



Saline County Board of Commissioners

Meeting Agenda

AGENDA

SALINE COUNTY BOARD OF EQUALIZATION

SALINE COUNTY COURTHOUSE

Wilber, NE

9:15 AM

DATE: September 3, 2019

This agenda is kept on a daily basis and may change from day to day as requests come in to the County Clerk's office. Requests to be on the agenda must be in the County Clerk's office 24 hours prior to the start of the meeting as stated above. This agenda is considered current on the day of the meeting and cannot be changed or altered except for an emergency.

The Board reserves the right to go into executive session if such session is clearly necessary for the protection of the public interest or for the prevention of needless injury to the reputation of an individual.

PLEDGE OF ALLEGIANCE

OPEN MEETINGS LAW

ROLL CALL

APPROVAL OF AGENDA

APPROVAL OF MINUTES OF THE PREVIOUS MEETING

CORRESPONDENCE

BUSINESS FOR ACTION

CBOE Notice of Valuation Change

Tax List Correction

Tax List Correction - SSE Crete Operating Company

9:25 - Public Hearing for Vehicle Exemption Applications (if needed)

Discuss/Approve Vehicle Exemption Application (if needed)

Application for Exemption of two vehicles owned by Doane University

ADJOURNMENT

	A	B	C	D	E	F	G	H	I	J
1	COUNTY BOARD OF EQUALIZATION NOTICE									
2	September 3, 2019									
3		PARCEL #	DIST #	OWNERS NAME	LEGAL DESCRIPTION	REASON FOR CORRECTION	2018 VALUE	2019 VALUE BEFORE	2019 VALUE AFTER	VALUATION CHANGE
4	1	760028540	15	City of Friend	Friend City - Pt of Lot 139 (40' x 82 1/2')	Property was purchased from a taxable entity on 7/2/19. Now exempt property - changed prior to levy date (Reg 40-007.09)	4,325	4,325	0	-4,325
5	2									0
6	3									0
7	4									0
8										
9										
10										-4,325

SALINE COUNTY ASSESSOR'S OFFICE

ASSESSMENT SUMMARY

Date of Run : 08/22/2019

PARCEL # : 760028540 MAP #: 3683-00-0-30100-000-0086 CAD #: 005-041-0068

CURRENT OWNER

CURRENT VALUATION

CITY OF FRIEND	Improvements	:	0
ATTN;JIM VOSSLER	Land Value	:	4,325
235 MAPLE STREET	Outbuildings	:	0
FRIEND, NE 68359-0000	Total Assessed	:	4,325

PARCEL LOCATION

Street Address : 1ST STREET
Class Code : 02 03 03 01 06 01
Legal Description : FRIEND CITY PT OF LOT 139 (40'X 82 1/2')

ASSESSMENT INFORMATION

PREVIOUS VALUATION

Tax District : 15 FRIEND C	Improvements	:	0
Property Class : 2000	Outbuildings	:	0
Exemption Code : 0	Land Value	:	4,325
Exempt Amount : 0	Prev Total	:	4,325
Taxable Value : 4,325	Prev Taxable	:	4,325

CURRENT TAXATION

School District : 76-0068 FRIEND 68
Appraised Value : 4,325
Current Tax Rate : 2.093745
Gross Taxes Due : 90.56
Exemption Amount : 0
Exemption Tax Loss : 0.00
Tax Credit : 3.74
Net Taxes Due : 86.82

PREVIOUS OWNERSHIP

Grantor : GROPP/GAIL
Book & Page # : 439-172
Sale Date : 07/02/2019
Sale Price :

LAST BUILDING PERMIT

Description : THINK BLDG IS GONE 7/21/2006
Date Opened : 07/25/2006
Date Closed : 04/05/2007
Permit Amount :

TerraScan Saline County Assessor's Office Logon: BRANDI

File

SALINE COUNTY ASSESSOR'S OFFICE
REAL PROPERTY TAX ACCELERATION

Parcel #	:	760145027		
Statement #	:	2019-0000001RA		
Owners ID #	:	19960		
Owners Name	:	MERRIMAM/TANYA K		
Levy Year	:	2018		
Tax Year	:	2019		
Tax District	:	55		
Land Value	:	0		
Impr Value	:	79,845		
Outbuildings	:	0		
Total Value	:	79,845		
Tax Rate	:	1.715572		
Gross Taxes	:	1,369.80		
HS Value Loss	:		Net Taxes	: 1,369.80
HS Tax Loss	:	0.00	First Half	: 684.90
Taxable Value	:	79,845	Second Half	: 684.90

View: re_adv.vw Window:1



© 2016 Pictometry

04/02/2016



Taxes Due



Saline County

Parcel Name
760145027 MERRIMAM/TANYA K
2491 COUNTY ROAD B
DENTON, NE 68339-

Legal
CRETE PRCT IMPROVEMENTS ON LEASED LAND-MODULAR HOME-E NE SEC. 1:
2491 \ CO RD B

Payment Information
Select which payment(s) you would like to make and click on continue.



Delinquency Dates

1st Half: 05/01/2019

2nd Half: 09/01/2019

Parcel Information		Tax Information	
Tax District	55	Gross Tax Assessed	\$ 1,369.80
Levy	1.71557200	Exemption/Credit	\$ 69.06
Value	\$ 79,845	Net Tax	\$ 1,300.74
Tax Sale(s)			

Year: 2018 Statement: 5379	Real Estate Tax
Net Tax Due	\$ 1,300.74
First Payment	\$ 0.00
Second Payment	\$ 650.37
Unpaid Tax Due	\$ 650.37

Receipt date is the business date the payment was posted, not the date received from the taxpayer.

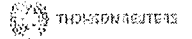
Receipt Date 6/17/2019
Pay Second Half

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SALINE COUNTY ASSESSOR'S OFFICE

+760145027 Real Property Record Card



Data Provided By: BRANDI KELLY County Assessor. Printed on 08/14/2019 at 11:01:55A

Parcel Information		Ownership Information	
Parcel Number	760145027	Current Owner	TANYA K MERRIMAM
Map Number	3689-40-0-90000-000-0360		
Situs	2491 CO RD B	Address	2491 COUNTY ROAD B
Legal	CRETE PRCT IMPROVEMENTS ON LEASED LAND-MODULAR HOME-E NE SEC. 12-8-4	City ST. Zip	DENTON, NE 68339-
		Cadastral #	

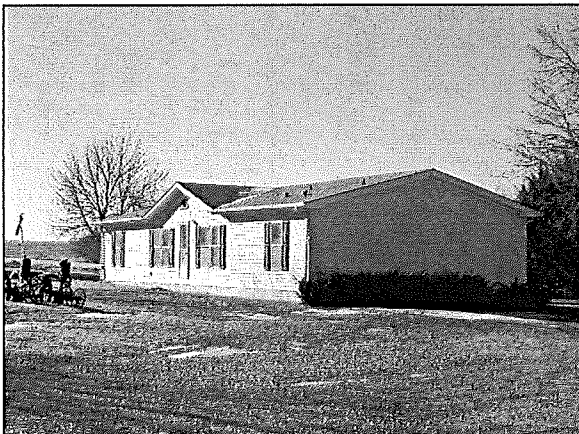
Current Valuation		Assessment Data		Property Classification	
Leasehold		District/TIF Fund	55	Status	03 Improved On Leased Land
Impr. Value	79,845	School Base	76-0002 CRETE 2	Use	01 Single Family
Outbuildings		Affiliated Code		Zoning	05 Agricultural
Total Value	79,845	Neighborhood	3	Location	03 Rural
Exemptions		Greenbelt Area	NO	City Size	00 N/A
Taxable Value	79,845	Greenbelt Loss		Lot Size	00

Sales History				Multiple Owner Information		
Date	Book/Page	Grantor	Price	Ownrshp. %	Owner's Name	

Boe Appeal History				Building Permits			
Appeal #	Year	Appealed By	Status	Permit #	Date	Description	Amount
				84PER1 ADJ	10/27/2017	MODULAR TO BE RE 11/26/2016 ROLL TO ATR 02/07/2000 ADDED NEW DECK 05/07/1999 ADDED 60 X 27 MO	

Assessment Milestones								
Year	Description	Class	Ex Code	Land	Impr.	Outbldg.	Total	Taxable
2018	CTL	1000			79,845		79,845	79,845
2017	CTL	1000			79,845		79,845	79,845
2016	CTL	1000			73,785		73,785	73,785
2015	CTL	1000			73,785		73,785	73,785
2014	CTL	1000			73,785		73,785	73,785

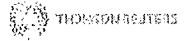
Historical Valuation Information								
Year	Billed Owner	Land	Impr.	Outbldg.	Total	Exempt	Taxable	Taxes
2018	TANYA K MERRIMAM		79,845		79,845		79,845	1,300.74
2017	TANYA K MERRIMAM		79,845		79,845		79,845	1,281.62
2016	TANYA K MERRIMAM		73,785		73,785		73,785	1,196.68
2015	TANYA K MERRIMAM		73,785		73,785		73,785	1,150.58
2014	TANYA K MERRIMAM		73,785		73,785		73,785	1,172.40
2013	TANYA K MERRIMAM		68,960		68,960		68,960	1,174.26
2012	TANYA K MERRIMAM		68,960		68,960		68,960	1,045.94
2011	TANYA K MERRIMAM		68,960		68,960		68,960	1,063.02
2010	TANYA K MERRIMAM		72,500		72,500		72,500	1,088.78
2009	TANYA K MERRIMAM		72,500		72,500		72,500	1,090.82





SALINE COUNTY ASSESSOR'S OFFICE

+760145027 Residential Property Record Card



Data Provided By: BRANDI KELLY County Assessor. Printed on 08/14/2019 at 11:02:03A

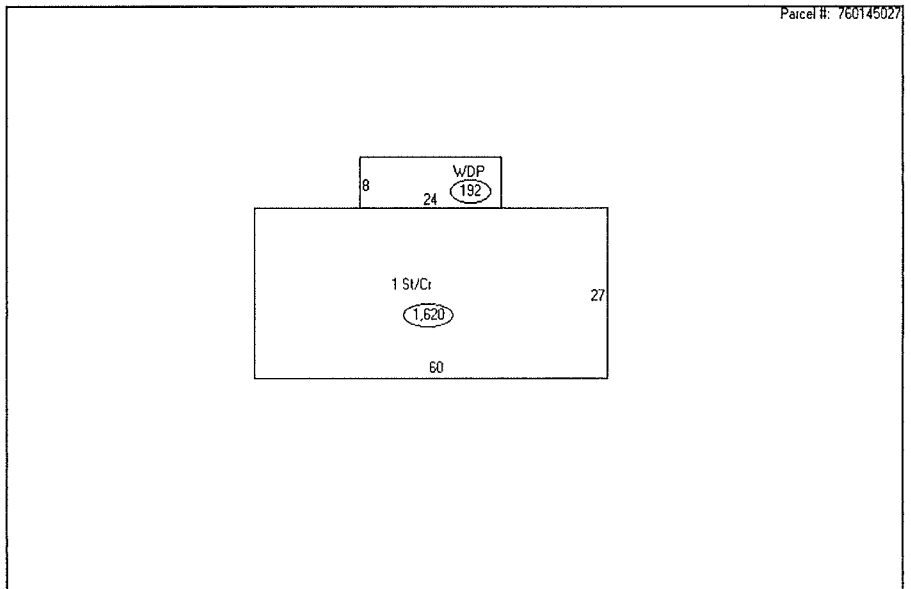
Parcel Information		Ownership Information	
Parcel Number	760145027	Current Owner	TANYA K MERRIMAM
Map Number	3689-40-0-90000-000-0360		
Situs	2491 CO RD B	Address	2491 COUNTY ROAD B
Legal	CRETE PRCT IMPROVEMENTS ON LEASED LAND-MODULAR HOME-E NE SEC. 12-8-4	City St. Zip	DENTON, NE 68339-
		Cadastral #	

Property Data			
Neighborhood	3	Topography	# of Units
Lot Width		Street	Unit Value
Lot Depth		Utilities	Adjustment
Units/Lots	1	Amenities 1	Lot Value
Value Method	SF	Amenities 2	

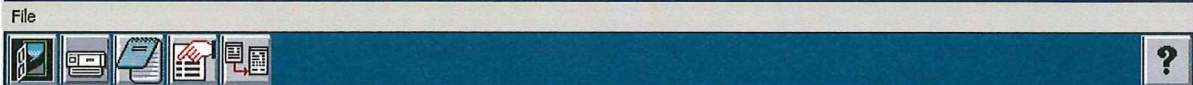
Building Data							
Condition	Average	Base Area	1,620	Foundation		Fixtures	11
Type	Single-Family	Total Area	1,620	Slab Area		Bedrooms	
Quality	Low	Style 1	One-Story 100%	Crawl Area	1620	Bathrooms	
Arch. Type		Style 2		Basement Area		Garage Type	
Ext. Wall 1	100% VINYL	Roofing	Comp-Shingle	Min Finish		Garage Area	
Ext. Wall 2		HVAC 1	100% WARM & COOLED AIR	Rec Finish		No. of Stalls	
		HVAC 2		Part Finish			

Miscellaneous Improvements				Building Data (cont.)			
Description	Year	Size	Cost	Depr %	Value	Year Built	1997
TRLR SKIRT		174	6.95		1,210	Actual Age	22
WD DECK PINE		192	12.04		2,310	Remodel Year	
						Remodel Type	
						Effective Age	10
						Physical Depr.	9%
						Functional Depr.	
						Economic Depr.	20%
						Total Depreciation	27%

Cost Approach From Marshall & Swift	
Leasehold	
Adjusted Square Foot Cost	65.53
Total Area Value	106,160
Miscellaneous Improvements	3,520
Garage Cost	
Total Replacement Cost New	109,680
Less Depreciation	(29,835)
Replacement Cost New Less Depreciation	79,845
Lump Sums	
Estimate of Value	79,845
Value Per Square Foot	49.00
Valuation From Comparable Sales Analysis	
Adjustment Model	NA
Subject Area	1,620
Factor	
Adjusted	
Valuation Not Available	
Model Number	NA
Description : NA	
Calculation	NA
Value	NA



*DATA USED FOR COST CALCULATIONS SUPPLIED BY MARSHALL & SWIFT which hereby reserves all right herein.



SALINE COUNTY ASSESSOR'S OFFICE
PERSONAL PROPERTY TAX ACCELERATION

Schedule #	:	760144817
Statement #	:	2019-0000002PA
Owners ID #	:	22604
Owners Name	:	SSC CRETE OPERATING CO. LLC 32
Levy Year	:	2018
Tax Year	:	2019
Tax District	:	5
Total Value	:	34,486.00
Tax Rate	:	2.192326
Gross Taxes	:	756.04
Penalty	:	
Penalty Amount	:	
Penalty Tax	:	0.00
Net Taxes	:	756.04
First Half	:	378.02
Second Half	:	378.02

File with the county assessor on or before May 1, or a penalty will be assessed.

Personal Property Return

Nebraska Net Book Value

• Attach all supporting schedules

Tax Year	2019
County Name	SALINE

Failure to timely report all personal property on this return will result in a forfeiture of the exemption under the Personal Property Tax Relief Act for the personal property not timely reported on this return.


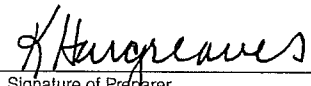
Name of Property Owner SSC CRETE OPERATING COMPANY, LLC 32858 760144817			Telephone Number	Tax District 5
Street or Other Mailing Address 5115 E STATE RD 64			Property Type LONG TERM CARE	Precinct or Township
City BRADENTON	State FL	Zip Code 34208	County ID or Schedule Number	
Address of Property (if different than above) CRETE MANOR 830 EAST 1ST ST			City CRETE	State NE
			Zip Code 68333	Legal Description

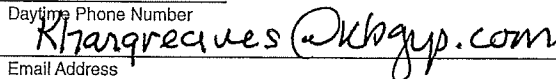
Totals	Taxable Value	
1 Commercial and industrial property total (from schedule)	1	34,486 34,485
2 Agricultural machinery and equipment total (from schedule)	2	
3 TOTAL TAXABLE VALUE before exemptions (total of lines 1 and 2)	3	34,486 34,485

Describe any leased or consigned property in your custody, and list the name and address of the lessor or owner.	
Description of Property	Name and Address of Lessor or Owner

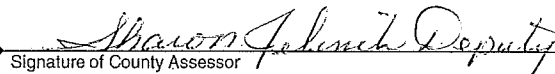
Under penalties of law, I declare that I have examined this return, including any attached schedules, and to the best of my knowledge and belief, it is correct and complete.

Please complete this return and file with the county assessor's office. Your county assessor may require a copy of your federal depreciation worksheet, if applicable.

sign here  Signature of Property Owner 14/25/19 Date  Signature of Preparer Date

Title Daytime Phone Number Daytime Phone Number
 Email Address SHAYNEBENCH@TRILLIUMHCG.COM Email Address 

For County Assessor's Use Only	
Depreciation Worksheet Reviewed Date <u>5-1-19</u> Initials <u>SJ</u>	PENALTY <input type="checkbox"/> 10% <input type="checkbox"/> 25%
Total personal property value exempted under Personal Property Tax Relief Act \$ 10,000	Total personal property value exempted under Beginning Farmer Tax Credit Act \$

 Signature of County Assessor 5-1-19 Date

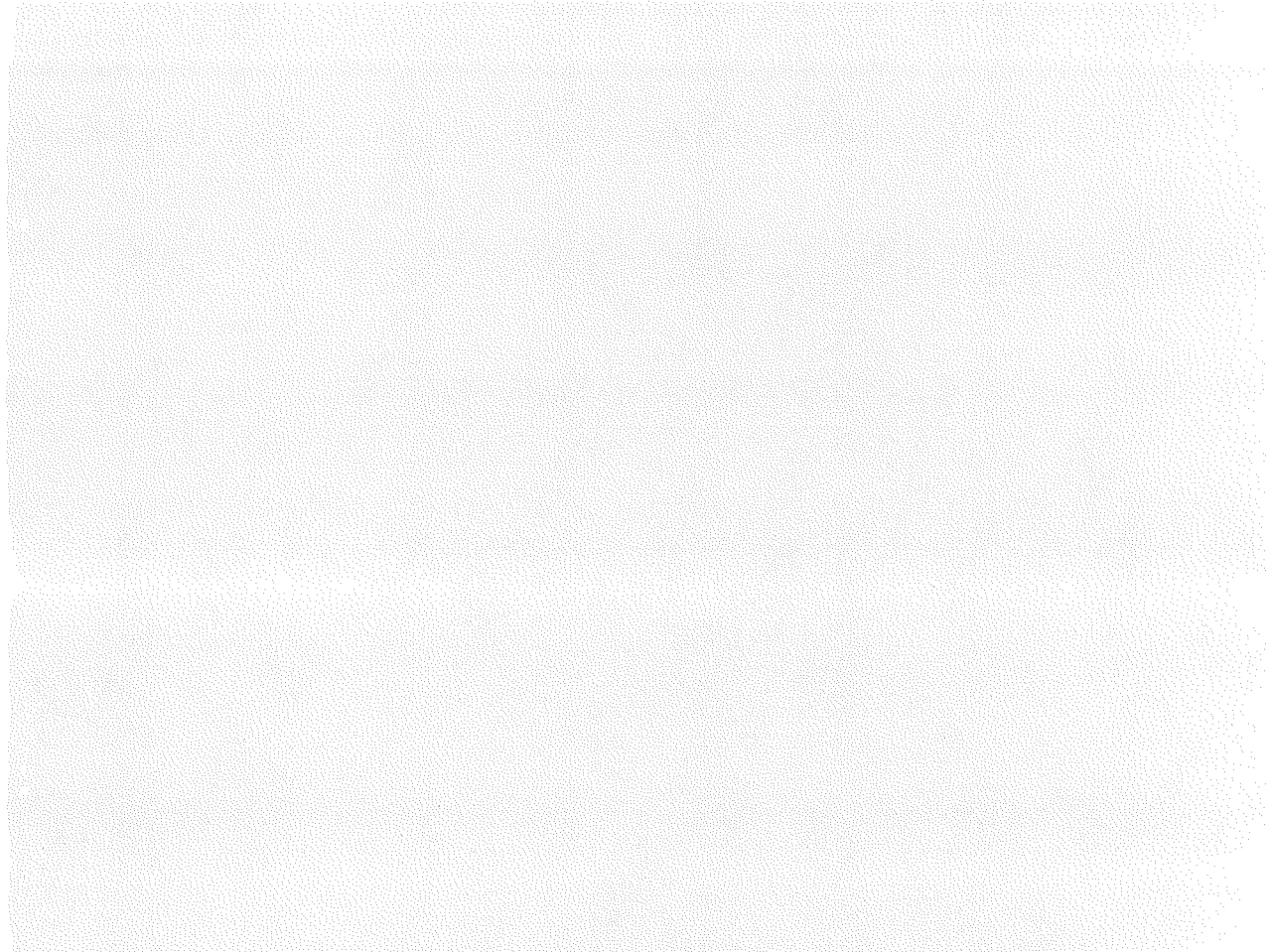
Sent Copy

Personal Property Schedule - Nebraska Net Book Value
 Name: SSC CRETE OPERATING CO. LLC 32858 Year: 2019
 Schedule: 760144817 County: SALINE COUNTY ASSESSOR'S OFFICE

Description	Type	Year	# Units	Adj Basis	Recov	Depr %	Taxable Value
WATER HEATER	CO	2017	1	10,807	10	78.62%	8,496
FURNITURE & FIXTURES	CO	2014	1	2,632	7	30.63%	806
LEASEHOLD IMPROVEMENTS	CO	2014	1	25,579	10	48.07%	12,296
NURSING HOME EQUIPMENT	CO	2014	1	31,053	7	30.63%	9,512
NURSING HOME F&F	CO	2014	1	7,053	7	30.63%	2,160
FURNITURE & FIXTURES	CO	2013	1	3,595	7	18.38%	661
NURSING HOME EQUIPMENT	CO	2013	1	1,097	7	18.38%	202
TELEPHONE SYSTEM	CO	2013	1	521	7	18.38%	96
FURNITURE & FIXTURES	CO	2012	1	4,186	7	6.13%	257
Total Taxable Valuation :							34,486

Attach schedules to your Nebraska Personal Property Return.
 Retain a copy for your records.

MATT OLBERDING Lincoln Journal Star Jun 14, 2019



SALE! 90% OFF FOR 3 MONTHS

A Florida-based company is planning to close three Nebraska nursing homes it owns.

Trillium Healthcare Group, based in Bradenton, Florida, has notified residents and staff at Premier Estates that it plans to close senior care facilities in Crete, Fremont and West Point.



Steve Marhee, Trillium's vice president of operations, confirmed the closings and said there is a 60-day process during which the company will work to help residents find other homes. The three nursing homes will likely close in early August.

Marhee deferred additional questions to Heath Boddy, president and CEO of the Nebraska Health Care Association, a trade group that represents more than 90% of the senior care companies operating in the state.

Boddy said the closings were because of two main factors: difficulty finding workers to keep the facilities fully staffed and operating losses because of low Medicaid reimbursement rates.

He said the Medicaid reimbursement rate per patient on average is about \$36 per day less than the facilities' costs.

"It's really tough from a business standpoint to do that," Boddy said.

More than 140 people will lose their jobs as a result of the closings, according to filings with the Nebraska Department of Labor.



DINE, DRINK, GOLF, CELEBRATE.
LINCOLN'S PREMIER DESTINATION



The filings, which are required when companies lay off a certain number of workers and/or close locations, show 64 people will lose their jobs in Crete, 43 in Fremont and 35 in West Point.

Boddy said Trillium has held job fairs and worked with other nearby senior facilities to try to help affected workers find jobs.

Premier Estates of Fremont is on the Centers for Medicare & Medicaid Services list of Special Focus Facilities, which are nursing homes with a poor inspection record. It is the only Nebraska facility on the list.

Boddy said he did not have any information suggesting that played a role in the facility's closure.

The Premier Estates closings come on the heels of the closing of several nursing homes and assisted-living facilities in the state that were owned by Cottonwood Healthcare, also known as Skyline.

The company's 21 homes were put into receivership last year after it ran into financial problems, and the receiver has since closed facilities in Omaha, Norfolk, Grand Island, Sidney, Schuyler, Wausa and Broken Bow.



DINE, DRINK, GOLF, CELEBRATE.
LINCOLN'S PREMIER DESTINATION



Taxes Due



Served by WEBSERVER-2



Saline County

Parcel 760144817

Name
SSC CRETE OPERATING CO. LLC 32858
5115 EAST STATE ROAD 64
BRADENTON, FL 34208-

Legal

Payment Information

Select which payment(s) you would like to make and click on continue.



Delinquency Dates

1st Half: 05/01/2019

2nd Half: 09/01/2019

Parcel Information

Tax District 5
Levy 2.19232600
Value \$ 45,741
Tax Sale(s)

Tax Information

Gross Tax Assessed \$ 1,002.80
Exemption/Credit \$ 219.24
Net Tax \$ 783.56

Year: 2018 Statement: 984

Net Tax Due \$ 783.56
First Payment \$ 391.78
Second Payment \$ 391.78
Unpaid Tax Due \$ 783.56

Personal Property Tax

The following conditions prevent you from paying your taxes online.
Back taxes due on this parcel. Back taxes must be paid first.

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