



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 12, 2016, by Chairperson, Janet J. Henning. Present were Henning, Stephanie A. Krivohlavek, Marvin A. Kohout, Willis D. Luedke and Tim McDermott, Commissioners, County Assessor Brandi Kelly and Deputy County Clerk, Daryl Fikar.

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

Krivohlavek moved to approve the minutes of the December 29, 2015 meeting as presented, seconded by McDermott. Voting aye were McDermott, Henning, Krivohlavek, Kohout and Luedke, nays none, motion carried.

County Assessor Brandi Kelly presented Tax List Corrections, #2016-01 and 02, for approval. These two corrections are the same property located in a Tax Increment Financing District associated with the City of Friend, and are tax exempt. Krivohlavek moved to approve the Tax List Corrections, seconded by Kohout. Voting aye were Kohout, Krivohlavek, McDermott, 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 January 26, 2016, at 9:15 a.m. in the Saline County Commissioners' Room, Court House, Wilber NE.

Daryl Fikar, Deputy County Clerk	Janet J. Henning, Chairperson
Marvin A. Kohout, Vice-Chairperson	Stephanie Krivohlavek
Willis D. Luedke ***********************************	Tim McDermott *********
I, Daryl Fikar, Deputy County Cle December 29, 2015, meeting were presen	erk in and for Saline County, do hereby certify that the minutes of the ted and approved as presented.
Daryl Fikar, Deputy County Clerk	Janet J. Henning, Chairperson
Marvin A. Kohout, Vice-Chairperson	Stephanie Krivohlavek
Willis D. Luedke	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, January 26, 2016, by Chairperson, Marvin A. Kohout. Present were Janet J. Henning, Stephanie A. Krivohlavek, Kohout and Tim McDermott, Commissioners, and County Clerk, Linda Kastanek. County Commissioner Willis Luedke 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 Henning. Voting aye were Henning, Krivohlavek, Kohout and McDermott, nays none, motion carried.

Krivohlavek moved to approve the minutes of the January 12, 2016 meeting as presented, seconded by McDermott. Voting aye were Henning, McDermott, Kohout and Krivohlavek, nays none, motion carried.

County Assessor Brandi Kelly presented her recommendations for the 2016 Permissive Exemptions. There are 2 new parcels that have been added to the list. Tabitha Inc. of Crete is building housing for the elderly and the United Methodist Church in Wilber is using property for the Sunday school playground. Ms. Kelly recommended that only a part of the property for the Berean Fundamental Church of Crete by exempt due to the property not all used for religious purposes. The United Methodist Parsonage in DeWitt is being taken off the exemption list as it is being rented out effective 1-1-16.

Ms. Kelly then presented 7 Tax List Corrections for approval. Tax Correction #2016-03 is on a mobile home being moved from a rural area into a mobile home park inside Crete city limits. McDermott moved to approve the Tax List Correction #2016-03, seconded by Krivohlavek. Voting aye were Krivohlavek, Henning, Kohout, and McDermott, nays none, motion carried.

Tax List Correction #2016-04 is to accelerate 2016 taxes on all of the personal property due to the business being sold. Krivohlavek moved to approve Tax List Correction #2016-04, seconded by Henning. Voting aye were McDermott, Krivohlavek, Henning and Kohout, nays none, motion carried.

Tax List Corrections 2016-05, 06 and 07 are on personal property that was a clerical error, taxing both the leasing company and the owner. This will correct the double taxation. Krivohlavek moved to approve Tax List Corrections 2016-05, 06 and 07, seconded by McDermott. Voting aye were Henning, Krivohlavek, McDermott and Kohout, nays none, motion carried.

Tax List Correction #2016-08 is accelerating taxes for the personal property equipment on a business that is closing. Henning moved to approve Tax List Correction #2016-08, seconded by Krivohlavek. Voting aye were Kohout, McDermott, Krivohlavek and Henning, nays none, motion carried.

Tax List Correction #2016-09 is correcting a clerical error on Personal Property from 2015. McDermott moved to approve Tax List Correction #2016-09, seconded by Krivohlavek. Voting aye were Henning, Kohout, Krivohlavek and McDermott, nays none, motion carried.

At 9:30 a.m., Henning moved to open the Public Hearing for Vehicle Exemption Applications, seconded by Krivohlavek. Voting aye were McDermott, Kohout, Henning and Krivohlavek, nays none, motion carried.

County Treasurer Debbie Spanyers presented a vehicle exemption application from the Secular Institute of the Schoenstatt Sisters of Mary for a 2009 Toyota Corolla, which is being used exclusively for religious and educational purposes.

At 9:32 a.m., Henning moved to close the Public Hearing, seconded by McDermott. Voting aye were Krivohlavek, McDermott, Kohout and Henning, nays none, motion carried.

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





There being no further business to come before the Board, the meeting was adjourned at 9:33 a.m. The next meeting will be on February 9, 2016, at 9:15 a.m. in the Saline County Commissioners' Room, Court House, Wilber NE.

ATTEST:

Linda Kastanek, County Clerk Janet J. Henning,

Marvin A. Kohout, Chairperson Stephanie Krivohlavek

I, Linda Kastanek, County Clerk in and for Saline County, do hereby certify that the minutes of the January 12, 2016, meeting were presented and approved as presented.

Linda Kastanek, County Clerk	Janet J. Henning
Marvin A. Kohout, Chairperson	Stephanie Krivohlavek
Willis D. Luedke	Tim McDermott, 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, February 9, 2016, by Chairperson, Marvin A. Kohout. Present were Janet J. Henning, Stephanie A. Krivohlavek, 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.

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

Krivohlavek moved to approve the minutes of the January 26, 2016 meeting as presented, seconded by Henning. Voting aye were Krivohlavek, Henning, McDermott and Kohout, Luedke abstaining, nays none, motion carried.

County Assessor, Brandi Kelly presented Tax List Correction #2016-09, correcting a clerical error on a 2015 personal property schedule, because the leasing company is also charging the individual taxes on this item. Luedke moved to approve the Tax List Correction, seconded by Henning. Voting aye were Kohout, Krivohlavek, McDermott, Luedke and Henning, nays, none, motion carried.

Ms, Kelly then discussed LB 356, which was passed last year and went into effect August 30, 2015. This bill changes provisions relating to the assessment of certain rent-restricted housing projects. The Assessor is now required to use the income approach when appraising rent restricted properties. This will cause a loss of 1.5 million dollars of valuation in Saline County. Crete will lose \$31,837.00 in taxes and Wilber will lose \$2,130.00 in taxes. After discussion, the Board suggested getting in touch with our Senator and discussing the issue.

At 9:31 a.m., Henning moved to open the Public Hearing for vehicle exemption applications. Motion was seconded by McDermott. Voting aye were Krivohlavek, McDermott, Kohout, Henning and Luedke, nays none, motion carried.

County Treasurer Debbie Spanyers presented two vehicle exemption applications. One is for the entire fleet for Doane College, which totals 42 vehicles and 3 trailers. The other application is for a 2015 Chevrolet Express van. These vehicles are all used for educational purposes only. After discussion, at 9:33 a.m., Henning moved to close the Public Hearing, seconded by Krivohlavek. Voting aye were McDermott, Luedke, Henning, Kohout and Krivohlavek, nays none, motion carried.

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

There being no further business to come before the Board, the meeting was adjourned at 9:35 a.m. The next meeting will be on February 23, 2016, at 9:15 a.m. in the Saline County Commissioners' Room, Court House, Wilber NE.

ATTEST:

Linda Kastanek, County Clerk Janet J. Henning Marvin A. Kohout, Chairperson Stephanie Krivohlavek



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I, Linda Kastanek, County Clerk in and for Saline County, do hereby certify that the minutes of the January 26, 2016, meeting were presented and approved as presented.

Linda Kastanek, County Clerk	Janet J. Henning
Marvin A. Kohout, Chairperson	Stephanie Krivohlavek
Willis D. Luedke	Tim McDermott, 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, February 23, 2016, by Chairperson, Marvin A. Kohout. Present were Janet J. Henning, Stephanie A. Krivohlavek, 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.

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

McDermott moved to approve the minutes of the February 9, 2016 meeting as presented, seconded by. Voting aye were Luedke, Krivohlavek, Henning, McDermott and Kohout, nays none, motion carried.

County Assessor, Brandi Kelly presented Tax List Correction #2016-10, amending the number from #2016-09 to #2016-10 on a Tax List correction approved at the last meeting. Henning moved to approve the amended number, seconded by McDermott. Voting aye were Kohout, Krivohlavek, McDermott, Luedke and Henning, nays none, motion carried.

Tax List Correction #2016-11 is correcting a clerical error on a Personal Property Schedule, adjusting machinery value. Henning moved to approve Tax List Correction #2016-11, seconded by McDermott. Voting aye were Krivohlavek, McDermott, Kohout, Henning and Luedke, nays none, motion carried.

A third Tax List Correction #2016-12, accelerating taxes on property due to the death of the taxpayer. Henning moved to approve Tax List Correction #2016-12, seconded by Krivohlavek. Voting aye were McDermott, Luedke, Henning, Kohout and Krivohlavek, nays none, motion carried.

Ms. Kelly informed the Board that two tax protests are being heard by TERC on March 1<sup>st</sup>, and that she would be attending the hearing.

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 March 8, 2016, at 9:15 a.m. in the Saline County Commissioners' Room, Court House, Wilber NE.

## ATTEST:

Linda Kastanek, County Clerk Janet J. Henning

Marvin A. Kohout, Chairperson

Stephanie Krivohlavek

I, Linda Kastanek, County Clerk in and for Saline County, do hereby certify that the minutes of the February 9, 2016, meeting were presented and approved as presented.

Stephanie Krivohlavek

Linda Kastanek, County Clerk Janet J.

Janet J. Henning

Marvin A. Kohout, Chairperson





Willis D. Luedke

Tim McDermott, 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, March 8, 2016, by Chairperson, Marvin A. Kohout. Present were Janet J. Henning, Stephanie A. Krivohlavek, Kohout, Willis D. Luedke and Tim McDermott, Commissioners, County Assessor, Brandi Kelly and County Clerk, Daryl Fikar.

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

Krivohlavek moved to approve the minutes of the February 23, 2016 meeting as presented, seconded by McDermott. Voting aye were Krivohlavek, Henning, McDermott, Kohout and Luedke, nays none, motion carried.

County Assessor, Brandi Kelly updated the Board concerning the two TERC hearings that were held on March 1, 2016. She reported that she believes that the hearings went well, and that the County and taxpayer should receive the decision about three weeks from the date of the hearing.

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 March 22, 2016, at 9:15 a.m. in the Saline County Commissioners' Room, Court House, Wilber NE.

Daryl Fikar, County Clerk	Janet J. Henning	
Marvin A. Kohout, Chairperson	Stephanie Krivohlavek	
	Tim McDermott, Vice Chairperson	
I, Daryl Fikar, County Clerk in and for Saline County, do hereby certify that the minutes of the February 23, 2016, meeting were presented and approved as presented.		
Daryl Fikar, County Clerk	Janet J. Henning	
Marvin A. Kohout, Chairperson	Stephanie Krivohlavek	
Willis D. Luedke	Tim McDermott, 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, March 22, 2016, by Chairperson, Marvin A. Kohout. Present were Janet J. Henning, Stephanie A. Krivohlavek, Kohout, Willis D. Luedke and Tim McDermott, Commissioners, County Assessor, Brandi Kelly and County Clerk, Daryl Fikar.

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

Krivohlavek moved to approve the minutes of the March 8, 2016 meeting as presented, seconded by McDermott. Voting aye were Krivohlavek, Henning, McDermott, Kohout and Luedke, nays none, motion carried.

County Assessor, Brandi Kelly updated the Board concerning the two TERC hearings that were held on March 1, 2016. She reported that the decisions are now online and that the valuation on case #14A030 property had been affirmed, and that case #15R134 property had been adjusted from a value of \$64,832.00 down to \$61,974.

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 5, 2016, at 9:15 a.m. in the Saline County Commissioners' Room, Court House, Wilber NE.

Daryl Fikar, County Clerk	Janet J. Henning	
Marvin A. Kohout, Chairperson	Stephanie Krivohlavek	
Willis D. Luedke ***********************************	Tim McDermott, Vice Chairperson ************************************	
I, Daryl Fikar, County Clerk in and for Saline County, do hereby certify that the minutes of the March 8, 2016, meeting were presented and approved as presented.		
Daryl Fikar, County Clerk	Janet J. Henning	
Marvin A. Kohout, Chairperson	Stephanie Krivohlavek	
Willis D. Luedke	Tim McDermott, 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 5, 2016, by Chairperson, Marvin A. Kohout. Present were Janet J. Henning, Kohout, Willis D. Luedke and Tim McDermott, Commissioners, County Assessor, Brandi Kelly and County Clerk, Daryl Fikar. Commissioner Stephanie A. Krivohlavek 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.

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

McDermott moved to approve the minutes of the March 22, 2016 meeting as presented, seconded by Henning. Voting aye were Henning, McDermott, Kohout and Luedke, nays none, motion carried.

There being no further business to come before the Board, the meeting was adjourned at 9:17 a.m. The next meeting will be on April 19, 2016, at 9:15 a.m. in the Saline County Commissioners' Room, Court House, Wilber NE.

ATTEST:

Daryl Fikar, County Clerk

Janet J. Henning

Marvin A. Kohout, Chairperson

Stephanie Krivohlavek

I, Daryl Fikar, County Clerk in and for Saline County, do hereby certify that the minutes of the March 22, 2016, meeting were presented and approved as presented.

Daryl Fikar, County ClerkJanet J. HenningMarvin A. Kohout, ChairpersonStephanie KrivohlavekWillis D. LuedkeTim McDermott, Vice Chairperson



This is a synopsis of the Saline County Board of Equalization's April 19, 2016, regular meeting proceedings. A complete set of the proceedings is on file in the Board of Equalizations' Journal, is of public record in the Saline County Clerk's Office and at our website: <u>www.co.saline.ne.us</u>

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 19, 2016, by Chairperson, Marvin A. Kohout. Present were Janet J. Henning, Kohout, Willis D. Luedke and Tim McDermott, Commissioners, County Assessor, Brandi Kelly, County Treasurer Debbie Spanyers and County Clerk, Daryl Fikar. Commissioner Stephanie A. Krivohlavek 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.

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

The Board:

Approved the agenda as presented;

Approved the minutes of the April 5<sup>th</sup> meeting;

Approved two tax listed corrections: 2016-13 lowered the 2015 taxes by \$18.10 due to a lowering of valuation by TERC. 2016-14 raised the 2014 taxes by \$888.52 due to the lowering of the homestead exemption from 80% to 10% by the Nebraska Department of Revenue;

Approved a vehicle exemption application from Friend Christian Assembly for a 2001 Blue Bird bus used exclusively for religious purposes;

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 May 3<sup>rd</sup>, 2016, at 9:15 a.m. in the Saline County Commissioners' Room, Court House, Wilber NE.

ATTEST:

Daryl I. Fikar, County Clerk Janet J. Henning,

Marvin A. Kohout, Chairperson Stephanie Krivohlavek

Willis D. Luedke Tim McDermott, Vice Chairperson

I, Daryl I. Fikar, County Clerk in and for Saline County, do hereby certify that the minutes of the April 5<sup>th</sup>, 2016, meeting were presented and approved as presented.

Daryl I. Fikar, County Clerk	Janet J. Henning
Marvin A. Kohout, Chairperson	Stephanie Krivohlavek
Willis D. Luedke	Tim McDermott, 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 9:20 a.m. on Tuesday, May 3, 2016, by Chairperson, Marvin A. Kohout. Present were Janet J. Henning, Kohout, Willis D. Luedke and Tim McDermott, Commissioners, County Assessor, Brandi Kelly and County Clerk, Daryl Fikar. Commissioner Stephanie A. Krivohlavek 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.

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

McDermott moved to approve the minutes of the April 19, 2016 meeting as presented, seconded by Henning. Voting aye were Henning, McDermott, Kohout and Luedke, nays none, motion carried.

County Assessor Brandi Kelly presented the List of Permissive Exemptions that have been previously approved, reaffirming the Permissive Exemptions, adding parcels #760144558 and 760147118, both owned by Tabitha, Inc., and used for charitable purposes, and adding parcel #760021961, owned by Wilber United Methodist Church, and used for religious purposes, and removing the exemption from parcel #760140138, owned by the Berean Fundamental Church of Crete, as this 6.99 acres is being used as ag land. McDermott moved to approve the List of Exemptions, seconded by Henning. Voting aye were Kohout, Luedke, McDermott and Henning, 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 17<sup>th</sup>, 2016, at 9:15 a.m. in the Saline County Commissioners' Room, Court House, Wilber NE.

ATTEST:

Daryl I. Fikar, County Clerk Janet J. Henning

Marvin A. Kohout, Chairperson Stephanie Krivohlavek

I, Daryl I. Fikar, County Clerk in and for Saline County, do hereby certify that the minutes of the April 19<sup>th</sup>, 2016, meeting were presented and approved as presented.

Daryl I. Fikar, County Clerk	Janet J. Henning
Marvin A. Kohout, Chairperson	Stephanie Krivohlavek
Willis D. Luedke	Tim McDermott, Vice Chairperson





The regular meeting of the Saline County Board of Equalization was called to order at 9:18 a.m. on Tuesday, May 17<sup>th</sup>, 2016, by Chairperson, Marvin A. Kohout. The meeting opened with the Pledge of Allegiance. Present were Janet J. Henning, Stephanie A. Krivohlavek, Kohout, Willis D. Luedke and Tim McDermott, Commissioners, County Assessor, Brandi Kelly and County Clerk, Daryl Fikar.

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.

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

McDermott moved to approve the minutes of the May 3<sup>rd</sup>, 2016 meeting as presented, seconded by Henning. Voting aye were Henning, Krivohlavek, McDermott, Kohout and Luedke, nays none, motion carried.

Under correspondence, Kohout reported receiving a letter from the Tax Equalization and Review Commission, which confirmed that the levels of value of real property in Saline County for tax year 2016 satisfy the requirements of the laws of the State of Nebraska.

County Assessor Brandi Kelly presented Tax List Correction #2016-15, accelerating taxes on personal property that has been sold. Henning moved to approve the Tax List Correction, seconded by Luedke. Voting aye were Kohout, Krivohlavek, McDermott, Luedke and Henning, nays none, motion carried.

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 May 31<sup>st</sup>, 2016, at 9:15 a.m. in the Saline County Commissioners' Room, Courthouse, Wilber NE.

Daryl I. Fikar, County Clerk	Janet J. Henning	
Marvin A. Kohout, Chairperson	Stephanie Krivohlavek	
Willis D. Luedke ***********************************	Tim McDermott, Vice Chairperson ************************************	
I, Daryl I. Fikar, County Clerk in and for Saline County, do hereby certify that the minutes of the May 3 <sup>rd</sup> , 2016, meeting were presented and approved as presented.		
Daryl I. Fikar, County Clerk	Janet J. Henning	
Marvin A. Kohout, Chairperson	Stephanie Krivohlavek	
Willis D. Luedke	Tim McDermott, Vice Chairperson	





The regular meeting of the Saline County Board of Equalization was called to order at 9:15 a.m. on Tuesday, May 31<sup>st</sup>, 2016, by Chairperson, Marvin A. Kohout. The meeting opened with the Pledge of Allegiance. Present were Janet J. Henning, Stephanie A. Krivohlavek, Kohout, Willis D. Luedke and Tim McDermott, Commissioners, County Assessor, Brandi Kelly and County Clerk, Daryl Fikar.

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

Krivohlavek moved to approve the minutes of the May 17<sup>th</sup>, 2016 meeting as presented, seconded by Luedke. Voting aye were Henning, Krivohlavek, McDermott, Kohout and Luedke, nays none, motion carried.

County Assessor Brandi Kelly presented tentative dates for the tax protest hearings for 2016. The dates are: all day on Tuesday, July 5, all day on Thursday, July 7, the afternoon of Tuesday, July 12 and all day on Tuesday, July 19. After discussion, McDermott moved to approve the tax protest schedule, seconded by Krivohlavek. Voting aye were Kohout, Krivohlavek, McDermott, Luedke and Henning, nays none, motion carried.

Kelly then reported to the Board that approximately 5,300 change of valuation notices had been sent to Saline County landowners.

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 June 14, 2016, at 9:15 a.m. in the Saline County Commissioners' Room, Courthouse, Wilber NE.

ATTEST:

Daryl I. Fikar, County Clerk Janet J. Henning

Marvin A. Kohout, Chairperson Stephanie Krivohlavek

I, Daryl I. Fikar, County Clerk in and for Saline County, do hereby certify that the minutes of the May 17<sup>th</sup>, 2016, meeting were presented and approved as presented.

Daryl I. Fikar, County Clerk	Janet J. Henning
Marvin A. Kohout, Chairperson	Stephanie Krivohlavek
Willis D. Luedke	Tim McDermott, Vice Chairperson





The regular meeting of the Saline County Board of Equalization was called to order at 9:15 a.m. on Tuesday, June 14<sup>th</sup>, 2016, by Chairperson, Marvin A. Kohout. The meeting opened with the Pledge of Allegiance. Present were Janet J. Henning, Stephanie A. Krivohlavek, Kohout, Willis D. Luedke and Tim McDermott, Commissioners, County Assessor, Brandi Kelly and County Clerk, Daryl Fikar.

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.

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

Henning moved to approve the minutes of the May 17<sup>th</sup>, 2016 meeting as presented, seconded by McDermott. Voting aye were Henning, Krivohlavek, McDermott, Kohout and Luedke, nays none, motion carried.

County Assessor Brandi Kelly presented to the Board the Assessor's three year plan and annual report, detailing that her office had processed 442 Homestead applications, 1,245 Personal Property schedules, 618 Real Property transfers, 659 Building permits/information sheets and approximately 187 Sales Reviews during the past fiscal year.

Kelly then presented a list of 48 change of valuation notices for approval. After reviewing the list, Henning moved to approve the changes, seconded by Krivohlavek. Voting aye were Krivohlavek, McDermott, Henning, Luedke 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 June 28, 2016, at 9:15 a.m. in the Saline County Commissioners' Room, Courthouse, Wilber NE.

ATTEST:

Daryl I. Fikar, County Clerk Janet J. Henning

Marvin A. Kohout, Chairperson Stephanie Krivohlavek

Willis D. Luedke Tim McDermott, Vice Chairperson

I, Daryl I. Fikar, County Clerk in and for Saline County, do hereby certify that the minutes of the May 31<sup>th</sup>, 2016, meeting were presented and approved as presented.

Daryl I. Fikar, County Clerk	Janet J. Henning
Marvin A. Kohout, Chairperson	Stephanie Krivohlavek
Willis D. Luedke	Tim McDermott, Vice Chairperson





The regular meeting of the Saline County Board of Equalization was called to order at 9:18 a.m. on Tuesday, June 28<sup>th</sup>, 2016, by Chairperson, Marvin A. Kohout. The meeting opened with the Pledge of Allegiance. Present were Janet J. Henning, Kohout, Willis D. Luedke and Tim McDermott, Commissioners, County Assessor, Brandi Kelly and County Clerk, Daryl Fikar. Commissioner Stephanie A. Krivohlavek 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.

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

Luedke moved to approve the minutes of the June 14<sup>th</sup>, 2016 meeting as presented, seconded by McDermott. Voting aye were Henning, McDermott, Kohout and Luedke, nays none, motion carried.

County Assessor Brandi Kelly presented two Tax List Corrections for approval. Tax List Correction #2016-16 is a property that was assigned to the incorrect neighborhood, and needed to be reassigned. Tax List Correction #2016-17 is for a house that has been moved, so taxes are being accelerated on that personal property. Luedke moved to approve the corrections, seconded by Henning. Voting aye were Kohout, Henning, McDermott and Luedke, 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 July 12<sup>th</sup>, 2016, at 9:15 a.m. in the Saline County Commissioners' Room, Courthouse, Wilber NE.

Daryl I. Fikar, County Clerk	Janet J. Henning	
Marvin A. Kohout, Chairperson	Stephanie Krivohlavek	
Willis D. Luedke ***********************************	Tim McDermott, Vice Chairperson ************************************	
I, Daryl I. Fikar, County Clerk in and for Saline County, do hereby certify that the minutes of the June 14 <sup>th</sup> , 2016, meeting were presented and approved as presented.		
Daryl I. Fikar, County Clerk	Janet J. Henning	
Marvin A. Kohout, Chairperson	Stephanie Krivohlavek	
Willis D. Luedke	Tim McDermott, Vice Chairperson	





The regular meeting of the Saline County Board of Equalization was called to order at 9:15 a.m. on Tuesday, July 12<sup>th</sup>, 2016, by Acting Chairperson, Janet J. Henning. The meeting opened with the Pledge of Allegiance. Present were Henning, Willis D. Luedke and Stephanie A. Krivohlavek, Commissioners, County Assessor, Brandi Kelly and County Clerk, Daryl Fikar. Commissioners Marvin A. Kohout and Tim McDermott were 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.

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

Luedke moved to approve the minutes of the June 28<sup>th</sup>, 2016 meeting as presented, seconded by Henning. Voting aye were Henning and Luedke, Krivohlavek abstaining, nays none, motion carried.

County Assessor Brandi Kelly presented two Tax List Corrections for approval. Tax List Correction #2016-18 is due to the homestead exemption being lowered from 100% to 80%. Tax List Correction #2016-19 is due to the death of the property owner and in order to settle the estate, the taxes are being accelerated on that property. Luedke moved to approve the corrections, seconded by Krivohlavek. Voting aye were Henning, Krivohlavek and Luedke, nays none, motion carried.

There being no further business to come before the Board, the meeting was adjourned at 9:18 a.m. The next meeting will be on July 26<sup>th</sup>, 2016, at 9:15 a.m. in the Saline County Commissioners' Room, Courthouse, Wilber NE.

Daryl I. Fikar, County Clerk	Janet J. Henning	
Marvin A. Kohout, Chairperson	Stephanie Krivohlavek	
Willis D. Luedke ***********************************	Tim McDermott, Vice Chairperson ************************************	
I, Daryl I. Fikar, County Clerk in and for Saline County, do hereby certify that the minutes of the June 28 <sup>th</sup> , 2016, meeting were presented and approved as presented.		
Daryl I. Fikar, County Clerk	Janet J. Henning	
Marvin A. Kohout, Chairperson	Stephanie Krivohlavek	
Willis D. Luedke	Tim McDermott, Vice Chairperson	





The regular meeting of the Saline County Board of Equalization was called to order at 9:16 a.m. on Tuesday, July 26<sup>th</sup>, 2016, by Chairperson, Marvin A. Kohout. The meeting opened with the Pledge of Allegiance. Present were Kohout, Janet J. Henning, Willis D. Luedke, Tim McDermott and Stephanie A. Krivohlavek, Commissioners, Deputy County Assessor, Sharon Jelinek and County Clerk, Daryl Fikar.

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.

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

Luedke moved to approve the minutes of the July 12<sup>th</sup>, 2016 meeting as presented, seconded by Krivohlavek. Voting aye were Krivohlavek, Henning and Luedke. Kohout and McDermott abstaining, nays none, motion carried.

Deputy County Assessor Jelinek presented Tax List Correction #2016-20 for approval. The correction is due to a building being moved from the property, so the taxes are being accelerated. Krivohlavek moved to approve the correction, seconded by Henning. Voting aye were Henning, Kohout, Krivohlavek, McDermott and Luedke, nays none, motion carried.

Jelinek then presented a change in valuation for the United Methodist Church in Friend. The parsonage had previously been exempted, but will now be rented. Henning moved to approve the change in valuation, seconded by Krivohlavek. Voting aye were Luedke, Kohout, McDermott, Henning and Krivohlavek, nays none, motion carried.

Jelinek then presented an amendment to a permissive exemption application for the same property in Friend. McDermott moved to approve the amendment, seconded by Krivohlavek. Voting aye were Henning, Krivohlavek, McDermott, Luedke and Kohout, nays none, motion carried.

Saline County Treasurer Debbie Spanyers presented three vehicle exemption applications from Doane University for a 2016 Dodge Grand Caravan, a 2016 Ford Fusion and a 2015 Chevrolet Express van. These three vehicles are replacing three vehicles that were traded in and are used for educational purposes only. Krivohlavek moved to approve the applications, seconded by Henning. Voting aye were McDermott, Kohout, Henning, Luedke and Krivohlavek, nays none, motion carried.

There being no further business to come before the Board, the meeting was adjourned at 9:31 a.m. The next meeting will be on August 9<sup>th</sup>, 2016, at 9:15 a.m. in the Saline County Commissioners' Room, Courthouse, Wilber NE.

ATTEST:

Daryl I. Fikar, County Clerk

Janet J. Henning

Marvin A. Kohout, Chairperson

Stephanie Krivohlavek

Willis D. Luedke Tim McDermott, Vice Chairperson

I, Daryl I. Fikar, County Clerk in and for Saline County, do hereby certify that the minutes of the July 12<sup>th</sup>, 2016, meeting were presented and approved as presented.



Saline Board of Equalization Minutes



Daryl I. Fikar, County Clerk

Janet J. Henning

Marvin A. Kohout, Chairperson Stephanie Krivohlavek

Willis D. Luedke

Tim McDermott, Vice Chairperson



The regular meeting of the Saline County Board of Equalization was called to order at 9:16 a.m. on Tuesday, August 9<sup>th</sup>, 2016, by Chairperson, Marvin A. Kohout. The meeting opened with the Pledge of Allegiance. Present were Kohout, Janet J. Henning, Willis D. Luedke, Tim McDermott and Stephanie A. Krivohlavek, Commissioners, County Assessor, Brandi Kelly, County Treasurer Debbie Spanyers and County Clerk, Daryl Fikar.

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.

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

McDermott moved to approve the minutes of the July 26<sup>th</sup>, 2016 meeting as presented, seconded by Krivohlavek. Voting aye were Krivohlavek, Henning, Luedke, Kohout and McDermott, nays none, motion carried.

Under correspondence, Fikar reported receiving a notice of hearing from the Nebraska Tax Equalization and Review Commission, scheduled for October 19<sup>th</sup>, 2016.

County Assessor Kelly presented an amendment to a permissive exemption for the United Methodist Church in DeWitt. The parsonage will be rented out beginning September 1<sup>st</sup>, and will no longer be exempt. Krivohlavek moved to approve the partial exemption, seconded by McDermott. Voting aye were Henning, Kohout, Krivohlavek, McDermott and Luedke, nays none, motion carried.

Assessor Kelly then presented for approval the list of permissive exemptions for the 2016 year. After review, Henning moved to approve the list, seconded by Krivohlavek. Voting aye were Kohout, Krivohlavek, McDermott, Luedke and Henning, nays none, motion carried.

Kelly then presented a change in valuation for the United Methodist Church in DeWitt. The parsonage had previously been exempted, but will now be rented. Henning moved to approve the change in valuation, seconded by McDermott. Voting aye were Luedke, Kohout, McDermott, Henning and Krivohlavek, nays none, motion carried.

Kelly then presented an amendment to the Assessor's three-year plan, due to the semi-retirement of Appraiser Dean Gorgen. Henning moved to approve the amendment, seconded by McDermott. Voting aye were Henning, Krivohlavek, McDermott, Luedke and Kohout, nays none, motion carried.

Henning moved to open the public hearing for vehicle exemptions, seconded by Krivohlavek. Voting aye were McDermott, Krivohlavek, Luedke, Kohout and Henning, nays none, motion carried.

Saline County Treasurer Debbie Spanyers presented one vehicle exemption application from Doane University for a 2013 Ford Transit Connect. This vehicle is used for educational purposes only.

Luedke moved to close the public hearing for vehicle exemptions, seconded by Krivohlavek. Voting aye were Kohout, Henning, Krivohlavek, McDermott and Luedke, nays none, motion carried.

Luedke moved to approve the vehicle exemption application from Doane University, seconded by Krivohlavek. Voting aye were Kohout, Henning, McDermott, Luedke and Krivohlavek, 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 August 23<sup>rd</sup>, 2016, at 9:15 a.m. in the Saline County Commissioners' Room, Courthouse, Wilber NE.

#### ATTEST:

Daryl I. Fikar, County Clerk



Saline Board of Equalization Minutes



Marvin A. Kohout, Chairperson

Stephanie Krivohlavek

Willis D. Luedke Tim McDermott, Vice Chairperson

I, Daryl I. Fikar, County Clerk in and for Saline County, do hereby certify that the minutes of the July 26<sup>th</sup>, 2016, meeting were presented and approved as presented.

Daryl I. Fikar, County Clerk

Janet J. Henning

Marvin A. Kohout, Chairperson

Stephanie Krivohlavek

Willis D. Luedke

Tim McDermott, Vice Chairperson



The regular meeting of the Saline County Board of Equalization was called to order at 9:15 a.m. on Tuesday, August 23<sup>rd</sup>, 2016, by Chairperson, Marvin A. Kohout. The meeting opened with the Pledge of Allegiance. Present were Kohout, Janet J. Henning, Willis D. Luedke, Tim McDermott and Stephanie A. Krivohlavek, Commissioners, County Assessor Clerk, Anita Novotny, and County Clerk, Daryl Fikar.

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.

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

McDermott moved to approve the minutes of the August 9<sup>th</sup>, 2016 meeting as presented, seconded by Krivohlavek. Voting aye were Krivohlavek, Henning, Luedke, Kohout and McDermott, nays none, motion carried.

Assessor Clerk Novotny presented Tax List Correction #2016-21 for approval. The correction is due to an auction being scheduled to sell the property on August 27<sup>th</sup>, so the taxes are being accelerated. Luedke moved to approve the correction, seconded by Henning. Voting aye were Henning, Kohout, Krivohlavek, McDermott and Luedke, 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 September 6<sup>th</sup>, 2016, at 9:15 a.m. in the Saline County Commissioners' Room, Courthouse, Wilber NE.

ATTEST:

Willis D Luedke

Daryl I. Fikar, County Clerk	Janet J. Henning	
Marvin A. Kohout, Chairperson	Stephanie Krivohlavek	
Willis D. Luedke Tim McDermott, Vice Chairperson ************************************		
I, Daryl I. Fikar, County Clerk in and for Saline County, do hereby certify that the minutes of the August 9 <sup>th</sup> , 2016, meeting were presented and approved as presented.		
Daryl I. Fikar, County Clerk	Janet J. Henning	
Marvin A. Kohout, Chairperson	Stephanie Krivohlavek	

Tim McDermott, Vice Chairperson





The regular meeting of the Saline County Board of Equalization was called to order at 9:18 a.m. on Tuesday, September 6<sup>th</sup>, 2016, by Chairperson, Marvin A. Kohout. The meeting opened with the Pledge of Allegiance. Present were Kohout, Janet J. Henning, Willis D. Luedke and Tim McDermott, Commissioners and County Clerk, Daryl Fikar. Commissioner Stephanie A. Krivohlavek 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 Henning. Voting aye were, Henning, McDermott, Kohout and Luedke, nays none, motion carried.

Henning moved to approve the minutes of the August 23<sup>rd</sup>, 2016 meeting as presented, seconded by McDermott. Voting aye were Henning, Luedke, Kohout and McDermott, 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 September 20<sup>th</sup>, 2016, at 9:15 a.m. in the Saline County Commissioners' Room, Courthouse, Wilber NE.

ATTEST:

Daryl I. Fikar, County Clerk Janet J. Henning

Marvin A. Kohout, Chairperson

Stephanie Krivohlavek

Willis D. Luedke Tim McDermott, Vice Chairperson

I, Daryl I. Fikar, County Clerk in and for Saline County, do hereby certify that the minutes of the August 23rd, 2016, meeting were presented and approved as presented.

Daryl I. Fikar, County Clerk	Janet J. Henning
Marvin A. Kohout, Chairperson	Stephanie Krivohlavek
Willis D. Luedke	Tim McDermott, Vice Chairperson



The regular meeting of the Saline County Board of Equalization was called to order at 9:15 a.m. on Tuesday, September 20<sup>th</sup>, 2016, by Chairperson, Marvin A. Kohout. The meeting opened with the Pledge of Allegiance. Present were Kohout, Stephanie A. Krivohlavek, Willis D. Luedke and Tim McDermott, Commissioners and County Clerk, Daryl Fikar. 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.

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

McDermott moved to approve the minutes of the September 6<sup>th</sup>, 2016 meeting as presented, seconded by Luedke. Voting aye were Luedke, Kohout and McDermott, Krivohlavek abstained, nays none, motion carried.

County Assessor Brandi Kelly presented a Change of Valuation Notice for a property in Crete that was purchased from an exempt entity but is now taxable. Krivohlavek moved to approve the Change of Valuation notice, seconded by McDermott. Voting aye were Luedke, Kohout, Krivohlavek and McDermott, nays none, motion carried.

Ms. Kelly then presented two Tax List Corrections for approval. Tax List Correction #2016-22 is to accelerate taxes on a building that has been demolished. Krivohlavek moved to approve tax list correction #2016-22, seconded by McDermott. Voting aye were Krivohlavek, McDermott, Luedke and Kohout, nays none, motion carried.

Tax List Correction #2016-23 is accelerating taxes on a business that has been sold. McDermott moved to approve tax list correction #2016-23, seconded by Krivohlavek. Voting aye were Luedke, Kohout, Krivohlavek and McDermott, 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 October 4<sup>th</sup>, 2016, at 9:15 a.m. in the Saline County Commissioners' Room, Courthouse, Wilber NE.

ATTEST:

Daryl I. Fikar, County Clerk Janet J. Henning

Marvin A. Kohout, Chairperson

Stephanie Krivohlavek

I, Daryl I. Fikar, County Clerk in and for Saline County, do hereby certify that the minutes of the September 6<sup>th</sup>, 2016, meeting were presented and approved as presented.

Daryl I. Fikar, County Clerk

Janet J. Henning

Marvin A. Kohout, Chairperson

Stephanie Krivohlavek





Willis D. Luedke

Tim McDermott, Vice Chairperson



The regular meeting of the Saline County Board of Equalization was called to order at 9:17 a.m. on Tuesday, October 4<sup>th</sup>, 2016, by Chairperson, Marvin A. Kohout. The meeting opened with the Pledge of Allegiance. Present were Kohout, Janet J. Henning, Stephanie A. Krivohlavek, Willis D. Luedke and Tim McDermott, Commissioners and County Clerk, Daryl Fikar.

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

McDermott moved to approve the minutes of the September 20<sup>th</sup>, 2016 meeting as presented, seconded by Krivohlavek. Voting aye were Luedke, Kohout, McDermott and Krivohlavek, nays none, Henning abstained, motion carried.

Henning moved to approve Resolution #2016-45, appointing County Assessor Brandi Kelly and Appraiser Dean Gorgen as agents to represent Saline County at the TERC hearing for case number 14A 030, Donald E. Kubicek vs. the Saline County Board of Equalization. Motion was seconded by Luedke. Voting aye were McDermott, Krivohlavek, Kohout, Luedke and Henning, nays none, motion carried.

Assessor Kelly then presented three Tax List Corrections for approval. Tax List Correction #2016-24 is to accelerate taxes on property owned by a deceased individual. Henning moved to approve tax list correction #2016-24, seconded by Krivohlavek. Voting aye were Krivohlavek, McDermott, Henning, Luedke and Kohout, nays none, motion carried.

Tax List Correction #2016-25 is removing what was believed to be irrigation equipment from the personal property list. The equipment is actually a well, which is taxed with real estate. Henning moved to approve tax list correction #2016-25, seconded by McDermott. Voting aye were Luedke, Kohout, Krivohlavek, Henning and McDermott, nays none, motion carried.

Tax List Correction #2016-26 is to accelerate taxes on a business that has been sold. Krivohlavek moved to approve tax list correction #2016-26, seconded by Henning. Voting aye were Krivohlavek, McDermott, Henning, Luedke and Kohout, nays none, motion carried.

Henning moved to approve Resolution #2016-45, certifying the levies for the 2016-17 fiscal year, seconded by Luedke. Voting aye were Henning, Luedke, McDermott, Krivohlavek and Kohout, nays none, motion carried.

At 9:31 a.m., Henning moved to open the Public Hearing for Vehicle Exemption Applications. Motion was seconded by Krivohlavek. Voting aye were Krivohlavek, McDermott, Kohout, Henning and Luedke, nays none, motion carried.

County Treasurer Debbie Spanyers presented an exemption application request from McIntosh Ministries for a 1980 homemade trailer to be used exclusively for religious purposes.

After discussion, at 9:34 a.m., Kohout moved to close the public hearing, seconded by McDermott. Voting aye were Henning, Luedke, Kohout, Krivohlavek and McDermott, nays none, motion carried.

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

There being no further business to come before the Board, the meeting was adjourned at 9:35 a.m. The next meeting will be on October 18<sup>th</sup>, 2016, at 9:15 a.m. in the Saline County Commissioners' Room, Courthouse, Wilber NE.



Saline Board of Equalization Minutes



Marvin A. Kohout, Chairperson

Stephanie Krivohlavek

Willis D. Luedke Tim McDermott, Vice Chairperson

I, Daryl I. Fikar, County Clerk in and for Saline County, do hereby certify that the minutes of the September 20<sup>th</sup>, 2016, meeting were presented and approved as presented.

Daryl I. Fikar, County ClerkJanet J. HenningMarvin A. Kohout, ChairpersonStephanie KrivohlavekWillis D. LuedkeTim McDermott, Vice Chairperson



The regular meeting of the Saline County Board of Equalization was called to order at 9:17 a.m. on Tuesday, October 18<sup>th</sup>, 2016, by Chairperson, Marvin A. Kohout. The meeting opened with the Pledge of Allegiance. Present were Kohout, Janet J. Henning, Stephanie A. Krivohlavek, Willis D. Luedke and Tim McDermott, Commissioners, County Assessor Brandi Kelly and County Clerk Daryl Fikar.

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.

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

Henning moved to approve the minutes of the October 4<sup>th</sup>, 2016 meeting as presented, seconded by McDermott. Voting aye were Luedke, Kohout, McDermott and Krivohlavek, nays none, Henning abstained, motion carried.

Under correspondence, County Assessor Brandi Kelly reported receiving an Order of Continuance from the Nebraska Tax Equalization and Review Commission (TERC) for Case No. 14A 030, Donald E. Kubicek v. Saline County Board of Equalization. The Order postpones the hearing from October 19<sup>th</sup>, 2016 to December 8<sup>th</sup>, 2016.

County Assessor Brandi Kelly presented tax list correction #2016-27, removing a duplicate personal property tax billing. Henning moved to approve the correction, seconded by Luedke. Voting aye were McDermott, Luedke, Krivohlavek, Kohout and Henning, nays none, motion carried.

Henning moved to approve Resolution #2016-46, amending Resolution #2016-43, seconded by Krivohlavek. Voting aye were Kohout, Henning, Krivohlavek, Luedke and McDermott, nays none, motion carried. This resolution amends to levy for the Saline County Historical Society.

At 9:25 a.m., Henning moved to enter Executive Session, seconded by Luedke. Voting aye were Henning, Krivohlavek, McDermott, Luedke and Kohout, nays none, motion carried. Kohout announced that the purpose of closed session is to discuss the valuation process used by the Assessor's Office.

At 9:50 a.m., Henning moved to exit Executive Session, seconded by McDermott. Voting aye were Luedke, Kohout, Henning, Krivohlavek and McDermott, nays none, motion carried. Kohout announced that, during closed session, the Board discussed the valuation process used by the Assessor's Office, and that no action was taken.

There being no further business to come before the Board, the meeting was adjourned at 9:50 a.m. The next meeting will be on November 1<sup>st</sup>, 2016, at 9:15 a.m. in the Saline County Commissioners' Room, Courthouse, Wilber NE.

ATTEST:

Daryl I. Fikar, County Clerk

Janet J. Henning

Marvin A. Kohout, Chairperson

Stephanie Krivohlavek

Willis D. Luedke Tim McDermott, Vice Chairperson

I, Daryl I. Fikar, County Clerk in and for Saline County, do hereby certify that the minutes of the October 4<sup>th</sup>, 2016, meeting were presented and approved as presented.



Saline Board of Equalization Minutes



Daryl I. Fikar, County Clerk

Janet J. Henning

Marvin A. Kohout, Chairperson

Willis D. Luedke

Stephanie Krivohlavek

Tim McDermott, Vice Chairperson





The regular meeting of the Saline County Board of Equalization was called to order at 9:15 a.m. on Tuesday, November 1<sup>st</sup>, 2016, by Chairperson, Marvin A. Kohout. The meeting opened with the Pledge of Allegiance. Present were Kohout, Stephanie A. Krivohlavek, Willis D. Luedke and Tim McDermott, Commissioners, County Assessor Brandi Kelly and County Clerk Daryl Fikar. 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.

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

McDermott moved to approve the minutes of the October 4<sup>th</sup>, 2016 meeting as presented, seconded by Krivohlavek. Voting aye were Luedke, Kohout, McDermott and Krivohlavek, nays none, motion carried.

Under correspondence, County Daryl Fikar reported receiving the formal copy of the Order for Continuance for case #14A 030 from TERC.

There being no further business to come before the Board, the meeting was adjourned at 9:18 a.m. The next meeting will be on November 15<sup>th</sup>, 2016, at 9:15 a.m. in the Saline County Commissioners' Room, Courthouse, Wilber NE.

ATTEST:

Daryl I. Fikar, County Clerk	Janet J. Henning
Marvin A. Kohout, Chairperson	Stephanie Krivohlavek
	Tim McDermott, Vice Chairperson

I, Daryl I. Fikar, County Clerk in and for Saline County, do hereby certify that the minutes of the October 18<sup>th</sup>, 2016, meeting were presented and approved as presented.

Daryl I. Fikar, County Clerk	Janet J. Henning
Marvin A. Kohout, Chairperson	Stephanie Krivohlavek
Willis D. Luedke	Tim McDermott, Vice Chairperson





The regular meeting of the Saline County Board of Equalization was called to order at 9:18 a.m. on Tuesday, November 15<sup>th</sup>, 2016, by Chairperson, Marvin A. Kohout. The meeting opened with the Pledge of Allegiance. Present were Kohout, Stephanie A. Krivohlavek, Willis D. Luedke and Tim McDermott, Commissioners and County Clerk Daryl Fikar. 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.

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

McDermott moved to approve the minutes of the October 4<sup>th</sup>, 2016 meeting as presented, seconded by Krivohlavek. Voting aye were Luedke, Kohout, McDermott and Krivohlavek, 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 November 29<sup>th</sup>, 2016, at 9:15 a.m. in the Saline County Commissioners' Room, Courthouse, Wilber NE.

ATTEST:

Daryl I. Fikar, County Clerk Janet J. Henning

Marvin A. Kohout, Chairperson

Stephanie Krivohlavek

Willis D. Luedke Tim McDermott, Vice Chairperson

I, Daryl I. Fikar, County Clerk in and for Saline County, do hereby certify that the minutes of the November 1<sup>st</sup>, 2016, meeting were presented and approved as presented.

Daryl I. Fikar, County Clerk	Janet J. Henning
Marvin A. Kohout, Chairperson	Stephanie Krivohlavek
Willis D. Luedke	Tim McDermott, Vice Chairperson





The regular meeting of the Saline County Board of Equalization was called to order at 9:22 a.m. on Tuesday, November 29<sup>th</sup>, 2016, by Chairperson, Marvin A. Kohout. The meeting opened with the Pledge of Allegiance. Present were Kohout, Willis D. Luedke and Tim McDermott, Commissioners and County Clerk Daryl Fikar. Commissioners Janet J. Henning and Stephanie A. Krivohlavek were 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, and Luedke, nays none, motion carried.

McDermott moved to approve the minutes of the November 15<sup>th</sup>, 2016 meeting as presented, seconded by Luedke. Voting aye were Luedke, Kohout and McDermott, nays none, motion carried.

There being no further business to come before the Board, the meeting was adjourned at 9:24 a.m. The next meeting will be on December 13<sup>th</sup>, 2016, at 9:15 a.m. in the Saline County Commissioners' Room, Courthouse, Wilber NE.

ATTEST:

Daryl I. Fikar, County Clerk Janet J. Henning

Marvin A. Kohout, Chairperson

Stephanie Krivohlavek

Willis D. Luedke Tim McDermott, Vice Chairperson

I, Daryl I. Fikar, County Clerk in and for Saline County, do hereby certify that the minutes of the November 15<sup>th</sup>, 2016, meeting were presented and approved as presented.

Daryl I. Fikar, County Clerk	Janet J. Henning
Marvin A. Kohout, Chairperson	Stephanie Krivohlavek
Willis D. Luedke	Tim McDermott, Vice Chairperson





The regular meeting of the Saline County Board of Equalization was called to order at 9:15 a.m. on Tuesday, December 13<sup>th</sup>, 2016, by Chairperson, Marvin A. Kohout. The meeting opened with the Pledge of Allegiance. Present were Kohout, Willis D. Luedke and Tim McDermott, Commissioners and County Clerk Daryl Fikar. Commissioners Janet J. Henning and Stephanie A. Krivohlavek were 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, and Luedke, nays none, motion carried.

McDermott moved to approve the minutes of the November 29<sup>th</sup>, 2016 meeting as presented, seconded by Luedke. Voting aye were Luedke, Kohout and McDermott, nays none, motion carried.

County Assessor Brandi Kelly presented tax list correction #2016-28, adjusting taxes on an underground sprinkler that was found to be the adjoining property owners. McDermott moved to approve the correction, seconded by Luedke. Voting aye were McDermott, Luedke, 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 December 27<sup>th</sup>, 2016, at 9:15 a.m. in the Saline County Commissioners' Room, Courthouse, Wilber NE.

ATTEST:

Daryl I. Fikar, County Clerk	Janet J. Henning
Marvin A. Kohout, Chairperson	Stephanie Krivohlavek
Willis D. Luedke	Tim McDermott, Vice Chairperson

I, Daryl I. Fikar, County Clerk in and for Saline County, do hereby certify that the minutes of the November 29<sup>th</sup>, 2016, meeting were presented and approved as presented.

Daryl I. Fikar, County Clerk	Janet J. Henning
Marvin A. Kohout, Chairperson	Stephanie Krivohlavek
Willis D. Luedke	Tim McDermott, Vice Chairperson



The regular meeting of the Saline County Board of Equalization was called to order at 9:15 a.m. on Tuesday, December 27<sup>th</sup>, 2016, by Chairperson, Marvin A. Kohout. The meeting opened with the Pledge of Allegiance. Present were Kohout, Willis D. Luedke and Tim McDermott, Commissioners and Deputy County Clerk Tammie A. Korbelik. County Clerk Daryl Fikar, Commissioners Janet J. Henning and Stephanie A. Krivohlavek were 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, and Luedke, nays none, motion carried.

Luedke moved to approve the minutes of the December 13<sup>th</sup>, 2016 meeting as presented, seconded by McDermott. Voting aye were Luedke, Kohout and McDermott, nays none, motion carried.

Deputy County Assessor Sharon Jelinek presented tax list correction #2016-29, adjusting taxes on a business who was entered under two different names. Will leave it filed under the correct name. Jelinek also presented tax list correction #2016-30, adjusting taxes on a farm where the dryer and auger are on the Jefferson County side. McDermott moved to approve the corrections, seconded by Luedke. Voting aye were McDermott, Luedke, and Kohout, 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 January 10th, 2017, at 9:15 a.m. in the Saline County Commissioners' Room, Courthouse, Wilber NE.

ATTEST:

Tammie A. Korbelik, Deputy County Clerk Janet J. Henning

Marvin A. Kohout, Chairperson Steph

Stephanie Krivohlavek

I, Tammie A. Korbelik, Deputy County Clerk in and for Saline County, do hereby certify that the minutes of the December 13<sup>th</sup>, 2016, meeting were presented and approved as presented.

Tammie A. Korbelik, DeputyCounty Clerk	Janet J. Henning
Marvin A. Kohout, Chairperson	Stephanie Krivohlavek
Willis D. Luedke	Tim McDermott, Vice Chairperson