



Saline Board of Equalization Minutes



SALINE COUNTY BOARD OF EQUALIZATION

The Saline County Board of Equalization met in the Saline County Commissioners' Room and was called to order at 8:35 a.m. on Thursday, July 8th, 2021 by Chairperson, Russ Karpisek. Present were Karpisek, Stephanie Krivohlavek, Phil Hardenburger, and Janet Henning, Commissioners and County Clerk Anita Bartels. Also, present were County Assessor Brandi Kelly, Deputy Assessor Sharon Jelinek, and Lister Daryl Clark. Commissioner Marvin Kohout was absent.

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.

Karpisek 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 8, 13, 15, 20, 22, and any hearings, otherwise, scheduled in 2021.

1. On May 28, 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 20th), 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 2021 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 26th, publication. The statistical measures are also posted on the bulletin board in the Assessor's office.
3. The "2021" 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 2021 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. A copy of the Real Property Valuation Methodology Report.
8. **Residential:**
In order to be in compliance with the State of Nebraska's required level of value:
Swanton Village: Completed review of all residential properties
Western Village: Completed review of all residential properties
Crete City's improvements were increased +15%

DeWitt Village: improvements were increased +5%
Friend City's improvements were increased +2%
Wilber Village's improvements were increased +9%

Ag land:
Changed land values by classification and sales used the sale date of 10/1/2017 through 09/30/2020.
9. Saline County 2019 soil conversion spreadsheet of soil symbols to land capability groupings. Ag land sales considered to be arms-length transactions by the Nebraska Property Assessment Division used to measure Saline County level of value. The 2009 and 2015 conversion spreadsheets will be available for previous years. 1996 conversion book will also be available for previous years.
10. The policies and procedures of the Saline County Assessor's Office.
11. Sales used in the three (3) different areas of ag land 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 pickup work. The commercial permits and pick up work are completed by Stanard Appraisal, Inc. Agricultural, commercial and residential sales reviews are completed by the assessor. Industrial permits and reappraisals in Saline County are completed by Kubert Appraisal Group. 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 8th day of July, 2021.

July 8, 2021

Brandi Kelly

Date

Brandi Kelly
Saline County Assessor

Protests #2021-06, 07, 16, 22, 23 and 25 Taxpayers present and Oath taken.



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Protests #2021-01, 03, 04, 05, 12, 13, 14, 17 and 28 were heard and reviewed.

There being no further business to come before the Board, the meeting was recessed at 11:01 a.m. The next meeting will be on July 15th, 2021 at 8:30 a.m. in the Saline County Commissioners' Room, Court House, Wilber, NE.

At 8:30 a.m. on July 15th, 2021, Karpisek reconvened the Board of Equalization. Present were Hardenburger, Henning, Krivohlavek and Karpisek, Commissioners; County Assessor Brandi Kelly, Lister Daryl Clark, County Clerk Anita Bartels, and Darrel Stanard, Stanard Appraisal Services.

Protest #2021-15, 18, 20 and 32, Taxpayer present and Oath taken.

Protest #2021-08, 09, 10, 11, 19, 21, 24, 26, 27, 29, 30, and 31, were heard and reviewed.

There being no further business to come before the Board, the meeting was recessed at 11:10 a.m. Karpisek announced the Board would recess until July 20th, 2021 at 1:30 p.m. in the Saline County Commissioners Room, Court House, Wilber, NE.

At 1:30 p.m. on July 20th, 2021, Karpisek reconvened the Board of Equalization to review properties and finalize the protest hearings. Present were Henning, Hardenburger, Krivohlavek, Karpisek, Commissioners; Assessor Brandi Kelly, Deputy Assessor Sharon Jelinek, Lister Daryl Clark, and County Clerk Anita Bartels.

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 #2021-01, 04, 05, 17, 28, 08, 09, 10, 24, 26, 27, 29, 30, 31 and 32. Motion seconded by Henning. Voting aye were Krivohlavek, Henning, Hardenburger, and Karpisek nays none, motion carried.

Krivohlavek moved after inspection and review of the property to lower the value due to the condition of the property on Protests #2021-22, 23, 03, 14, 25, 15, 19, and 18. Motion was seconded by Henning. Voting aye were Hardenburger, Krivohlavek, Karpisek and Henning, nays none, motion carried.

Krivohlavek moved after review of the property to lower the value to equalize with other like property on Protests #2021-06, 16, 12, 13 and 11. Motion was seconded by Hardenburger. Voting aye were Hardenburger, Krivohlavek, Karpisek and Henning, nays none, motion carried.

Krivohlavek moved to deny Protest #2021-21 pursuant to Nebraska State Statute 77-1233.06(3). Seconded by Henning. Voting aye were Krivohlavek, Hardenburger, Henning and Karpisek.

Krivohlavek moved to accept the protest has been withdrawn by the taxpayer on Progest #2021-02. Seconded by Henning. Voting aye were Hardenburger, Karpisek, Krivohlavek and Henning, nays none, motion carried.

Krivohlavek moved to lower the valuation after receiving information at the decision hearing on Protest #2021-20. Motion was seconded by Henning. Voting aye were Hardenburger, Krivohlavek, Karpisek and Henning, nays none, motion carried.

Krivohlavek moved after review of the property to change the classification of the property on Protest #2021-06, 07 and 16. Seconded by Henning. Voting aye were Krivohlavek, Henning, Hardenburger and Karpisek.

Karpisek 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 3:55 p.m. The next regular meeting will be August 3rd, 2021 at 9:15 a.m. in the Saline County Commissioners' Room, Court House, Wilber, NE.

ATTEST:

Anita Bartels, County Clerk

Phil Hardenburger



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Marvin Kohout, Chairperson

Stephanie Krivohlavek

Janet Henning

Russ Karpisek, Vice-Chairperson