



# Saline Board of Equalization Minutes



## SALINE COUNTY BOARD OF EQUALIZATION

The regular meeting of the Saline County Board of Equalization opened with the Pledge of Allegiance. The meeting was called to order at 9:15 a.m. on Tuesday, July 19, 2022 by Chairperson Russ Karpisek. Present were Karpisek, Janet J. Henning, Phil Hardenburger, Stephanie A. Krivohlavek and Marvin A. Kohout, Commissioners and County Clerk Anita K. Bartels.

Notice of said meeting was posted in the County Clerk's office and published in all three county newspapers on July 13, 2022, in compliance with State Statutes.

Karpisek advised those present of the open meetings act posted at the back of the room and that all proceedings are electronically recorded.

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

Hardenburger moved to approve the minutes of the July 5, 2022 meeting as presented, seconded by Kohout. Voting aye were Hardenburger, Henning, Karpisek and Kohout, abstain without conflict was Krivohlavek, nays none, motion carried.

County Assessor Brandi Kelly presented Tax List Correction #2022-20 Orscheln Farm & Home, removing the penalty of \$264.64. Kohout moved to approve, seconded by Hardenburger. Voting aye were Hardenburger, Henning, Karpisek, Kohout and Krivohlavek, nays none, motion carried.

Kelly presented for approval the tax exempt application submitted from Betel Worship Center, property is used to worship and teach the word of God. Henning moved to approve, seconded by Kohout. Voting aye were Henning, Karpisek, Kohout, Krivohlavek and Hardenburger, nays none, motion carried.

Kelly presented for approval a Statement of Reaffirmation of Tax Exemption submitted by Heartland Church Network. Kelly recommended to deny the tax exemption because the property has been purchased by an individual. Henning moved to deny the tax exemption for Heartland Church Network, seconded by Krivohlavek. Voting aye were Karpisek, Kohout, Krivohlavek, Hardenburger and Henning, nays none, motion carried.

Kelly presented for approval a 2022 Change of Value Notices for Betel Worship Center (Dorchester Village – Pt Lots 1003-1004) and Kent Rinne (Friend City-OT Lot 209). Kohout moved to approve, seconded by Henning. Voting aye were Henning, Hardenburger, Kohout, Krivohlavek and Karpisek, nays none, motion carried.

Kelly reported the TERC hearings have been continued to November 17, 2022.

At 9:34 a.m. Karpisek announced the Board would recess until 1:00 p.m.

At 1:05 p.m. Karpisek announced the Board would reconvene to finalize and place on record the 2022 Protest Hearings.

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 7, 12, 14, 19, 21 and any hearings, otherwise, scheduled in 2022.

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



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2. Copies of the 2022 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 25th publication. The statistical measures are also posted on the bulletin board in the Assessor's office.
3. The "2022" 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 2022 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
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:  
Blue River Lodge Cabins: Completed review of all residential properties  
Crete City: Increased the improvements/buildings +7%  
DeWitt Village: Increased the improvements/buildings +33%  
Dorchester Village: Completed review of all residential properties  
Friend City: Increased the improvements/buildings +3%  
Swanton Village: Increased the improvements/buildings +6%  
Tobias Village: Increased the improvements/buildings +6%  
Western Village: Decreased the improvements/buildings -10%  
Wilber City: Increased the improvements/buildings +10%
- Commercial:**  
DeWitt, Swanton, Western and Tobias Villages: Completed review of all commercial properties
- Agland:**  
Changed land values by classification and sales used the sale dates of 10/1/2018 through 9/30/2021.
9. Saline County 2019 soil conversion spreadsheet of soil symbols to land capability groupings. Agland 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 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.



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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 were completed by Stanard Appraisal, Inc.. 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 7th day of July, 2022.

*July 7, 2022*

*Brandi Kelly*

\_\_\_\_\_  
Date

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

On Thursday, July 7, 2022 at 8:30 a.m. the Protest Hearings were called to order by Chairperson, Russ Karpisek. Present were Karpisek, Phil Hardenburger, Marvin A. Kohout and Janet J. Henning, Commissioners and County Clerk Anita K. Bartels. Also present were County Assessor Brandi Kelly, Deputy Assessor Sharon Jelinek and Lister Daryl Clark. Commissioner Stephanie A. Krivohlavek was absent.

Protests #2022-13, 15, 16, 17, 18 and 19 Taxpayers present and Oath taken.

At 9:50 a.m. Karpisek announced the Board would recess.

At 10:30 a.m. Karpisek announced the Board would reconvene.

Protests #2022-01, 03, 04, 06, 07, 08, 12, 14 and 20 were heard and reviewed.

There being no further business to come before the Board, the meeting was recessed at 11:15 a.m. The next meeting will be on July 14, 2022 at 8:30 a.m., in the Saline County Commissioners' Room, Court House, Wilber, NE.

On Thursday, July 14, 2022 at 8:35 a.m. Karpisek reconvened the Board of Equalization. Present were Henning, Hardenburger, Kohout, Krivohlavek and Karpisek, Commissioners, Deputy County Clerk Jennifer Hermsmeier, County Assessor Brandi Kelly, Deputy County Assessor Sharon Jelinek, Lister Daryl Clark and Darrel Stanard, Stanard Appraisal Services.

Protests #2022-05, 09, 10, 11, 22 and 23 Taxpayers present and Oath taken. Protest #2022-23 was via teleconference.

Protests #2022-02 and 21 were heard and reviewed.

There being no further business to come before the Board, the meeting was recessed at 10:43 a.m. The final Protest Hearing will be on July 19, 2022 at 1:00 p.m. in the Saline County Commissioners' Room, Court House, Wilber, NE,

At 1:05 p.m. on July 19, 2022, Karpisek reconvened the Protest Hearing to finalize the Property Valuation Protests. Present were Henning, Hardenburger, Krivohlavek, Karpisek, and Kohout Commissioners; County Clerk Anita



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K. Bartels, Deputy County Clerk Jennifer Hermsmeier; County Assessor Brandi Kelly, Deputy County Assessor Sharon Jelinek and Lister Daryl Clark.

Krivohlavek moved to accept the testimony of the Assessor which indicates no change at this time. Valuation falls within the statutory range on Protests #2022-04, 07, 15, 16, 17, 19, 02, 11, 22, and 23. Motion was seconded by Kohout. Voting aye were Henning, Hardenburger, Kohout, Krivohlavek and Karpisek, nays none, motion carried.

Krivohlavek moved that after testimony and evidence presented of a recent appraisal or sale, lower the valuation of Protest #2022-05. Motion was seconded by Hardenburger. Voting aye were Kohout, Hardenburger, Krivohlavek, Henning and Karpisek, nays none, motion carried.

Krivohlavek moved that after inspection and review to lower the value due to the condition of the property for Protests #2022-03, 08 and 13. Motion was seconded by Henning. Voting aye were Karpisek, Krivohlavek, Kohout, Hardenburger and Henning, nays none, motion carried.

Krivohlavek moved that after review of the property to lower the value to equalize with other like property for Protests #2022-08 and 12. Motion was seconded by Hardenburger. Voting aye were Krivohlavek, Karpisek, Henning, Hardenburger and Kohout, nays none, motion carried.

Krivohlavek moved that after testimony and evidence presented to lower the valuation and stay within the parameters required by the State of Nebraska for Protest #2022-13. Motion was seconded by Henning. Voting aye were Kohout, Krivohlavek, Karpisek, Henning and Hardenburger, nays none, motion carried.

Krivohlavek moved to raise the valuation after receiving information at the protest hearing for Protest #2022-10. Motion was seconded by Henning. Voting aye were Henning, Krivohlavek, Karpisek, Hardenburger and Kohout, nays none, motion carried.

Krivohlavek moved that after review of the property to raise the value to equalize with other like property for Protests #2022-09, 10 and 18. Motion was seconded by Hardenburger. Voting aye were Kohout, Karpisek, Henning, Hardenburger and Krivohlavek, nays none, motion carried.

Krivohlavek moved to accept the recommendation of the Assessor which indicates no change because the protest was withdrawn by the taxpayer for Protests #2022-01, 06, 14 and 20. Motion was seconded by Kohout. Voting aye were Hardenburger, Krivohlavek, Kohout, Karpisek and Henning, nays none, motion carried.

Krivohlavek moved to dismiss Protest #2022-21 because the protest did not meet the filing deadline. Motion was seconded by Hardenburger. Voting aye were Hardenburger, Krivohlavek, Karpisek, Henning and Kohout, nays none, motion carried.

Krivohlavek moved to dismiss Protest #2022-21 because the protest requirements were not met. Motion was seconded by Henning. Voting aye were Karpisek, Krivohlavek, Kohout, Hardenburger and Henning, nays none, motion carried.

Karpisek thanked all involved for their work during the protest hearing process.

There being no further business to come before the Board, the meeting was adjourned at 2:23 p.m. The next regular meeting will be on August 2, 2022 at 9:15 a.m., in the Saline County Commissioners' Room, Court House, Wilber NE.

ATTEST:

Anita K. Bartels, County Clerk

Janet J. Henning

Russ Karpisek, Chairperson

Stephanie A. Krivohlavek

Phil Hardenburger, Vice Chairperson

Marvin A. Kohout

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I, Anita K. Bartels, County Clerk in and for Saline County, do hereby certify that the minutes of the previous meeting held on July 5, 2022 were approved as presented.



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Anita K. Bartels, County Clerk

Janet J. Henning

Russ Karpisek, Chairperson

Stephanie A. Krivohlavek

Phil Hardenburger, Vice Chairperson

Marvin A. Kohout