

**AGENDA**  
**SALINE COUNTY BOARD OF EQUALIZATION**  
**SALINE COUNTY COURTHOUSE**  
**Wilber, NE**  
**9:15 AM**

**DATE: June 23, 2026**

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**

**CITIZENS FORUM - In compliance with the Open Meetings Act and Saline County Resolution #2023-34 a rule of five (5) minutes per person to speak has been established.**

**CORRESPONDENCE**

**BUSINESS FOR ACTION**

9:20 a.m. Public Hearing — Permissive Exemption Application

Discuss/Take Action 2026 Permissive Exemption Application — Sacred Heart Church and APACE

Discuss / Take Action - Change of Value Notices

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

Discuss/Approve Vehicle Exemption Application (if needed)

**ADJOURNMENT**

Rec'd 3/5/26

File with Your County Assessor on or Before December 31

# Exemption Application

for Tax Exemption on Real and Personal Property by Qualifying Organizations

Read instructions on reverse side.

FORM 451

Failure to properly complete or timely file this application will result in a denial of the exemption.

Name of Organization <b>Sacred Heart Church</b>		County Name <b>Saline</b>	Tax Year <b>2026</b>
Name of Business if Different than Organization		State Where Incorporated <b>Nebraska</b>	
Name of Owner of Property <b>Sacred Heart Church</b>	Value of Real Property <b>\$ 14,646</b>	Value of Personal Property <b>\$ 16,403</b>	Parcel ID Number
Street or Other Mailing Address of Applicant <b>515 E 14th St</b>		Contact Name <b>Pastor Chris Stoley</b>	Phone Number <b>402-826-2044</b>
City <b>Crete</b>	State <b>NE</b>	Zip Code <b>68333</b>	Email Address <b>crete-sh@cdolinc.net</b>

Type of Organization (Please attach documentation of organization's formation and purpose)

- Agricultural and Horticultural Society  
 Educational Organization  
 Religious Organization  
 Charitable Organization  
 Cemetery Organization

Name	Title of Officers, Directors, or Partners	Phone Number	Email Contacts
Fr. Christopher Stoley	CAO/Pastor	402-826-2044	crete-sh@cdolinc.net
Elizabeth Brahm	Admin Assistant	402-826-2044	elizabeth-brahm@cdolinc.net

Legal description of real property and general description of all depreciable tangible personal property, except licensed motor vehicles:  
**Personal Property: Hometown Leasing-Ricoh IMC2510 Copier**

For more information on permissive exemptions, please scan the QR code.



Property described above is used in the following exempt category (please mark the applicable boxes):

- Agricultural and Horticultural Society  
 Educational  
 Religious  
 Charitable  
 Cemetery

Give a detailed description of the primary use of the property and all other uses of the property: Please attach ALL documents that would support the property for possible exemption. The burden of proof lies with the organization applying for exemption. Please attach additional pages if needed.

**Used for office, religious, and educational purpose only**

All organizations, except for an Agricultural and Horticultural Society, must complete the following questions.

- Is all of the property used exclusively as described above? .....  YES  NO  
 Is the property used for financial gain or profit to either the owner, the owner or organization making exclusive use of the property, or private individuals?  YES  NO  
 Is a portion of the property used for the sale of alcoholic beverages? .....  YES  NO  
 If Yes, state the number of hours per week \_\_\_\_\_  
 Is the property owned or used by an organization which discriminates in membership or employment based on race, color, or national origin? ...  YES  NO

Under penalties of law, I declare that I have examined this exemption application and, to the best of my knowledge and belief, it is correct and complete. I also declare that I am duly authorized to sign this exemption application.

sign here

*Elizabeth Brahm*  
Authorized Signature

Admin Assistant  
Title

3/5/2026  
Date

Retain a copy for your records.

### For County Assessor's Recommendation

- Approval  
 Approval of a Portion  
 Denied

COMMENTS: \_\_\_\_\_

*Brandi Kelly*  
Signature of County Assessor

4/28/26  
Date

### For County Board of Equalization Use Only

- Approved  
 Approval of a Portion  
 Denied

If the County Board's determination is different from the County Assessor's recommendation, an explanation is required.

I declare that to the best of my knowledge and belief, the determination made by the County Board of Equalization is correct pursuant to the laws of the State of Nebraska.

*Brandi Kelly*  
Signature of County Board Member

4/28/26  
Date

**County Clerk: A legible copy of this form showing the final decision of the County Board of Equalization must be delivered electronically to the Nebraska Department of Revenue within seven days after the Board's decision.**

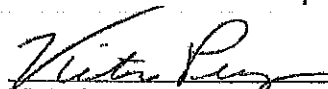
**CERTIFICATE OF RESTATEMENT  
OF APACE FOUNDATION  
(formerly known as Region V Foundation)**

The undersigned, being the duly elected and acting Secretary of Apace Foundation, formerly known as Region V Foundation, a nonprofit corporation organized and existing under the laws of the State of Nebraska (the "Corporation"), hereby executes and adopts on behalf of the Corporation these Amended and Restated Articles of Incorporation pursuant to Section 21-19,110 of the Nebraska Nonprofit Corporation Act (the "Act"), and hereby declares and certifies the following:

1. The name of the Corporation is "Apace Foundation".
2. Articles of Incorporation for the Corporation were originally filed with the Nebraska Secretary of State on January 23, 1991 (the "Original Articles").
3. These Amended and Restated Articles of Incorporation contain amendments to the Original Articles, which amendments have been duly approved by the Board of Directors of the Corporation effective September 18, 2023.
4. The Corporation does not have members and therefore member approval of the Amended and Restated Articles of Incorporation is not required. The Amended and Restated Articles of Incorporation are not required to be approved by any other person.
5. These Amended and Restated Articles of Incorporation have been duly executed by the Secretary of the Corporation and, upon filing with the Nebraska Secretary of State in accordance with Sections 21-1903 and 21-19,110 of the Act, shall thenceforth supersede the Original Articles and shall, as they may thereafter be amended or supplemented in accordance with their terms and applicable law, be the Articles of Incorporation of the Corporation.
6. The text of the Original Articles of the Corporation is hereby amended and restated to read in its entirety as set forth in the attached Amended and Restated Articles of Incorporation.

\* \* \* \* \*

The undersigned further declares, affirms, acknowledges, and certifies, under penalty of perjury, that this is the act and deed of the undersigned and that the facts stated herein are true, and accordingly has hereunto set her hand this 1 day of May, 2025.

  
\_\_\_\_\_  
Victoria Perry, Secretary

**AMENDED AND RESTATED  
ARTICLES OF INCORPORATION  
OF APACE FOUNDATION  
(formerly known as Region V Foundation)**

The undersigned Secretary of Apace Foundation, formerly known as Region V Foundation, a Nebraska nonprofit corporation (the "Corporation"), hereby executes and adopts the following Amended and Restated Articles of Incorporation of the Corporation, which have been duly approved and adopted by the Board of Directors of the Corporation on September 18, 2003, and which supersede the original Articles of Incorporation of the Corporation filed with the Nebraska Secretary of State on January 23, 1991.

**ARTICLE I**

The name of the Corporation is "Apace Foundation".

**ARTICLE II**

This Corporation is a public benefit corporation.

**ARTICLE III**

The Corporation does not have members.

**ARTICLE IV**

The purposes for which this Corporation is formed are to operate exclusively for charitable, educational, religious or scientific purposes, and any other purpose described in Section 501(c)(3) of the Internal Revenue Code of 1986, as amended, and any corresponding provisions of future United States Revenue Laws (the "Code").

Subject to the express limitation that the Corporation shall neither have nor exercise any power, nor shall it engage directly or indirectly in any activity, that would invalidate its status (a) as a corporation which is exempt from federal income taxation as an organization described in Section 501(c)(3) of the Code, or (b) as a corporation contributions to which are deductible under Section 170(c)(2) of the Code, the Corporation shall have and possess all powers and rights conferred upon corporations by the Nebraska Nonprofit Corporation Act (the "Act") and any enlargement of such powers conferred by subsequent legislative acts; and, in addition thereto, the Corporation shall have and exercise all powers and rights not otherwise denied nonprofit corporations by the laws of Nebraska, as are necessary, suitable, proper, convenient, or expedient to the attainment of the purposes of the Corporation.

No substantial part of the activities of the Corporation shall be to carry on propaganda or otherwise attempting to influence legislation (except as is otherwise provided by Section 501(h) of the Code), and the Corporation shall not participate in or intervene in (including the publishing and distributing of statements) any political campaign on behalf of any candidate for public office; nor shall the Corporation engage in any activities that are unlawful under applicable federal, state or local laws.

No part of the net earnings or principal of the Corporation shall inure to the benefit of or be distributed to any Director, trustee, officer of the Corporation or any private individual (except that

reasonable compensation may be paid for services rendered to or for the Corporation in connection with one or more of its purposes), and no Director, trustee, officer of the Corporation, or any affiliated organizations, or any private individual, shall be entitled to share in the distribution of any of the Corporation's assets on dissolution of the Corporation.

#### **ARTICLE V**

Upon dissolution of this Corporation, the Board of Directors shall, after paying or making provisions for the payment of all of the liabilities of the Corporation, distribute all assets of the Corporation exclusively to selected nonprofit charitable or educational organizations that are described in Section 509(a)(1) or Section 509(a)(2) of the Code, and which at the time of dissolution qualify as exempt organizations under Section 501(c)(3) of the Code.

#### **ARTICLE VI**

The address of the Corporation's registered office is 3600 Union Drive, Lincoln, NE 68516, and the name of the registered agent at such address is Kevin Jeppson.

#### **ARTICLE VII**

To the extent permitted by law, except as otherwise provided herein, the Corporation shall indemnify any individual who is or was a party or is threatened to be made a party to any threatened, pending or completed action, suit or proceeding, whether civil, criminal, administrative or investigative, by reason of the fact that they are or were a Director, officer, employee or agent of the Corporation, or are or were serving at the request of the Corporation as a director, officer, trustee, employee or agent of another corporation, partnership, joint venture or other enterprise or as a trustee, officer, employee or agent of an employee benefit plan, against expenses, including attorney fees, judgments, fines and amounts paid in settlement actually and reasonably incurred by them in connection with such action, suit or proceeding if: (i) the individual conducted themselves in good faith; (ii) the individual reasonably believed (a) in the case of conduct in such person's official capacity, that such person's conduct was in the Corporation's best interests, and (b) in all other cases, that such person's conduct was at least not opposed to the Corporation's best interests; and, (iii) with respect to any criminal action or proceeding, the individual had no reasonable cause to believe their conduct was unlawful.

Notwithstanding the foregoing, as stipulated by the Act, the Corporation shall not indemnify any individual (i) in connection with any proceeding by or in the right of the Corporation in which the individual was adjudged liable to the Corporation, or (ii) in connection with any other proceeding charging improper personal benefit to the individual, whether or not acting in an official capacity with respect to the Corporation, in which the individual was adjudged liable on the basis that personal benefit was improperly received.

To the extent permitted by law, the Corporation shall have the power to purchase and maintain insurance on behalf of any person who is or was a Director, officer, employee or agent of the Corporation against any liability asserted against them and incurred in such capacity or arising out of their status as such, whether or not the Corporation would have the power to indemnify them against such liability.

The indemnity provided for by this Article shall not be deemed to be exclusive of any other rights to which those indemnified may be otherwise entitled, nor shall the provisions of this Article

be deemed to prohibit the Corporation from extending its indemnification to cover other persons or activities to the extent permitted by law or pursuant to any provision in the Bylaws.

DATED: May 1, 2025.

  
\_\_\_\_\_  
Victoria Perry, Secretary

**APPLICATION FOR USE OF DECEPTIVELY SIMILAR NAME**

**Business Corporations Only**

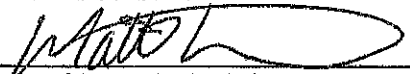
Robert B. Evnen, Secretary of State  
P.O. Box 94608  
Lincoln, NE 68509  
(402) 471-4079  
sos.nebraska.gov

Pursuant to Sections §21-230 and §21-2,208 of the Nebraska Revised Statutes, as amended, the undersigned hereby submits the following information in support of this application:

1. That the Secretary of State rejected the applicant's request to use the following corporate name on the grounds that it did not meet the standards in §21-230 and §21-2,208:

2. Check either "a" or "b", whichever is applicable:

- a.  Find attached certified copy of the final judgement of a court of competent jurisdiction establishing the applicant's right to use the name applied for in this State.
- b.  Find below written consent by the other corporation or business entity to use the name applied for in this State.

<b>CONSENT FOR USE OF DECEPTIVELY SIMILAR NAME</b>	
Consenting Entity:	<u>Region V Services</u>
Account Number of Entity Giving Consent:	<u>2310336550</u>
Gives Consent To:	<u>Region V Foundation</u>
To Use the Name:	<u>Apace Foundation</u>
By signing this statement, the undersigned hereby certifies that he or she has the requisite authority to execute this consent.	
 _____ Signature of Consenting Entity's Representative	REGION V SERVICES By: <u>Matt Kasik</u> Its: <u>CEO</u> _____ Printed Name of Consenting Entity's Representative

Brianna Georgeson  
Signature of Applicant

REGION V FOUNDATION  
By: Brianna Georgeson  
Its: \_\_\_\_\_  
Printed Name of Applicant

5-1-2025  
Date

\_\_\_\_\_  
Email Address (Optional)





Rec'd 4/14/26

File with Your County Assessor on or Before December 31

# Exemption Application

for Tax Exemption on Real and Personal Property by Qualifying Organizations

Read Instructions on reverse side.

FORM 451

Failure to properly complete or timely file this application will result in a denial of the exemption.

Name of Organization Apace Foundation		County Name Saline	Tax Year 2026
Name of Business if Different than Organization		State Where Incorporated Nebraska	
Name of Owner of Property Apace Foundation	Value of Real Property \$ 160,185	Value of Personal Property \$ 7,500	Parcel ID Number 760048479
Street or Other Mailing Address of Applicant 4433 S 70th St Suite 200		Contact Name Brady Svendgard	Phone Number 402-471-6400
City Lincoln	State NE	Zip Code 68516	Email Address bsvendgard@goapace.com

Type of Organization (Please attach documentation of organization's formation and purpose)

Agricultural and Horticultural Society  
 Educational Organization  
 Religious Organization  
 Charitable Organization  
 Cemetery Organization

Name	Title of Officers, Directors, or Partners	Phone Number	Email Contacts
Amila Tanoiv-Muslic	Treasurer	402-471-6400	atanovic-muslic@goapace.com
Matt Kasik	CEO	402-471-6400	mkasik@goapace.com
Brianna Georgeson	Director	402-471-6400	bgeorgeson@goapace.com

Legal description of real property and general description of all depreciable tangible personal property, except licensed motor vehicles:

CRETE CITY WESTWOOD ESTATES LOT 18

2110 Dawn, Crete

For more information on permissive exemptions, please scan the QR code.



Property described above is used in the following exempt category (please mark the applicable boxes):

Agricultural and Horticultural Society  
 Educational  
 Religious  
 Charitable  
 Cemetery

Give a detailed description of the primary use of the property and all other uses of the property: Please attach ALL documents that would support the property for possible exemption. The burden of proof lies with the organization applying for exemption. Please attach additional pages if needed.

Residential full-time group homes for up to 3 people with developmental disabilities, their non-resident support staff, and personal property. This is not low-income housing. Rent is established based on consideration of the monthly social security income payment for individuals established by the Social Security Administration, Room and Board rates for residents of Assisted Living Facilities published by the Nebraska Department of Health and Human Services, and historical room and board rates charged to residents of homes owned and operated by Apace. Tenants can be evicted for non-payment per the lease agreement, but other options are explored prior. Rent is paid by a room and board arrangement by the individuals residing in the location. The location is exclusively used as a residential dwelling.

All organizations, except for an Agricultural and Horticultural Society, must complete the following questions.

Is all of the property used exclusively as described above? .....  YES  NO

Is the property used for financial gain or profit to either the owner, the owner or organization making exclusive use of the property, or private individuals?  YES  NO

Is a portion of the property used for the sale of alcoholic beverages? .....  YES  NO

If Yes, state the number of hours per week \_\_\_\_\_

Is the property owned or used by an organization which discriminates in membership or employment based on race, color, or national origin? ...  YES  NO

Under penalties of law, I declare that I have examined this exemption application and, to the best of my knowledge and belief, it is correct and complete. I also declare that I am duly authorized to sign this exemption application.

sign here

Authorized Signature

COO

Title

6/2/26

Date

Retain a copy for your records.

### For County Assessor's Recommendation

- Approval
- Approval of a Portion
- Denied

COMMENTS: \_\_\_\_\_

Signature of County Assessor

Date

### For County Board of Equalization Use Only

- Approved
- Approval of a Portion
- Denied

If the County Board's determination is different from the County Assessor's recommendation, an explanation is required.

I declare that to the best of my knowledge and belief, the determination made by the County Board of Equalization is correct pursuant to the laws of the State of Nebraska.

Signature of County Board Member

Date

County Clerk: A legible copy of this form showing the final decision of the County Board of Equalization must be delivered electronically to the Nebraska Department of Revenue within seven days after the Board's decision.