



The regular meeting of the Saline County Board of Equalization opened with the Pledge of Allegiance. The meeting was called to order at 9:20 a.m. on Tuesday, January 14, 2014, by Chairperson, Willis D. Luedke. Present were Janet J. Henning, Richard D. Jiskra, Marvin A. Kohout, Luedke and Tim McDermott, Commissioners, and County Clerk, Linda Kastanek.

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.

Luedke 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 Kohout. Voting aye were McDermott, Henning, Kohout, Jiskra and Luedke, nays none, motion carried.

Jiskra moved to approve the minutes of the December 31, 2013 meeting as presented, seconded by McDermott. Voting aye were Luedke, Jiskra, Henning, McDermott and Kohout, nays none, motion carried.

County Assessor Brandi Kelly presented Tax List Correction #14-01, correcting a Homestead Exemption filed in 2012 and per letter received from the Department of Revenue, the Homestead Exemption 2012 taxes were approved for 40% instead of the 100% as previously filed. Jiskra moved to approve the Tax Correction, seconded by Kohout. Voting aye were Kohout, Jiskra, McDermott, Luedke and Henning, nays none, motion carried.

At 9:25 a.m., Henning moved to open the Public Hearing for vehicle exemptions, seconded by Jiskra. Voting aye were Jiskra, McDermott, Kohout, Henning and Luedke, nays none, motion carried.

County Treasurer Debbie Spanyers presented a vehicle exemption application from the Schoenstatt Sisters of Mary for a 2009 Toyota Corolla used for religious purposes. After discussion, Henning moved to close the public hearing, seconded by Kohout. Voting aye were McDermott, Luedke, Henning, Kohout and Jiskra, nays none, motion carried.

Henning moved to approve the exemption application, seconded by McDermott. Voting aye were Luedke, Jiskra, Henning, McDermott and Kohout, nays none, motion carried.

There being no further business to come before the Board, the meeting was adjourned at 9:29 a.m. The next meeting will be on January 28, 2014, at 9:15 a.m. in the Saline County Commissioners' Room, Court House, Wilber NE.

ATTEST:

Linda Kastanek, County Clerk Richard D. Jiskra

Janet J. Henning, Chairperson

Willis D. Luedke

Marvin A. Kohout, Vice Chairperson Tim McDermott

I, Linda Kastanek, County Clerk in and for Saline County, do hereby certify that the minutes of the December 31, 2013, meeting were presented and approved as presented.

Linda Kastanek, County Clerk Richard D. Jiskra

Janet J. Henning, Chairperson





Marvin A. Kohout, Vice-Chairperson Tim





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, January 28, 2014, by Chairperson, Janet J. Henning. Present were Janet J. Henning, Richard D. Jiskra, Marvin A. Kohout, Luedke and Tim McDermott, Commissioners, County Assessor Brandi Kelly and County Clerk, Linda Kastanek.

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.

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

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

Jiskra moved to approve the minutes of the January 14, 2014 meeting as presented, seconded by Luedke. Voting aye were Luedke, Jiskra, Henning, McDermott and Kohout, nays none, motion carried.

County Assessor Brandi Kelly presented Tax List Correction #2014-02, which is personal property that is going on auction, so the taxes need to be accelerated. Kohout moved to approve Tax List Correction #2014-02, seconded by Luedke. Voting aye were Jiskra, Kohout, McDermott, Luedke and Henning, nays none, motion carried.

Ms. Kelly then gave her recommendation on the Permissive Exemption applications, stating that there is one new applicant and 61 re-affirmations.

There being no further business to come before the Board, the meeting was adjourned at 9:25 a.m. The next meeting will be on February 11, 2014, at 9:15 a.m. in the Saline County Commissioners' Room, Court House, Wilber NE.

ATTEST:

Linda Kastanek, County Clerk	Richard D. Jiskra	
Janet J. Henning, Vice-Chairperson	Willis D. Luedke, Chairperson	
Marvin A. Kohout ************************************	Tim McDermott ********	
I, Linda Kastanek, County Clerk in and for Saline County, do hereby certify that the minutes of the January 14, 2014, meeting were presented and approved as presented.		
Linda Kastanek, County Clerk	Richard D. Jiskra	
Janet J. Henning, Vice-Chairperson	Willis D. Luedke, Chairperson	

Marvin A. Kohout





The regular meeting of the Saline County Board of Equalization opened with the Pledge of Allegiance. The meeting was called to order at 9:16 a.m. on Tuesday, February 11, 2014, by Chairperson, Janet J. Henning. Present were Janet J. Henning, Richard D. Jiskra, Marvin A. Kohout, Willis D. Luedke and Tim McDermott, Commissioners; County Assessor Brandi Kelly and County Clerk, Linda Kastanek.

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.

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

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

McDermott moved to approve the minutes of the January 28, 2014 meeting as presented, seconded by Luedke. Voting aye were Luedke, Jiskra, Henning, McDermott and Kohout, nays none, motion carried.

County Assessor Brandi Kelly presented two Tax List Corrections for approval. These are both on personal property and will be on farm auctions, so the taxes are being accelerated. Kohout moved to approve Tax List Correction #2014-03 and #2014-04, seconded by Jiskra. Voting aye were Kohout, Jiskra, McDermott, Luedke and Henning, nays none, motion carried.

At 9:25 a.m., Jiskra moved to open the Public Hearing for Vehicle Exemption Applications. Motion was seconded by Kohout. Voting aye were Jiskra, McDermott, Kohout, Henning and Luedke, nays none, motion carried.

County Treasurer Debbie Spanyers presented an application from Doane College for their fleet of 45 vehicles and 5 trailers. There is one change from last year, they traded their Ford Econoline van for a 2013 Dodge Grand Caravan.

Kohout moved to close the Public Hearing at 9:26 a.m., seconded by Luedke. Voting aye were McDermott, Luedke, Henning, Kohout and Jiskra, nays none.

Jiskra moved to approve the Vehicle Exemption application for the Doane fleet, seconded by McDermott. Voting aye were Henning, Kohout, Luedke, Jiskra and McDermott, nays none, motion carried.

There being no further business to come before the Board, the meeting was adjourned at 9:27 a.m. The next meeting will be on February 25, 2014, at 9:15 a.m. in the Saline County Commissioners' Room, Court House, Wilber NE.

ATTEST:

Linda Kastanek, County Clerk Richard D. Jiskra

Janet J. Henning, Chairperson Willis D. Luedke

Marvin A. Kohout, Vice-Chairperson Tim McDermott

I, Linda Kastanek, County Clerk in and for Saline County, do hereby certify that the minutes of the January 28, 2014, meeting were presented and approved as presented.

Linda Kastanek, County Clerk





Janet J. Henning, Chairperson

Willis D. Luedke





The regular meeting of the Saline County Board of Equalization opened with the Pledge of Allegiance. The meeting was called to order at 9:21 a.m. on Tuesday, February 25, 2014, by Chairperson, Janet J. Henning. Present were Janet J. Henning, Richard D. Jiskra, Marvin A. Kohout, Luedke and Tim McDermott, Commissioners, and County Clerk, Linda Kastanek.

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.

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

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

Jiskra moved to approve the minutes of the February 11, 2014 meeting as presented, seconded by McDermott. Voting aye were Luedke, Jiskra, Henning, McDermott and Kohout, nays none, motion carried.

There being no business to come before the Board, the meeting was adjourned at 9:25 a.m. The next meeting will be on March 11, 2014, at 9:15 a.m. in the Saline County Commissioners' Room, Court House, Wilber NE.

ATTEST:

Linda Kastanek, County Clerk

Richard D. Jiskra

Janet J. Henning, Chairperson

Willis D. Luedke

Marvin A. Kohout, Vice-Chairperson Tim McDermott

I, Linda Kastanek, County Clerk in and for Saline County, do hereby certify that the minutes of the February 11, 2014, meeting were presented and approved as presented.

Linda Kastanek, County Clerk Richard D. Jiskra

Janet J. Henning, Chairperson Willis D. Luedke





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, March 11, 2014, by Chairperson, Janet J. Henning. Present were Henning, Richard D. Jiskra, Marvin A. Kohout, Willis D. Luedke and Tim McDermott, Commissioners, Brandi Kelly, County Assessor and County Clerk, Linda Kastanek.

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.

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

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

Jiskra moved to approve the minutes of the February 25, 2014 meeting as presented, seconded by McDermott. Voting aye were Luedke, Jiskra, Henning, McDermott and Kohout, nays none, motion carried.

County Assessor Brandi Kelly presented Tax List Correction #2014-05, refunding for double taxation on a property. The taxes had been accelerated last summer when the property was sold, the taxpayers paid the taxes, then were taxed on it again at the end of the year. Kohout moved to approve the Tax List Correction, seconded by Luedke. Voting aye were Jiskra, McDermott, Kohout, Henning and Luedke, nays none, motion carried.

At 9:25 a.m., Luedke moved to open the Public Hearing for Vehicle Exemptions, seconded by Jiskra. Voting aye were McDermott, Luedke, Henning, Kohout and Jiskra, nays none, motion carried.

County Treasurer Debbie Spanyers presented an exemption application from Doane College for a 2011 Ford cargo van, replacing a 2001 Chevrolet van. After discussion, Luedke moved to close the Public Hearing at 9:26 a.m., seconded by Kohout. Voting aye were Henning, Kohout, Luedke, Jiskra and McDermott, nays none, motion carried.

Luedke moved to approve the vehicle exemption application, seconded by Jiskra. Voting aye were McDermott, Henning, Kohout, Jiskra and Luedke, nays none, motion carried.

There being no further business to come before the Board, the meeting was adjourned at 9:27 a.m. The next meeting will be on March 25, 2014, at 9:15 a.m. in the Saline County Commissioners' Room, Court House, Wilber NE.

ATTEST:

Linda Kastanek, County Clerk Richard D. Jiskra

Janet J. Henning, Chairperson Willis D. Luedke

Marvin A. Kohout, Vice-Chairperson Tim McDermott

I, Linda Kastanek, County Clerk in and for Saline County, do hereby certify that the minutes of the February 25, 2014, meeting were presented and approved as presented.

Linda Kastanek, County Clerk Richard D. Jiskra

Janet J. Henning, Chairperson





Marvin A. Kohout, Vice-Chairperson Tim





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, March 25, 2014, by Chairperson, Janet J. Henning. Present were Henning, Richard D. Jiskra, Marvin A. Kohout, Willis D. Luedke and Tim McDermott, Commissioners, and County Clerk, Linda Kastanek.

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.

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

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

McDermott moved to approve the minutes of the March 11, 2014 meeting as presented, seconded by Luedke. Voting aye were Luedke, Jiskra, Henning, McDermott and Kohout, nays none, motion carried.

Deputy Assessor, Sharon Jelinek presented Tax List Correction #2014-06 for approval. This correction is to add \$668.18 on to the taxes as the 2012 Homestead Exemption was denied by the State. Luedke moved to approve the Tax List Correction, seconded by Jiskra. Voting aye were Kohout, Jiskra, McDermott, Luedke and Henning, nays none, motion carried.

At 9:24 a.m., Luedke moved to open the Public Hearing for Vehicle Exemption Applications, seconded by Jiskra. Voting aye were Jiskra, McDermott, Kohout, Henning and Luedke, nays none, motion carried.

County Treasurer Debbie Spanyers presented a vehicle exemption application from Doane College for a 2013 Chevrolet van, which is replacing a 2007 Chevrolet van, and is a part of their fleet.

At 9:26 a.m., Jiskra moved to close the Public Hearing, seconded by Luedke. Voting aye were McDermott, Luedke, Henning, Kohout and Jiskra, nays none, motion carried.

McDermott moved to approve the Vehicle Exemption Application, seconded by Jiskra. Voting aye were Henning, Kohout, Luedke Jiskra and McDermott, nays none, motion carried.

There being no further business to come before the Board, the meeting was adjourned at 9:28 a.m. The next meeting will be on April 8, 2014, at 9:15 a.m. in the Saline County Commissioners' Room, Court House, Wilber NE.

ATTEST:

Linda Kastanek, County Clerk Richard D. Jiskra

Janet J. Henning, Chairperson

Willis D. Luedke

Marvin A. Kohout, Vice-Chairperson Tim McDermott

I, Linda Kastanek, County Clerk in and for Saline County, do hereby certify that the minutes of the March 11, 2014, meeting were presented and approved as presented.

Linda Kastanek, County Clerk

Richard D. Jiskra

Janet J. Henning, Chairperson

Willis D. Luedke





Marvin A. Kohout, Vice-Chairperson





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, April 8, 2014, by Chairperson, Janet J. Henning. Present were Janet J. Henning, Richard D. Jiskra, Marvin A. Kohout, Luedke and Tim McDermott, Commissioners, County Assessor Brandi Kelly and County Clerk, Linda Kastanek.

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.

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

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

Jiskra moved to approve the minutes of the March 25, 2014 meeting as presented, seconded by Kohout. Voting aye were Luedke, Jiskra, Henning, McDermott and Kohout, nays none, motion carried.

County Assessor Brandi Kelly has set the dates for Protest Hearings, as follows: July 3, 2014, 8:30 a.m. to noon; and 1:00 p.m. to 4:00 p.m.; July 15, 2014, 1:30 p.m. to 4:00 p.m.; July 17, 2014, 8:30 a.m. to noon; July 18, 2014, 8:30 a.m. to noon and 1:00 p.m. to 4:00 p.m., for Commercial properties and July 22, 2014, ONLY IF NEEDED.

There being no further business to come before the Board, the meeting was adjourned at 9:20 a.m. The next meeting will be on April 22, 2014, at 9:15 a.m. in the Saline County Commissioners' Room, Court House, Wilber NE.

#### ATTEST:

Linda Kastanek, County Clerk	Richard D. Jiskra
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Janet J. Henning, Chairperson Willis D. Luedke

Marvin A. Kohout, Vice-Chairperson Tim McDermott

I, Linda Kastanek, County Clerk in and for Saline County, do hereby certify that the minutes of the March 25, 2014, meeting were presented and approved as presented.

Linda Kastanek, County Clerk	Richard D. Jiskra
Janet J. Henning, Chairperson	Willis D. Luedke
Marvin A. Kohout, Vice-Chairperson	Tim McDermott





The regular meeting of the Saline County Board of Equalization opened with the Pledge of Allegiance. The meeting was called to order at 9:20 a.m. on Tuesday, April 22, 2014, by Chairperson, Janet J. Henning. Present were Janet J. Henning, Richard D. Jiskra, Marvin A. Kohout, Willis D. Luedke and Tim McDermott, Commissioners, County Assessor, Brandi Kelly and County Clerk, Linda Kastanek.

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.

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

Kohout moved to approve the agenda with the removal of approving Permissive Exemptions, seconded by Jiskra. Voting aye were McDermott, Henning, Kohout, Jiskra and Luedke, nays none, motion carried.

Jiskra moved to approve the minutes of the April 8, 2014 meeting as presented, seconded by McDermott. Voting aye were Luedke, Jiskra, Henning, McDermott and Kohout, nays none, motion carried.

County Assessor Brandi Kelly presented Tax List Correction #2014-07, stating that the Super 8 Motel in Crete had been sold, so taxes were being accelerated.

Ms. Kelly presented Tax List Corrections #2014-08 and 09, stating that they had reexamined the village/rural lines so #08 was removing land out of the village and #09 put it in the rural area, creating \$38.50 less in taxes.

Tax List Corrections #2014-10 and 11 also were properties that they reexamined and #10 removed the land from rural and #11 put it into the village, creating \$0.32 less tax.

After discussion, Jiskra moved to approve Tax List Correction #2014-007, accelerating taxes on the Super 8 property, seconded by Kohout. Voting aye were Kohout, Jiskra, McDermott, Luedke and Henning, nays none, motion carried.

Luedke moved to approve Tax List Corrections #2014- 08 through 11, moving property lines from village to rural and rural to village. Motion was seconded by McDermott. Voting aye were Jiskra, McDermott, Kohout, Henning and Luedke, nays none, motion carried.

At 9:25 a.m., Luedke moved to open the Public Hearing for Vehicle Exemption Applications, seconded by McDermott. Voting aye were McDermott, Luedke, Henning, Kohout and Jiskra, nays none, motion carried.

County Treasurer Debbie Spanyers presented two vehicle exemption applications for approval. Sacred Heart Catholic Church in Crete is requesting to renew their 1999 Buick Lesabre, which is being used exclusively for driving to school. Doane College has purchased a 2013 Chevrolet Express van, used exclusively for education and charitable purposes by members of the Doane College staff. It is part of their fleet.

At 9:27 a.m., Luedke moved to close the Public Hearing, seconded by Kohout. Voting aye were Henning, Luedke, Kohout, Jiskra and McDermott, nays none, motion carried.

Luedke moved to approve both vehicle exemption applications, seconded by Jiskra. Voting aye were McDermott, Henning, Kohout, Jiskra and Luedke, nays none, motion carried.

There being no further business to come before the Board, the meeting was adjourned at 9:28 a.m. The next meeting will be on May 6, 2014, at 9:15 a.m. in the Saline County Commissioners' Room, Court House, Wilber NE.

ATTEST:

Linda Kastanek, County Clerk	Richard D. Jiskra

Janet J. Henning, Chairperson

Willis D. Luedke





Marvin A. Kohout, Vice-Chairperson Tim McDermott

I, Linda Kastanek, County Clerk in and for Saline County, do hereby certify that the minutes of the April 8, 2014, meeting were presented and approved as presented.

Linda Kastanek, County Clerk Richard D. Jiskra

Janet J. Henning, Chairperson Willis D. Luedke





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, May 6, 2014, by Chairperson, Janet J. Henning. Present were Henning, Richard D. Jiskra, Marvin A. Kohout, Willis D. Luedke and Tim McDermott, Commissioners, and County Clerk, Linda Kastanek.

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.

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

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

McDermott moved to approve the minutes of the April 22, 2014 meeting as presented, seconded by Jiskra. Voting aye were Luedke, Jiskra, Henning, McDermott and Kohout, nays none, motion carried.

Kastanek reported receiving a letter from the County Assessor certifying that she had completed the assessment of all real property for the assessment rolls within Saline County for the tax year 2014. Notice of valuation changes will be mailed out on May 30, 2014 to every record owner whose assessed valuation has changed from the previous year.

At 9:17 a.m., Luedke moved to open the Public Hearing for Permissive Exemptions. Motion was seconded by Kohout. Voting aye were Kohout, Jiskra, McDermott, Luedke and Henning, nays none, motion carried.

Ms. Kelly reported that there are two new permissive exemptions added to the 2014 Permissive Exemptions listing.

At 9:21 a.m., Jiskra moved to close the Public Hearing, seconded by McDermott. Voting aye were McDermott, Luedke, Henning, Kohout and Jiskra, nays none, motion carried.

Luedke moved to approve the Permissive Exemptions for 2014, seconded by McDermott. Voting aye were Henning, Kohout, Luedke, Jiskra and McDermott, nays none, motion carried.

Ms. Kelly presented two Tax List Corrections for approval. Tax List Correction #2014-12 was to correct a personal property tax statement after the depreciation schedule was reviewed. Luedke moved to approve the Tax List Correction, seconded by Kohout. Voting aye were McDermott, Henning, Luedke, Jiskra and Kohout, nays none, motion carried.

Ms. Kelly presented Tax List Correction #2014-13, accelerating personal property taxes on property that has been sold. Jiskra moved to approve the Tax List Correction, seconded by Luedke. Voting aye were Luedke, Jiskra, Henning, McDermott and Kohout, nays none, motion carried.

There being no further business to come before the Board, the meeting was adjourned at 9:26 a.m. The next meeting will be on May 20, 2014, at 9:15 a.m. in the Saline County Commissioners' Room, Court House, Wilber NE.

ATTEST:

Linda Kastanek, County Clerk

Richard D. Jiskra

Janet J. Henning, Chairperson

Willis D. Luedke





I, Linda Kastanek, County Clerk in and for Saline County, do hereby certify that the minutes of the April 22, 2014, meeting were presented and approved as presented.

Linda Kastanek, County Clerk Richard D. Jiskra

Janet J. Henning, Chairperson Willis D. Luedke

Marvin A. Kohout, Vice-Chairperson Tim





The regular meeting of the Saline County Board of Equalization opened with the Pledge of Allegiance. The meeting was called to order at 9:18 a.m. on Tuesday, May 20, 2014, by Chairperson, Janet J. Henning. Present were Henning, Richard D. Jiskra, Marvin A. Kohout, Willis D. Luedke and Tim McDermott, Commissioners, and County Clerk, Linda Kastanek.

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.

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

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

Luedke moved to approve the minutes of the May 6, 2014 meeting as presented, seconded by Jiskra. Voting aye were Luedke, Jiskra, Henning, McDermott and Kohout, nays none, motion carried.

At 9:25 a.m., Luedke moved to open the Public Hearing for vehicle exemption applications, seconded by Jiskra. Voting aye were Kohout, Jiskra, McDermott, Luedke and Henning, nays none, motion carried.

County Treasurer Debbie Spanyers presented an exemption application for a 2002 GMC Envoy for McIntosh Ministries, used exclusively for carrying sound equipment for their ministry for churches, nursing homes and sings.

At 9:27 a.m., Jiskra moved to exit the Public Hearing, seconded by McDermott. Voting aye were McDermott, Luedke, Henning, Kohout and Jiskra, nays none, motion carried.

Luedke moved to approve the vehicle exemption application for McIntosh Ministries, seconded by McDermott. Voting aye were McDermott, Henning, Kohout, Jiskra and Luedke, nays none, motion carried.

There being no further business to come before the Board, the meeting was adjourned at 9:28 a.m. The next meeting will be on June 3, 2014, at 9:15 a.m. in the Saline County Commissioners' Room, Court House, Wilber, NE.

ATTEST:

Linda Kastanek, County Clerk Richard D. Jiskra

Janet J. Henning, Chairperson Willis D. Luedke

Marvin A. Kohout, Vice-Chairperson Tim McDermott

I, Linda Kastanek, County Clerk in and for Saline County, do hereby certify that the minutes of the May 6, 2014, meeting were presented and approved as presented.

Linda Kastanek, County Clerk Richard D. Jiskra

Janet J. Henning, Chairperson Willis D. Luedke





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, June 3, 2014, by Chairperson, Janet J. Henning. Present were Henning, Richard D. Jiskra, Willis D. Luedke and Tim McDermott, Commissioners, and County Clerk, Linda Kastanek. Commissioner Marvin A. 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.

Let the record show that all proceedings are electronically recorded.

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

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

McDermott moved to approve the minutes of the May 20, 2014 meeting as presented, seconded by McDermott. Voting aye were Luedke, Jiskra, Henning and McDermott, nays none, motion carried.

County Assessor Brandi Kelly presented Tax List Correction #2014-14, adding taxes to the tax roll for property denied for Homestead Exemption by the Department of Revenue because of being over income guidelines. After discussion, Luedke moved to approve the Tax List Correction, seconded by Jiskra. Voting aye were Jiskra, McDermott, Luedke and Henning, nays none, motion carried.

Ms. Kelly presented a listing of valuation changes since January 1<sup>st</sup>. After discussion, Jiskra moved to approve the listing, seconded by Luedke. Voting aye were Luedke, McDermott, Henning and Jiskra, nays none, motion carried.

Ms. Kelly discussed the Basis for Change/or No Change for the Board to review before Protest Hearings begin.

There being no further business to come before the Board, the meeting was adjourned at 9:27 a.m. The next meeting will be on June 17, 2014, at 9:15 a.m. in the Saline County Commissioners' Room, Court House, Wilber NE.

ATTEST:

Linda Kastanek, County Clerk Richard D. Jiskra

Janet J. Henning, Chairperson Willis D. Luedke

Marvin A. Kohout, Vice-Chairperson Tim McDermott

I, Linda Kastanek, County Clerk in and for Saline County, do hereby certify that the minutes of the May 20, 2014, meeting were presented and approved as presented.

Linda Kastanek, County Clerk Richard D. Jiskra

Janet J. Henning, Chairperson Willis D. Luedke





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, June 17, 2014, by Chairperson, Janet J. Henning. Present were Henning, Richard D. Jiskra, Marvin A. Kohout, Willis D. Luedke and Tim McDermott, Commissioners, Assessor, Brandi Kelly, Appraiser, Dean Gorgen, and County Clerk, Linda Kastanek.

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.

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

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

Jiskra moved to approve the minutes of the June 3, 2014 meeting as presented, seconded by McDermott. Voting aye were Luedke, Jiskra, Henning, McDermott and Kohout, nays none, motion carried.

County Assessor Brandi Kelly presented Tax List Correction #2014-15, showing per letter from the Department of Revenue that because of income, the property was denied the 2012 Homestead exemption. \$733.72 is being added back to the tax roll. Jiskra moved to approve the Tax List correction, seconded by McDermott. Voting aye were Kohout, Jiskra, McDermott, Luedke and Henning, nays none, motion carried.

Ms. Kelly then presented a listing of 25 valuation changes that were adjusted after the valuation notices were sent. These properties have been inspected by the Assessor's office. McDermott moved to approve the valuation changes, seconded by Jiskra. Voting aye were Jiskra, McDermott, Kohout, Henning and Luedke, nays none, motion carried.

At 9:25 a.m., Luedke moved to open the Public Hearing for Vehicle Exemption Applications. Motion was seconded by Kohout. Voting aye were McDermott, Luedke, Henning, Kohout and Jiskra, nays none, motion carried.

In the absence of the County Treasurer, Clerk Kastanek presented a vehicle exemption application from Doane College for a 2010 Ford Transit/Connect. They had traded a 1999 Chevrolet Astro-van for the 2010 Ford.

At 9:27 a.m., Luedke moved to exit the Public Hearing, seconded by Jiskra. Voting aye were Henning, Kohout, Luedke, Jiskra and McDermott, nays none, motion carried.

Luedke moved to approve the vehicle exemption application, seconded by McDermott. Voting aye were McDermott, Henning, Kohout, Jiskra and Luedke, nays none, motion carried.

There being no further business to come before the Board, the meeting was adjourned at 9:29 a.m. The next meeting will be on July 1, 2014, at 9:15 a.m. in the Saline County Commissioners' Room, Court House, Wilber, NE.

ATTEST:

Linda Kastanek, County Clerk

Richard D. Jiskra

Janet J. Henning, Chairperson

Willis D. Luedke

Marvin A. Kohout, Vice-Chairperson Tim McDermott

I, Linda Kastanek, County Clerk in and for Saline County, do hereby certify that the minutes of the June 3, 2014, meeting were presented and approved as presented.



# Saline Board of Equalization Minutes



Linda Kastanek, County Clerk

Richard D. Jiskra

Janet J. Henning, Chairperson

Willis D. Luedke

Marvin A. Kohout, Vice-Chairperson Ti





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 1, 2014, by Chairperson, Janet J. Henning. Present were Henning, Richard D. Jiskra, Marvin A. Kohout, Willis D. Luedke and Tim McDermott, Commissioners, and County Clerk, Linda Kastanek.

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.

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

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

Jiskra moved to approve the minutes of the June 17, 2014 meeting as presented, seconded by Luedke. Voting aye were Luedke, Jiskra, Henning, McDermott and Kohout, nays none, motion carried.

County Assessor, Brandi Kelly presented the 3 Year Plan. After discussion, Kohout moved to approve the plan, seconded by Jiskra. Voting aye were Luedke, Jiskra, Henning, McDermott and Kohout, nays none, motion carried.

Ms. Kelly presented Change of Valuation Notices for approval. One was to correct a clerical error, removing a building from the assessment roll that didn't get rolled over prior to abstract; and the second was to correct a clerical error removing a building from assessment roll that should have been on a different parcel. These will be taken off the 2014 tax roll. Jiskra moved to approve the Valuation Changes, seconded by Kohout. Voting aye were McDermott, Kohout, Henning, Luedke and Jiskra, nays none, motion carried.

There being no further business to come before the Board, the meeting was adjourned at 9:28 a.m. The next meeting will be on Thursday, July 3, 2014, at 8:30 a.m. in the Saline County Commissioners' Room, Court House, Wilber NE. to hear 2014 Property Protests.

ATTEST:

Linda Kastanek, County Clerk Richard D. Jiskra

Janet J. Henning, Chairperson Willis D. Luedke

Marvin A. Kohout, Vice-Chairperson Tim McDermott

I, Linda Kastanek, County Clerk in and for Saline County, do hereby certify that the minutes of the June 17, 2014, meeting were presented and approved as presented.

Linda Kastanek, County Clerk Richard D. Jiskra

Janet J. Henning, Chairperson Willis D. Luedke





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 15, 2014, by Chairperson, Janet J. Henning. Present were Henning, Richard D. Jiskra, Marvin A. Kohout, Willis D. Luedke and Tim McDermott, Commissioners, and County Clerk, Linda Kastanek.

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.

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

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

McDermott moved to approve the minutes of the July 1, 2014 meeting as presented, seconded by Kohout. Voting aye were Luedke, Jiskra, Henning, McDermott and Kohout, nays none, motion carried.

County Assessor Brandi Kelly presented two Change of Valuation Notices for approval. Number 5 is to remove a parcel from the tax roll as the road was vacated and should not have created a new parcel number. Number 6 is correcting a clerical error and the value is being adjusted to reflect adding a portion of the road to the assessment roll. Kohout moved to approve the Change of Valuation Notices, seconded by Jiskra. Voting aye were Jiskra, McDermott, Luedke, Henning and Kohout, nays none, motion carried.

There being no further business to come before the Board, the meeting was adjourned at 9:20 a.m. The next meeting will be on July 29, 2014, at 9:15 a.m. in the Saline County Commissioners' Room, Court House, Wilber NE.

ATTEST:

Linda Kastanek, County Clerk	Richard D. Jiskra
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Janet J. Henning, Chairperson Willis D. Luedke

Marvin A. Kohout, Vice-Chairperson Tim McDermott

I, Linda Kastanek, County Clerk in and for Saline County, do hereby certify that the minutes of the July 1, 2014, meeting were presented and approved as presented.

Linda Kastanek, County Clerk

Richard D. Jiskra

Janet J. Henning, Chairperson Willis D. Luedke





The regular meeting of the Saline County Board of Equalization opened with the Pledge of Allegiance. The meeting was called to order at 9:20 a.m. on Tuesday, July 29, 2014, by Chairperson, Janet J. Henning. Present were Henning, Richard D. Jiskra, Marvin A. Kohout, Willis D. Luedke and Tim McDermott, Commissioners, and County Clerk, Linda Kastanek.

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.

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

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

Luedke moved to approve the minutes of the July 15, 2014 meeting as presented, seconded by McDermott. Voting aye were, Jiskra, Henning, Luedke, McDermott and Kohout, nays none, motion carried.

There being no business to come before the Board, the meeting was adjourned at 9:23 a.m. The next meeting will be on August 12, 2014, at 9:15 a.m. in the Saline County Commissioners' Room, Court House, Wilber NE.

ATTEST:

Linda Kastanek, County Clerk

Richard D. Jiskra

Janet J. Henning, Chairperson

Willis D. Luedke

Marvin A. Kohout, Vice-Chairperson Tim McDermott

I, Linda Kastanek, County Clerk in and for Saline County, do hereby certify that the minutes of the July 15, 2014, meeting were presented and approved as presented.

Linda Kastanek, County Clerk Richard D. Jiskra

Janet J. Henning, Chairperson Willis D. Luedke





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, August 12, 2014, by Chairperson, Janet J. Henning. Present were Henning, Richard D. Jiskra, Marvin A. Kohout, Willis D. Luedke and Tim McDermott, Commissioners, and County Clerk, Linda Kastanek.

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.

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

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

Luedke moved to approve the minutes of the July 29, 2014 meeting as presented, seconded by Kohout. Voting aye were Luedke, Jiskra, Henning, McDermott and Kohout, nays none, motion carried.

County Assessor Brandi Kelly presented the listing of Final Permissive Exemptions for approval. She noted that there were two new applications and 61 reaffirmations for exemption. After discussion, Jiskra moved to approve the listing, seconded by Luedke. Voting aye were Kohout, Jiskra, McDermott, Luedke and Henning, nays none, motion carried.

Ms. Kelly had two Tax List Corrections for approval. Tax List Correction #2014-16 is correcting a clerical error on a 2013 tax statement. The legal description and parcel number on the Homestead Exemption application were for the adjacent parcel.

Tax List Correction #2014-17 corrected a clerical error on a 2013 tax statement, adding the 2013 Homestead Exemption to the correct parcel.

Kohout moved to approve both Tax List Corrections, seconded by Luedke. Voting aye were Jiskra, McDermott, Kohout, Henning and Luedke, nays none, motion carried.

There being no further business to come before the Board, the meeting was adjourned at 9:21 a.m. The next meeting will be on August 26, 2014, at 9:15 a.m. in the Saline County Commissioners' Room, Court House, Wilber NE.

ATTEST:

Linda Kastanek, County Clerk Richard D. Jiskra

Janet J. Henning, Chairperson

Willis D. Luedke

Marvin A. Kohout, Vice-Chairperson Tim McDermott

I, Linda Kastanek, County Clerk in and for Saline County, do hereby certify that the minutes of the July 29, 2014, meeting were presented and approved as presented.

Linda Kastanek, County Clerk Richard D. Jiskra

Janet J. Henning, Chairperson Willis D. Luedke





Marvin A. Kohout, Vice-Chairperson





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, August 26, 2014, by Chairperson, Janet J. Henning. Present were Henning, Richard D. Jiskra, Marvin A. Kohout, Willis D. Luedke and Tim McDermott, Commissioners, and County Clerk, Linda Kastanek.

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.

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

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

Jiskra moved to approve the minutes of the August 12, 2014 meeting as presented, seconded by McDermott. Voting aye were Luedke, Jiskra, Henning, McDermott and Kohout, nays none, motion carried.

Kastanek reported receiving a letter from TERC regarding a protest filed by a Saline County resident.

There being no further business to come before the Board, the meeting was adjourned at 9:19 a.m. The next meeting will be on September 9, 2014, at 9:15 a.m. in the Saline County Commissioners' Room, Court House, Wilber NE.

ATTEST:

Linda Kastanek, County Clerk Richard D. Jiskra

Janet J. Henning, Chairperson

Willis D. Luedke

Marvin A. Kohout, Vice-Chairperson Tim McDermott

I, Linda Kastanek, County Clerk in and for Saline County, do hereby certify that the minutes of the August 12, 2014, meeting were presented and approved as presented.

Linda Kastanek, County Clerk Richard D. Jiskra

Janet J. Henning, Chairperson Willis D. Luedke





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, September 9, 2014, by Chairperson, Janet J. Henning. Present were Henning, Richard D. Jiskra, Marvin A. Kohout, Willis D. Luedke and Tim McDermott, Commissioners, and County Clerk, Linda Kastanek.

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.

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

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

Luedke moved to approve the minutes of the August 26, 2014 meeting as presented, seconded by Kohout. Voting aye were Jiskra, Henning, Luedke, McDermott and Kohout, nays none, motion carried.

County Assessor Brandi Kelly presented Tax List Corrections #2014-18 through 33, adjusting the 2013 centrally assessed property values per Dept. of Revenue settlement with Trailblazer Pipeline Company, refunding them \$42,526.14. Values have been re-certified. McDermott moved to approve the Tax List Corrections, seconded by Jiskra. Voting aye were Kohout, Jiskra, McDermott, Luedke and Henning, nays none, motion carried.

Tax List Correction #2014-34 was presented for approval. This is on a mobile home that is being moved out of the county, so the 2014 taxes have been accelerated, for a total of \$103.06. Jiskra moved to approve the Tax List Correction, seconded by Kohout. Voting aye were Luedke, Jiskra, McDermott, Kohout and Henning, nays none, motion carried.

There being no further business to come before the Board, the meeting was adjourned at 9:21 a.m. The next meeting will be on September 23, 2014, at 9:15 a.m. in the Saline County Commissioners' Room, Court House, Wilber NE.

ATTEST:

Linda Kastanek, County Clerk Richard D. Jiskra

Janet J. Henning, Chairperson Willis D. Luedke

Marvin A. Kohout, Vice-Chairperson Tim McDermott

I, Linda Kastanek, County Clerk in and for Saline County, do hereby certify that the minutes of the August 26, 2014, meeting were presented and approved as presented.

Linda Kastanek, County Clerk Richard D. Jiskra

Janet J. Henning, Chairperson Willis D. Luedke





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 September 23, 2014, by Chairperson, Janet J. Henning. Present were Henning, Richard D. Jiskra, Marvin A. Kohout, Willis D. Luedke and Tim McDermott, Commissioners, County Assessor, Brandi Kelly, and County Clerk, Linda Kastanek.

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.

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

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

McDermott moved to approve the minutes of the September 9, 2014 meeting as presented, seconded by Luedke. Voting aye were Luedke, Jiskra, Henning, McDermott and Kohout, nays none, motion carried.

County Assessor, Brandi Kelly, presented a Change of Valuation Notice on a piece of property in Crete that was purchased from an exempt entity and is now taxable, which changed prior to the levy date, so it is going back on the tax roll. Kohout moved to approve the Change of Valuation Notice, seconded by Jiskra. Voting aye were Jiskra, McDermott, Kohout, Luedke and Henning, nays none, motion carried.

There being no further business to come before the Board, the meeting was adjourned at 9:20 a.m. The next meeting will be on October 7, 2014, at 9:15 a.m. in the Saline County Commissioners' Room, Court House, Wilber NE.

ATTEST:

Linda Kastanek, County Clerk	Richard D. Jiskra
Janet J. Henning, Chairperson	Willis D. Luedke

Marvin A. Kohout, Vice-Chairperson Tim McDermott

I, Linda Kastanek, County Clerk in and for Saline County, do hereby certify that the minutes of the September 9, 2014, meeting were presented and approved as presented.

Linda Kastanek, County Clerk	Richard D. Jiskra
Janet J. Henning, Chairperson	Willis D. Luedke
Marvin A. Kohout, Vice-Chairperson	Tim McDermott





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, October 7, 2014, by Chairperson, Janet J. Henning. Present were Henning, Richard D. Jiskra, Marvin A. Kohout, Willis D. Luedke and Tim McDermott, Commissioners, and County Clerk, Linda Kastanek.

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.

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

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

McDermott moved to approve the minutes of the September 23, 2014 meeting as presented, seconded by Jiskra. Voting aye were Luedke, Jiskra, Henning, McDermott and Kohout, nays none, motion carried.

After discussion, McDermott moved to approve Resolution #2014-45, setting the levies for 2014-2015. Motion was seconded by Kohout. Voting aye were Kohout, Jiskra, McDermott, Luedke and Henning, nays none, motion carried.

County Assessor, Brandi Kelly presented Tax List Correction #2014-35, accelerating taxes on a property that is being sold on an estate sale. Kohout moved to approve the Tax List Correction, seconded by Luedke. Voting aye were Jiskra, McDermott, Kohout, Luedke and Henning, nays none, motion carried.

At 9:25 a.m., Luedke moved to open the Public Hearing for Vehicle Exemptions. Motion was seconded by Jiskra. Voting aye were McDermott, Luedke, Henning, Kohout and Jiskra, nays none, motion carried.

County Treasurer Debbie Spanyers presented a renewal vehicle exemption application from the Berean Fundamental Church for a 1994 Chevrolet Sport Van, used exclusively for religious purposes. After discussion, Luedke moved to close the Public Hearing, seconded by McDermott. Voting aye were Henning, Kohout, Luedke, Jiskra and McDermott, nays none, motion carried.

Luedke moved to approve the exemption application seconded by Jiskra. Voting aye were McDermott, Kohout, Jiskra and Luedke, with Henning abstaining, motion carried.

There being no further business to come before the Board, the meeting was adjourned at 9:30 a.m. The next meeting will be on October 21, 2014, at 9:15 a.m. in the Saline County Commissioners' Room, Court House, Wilber NE.

ATTEST:

Linda Kastanek, County Clerk Richard D. Jiskra

Janet J. Henning, Chairperson Willis D. Luedke

Marvin A. Kohout, Vice-Chairperson Tim McDermott

I, Linda Kastanek, County Clerk in and for Saline County, do hereby certify that the minutes of the September 23, 2014, meeting were presented and approved as presented.

Linda Kastanek, County Clerk





Janet J. Henning, Chairperson

Willis D. Luedke





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, October 21, 2014, by Chairperson, Janet J. Henning. Present were Henning, Richard D. Jiskra, Marvin A. Kohout, Willis D. Luedke and Tim McDermott, Commissioners, and County Clerk, Linda Kastanek.

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.

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

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

McDermott moved to approve the minutes of the October 7, 2014 meeting as presented, seconded by McDermott. Voting aye were Luedke, Jiskra, Henning, McDermott and Kohout, nays none, motion carried.

There being no business to come before the Board, the meeting was adjourned at 9:20 a.m. The next meeting will be on October 30, 2014, at 9:15 a.m. in the Saline County Commissioners' Room, Court House, Wilber NE. Meeting date has been changed because of Election Day on November 4<sup>th</sup>.

ATTEST:

Linda Kastanek, County Clerk Richard D. Jiskra

Janet J. Henning, Chairperson Willis D. Luedke

Marvin A. Kohout, Vice-Chairperson Tim McDermott

I, Linda Kastanek, County Clerk in and for Saline County, do hereby certify that the minutes of the October 7, 2014, meeting were presented and approved as presented.

Linda Kastanek, County Clerk Richard D. Jiskra

Janet J. Henning, Chairperson Willis D. Luedke





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 Thursday, October 30, 2014, by Chairperson, Janet J. Henning. Meeting date was changed due to Election Day being on November 4<sup>th</sup>. Present were Henning, Richard D. Jiskra, Marvin A. Kohout, Willis D. Luedke and Tim McDermott, Commissioners, and County Clerk, Linda Kastanek.

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.

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

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

Jiskra moved to approve the minutes of the October 21, 2014 meeting as presented, seconded by Kohout. Voting aye were Luedke, Jiskra, Henning, McDermott and Kohout, nays none, motion carried.

County Assessor, Brandi Kelly presented Tax Protest #2014-38. Taxpayer was present. After discussion, the Assessor recommended that there be no change, property is being classified as the same neighborhood as neighboring commercial properties. Kohout moved to accept the Assessor's recommendation which indicates no change at this time. Motion was seconded by Kohout. Voting aye were Kohout Jiskra, McDermott, Luedke and Henning, nays none, motion carried.

There being no further business to come before the Board, the meeting was adjourned at 9:30 a.m. The next meeting will be on November 18, 2014, at 9:15 a.m. in the Saline County Commissioners' Room, Court House, Wilber NE.

ATTEST:

Linda Kastanek, County Clerk Richard D. Jiskra

Janet J. Henning, Chairperson Willis D. Luedke

Marvin A. Kohout, Vice-Chairperson Tim McDermott

I, Linda Kastanek, County Clerk in and for Saline County, do hereby certify that the minutes of the October 21, 2014, meeting were presented and approved as presented.

Linda Kastanek, County ClerkRichard D. JiskraJanet J. Henning, ChairpersonWillis D. Luedke





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, November 18, 2014, by Chairperson, Janet J. Henning. Present were Henning, Richard D. Jiskra, Marvin A. Kohout, Willis D. Luedke and Tim McDermott, Commissioners, and County Clerk, Linda Kastanek.

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.

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

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

McDermott moved to approve the minutes of the October 30, 2014 meeting as presented, seconded by Luedke. Voting aye were Luedke, Jiskra, Henning, McDermott and Kohout, nays none, motion carried.

At 9:25 a.m., Jiskra moved to open the Public Hearing for Vehicle Exemption applications. Motion was seconded by Luedke.

Saline County Treasurer, Debbie Spanyers, presented three applications for vehicle exemptions. One was from the Shoenstatt Sisters of Mary, and the other two from Doane College. The Schoenstatt Sisters of Mary requested to renew a 1998 Toyota Camry, used exclusively for religious purposes. The Doane College applications were for a 2014 Chevy van that was replacing a 2007 vehicle, and the other application was requesting approval for exemption of a 2012 Ford wagon. These vehicles are used exclusively for educational and charitable purposes by members of the Doane College staff, and are part of their fleet.

At 9:27 a.m., Kohout moved to close the Public Hearing for Vehicle Exemptions, seconded by McDermott. Voting aye were Jiskra, McDermott, Kohout, Henning and Luedke, nays none, motion carried.

Kohout moved to approve all three vehicle exemption applications, seconded by Jiskra. Voting aye were McDermott, Henning, Luedke, Kohout and Jiskra, nays none, motion carried.

There being no further business to come before the Board, the meeting was adjourned at 9:29 a.m. The next meeting will be on December 2, 2014, at 9:15 a.m. in the Saline County Commissioners' Room, Court House, Wilber NE.

ATTEST:

Linda Kastanek, County Clerk Richard D. Jiskra

Janet J. Henning, Chairperson

Willis D. Luedke

Marvin A. Kohout, Vice-Chairperson Tim McDermott

I, Linda Kastanek, County Clerk in and for Saline County, do hereby certify that the minutes of the October 30, 2014, meeting were presented and approved as presented.

Linda Kastanek, County Clerk

Richard D. Jiskra

Janet J. Henning, Chairperson

Willis D. Luedke





Marvin A. Kohout, Vice-Chairperson





The regular meeting of the Saline County Board of Equalization opened with the Pledge of Allegiance. The meeting was called to order at 9:17 a.m. on Tuesday, December 2, 2014, by Chairperson, Janet J. Henning. Present were Henning, Richard D. Jiskra, Marvin A. Kohout, Willis D. Luedke and Tim McDermott, Commissioners, and County Clerk, Linda Kastanek.

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.

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

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

McDermott moved to approve the minutes of the November 18, 2014 meeting as presented, seconded by Jiskra. Voting aye were Kohout, Jiskra, McDermott, Kohout and Henning, nays none, motion carried.

There being no business to come before the Board, the meeting was adjourned at 9:20 a.m. The next meeting will be on December 16, 2014, at 9:15 a.m. in the Saline County Commissioners' Room, Court House, Wilber NE.

ATTEST:

Linda Kastanek, County Clerk

Richard D. Jiskra

Janet J. Henning, Chairperson

Willis D. Luedke

Marvin A. Kohout, Vice-Chairperson Tim McDermott

I, Linda Kastanek, County Clerk in and for Saline County, do hereby certify that the minutes of the November 18, 2014, meeting were presented and approved as presented.

Linda Kastanek, County Clerk Richard D. Jiskra

Janet J. Henning, Chairperson Willis D. Luedke





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, December 16, 2014, by Chairperson, Janet J. Henning. Present were Henning, Richard D. Jiskra, Marvin A. Kohout, Willis D. Luedke and Tim McDermott, Commissioners, and County Clerk, Linda Kastanek.

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.

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

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

Kohout moved to approve the minutes of the December 2, 2014 meeting as presented, seconded by Luedke. Voting aye were Luedke, Jiskra, Henning, McDermott and Kohout, nays none, motion carried.

County Assessor Brandi Kelly presented Tax List Correction #2014-36, removing property from the tax roll that was erroneously filed. After discussion, Luedke moved to approve the Tax List Correction, seconded by McDermott. Voting ave were Kohout, Jiskra, McDermott, Luedke and Henning, navs none, motion carried.

There being no further business to come before the Board, the meeting was adjourned at 9:23 a.m. The next meeting will be on December 30, 2014, at 9:15 a.m. in the Saline County Commissioners' Room, Court House, Wilber NE.

#### ATTEST:

Linda Kastanek, County Clerk	Richard D. Jiskra
Janet J. Henning, Chairperson	Willis D. Luedke
Marvin A. Kohout, Vice-Chairperson	Tim McDermott ***********************************

I, Linda Kastanek, County Clerk in and for Saline County, do hereby certify that the minutes of the December 2, 2014, meeting were presented and approved as presented.

Linda Kastanek, County Clerk	Richard D. Jiskra
Janet J. Henning, Chairperson	Willis D. Luedke
Marvin A. Kohout, Vice-Chairperson	Tim McDermott





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, December 30, 2014, by Vice-Chairperson, Marvin A. Kohout. Present were Richard D. Jiskra, Kohout, Willis D. Luedke and Tim McDermott, Commissioners, and County Clerk, Linda Kastanek. Commissioner Janet J. Henning 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.

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.

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

Jiskra moved to approve the minutes of the December 16, 2014 meeting as presented, seconded by McDermott. Voting aye were Luedke, Jiskra, McDermott and Kohout, nays none, motion carried.

There being no business to come before the Board, the meeting was adjourned at 9:20 a.m. The next meeting will be on January 13, 2015, at 9:15 a.m. in the Saline County Commissioners' Room, Court House, Wilber NE.

ATTEST:

Linda Kastanek, County Clerk	Richard D. Jiskra
Janet J. Henning, Chairperson	Willis D. Luedke
Marvin A. Kohout, Vice-Chairperson	Tim McDermott ***********************************
I, Linda Kastanek, County Clerk ir	n and for Saline County, do hereby certify th

I, Linda Kastanek, County Clerk in and for Saline County, do hereby certify that the minutes of the December 16, 2014, meeting were presented and approved as presented.

Linda Kastanek, County Clerk	Richard D. Jiskra
Janet J. Henning, Chairperson	Willis D. Luedke





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, December 30, 2014, by Vice-Chairperson, Marvin A. Kohout. Present were Richard D. Jiskra, Kohout, Willis D. Luedke and Tim McDermott, Commissioners, and County Clerk, Linda Kastanek. Commissioner Janet J. Henning 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.

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.

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

Jiskra moved to approve the minutes of the December 16, 2014 meeting as presented, seconded by McDermott. Voting aye were Luedke, Jiskra, McDermott and Kohout, nays none, motion carried.

There being no business to come before the Board, the meeting was adjourned at 9:20 a.m. The next meeting will be on January 13, 2015, at 9:15 a.m. in the Saline County Commissioners' Room, Court House, Wilber NE.

ATTEST:

Linda Kastanek, County Clerk	Richard D. Jiskra
Janet J. Henning, Chairperson	Willis D. Luedke
Marvin A. Kohout, Vice-Chairperson	Tim McDermott ***********************************
I, Linda Kastanek, County Clerk ir	n and for Saline County, do hereby certify th

I, Linda Kastanek, County Clerk in and for Saline County, do hereby certify that the minutes of the December 16, 2014, meeting were presented and approved as presented.

Linda Kastanek, County Clerk	Richard D. Jiskra
Janet J. Henning, Chairperson	Willis D. Luedke