



# Saline Board of Equalization Minutes



## SALINE COUNTY BOARD OF EQUALIZATION

The Saline County Board of Equalization was called to order at 1:30 p.m. on Tuesday, July 11, 2017 by Chairperson, Marvin Kohout. Present were Kohout, Stephanie Krivohlavek, Willis Luedke, Janet Henning, Russ Karpisek, Commissioners and Deputy County Clerk, Anita Bartels. Also present were County Assessor, Brandi Kelly, Deputy Assessor, Sharon Jelinek, Appraiser, Dean Gorgen, and Administrative Assistant, Tim McDermott.

Notice of said meeting was posted in the County Clerk's office, on the Saline County Website, and published in all county newspapers prior to the meeting, in compliance with State Statutes. Purpose of meeting is to hear and review property protests filed with the County Clerk and County Assessor.

Let the record show that all proceedings are electronically recorded.

Kohout advised those present of the open meetings law posted at the back of the room.

The Oath was taken by County Assessor Kelly, and she presented the following information:

TO: Saline County Board of Equalization

The following is a listing of all documentation that is to be included as part of the record for each real estate protest present during the Board of Equalization hearings on July 11, 13, 18, 20 and any hearings, otherwise, scheduled in 2017.

1. On May 30, notices of valuation change were mailed to each record owner of real property, who had been assessed at a value different than in the prior year. The notices:
  - a. sent by first-class mail and addressed to the owner of record (as of May 20<sup>th</sup>), at the owner's last-known address
  - b. described the legal description of the property
  - c. stated and prior and current valuation
  - d. noted the date of convening of the Board of Equalization
  - e. noted the dates for filing a protest
  - f. gave the reason for the valuation change
  - g. indicated the parcel identification number for the property
2. Copies of the 2017 statistical measures, as determined by the Tax Equalization and Review Commission, were e-mailed to The Crete News, The Friend Sentinel and the Wilber Republican for the May 17<sup>th</sup> publication. The statistical measures are also posted on the bulletin board in the Assessor's office.
3. The "2017" Opinion of the Property Tax Administrator will be part of the record. Within this report are the qualified sales statistical reports for residential, commercial and agricultural sales. The opinion of the Property Tax Administrator, as to the quality of assessment in Saline County, is also included.
4. The original record card is presented with each protest for reference by the County Board of Equalization as well as other interested parties.
5. A copy of the Assessment Action Report of Saline County is enclosed as part of the record
6. **Residential:** Crete City: increased the improvements/buildings +5%; Friend City: decreased the improvements/buildings -2%; Market Area 4500: complete review of all rural residential properties and updated various site values;



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Market Areas 4505 & 4510: updated Marshall Swift costing on buildings/improvements

**Commercial:** Dorchester Village: completed review of all commercial properties; Friend City: completed review of all commercial properties; Wilber City: complete review of all commercial properties

**Agland:** Changed land values by classification and sales used the sale dates of 10/1/2013 through 9/30/2016.

- 7. Saline County 2009 conversion of soil map symbols to land capability groupings and the information on how the land is valued. Agland sales considered to be arms-length transactions by the Nebraska Property Assessment Division used to measure Saline County level of value. The 1996 conversion book will also be available for previous years.

Note: Saline County will utilize the 2015 conversion of soil map symbols to land capability groupings to determine the new value for any ag land properties during the protest period.

- 8. The policies and procedures of the Saline County Assessor's Office.
- 9. Sales used in the three (3) different areas of agland will be presented along with a map showing the locations. A map showing the location of the acreages and also values used for these areas.

All real estate records, maintained by the Saline County Assessor's office, are based upon regulations as found in Title 350. The Marshall Swift Valuation Service is used for all residential and commercial pricing. The Nebraska Assessor's Reference Manual is used as a handbook to ensure the equalization is achieved throughout the county. Directives, as provided from the Property Tax Administrator, are followed to ensure that the assessment practices in Saline County are uniform and proportionate. Our office closely adheres to written procedures and rules.

The Staff Appraiser and office listers complete all residential pickup work. Agricultural and residential sales reviews are completed by the assessor and staff appraiser. Commercial pickup work and sales reviews are completed by Fritz Appraisal & Valuation, LLC. Industrial permits and reappraisals in Saline County are completed by Great Plains Appraisal Company. Property is reviewed as deemed necessary to be in compliance with the statutes and to achieve equalization within our county. It is our constant goal that everyone be treated fairly.

Witness my hand and official seal, which I have adopted for my office, this 11th day of July, 2017.

\_\_\_\_\_  
Date

\_\_\_\_\_  
Brandi Kelly  
Saline County Assessor

Protest #2017-06 and 10 were heard and reviewed.

Protest #2017-02, 05 and 09 Taxpayer present and Oath taken.

At 2:08 p.m., Kohout announced the Board would recess.

At 2:41 p.m., Kohout announced the Board would reconvene.

Protest #2017-11, 12, 13, 15, 16, 17, 22 and 23 were heard and reviewed.

Protest #2017-14, 18 and 19 via phone with Taxpayer and Oath taken.

Protest #2017-01 and 24 Taxpayer present and Oath taken.



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There being no further business to come before the Board, the meeting was recessed at 3:58 p.m. The Next meeting will be on July 13, 2017 at 1:30 p.m. in the Saline County Commissioners' Room, Court House, Wilber, NE.

At 1:35 p.m. on July 13, 2017, Luedke reconvened the Board of Equalization. Present were Luedke, Henning, Krivohlavek, Karpisek, Commissioners; County Assessor Brandi Kelly, Deputy Assessor Sharon Jelinek, Appraiser Dean Gorgen, Deputy County Clerk Anita Bartels, Administrative Assistance Tim McDermott. Commissioner Kohout was absent.

Protest #2017-73 was withdrawn by taxpayer.

Protest #2017-79, 83, 84 and 85 were heard and reviewed.

Protest #2017-74 and 86 Taxpayer present and Oath taken.

At 2:17 p.m. Luedke announced the Board would recess.

At 2:43 p.m. Luedke announced the Board would reconvene.

Protest #2017-87, 89, 90 and 93 were heard and reviewed.

Protest #2017-80, 81, 82, 95, 88, 91 and 92 Taxpayer present and Oath taken.

There being no further business to come before the Board, the meeting was recessed at 4:00 p.m. Luedke announced the Board would recess until July 18, 2017 at 8:30 a.m. in the Saline County Commissioners' Room, Court House, Wilber, NE.

At 8:30 a.m. on July 18, 2017 Kohout reconvened the Board of Equalization. Present were Henning, Luedke, Kohout, Krivohlavek, Karpisek, Commissioners; County Assessor Brandi Kelly, Deputy Assessor Sharon Jelinek, Appraiser Dean Gorgen, Deputy County Clerk Anita Bartels, Administrative Assistant Tim McDermott and Jon Fritz with Fritz Appraisal & Valuation, LLC.

Protest #2017-20, 21, 68 and 33 were heard and reviewed.

Protest #2017-03, 04, 49 and 32 Taxpayer was present and Oath taken.

At 9:28 a.m. Kohout announced the Board would recess.

At 10:12 a.m. Kohout announced the board would reconvene.

Protest #2017-07 and 37 Taxpayer was present and Oath taken.

At 10:36 a.m. Kohout announced the Board would recess.

At 10:44 a.m. Kohout announced the Board would reconvene.

Protest #57, 58, 59, 60 and 61 Taxpayer was present and Oath taken.

At 11:02 a.m. Kohout announced the Board would recess.

At 11:31 a.m. Kohout announced the Board would reconvene.

Protest #69 and 70 were heard and reviewed.

Protest #38 Taxpayer was present and Oath taken.

There being no further business to come before the Board, the meeting was recessed at 11:55 a.m. Kohout announced the Board would reconvene July 20, 2017 at 8:30 a.m. in the Saline County Commissioners' Room, Court House, Wilber, NE.

At 8:33 a.m. on July 20, 2017 Kohout reconvened the Board of Equalization. Present were Henning, Luedke, Kohout, Krivohlavek, Karpisek, Commissioners; County Assessor Brandi Kelly, Deputy Assessor Sharon Jelinek, Appraiser Dean Gorgen, Deputy County Clerk Anita Bartels and Administrative Assistant Tim McDermott.

Protest #2017-30, 42, and 27 were heard and reviewed.



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Protest #2017-28, 29, 31, 34, 40 and 44 Taxpayer was present and Oath taken.

At 9:38 a.m. Kohout announced the Board would recess.

At 10:15 a.m. Kohout announced the Board would reconvene.

Protest #2017-25, 26, 46 and 47 were heard and reviewed.

Protest #2017-08, 39, 43 and 45 Taxpayer was present and Oath taken.

At 11:15 a.m. Kohout announced the Board would recess.

At 11:23 a.m. Kohout announced the Board would reconvene.

Protest #2017-48 was heard and reviewed.

At 11:26 a.m. Kohout announced the Board would recess.

At 11:36 a.m. Kohout announced the Board would reconvene.

Protest #2017-35, 36, 62 and 63 Taxpayer was present and Oath taken.

At 12:00 p.m. Kohout announced the Board would recess.

At 1:03 p.m. Kohout announced the Board would reconvene.

Protest #2017-50, 51, 52, 53, 54, 55 and 96 were heard and reviewed.

Protest #2017-41, 94 and 56 Taxpayer was present and Oath taken.

At 2:10 p.m. Kohout announced the Board would recess.

At 2:42 p.m. Kohout announced the Board would reconvene.

Protest #2017-66, 71, 72, 76, 77, 78 and 78A were heard and reviewed.

Protest #2017-64, 65, 67, 97 and 75 Taxpayer was present and Oath taken.

At 4:12 p.m. Kohout announced the Board would recess until July 25, 2017 at 1:30 p.m. in the Saline County Commissioners' Room, Court House, Wilber, NE.

At 1:30 p.m. on July 25, 2017, Kohout reconvened the Board of Equalization to finalize the protest hearings. Present were Henning, Luedke, Kohout, Krivohlavek, Karpisek, Commissioners; Assessor Brandi Kelly, Deputy Assessor Sharon Jelinek, Appraiser Dean Gorgen, Deputy County Clerk Anita Bartels and Administrative Assistant Tim McDermott.

Krivohlavek moved to accept the testimony of the Assessor presented which indicates no change at this time. Valuation falls within the statutory range on Protests #2017-15, 16, 4, 20, 61, 69, 28, 45, 46, 47, 63 and 71. Motion was seconded by Henning. Voting aye were Henning, Luedke, Kohout, Krivohlavek and Karpisek, nays none, motion carried.

Krivohlavek moved to accept the testimony and evidence presented during the hearing indicates a clerical error and results an increase in value on Protests #2017-17 and 50. Motion was seconded by Karpisek. Voting aye were Henning, Luedke, Kohout, Krivohlavek and Karpisek, nays none, motion carried.

Krivohlavek moved to accept the testimony and evidence presented during the hearing indicates a clerical error, which results in a decrease in value on Protests #2017-24, 88 and 21. Motion seconded by Henning. Voting aye were Henning, Luedke, Kohout, Krivohlavek and Karpisek, nays none, motion carried.

Krivohlavek moved to accept after testimony and evidence presented of a recent appraisal or sale to lower the valuation on Protests #2017-2 and 95. Motion was seconded by Karpisek. Voting aye were Henning, Luedke, Kohout, Krivohlavek and Karpisek, nays none, motion carried.

Krivohlavek moved after inspection and review to lower the value due to the condition of the property on Protests #2017-9, 17, 18, 19, 22, 79, 82, 87, 89, 90, 91, 92, 93, 49, 68, 32, 33, 7, 37, 57, 58, 59, 60, 38, 70, 31, 34, 42, 27, 25, 26, 8, 39, 43, 35, 36, 48, 62, 41, 51, 52, 53, 54, 96, 94, 55, 64, 65, 67, 76, 77 and 78. Motion was seconded by Henning. Voting aye were Henning, Luedke, Kohout, Krivohlavek and Karpisek, nays none, motion carried.

Krivohlavek moved after review of the property to lower the value to equalize with other like property on Protests #2017-23 and 3. Motion was seconded by Karpisek. Voting aye were Henning, Luedke, Kohout, Krivohlavek and Karpisek, nays none, motion carried.





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Krivohlavek moved after testimony and evidence presented to lower the valuation and stay within the parameters required by the State of Nebraska on Protest #2017-10. Motion was seconded by Karpisek. Voting aye were Henning, Luedke, Kohout, Krivohlavek and Karpisek, nays none, motion carried.

Krivohlavek moved after testimony and evidence presented to raise the valuation and stay within the parameters required by the State of Nebraska on Protest #2017-86, 66, and 72. Motion seconded by Karpisek. Voting aye were Henning, Luedke, Kohout, Krivohlavek and Karpisek, nays none, motion carried.

Krivohlavek moved to lower the valuation after receiving information at the protest hearing on Protest #2017-5, 6, 11, 12, 13, 14, 74, 83, 84, 85, 81, 82, 37, 38, 29, 30, 40, 44, 35, 56, 64, 97 and 75. Motion seconded by Henning. Voting aye were Henning, Luedke, Kohout, Krivohlavek and Karpisek, nays none, motion carried.

Krivohlavek moved to raise valuation after receiving information at the protest hearing on Protest #2017-80. Motion seconded by Karpisek. Voting aye were Henning, Luedke, Krivohlavek and Karpisek, nays none, motion carried.

Krivohlavek moved to withdraw Protest #2017-73 as protest was withdrawn by the taxpayer. Motion seconded by Karpisek. Voting aye were Henning, Luedke, Kohout, Krivohlavek and Karpisek, nays none, motion carried.

Krivohlavek moved to dismiss Protest #2017-78A as protest requirements have not been met. Motion seconded by Karpisek. Voting aye were Henning, Luedke, Kohout, Krivohlavek and Karpisek, nays none, motion carried.

Kohout and the Board thanked all involved for their work on the protest hearing process.

There being no further business to come before the Board, the meeting was adjourned at 3:25 p.m. The next regular meeting will be August 8, 2017 at 9:15 a.m. in the Saline County Commissioners' Room, Court House, Wilber, NE.

ATTEST:

Anita Bartels, Deputy Clerk

Willis Luedke, Vice-Chairperson

Marvin Kohout, Chairperson

Stephanie Krivohlavek

Janet Henning

Russ Karpisek

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