Wednesday – January 17, 2024

Nemaha County Courthouse - Ste 201 1824 N Street Auburn NE 68305-2399

The agenda is held open until one business day prior to the meeting. The Board of Commissioners has the right to modify the agenda to include items of an emergency nature only at such public meeting. *The Board of Commissioners reserves the right to adjourn into executive session as deemed necessary, per Neb. State Statute Section §84-1410.

10:00 a.m.

Call meeting to order by County Clerk Johnson Open Meeting Laws **Reorganizational meeting** Nomination for Chairman of Board of Equalization Nomination for Vice-chairman of Board of Equalization Approval of Agenda

Approval of meeting minutes – October 11, 2023

Notice of Appeal to TERC - Jessica Riggins

Public Hearing - 2024 Tax Exempt Vehicles

- 1. Hearts United for Animals
- 2. St James Lutheran Church
- Good Samaritan Society Auburn
 Good Samaritan Society Home Care of SE NE
- 5. Peru State College Foundation

Other Business

Wednesday – January 31, 2024

Nemaha County Courthouse - Ste 201 1824 N Street Auburn NE 68305-2399

The agenda is held open until one business day prior to the meeting. The Board of Commissioners has the right to modify the agenda to include items of an emergency nature only at such public meeting. *The Board of Commissioners reserves the right to adjourn into executive session as deemed necessary, per Neb. State Statute Section §84-1410.

10:00 a.m.

Call meeting to order by Chairman Mellage Open Meeting Laws Approval of Agenda Approval of meeting minutes – January 17, 2024

2024 Tax Exempt Vehicles - Tabled from January 17 meeting Hearts United for Animal

Tax List Corrections

#2401-01 – Twelve Ten Enterprises Inc (Rich Wilson) – Deduct taxes in the amount of \$503.18 for tax year 2023. CPA filed an amended Personal Property Schedule/Depreciation Worksheet.

#2401-02 – Jeffery L & Kristy J Garver – Taxes stay the same – owner needs switched on the tax statement to Christopher M Maher & Jordan Garver for tax year 2022.

#2401-03 – Jeffery L & Kristy J Garver – Taxes stay the same – owner needs switched on the tax statement to Christopher M Maher & Jordan Garver for tax year 2023.

#2401-04 – Bryan J & Emily G Behrends – Requested building assessment get moved to correct neighboring parcel & tax statements corrected for 2023. Deduct \$364.22

#2401-05 – Bryan J Behrends – Requested building assessment get moved to correct parcel & tax statement corrected for 2023. Add \$364.28 (6 cents difference because of rounding)

Other Business

Wednesday – March 13, 2024 Nemaha County Courthouse – Ste 201 1824 N Street Auburn NE 68305-2399

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10:00 a.m. Call meeting to order by Chairman **Open Meeting Laws** Approval of Agenda Approval of meeting minutes - January 31, 2024

2024 Tax Exempt Vehicle - St Joseph Catholic Church

Public Hearing – 2024 Permissive Tax Exemptions

Review 2024 Permissive Tax Exemptions

v 2024 Permissive Tax Exemptions	
Name	Parcel#
American Legion Post #23 Auburn	640005373
American Legion Post #330 Bender-Reese	640037801
Auburn Aerie #3767 FOE	640034705
Auburn Affordable Housing - Westbury	640091431
Auburn Christian Church	640006809
Auburn Christian Church	640035078
Auburn Christian Church	640007945
Auburn Christian Church	640007864
Auburn Christian Church	640006892
Berean Fundamental Church of Auburn	640045146
Brownville Christian Church	640039863
Brownville Concert Series	640040004
Brownville Concert Series	640016766
Brownville Ed Center for Arts & Humanities	640040586
Brownville Ed Center for Arts & Humanities	640040519
Brownville Fine Arts Association	640039898
Brownville Fine Arts Association	640039537
Brownville Fine Arts Association	640016340
Brownville Fine Arts Association	640016391
Brownville Fine Arts Association	640039561
Brownville Historical Society	640039596
Brownville Historical Society	640072992
Brownville Historical Society	640039871
Brownville Historical Society	640034489
Brownville Historical Society	640114199
Brownville Historical Society	640039499
Brownville Historical Society	640114200
Brownville Village Theatre Foundation	640072313
Brownville Village Theatre Inc	640097847
Calvary Christian Center Assemblies of God	640094767
Evangelical Lutheran Good Samaritan Society	640073115
Evangelical Lutheran Good Samaritan Society	640053270
First Presbyterian Church of Auburn	640045316
First Presbyterian Church of Auburn	640045227
First United Methodist Church of Auburn	640007244
First United Methodist Church of Auburn	640045073
First United Methodist Church of Auburn	640006957
Hearts United for Animals	640029973
Johnson Community Library	640035442
LL Coryell & Son Park Foundation	640061982
Martin Luther Evan Lutheran Church	640033261
Meriwether Lewis Foundation	640069533
Methodist Church/Trustees (Nemaha)	640017932
Methodist Church of Brownville	640040608
Jennifer Miller	640041647
Nemaha County Development Alliance	Personal Property

Namaha Cauntu Haalth Camiaa Ina	Dava and Dranauty
Nemaha County Health Service Inc	Personal Property
Nemaha Valley Museum Inc	640036279
Nemaha Valley Museum Inc	640035655
Nemaha Valley Museum Inc	640035736
New Life World Outreach Cntr of Auburn NE Inc	640032885
NorthRidge Church of Sabetha KS	640036589
NorthRidge Church of Sabetha KS	640043178
Peru Community Church	640043399
Region V Foundation	640010792
Region V Foundation	640038840
Region V Foundation	640045235
Region V Foundation	640012213
Region V Foundation	640035949
Region V Foundation	640006213
Region V Foundation	640005233
Region V Foundation	640094031
Region V Foundation	640005098
Region V Services	640009395
Region V Services	640009409
South Auburn Church of Christ	640038980
SE Nebraska Community Action Partnership Inc	640010199
St Bernard Catholic Church	640062490
St Clara's Catholic Church	640043747
St Clara's Catholic Church	640020550
St Clara's Catholic Church	640042945
St James Evangelical Lutheran Church	640047750
St Joseph Catholic Church	640003281
St Joseph Institute	640036449
St Joseph Institute	640036287
St Joseph Institute	640036201
St Matthew's Evangelical Lutheran Church	640015484
St Paul's Evangelical Lutheran Church	640038751
St Paul's Evangelical Lutheran Church	640003419
St Paul's Evangelical Lutheran Church	640038220
St Paul's Evan Lutheran Church Hickory Grove	640114049
St Paul's Evan Lutheran Church Hickory Grove	640049532
Trinity Evangelical Lutheran Church	640044387
Trinity Evangelical Lutheran Church	640039227
Trinity Evangelical Lutheran Church	640087973
Trustee of Bethel Community Church	640058809
United Methodist Church (Brock)	640045936
United Methodist Church (Johnson)	640042074
United Methodist Church (Julian)	640042074
Zion Lutheran Church	640025269
	040023203

Wednesday - April 10, 2024

Nemaha County Courthouse - Ste 201 1824 N Street Auburn NE 68305-2399

The agenda is held open until one business day prior to the meeting. The Board of Commissioners has the right to modify the agenda to include items of an emergency nature only at such public meeting. *The Board of Commissioners reserves the right to adjourn into executive session as deemed necessary, per Neb. State Statute Section §84-1410.

10:30 a.m. Call meeting to order by Chairman Open Meeting Laws Approval of Agenda Approval of meeting minutes – March 13, 2024

2024 Tax Exempt Vehicle - Good Samaritan Society of SE NE

Review 2024 Permissive Tax Exemption filed past the deadline Name Parcel# Flatwater Art Foundation/Folk Art Museum 640016480

TERC Notice of Hearing

2020 Brownville Village Theatre Foundation - June 18, 2024 at 9:00 a.m. 2020 Brownville Village Theatre Inc - June 18, 2024 at 1:00 p.m. 2020 Brownville Concert Series - June 28, 2024 at 9:00 a.m. 2020 Brownville Concert Series - June 28, 2024 at 1:00 p.m.

Set the dates for Protest Form Hearings

Wednesday – May 8, 2024 Nemaha County Courthouse – Ste 201 1824 N Street Auburn NE 68305-2399

The agenda is held open until one business day prior to the meeting. The Board of Commissioners has the right to modify the agenda to include items of an emergency nature only at such public meeting. *The Board of Commissioners reserves the right to adjourn into executive session as deemed necessary, per Neb. State Statute Section §84-1410.

10:30 a.m. Call meeting to order by Chairman **Open Meeting Laws** Approval of Agenda Approval of meeting minutes - April 10, 2024

Public Hearing - 2024 Permissive Tax Exemption filed late

Review 2024 Permissive Tax Exemption filed past the deadline Name Parcel# Flatwater Art Foundation/Folk Art Museum 640016480

Wednesday – June 5, 2024 Nemaha County Courthouse – Ste 201 1824 N Street Auburn NE 68305-2399

The agenda is held open until one business day prior to the meeting. The Board of Commissioners has the right to modify the agenda to include items of an emergency nature only at such public meeting. *The Board of Commissioners reserves the right to adjourn into executive session as deemed necessary, per Neb. State Statute Section §84-1410.

11:00 a.m. Call meeting to order Open Meeting Laws Approval of Agenda Approval of meeting minutes – May 8, 2024					
	Approve Tax List Corrections: #2406-06/Aron Hawley - Hawley Bros / Personal Property Schedule 640113466/Tax Year 2021/ Refund \$699.82 #2406-07/Aron Hawley - Hawley Bros / Personal Property Schedule 640113466/Tax Year				
	2022/Refund \$4,080.62 #2406-08/Aron Hawley - Hawley Bros/ Personal Property Schedule 640113466/ Tax Year 2023/ Refund \$6,985.28				
	Approve 2024 Plan of Assessment for years 2025,	2026, and 202	27		
	June 5, 2024 Board of Equalization Notices:				
PARCELS	OWNER	2024 VALUE	2024 PROPOSED CHANGE	REASON	
640014925	SANDRA PARKER (L E	\$68,840	\$69,809	ADDED VACATED ALLEY ADDED VACATED ALLEY & THEN	
640014933	LAVERNE E & MARY K MICHEL	\$11,461	\$5,875	SPLIT OFF PART OF PARCEL TO 640014934 ADDED VACATED ALLEY & COMBINED PARCELS AS PART OF	
640012736	MARK & LINDA CATLETT	\$91,749	\$103,188	NEW SIMPLE SUDVISION	
640011676	MARK & LINDA CATLETT	\$9,138	\$0	COMBINED WITH 640012736	
640004318 640019048	WILLIAM K & JULIE K KRAUSE (L E JAMIE & KIRSTEN REEVES	\$161,801 \$0	\$161,014 \$2,154	REMOVED YARD SHED PROPERTY WAS OWNED BY POLITICAL SUBDIVISION AT TIME OF ABSTRACT - NEEDS ADDED TO TAX ROLL	
				NEW HOUSE WASN'T PUT ON	
640097294		\$155,372	\$415,527	BEFORE ABSTRACT	
640040004		\$0 ©0	\$58,193	DENIED PERMISSIVE EXEMPTION	
640016766	THE BROWNVILLE CONCERT SERIES BROWNVILLE ED CENTER FOR ARTS & HUMANITIES	\$0 \$0	\$4,676 \$51,160	DENIED PERMISSIVE EXEMPTION	
640040586 640040519	BROWNVILLE ED CENTER FOR ARTS & HUMANITIES	\$0 \$0	\$51,160 \$2,065	DENIED PERMISSIVE EXEMPTION DENIED PERMISSIVE EXEMPTION	
640039898	BROWNVILLE FINE ARTS ASSOCIATION	\$0 \$0	\$2,005 \$23,594	DENIED PERMISSIVE EXEMPTION	
640039537	BROWNVILLE FINE ARTS ASSOCIATION	\$0 \$0	\$1,386	DENIED PERMISSIVE EXEMPTION	
640016340	BROWNVILLE FINE ARTS ASSOCIATION	\$0 \$0	\$31,469	DENIED PERMISSIVE EXEMPTION	
640016391	BROWNVILLE FINE ARTS ASSOCIATION	\$0	\$4,914	DENIED PERMISSIVE EXEMPTION	
640039561	BROWNVILLE FINE ARTS ASSOCIATION	\$0	\$13,014	DENIED PERMISSIVE EXEMPTION	
640041647	JENNIFER R & LAMAR J MILLER	\$0	\$47,568	DENIED PERMISSIVE EXEMPTION	
640036589	NORTHRIDGE CHURCH OF SABETHA KS	\$68,038	\$0	PERMISSIVE EXEMPTION GRANTED PERMISSIVE EXEMPTION	
640043178	NORTHRIDGE CHURCH OF SABETHA KS	\$673	\$0	GRANTED	
640005233	JOEL & IVON JOHNSON	\$0	\$94,095	PURCHASED FROM REGION V 4.26.2024 PERMISSIVE EXEMPTION	
640009395	REGION V SERVICES	\$125,925	\$0	GRANTED	
640009409	REGION V SERVICES	\$157,978	\$0	PERMISSIVE EXEMPTION GRANTED	
640037801	AMERICAN LEGION POST 330	\$17,434	\$0	PERMISSIVE EXEMPTION GRANTED PERMISSIVE EXEMPTION	
640034705	AUBURN AERIE NO 3767 FOE	\$27,478	\$0	GRANTED	

The above properties were reviewed by Mallory Lempka. Changes were made according to her findings.

Mallory Lempka, Assessor 6/5/2024

Chairman 6/5/2024

Other Business

Wednesday – June 19, 2024 Nemaha County Courthouse – Ste 201 1824 N Street Auburn NE 68305-2399

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11:00 a.m.

Call meeting to order Open Meeting Laws Approval of Agenda

Approval of meeting minutes - June 5, 2024

JUNE 19, 2024 BOARD OF EQUALIZATION NOTICES

			2024 PROPOSED	
PARCELS	OWNER	2024 VALUE	CHANGE	REASON
640004377	JAMES & KATHY FLORENCE	\$158,536	\$244,930	HOUSE WASN'T LISTED AS BRICK & GRADE NEEDED CORRECTED CORRECTED PLUMBING FIXTURES, GRADE, & YEAR BUILT ON YARD
640074596	GULIZIA APARTMENTS LLC	\$310,191	\$279,887	ITEMS CORRECTED PLUMBING FIXTURES, GRADE, & YEAR BUILT ON YARD
640073654	GULIZIA APARTMENTS LLC	\$311,574	\$281,270	ITEMS BASEMENT FLOODED - REMOVED
640016626	LUCUS MICHAEL ELY	\$53,015	\$50 <i>,</i> 372	MINIMAL FINISH
640024629	JONI VANDERFLUGHT	\$115,765	\$40,449	MAJOR CONDITION ISSUES - DETAILED IN PRC NOTES FILED FSA MAP TO SHOW LAND LOST
640058256	GRUNDMAN FARMS LLC	\$456,215	\$433,905	TO THE RIVER CORRECTED CONDITION OF
640005101	MATTHEW FALK	\$56,672	\$38,641	STRUCTURE
640016561	CARL J SCHORSCH JR	\$97,593	\$88,344	CORRECTED BASEMENT IOLL & DIDN'T ROLL TO NEW
640095690	CLAY & KIM GERDES	\$175,665	\$261,711	COSTING
640020240	THERESA M WESTFALL	\$64,700	\$43 <i>,</i> 675	CORRECTED GRADE & CONDITION
640056296	RICHARD & JANE ANDREW (LVG TST	\$594,377	\$511,043	CORRECTED 2ND FLOOR SQUARE FOOTAGE OF LUKE'S HOUSE
640011969	KEITH E LESLIE	\$95,984	\$88,406	CORRECTED GRADE DUE TO SIZE

	Review Property Valuation Protest Form 422		
11:00 a.m.	#2024-0002 Dianne Bowman	Parcel #640005640	
11:15 a.m.	#2024-0004 David Moyer	Parcel #640002722	
11:30 a.m.	#2024-0005 Paul & Glenda Fish	Parcel #640017215	
11:45 a.m.	#2024-0007 Brad Johnson	Parcel #640000371	

Other Business

Wednesday – July 17, 2024 Nemaha County Courthouse – Ste 201 1824 N Street Auburn NE 68305-2399

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11:00 a.m.	Call meeting to order Open Meeting Laws Approval of Agenda Approval of meeting minutes – June 19, 20	24	
		-	
	Review Property Valuation Protest Form 42		
11:00 a.m.	#2024-0001 Douglas & Cynthia Glen	Parcel #640007	
11:15 a.m.	#2024-0003 Theresa Westfall	Parcel #640020	
11:30 a.m.	#2024-0006 Tara Thomas	Parcel #640037	
11:35 a.m.	#2024-0007 Brad Johnson	Parcel #640000	
11:45 a.m.	#2024-0008 Teresa Rozier	Parcel #640006	6817
12:00 p.m.	#2024-0009 Steven Woerth	Parcel #640039	9995
12:15 p.m.	#2024-0010 Anderson Family RVC Trust	Parcel #640018	3424
	#2024-0011 Anderson Family RVC Trust	Parcel #640018	3416
12:45 p.m.	#2024-0012 Dedra Gray	Parcel #640012	2027
1:00 p.m.	#2024-0013 Devon Volkman	Parcel #640058	3655
1:15 p.m.	#2024-0014 Harry & Barbra Hitzel	Parcel #640010)121
1:30 p.m.	#2024-0015 Ashlei & Jake Urwiller	Parcel #640013	3988
1:45 p.m.	#2024-0016 Rhonda Yoesel	Parcel #640114	1127
2:00 p.m.	#2024-0017 Austin Guhde-Egger	Parcel #640005	5012
2:15 p.m.	#2024-0018 Terry Jones	Parcel #640016	6758
2:30 p.m.	#2024-0019 Josh & Jackie Whisler	Parcel #640021	1042
•	#2024-0020 Josh & Jackie Whisler	Parcel #640019	9633
3:00 p.m.	#2024-0021 Robbie & Janet Bohling	Parcel #640024	1882
	July 17, 2024 Board of Equalization Notices	5	
		00041/1-1	0004

Parcel	<u>Owner</u>	2024 Value	2024 Proposed Change
640014526	James E. Reed	\$28,214	\$10,527
640028195	Joshua & Samanth Gage	\$298,836	\$250,136
640005896	Garland Shafer	\$126,275	\$103,908
640020232	Theresa Westfall	\$0	\$3,590
640029973	Hearts United For Animals	s \$0	\$1,213,755

Other Business

Thursday – July 25, 2024 Nemaha County Courthouse – Ste 201 1824 N Street Auburn NE 68305-2399

The agenda is held open until one business day prior to the meeting. The Board of Commissioners has the right to modify the agenda to include items of an emergency nature only at such public meeting. *The Board of Commissioners reserves the right to adjourn into executive session as deemed necessary, per Neb. State Statute Section §84-1410.

8:00 a.m.

Call meeting to order Pledge of Allegiance Open Meeting Laws Approval of Agenda Approval of meeting minutes - July 17, 2024

Final Decision on Property Protest Forms 522 #2024-0001 Douglas & Cynthia Glenn #2024-0002 Dianne Bowman #2024-0003 Theresa Westfall #2024-0004 David Moyer #2024-0005 Paul & Glenda Fish #2024-0006 Tara Thomas #2024-0007 Brad Johnson #2024-0008 Teresa Rozier #2024-0008 Teresa Rozier #2024-0009 Steven Woerth #2024-0010 Anderson Family Rev Trust #2024-0011 Anderson Family Rev Trust #2024-0012 Dedra Gray #2024-0013 Devon Volkman #2024-0014 Harry & Barbra Hitzel #2024-0015 Ashlei Urwiller #2024-0016 Rhonda Yoesel #2024-0017 Austin Guhde-Egger #2024-0018 Terry Jones #2024-0019 Josh & Jackie Whisler	Parcel #640007589 Parcel #640005640 Parcel #640020240 Parcel #640002722 Parcel #640017215 Parcel #640037828 Parcel #640006817 Parcel #640006817 Parcel #640018424 Parcel #640018424 Parcel #640018416 Parcel #640018455 Parcel #640010121 Parcel #640013988 Parcel #640013988 Parcel #640013988 Parcel #640013988 Parcel #640016758 Parcel #640016758 Parcel #640021042
#2024-0019 Josh & Jackie Whisler #2024-0020 Josh & Jackie Whisler	Parcel #640021042 Parcel #640019633
#2024-0021 Robbie & Janet Bohling	Parcel #640024882

9:00 a.m. Review Form 425 - Report of Destroyed Real Property - Final Decision Dennis Hoover Parcel #640071716

Other Business

Wednesday – July 31, 2024 Nemaha County Courthouse – Ste 201 1824 N Street Auburn NE 68305-2399

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11:00 a.m. Call meeting to order by Chairman **Open Meeting Laws** Approval of Agenda Approval of meeting minutes - July 25, 2024

Approve the Cemetery List of Nemaha County Nebraska

Review Form 422 #2024-0022 James Florence Parcel #640004377

Wednesday – August 28, 2024 Nemaha County Courthouse – Ste 201 1824 N Street Auburn NE 68305-2399

The agenda is held open until one business day prior to the meeting. The Board of Commissioners has the right to modify the agenda to include items of an emergency nature only at such public meeting. *The Board of Commissioners reserves the right to adjourn into executive session as deemed necessary, per Neb. State Statute Section §84-1410.

11:00 a.m. Call meeting to order by Chairman **Open Meeting Laws** Approval of Agenda Approval of meeting minutes - July 31, 2024

Section 42 Housing Projects - mass appraisal technique

Review Form 422 #2024-0023 Hearts United for Animals Parcel #640029973

Tax List Corrections for 2020 & 2021 for The Brownville Concert Series

Wednesday – September 11, 2024 Nemaha County Courthouse – Ste 201 1824 N Street Auburn NE 68305-2399

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9:00 a.m. Call meeting to order by Chairman **Open Meeting Laws** Approval of Agenda Approval of meeting minutes - August 28, 2024

> **Final Decision** #2024-0023 Hearts United for Animals Parcel #640029973

Motor Vehicle Application for Exemption Form 457 Peru State College – 2024 Ford SUV

Wednesday – October 9, 2024 Nemaha County Courthouse – Ste 201 1824 N Street Auburn NE 68305-2399

The agenda is held open until one business day prior to the meeting. The Board of Commissioners has the right to modify the agenda to include items of an emergency nature only at such public meeting. *The Board of Commissioners reserves the right to adjourn into executive session as deemed necessary, per Neb. State Statute Section §84-1410.

Call meeting to order by Chairman **Open Meeting Laws** Approval of Agenda Approval of meeting minutes - September 11, 2024

Public Hearing - Adopt Resolution 2024-29 Setting the levies for 2024 for Nemaha County **Political Subdivisions**

Adjourn

10:30 a.m.

Wednesday - November 6, 2024

Nemaha County Courthouse - Ste 201 1824 N Street Auburn NE 68305-2399

The agenda is held open until one business day prior to the meeting. The Board of Commissioners has the right to modify the agenda to include items of an emergency nature only at such public meeting. *The Board of Commissioners reserves the right to adjourn into executive session as deemed necessary, per Neb. State Statute Section §84-1410.

10:00 a.m.

Call meeting to order by Chairman Open Meeting Laws Approval of Agenda Approval of meeting minutes – October 9, 2024

Tax List Corrections: Tax List Correction #2411-13 for tax year 2014 – redistribute \$63.75 Tax List Correction #2411-14 for tax year 2015 – redistribute \$1,203.16 Tax List Correction #2411-15 for tax year 2016 – redistribute \$157,322.68 Tax List Correction #2411-16 for tax year 2017 – redistribute \$215,287.74 Tax List Correction #2411-17 for tax year 2018 – redistribute \$210,385.62 Tax List Correction #2411-18 for tax year 2019 – redistribute \$30,889.41 Tax List Correction #2411-19 for tax year 2020 – redistribute \$35,380.95 Tax List Correction #2411-20 for tax year 2021 – redistribute \$7,470.19

Notice of Appeal filed with TERC – Hearts United for Animals