



Saline County Board of Commissioners

Meeting Agenda

AGENDA

SALINE COUNTY BOARD OF EQUALIZATION

SALINE COUNTY COURTHOUSE

Wilber, NE

9:15 AM

DATE: February 1, 2022

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 2022-01: Marcia K Ludlow (etal) & Barbara Berkness

Discuss/Approve Tax List Correction 2022-02: Shawn J & Barbara A Kleine

Discuss/Approve Minor Subdivision for Bob Kasl

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

Discuss/Approve Vehicle Exemption Application (if needed)

Doane University Application for Exemption

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 9:18 a.m. on Tuesday, January 18, 2022 by Chairperson Russ Karpisek. Present were Karpisek, Phil Hardenburger, Stephanie A. Krivohlavek and Marvin A. Kohout, Commissioners and County Clerk Anita K. Bartels. 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 three county newspapers on January 12, 2022, 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.

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

Krivohlavek moved to approve the minutes of the January 4, 2022 meeting as presented, seconded by Kohout. Voting aye were Hardenburger, Karpisek and Kohout, Krivohlavek abstained without conflict, nays none, motion carried.

Kohout moved to open a Public Hearing for Vehicle Exemptions, seconded by Krivohlavek. Voting aye were Hardenburger, Karpisek, Kohout and Krivohlavek, nays none, motion carried.

County Treasurer Debbie Spanyers presented for approval an exemption application from Sacred Heart Church for a 2007 Toyota Avalon. This exemption is a renewal used strictly for religious purposes.

Kohout moved to close the Public Hearing for Vehicle Exemptions, seconded by Krivohlavek. Voting aye were Karpisek, Kohout, Krivohlavek and Hardenburger, nays none, motion carried.

Kohout moved to approve the vehicle exemption for Sacred Heart Church, seconded by Krivohlavek. Voting aye were Kohout, Krivohlavek, Hardenburger and Karpisek, 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 regular meeting will be on February 1, 2022 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

I, Anita K. Bartels, County Clerk in and for Saline County, do hereby certify that the minutes of the previous meeting held on January 4, 2022 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

TerraScan Saline County Assessor's Office Logon: BRANDI

Parcel #	: 760041865	Change Code	: 1	Due	: 1,073.46
Statement #	: 2021-760041865RP	2021/2021	REAL	Paid	: 0.00
	Current	Billed	Corrected		
Tax District	49 1.598881	49 1.598881	49 1.598881		
Drainage Data					
Greenbelt Loss		0			
Property Class	1000			1000	
Land Value	1,680	1,680		1,680	
Ag Land Value	0	0		0	
Impr Value	70,300	70,300		52,000	
Outbuildings	0	0		0	
Total Value	71,980	71,980		53,680	
Exemption Code					
Exempt Amount		0			
Assessed Value	71,980	71,980		53,680	
RE Taxes Due		1,073.46		800.54	
Drainage	0.00	0.00		0.00	
Penalty		0.00			
Total Due	1,073.46	1,073.46		800.54	

Tax Credit, homestead, TIF and Greenbelt adjustments on next page. Page 1 of 2

View: correct.vw Key: STATEMENT # Window:1 Rec:267162 (267162)

Add new records or update existing records

TerraScan Saline County Assessor's Office Logon: BRANDI

Adjustments	Current		Billed		Corrected	
Tax Credit	0.0010755	77.42	0.0010755	77.42	0.0010755	57.74
Ag Tax Credit	0.0012905	0.00	0.0012905	0.00	0.0012905	0.00
U/U Credit		0.00		0.00		0.00
Homestead Loss		0.00		0.00		0.00
Greenbelt Loss		0.00		0.00		0.00
TIF Fund						
Base Value		0		0		0
Excess Taxes				0.00		0.00
Excess TC				0.00		0.00

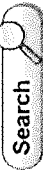
Page 2 of 2

F1 Help F3 Prev fld F7 Fld reform F9 Repeat fld
 F2 Date F4 Next fld F8 Del line Esc Cmd Mode

View: correct.vw Key: STATEMENT # Window:1 Rec:267162 (267162)

Add new records or update existing records

Taxes Due



Served by WEBSERVER-2



Saline County

Parcel 0760041865
Name LUDLOW/MARCIA K
 (ET AL) & BARBARA BERKNESS
 311 EAST SUMMER STREET
 WESTERN, NE 68464

Legal
 WESTERN VILLAGE S 30' OF LOT 5 ALL OF 6 BLK 4
 311 \ EAST SUMMER 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 District
 Levy
 Value
 Tax Sale(s)

Tax Information

49 Gross Tax Assessed \$ 1,150.88
 1.59888100 Exemption/Credit \$ 77.42
 \$ 71,980 Net Tax \$ 1,073.46

Year: 2021 Statement: 5060

Net Tax Due
 First Payment
 Second Payment
 Unpaid Tax Due

Real Estate Tax

\$ 1,073.46
 \$ 536.73 Pay First Half
 \$ 536.73
 \$ 1,073.46 Pay Total Due

The information provided in this site is the most recent and most accurate data available. All information contained herein is for informational purposes only. MIPS Inc does not warrant that such information is accurate and error free. This information is provided on an "as is" basis without warranties of any kind, either expressed or implied, but not limited to, the implied warranties of merchantability or fitness for a particular purpose. MIPS Inc shall not be liable for any direct, indirect, incidental, special or consequential damages arising out of the use of such information or the inability to use such information. MIPS also is not, nor shall be party to or subject to any warranty or any breach of any kind. The User acknowledges and agrees that the use of such information is at the sole risk of the User.



SALINE COUNTY ASSESSOR'S OFFICE

+760041865 Real Property Record Card



Data Provided By: BRANDI KELLY County Assessor. Printed on 01/18/2022 at 11:47:39A

Parcel Information		Ownership Information	
Parcel Number	760041865	Current Owner	MARCIA K LUDLOW
Map Number	3981-00-0-80100-004-0002		(ET AL) & BARBARA BERKNES
Situs	311 EAST SUMNER STREET	Address	311 EAST SUMNER STREET
Legal	WESTERN VILLAGE S 30' OF LOT 5 ALL OF 6 BLK 4	City ST. Zip	WESTERN, NE 68464
		Cadastral #	005-012-0011

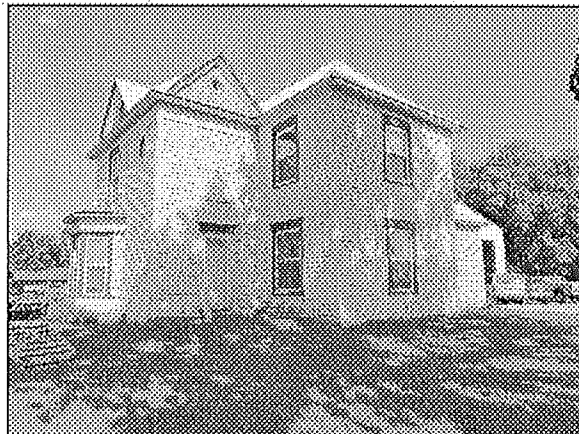
Current Valuation		Assessment Data		Property Classification	
Land Value	1,680	District/TIF Fund	49	Status	01 Improved
Impr. Value	70,300	School Base	48-0303 MERIDIAN	Use	01 Single Family
Outbuildings		Affiliated Code		Zoning	01 Single Family
Total Value	71,980	Neighborhood	8000	Location	01 Urban
Exemptions		Greenbelt Area		City Size	07 101-799
Taxable Value	71,980	Greenbelt Loss		Lot Size	02 10,000-20,000 sq. ft.

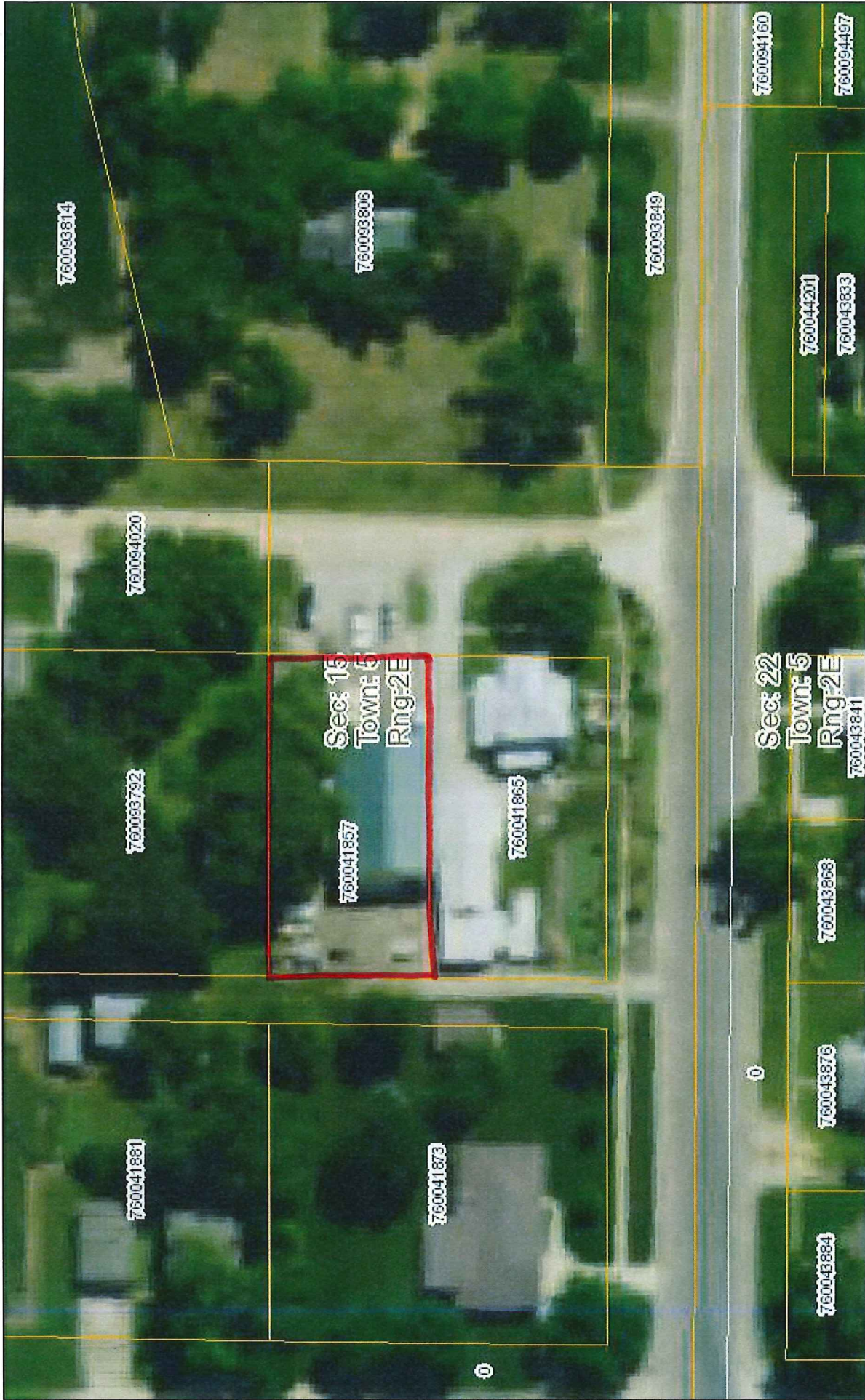
Sales History				Multiple Owner Information		
Date	Book/Page	Grantor	Price	Ownrshp. %	Owner's Name	

Boe Appeal History				Building Permits			
Appeal #	Year	Appealed By	Status	Permit #	Date	Description	Amount
				ADJ1	09/08/2020	ROLL TO ATR--NEW	
				WEPER1	08/10/2020	#2-2020 40X60 BU	
				WEOFF	12/09/2003	CHECK REMODEL AN	

Assessment Milestones								
Year	Description	Class	Ex Code	Land	Impr.	Outbldg.	Total	Taxable
2018	CTL	1000		1,680	41,135		42,815	42,815
2017	CTL	1000		1,680	41,135		42,815	42,815
2016	CTL	1000		1,680	41,135		42,815	42,815
2015	CTL	1000		1,680	41,135		42,815	42,815
2014	CTL	1000		1,680	43,270		44,950	44,950

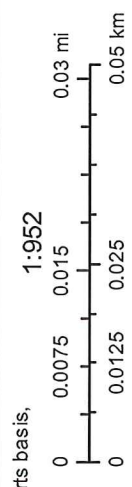
Historical Valuation Information									
Year	Billed Owner	Land	Impr.	Outbldg.	Total	Exempt	Taxable	Taxes	
2021	MARCIA K LUDLOW	1,680	70,300		71,980		71,980		1,073.46
2020	MARCIA K LUDLOW	1,680	56,490		58,170		58,170		846.18
2019	MARCIA K LUDLOW	1,680	44,835		46,515		46,515		673.46
2018	MARCIA K LUDLOW	1,680	41,135		42,815		42,815		597.26
2017	MARCIA K LUDLOW	1,680	41,135		42,815		42,815		588.44
2016	MARCIA K LUDLOW	1,680	41,135		42,815		42,815		554.84
2015	MARCIA K LUDLOW	1,680	41,135		42,815		42,815		625.38
2014	MARCIA K LUDLOW	1,680	43,270		44,950		44,950		707.32
2013	MARCIA K LUDLOW	1,680	40,065		41,745		41,745		749.28
2012	MARCIA K LUDLOW	1,680	45,530		47,210		47,210		947.86





January 18, 2022

- Parcels
- Sections



DISCLAIMER: This map is not intended for conveyances, nor is it a legal survey. The information is presented on a best-efforts basis, and should not be relied upon for making financial, survey, legal or other commitments.

TAX LIST CORRECTIONS, SALINE COUNTY, NEBRASKA

Date: January 18, 2021										No: 2022-02
Name: Shawn J & Barbara A Kleine										
Address: 311 East Summer Street, Western, NE 68464										
Year Corrected: 2021	School Dist: 22-303	Tax Dist: 49								
Description of Property: Real Estate - Western Village All of Lot 4 & N 20' of Lot 5 Block 4									Parcel: 760041857	

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	Info for Treasurer
												TOTAL TAX CREDIT
04240	3,070	1.598881	49.08				3.30		45.78	3.30		
04240	21,370	1.598881	341.68				22.98		318.70	22.98		
ADDED TAX									272.92			
DEDUCTED TAX												

Reason for Correction: Correcting 2022 tax roll due to clerical error. The 40x60' closed pole shed was erroneously placed on S 30' Lot 5 and all of Lot 6 (760041865) for 2021 tax year. The closed pole shed sits on All of Lot 4 & N 20' Lot 5 (760041857). This statement is being issued to add closed pole shed to 760041857.

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

TerraScan Saline County Assessor's Office Logon: BRANDI

Parcel #	: 760041857	Change Code	: REAL	Due	: 45.78
Statement #	: 2021-760041857RP	2021/2021		Paid	: 0.00
	Current	Billed		Corrected	
Tax District	49 1.598881	49 1.598881		49 1.598881	
Drainage Data					
Greenbelt Loss		0			
Property Class	1000			1000	
Land Value	1,470	1,470		1,470	
Ag Land Value	0	0		0	
Impr Value	1,600	1,600		19,900	
Outbuildings	0	0		0	
Total Value	3,070	3,070		21,370	
Exemption Code					
Exempt Amount		0			
Assessed Value	3,070	3,070		21,370	
RE Taxes Due		45.78		318.70	
Drainage	0.00	0.00		0.00	
Penalty		0.00			
Total Due	45.78	45.78		318.70	

Tax Credit, homestead, TIF and Greenbelt adjustments on next page. Page 1 of 2

View: correct.vw Key:STATEMENT # Window:1 Rec:267159 (267159)

Add new records or update existing records

TerraScan Saline County Assessor's Office Logon: BRANDI

Adjustments	Current	Billed	Corrected
Tax Credit	0.0010755 3.30	0.0010755 3.30	0.0010755 22.98
Ag Tax Credit	0.0012905 0.00	0.0012905 0.00	0.0012905 0.00
U/O Credit	0.00	0.00	0.00
Homestead Loss	0.00	0.00	0.00
Greenbelt Loss	0.00	0.00	0.00
TIF Fund			
Base Value	0	0	0
Excess Taxes		0.00	0.00
Excess TC		0.00	0.00

Page 2 of 2

View: correct.vw Key:STATEMENT # Window:1 Rec:267159 (267159)

Add new records or update existing records

Taxes Due

Search 

Served by WEBSERVER-2

0 

Step 5 of 8

Saline County


Parcel 0760041857
Name KLEINE/SHAWN J &
BARBARA A KLEINE
311 EAST SUMNER STREET
WESTERN, NE 68464-

Legal
WESTERN VILLAGE ALL OF LOT 4 & N 20' OF LOT 5 BLK 4
105 \ NORTH BRADSHAW STREET

Payment Information

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

[Interest Calculator](#) 

[Tax Breakdown](#) 

Delinquency Dates

1st Half: 05/01/2022

2nd Half: 09/01/2022

Parcel Information

Tax District
Levy
Value
Tax Sale(s)

Tax Information

49 Gross Tax Assessed
1.59888100 Exemption/Credit
\$ 3,070 Net Tax
\$ 49.08
\$ 3.30
\$ 45.78

Year: 2021 Statement: 4240

Net Tax Due
First Payment
Second Payment
Unpaid Tax Due

Real Estate Tax

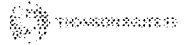
\$ 45.78
\$ 22.89 Pay First Half
\$ 22.89
\$ 45.78 Pay Total Due

The information provided in this site is the most recent and most accurate data available. All information contained herein is for informational purposes only. MIPS Inc does not warrant that such information is accurate and error free. This information is provided on an "as is" basis without warranties of any kind, either expressed or implied, but not limited to, the implied warranties of merchantability or fitness for a particular purpose. MIPS Inc shall not be liable for any direct, indirect, incidental, special or consequential damages arising out of the use of such information or the inability to use such information. MIPS also is not, nor shall be party to or subject to any warranty or any breach of any kind. The User acknowledges and agrees that the use of such information is at the sole risk of the User.



SALINE COUNTY ASSESSOR'S OFFICE

+760041857 Real Property Record Card



Data Provided By: BRANDI KELLY County Assessor. Printed on 01/18/2022 at 11:47:07A

Parcel Information		Ownership Information	
Parcel Number	760041857	Current Owner	SHAWN J & KLEINE
Map Number	3981-00-0-80100-004-0001		BARBARA A KLEINE
Situs	105 NORTH BRADSHAW STREET	Address	311 EAST SUMNER STREET
Legal	WESTERN VILLAGE ALL OF LOT 4 & N 20' OF LOT 5 BLK 4	City ST. Zip	WESTERN, NE 68464-
		Cadastral #	005-012-0010

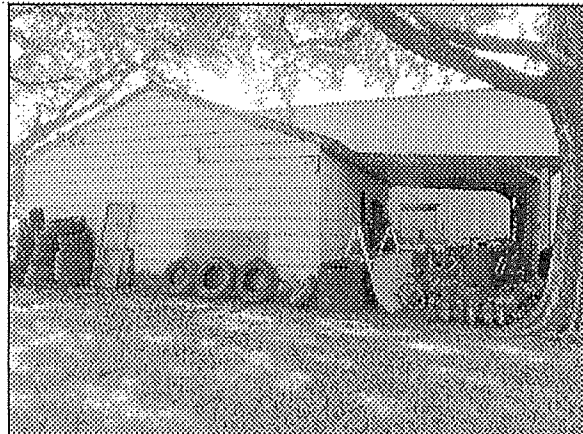
Current Valuation		Assessment Data		Property Classification	
Land Value	1,470	District/TIF Fund	49	Status	01 Improved
Impr. Value	1,600	School Base	48-0303 MERIDIAN	Use	07 Mobile Home
Outbuildings		Affiliated Code		Zoning	01 Single Family
Total Value	3,070	Neighborhood	8000	Location	01 Urban
Exemptions		Greenbelt Area		City Size	07 101-799
Taxable Value	3,070	Greenbelt Loss		Lot Size	01 <10,000 sq. ft.

Sales History				Multiple Owner Information	
Date	Book/Page	Grantor	Price	Ownrshp. %	Owner's Name
12/27/2013	401-818	ROXANNE KAY NICKEL	7,000		
12/26/2013	403-264	SHAWN J & BARBARA A~KLEIN	7,000		

Boe Appeal History				Building Permits			
Appeal #	Year	Appealed By	Status	Permit #	Date	Description	Amount
				ADJ1	11/03/2017	TRAILER HAS BEEN	
				WEOFF1	05/30/2017	TRAILER HAS NOW	

Assessment Milestones								
Year	Description	Class	Ex Code	Land	Impr.	Outbldg.	Total	Taxable
2018	CTL	1000		1,470	1,510		2,980	2,980
2017	CTL	1000		1,470	5,130		6,600	6,600
2016	CTL	1000		1,470	5,130		6,600	6,600
2015	CTL	1000		1,470	5,130		6,600	6,600
2014	CTL	1000		1,470	9,950		11,420	11,420

Historical Valuation Information									
Year	Billed Owner	Land	Impr.	Outbldg.	Total	Exempt	Taxable	Taxes	
2021	SHAWN J & KLEINE	1,470	1,600		3,070		3,070	45.78	
2020	SHAWN J & KLEINE	1,470	2,075		3,545		3,545	51.58	
2019	SHAWN J & KLEINE	1,470	1,645		3,115		3,115	45.10	
2018	SHAWN J & KLEINE	1,470	1,510		2,980		2,980	41.56	
2017	SHAWN J & KLEINE	1,470	5,130		6,600		6,600	90.72	
2016	SHAWN J & KLEINE	1,470	5,130		6,600		6,600	85.52	
2015	SHAWN J & KLEINE	1,470	5,130		6,600		6,600	96.42	
2014	SHAWN J & KLEINE	1,470	9,950		11,420		11,420	179.72	
2013	ROXANNE KAY NICKEL	1,470	9,215		10,685		10,685	191.80	
2012	ROXANNE KAY NICKEL	1,470	10,470		11,940		11,940	239.72	





SALINE COUNTY ASSESSOR'S OFFICE

+760041857 Residential Property Record Card



Data Provided By: BRANDI KELLY County Assessor. Printed on 01/18/2022 at 11:47:15A

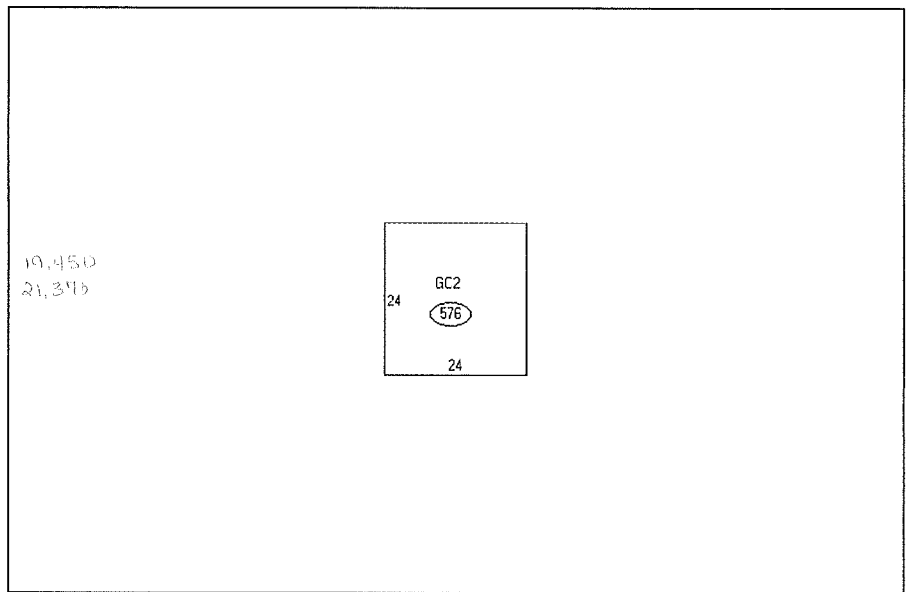
Parcel Information		Ownership Information	
Parcel Number	760041857	Current Owner	SHAWN J & KLEINE
Map Number	3981-00-0-80100-004-0001		BARBARA A KLEINE
Situs	105 NORTH BRADSHAW STREET	Address	311 EAST SUMNER STREET
Legal	WESTERN VILLAGE ALL OF LOT 4 & N 20' OF LOT 5 BLK 4	City St. Zip	WESTERN, NE 68464-
		Cadastral #	005-012-0010

Property Data			
Neighborhood	8000	Topography	LEVEL
Lot Width	70	Street	GRAVEL
Lot Depth	140	Utilities	ALL
Units/Lots	1	Amenities 1	
Value Method	SF	Amenities 2	
		# of Units	9800
		Unit Value	0.15
		Adjustment	
		Lot Value	1470

Building Data			
Condition Type	Base Area	Foundation	Fixtures
Quality	Total Area	Slab Area	Bedrooms
Arch. Type	Style 1	Crawl Area	Bathrooms
Ext. Wall 1	Style 2	Basement Area	Garage Type
Ext. Wall 2	Roofing	Min Finish	Garage Area
	HVAC 1	Rec Finish	No. of Stalls
	HVAC 2	Part Finish	

Miscellaneous Improvements						Building Data (cont.)	
Description	Year	Size	Cost	Depr %	Value	Year Built	Actual Age
old garage cf/p	1980	576	2.00	0%	1,150		
open shed df gd		240	1.50		360		
old yard shed av		72	1.25		90		
<i>1st closed auto shed df (40x60)</i>	<i>2020</i>	<i>18360</i>	<i>1</i>	<i>0%</i>	<i>15700</i>		
							Remodel Year
							Remodel Type
							Effective Age
							Physical Depr.
							Functional Depr.
							Economic Depr.
							Total Depreciation

Cost Approach From Marshall & Swift	
Land Value	1,470
Adjusted Square Foot Cost	
Total Area Value	
Miscellaneous Improvements	450
Garage Cost	
Total Replacement Cost New	450
Less Depreciation	
Replacement Cost New Less Depreciation	450
Lump Sums	1,150
Estimate of Value	3,070
Value Per Square Foot	



Valuation From Comparable Sales Analysis	
Adjustment Model	NA
Subject Area	NA
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.

