



Saline County Board of Commissioners

Meeting Agenda

AGENDA

SALINE COUNTY BOARD OF EQUALIZATION

SALINE COUNTY COURTHOUSE

Wilber, NE

9:15 AM

DATE: August 8, 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 Final list of the 2023 Permissive Exemption applications and statement of reaffirmations

Discuss/Approve Tax List Correction 2023-22: Malco Products, SBC

Discuss/Approve/Deny: 2023-01 Homestead Exemption Appeal - P.Richards

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

Discuss/Approve Vehicle Exemption Application (if needed)

ADJOURNMENT

REAL ESTATE EXEMPT FROM TAXATION IN SALINE COUNTY FOR THE YEAR 2023

PROPERTY OWNED AND USED FOR CEMETERY PURPOSES EXCLUSIVELY WITHOUT PROFIT OR GAIN TO THE OWNER

Name	Location	Precinct	Items	Schedule
Andrews	24-8-1	Friend	1	1
Applegate (abandoned)	26-7-1	Turkey Creek	1	1
Atlanta Cemetery Association	22-6-1	Atlanta Prct	1	1
Big Blue Cemetery	34-7-4	Big Blue Prct	2	1
Bohemian Slavonian Cemetery Association	16-6-4	Wilber Prct	1	1
City of Crete - Blue Valley Cemetery/Jindra/Maple Grove	2-7-4	Big Blue Prct	1	1
Dorchester	16-8-3	Dorchester	1	1
Friendville Cemetery (abandoned)	14-8-1	Friend	1	1
German Lutheran Cemetery (abandoned)	6-7-1 (north)	Turkey Creek Prct	1	1
Johnson Creek Cemetery (reactivated 2022)	2-8-1	Friend	1	1
Kasak Public Cemetery (abandoned)	30-7-1	Turkey Creek Prct	1	1
Monroe Union (abandoned)	29-7-2	Monroe	1	1
North Fork Cemetery	10-6-2	North Fork Prct	1	1
Oak Grove-DeWitt Cemetery Association	14-5-4	DeWitt Prct	1	1
Plainview Cemetery Association	16-5-2	South Fork Prct	1	1
Pleasant Hill Cemetery Association	9-7-3	Pleasant Hill Prct	1	1
Plummer Cemetery Association (abandoned)	24-5-3	Swan Creek Prct	1	1
Riverside	28-8-4	Crete	1	1
Sacred Heart Cemetery / St. James Catholic	33-8-4	Crete	1	1
Schmidt/Smith Cemetery (abandoned)	19-5-4	DeWitt Prct	1	1
St. Joseph's	26-8-1	Friend	1	1
Summit (abandoned)	12-6-3	Brush Creek Prct	1	1
Sunnyside Cemetery	15-6-4	Wilber Prct	1	1
Swan Valley Cemetery Association	34-5-3	Swan Creek Prct	1	1
Tobias	17-5-1	Olive	1	1
Trustee M.E. Church Cemetery (abandoned)	19-5-3	Swan Creek Prct	1	1
Trustee of German ME Church (abandoned)	6-7-1 (south)	Turkey Creek	1	1
Turkey Creek Cemetery (Gilbert) (abandoned)	33-8-2	Lincoln	1	1
Tvrz Cemetery/Bohemian National Cemetery Assoc (abandoned)	18-7-1	Turkey Creek	1	1
Union Cemetery (abandoned)	17-5-2	South Fork Prct	1	1
Waymire Cemetery (abandoned)	32-6-3	Brush Creek Prct	1	1
Zion Lutheran	28-5-1 & 21-5-1	Olive	2	1
		Total	34	32

PROPERTY OWNED AND USED FOR CHARITABLE PURPOSES EXCLUSIVELY WITHOUT PROFIT OR GAIN TO THE OWNER

Name	Precinct	Item	Schedule
American Legion August Vanek Post # 264	Dorchester	3	3
American Legion Hawes Woods Post # 212	DeWitt	1	1
American Legion Post # 183 - Ford Banka	Friend	1	1
American Legion Post # 258 - Rennie Dale Chester	Swanton	3	2
American Legion Post # 255 of Western (Partial)	Western	1	1
American Legion Post # 311 Tobias	Tobias	1	1
Blue Valley Lodge # 64 AF & AM (Partial)	Wilber	1	1
Blue Valley Post # 4959 VFW of U.S. (Partial)	Crete	1	1
	Crete / Wilber /		
Crete Area Medical Center	Friend	6	1
Friend Lodge # 73 AF & AM	Friend	1	1
Louis Milan Post # 101 Wilber	Wilber	3	2
Nebraska Czechs of Wilber (Craft Shop, Museum)	Wilber	2	1
New Beginnings	Crete	1	1
Rad Tabor Lodge # 74 ZCBJ	Pleasant Hill	1	1
Saline Center Lodge # 389 ZCBJ	Monroe Prct	2	1
Sportsman Club	Wilber	1	1
Tabitha, Inc	Crete	3	1
Telocvicna Jednota Sokol, Wilber	Wilber	1	1
	Total	33	22

PROPERTY OWNED AND USED FOR EDUCATIONAL PURPOSES EXCLUSIVELY WITHOUT PROFIT OR GAIN TO THE OWNER				
Name		Precinct	Item	Schedule
Crete Bicentennial Society DBA: Crete Heritage Society		Crete Prct	5	2
Crete Izaak Walton League of America Inc		Crete	1	1
DeWitt Historical Society		DeWitt	3	1
Doane University		Crete	14	3
Friend Historical Society (Partial)		Friend	2	1
Nebraska Czechs of Wilber (Stage)		Wilber	1	1
Telocvina Jednota Sokol Corporation		Crete	1	1
Wilber Gun Club, Inc		Wilber	1	1
		Total	28	11

PROPERTY OWNED AND USED FOR RELIGIOUS PURPOSES EXCLUSIVELY WITHOUT PROFIT OR GAIN TO THE OWNER				
Name		Precinct	Item	Schedule
Berean Fundamental Church of Crete (Partial)		Crete Prct	2	1
Betel Worship Center		Crete	2	2
Bethlehem Evangelical Lutheran Congregation		Crete	1	1
Cathedral Chapter of the Diocese of the NE		DeWitt	1	1
Centro Cristiano Internacional		Crete	1	1
Congregational Church of Friend		Friend	2	2
Cornerstone Bible Church, Inc		Crete	3	1
First Evangelical Lutheran Church Wilber		Wilber	2	2
Friend Christian Assembly (Church, Parsonage, & Parking Lot + building at 1st & Sycamore)		Friend	4	3
Grace United Methodist Church		Crete	3	2
Methodist Episcopal Church of Swanton		Swanton	1	1
Ministerios Pentecostes Maranath		Crete	2	1
New Haven Baptist Church		Crete	2	1
Plymouth Congregational United Church of Christ		Crete	1	1
Radiant Springs Church		Crete	1	1
Sacred Heart Church of Crete		Crete	6	2
Secular Institute of the Schoenstatt Sisters of Mary (Partial)		Crete	1	1
St. John's United Church of Christ		Western	1	1
St. Joseph Catholic Church of Friend		Friend	3	2
St. Joseph Catholic Church of Tobias		Tobias	1	1
St. Wenceslaus Church Inc		Wilber	1	1
Tobias Community Church		Tobias	1	1
Trinity Lutheran Church of DeWitt		DeWitt	4	2
Trinity Memorial Episcopal Church		Crete	1	1
United Church of Christ/First Congregational		Crete	2	2
United Methodist Church of Dorchester		Dorchester	3	1
United Methodist Church - Friend (Partial)		Friend	2	1
United Methodist Church - Wilber		Wilber	3	1
United Methodist Church & Parsonage - DeWitt (Partial)		DeWitt	1	1
Zion Evangelical Lutheran Church		Olive Prct	3	1
		TOTAL	61	40

WITNESS MY SIGNATURE THIS 8th DAY OF AUGUST 2023

<i>Brandi Kelly</i>	APPROVED BY BOARD
Saline County Assessor	

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	2023
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 Malco Products, SBC			Telephone Number (320) 274-8246		Tax District 20	
Street or Other Mailing Address 14080 St Hwy 55 NW, PO Box 400			Property Type Commercial		Precinct or Township	
City Annandale		State MN	Zip Code 55302		County ID or Schedule Number 760147536	
Address of Property (if different than above) 100 Eagle Grip Drive			City DeWitt	State NE	Zip Code 68341	
			Legal Description			

Totals		Taxable Value
1 Commercial and industrial property total (from schedule)	1	6,644,259
2 Agricultural machinery and equipment total (from schedule)	2	
3 TOTAL TAXABLE VALUE before exemptions (total of lines 1 and 2)	3	6,644,259

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		4/28/23	
	Signature of Property Owner	Date	Signature of Preparer
	Chief Financial Officer	320-274-8246	
	Title	Daytime Phone Number	Daytime Phone Number
	cch@malcotools.com		
	Email Address		Email Address

For County Assessor's Use Only	
Depreciation Worksheet Reviewed Date: <u>5/1/2023</u> Initials: <u>ST</u>	PENALTY <input type="checkbox"/> 10% <input type="checkbox"/> 25%
Total personal property value exempted under Personal Property Tax Relief Act \$	Total personal property value exempted under Beginning Farmer Tax Credit Act \$

	5/1/23
Signature of County Assessor	Date

Sent Copy

Personal Property Schedule - Nebraska Net Book Value

Name: MALCO PRODUCTS, SBC Year: 2023

Schedule: 760147536 County: SALINE COUNTY ASSESSOR'S OFFICE

Description	Type	Year	# Units	Adj. Basis	Recov	Depr. %	Taxable Value
EQUIPMENT	CO	2022	1	6,024	5	85.00%	5,120
EQUIPMENT	CO	2022	1	439,252	7	89.29%	392,208
EQUIPMENT	CO	2022	1	198,847	10	92.50%	183,933
EQUIPMENT	CO	2021	1	8,162	15	85.50%	6,979
EQUIPMENT	CO	2021	1	2,490,280	10	78.62%	1,957,858
EQUIPMENT	CO	2021	1	185,872	7	70.16%	130,408
EQUIPMENT	CO	2021	1	31,321	5	59.50%	18,636
EQUIPMENT	CO	2020	1	19,402	3	12.50%	2,425
EQUIPMENT	CO	2020	1	6,130	5	41.65%	2,553
EQUIPMENT	CO	2020	1	480,827	7	55.13%	265,080
EQUIPMENT	CO	2020	1	2,112,870	10	66.83%	1,412,031
EQUIPMENT	CO	2020	1	156,893	15	76.95%	120,729
EQUIPMENT	CO	2019	1	465,137	5	24.99%	116,238
EQUIPMENT	CO	2019	1	2,025,090	7	42.88%	868,359
EQUIPMENT	CO	2018	1	16,577	10	48.07%	7,969
EQUIPMENT	CO	2018	1	3,112,603	7	30.63%	953,390
EQUIPMENT	CO	2018	1	1,134,110	5	8.33%	94,471
EQUIPMENT	CO	2017	1	113,035	10	39.33%	44,457
EQUIPMENT	CO	2017	1	264,996	7	18.38%	48,706

Total Taxable Valuation : 6,631,550

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