



# Saline County Board of Commissioners

## Meeting Agenda

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### AGENDA

#### SALINE COUNTY BOARD OF EQUALIZATION

#### SALINE COUNTY COURTHOUSE

#### Wilber, NE

#### 9:15 AM

**DATE: December 21, 2021**

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**

Discuss/Approve Tax List Correction 2021-32: Ethel M Lausen Living Trust, Ethel M Lausen (Trustee)

Discuss/Approve Tax List Correction 2021-33: Raymond W & Phyllis Wuerch Rev Trust, R W & P A Wuerch, Trustees

Discuss/Approve Tax List Correction 2021-34: Trevin J & Elizabeth M Stutzman

Discuss/Approve Tax List Correction 2021-35: Derek L & Paula A Anderson

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

Discuss/Approve Vehicle Exemption Application (if needed)

**ADJOURNMENT**

SALINE COUNTY BOARD OF EQUALIZATION

The regular meeting of the Saline County Board of Equalization opened with the Pledge of Allegiance. The meeting was called to order at 9:15 a.m. on Tuesday, December 7, 2021 by Chairperson Russ Karpisek. Present were Karpisek, Phil Hardenburger, Stephanie A. Krivohlavek, Janet J. Henning and Marvin A. Kohout, Commissioners and County Clerk Anita K. Bartels.

Notice of said meeting was posted in the County Clerk’s office, on the Saline County Website, and published in all three county newspapers on December 1, 2021, in compliance with State Statutes.

Let the record show that all proceedings are electronically recorded.

Karpisek advised those present of the open meetings act posted at the back of the room.

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

Krivohlavek moved to approve the minutes of the November 23, 2021 meeting as presented, seconded by Henning. Voting aye were Hardenburger, Henning, Karpisek, Kohout and Krivohlavek, nays none, motion carried.

Henning moved to approve Tax List Correction #2021-26 for Raymond Broz Family Limited Partnership, seconded by Hardenburger. Voting aye were Henning, Karpisek, Kohout, Krivohlavek and Hardenburger, nays none, motion carried.

Krivohlavek moved to approve Tax List Correction #2021-27 for the Village of DeWitt, seconded by Kohout. Voting aye were Karpisek, Kohout, Krivohlavek, Hardenburger and Henning, nays none, motion carried.

Hardenburger moved to approve Tax List Correction #2021-28 for William W. Sr. & Sherryl J. Yokel, seconded by Henning. Voting aye were Kohout, Krivohlavek, Hardenburger, Henning and Karpisek, nays none, motion carried.

Krivohlavek moved to approve Tax List Correction #2021-29 for the Farmers Cooperative Elevator Co., seconded by Henning. Voting aye were Krivohlavek, Hardenburger, Henning, Karpisek and Kohout, nays none, motion carried.

Krivohlavek moved to approve Tax List Correction #2021-30 for Bradley Gene Schwisow, seconded by Hardenburger. Voting aye were Hardenburger, Henning, Karpisek, Kohout and Krivohlavek, nays none, motion carried.

Henning moved to approve Tax List #2021-31 for La Casa Serena, LLC, seconded by Krivohlavek. Voting aye were Henning, Karpisek, Kohout, Krivohlavek and Hardenburger, 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 regular meeting will be on December 21, 2021, at 9:15 a.m., in the Saline County Commissioners' Room, Court House, Wilber NE.

ATTEST:

Anita K. Bartels, County Clerk

Janet J. Henning

Russ Karpisek, Chairperson

Stephanie A. Krivohlavek

Phil Hardenburger, Vice Chairperson

Marvin A. Kohout

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I, Anita K. Bartels, County Clerk in and for Saline County, do hereby certify that the minutes of the previous meeting held on November 23, 2021 were approved as presented.

Anita K. Bartels, County Clerk

Janet J. Henning

Russ Karpisek, Chairperson

Stephanie A. Krivohlavek

Phil Hardenburger, Vice Chairperson

Marvin A. Kohout

**TAX LIST CORRECTIONS, SALINE COUNTY, NEBRASKA**

Date:	December 16, 2021										No:	2021-32
Name:	Ethel M Lausen Living Trust, Ethel M Lausen (Trustee)				Address:	876 US Highway 6 Friend, NE 68359						
Year Corrected:	2021	School Dist:	19-68	Tax Dist:	15							

Description of Property:	Real Estate - Friend City Burley McLeans N. 45' of S. 105' of Lot 17										Parcel:	760148248
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													Info for Treasurer	
	STATEMENT OR SCHEDULE #	ACTUAL VALUATION	TAX RATE	CONSOLIDATED TAX	HOMESTEAD VALUE	HOMESTEAD TAX	PENALTY TAX	USED TAX CREDIT	OTHER	TOTAL TAX	TOTAL TAX CREDIT	TAX CREDIT OVERAGE		
ORIGINAL TAX	04801	6,390	2.165493	138.38				6.88		131.50	6.88			
CORRECTED TAX	04801	0	2.165493	0.00						0.00				
ADDED TAX														
DEDUCTED TAX										-131.50				

**Reason for Correction:** Correcting 2021 tax roll due to clerical error. Per Trustee's Deed filed with the Register of Deeds office, Ethel M Lausen Living Trust sold this property to Raymond Weseley & Phyllis Ann Wuerch on 8/23/2021. However, when the transfer was completed, this parcel was erroneously missed.

I hereby direct the County Treasurer of Saline County to accept this Official Correction made for the above named party and description and to issue his receipt in payment of the corrected tax as shown above.

ALL CORRECTIONS MADE ON THE TAX ROLL MUST BE SHOWN IN RED.

Approved by the action of the County Board, this \_\_\_\_\_ day of \_\_\_\_\_

	Chairman	
		County Assessor
		By Deputy

**Taxes Due**

Served by **WEBSERVER-2**



**Saline County**

Parcel	Name
0760148248	LAUSEN LIVING TRUST/ETHEL M ETHEL M LAUSEN (TRUSTEE) 876 US HIGHWAY 6 FRIEND, NE 68359-

Legal
FRIEND CITY BURLEY MCLEANS N. 45' OF S. 105' OF LOT 17 FRIEND CITY

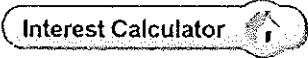
**Payment Information**  
Select which payment(s) you would like to make and click on continue.

**Parcel Information**

Tax District  
Levy  
Value  
Tax Sale(s)

**Tax Information**

15	Gross Tax Assessed	\$ 138.38
2.16549300	Exemption/Credit	\$ 6.88
\$ 6,390	Net Tax	\$ 131.50



**Year: 2021 Statement: 4801**

Net Tax Due  
First Payment  
Second Payment  
Unpaid Tax Due

**Real Estate Tax**

\$ 131.50	
\$ 65.75	<u>Pay First Half</u>
\$ 65.75	
\$ 131.50	<u>Pay Total Due</u>

**Delinquency Dates**

1st Half: 05/01/2022  
2nd Half: 09/01/2022

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Gen.	Num.	Paged	ROD	Cards	Copy
	✓	✓	✓	✓	
Register of Deeds					

Filing Fee: \$ 10.00 check  
Page Count: 1

NEBRASKA DOCUMENTARY  
STAMP TAX  
Aug 23, 2021  
\$551.25 By: JH

STATE OF NEBRASKA )  
SALINE COUNTY ) ss

Entered in numerical index and filed on record,  
the 23rd day of August, 2021  
at 1:30 o'clock P. M. and Recorded  
as instrument number 2021-01623  
*Antia S. [Signature]*  
County Clerk

PLEASE RETURN TO:  
Home & Country LLC  
133 Maple Street Friend, NE 68359

~~TRUSTEE'S DEED~~

Larry Eigsti, Successor Trustee of the Ethel M. Lausen Living Trust dated October 15, 2004, GRANTOR, in consideration of One Dollar (\$1.00) and other valuable consideration, receipt of which is hereby acknowledged, conveys to Raymond Weseley Wuerch and Phyllis Ann Wuerch, Trustees of the Raymond Weseley Wuerch and Phyllis Ann Wuerch Revocable Trust dated May 10, 2011, GRANTEE, the following described real estate (as defined in Neb. Rev. Stat. 76-201):

Lot 17, Burley and McLean's Southside Residence Tracts, Friend, Saline County, Nebraska. EXCEPT a tract more particularly described as follows:  
Commencing at the Northeast Corner of said Lot 17; Thence South on the East Line of said Lot 17, a distance of 45 feet; Thence due West a distance of 175 feet, more or less, to a point on the West Line of said Lot 17, 45 feet South of the Northwest Corner of said Lot 17; Thence North 45 feet to the Northwest Corner of said Lot 17, Thence due East on the North Line of said Lot 17 to the point of beginning.

To have and hold above described premises together with all tenements, hereditaments and appurtenances thereto belonging unto the GRANTEE and their assigns.

- GRANTOR covenants with GRANTEE and their heirs and assigns that GRANTOR:
1. Is lawfully seized of said premises;
  2. Is free from any encumbrance except covenants, easements and restrictions of record;
  3. has legal power and lawful authority to convey the same; and

Executed: August 20, 2021

Ethel M. Lausen Living Trust dated October 15, 2004  
  
*Larry Eigsti*  
By: Larry Eigsti, Successor Trustee

State of Nebraska )  
) SS.  
County of Saline )

The foregoing instrument was acknowledged before me on August 20, 2021 by Larry Eigsti, Successor Trustee of the Ethel M. Lausen Living Trust dated October 15, 2004.

**TAX LIST CORRECTIONS, SALINE COUNTY, NEBRASKA**

<b>Date:</b>	December 16, 2021										<b>No:</b>	2021-33
<b>Name:</b>	Raymond W & Phyllis Wuerch Rev Trust, R W & P A Wuerch, Trustees				<b>Address:</b>	943 South Chestnut Street Friend, NE 68359						
<b>Year Corrected:</b>	2021	<b>School Dist:</b>	19-68	<b>Tax Dist:</b>	15							
<b>Description of Property:</b>	Real Estate - Friend City Burley McLeans N 45' of S 105' of Lot 17										<b>Parcel:</b>	760148248

												Info for Treasurer	
	STATEMENT OR SCHEDULE #	ACTUAL VALUATION	TAX RATE	CONSOLIDATED TAX	HOMESTEAD VALUE	HOMESTEAD TAX	PENALTY TAX	USED TAX CREDIT	OTHER	TOTAL TAX	TOTAL TAX CREDIT	TAX CREDIT OVERAGE	
ORIGINAL TAX													
CORRECTED TAX	04801	6,390	2.165493	138.38				6.88		131.50	6.88		
ADDED TAX										131.50			
DEDUCTED TAX													

**Reason for Correction:** Correcting 2021 tax roll due to clerical error. Per Trustee's Deed filed with the Register of Deeds office, Ethel M Lausen Living Trust sold this property to Raymond Weseley & Phyllis Ann Wuerch, Trustees of the Raymond Weseley & Phyllis Ann Wuerch Revocable Trust on 8/23/2021. However, when the transfer was completed, this parcel was erroneously missed. Therefore, this correction is to transfer the name to correct owner of record.

I hereby direct the County Treasurer of Saline County to accept this Official Correction made for the above named party and description and to issue his receipt in payment of the corrected tax as shown above.

ALL CORRECTIONS MADE ON THE TAX ROLL MUST BE SHOWN IN RED.

Approved by the action of the County Board,  
this \_\_\_\_\_ day of \_\_\_\_\_.

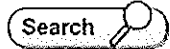
_____ Chairman	_____ County Assessor
_____ By	_____ Deputy

**TAX LIST CORRECTIONS, SALINE COUNTY, NEBRASKA**

<b>Date:</b> December 16, 2021											<b>No:</b> 2021-34	
<b>Name:</b> Trevin J & Elizabeth M Stutzman					<b>Address:</b> 621 South Chestnut Street Friend, NE 68359							
<b>Year Corrected:</b> 2021			<b>School Dist:</b> 19-68		<b>Tax Dist:</b> 15							
<b>Description of Property:</b> Real Estate - Friend City C.E. Friend's Third Addition 90' x 50' Block 3										<b>Parcel:</b> 760030030		
<b>Info for Treasurer</b>												
	<b>STATEMENT OR SCHEDULE #</b>	<b>ACTUAL VALUATION</b>	<b>TAX RATE</b>	<b>CONSOLIDATED TAX</b>	<b>HOMESTEAD VALUE</b>	<b>HOMESTEAD TAX</b>	<b>PENALTY TAX</b>	<b>USED TAX CREDIT</b>	<b>OTHER</b>	<b>TOTAL TAX</b>	<b>TOTAL TAX CREDIT</b>	<b>TAX CREDIT OVERAGE</b>
<b>ORIGINAL TAX</b>	08645	4,950	2.165493	107.20				5.32		101.88	5.32	
<b>CORRECTED TAX</b>	08645	0	2.165493	0.00						0.00		
<b>ADDED TAX</b>												
<b>DEDUCTED TAX</b>										-101.88		
<b>Reason for Correction:</b> Correcting 2021 tax roll due to clerical error. Per Warranty Deed filed with the Register of Deeds office, Trevin J & Elizabeth M Stutzman sold this property to Derek L & Paula A Anderson on 7/6/2021. However, when the transfer was completed, this parcel was erroneously missed.												
I hereby direct the County Treasurer of Saline County to accept this Official Correction made for the above named party and description and to issue his receipt in payment of the corrected tax as shown above.												
ALL CORRECTIONS MADE ON THE TAX ROLL MUST BE SHOWN IN RED.												
Approved by the action of the County Board, this _____ day of _____												
										County Assessor		
										By		
										Deputy		

**Taxes Due**

Served by **WEBSERVER-2**



**Saline County**



Parcel	Name	Legal
0760030030	STUTZMAN/TREVIN J & ELIZABETH M 621 SOUTH CHESTNUT STREET FRIEND, NE 68359-	FRIEND CITY C.E. FRIEND'S THIRD ADDITION 90' X 50' BLK. 3 \ MAPLE STREET

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



**Delinquency Dates**  
1st Half: 05/01/2022  
2nd Half: 09/01/2022

Parcel Information		Tax Information	
Tax District	15	Gross Tax Assessed	\$ 107.20
Levy	2.16549300	Exemption/Credit	\$ 5.32
Value	\$ 4,950	Net Tax	\$ 101.88
Tax Sale(s)			

Year: 2021 Statement: 8645		Real Estate Tax	
Net Tax Due		\$ 101.88	
First Payment		\$ 50.94	<u>Pay First Half</u>
Second Payment		\$ 50.94	
Unpaid Tax Due		\$ 101.88	<u>Pay Total Due</u>

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NEBRASKA DOCUMENTARY  
STAMP TAX  
Date: 07/06/21  
\$ 585.00 By JH

Gen.	Num.	Paged	ROD	Cards	Copy
Register of Deeds					

Submitted by: Title Services of Blue Valley  
Filing Fee: \$16.00  
Page Count: 2

STATE OF NEBRASKA } SS  
SALINE COUNTY

Entered in numerical index and filed on record,  
the 06 day of July 2021  
at 09:21 o'clock AM and Recorded  
as Instrument number 2021-01247

*Shirley L. Linn*  
County Clerk

Electronically Recorded By: JH

**AFTER RECORDING RETURN TO:**  
Title Services of Blue Valley, LLC  
104 S. 5th St., Suite 205  
Seward, NE 68434  
TS052992-

### WARRANTY DEED

Trevin J. Stutzman and Elizabeth M. Stutzman, husband and wife, GRANTOR, in consideration of One Dollar (\$1.00) and other good and valuable consideration, conveys to GRANTEE, Derek L. Anderson and Paula A. Anderson, husband and wife, as joint tenants and not as tenants in common, the following described real estate (as defined in Neb. Rev. Stat. § 76-201):

All of Lot 25 and the South 40 feet of Lot 26 in Burley and Frantz Subdivision of Block 2, C.E. Friend's Third Addition to the Town, now City of Friend, Saline County, Nebraska, and that part of Block Numbered Three (3), in C.E. Friend's Third Addition to the Village, now City of Friend, described as follows: Beginning at the Southwest corner of Lot Numbered Twenty-Five (25) in Burley and Frantz's Subdivision of Block Numbered Two (2), in said Addition, thence running North ninety (90) feet, thence running West fifty (50) feet, thence running South ninety (90) feet, and thence running East fifty (50) feet, to the place of beginning.

GRANTOR covenants (jointly and severally, if more than one) with GRANTEE that GRANTOR:

1. is lawfully seized of such real estate and that it is free from encumbrances, EXCEPT subject to easements, reservations, and restrictions of record;
2. has legal power and lawful authority to convey the same;
3. warrants and will defend title to the real estate against the lawful claims of all persons.

**TAX LIST CORRECTIONS, SALINE COUNTY, NEBRASKA**

<b>Date:</b>	December 16, 2021	<b>No:</b>	2021-35	
<b>Name:</b>	Derek L & Paula A Anderson	<b>Address:</b>	621 South Chestnut Street Friend, NE 68359	
<b>Year Corrected:</b>	2021	<b>School Dist:</b>	19-68	
		<b>Tax Dist:</b>	15	
<b>Description of Property:</b>	Real Estate - Friend City C.E. Friend's Third Addition 90' x 50' Block 3		<b>Parcel:</b>	760030030

												Info for Treasurer	
	STATEMENT OR SCHEDULE #	ACTUAL VALUATION	TAX RATE	CONSOLIDATED TAX	HOMESTEAD VALUE	HOMESTEAD TAX	PENALTY TAX	USED TAX CREDIT	OTHER	TOTAL TAX	TOTAL TAX CREDIT	TAX CREDIT OVERAGE	
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CORRECTED TAX													
	08645	4,950	2.165493	107.20				5.32		101.88	5.32		
ADDED TAX													
										101.88			
DEDUCTED TAX													

**Reason for Correction:** Correcting 2021 tax roll due to clerical error. Per Warranty Deed filed with the Register of Deeds office, Trevin J & Elizabeth M Stutzman sold this property to Derek L & Paula A Anderson on 7/6/2021. However, when the transfer was completed, this parcel was erroneously missed. Therefore, this correction is to transfer the name to correct owner of record.

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I hereby direct the County Treasurer of Saline County to accept this Official Correction made for the above named party and description and to issue his receipt in payment of the corrected tax as shown above.

**ALL CORRECTIONS MADE ON THE TAX ROLL MUST BE SHOWN IN RED.**

	Approved by the action of the County Board,		
	this _____ day of _____		
	Chairman		County Assessor
			By _____
			Deputy