



# Saline Board of Equalization Minutes



## SALINE COUNTY BOARD OF EQUALIZATION

The regular meeting of the Saline County Board of Equalization was called to order at 9:15 a.m. on Tuesday, May 1<sup>st</sup>, 2018, by Chairperson, Marvin A. Kohout. The meeting opened with the Pledge of Allegiance. Present were Kohout, Janet J. Henning, Willis D. Luedke, Stephanie A. Krivohlavek and Russ Karpisek, Commissioners, County Clerk Daryl Fikar, County Assessor Brandi Kelly, Appraiser Dean Gorgen and Administrative Assistant Tim McDermott. County Attorney Tad Eickman was present between court commitments.

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.

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.

Henning moved to approve the agenda as presented, seconded by Karpisek. Voting aye were Luedke, Kohout, Krivohlavek, Henning and Karpisek, nays none, motion carried.

Krivohlavek moved to approve the minutes of the April 17<sup>th</sup>, 2018 meeting as presented, seconded by Karpisek. Voting aye were Luedke, Henning, Kohout, Karpisek and Krivohlavek, nays none, motion carried.

Under correspondence, Fikar reported that he had received a notice of scheduled hearing from the Tax Equalization and Review Commission.

Kelly then recommended that the 2017 TERC recommendations remain the same and that the Board draft a letter to the taxpayer stating so. Karpisek moved to approve Kelly's recommendation, seconded by Henning. Voting aye were Henning, Karpisek, Luedke, Kohout and Krivohlavek, nays none, motion carried.

Kelly then presented tax list correction #2018-06, correcting a property tax schedule that had been duplicated, once in Spanish and once in English. Kelly has corrected the record by deleting one of the versions, resulting in a reduction of property taxes in the amount of \$199.28. Henning moved to approve the correction, seconded by Krivohlavek. Voting aye were Kohout, Krivohlavek, Henning, Karpisek and Luedke, nays none, motion carried.

Kelly then informed the Board that she had received two applications for exemption; one from Doane University for a skid-loader, which she recommended to approve, and one from the Tobias Cemetery Association. She explained that nearly 40 acres of farm ground had been donated to the association, with the profits to be used for upkeep of the cemetery. Luedke and Karpisek questioned whether the monies from the farming of the ground is going entirely to the association, or if the farmer is being reimbursed beyond expenses, and whether the ground needs to be one parcel with the cemetery.

Kelly then presented a statement of reaffirmation from Blue Valley Lodge #64. The first floor of the building had previously been exempt due to being rented by a public entity. It is now being rented by a private entity, so she recommends that it not be exempt from property taxes.

The Board requested that a decision on both of the applications and the statement of reaffirmation be postponed to the May 29<sup>th</sup> meeting date so more research can be done.

There being no further business to come before the Board, the meeting was adjourned at 9:31 a.m. The next meeting will be on May 14<sup>th</sup>, 2018, at 9:15 a.m. in the Saline County Commissioners' Room, Courthouse, Wilber, NE.

ATTEST:

Daryl Fikar, County Clerk

Janet J. Henning

Marvin A. Kohout, Chairperson

Stephanie Krivohlavek



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Willis D. Luedke, Vice Chairperson

Russ Karpisek

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I, Daryl Fikar, County Clerk in and for Saline County, do hereby certify that the minutes of the April 17<sup>th</sup>, 2018 meeting were presented and approved as presented.

Daryl Fikar, County Clerk

Janet J. Henning

Marvin A. Kohout, Chairperson

Stephanie Krivohlavek

Willis D. Luedke, Vice Chairperson

Russ Karpisek