
Crete, NE 68333
(531) 291-5093
www.facebook.com/isisTheatreCrete
www.creteisisTheatre.com

GODDESS RESURRECTED



After being closed for more than five years, the Blue River Arts Council (BRAC) opened the newly restored Isis Theatre in Crete without advanced fanfare on July 19, 2024. Aply, the opening-day movie was *A Quiet Place: Day One*. Though the general contractor, Kingery Construction, completed the restoration in June, the Arts Council delayed the opening for several weeks. This provided the time needed to clean the theatre, install lobby fixtures, and train volunteer workers. The most time-consuming task was installing the seats that BRAC had purchased and stored more than four years prior. Unsure how long that process would take, an opening date was not advertised in advance. The seat installation was completed by BRAC board members, City of Crete employees and community volunteers, including Crete Rotary Club members. Executive Director Shaylene Smith noted, "Truly, without the help of others, we would still be unpacking nuts and bolts. The final work could have taken months, but we were able to do it in about 10 days."



LEARNING, ADAPTING & GROWING

Smith said the Arts Council is counting on that community spirit to make the Isis Theatre a success. "That spirit is what makes us a vital part of the community, and it's how we keep ticket prices about half of what it costs in Lincoln," she said. Opening quietly also gave the Arts Council time to recruit, train and schedule volunteers for weekend movies. BRAC wants to make volunteering simple and fun so that everyone can be involved. Volunteers typically work in teams of three or four during four-hour shifts. As a thank-you to volunteers, BRAC provides popcorn and a drink each shift and gives volunteers an Isis Theatre ticket every fourth shift. Volunteers sign up online and schedule themselves easily through a mobile app.

As new volunteers were learning how to pop popcorn and clean the auditorium with a leaf blower, BRAC Board members were learning how to work the projector, order inventory and sort out policies and procedures. Kristi Capek, Blue River Arts Council President, said the learning curve was steep. "We didn't have movie trailers at all the first few weeks, and we had one show that was canceled completely due to technical difficulties, but all of the patrons have been understanding and gracious," she said. "People understand we are volunteers, too."

BRAC had to learn quickly: just one month after the soft opening, the movie *Twisters* was shown to sellout crowds. "The gradual reopening gave us time to prioritize customer service and make sure volunteers have a good experience," Capek said. The Isis Theatre is now open every Friday, Saturday and Sunday. Show times are set the week of the show. "Most movies are at 7 PM," Smith said, "but we'll add matinees or late-night openings when there are big crowds, and if there are enough volunteers available."

The Arts Council has greatly enjoyed celebrating the beautiful new space this past year and is finally starting the programming that was planned for such a long time.

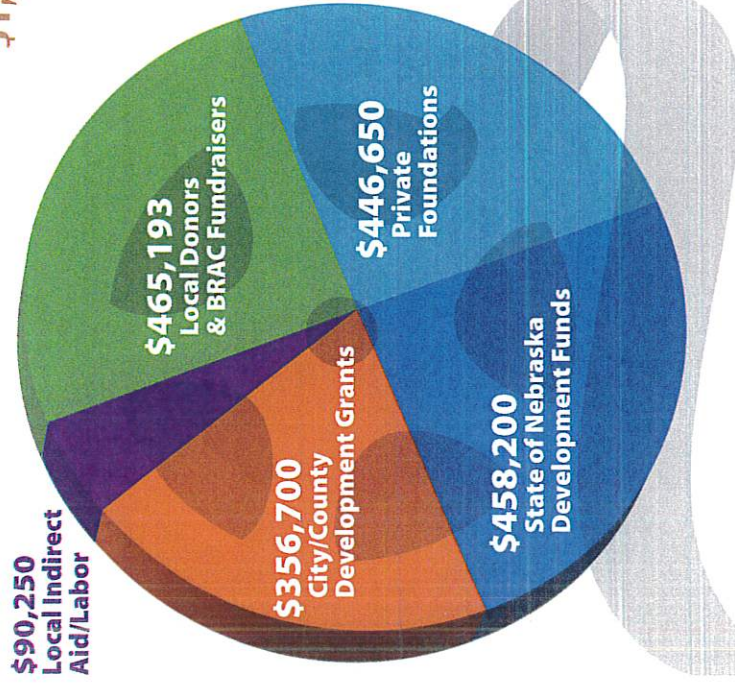


THE INVESTMENT FOR REVIVAL

The Arts Council could not have accomplished this feat without the help of many individuals throughout Crete and Nebraska. With a capital campaign paused for more than a year due to the pandemic and construction delays (after previously unknown water damage was found), the renovation took more than five years and \$2,200,000.







FUNDS RAISED AS OF JULY 31, 2024:

\$1,816,993



The Isis Theatre was intentionally designed so the Arts Council could eventually expand its offerings and serve more of the community in fun and unique ways. The movie screen has the ability to retract into the ceiling so the newly expanded stage can be used for live events and performances. The server received an upgrade which allows films to be delivered digitally. This allows a volunteer to program ads and movies to start on a schedule. The lighting system was designed to be easily and quickly reset by volunteers from the supply closet behind the concession booth. There are four AC units and furnaces at both ends of the building. The entire investment is protected by a digital camera system, a fire suppression system and continual alarm monitoring.

FACTS & FIGURES

-  **Auditorium Seating**
\$15,600
-  **Engineering/Architects**
\$15,724
-  **Stage Curtains**
\$41,408
-  **Marquee/Installation**
\$80,575
-  **Hearing Loop**
\$5,312
-  **Hydraulic Movie Screen**
\$49,952



When the Isis Theatre reopened last year, BRAC owed \$347,627 and still needed a \$12,450 stage floor replacement. Finishing construction and reopening was a leap of faith, but the Arts Council had been leaping on faith for a few years at that point. It was time to make the Isis Theatre a reality.

The Grand Opening of the theatre was celebrated in late October with the first live event. Area dancers, singers and musicians got the chance to showcase the new uses of the space with a 1920's Vaudeville-themed show. The Arts Council received a Nebraska Arts Council grant for the performance. This allowed BRAC to pay for a custom vocal commission from Dr. Kurt Runestad that blended special members of the Doane University and Crete High School choirs and a number of dance works from professional choreographers with local ties, Brennan Kolbo and Kayleigh Schadwinkel. Alex Wooten, then Crete High Music Director, served as Artistic Director for the show.



AFFORDABLE FOR ALL

Since the inception of the Isis Theatre project, the members of the Arts Council Board envisioned providing local, affordable entertainment. Ticket and concessions prices were set specifically so that a family of four could purchase admission, popcorn and drinks for \$50. Movie tickets have been set at just \$8 per person — almost 50% of the cost for the same shows in Lincoln.

The Isis Theatre can't show every new release, nor always on opening weekend, but it consistently brings a variety of children's films to Crete on their national debut and screens most major blockbusters within their first month. The theatre also offers first-run movies in Spanish at least once each quarter. While some titles arrive a few weeks after release, the Isis Theatre experience is well worth the wait—and local audiences wholeheartedly agree.

WHAT A YEAR!

63 MOVIES • 11,040 TICKETS SOLD

POPCORN: 5,719 BUCKETS
SOLD OR REFILLED

KIDS PACKS BOUGHT: 1,487

DRINKS PURCHASED: 6,125

CANDY/SNACKS SOLD: 4,020

WE'VE ALSO HOSTED:

A WEDDING! • CLASS REUNIONS

BIRTHDAY PARTIES • SCHOOL & CHURCH GROUPS

CORPORATE GATHERINGS ...and we're just getting started!

The Arts Council continues to expand opportunities for local businesses and community organizations to take part in the Isis Theatre's movie magic. Corporate ticket packages are now available with special pricing based on volume, and several partners have already taken advantage of the program. Bunge Mills and Nestlé Purina have provided movie tickets to employees as gifts. When Smithfield's former manager, Paul Doremus, retired last year, he celebrated by offering all employees and their families reduced admission to *Moana 2* at the Isis Theatre. Crete Area Medical Center marked its 75th anniversary by treating employees and their families to private showings of newly released films this summer.

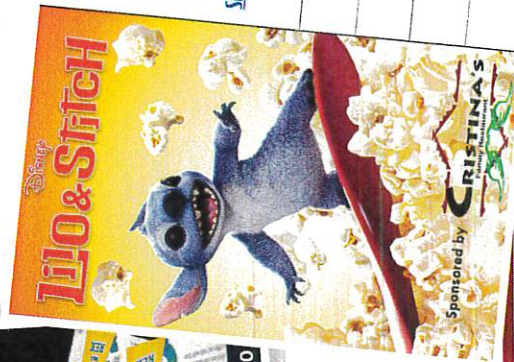
STUDENTS AND SHARED EXPERIENCES

Local schools are joining in as well: Crete and Dorchester students visited the theatre for class trips and special rewards. Even Doane University students receive discounted admission through a partnership established between the Arts Council and the University.



COMMUNITY SUPPORT

The fun hasn't stopped there. The Isis Theatre has continued to expand family-friendly entertainment in Crete, thanks to strong community support. Many local partners have stepped forward to cover licensing fees, allowing the theatre to offer free or low-cost showings of older movies when school is not in session. During the Christmas season, four free movies were presented, and this past summer a free children's film was offered every other Thursday morning. These additional shows—presented alongside the theatre's regular first-run movies—are made possible only through the generosity of donors and the dedication of volunteers, especially those available during daytime hours.



SHOWING THIS WEEK!	
THURSDAY, MAY 26	2 PM
FRIDAY, MAY 30	7 PM
SAUNDAY, MAY 31	7 PM
SUNDAY, JUNE 1	2 PM
SUNDAY, JUNE 1	7 PM



RESPONSIBLE STEWARDSHIP

During its first year back in operation, the Arts Council focused on identifying the most effective ways to welcome the community into the renovated space while ensuring that all decisions were made responsibly with the funds entrusted by donors and supporting foundations. Since reopening, more than \$60,000 has been paid toward final construction balances. This summer, the organization secured a \$310,000 set loan, consolidating the remaining costs into a single amortized monthly payment. Although the resulting \$2,000 monthly expense was not part of the original operating projections made several years ago, your continued support will allow the Council to sustain and expand the programs offered.

The Arts Council halted the full, planned renovation of the Isis Theatre when rising costs outpaced available funding, prioritizing reopening so the community could begin using the revitalized space as soon as possible. As a result, the permanent professional lighting and sound system originally envisioned have not yet been installed. In the meantime, BRAC has implemented several smaller improvements, including additional speakers for background music, wireless microphones for presenters, and temporary stage lighting for live events. HDMI capability for video and presentation use was added this summer, and a new lobby television now provides space to highlight local sponsors. These incremental upgrades have enabled the theatre to host class reunions, private celebrations, and even a wedding.



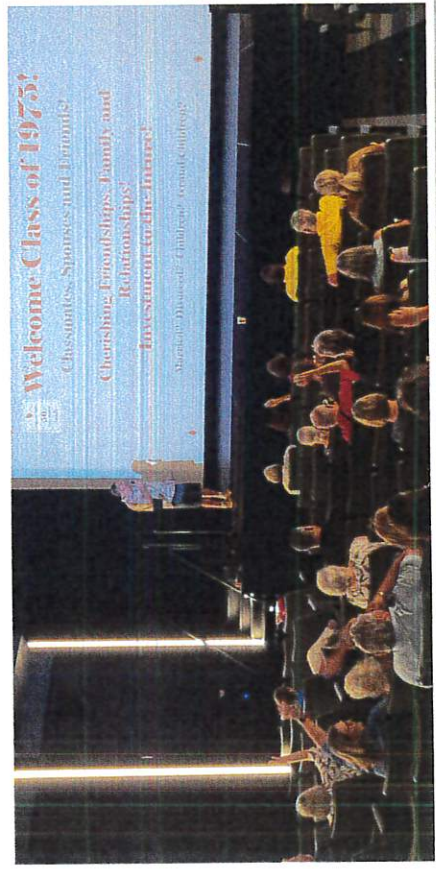
COSTS BEHIND THE CURTAIN

The ebb and flow of the movie industry has presented ongoing challenges for budgeting and planning. In some months, new releases are stacked closely together, and production companies often dictate the calendar by requiring theaters to hold a popular title for two or even three weeks if it is shown on its national opening. In other months, Hollywood releases are minimal. As a result, gross sales have varied widely, ranging from \$19,500 in strong months to as low as \$4,400 in slower ones. For new releases, approximately 50% of ticket sales are paid in film rental costs, leading to strategic use of slower weeks for classic films and private events, which are less costly to present. While advertising revenue continues to grow, the Arts Council still relies on grants and donations to fully cover operating expenses.

OPERATING EXPENSES OVERVIEW

SET EXPENSES	MONTHLY COST	STATIC EXPENSES	COST BASIS
Loan Payment	\$2,000	Movie Licensing	50% of ticket sales
Insurance	\$1,080	Inventory (Concessions)	40% of concession sales
Utilities	\$1,200	Sales Tax	7.5% of taxable sales
Software & Websites	\$320	Bank Processing Fees	3.5% of card transactions
Advertising	\$250		
Maintenance & Services	\$500		
Paper & Cleaning Goods	\$200		
Total Fixed Expenses	\$5,550		

Fixed expenses remain relatively constant regardless of attendance, while variable expenses fluctuate directly with ticket sales, concession sales and payment methods.



ARTS BEYOND THE SCREEN

The Arts Council continues to collaborate with the Crete Public Library to bring book-based movies to the Isis Theatre, while former BRAC Board Member Julie Fahrlander has furthered the organization's mission by coordinating rotating art installations at the library. A new artist is featured every two months, with plans to expand opportunities for artists to engage directly with the community. Julie is retiring from this role after six years, so new arts-focused help is needed.



Last winter, Lincoln artist Anna Alcalde exhibited her work at the Crete Public Library, showcasing her alcohol-infused ink paintings on recycled tile. Her process—where inks react to isopropyl alcohol and can be layered with resin for added depth—gave visitors a chance to see science and art meet on the canvas.



This summer, origami artist Linda Stephen exhibited her work and led a workshop for area residents.



WHERE FILM MEETS CONVERSATION

The Arts Council also continues to sponsor cash awards for the Galaxy of Stars talent competition at the county fair and provides support to the music and theater programs at Crete High School and Doane University. An early 2025 highlight included hosting a special *Wicked* sing-along featuring Doane choir students in attendance.



This fall, the Arts Council launched a community conversations initiative that brought new faces and fresh ideas to the Isis Theatre. In partnership with Crete Connect, a film exploring the importance of social capital was screened, followed by a facilitated discussion inviting attendees to share their perspectives on community engagement. A



documentary examining access to medical care for immigrant neighbors brought together representatives from CAMC, Public Health Solutions, and Saline Medical Specialties to discuss collaborative efforts supporting new residents. Doane University hosted a special screening of *Jurassic Park* as a springboard for conversation about the ethics of genetic engineering. The initiative also highlighted local creative voices, including a Halloween-season screening of a horror film by area filmmaker Cheryl Fletcher.

YOUR IDEAS, YOUR THEATRE

The Isis Theatre and the Arts Council's broader programming rely heavily on volunteer support. Administrative responsibilities and day-to-day theatre operations are shared among Arts Council Board members, many of whom are also employed full-time in other professions. Each show or event is staffed by teams of volunteers who serve in flexible three- to four-hour shifts that fit their individual schedules.

Students from Doane University and Crete High School are able to fulfill community service requirements while occasionally enjoying a movie, and retired community members have opportunities to connect and spend time with others. Local

business sponsors also participate by assisting with concessions and cleaning. Each movie shift brings together many facets of the Crete community, helping to strengthen connections and shared ownership of the theatre. New volunteers are always welcome, with a simple sign-up process that allows approved participants to schedule shifts directly from their phones.



Community engagement is encouraged in the scheduling of movies and events. An open planning meeting is held on the first Tuesday of each month at 7:00 p.m. at the Isis Theatre, and community members are invited to bring their ideas. Suggestions and feedback may also be shared by email at

blueriverartscouncil@gmail.com

Programming continues to grow and evolve, and community input plays a vital role in shaping what appears on the screen and on the stage.

Together, this collaborative approach ensures the Isis Theatre remains responsive and reflective of the community it serves. As the Arts Council looks ahead, ongoing participation and shared stewardship will be essential to sustaining the theatre's success for years to come.

100 YEARS OF MEMORIES BUILDING WHAT'S NEXT



ISIS THEATRE

For more than a century, the Isis Theatre has offered more than movies to Crete and Saline County—it has created shared experiences rooted in joy, tradition, and togetherness. From opening nights and free family matinees to first dates and lifelong memories, the Isis has long served as a gathering place where the community comes together to laugh, escape, and connect.

As the theatre approaches its 100th anniversary, the Arts Council is focused on ensuring the Isis remains a vibrant and sustainable cultural anchor for generations to come. The 1926 Campaign is a community-led initiative to raise \$192,600 by December 31, 2026, honoring the theatre's founding year while investing in its future.

Support for the 1926 Campaign strengthens every aspect of the Isis Theatre's operation, including:

- Keeping ticket prices and concessions affordable for all
- Covering equipment repairs, programming, and daily operations
- Retiring remaining renovation debt
- Sustaining the volunteer-run model that is central to the theatre's success

We are specifically asking you to consider making a monthly gift in 2026 to help us stabilize our revenue.

To recognize sustained giving, donors who commit to the following monthly support levels will receive the corresponding benefits:

- **Supporting Cast:** \$19.26/mo. for 12 months
Two complimentary movie tickets*
- **Director:** \$50/mo. for 12 months
One complimentary punch card** (an \$80 value)
- **Executive Producer:** \$100/mo. for 12 months
Two complimentary punch cards** (a \$160 value)

* Supporting Cast donors receive a total of two complimentary movie tickets.
** Punch cards are valid for ten movie admissions.

**Help Keep the
Projector Rolling.**
Scan to support
the next 100 years.



or give online at
www.bit.ly/Isis1926

Numbers and types of events (2025 only):

Private events (24 total):

Birthday parties-4
 Wedding-1
 CPS class reunions-2
 CPS classroom movies-3
 Dorchester school movie-1
 St James school movie-1
 Doane SUCCESS program event/panel-1
 Doane orientation week movie-1
 Doane DKP fraternity private event-1
 Crete Cub scouts private event-1
 Crete Wrestling team private event-1
 ATA private event-1
 CAMC private event-2
 Doane Alumni private event for Doane Homecoming-1
 Methodist church private event-1
 Crete Sixpence private event-1
 BRAC Strategic Planning session/event-1

Free movies (open to public) and their hosts (19 total):

Free summer movies-6 total (hosted by Laura Linares, CPS parents group (Activate! Local), Runza (2), Crete Nutrition, Kathy's Cardinal Learning Center)
 Crete Chamber-1
 Crete public library-2
 Hope Crisis Center-1
 Public Health Solutions, Rooted in Relationships-2
 Free Christmas movies-4 total (hosted by Edward Jones, CAMC, Crete Public Library, Public health solutions)
 Doane DKP fraternity-1
 Anonymous (hosted Good night and good luck)-1
 Vets and Friends Veteran's Day movie-1

Other events:

Comedian Juli Burney
 Crete Welcome Week documentary with community panel discussion-FREE
 Crete Connect documentary with panel discussion-FREE
 1 in 6 million movie with panel discussion (local film maker)
 Streamed CPS vs Scottsbluff football game-FREE
 Ladies National Night Out event with movie, local vendors
 Galentine's Day Event
 Youth group nights (with reduced pricing for youth)-2
 Wicked movie event with piano music provided by Mike Morris

Misc:

Collected food for BVCA food pantry

Hosted tours with free popcorn for Doane orientation week, CPS reunion weekend

Provided numerous raffle prizes for local groups (post prom, Wilber PTO, Crete Fire & rescue, POYDS dance studio, New beginnings)

Donated popcorn for Doane One Day. One Doane. 2025 Giving Day

Provided location for Crete One Act Senior pictures

Our green space served as the location for Wool & Whimsy's event (Knit & Crochet in Public Day)

NOTICE OF SPECIAL HEARINGS

The Saline County Board of Commissioners will convene as the Saline County Board of Equalization for the purpose of hearing 2026 property valuation protests on the following dates:

Thursday, July 9, 2026:	8:30 a.m. – 12:00 p.m. and 1:00 p.m. – 4:00 p.m.
Tuesday, July 14, 2026:	8:30 a.m. – 12:00 p.m. and 1:00 p.m. – 4:00 p.m.
Thursday, July 16, 2026:	8:30 a.m. – 12:00 p.m. and 1:00 p.m. – 4:00 p.m.
Tuesday, July 21, 2026:	1:30 p.m. – 4:00 p.m.
Thursday, July 23, 2026:	8:30 a.m. – 12:00 p.m. (or longer if needed)

Purpose of the special hearings is to review and decide the protests filed pursuant to Sections 17-1502 and 77-1507. All hearings will be held in the Saline County Courthouse, Commissioners' Room, 2nd Floor, Wilber, NE.

Saline County Clerk
Diann Nettifee

Publish June 24, July 1, 8 and 15, 2026