

July 10 - 24, 2025
SALINE COUNTY BOARD OF EQUALIZATION

State of Nebraska)
County of Saline) ss.

The Saline County Board of Equalization Property Valuation Protest meeting opened with the Pledge of Allegiance. The meeting was called to order at 8:47 a.m. on Thursday, July 10, 2025, by Chairperson Stephanie A. Krivohlavek.

ROLL CALL;

Present were Krivohlavek, Russ Karpisek, and Ray Rohrig Commissioners, Clerk Diann Nettifee, Assessor Brandi Kelly and Lister Daryl Clark. Commissioner Brian Pribyl and Phil Hardenburger were absent. Notice of said meeting was posted in the County Clerk's office and published in all three county newspapers on June 25, 2025, in compliance with State Statutes. Krivohlavek advised those present we will abide by the open meetings act posted at the back of the room, proceedings are electronically recorded and please silence phones;

The Oath was taken by County Assessor Kelly and she presented the following information:

TO: Saline County Board of Equalization

The following is a listing of all documentation that is to be included as part of the record for each real estate protest present during the Board of Equalization hearings on July 10 and 24th and any hearings, otherwise, scheduled in 2025.

1. On May 30, notices of valuation change were mailed to each record owner of real property, who had been assessed at a different value than in the prior year. The notices:
 - a. sent by first-class mail and addressed to the owner of record (as of May 20th), at the owner's last-known address
 - b. described the legal description of the property
 - c. stated prior and current valuation
 - d. noted the date of convening of the Board of Equalization
 - e. noted the dates for filing a protest
 - f. gave the reason for the valuation change
 - g. indicated the parcel identification number for the property
2. Copies of the 2025 statistical measures, as determined by the Tax Equalization and Review Commission, were e-mailed to The Crete News, The Friend Sentinel and the Wilber Republican for the May 28th publication. The statistical measures are also posted on the bulletin board in the Assessor's office.
3. The 2025 Opinion of the Property Tax Administrator. Within this report are the qualified sales statistical reports for residential, commercial and agricultural sales. The opinion of the Property Tax Administrator as to the quality of assessment in Saline County.
4. The findings of Nebraska Tax Equalization and Review Commission (TERC). Showing that TERC finds that the levels of values for all real property in Saline County for tax year 2025 meet the requirements of law.
5. The original record card is presented with each protest for reference by the County Board of Equalization as well as other interested parties.
6. A copy of the Assessment Action Report of Saline County is enclosed as part of the record
7. A copy of the Real Property Valuation Methodology Report.
8. **Residential:**
In order to be in compliance with the State of Nebraska's required level of value:
 - Crete completed revaluation
 - DeWitt completed revaluation
 - Wilber completed revaluation
 - Tobias completed revaluation
 - Dorchester buildings needed a +20% increase
 - Friend buildings needed a +10% increase
 - Swanton buildings needed a +30% increase
 - Western buildings needed a +30% increase
 - Blue River Lodge needed a +15% increase
 - Acreage 4505 buildings needed a +18% increase
 - Acreage 4510 buildings needed a +25% increase
 - Market Area 1 buildings needed a +25% increase
 - Market Area 2 buildings needed a +18% increase

Commercial:

No adjustments were required with the commercial properties as they were in compliance with the State of Nebraska's required level of value.

Agland:

Changed land values by classification and sales used the sale dates of 10/1/2021 through 9/30/2024.

In order to get into compliance with the State of Nebraska's required level of value:

In Market Area 1: all dry classes increased +8%

In Market Area 2: all dry classes increased by +25%

In Market Area 2: all irrigated classes decreased -5%

In Market Area 3: all irrigated classes increased +20%

In Market Area 3: all dry classes decreased -5%

9. Saline County 2019 soil conversion spreadsheet of soil symbols to land capability groupings. Agland sales considered to be arms-length transactions by the Nebraska Property Assessment Division used to measure Saline County level of value. The 2009 and 2015 conversion spreadsheets will be available for previous years. 1996 conversion book will also be available for previous years.
10. The policies and procedures of the Saline County Assessor's Office.
11. Sales used in the three (3) different areas of agland will be presented along with a map showing the locations. A map showing the location of the acreages and also values used for these areas.

All real estate records, maintained by the Saline County Assessor's office, are based upon regulations as found in Title 350. The Marshall Swift Valuation Service is used for all residential and commercial pricing. The Nebraska Assessor's Reference Manual is used as a handbook to ensure the equalization is achieved throughout the county. Directives, as provided from the Property Tax Administrator, are followed to ensure that the assessment practices in Saline County are uniform and proportionate. Our office closely adheres to the written procedures and rules.

The office lists complete all residential, rural residential pickup work. The commercial permits and pick up work are completed by Stanard Appraisal, Inc. Agricultural, commercial and residential sales reviews are completed by the assessor. Industrial permits in Saline County were completed by Stanard Appraisal, Inc. Property is reviewed as deemed necessary to be in compliance with the statutes and to achieve equalization within our county. It is our constant goal that everyone be treated fairly.

Witness my hand and official seal, which I have adopted for my office, this 10th day of July, 2025.

Protest taxpayers present and oath taken;

#2025-02, 03, 89 -102, 06, 07, 09, 14, 19, 28 – 31, 41 and 42;

Protests heard and reviewed;

#2025-01, 01A, 05, 08, 10, 11, 12, 13, 15, 16, 17, 18, 20, 25, 26, 27, 32-40, and personal property protest 2025-21 and 22;

There being no further business to come before the Board, the meeting was recessed at 3:53 p.m.

On Tuesday, July 15, 2025 at 8:36 a.m. Krivohlavek reconvened the Board of Equalization Property Valuation Protest meeting. Present were Krivohlavek, Pribyl and Hardenburger, Clerk Nettifee, Assessor Kelly and Lister Clark. Commissioners Karpisek and Rohrig arrived after attendance was taken;

Protest taxpayers present and oath taken;

#2025-47-50, 52-59, 62, 65, 66, 70, 71, 72, 73, 78, 74-77 and 81-87;

Protests were heard and reviewed;

#2025-43-46, 51, 04, 60, 61, 63, 64, 67, 68, 69, 79 and 80;

There being no further business to come before the Board, the meeting was recessed at 4:09 p.m.;

On Tuesday, July 17, 2025 8:33 a.m. Krivohlavek reconvened the Board of Equalization Property Valuation Protest meeting. Present were Krivohlavek, Pribyl, Rohrig and Karpisek Commissioners, Clerk Nettifee, Assessor Kelly and Lister Clark. Commissioner Hardenburger arrived at 9:37 a.m.

Protest Taxpayers present and oath taken;

#2025-88, 103, 105, 107-109, 111, 113, 114-119, 120-125, 126-128, 132, 133 and 135;

Protests were heard and reviewed;

#2025-104, 106, 110, 112, 129, 130, 131, 134 and 135;

There being no further business to come before the Board, the meeting was recessed at 4:07 p.m.;

On Tuesday, July 24, 2025 at 8:55 a.m. Krivohlavek reconvened the Board of Equalization Property Valuation Protest meeting finalize the Property Valuation Protests. Present were Krivohlavek, Pribyl, Hardenburger, Rohrig and Karpisek Commissioners, Clerk Nettifee, Assessor Kelly and Lister Clark.

Protest #2025-137 was heard and reviewed;

Assessor and Lister presented recommendations for Protests #2025-01 – #2025-137;

3:30 p.m. Commissioner Hardenburger and Pribyl left the meeting;

Karpisek moved to approve to accept the testimony of the Assessor which indicates no change at this time. Valuation falls within the statutory range on Protests #2025-05, 07, 08, 14, 15, 16, 18, 20, 30, 32, 43, 44, 45, 51, 52, 53, 54, 56, 58, 64, 68, 69, 72, 79, 80, 81, 83, 84, 85, 89, 90, 91, 92, 100, 104, 107, 109, 115, 116, 117, 118, 119, 122, 123, 124, 127, 128, 129, 133, 134 and 137, second by Rohrig. Motion carried.

- Hardenburger: *absent*
- Pribyl: *absent*
- Rohrig: *aye*
- Krivohlavek: *aye*
- Karpisek: *aye*

Motion Passed;

Karpisek moved to approve testimony and evidence presented during the hearing indicates a clerical error, which results in a decrease in value. Moved to correct such error on Protests #2025-09, 132, 33, 25, 40, 55, 59, 74, 97, 99, 101, 102, 105, 106, 112 and 121, second by Rohrig. Motion carried.

- Hardenburger: *absent*
- Pribyl: *absent*
- Krivohlavek: *aye*
- Karpisek: *aye*
- Rohrig: *aye*

Motion Passed;

Karpisek moved to approve after testimony and evidence presented of a recent appraisal or sale, move to lower the valuation on Protests #2025-46 and 113, second by Rohrig. Motion carried.

- Hardenburger: *absent*
- Pribyl: *absent*
- Karpisek: *aye*
- Rohrig: *aye*
- Krivohlavek: *aye*

Motion Passed;

Karpisek moved to approve after inspection and review, move to lower the value due to the condition of the property on Protests #2025-03, 09, 132, 33, 11, 13, 28, 34, 39, 41, 46, 47, 48, 49, 50, 57, 59, 61, 65, 67, 70, 71, 73, 78, 76, 82, 87, 103, 93, 94, 95, 96, 121 and 131, second by Rohrig. Motion carried.

- Hardenburger: *absent*
- Pribyl: *absent*
- Rohrig: *aye*
- Krivohlavek: *aye*
- Karpisek: *aye*

Motion Passed;

Karpisek moved to approve after review of the property, move to lower the value to equalize with other like property on Protests #2025-02, 06, 12, 29, 31, 36, 37, 38, 60, 62, 63, 65, 78, 75, 77, 86, 88, 99, 108, 111, 112, 114, 125, 126 and 135, second by Rohrig. Motion carried.

- Hardenburger: *absent*
- Pribyl: *absent*
- Krivohlavek: *aye*
- Karpisek: *aye*
- Rohrig: *aye*

Motion Passed;

Karpisek moved to approve move to lower the valuation after receiving information presented at the protest hearing on Protests #2025-19, 66, 120 and 130, second by Rohrig. Motion carried.

- Hardenburger: *absent*
- Pribyl: *absent*
- Karpisek: *aye*
- Rohrig: *aye*
- Krivohlavek: *aye*

Motion Passed;

Karpisek moved to approve move to lower the valuation after receiving information at the decision hearing for Protest #2025-26, second by Rohrig. Motion carried.

- Hardenburger: *absent*
- Pribyl: *absent*
- Rohrig: *aye*
- Krivohlavek: *aye*
- Karpisek: *aye*

Motion Passed;

Karpisek moved to approve protest withdrawn by taxpayer on Protest #2025-01, 01A, 04, 10, 17, 27, 35, 42 and 110, second by Rohrig. Motion carried.

- Hardenburger: *absent*
- Pribyl: *absent*
- Krivohlavek: *aye*
- Karpisek: *aye*
- Rohrig: *aye*

Motion Passed;

Karpisek moved to approve after review of the property, change the classification of the property on Protest #2025-09, 132, 33 and 98, second by Rohrig. Motion carried.

- Hardenburger: *absent*
- Pribyl: *absent*
- Karpisek: *aye*
- Rohrig: *aye*
- Krivohlavek: *aye*

Motion Passed;

Karpisek moved to approve after review and inspection of the property, move to raise the value to equalize with other like property on Protest #2025-98, second by Rohrig. Motion carried.

- Hardenburger: *absent*
- Pribyl: *absent*
- Rohrig: *aye*
- Krivohlavek: *aye*
- Karpisek: *aye*

Motion Passed;

Karpisek moved to approve protest has not met the filing deadline, move to dismiss the protest on Protest #2025-136, second by Rohrig. Motion carried.

- Hardenburger: *absent*
- Pribyl: *absent*
- Krivohlavek: *aye*
- Karpisek: *aye*
- Rohrig: *aye*

Motion Passed;

Karpisek moved to approve testimony and evidence presented during the hearing indicates that the taxpayer has supplied competent evidence, showing that the personal property was timely filed, therefore, the penalty amount is waived on Personal Property Protests #2025-21 and 22, second by Rohrig. Motion carried.

- Hardenburger: *absent*
- Pribyl: *absent*
- Karpisek: *aye*
- Rohrig: *aye*
- Krivohlavek: *aye*

Motion Passed;

ADJOURNMENT;

There being no further business to come before the Board, Krivohlavek declared meeting adjourned at 4:10 p.m. The next regular meeting will be on Tuesday, August 5, 2025 at 9:15 a.m. in the Saline County Commissioners' Room, Court House, Wilber, NE.

State of Nebraska)
County of Saline) ss.

I, Diann Nettifee, the undersigned County Clerk of Saline County, Nebraska do hereby certify the foregoing minutes are true and are part of the official records of this office.

IN WITNESS WHEREOF, I have hereunto set my hand and affixed my official seal this 5th day of August, 2025.

Stephanie A. Krivohlavek
Chairperson

Diann Nettifee
County Clerk

SEAL