

# 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 10, 2018 by Chairperson, Marvin Kohout. Present were Kohout, Stephanie Krivohlavek, Willis Luedke, Janet Henning, Russ Karpisek, Commissioners and County Clerk, Daryl Fikar. Also present were County Assessor, Brandi Kelly, Deputy Assessor, Sharon Jelinek, Appraiser, Dean Gorgen, Clerical Lister Daryl Clark, Assessor liaison with the Nebraska Department of Revenue, John Donahue 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.

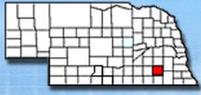
Kohout advised those present of the open meetings law posted at the back of the room.

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 10, 12, 17, 19 and any hearings, otherwise, scheduled in 2018.

1. On May 31, 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 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 2018 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 16<sup>th</sup> publication. The statistical measures are also posted on the bulletin board in the Assessor's office.
3. The "2018" Opinion of the Property Tax Administrator. 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.
4. The findings of Nebraska Tax Equalization and Review Commission (TERC). Showing that TERC finds that the levels of values for real property in Saline County for tax year 2018 meet the requirements of law.
5. The original record card is presented with each protest for reference by the County Board of Equalization as well as other interested parties.
6. A copy of the Assessment Action Report of Saline County is enclosed as part of the record



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7. **Residential:** In order to be in compliance with the State of Nebraska's six (6) year inspection and review cycle, a physical inspection and review was completed in the communities of **Wilber City, DeWitt Village and Tobias Village**. Along with inspection and review, we updated to 2017 costs using the Marshall & Swift costing manual, updated depreciation tables and adjusted or affirmed land values.

An off-site review of **Rural Residential Market Areas 4505 & 4510** was completed using 2016 aerial imagery and 2015 oblique photos taken by GIS Workshop. Affirmed current costs using Marshall & Swift cost manual and depreciation tables.

In order to be in compliance with the State of Nebraska's required level of value, **Crete City's** improvements were increased **+5%**.

**Commercial:** No changes for 2018

**Agland:** Changed land values by classification and sales used the sale dates of 10/1/2014 through 9/30/2017.

8. Saline County 2009 and 2015 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.

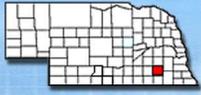
Note: Saline County will utilize the 2015 conversion of soil map symbols to land capability groupings to determine the new value for any ag land properties during the protest period.

9. The policies and procedures of the Saline County Assessor's Office.
10. 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 the written procedures and rules.

The office lists complete all residential, rural residential and commercial pickup work. Agricultural, commercial and residential sales reviews are completed by the assessor and staff appraiser. 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 10th day of July, 2018.



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Date

Brandi Kelly  
Saline County Assessor

Protest #2018-01, Taxpayer present and Oath taken.  
Protests #2018-02, 03, 04, 05, 06, 07, 11, and 12 were heard and reviewed.  
Protest #2018-08, Taxpayer present and Oath taken.  
Protests #2018-16, 17 and 18 were heard and reviewed.  
At 2:45 p.m., Kohout announced the Board would recess.  
At 3:00 p.m., Kohout announced the Board would reconvene.  
Protest #2018-09, Taxpayer present and Oath taken.  
Protest #2018-10, Taxpayer present and Oath taken.  
Protest #2018-13 was heard and reviewed.  
Protests #2018-14 and 15, Taxpayer present and Oath taken.

There being no further business to come before the Board, the meeting was recessed at 4:05 p.m. The meeting will reconvene on July 12<sup>th</sup>, 2018 at 8:30 a.m. in the Saline County Commissioners' Room, Court House, Wilber, NE.

At 8:40 a.m. on July 12, 2018, Kohout reconvened the Board of Equalization. Present were Kohout, Luedke, Henning, Krivohlavek, Karpisek, Commissioners; County Assessor Brandi Kelly, Deputy Assessor Sharon Jelinek, Appraiser Dean Gorgen, Clerical Lister Daryl Clark, County Clerk Daryl Fikar and Administrative Assistant Tim McDermott.

Protests #2018-21, 22 and 23 were heard and reviewed.  
Protest #2018-19, Taxpayer present and Oath taken.  
At 9:15 a.m. Kohout announced the Board would recess.  
At 9:18 a.m. Kohout announced the Board would reconvene.  
Protest #2018-24, Taxpayer present and Oath taken.  
Protest #2018-25, 26, 27, 28, 29, 30 and 20 were heard and reviewed.

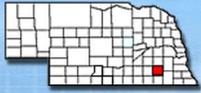
There being no further business to come before the Board, the meeting was recessed at 9:58 a.m. Kohout announced the Board would recess until July 19<sup>th</sup>, 2018 at 8:30 a.m. in the Saline County Commissioners' Room, Court House, Wilber, NE.

At 8:32 a.m. on July 19, 2018, Kohout reconvened the Board of Equalization to finalize the protest hearings. Present were Henning, Luedke, Kohout and Karpisek, Commissioners, Assessor Brandi Kelly, Deputy Assessor Sharon Jelinek, Appraiser Dean Gorgen, Clerk Lister Daryl Clark, County Clerk Daryl Fikar and Administrative Assistant Tim McDermott. Commissioner Krivohlavek was absent.

Luedke moved to accept the testimony of the Assessor presented which indicates no change at this time. Valuation falls within the statutory range on Protests #2018-01, 13, 16, 17, 18, 19 and 29. Motion was seconded by Karpisek. Voting aye were Henning, Luedke, Kohout and Karpisek, nays none, motion carried.

Luedke moved to accept the testimony and evidence presented during the hearing indicates a clerical error and results a decrease in value on Protest #2018-26. Motion was seconded by Karpisek. Voting aye were Henning, Luedke, Kohout, and Karpisek, nays none, motion carried.

Luedke moved after inspection and review to lower the value due to the condition of the property on Protests #2018-02, 03, 04, 05, 06, 07, 08, 09, 10, 11, 12, 14, 15, 21, 22, 23, 24, 25, 27, 28 and 30. Motion was seconded by Karpisek. Voting aye were Henning, Luedke, Kohout and Karpisek, nays none, motion carried.



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Luedke moved after testimony and evidence presented to raise the valuation and stay within the parameters required by the State of Nebraska on Protest #2018-20. Motion was seconded by Karpisek. Voting aye were Henning, Luedke, Kohout 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 9:42 a.m. The next regular meeting will be July 24<sup>th</sup>, 2018 at 9:15 a.m. in the Saline County Commissioners' Room, Court House, Wilber, NE.

ATTEST:

Daryl Fikar, Clerk

Willis Luedke, Vice-Chairperson

Marvin Kohout, Chairperson

Stephanie Krivohlavek

Janet Henning

Russ Karpisek

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