



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 29th, 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 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.

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.

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

Henning moved to approve the minutes of the May 14th, 2018 meeting as presented, seconded by Krivohlavek. Voting aye were Luedke, Henning, Kohout, Karpisek and Krivohlavek, nays none, motion carried.

Under correspondence, Fikar reported that he had received a letter from Saline County Assessor Brandi Kelly which certified the completion of the assessment of all real property within Saline County for the 2018 tax year. The letter also states that any notice of valuation changes will be mailed to every record owner whose assessed valuation has changed from the previous year.

Assessor Kelly then presented two permissive exemption applications. One of the applications is from Doane University, requesting personal property tax exemption for a 2017 Bobcat UTV with attachments. Krivohlavek moved to approve the application, seconded by Karpisek. Voting aye were Karpisek, Krivohlavek, Luedke, Henning and Kohout, nays none, motion carried.

The second permissive exemption application is from the Tobias Cemetery Association, requesting real estate tax exemption for 39.85 acres of farm ground, the proceeds from which are used to support the Tobias Cemetery upkeep. Kelly cited several examples in Saline County where cemetery associations own property other than the actual cemetery, which is not exempt from property taxes. Kelly stated that unless the property is currently used for, or prepared to be used for actual burials, the property is not exempt and she recommends that the application be denied. Krivohlavek moved to accept the recommendation to deny the exemption, seconded by Karpisek. Voting aye were Henning, Kohout, Karpisek and Krivohlavek. Voting no, Luedke, motion carried.

Kelly then presented a statement of reaffirmation from Blue Valley Lodge #64, the Masonic Lodge in Wilber. Kelly explained that the first floor of the Lodge was previously rented by a government organization, and was thus, tax exempt. The first floor is now rented by a private business and will lose its' exempt status. However, the second floor of the building, which is used for meetings by the lodge members, will still be exempt, so the entire property will be prorated for taxing purposes. Karpisek moved to accept the recommendation of the Assessor, seconded by Henning. Voting aye were Karpisek, Luedke, Henning and Kohout. Abstaining was Krivohlavek, motion carried.

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 June 12th, 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

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 May 14th, 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