



Saline County Board of Commissioners

Meeting Agenda

AGENDA

SALINE COUNTY BOARD OF EQUALIZATION

SALINE COUNTY COURTHOUSE

Wilber, NE

9:15 AM

DATE: February 3, 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

Discuss/Take Action on Tax List Correction 2026-07: Saline County

Discuss/Take Action on Tax List Correction 2026-08: Brian Pribyl

Discuss/Take Action on Tax List Correction 2026-09: Juanita E Woltemath

9:25 - Public Hearing for Vehicle Exemption Applications

Discuss/Take Action Vehicle Exemption Applications — Doane University

ADJOURNMENT

Tax List Correction

SALINE County, Nebraska

Property ID: 760146190 - RE (760146190)

Date: 01-29-2026

No: 2026007

Name and Address:

SALINE COUNTY

PO BOX 865

WILBER, NE 68465-0865

Description of Property:

TOBIAS VILLAGE PT SW 1/4 NE 1/4 (PREV
STATION GROUND) SEC 8-5-1 .46 ACRE

Tax Year: 2025

School: 48-0303

District: TOBIAS VILLAGE

Strmnt No: 7764

* Tax Credit of 1.64 consists of 0.76 in Non-Ag Credit, 0.00 in Agland Credit, and 0.00 in Unused Credit, and 0.88 in School Credit, and 0.00 in Unused School.

	Actual Valuation	Tax Rate	Consolidated Tax	Tax Credit *	Homestead Value	Homestead Credit	Penalty Tax	1st Half	2nd Half	Total Tax
Original Amount	635	1.25473900	7.98	1.64	0	0.00	0.00	3.17	3.17	6.34
Corrected Amount	0	1.25473900	0.00	0.00	0	0.00	0.00	0.00	0.00	0.00
Additional Amount										
Deducted Amount	635		7.98	1.64				3.17	3.17	6.34

Reason for Correction: CORRECTING 2025 TAXROLL. PROPERTY WAS PURCHASED BY A POLITICAL SUBDIVISION FOR

PUBLIC PURPOSE PRIOR TO LEVY DATE. REMOVING FROM TAXROLL

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 action of the County Board

this _____ day of _____

Chairman

County Assessor - County Clerk



760146190

By _____

Deputy

2026-07

Saline Co

760146190

2025 Value 635

TD 35

levy: 1.254739

$635 \times 1.254739 = 7.98$ gross

tax credit: .0011900

$635 \times .0011900 = .76$ tc

school credit:

.88 school credit

6.34 taxes due

Corrected

TD #35

levy: 1.254739

tax able value \emptyset

tax credit: .0011900

school credit

\emptyset taxes due

760146190

2026-07

MIPS - After

Real Estate Taxes

1 2 3 4 5 6 7 8 9 10 11 12

Tax District: 2025 | 0035 | TOBIAS VILLAGE (1.25473900)
 Statement Number: 7764

Value Calculation	
Dwelling Value	0
Other Value	0
Land Value	0
Gross Value	0
Homestead	0
Total Value	0
Non-Ag Value (Credit)	0
Ag Land Value (Credit)	0
Unused Credit	0.00
Unused School	0.00
Greenbelt	0
Prev School	0.00
Curr School	0.00
Less School	0.00
Gross Tax	0.00
Homestead Credit	0.00
Total Tax	0.00
Tax Credit	0.00
School Credit	0.00
Total Due	0.00
Liability	0.00

Additional Information:
 Penalty Cap: 0
 Penalty Percent: 0%
 Bankrupt: No
 Penalty Tax: 0.00

Additional Information

Contact/Owner Information:
 Contact / Owner Name: SALINE COUNTY
 Contact / Owner Address: PO BOX 865
 WILBER NE 68465-0865

Legal Description:
 TOBIAS VILLAGE PT SW 1/4 NE 1/4 (PREV
 STATION GROUND) SEC 8-5-1 .46 ACRE
 Sec Town Range: 0 0 0 Acres: 0.000

Homestead Information

766146190

MIPS - Before

Real Estate Taxes

Navigation icons

Tax Record Identification

Tax District: 2025 | 0035 | TOBIAS VILLAGE (1.25473000)

Statement Number: 7764

Value Calculation

Dwelling Value	0	Prev School	3.54
Other Value	0	Curr School	3.32
Land Value	635	Less School	3.00
Gross Value	635	Gross Tax	7.98
Homestead	0	Homestead Credit	0.00
Total Value	635	Total Tax	7.98
Non-Ag Value (Credit)	635	Tax Credit	0.76
Ag Land Value (Credit)	0	School Credit	0.88
Unused Credit	0.00	Total Due	6.34
Unused School	0.00	Liability	0.00
Greenbelt	0		

Additional Information

Penalty Cap: 0 Bankrupt: No

Penalty Percent: 0% Penalty Tax: 0.00

Installment Information

	1st Half	2nd Half
Installment	3.17	3.17
Penalty Tax	0.00	0.00

Contact/Owner Information

Contact / Owner Name: SALINE COUNTY

Contact / Owner Address: PO BOX 865

WILBER NE 68465-0865

Legal Description

Logals: TOBIAS VILLAGE PT SW 1/4 NE 1/4 (PREV STATION GROUND) SEC 8-5-1 .46 ACRE

Sec Town Range: 0 0 0 Acres: 0.000

Homestead Information

Code	Descr	Percent	2026	2025	2024	2023
100	T1 SING...	100%	192,825	192,825	189,355	148,215
101	T1 S 36...	90%	173,645	173,645	162,420	133,895
102	T1 S 37...	80%	154,260	154,260	135,485	118,570
103	T1 S 38...	70%	134,875	134,875	118,570	102,750

PARCEL PAYMENT INFORMATION FOR PARCEL 0760146190

Property Owner	Legal Description
SALINE COUNTY PO BOX 865 WILBER, NE 68465-0865	TOBIAS VILLAGE PT SW 1/4 NE 1/4 (PREV STATION GROUND) SEC 8-5-1 .46 ACRE

Statement Information	Date Paid	Receipt	Paid By	Tax Paid	Interest Paid	Advertising	Distress	Total Paid
2025-00007764 - Real Estate	No Payments Made							
Taxable Value:	635							
Net Tax:	6.34							
Tax Paid:	0.00							
Outstanding Tax:	6.34							
2024-00000407 - Real Estate	No Payments Made							
Taxable Value:	635							
Net Tax:	0.00							
Tax Paid:	0.00							
Outstanding Tax:	0.00							
2023-00000409 - Real Estate	No Payments Made							
Taxable Value:	635							
Net Tax:	0.00							
Tax Paid:	0.00							
Outstanding Tax:	0.00							
2022-00000401 - Real Estate	No Payments Made							
Taxable Value:	635							
Net Tax:	0.00							
Tax Paid:	0.00							
Outstanding Tax:	0.00							
2021-00000406 - Real Estate	No Payments Made							
Taxable Value:	635							
Net Tax:	0.00							
Tax Paid:	0.00							
Outstanding Tax:	0.00							
2020-00000399 - Real Estate	No Payments Made							
Taxable Value:	635							
Net Tax:	0.00							
Tax Paid:	0.00							
Outstanding Tax:	0.00							
2019-00000400 - Real Estate	No Payments Made							
Taxable Value:	635							
Net Tax:	0.00							
Tax Paid:	0.00							
Outstanding Tax:	0.00							
2018-00000398 - Real Estate	No Payments Made							
Taxable Value:	635							
Net Tax:	0.00							
Tax Paid:	0.00							
Outstanding Tax:	0.00							
2017-00000387 - Real Estate	No Payments Made							
Taxable Value:	635							
Net Tax:	0.00							
Tax Paid:	0.00							
Outstanding Tax:	0.00							
2016-00000389 - Real Estate	12/18/2017	17000685	JUDY R BARTELS	10.78	0.71	0.00	0.00	11.49
Taxable Value:	635							
Net Tax:	10.78							
Tax Paid:	10.78							
Outstanding Tax:	0.00							

TAX LIST CORRECTIONS, SALINE COUNTY, NEBRASKA

Date:	February 3, 2026	No:	2026-08
Name:	Brian Pribyl	Address:	135 E 23rd St Crete, NE 68333
Year Corrected:	2025	School Dist:	21-303
Description of Property:	Real Property - Tobias Village 2nd Addition Lots 11-12 Blk 8		
		Tax Dist:	35
		Parcel:	760142521

STATEMENT OR SCHEDULE #	ACTUAL VALUATION	TAX RATE	CONSOLIDATED TAX	HOMESTEAD VALUE	HOMESTEAD TAX	PENALTY TAX	USED TAX CREDIT	USED SD PROP RC	Info for Treasurer			
									TOTAL TAX	TOTAL TAX CREDIT	TOTALSD PROP RC OVERAGE	
ORIGINAL TAX												
CORRECTED TAX	1,200	1.254739	15.06				1.44	1.68	11.94	1.44		1.68
ADDED TAX									11.94			
DEDUCTED TAX												

Reason for Correction: Correcting 2025 taxroll. Property was purchased by a private individual from a political subdivision prior to levy date. Adding to the taxroll.

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 _____

Tax List Correction

SALINE County, Nebraska

Property ID: 760142521 - RE (760142521)

Date: 01-29-2026

No: 2026008

Name and Address:

PRIBYL, BRIAN

Description of Property:

TOBIAS VILLAGE 2ND ADDITION LOTS 11-12
BLK. 8

Tax Year: 2025

35 School: 48-0303

District: TOBIAS VILLAGE

135 E 23RD ST

Stmnt No: 10337

CRETE, NE 68333-1018

* Tax Credit of 3.12 consists of 1.44 in Non-Ag Credit, 0.00 in Agland Credit, and 0.00 in Unused Credit, and 1.68 in School Credit, and 0.00 in Unused School.

	Actual Valuation	Tax Rate	Consolidated Tax	Tax Credit *	Homestead Value	Homestead Credit	Penalty Tax	1st Half	2nd Half	Total Tax
Original Amount	0		0.00	0.00	0	0.00	0.00	0.00	0.00	0.00
Corrected Amount	1,200	1.25473900	15.06	3.12	0	0.00	0.00	5.97	5.97	11.94
Additional Amount	1,200	1.25473900	15.06	3.12				5.97	5.97	11.94
Deducted Amount										

Reason for Correction:

CORRECTING 2025 TAXROLL. PROPERTY WAS PURCHASED BY A PRIVATE INDIVIDUAL FROM A

POLITICAL SUBDIVISION PRIOR TO LEVY DATE. ADDED TO THE TAXROLL.

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 action of the County Board

this _____ day of _____,

Chairman

County Assessor - County Clerk



760142521

By

Deputy

Tax Record Identification	
Tax District	2025 0035 TOBIAS VILLAGE (125473900)
Statement Number	10337
Value Calculation	
Dwelling Value	0.00
Other Value	0.00
Land Value	1,200.00
Gross Value	1,200.00
Homestead	0.00
Total Value	1,200.00
Non-Ag Value (Credit)	1,200.00
Ag Land Value (Credit)	0.00
Unused Credit	0.00
Unused School	0.00
Greenbelt	0.00
Additional Information	
Penalty Cap	0.00
Penalty Percent	0%
Bankrupt	No
Penalty Tax	0.00

Homestead Information	
Code	0000
Descr	0000
Percent	0000
2026	0000
2025	0000
2024	0000
2023	0000
Contact/Owner Information	
Contact / Owner Name	PRIBYL, BRIAN
Contact / Owner Address	135 E 23RD ST
	CRETE NE 68333-1018
Legal Description	
Legals	TOBIAS VILLAGE 2ND ADDITION LOTS 11-12
	BLK B
Sec Town Range	
	0 0 0
	0 0 0
	0.000 Acres

760142521

MIPS - AFTER

2026-08

Publy, Brian

716014521

There was no 2025 tax statement created. However,

of income occurred in MIPS after statements were

created.

There was no 2024 taxes assessed - as it was owned
by an exempt entity.

TD# 35

Converted:

Levy: 1.254739

tax credit: .0011900

2025 Value 1,200

School credit: calculated by
MIPS

$$1,200 \times 1.254739 = \$15.06 \text{ gross taxes}$$

$$1,200 \times .0011900 = -1.44 \text{ local property tax credit}$$

$$\begin{array}{r} -1.68 \text{ School tax credit (MIPS rate)} \\ \hline 11.94 \end{array}$$

Notice of Valuation Change by County Board of Equalization

12/23/2025

LEGAL DESCRIPTION: PARCEL: 760142521 FROM THE OFFICE OF

TOBIAS VILLAGE 2ND ADDITION LOTS 11-12
BLK. 8

SALINE COUNTY
204 S HIGH ST, PO BOX 865
WILBER NE 68465

/ PINE STREET

AGENT'S OR OWNER'S NAME AND MAILING ADDRESS

BRIBYL, BRIAN
135 E 23RD ST
CRETE, NE 68333-1018

AVERAGE LEVEL OF VALUE BY CLASS
RES: 97.00% COMM&INDUS: 96.00% AG: 72.00%

Prior Building Value	0	Prior Building Value	0
Prior Other Improve	0	Prior Other Improve	0
Prior Land Value	1,200	Prior Land Value	1,200
Prior Total Value	1,200	Prior Total Value	1,200
Current Building Value	0	Current Building Value	0
Current Other Improve	0	Current Other Improve	0
Current Land Value	1,200	Current Land Value	1,200
Current Total Value	1,200	Current Total Value	1,200

Current value of the above property is for the year: 2025

Property was purchased from an exempt entity on 9/30/25.
Now taxable property - changed prior to levy date (Reg 40-007.03)

If you do not agree with this valuation, you may file a protest with the county clerk within 30 days of the date this notice was mailed. A Property Valuation Protest, Form 422, may be obtained from the county clerk's office, or online at revenue.nebraska.gov/about/forms/pad-forms. If you agree with this valuation, no action is necessary. The County Board of Equalization will hear and decide all protests within 30 days from when the protest was filed. Failure to provide a statement of the reason or reasons for the protest, the requested valuation, and a description adequate to identify the protested property will result in a protest being automatically dismissed.

PROTEST INSTRUCTIONS

WHO MAY FILE.

Any person may protest the value of any real property.

WHEN AND WHERE TO FILE.

A protest of the value must be filed with the county board of equalization in the office of the county clerk within the 30 day period specified above. A protest form may be obtained from the county clerk's office.

WHAT THE PROTEST MUST CONTAIN.

All protests must contain the following information:

1. Name and address of owner of record,
2. Legal description of real property,
3. Parcel number, if assigned,
4. Value before change,
5. Value after change, and
6. Statement of reason or reasons why reduction in value should be made.

Tax List Correction

SALINE County, Nebraska

Property ID: 760094861 - RE (760094861)

Date: 01-29-2026

No: 2026009

Name and Address:

WOLTEMATH, JUANITA E

Description of Property:

**SOUTH FORK PRCT PT NW NW SECTION
27-5-2 .17 ACRE**

Tax Year: 2025

220 School: 48-0300

District: 300 S LBB

62044 720 RD

Stmnt No: 10338

ELK CREEK, NE 68348-2741

* Tax Credit of 2.30 consists of 0.00 in Non-Ag Credit, 1.06 in Agland Credit, and 0.00 in Unused Credit, and 1.24 in School Credit, and 0.00 in Unused School.

	Actual Valuation	Tax Rate	Consolidated Tax	Tax Credit *	Homestead Value	Homestead Credit	Penalty Tax	1st Half	2nd Half	Total Tax
Original Amount	0		0.00	0.00	0	0.00	0.00	0.00	0.00	0.00
Corrected Amount	735	1.03447600	7.60	2.30	0	0.00	0.00	2.65	2.65	5.30
Additional Amount	735	1.03447600	7.60	2.30				2.65	2.65	5.30
Deducted Amount										

Reason for Correction: CORRECTING 2025 TAXROLL. PROPERTY WAS PURCHASED BY A PRIVATE INDIVIDUAL PRIOR TO LEVY

DATE 2025. ADDING BACK ONTO TAXROLL

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 action of the County Board

this _____ day of _____,

Chairman

County Assessor - County Clerk



760094861

By

Deputy

760094861

MIPS After

Real Estate Taxes

3 4 5 6 7 8 9 10 11 12 13 14 15 16 17 18 19 20 21 22 23 24 25 26 27 28 29 30 31 32 33 34 35 36 37 38 39 40 41 42 43 44 45 46 47 48 49 50 51 52 53 54 55 56 57 58 59 60 61 62 63 64 65 66 67 68 69 70 71 72 73 74 75 76 77 78 79 80 81 82 83 84 85 86 87 88 89 90 91 92 93 94 95 96 97 98 99 100

Tax Record Identification

Tax District: 2025 | 0220 | 300 S LBB (1.03447800)
Statement Number: 10338

Value Calculation

Dwelling Value	0	Prev School	0.00
Other Value	0	Curr School	4.84
Land Value	735	Less School	4.00
Gross Value	735	Gross Tax	7.80
Homestead	0	Homestead Credit	0.00
Total Value	735	Total Tax	7.80
Non-Ag Value (Credit)	0	Tax Credit	1.06
Ag Land Value (Credit)	735	School Credit	1.24
Unused Credit	0.00	Total Due	5.30
Unused School	0.00		
Greenbelt	0	Liability	0.00

Additional Information

Penalty Cap: 0
Penalty Percent: 0%
Bankrupt: No
Penalty Tax: 0.00

Contact/Owner Information

Contact / Owner Name: WOLTEMATH, JUANITA E
Contact / Owner Address: 62044 720 RD
ELK CREEK NE 68348-2741

Legal Description

Legals: SOUTH FORK PRCT PT NW NW SECTION
27-5-2 .17 ACRE
Sec Town Range: 0 0 0 Acres: 0.170

2026-09

Quanita E
Woltemath

760094861

There was no 2025 tax statement created. Transfer of names occurred in MIPS after statements were created.

There were no 2024 taxes issued, as it was owned by an exempt entity.

Corrected TP # 220

Levy: 1.034476

2025 value 735

Tax credit (ag) = .0014279

School credit: calculated by
MIPS

$735 \times 1.034476 = 7.60$ gross tax

$735 \times .0014279 = -1.06$ real prop tax credit

-1.24 school tax credit (MIPS calc)

5.30

