



Saline County Board of Commissioners

Meeting Agenda

AGENDA

SALINE COUNTY BOARD OF EQUALIZATION

SALINE COUNTY COURTHOUSE

Wilber, NE

9:15 AM

DATE: May 11, 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 Resolution 2026-027, Appointment of agents for TERC matters regarding Case Number 25R 0437, Suzanne E & Willis D Luedke

Discuss / Take Action on 2026 Homestead Exemption Appeal — D. Brozovsky

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

Discuss/Approve Vehicle Exemption Application (if needed)

ADJOURNMENT

RESOLUTION #2026 - 027

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 May, 2026, 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 and Saline County Assessor Clerical/Lister, Daryl Clark and Derrick Niederklein, Deputy Director for Multi-County Information and Programming Services (MIPS) as agents for the TERC matters, including testifying, completing and signing all discovery documentation in regards to Case Numbers 25R 0437, Suzanne E & Willis D Luedke 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 May, 2026.

Saline County Clerk

attached
Form 458R

His taxes 2025
were sent
and received @
your office previously.

Thank you
Deanna
Buzovsky

4/27/2026

Dear Assessor Brandy Kelly,

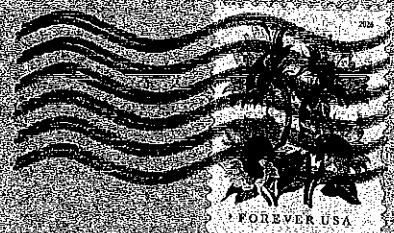
Thank you for sending me
the Notice of Reduction/Request of Homestead Exemption.
May you review David & Deanna Buzovsky
application again? Re: 76 0020051 - Wilber City Lots 59-60.
David was absent the 1st month of 2025 - passed 02/02/2025.
He was 74. Our property was approved for the
Homestead Exemption previously. This age falls in
guidelines. Sincerely,

Deanna Buzovsky
cell (970) 471-6202 P.O. Box 376
Wilber, NE 68465

D. Burrows
P.O. Box 376
Wilbur, NE
68465

OMAHA NE 680

28 APR 2025 PM 4 L



to Ms. Brandi Kelly
Saline County Assessor
Saline County Assessor Office
215 South Clark St
P.O. Box 865
Wilbur, NE 68465

RECEIVED
Date 11/30/2025



Notice of Reduction/Rejection of Homestead Exemption

FORM
458R

rec'd 4/24/2026

Name Deanna L Brozovsky		Tax Year 2026	
Address PO BOX 376			
City or Town Wilber	State NE	Zip Code 68465	County Saline
Legal Description 760020051 - Wilber City Lots 59 - 60			

- Your homestead exemption application for the real property described above has been reduced from % to % due to the value of the property exceeding the county maximum residential value for your homestead application category by less than \$20,000.00.
- Your homestead exemption application for the real property described above has been rejected.
- Reason for Rejection:
- | | |
|---|---|
| <input type="checkbox"/> Application is incomplete. | <input type="checkbox"/> Value of the property exceeds county maximum residential value by \$20,000.00 or more. |
| <input type="checkbox"/> Application does not include adequate documentation to meet disability requirements. | <input checked="" type="checkbox"/> Applicant does not meet age requirements. |
| <input type="checkbox"/> Application was not timely filed. | <input type="checkbox"/> Applicant does not own home. |
| <input type="checkbox"/> Application does not include adequate documentation for late filing. | <input type="checkbox"/> Applicant does not occupy home. |
| | <input type="checkbox"/> Other _____ |

Signature of County Assessor: Brandi Kelly Date: 4/15/2026 Phone Number: (402) 821-2588

If you disagree with this notice, you may request a hearing with the county board of equalization by filing a written complaint with the county clerk within 30 days of receipt of this notice. A written complaint must include the reasons you believe the rejection is in error, the relevant facts supporting your belief, and a copy of this Form 458R. If you are dissatisfied with the county board of equalization decision, you have the right to appeal the board's decision to the Tax Equalization and Review Commission within 30 days after the decision. Homestead exemption applications approved by the county board of equalization are subject to review by the Tax Commissioner.

This Form 458R cannot be used to protest the value of the property. A complaint protesting the value of the property must be filed with the county clerk by June 30 of the current year.

This notice must be mailed to the applicant within ten days after the county assessor's decision to reject the application.

For County Board of Equalization Use Only

<input type="checkbox"/> Homestead Exemption Application Approved -- Provide Reason(s)	Comments:
<input type="checkbox"/> Homestead Exemption Application Denied -- Provide Reason(s)	

I declare to the best of my knowledge and belief, the determination made by the County Board of Equalization (Board) 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 Board decision must be mailed to the applicant within seven days of the Board's decision.

Retain a copy for the applicant's records.
For more information, please see:
revenue.nebraska.gov/PAD/homestead-exemption