



Saline County Board of Commissioners

Meeting Minutes

SALINE COUNTY BOARD OF COMMISSIONERS

The regular meeting of the Saline County Board of Commissioners was called to order at 9:15 AM Tuesday, October 15, 2024, by Chairperson Phil Hardenburger. Attendance Taken at 9:16 AM. **Present:** Phil Hardenburger, Janet Henning, Russ Karpisek, Marvin Kohout, Stephanie Krivohlavek. **Present:** 5. Attendance Update Taken at 9:15 AM. **Absent:** Russ Karpisek. **Present:** 4, **Absent:** 1..

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 _____, 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.

{{Actions: Agenda Item Actions}}

Stephanie Krivohlavek moved to approve the Board of Equalization Agenda, seconded by Russ Karpisek. Motion carried.

Janet Henning: aye, Russ Karpisek: aye, Marvin Kohout: aye, Stephanie Krivohlavek: aye, Phil Hardenburger: aye
aye: 5, nay: 0

Stephanie Krivohlavek moved to approve the minutes of the Board of Equalization previous meeting, seconded by Marvin Kohout. Motion carried.

Russ Karpisek: aye, Marvin Kohout: aye, Stephanie Krivohlavek: aye, Phil Hardenburger: aye, Janet Henning: aye
aye: 5, nay: 0

Janet Henning moved to Approve Resolution #2024-060 - Setting the 2024 Tax Levies, seconded by Stephanie Krivohlavek. Motion carried.

Marvin Kohout: aye, Stephanie Krivohlavek: aye, Phil Hardenburger: aye, Janet Henning: aye, Russ Karpisek: aye
aye: 5, nay: 0

Stephanie Krivohlavek moved to Approve Tax List Correction 2024-05: Jordan Clement/Shimmer & Shine, seconded by Russ Karpisek. Motion carried.

Stephanie Krivohlavek: aye, Phil Hardenburger: aye, Janet Henning: aye, Russ Karpisek: aye, Marvin Kohout: aye
aye: 5, nay: 0

Janet Henning moved to Approve Tax List Correction 2024-06: Shimmer & Shine, seconded by Stephanie Krivohlavek. Motion carried.

Phil Hardenburger: aye, Janet Henning: aye, Russ Karpisek: aye, Marvin Kohout: aye, Stephanie Krivohlavek: aye
aye: 5, nay: 0

Russ Karpisek moved to Approve Tax List Correction 2024-07: Bradley L & Mary B Moser, seconded by Stephanie Krivohlavek. Motion carried.

Janet Henning: Abstain (Without Conflict), Russ Karpisek: aye, Marvin Kohout: aye, Stephanie Krivohlavek: aye, Phil Hardenburger: aye
aye: 4, nay: 0, Abstain (Without Conflict): 1

There being no further business to come before the Board, the meeting was adjourned at 9:35 AM. The next meeting will be on Tuesday, October 15, 2024 , 2019 at 9:30 a.m. in the Saline County Commissioners' Room, Courthouse, Wilber, NE.

ATTEST:

Diann Nettifee,
County Clerk

Janet J. Henning

Phil Hardenburger,
Chairperson

Stephanie A. Krivohlavek,
Vise Chairperson

Marvin A. Kohout

Russ Karpisek,

I, Diann Nettifee, County Clerk in and for Saline County, do hereby certify that the minutes of the _____ Board of Commissioners' meeting were presented and approved as presented.

Diann Nettifee,
County Clerk

Janet J. Henning

Phil Hardenburger,
Chairperson

Stephanie Krivohlavek,
Vise Chairperson

Marvin A. Kohout

Russ Karpisek

TAX LIST CORRECTIONS, SALINE COUNTY, NEBRASKA

Date:	October 15, 2024	No:	2024-05
Name:	Jordan Clement / Shimmer & Shine	Address:	905 North 7th Street Seward, NE 68434
Year Corrected:	2024	School Dist:	17-2
Description of Property:	Personal Property	Tax Dist:	5
		Parcel:	760148561

STATEMENT OR SCHEDULE #	ACTUAL VALUATION	CONSOLIDATED TAX	HOMESTEAD VALUE	HOMESTEAD TAX	PENALTY TAX	USED TAX CREDIT	OTHER TAX	Info for Treasurer	
								TOTAL TAX CREDIT	TOTAL TAX CREDIT OVERAGE
ORIGINAL TAX									
CORRECTED TAX									
ADDED TAX	01006	11,424	1.894775	216.46				216.46	
DEDUCTED TAX									

Reason for Correction: Accelerating 2024 taxroll. Per email received on 10/8/2024, this business sold on 10/1/2024.

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 _____	By _____
Deputy _____	Deputy _____

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 2024
County Name SALINE

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.

Name and Mailing Address of Property Owner <p style="text-align: center;">CLEMENT, JORDAN/ SHIMMER & SHINE 905 NORTH 7TH STREET SEWARD, NE 68434</p>	Telephone Number 402-643-4557	Schedule Number 760148561
	Property Type Commercial	Tax District & Precinct/Township 5 CRETE CITY 76-0002
	Legal Description and / or Address of Property (if different than Mailing)	

Totals		Taxable Value
1 Commercial and industrial property total (from schedule)	1	11,424
2 Agricultural machinery and equipment total (from schedule)	2	
3 TOTAL TAXABLE VALUE before exemptions (total of lines 1 and 2)	3	11,424

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.

sign here

Signature of Property Owner and Title	Date	Daytime Phone Number	Email Address
Chloe Wells	4/13/24		corey@gbecpa.com
Signature of Preparer	Date	Daytime Phone Number	Email Address

For County Assessor's Use Only	
Depreciation Worksheet Reviewed <div style="display: flex; justify-content: space-around;"> <u>4/15/2024</u> Date <u>S J</u> Initials </div>	PENALTY <input type="checkbox"/> 10% <input type="checkbox"/> 25%
Total personal property value exempted under Beginning Farmer Tax Credit Act \$	

Return to: SALINE COUNTY ASSESSOR, 204 S HIGH ST, PO BOX 865, WILBER NE 68465

SHARON JELINEK	4/15/2024
Signature of County Assessor	Date

COMMENTS:

04-15-2024 Needs Imported
 Imported 4/16/2024
 Sent Copy

Brandi Kelly

From: Jordan Koranda <jt.clement2@gmail.com>
Sent: Tuesday, October 8, 2024 11:36 AM
To: Brandi Kelly
Subject: Re: Personal Property follow-up 2

[EXTERNAL EMAIL] DO NOT CLICK links or attachments unless you recognize the sender and know the content is safe.

I will respond to previous email soon! Sorry, at work!

Annie bought the business Oct. 1, 2024.

On Tue, Oct 8, 2024 at 11:32 AM Brandi Kelly <bkelly@salinecountyne.gov> wrote:

Jordan –

I sent another email, but just thought of something. Can you please let me know when you sold the business to Anne Meinke? That way we have something in writing.

Thank you.



Brandi Kelly
County Assessor
Saline County, NE
204 S. High, PO BOX 865
Wilber, NE 68465
Direct Line: 402.821.3915

Office: 402.821.2588 Fax: 402.821.3319

Email: bkelly@salinecountyne.gov

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Brandi Kelly

From: Brandi Kelly
Sent: Tuesday, October 8, 2024 11:01 AM
To: jt.clement2@gmail.com
Cc: Sharon Jelinek; Deb Spanyers
Subject: Personal Property follow-up

Hi Jordan –

I understand that you visited with Sharon yesterday (10/7) on the phone regarding the personal property schedules for tax years 2023 and 2024. I am reaching out as a follow-up on this conversation.

I am understanding that in 2023 there were two personal property schedules issued for the business of Shimmer & Shine. One in the name of Shimmer & Shine (760147587) and one in the name of Jordan Clement (760148561). From what I see, as of today, it appears as the taxes have been paid in full on the schedule for Shimmer & Shine (760147587) and the first ½ of the taxes have been paid on the schedule for Jordan Clement (760148561).

According to the email Sharon received from you, you would like to receive a refund on the 2023 taxes paid for the schedule under Shimmer & Shine. Is this correct? If so, pursuant to Neb. State Statute 77-1734.01 a written claim must be made to the Saline County Treasurer, so that we can consider issuing the refund. This written claim should include enough information to:

- 1.) identify the schedule number
- 2.) indicate the tax year
- 3.) detail the error
- 4.) list amount requested to be refunded

This written claim can be emailed to dspanyers@salinecountyne.gov or mailed to Debbie Spanyers, Saline County Treasurer, PO BOX 865, Wilber, NE 68465

I am also understanding from your conversation with Sharon, that you have sold or will be selling, the items on the schedule listed under Jordan Clement (760148561). Is this correct? If so, pursuant to Neb. State Statute 77-1214, we are required to proceed with the collection of taxes when we are made aware. Therefore, as you have notified our office that you have sold/will be selling the business, we are to accelerate your 2024 personal property taxes for this schedule.

I will begin to work on the acceleration of the 2024 personal property taxes for schedule under Jordan Clement (760148561). I will wait to proceed with the correction on the 2023 taxes for schedule under Shimmer & Shine (760147587) until I receive your written request from the county treasurer.

Thank you. Have a good day.



Brandi Kelly
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Direct Line: 402.821.3915
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Deb Spanyers

From: Jordan Koranda <jt.clement2@gmail.com>
Sent: Tuesday, October 8, 2024 1:20 PM
To: Deb Spanyers
Subject: 2023 Taxes

[EXTERNAL EMAIL] DO NOT CLICK links or attachments unless you recognize the sender and know the content is safe.
Good afternoon,

This is Jordan Koranda, previous owner of Shimmer & Shine Tanning Salon in Crete. I have recently noticed that I paid personal property tax under my name (Jordan Clement) and under the business name, Shimmer & Shine. I would like to be refunded the 2023 taxes of \$82.34 under the Shimmer & Shine account (0760147587). Statement number 00783. Also, is there a way to see if I paid under both accounts for the year 2022?? I took ownership in January of 2022.

The personal property taxes under Jordan Clement have been all paid up to date as of today.

I also informed your office that I have sold the business and the new owner, Annie Meinke, took over the business on Oct. 1 2024. She is keeping the same business name and bought all the previous equipment that I had.

Please let me know if you need any further information from me. My number is 402-340-0542 if you have any questions.

Thank you!

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	SALINE

Address of Property (if different than below) City St Zip WRKSHT 03/15/2021			Telephone Number 402-720-9100	Tax District 5
Name of Property Owner SHIMMER & SHINE			Property Type Commercial	Precinct or Township
Street or Other Mailing Address 915 MAIN AVENUE, SUITE 7			County ID or Schedule Number 760147587	
City CRETE, NE	State	Zip Code 68333-	Legal Description	

Totals	Taxable Value	
1 Commercial and industrial property total (from schedule)	1	4,345
2 Agricultural machinery and equipment total (from schedule)	2	0
3 TOTAL TAXABLE VALUE before exemptions (total of lines 1 and 2)	3	4,345

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
no new purchases	

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		<u>3/14/23</u>	Signature of Preparer	Date
	Signature of Property Owner	Date	Signature of Preparer	Date
	Title	<u>402-340-0542</u>	Daytime Phone Number	Daytime Phone Number
	Title	Daytime Phone Number	Daytime Phone Number	Daytime Phone Number
Email Address			Email Address	Email Address

FOR COUNTY ASSESSOR'S USE ONLY

Depreciation Worksheet Reviewed		PENALTY	<input type="checkbox"/> 10%	<input type="checkbox"/> 25%
Date	Initials			
Total personal property value exempted under Beginning Farmer Tax Credit Act				
\$				

Signature of County Assessor: Sharon Jensen Deputy Date: 3/17/2023

Sent Copy

Personal Property Schedule - Nebraska Net Book Value

Name: SHIMMER & SHINE Year: 2023

Schedule: 760147587 County: SALINE COUNTY ASSESSOR'S OFFICE

Description	Type	Year	# Units	Adj Basis	Recov	Depr %	Taxable Value
TANNING BED (2017)	CO	2018	1	5,499	7	30.63%	1,684
TANNING SOFTWARE (2017)	CO	2018	1	1,054	5	8.33%	88
TANNING BEDS & EQUIPMENT	CO	2017	1	14,000	7	18.38%	2,573
Total Taxable Valuation :							4,345

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Sent: Tuesday, October 8, 2024 11:01 AM
To: jt.clement2@gmail.com
Cc: Sharon Jelinek; Deb Spanyers
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Taxes Due

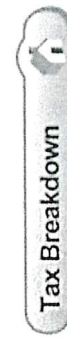
Saline County

Parcel Name
 0760147587 SHIMMER & SHINE
 915 MAIN AVENUE, SUITE 7
 CRETE NE 68333

Legal

Payment Information

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



Delinquency Dates

1st Half: 05/01/2024
 2nd Half: 09/01/2024

Parcel Information	Tax Information
Tax District 5	Gross Tax Assessed \$ 82.34
Levy 1.89477500	Exemption/Credit \$ 0.00
Value \$ 4,345	Net Tax \$ 82.34
Tax Sale(s)	

Year: 2023 Statement: 783	Personal Property Tax
Net Tax Due \$ 82.34	
First Payment \$ 0.00	Receipt Date 4/1/2024
Second Payment \$ 0.00	Receipt Date 9/16/2024
Unpaid Tax Due \$ 0.00	

Receipt date is the business date the payment was posted, not the date received from the taxpayer.

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