



# Saline County Board of Commissioners

## Meeting Agenda

---

---

### AGENDA

#### SALINE COUNTY BOARD OF EQUALIZATION

#### SALINE COUNTY COURTHOUSE

#### Wilber, NE

#### 9:15 AM

**DATE: June 11, 2024**

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 2024 Change of Value Notices

Discuss/Approve Resolution #2024-023, Appointment of agents for TERC matters regarding Case Number 23R 0356, Peter T. Clarke

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

Approve Opening Public Hearing - Vehicle Exemption Application

Approve Closing Public Hearing - Vehicle Exemption Application

Discuss/Approve Doane University Application for Exemption of Motor Vehicle-Nissan Altima

**ADJOURNMENT**

	A	B	C	D	E	F	G	H	I	J
1	<b>COUNTY BOARD OF EQUALIZATION NOTICE</b>									
2	<b>June 11, 2024</b>									
3		<b>PARCEL #</b>	<b>DIST #</b>	<b>OWNERS NAME</b>	<b>LEGAL DESCRIPTION</b>	<b>REASON FOR ADJUSTMENT</b>	<b>2023 VALUE</b>	<b>2024 VALUE BEFORE</b>	<b>2024 VALUE AFTER</b>	<b>VALUATION CHANGE</b>
4	1	760147835	55	Chinwadzimba, Tariro	Crete Prct Pt NE 1/4 Sec 2-8-4 15.33 acres	Correcting clerical error. Adjusted heat pump coding. Added wood deck 726 sq ft and 11x56 patio back onto the record.	280,570	500,065	474,140	-25,925
5	2	760007586	5	Crete Area Medical Center	Crete City Lots 7-8-9 Block 139	Property was previously completely used for exempt purposes. As of 1/1/2024, a portion of the property is now used by a taxable entity. That portion of the property is now subject taxation.	0	0	85,250	85,250
6	3	760059063	135	Cross Farms, LLC	Friend Prct SE 1/4 Sec 4-8-1 159.29 acres	Removed outbuildings that were removed prior to 1/1/2024. Adjusted site acres to irrigated acres. Parcel did not get adjusted prior to abstract.	761,340	953,540	923,450	-30,090
7	4	760148605	5	CSV, LP	Crete City Dittmer Estates Lot 1	Changing land classification from ag to commerical use. Updated NBHD codes from Area 3 to 1810. This part of the changes did not get adjusted prior to abstract.	8,935	309,015	351,840	42,825
8	5	760077754	165	Duba, Joseph R & Tessa M	Wilber Prct N 1/2 SW 1/4 (ex N 30') Sec 30-6-4 78.32 acres	Per off site review, removed outbuildings that were removed prior to 1/1/2024. Using 2022 imagery and GIS, adjusted site acres to irrigated acres. Parcel did not get adjusted prior to abstract.	269,080	269,100	370,255	101,155
9	6	760018405	5	Filip, Patricia Marie	Crete City Sack's Addition Lot 9 Block 1	After conversation with owner and off-site review on 6/5/24, removed 8x8 shed that was removed from the property prior to 1/1/24. Property did not get adjusted prior to abstract.	146,630	158,660	158,580	-80

	A	B	C	D	E	F	G	H	I	J
10	7	760143851	5	Foundation Baptist Church	Crete City Lots 1-2 & 11-12 Block 63	Added value to the assessment roll as a permissive exemption application was not filed for 2024. Therefore, property is now taxable.	0	0	89,420	89,420
11	8	760070008	130	Janda, Harold E	Monroe Prct SW 1/4 SW 1/4 Sec 16-7-2 40.08 acres	After conversation with owner and on-site review on 4/22/24, removed 60x35 machine shed (#11) and 18Dx18 bin (#18) that were removed prior to 1/1/2024. Parcel did not get adjusted prior to abstract.	381,195	463,620	461,650	-1,970
12	9	760078491	55	Juricek, Jesse & Nicole Bantam	Crete Prct S 233' of E 563' of SE 1/4 SW 1/4 Sec 11-8-4 3.01 acres	After conversation with owner and on-site review 6/5/24, correcting clerical error. Adjusted heat pump coding. Added metal roof and changed fixture count from 9 to 10.	172,695	214,765	214,310	-455
13	10	760029849	15	LCM Rentals, LLC	Friend City CE Friend's Second Addition E 50' of Lots 10-11	Correcting clerical error. Property was converted from commercial to residential for 2024. However, after abstract, we noticed that the NBHD still had a commercial code. Adjusted NBHD to reflect the residential code for the area. Changing from NBHD 5010 to 5000.	29,055	58,985	59,085	100
14	11	760144481	55	McMillan, Michael J	Crete Prct S 1/2 NE 1/4 & Pt SE 1/4 Sec 25-8-4 230.73 acres	Adjusted land acres per information received from owner. Additional adjustments to parcel were found after March 19th	1,035,145	1,258,755	1,189,490	-69,265
15	12	760148724	165	Saline County	Brush Creek Prct Pt NE 1/4 Sec 5-6-3 .28 acres	Property was purchased from a taxable entity on 5/1/24. Now exempt property- changed prior to levy date (REG 40-007.09)	0	135	0	-135
16	13	760058873	135	Turner, Leann M	Friend Prct Pt NE 1/4 & E 1/2 NW 1/4 Sec 2-8-1 243.19 acres	Added irrigated acres per information received from owner. Property did not get adjusted prior to abstract.	733,820	754,010	930,025	176,015

	A	B	C	D	E	F	G	H	I	J
17	14	760080615	55	Underwood, Dan R & Rebecca A	Big Blue Prct PT SW 1/4 Sec 1-7-4 5.50 acres	After conversation with owner and on-site review 6/4/24, adjusted fixture count from 13 to 9, removed basement finish, added concrete flooring in pole building and added 10x24 chicken coop.	260,705	314,700	272,025	-42,675
18										
19										324,170

RESOLUTION #2024 - 023

The Board of Equalization of Saline County, Nebraska, in regular session, assembled at the Saline County Courthouse at 204 South High Street, Wilber, Nebraska, this 11th day of June, 2024, an hereby resolve as follows:

NOW, THEREFORE, BE IT RESOLVED by the Saline County Board of Equalization of Saline County Nebraska, appoints Saline County Assessor, Brandi Kelly, Saline County Assessor and Clerk/Lister Daryl Clark. as agents for the TERC matters, including testifying, completing and signing all discovery documentation in regards to Case Numbers 23R 0356, Peter T. Clarke vs. Saline County Board of Equalization.

Motion made by Commissioner \_\_\_\_\_, seconded by Commissioner \_\_\_\_\_, to adopt the foregoing Resolution. All members present voting as follows:

Yeas: \_\_\_\_\_

Nays: \_\_\_\_\_

Abstentions: \_\_\_\_\_

Absent: \_\_\_\_\_

Motion Carried

\_\_\_\_\_  
Chairman

\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

SUBSCRIBED AND SWORN TO before me this 11th day of June, 2024.

\_\_\_\_\_  
Saline County Clerk

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

Peter T. Clarke,  
Appellant,

Case No. 23R 0356

v.

**ORDER FOR SINGLE  
COMMISSIONER HEARING  
AND NOTICE OF HEARING**

Saline County Board of  
Equalization,  
Appellee.

The Chairperson of the Commission has designated the captioned appeal for a single commissioner hearing pursuant to Neb. Rev. Stat. § 77-5015.02 (Reissue 2018).

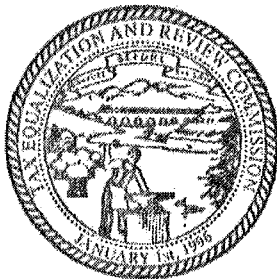
**THEREFORE, IT IS ORDERED:**

1. A hearing on the merits of the captioned appeal will be held before a single commissioner on **July 8, 2024, at 11:00 AM, Central time** or as soon thereafter as possible. The hearing will be held at the Tax Equalization and Review Commission Hearing Room, Sixth Floor, Nebraska State Office Building, 301 Centennial Mall South, Lincoln, Nebraska.
2. If any party fails to appear at the hearing, the Commission may enter a default judgment against that party. The Commission will wait 15 minutes beyond the scheduled hearing time before ordering a default judgment.
3. A continuance of the hearing date may be granted for good cause if requested at least seven business days before the date of the hearing. A copy of the request for continuance must be served on each of the parties identified below.

should be provided to all parties to the appeal. The hearing will be rescheduled and conducted by a panel of commissioners. The hearing location may also change.

9. A copy of this order shall be served on each party by mail.
10. Party mailing addresses and telephone numbers as known to the Commission are:  
  
Peter T. Clarke  
940 Pineridge Road  
Crete, NE 68333  
  
Telephone Number: (402) 641-0452  
  
Saline County Board of Equalization  
c/o Diann Nettifee, Saline County Clerk  
PO Box 865  
Wilber, NE 68465  
  
Telephone Number: 402-821-2374
11. The mailing address of the Commission is: Tax Equalization and Review Commission, P.O. Box 95108, Lincoln, NE 68509-5108.
12. A copy of this order is also being mailed to the Saline County Assessor.

**SIGNED AND SEALED: June 6, 2024**



Robert W. Hotz, Chairman  
Tax Equalization and Review Commission