



Saline County Board of Commissioners

Meeting Agenda

AGENDA

SALINE COUNTY BOARD OF EQUALIZATION

SALINE COUNTY COURTHOUSE

Wilber, NE

9:15 AM

DATE: March 14, 2023

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 2023 Protest Hearing Dates

Discuss/Approve Tax List Correction 2023-11: Countryside Housing of DeWitt, LLC

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. Tuesday, February 28, 2023 by Chairperson Phil Hardenburger. Present were Hardenburger, Marvin A. Kohout, Janet J. Henning, Russ Karpisek and Stephanie A. Krivohlavek, Commissioners and County Clerk Anita K. Bartels.

Notice of said meeting was posted in the County Clerk’s office and published in all three county newspapers on February 22, 2023, in compliance with State Statutes.

Hardenburger advised those present of the open meetings act posted at the back of the room and that all proceedings are electronically recorded.

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

Krivohlavek moved to approve the minutes of the February 14, 2023 meeting as presented, seconded by Kohout. Voting aye were Hardenburger, Henning, Kohout and Krivohlavek, abstain without conflict Karpisek, 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 regular meeting will be on Tuesday, March 14, 2023 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

Stephanie A. Krivohlavek, Vice Chairperson

Phil Hardenburger, Chairperson

Marvin A. Kohout

I, Anita K. Bartels, County Clerk in and for Saline County, do hereby certify that the minutes of the previous meetings held on February 14, 2023 was approved as presented.

Anita K. Bartels, County Clerk

Janet J. Henning

Russ Karpisek

Stephanie A. Krivohlavek, Vice Chairperson

Phil Hardenburger, Chairperson

Marvin A. Kohout

TAX LIST CORRECTIONS, SALINE COUNTY, NEBRASKA

Date:	March 13, 2023	No:	2023-11	
Name:	Countryside Housing of DeWitt, LLC Excel Dvlpmnt Grp % Mike Fallesen	Address:	8551 Lexington Avenue Lincoln, NE 68505	
Year Corrected:	2022	School Dist:	24-300	
		Tax Dist:	20	
Description of Property:	Real Property - DeWitt Prct Pt SW 1/4 SW 1/4 Sec 13-5-4 .988 acres ICL		Parcel:	760087830

												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	01506	234,310	1.549212	3,629.96				249.76		3,380.20	249.76		
CORRECTED TAX	01506	98,795	1.549212	1,530.54				105.30		1,425.24	105.30		
ADDED TAX													
DEDUCTED TAX										-1,954.96			

Reason for Correction: Correcting 2022 tax roll. Per TERC Order on Case No. 22R 0321 received on 3/10/23, lowered the value of the improvement due to using the income approach on the Sec 42 Housing project.

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: DRANDI

File

Parcel # :	760087830	Change Code :	1	Due :	3,380.20
Statement # :	2022-760087830RP	2022/2022	REAL	Paid :	0.00
	Current		Billed		Corrected
Tax District	20 1.549212	20	1.549212	20	1.549212
Drainage Data					
Greenbelt Loss			0		
Property Class	1000				1000
Land Value	10,350		10,350		10,350
Ag Land Value	0		0		0
Impr Value	73,280		223,960		88,445
Outbuildings	0		0		0
Total Value	83,690		234,310		98,795
Exemption Code					
Exempt Amount			0		
Assessed Value	83,690		234,310		98,795
RE Taxes Due			3,380.20		1,425.24
Drainage	0.00		0.00		0.00
Penalty			0.00		
Total Due	1,206.46		3,380.20		1,425.24

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

View: correct.vw Key: STATEMENT # Window: 1 Rec: 278455 (278455)

Add new records or update existing records

TerraScan Saline County Assessor's Office Logon: DRANDI

File

Adjustments	Current		Billed		Corrected	
Tax Credit	0.0010659	89.14	0.0010659	249.76	0.0010659	105.30
Ag Tax Credit	0.0012789	0.00	0.0012789	0.00	0.0012789	0.00
U/Z 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
Bond Ag Value	No	0	0	0	No	0
Bond Levy		0.000000		0.000000		0.000000
Bond Tax Chg				0.00		0.00

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**BEFORE THE NEBRASKA TAX EQUALIZATION AND REVIEW
COMMISSION**

Countryside Housing of DeWitt,
L.L.C.,
Appellant,

v.

Saline County Board of
Equalization,
Appellee.

Case No. 22R 0321

**FINDINGS AND ORDER ON
CONFESSION OF
JUDGMENT**

THE COMMISSION FINDS AS FOLLOWS:

1. The Commission has jurisdiction over this appeal.
2. The subject of the appeal is the taxable value of certain real property located in Saline County, Nebraska, for tax year 2022.
3. The Saline County Board of Equalization (the County Board) determined that the subject property had a taxable value of \$234,310.
4. Appellant appealed to the Commission, alleging that the taxable value determined by the County Board was excessive.
5. The County Board offered to confess judgment for a taxable value of \$98,795 for the subject property.
6. Appellant accepted the County Board's offer to confess judgment.

THEREFORE IT IS ORDERED:

3. The taxable value of the subject property, Parcel No. 760087830, shall be as follows for tax year 2022:

Land	\$ 10,350
<u>Improvements</u>	<u>\$ 88,445</u>
Total	\$ 98,795

4. This order shall be certified to the Saline County Treasurer and the Saline County Assessor in accordance with Neb. Rev. Stat. § 77-5018.
5. Any request for relief not specifically granted by this order is denied.
6. This order shall not be used or construed as a determination of the assessed value of the subject property in any other proceeding pertaining to the valuation of the subject property for any tax year other than tax year 2022.
7. Each party is to bear its own costs in this matter.

SIGNED AND SEALED: March 6, 2023



Handwritten signature of Steven A. Keetle in blue ink.

Steven A. Keetle, Commissioner

Handwritten signature of James D. Kuhn in blue ink.

James D. Kuhn, Commissioner

Handwritten signature of Robert W. Hotz in blue ink.

Robert W. Hotz, Commissioner

Taxes Due

Served by WEBSERVER-2



Saline County



Parcel	Name	Legal
0760087830	COUNTRYSIDE HOUSING OF DEWITT, LLC EXCEL DVLPMNT GRP,% MIKE FALLE 8551 LEXINGTON AVENUE LINCOLN, NE 68505-	DEWITT PRCT PT SW 1/4 SW 1/4 SEC 13-5-4 .988 ACRES ICL 901, 903, 905 & 907 \ LANCASTE

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

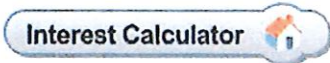
Parcel Information

Tax District
Levy
Value
Tax Sale(s)

20
1.54921200
\$ 234,310

Tax Information

Gross Tax Assessed	\$ 3,629.96
Exemption/Credit	\$ 249.76
Net Tax	\$ 3,380.20



Year: 2022 Statement: 1506

Net Tax Due
First Payment
Second Payment
Unpaid Tax Due

Real Estate Tax

\$ 3,380.20	
\$ 1,690.10	Pay First Half
\$ 1,690.10	
\$ 3,380.20	Pay Total Due

Delinquency Dates

1st Half: 05/01/2023
2nd Half: 09/01/2023

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