



Saline County Board of Commissioners

Meeting Agenda

AGENDA

SALINE COUNTY BOARD OF EQUALIZATION

SALINE COUNTY COURTHOUSE

Wilber, NE

9:15 AM

DATE: September 15, 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 Tax List Correction 2026-42: Lester R Barak

Discuss / Take Action Tax List Correction 2026-43: Robert Lorenz (etal)

Discuss / Take Action Tax List Correction 2026-44: Douglas & Debra J Ripa

Discuss / Take Action Tax List Correction 2026-45: Douglas Lee Shandera

Discuss / Take Action Tax List Correction 2026-47: Alvin E & Shirley J Aksamit

Discuss / Take Action Tax List Correction 2026-48: Harold D & Becky J Brown

Discuss / Take Action Tax List Correction 2026-49: Bernice A Cantrell

Discuss / Take Action Tax List Correction 2026-50: George A & Barbara J Leavitt

Discuss / Take Action Tax List Correction 2026-51: Judy K Svarc

Discuss / Take Action Tax List Correction 2026-52: Dale E & Alanna J Ethridge

Discuss / Take Action Tax List Correction 2026-53: Byron C Jr & Leona M Hurder

Discuss / Take Action Tax List Correction 2026-54: Miguel Gomex, Cerro Grande, LLC

Discuss / Take Action Tax List Correction 2026-55: Jacob Charles Bspalec, DBA: Apt Properties, LLC

Discuss / Take Action Tax List Correction 2026-56: Crete's Dance Company

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

Discuss/Approve Vehicle Exemption Application (if needed)

ADJOURNMENT

TAX LIST CORRECTIONS, SALINE COUNTY, NEBRASKA

Date:	September 15, 2026					No:	2026-54						
Name:	Miguel Gomez, Cerro Grande, LLC	Address:	1488 North 8th Street, David City, NE 68632										
Year Corrected:	2026	School Dist:	20-82	Tax Dist:	10								
Description of Property:	Personal Property Parcel: 760148813												
STATEMENT OR SCHEDULE #		ACTUAL VALUATION	TAX RATE	CONSOLIDATED TAX	HOMESTEAD VALUE	HOMESTEAD TAX	PENALTY TAX	USED TAX CREDIT	USED SD PROP RC	TOTAL TAX CREDIT	TOTAL TAX CREDIT OVERAGE	TOTALSD PROP RC	SD PROP RC OVERAGE
ORIGINAL TAX													
CORRECTED TAX													
ADDED TAX	00932	2,149	1.441329	30.98			7.74			38.72			
DEDUCTED TAX													
Reason for Correction: Accelerating 2026 taxes. We were made aware in July 2026 that the business was closing. Accelerating taxes per § 77-1725.01. There is a 25% penalty included as the 2026 personal property return was not filed prior to May 1st or July 1st, 2026.													
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													

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
2026

County Name
SALINE

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 GOMEX, MIGUEL CERRO GRANDE, LLC 1488 NORTH 8TH STREET DAVID CITY, NE 68632 111111111111111111	Telephone Number 402-646-5563	Schedule Number 760148813
	Property Type Commercial	Tax District & Precinct/Township 10 WILBER CITY 76-0082
	Legal Description and / or Address of Property (if different than Mailing) RE-760020884	

Totals		Taxable Value
1 Commercial and industrial property total (from schedule)	1	2,149
2 Agricultural machinery and equipment total (from schedule)	2	
3 TOTAL TAXABLE VALUE before exemptions (total of lines 1 and 2)	3	2,149

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
	ORIGINAL MAILED <u>1/15/2026</u> 2ND ATTEMPT <u>6/12/2026</u> 3RD ATTEMPT <u>7/21/2026</u>

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.

sign
here

Signature of Property Owner and Title	Date	Daytime Phone Number	Email Address
Signature of Preparer	Date	Daytime Phone Number	Email Address

For County Assessor's Use Only	
Depreciation Worksheet Reviewed	
Date _____ Initials _____	PENALTY ☐ 10% ☒ 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

Signature of County Assessor <u>Brandi Kelly</u>	Date <u>7/21/26</u>
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Personal Property Schedule – Nebraska Net Book Value

*** Attach as many schedules as necessary to your Nebraska Personal Property Return.**

*** Retain a copy for your records.**

Name on Personal Property Return GOMEX, MIGUEL (760148813)						For Tax Year 2026	
Type of Property (Check only one box.)							
1 ☒ Commercial and Industrial Property				2 ☐ Agricultural Machinery and Equipment			
You may include more than one item on a line ONLY when items were placed in service in the same calendar year and have the same recovery period.							
(A) Item Name/Description	(B) Year Placed In Service	(C) Number of Items	(D) Nebraska Adjusted Basis	(E) Recovery Period	(F) Net Book Depreciation Factor	(G) Net Book Taxable Value (Col. D X Col. F) (Round to Whole Dollar)	
(11) PREP TABLE	2024	1	\$ 323	7	70.16 %	\$ 227	
(10) FLOOR POLISHING MACHINE	2024	1	83	7	70.16	58	
(9) PLATES, GLASSES, SILVERWARE, POTS & PANS	2024	1	385	7	70.16	270	
(8) OVEN	2024	1	285	7	70.16	200	
(7) DISWASHER	2024	1	128	7	70.16	90	
(6) GRILL	2024	1	226	7	70.16	159	
(5) CHAR BROILER	2024	1	330	7	70.16	232	
(4) COOLERS	2024	1	528	7	70.16	370	
(3) ICE MACHINE	2024	1	226	7	70.16	159	
(2) GAS FRYER	2024	1	127	7	70.16	89	
(1) TABLE & CHAIRS	2024	1	420	7	70.16	295	
TOTAL this page (if more than one schedule is used, total each page separately). Enter the total of all pages on line 1 or line 2, as appropriate, on the Personal Property Return . .						\$ 2,149	

TAX LIST CORRECTIONS, SALINE COUNTY, NEBRASKA

[illegible]

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
2026

County Name
SALINE

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

Name and Mailing Address of Property Owner

BESPALEC, JACOB CHARLES
DBA: APT PROPERTIES, LLC
1845 MAIN AVE
CRETE, NE 68333-1340
|||||

Telephone Number
402-418-3110

Schedule Number PIN#
760148101 76663

Property Type
Commercial

Tax District & Precinct/Township
5 CRETE CITY 76-0002

Legal Description and / or Address of Property (if different than Mailing)

Totals

Taxable Value

1 Commercial and industrial property total (from schedule)	ORIGINAL MAILED 1/15/26	1	2,024
2 Agricultural machinery and equipment total (from schedule)	2ND ATTEMPT 6/12/26	2	
3 TOTAL TAXABLE VALUE before exemptions (total of lines 1 and 2)	3RD ATTEMPT 8/21/26	3	2,024

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

Sold property in May 2026

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.

sign
here

Jacob Bespalec
Signature of Property Owner and Title

06/31/26 402.418.3111
Date Daytime Phone Number

Jacob@apt.interactive.net
Email Address

Signature of Preparer

Date Daytime Phone Number

Email Address

For County Assessor's Use Only

Depreciation Worksheet Reviewed

Date Initials

PENALTY ☐ 10% ☒ 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

Brandi Kelly
Signature of County Assessor

8/21/2026
Date

Sharon Schuch Clerk 9/8/2026

IMPORTANT: 2026 Personal Property Filing Online

760148101-76663

Personal Property Schedule Filing is now available online at:
www.personalpropertyonline.us

Using the Schedule and PIN Numbers, go to the web address shown above, and follow the online directions to file your 2026 Personal Property Schedule and Federal Depreciation Worksheet. Deadline for online filing is May 1st, 2026.

Penalties will be assessed on all personal property returns not filed by May 1st, 2026

* Attach as many schedules as necessary to your Nebraska Personal Property Return.
* Retain a copy for your records.

BESPALEC, JACOB CHARLES (760148101)

Notice of Failure to File Personal Property Return

Name and Mailing Address of Property Owner BESPALEC, JACOB CHARLES DBA: APT PROPERTIES, LLC 1845 MAIN AVE CRETE, NE 68333-1340 	County Name SALINE	Schedule Number 760148101	PIN# 76663
	Property Type Commercial	Tax District & Precinct/Township 5 CRETE CITY 76-0002	
	Legal Description and / or Address of Property 		

Our records indicate that you have not filed a Personal Property Return for the tax years 2025, 2026,
_____, _____.

Personal Property Returns listing taxable tangible personal property owned or held by you have been filed on your behalf. These returns contain the taxable value for each year in which Personal Property Returns were not filed. A copy of any prepared Personal Property Return is attached.

Your personal property is taxed at the same rate imposed upon similar property in the tax district in which the property is located. In addition, the following penalty has been applied:

- ☐ 10% of the tax due on the value added after May 1 and on or before June 30 of the year the property was required to be reported; or
- ☒ 25% of the tax due on the value added on or after July 1 of the year the property was required to be reported.

Interest will be assessed on both the tax and the penalty from the date of delinquency of the tax, at the statutory rate of 14.0 %, from the date the tax would have been delinquent until paid. The date of delinquency is stated on your personal property tax statement.

If you have any questions regarding this notice, please contact the _____ **SALINE**
County Assessor's office at 402-821-2588 _____
Address or Phone Number County Name

**sign
here**

Signature of County Assessor Brandi Kelly

Date 8/21/2026

Instructions

Appeal Rights and Procedures. If you wish to protest the valuation of the property or penalties imposed, you must file a written protest with the county board of equalization within 30 days of the date of this notice. The action of the county board of equalization, in an appeal of the penalties imposed, is limited to correcting penalties which were wrongly imposed or incorrectly calculated. The county board of equalization has no authority to waive or reduce any penalty which was correctly imposed and calculated. If you do not file a protest in a timely manner, this personal property assessment, penalty, and interest, is final, due, and owing.

IMPORTANT: 2026 Personal Property Filing Online

Schedule# 760148101 - PIN# 76663

Personal Property Schedule Filing is now available online at:
www.personalpropertyonline.us

Using the Schedule and PIN Numbers, go to the web address shown above, and follow the online directions to file your 2026 Personal Property Schedule and Federal Depreciation Worksheet. Deadline for online filing is May 1st, 2026.

Penalties will be assessed on all personal property returns not filed by May 1st, 2026



TAX LIST CORRECTIONS, SALINE COUNTY, NEBRASKA

Date:	September 15, 2026							No:	2026-56		
Name:	Crete's Dance Company			Address:	296 43 Road	Campbell, NE 68932					
Year Corrected:	2026	School Dist:	17-2	Tax Dist:	5						
Description of Property:											
Personal Property											
	STATEMENT OR SCHEDULE #	ACTUAL VALUATION	TAX RATE	CONSOLIDATED TAX	HOMESTEAD VALUE	HOMESTEAD TAX	PENALTY TAX	USED TAX CREDIT	USED SD PROP RC	TOTAL TAX CREDIT	TOTAL SD PROP RC
ORIGINAL TAX											
CORRECTED TAX											
ADDED TAX	00934	507	1.773791	9.00						9.00	
DEDUCTED TAX											
Info for Treasurer											
TOTAL TAX CREDIT											
TAX CREDIT OVERAGE											
SD PROP RC OVERAGE											
Reason for Correction:											
Accelerating 2026 taxes. We were made aware in September 2026 that the business closed April 2026. Accelerating taxes per § 77-1725.01.											
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											

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

2026

County Name

Salline

Failure to timely report all personal property on this return will result in a forfeiture of the exemption under the Personal Property Tax Relief Act for the personal property not timely reported on this return.

Name of Property Owner Crete's Dance Company			Telephone Number	Tax District 5
Street or Other Mailing Address 296 43 Road			Property Type Commercial	Precinct or Township
City Campbell	State NE	Zip Code 68932	County ID or Schedule Number 760148883	
Address of Property (If different than above) 136 W 13th		City Crete	State NE	Zip Code 68333
Legal Description				

Totals	Taxable Value
1 Commercial and industrial property total (from schedule).....	1 507
2 Agricultural machinery and equipment total (from schedule)	2
3 TOTAL TAXABLE VALUE before exemptions (total of lines 1 and 2).....	3 507

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

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.

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.

sign
here

Signature of Property Owner

Date

Signature of Preparer

4/25/26

Date

Title

Daytime Phone Number

Daytime Phone Number

jessica@moneysmartsinc.com

Email Address

Email Address

For County Assessor's Use Only	
Depreciation Worksheet Reviewed	PENALTY ☐ 10% ☐ 25%
Total personal property value exempted under Personal Property Tax Relief Act	Total personal property value exempted under Beginning Farmer Tax Credit Act

Signature of County Assessor

Date

Sent Copy

- Attach as many schedules as necessary to your Nebraska Personal Property Return.
- Retain a copy for your records.

For Tax Year

2026

☒[illegible]

Enter the total of all pages on line 1 or line 2, as appropriate, on the Personal Property Return \$ 507

95-150-1999 Rev. 12-2016 Supersedes 95-150-1999 Rev. 12-2013

Authorized by Neb. Rev. Stat. § 77-1229

Brandi Kelly

From: dancingetc@aol.com
Sent: Wednesday, September 9, 2026 12:56 AM
To: Brandi Kelly
Subject: Re: from Crete's Dance Co.

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

Closed April 1 2026

No I closed it completely

Sent from the all new AOL app for iOS

On Tuesday, September 8, 2026, 3:58 PM, Brandi Kelly <bkelly@salinecountyne.gov> wrote:

Tamara,

Thank you for the email. However, we need additional information from you.

When exactly did you close your Crete Studio?

Did you move your dance studio anywhere else in Saline County? If so, where to and when?



Brandi Kelly
County Assessor
Saline County, NE
204 S. High, PO BOX 865
Wilber, NE 68465
Direct Line: 402.821.3915

Office: 402.821.2588 Fax: 402.821.3319

Email: bkelly@salinecountyne.gov

DISCLAIMER

Some digital communication, along with any attachments, can be considered as covered by federal and state law governing electronic communications and may contain confidential and legally privileged information. This email isn't likely one of them. While the above is intended solely for the addressee, and if you are reading this message otherwise - but you are not the intended recipient, you may simply just want to delete it, thereby refrain from disclosing, printing, copying, storing, forwarding or otherwise use it or disseminate the information contained in this transmission.

Brandi Kelly

From: dancingetc@aol.com
Sent: Monday, September 7, 2026 3:38 PM
To: Brandi Kelly
Subject: from Crete's Dance Co.

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

Hello, I'm writing this to let you know I closed my Crete studio, Crete's Dance Co. as of the 2026 season. I recently received old mail from my former landlord which included the Personal Property Schedules. I called your office and talked to a man who asked me to email this to you.

Best regards, Tamara Reiber

Please ask Daryl about this.

BK 9/8/26