



# Nemaha Board of Equalization Minutes



**January 22, 2014**

County of Nemaha, Nebraska  
BOARD OF EQUALIZATION

Commissioners Chambers  
1824 N St Courthouse, Suite 201, Nemaha County Courthouse

Board of Equalization of the County of Nemaha, State of Nebraska met on January 22, 2014 Commissioners Chambers, Nemaha County Courthouse, Auburn NE. Notice of meeting published in the Nemaha County Herald on January 16, 2014. The agenda for the meeting was kept continually current and available for public inspection at the office of Nemaha County Clerk during normal business hours and also on the Nemaha County website ([www.nemahacounty.ne.gov](http://www.nemahacounty.ne.gov)). The agenda was held open until one business day prior to the meeting for appearance before the board and items for approval by the Board of Equalization. The Board of Equalization has the right to modify the agenda to include items of an emergency nature only at such public meeting.

County Clerk Oakley called the meeting to order at 8:30 a.m. Present: Commissioner District 1 Bob Hutton, Commissioner District 2 Dennis Wittmann, Commissioner District 3 Marvin Bohling, County Clerk Joyce Oakley, County Treasurer Pat Holtzman and County Assessor Jana Smith.

Oakley noted the posting of the Open Meeting Poster and the availability of the Open Meeting Handouts to the public.

Motion by Wittmann, seconded by Hutton to approve the agenda as presented. Roll call vote: Wittmann, aye; Hutton, aye; Bohling, aye.

Oakley called for nomination for Board of Equalization Chairman for 2014. Bohling made a motion to nominate Wittmann as Chairman for 2014. Seconded by Hutton. Roll call vote: Hutton, aye; Wittmann, aye; Bohling, aye.

Wittmann called for nomination for Vice Chairman for 2014. Wittmann made a motion to nominate Bohling as Vice Chairman for 2014. Seconded by Hutton. Roll call vote: Bohling, aye; Wittmann, aye; Hutton, aye.

Motion by Bohling, seconded by Hutton to approve the December 23, 2013 minutes as presented with no corrections. Roll call vote: Bohling, aye; Hutton, aye; Wittmann, aye.

Motion by Bohling to open the Public Hearing for Motor Vehicle Exemptions at 8:32 a.m. Seconded by Hutton. Roll call vote: Wittmann, aye; Bohling, aye; Hutton, aye. Notice of public hearing published in the Nemaha County Herald on January 9, 2014.

Nemaha County Treasurer Holtzman will present several motor vehicle exemption applications for Board of Equalization approval for the 2014 year.

Motion by Hutton, seconded by Bohling to close the public hearing at 8:33 a.m. Roll call vote: Bohling, aye; Hutton, aye; Wittmann, aye.

Motion by Bohling, seconded by Hutton to approve the motor vehicle exemption application for Evangelical Lutheran Good Samaritan Society Home Care on the following motor vehicles: 2012 Chevrolet, 2012 Chevrolet, 2011 Chevrolet. Roll call vote: Hutton, aye; Bohling, aye; Wittmann, aye.

Motion by Hutton, seconded by Bohling to approve the motor vehicle exemption application for St. Clara Catholic Church on the following motor vehicle: 2000 Chevrolet. Roll call vote: Wittmann, aye; Bohling, aye; Hutton, aye.

Motion by Hutton, seconded by Bohling to approve the motor vehicle exemption application for Peru State College Foundation on the following motor vehicle: 2013 Ford. Roll call vote: Bohling, aye; Wittmann, abstain; Hutton, aye.



# Nemaha Board of Equalization Minutes



Motion by Bohling, seconded by Hutton to approve the motor vehicle exemption application for St. James Lutheran Church on 2014 Chevrolet. Roll call vote: Bohling, aye; Hutton, aye; Wittmann, aye.

Motion by Hutton, seconded by Bohling to approve the motor vehicle exemption application for Auburn Christian Church on 2005 Ford Bus. Roll call vote: Hutton, aye; Wittmann, aye; Bohling, aye.

Motion by Hutton, seconded by Bohling to approve the motor vehicle exemption application for Catholic Social Services on 1987 Dodge and 2004 Mitsubishi. Roll call vote: Wittmann, aye; Hutton, aye; Bohling, aye.

Motion by Bohling, seconded by Hutton to approve the motor vehicle exemption application for Nemaha County Good Samaritan on 1988 Ford, 2000 Ford, 2006 Dodge, 2011 Chevrolet, 2006 Chevrolet, 2003 Ford. Roll call vote: Hutton, aye; Bohling, aye; Wittmann, aye.

Motion by Bohling, seconded by Hutton to approve the motor vehicle exemption application for LL Coryell & Son Park Foundation on 1999 Chevrolet. Roll call vote: Bohling, aye; Wittmann, aye; Hutton, aye.

Motion by Bohling, seconded by Wittmann to approve the motor vehicle exemption application for Hearts United for Animals. Roll call vote: Wittmann, aye; Hutton, aye; Bohling, aye.

Motion by Bohling, seconded by Hutton to open the public hearing for Exemption Application for Tax Exemption on Real and Personal Property for St. Joseph Institute. Catholic Social Services has transferred its ownership of this property to its real estate holding company, St. Joseph Institute. Present for the public hearing were: Assessor Jana Smith and Bill Meduna.

Bill Meduna, representative from Catholic Social Services was present at the hearing and explained to the Board of Equalization that charitable activities will continue from this site by assisting the work of the Church to serve the poor, homeless, mentally ill, and the refugee with cash and in-kind assistance. Upon completion of the home remodeling on lots 4 & 5, this home will be utilized to house families and/or off class instructions to clients all free of charge.

Motion by Bohling, seconded by Hutton to close the public hearing at 8:37 a.m. Roll call vote: Hutton, aye; Wittmann, aye; Bohling, aye.

Motion by Bohling, seconded by Hutton to approve the Exemption Application for St. Joseph Institute on the following property: Sheridan Addition to the City of Auburn, Block 1: Lots 4, 5 & W ½ of alley; all of Lots 7 & 8; E 22 ft Lot 9 and E .7 Ft of W ½ Lot 9; W 26 ft Lot 9. Roll call vote: Bohling, aye; Hutton, aye; Wittmann, aye.

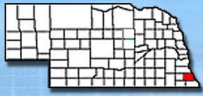
Assessor Smith presented the following tax list corrections:

1401-01 Jo Hansen, sold mobile home in 2012 to Michael Sullwold. Motion by Bohling, seconded by Hutton to approve tax list correction 1401-01 Jo Hansen, deducted tax \$566.74. Roll call vote: Hutton, aye; Wittmann, aye; Bohling, aye.

1401-02 Michael Sullwold, purchased mobile home in 2012 from Jo Hansen. Motion by Hutton, seconded by Bohling to approve tax list correction 1401-02 Michael Sullwold, added tax \$668.86. Roll call vote: Bohling, aye; Hutton, aye; Wittmann, aye.

Smith also presented to the Board of Equalization, Decision Affirming the Determination of the Nemaha County Board of Equalization TERC board hearing held on December 16, 2013 at the Nebraska State Office Building on the following case no: Marvin Caspers: 12A 032, 12A 033, 12A 036, 12A 037; Blanche Caspers: 12A 038, 12A 039, 12A 040, 12A 041, 12A 042; J. Randel Smith 12A 043, 12A 044, 12A 045; Cloverdale Farms 12A 046, 12A 047, 12A 048, 12A 049; Mark Caspers: 12A 031, 12A 034, 12A 035; Deer Creek Corp. 12A 050.

With no further business to come before the Board of Equalization motion by Hutton, seconded by Bohling to adjourn the meeting at 8:50 a.m. Roll call vote: Hutton, aye; Wittmann, aye; Bohling, aye.



# Nemaha Board of Equalization Minutes



Dennis Wittmann, Chairman  
Board of Equalization

I, Joyce Oakley, the undersigned County Clerk of Nemaha County, Nebraska do hereby certify the foregoing minutes are true and are a part of the official records of this office. A complete copy of the minutes is available during normal business hours at the Nemaha County Clerk's office.

Joyce Oakley  
County Clerk



# Nemaha Board of Equalization Minutes



Board of Equalization of the County of Nemaha, State of Nebraska met on February 26, 2014 Commissioners Chambers, Nemaha County Courthouse, Auburn NE. Notice of meeting published in the Nemaha County Herald on February 20, 2014. The agenda for the meeting was kept continually current and available for public inspection at the office of Nemaha County Clerk during normal business hours and also on the Nemaha County website ([www.nemahacounty.ne.gov](http://www.nemahacounty.ne.gov)). The agenda was held open until one business day prior to the meeting for appearance before the board and items for approval by the Board of Equalization. The Board of Equalization has the right to modify the agenda to include items of an emergency nature only at such public meeting.

Chairman called the meeting to order at 8:30 a.m. Present: Commissioner District 1 Bob Hutton, Commissioner District 2 Dennis Wittmann, Commissioner District 3 Marvin Bohling, County Clerk Joyce Oakley, County Assessor Jana Smith and Bob Heidzig.

Chairman Wittmann noted the posting of the Open Meeting Poster and the availability of the Open Meeting Handouts to the public.

Motion by Hutton, seconded by Bohling to approve the agenda as presented. Roll call vote: Hutton, aye; Bohling, aye; Wittmann, aye.

Motion by Hutton, seconded by Bohling to approve the January 22, 2014 minutes as presented with no corrections. Roll call vote: Bohling, aye; Wittmann, aye; Hutton, aye.

Jana Smith, Assessor presented the following tax list corrections:

#1402-03: Lonnie & Paula Oestmann, omitted personal property from 2010 with a net book value of \$99,008.00. Motion by Bohling, seconded by Hutton to approve tax list correction #1402-03 for Lonnie & Paula Oestmann in the amount of \$2,055.72 added tax. Roll call vote: Wittmann, aye; Hutton, aye; Bohling, aye.

#1402-04: Lonnie & Paula Oestmann, omitted personal property from 2011 with a net book value of \$333,560.00. Motion by Bohling, seconded by Hutton to approve tax list correction #1402-04 for Lonnie & Paula Oestmann in the amount of \$6,880.30 added tax. Roll call vote: Hutton, aye; Bohling, aye; Wittmann, aye.

#1402-05: Lonnie & Paula Oestmann, omitted personal property from 2012 with a net book value of \$262,128.00. Motion by Bohling, seconded by Hutton to approve tax list correction #1402-05 for Lonnie & Paula Oestmann in the amount of \$4,712.94 added tax. Roll call vote: Bohling, aye; Wittmann, aye; Hutton, aye.

#1402-06: Lonnie & Paula Oestmann, omitted personal property from 2013 with a net book value of \$205,457.00. Motion by Bohling, seconded by Hutton to approve tax list correction #1402-06 for Lonnie & Paula Oestmann in the amount of \$3,615.62 added tax. Roll call vote: Wittmann, aye; Bohling, aye; Hutton, aye.

#1402-07: Deloris J. Cooney (Contract) Jeffrey & Annette VonBergen (Owner) parcel 640011039 house value removed due to control burn on November 11, 2012. Motion by Hutton, seconded by Bohling to approve tax list correction #1402-07 for Deloris J. Cooney (Contract) & Jeffrey & Annette VonBergen (owner) in the amount of \$189.14 deducted tax. Roll call vote: Hutton, aye; Wittmann, aye; Bohling, aye.

#1402-08: Beverly Gilbertson parcel 640098258 mobile home was sold, 2012 value not removed due to clerical error. Motion by Hutton, seconded by Bohling to approve tax list correction #1402-08 for Beverly Gilbertson in the amount of \$231.36 deducted tax. Roll call vote: Wittmann, aye; Hutton, aye; Bohling, aye.

With no further business to come before the Board of Equalization motion by Hutton, seconded by Bohling to adjourn the meeting at 8:40 a.m. Roll call vote: Bohling, aye; Hutton, aye; Wittmann, aye.



# Nemaha Board of Equalization Minutes



Dennis Wittmann, Chairman  
Board of Equalization

I, Joyce Oakley, the undersigned County Clerk of Nemaha County, Nebraska do hereby certify the foregoing minutes are true and are a part of the official records of this office. A complete copy of the minutes is available during normal business hours at the Nemaha County Clerk's office.

Joyce Oakley  
County Clerk





# Nemaha Board of Equalization Minutes



Board of Equalization of the County of Nemaha, State of Nebraska met on March 12, 2014 Commissioners Chambers, Nemaha County Courthouse, Auburn NE. Notice of meeting published in the Nemaha County Herald on March 6, 2014. The agenda for the meeting was kept continually current and available for public inspection at the office of Nemaha County Clerk during normal business hours and also on the Nemaha County website ([www.nemahacounty.ne.gov](http://www.nemahacounty.ne.gov)). The agenda was held open until one business day prior to the meeting for appearance before the board and items for approval by the Board of Equalization. The Board of Equalization has the right to modify the agenda to include items of an emergency nature only at such public meeting.

Chairman Wittmann called the meeting to order at 8:35 a.m. Present: Commissioner District 1 Bob Hutton, Commissioner District 2 Dennis Wittmann, Commissioner District 3 Marvin Bohling, County Clerk Joyce Oakley and County Assessor Jana Smith.

Visitors present: Dan Swanson, B101.3 Radio; George Levy; Road Foremen

Chairman Wittmann noted the posting of the Open Meeting Poster and the availability of the Open Meeting Handouts to the public.

Motion by Hutton, seconded by Bohling to approve the agenda as presented. Roll call vote: Hutton, aye; Bohling, aye; Wittmann, aye.

Motion by Hutton, seconded by Bohling to approve the February 26, 2014 minutes as presented with no corrections. Roll call vote: Wittmann, aye; Bohling, aye; Hutton, aye.

Assessor Jana Smith presented the following tax list corrections:

#1403-09 – Hickory Road BBQ & Catering Co./Southeast Design, personal property schedule #640083803, omitted personal property from 2011 with a net book value of \$2,715.00. Motion by Hutton, seconded by Bohling to approve tax list correction #1403-09 for Hickory Road BBQ & Catering Co./Southeast Design in the amount of \$72.82 added tax. Roll call vote: Bohling, aye; Wittmann, aye; Hutton, aye.

#1403-10 – Hickory Road BBQ & Catering Co./Southeast Design, personal property schedule #640083803, omitted personal property from 2012 with a net book value of \$62,718.00. Motion by Bohling, seconded by Hutton to approve tax list correction #1403-10 for Hickory Road BBQ & Catering Co./Southeast Design in the amount of \$1,651.34 added tax. Roll call vote: Hutton, aye; Wittmann, aye; Bohling, aye.

#1403-11 – Hickory Road BBQ & Catering Co./Southeast Design, personal property scheduled #640083803, omitted personal property from 2013 with a net book value of \$63,485.00. Motion by Bohling, seconded by Hutton to approve tax list correction #1403-11 for Hickory Road BBQ & Catering Co./Southeast Design in the amount of \$1,582.26 added tax. Roll call vote: Wittmann, aye; Hutton, aye; Bohling, aye.

With no further business to come before the Board of Equalization motion by Hutton, seconded by Bohling to adjourn the meeting at 8:38 a.m. Roll call vote: Bohling, aye; Hutton, aye; Wittmann, aye.

Dennis Wittmann, Chairman  
Board of Equalization

I, Joyce Oakley, the undersigned County Clerk of Nemaha County, Nebraska do hereby certify the foregoing minutes are true and are a part of the official records of this office. A complete copy of the minutes is available during normal business hours at the Nemaha County Clerk's office.

Joyce Oakley  
County Clerk



# Nemaha Board of Equalization Minutes



Board of Equalization of the County of Nemaha, State of Nebraska met on April 23, 2014 Commissioners Chambers, Nemaha County Courthouse, Auburn NE. Notice of meeting published in the Nemaha County Herald on April 17, 2014. The agenda for the meeting was kept continually current and available for public inspection at the office of Nemaha County Clerk during normal business hours and also on the Nemaha County website ([www.nemahacounty.ne.gov](http://www.nemahacounty.ne.gov)). The agenda was held open until one business day prior to the meeting for appearance before the board and items for approval by the Board of Equalization. The Board of Equalization has the right to modify the agenda to include items of an emergency nature only at such public meeting.

Chairman called the meeting to order at a.m. Present: Commissioner District 1 Bob Hutton, Commissioner District 2 Dennis Wittmann, Commissioner District 3 Marvin Bohling, County Clerk Joyce Oakley, County Treasurer Pat Holtzman and County Assessor Jana Smith.

Chairman Wittmann noted the posting of the Open Meeting Poster and the availability of the Open Meeting Handouts to the public.

Motion by Hutton, seconded by Bohling to approve the agenda as presented. Roll call vote: Hutton, aye; Wittmann, aye; Bohling, aye.

Motion by Hutton, seconded by Bohling to approve the March 12, 2014 minutes as presented with no corrections. Roll call vote: Wittmann, aye; Bohling, aye; Hutton, aye.

Chairman Wittmann opened the Public Hearing on Motor Vehicle Exemptions at 8:36 a.m. Notice of public hearing was published in the Nemaha County Herald on April 10, 2014. Treasurer Holtzman presented an Application for Exemption from Motor Vehicles Tax from Hearts United for Animals on 2014 Chevrolet Van. The following were present at the public hearing: Commissioner Bob Hutton, Commissioner Dennis Wittmann, Commissioner Marvin Bohling, County Clerk Joyce Oakley, Assessor Jana Smith, and Treasurer Pat Holtzman. No one was present to oppose the Motor Vehicle exemption.

Chairman Wittmann closed the public hearing at 8:38 a.m.

Motion by Bohling, seconded by Hutton to approve the Application on Motor Vehicle Tax Exemption Motor Vehicles Tax on a 2014 Chevrolet Van for Hearts United for Animals. Roll call vote: Bohling, aye; Wittmann, aye; Hutton, aye.

Assessor Smith presented tax list correction #1405-12, parcel 640083803 for Brad Volker, 'did not depreciate or file a schedule F on his income tax for 2013'. Motion by Hutton, seconded by Bohling to approve tax list correction for Brad Volker on parcel 640083803 in the amount of \$100.90. Roll call vote: Hutton, aye; Bohling, aye; Wittmann, aye.

With no further business to come before the Board of Equalization motion by Hutton, seconded by Bohling to adjourn the meeting at 8:40 a.m. Roll call vote: Wittmann, aye; Hutton, aye; Bohling, aye.

Dennis Wittmann, Chairman  
Board of Equalization

I, Joyce Oakley, the undersigned County Clerk of Nemaha County, Nebraska do hereby certify the foregoing minutes are true and are a part of the official records of this office. A complete copy of the minutes is available during normal business hours at the Nemaha County Clerk's office.

Joyce Oakley  
County Clerk



# Nemaha Board of Equalization Minutes



Board of Equalization of the County of Nemaha, State of Nebraska met on May 14, 2014 Commissioners Chambers, Nemaha County Courthouse, Auburn NE. Notice of meeting published in the Nemaha County Herald on May 8, 2014. The agenda for the meeting was kept continually current and available for public inspection at the office of Nemaha County Clerk during normal business hours and also on the Nemaha County website ([www.nemahacounty.ne.gov](http://www.nemahacounty.ne.gov)). The agenda was held open until one business day prior to the meeting for appearance before the board and items for approval by the Board of Equalization. The Board of Equalization has the right to modify the agenda to include items of an emergency nature only at such public meeting.

Chairman Wittmann called the meeting to order at 8:34 a.m. Present: Commissioner District 1 Bob Hutton, Commissioner District 2 Dennis Wittmann, Commissioner District 3 Marvin Bohling, County Clerk Joyce Oakley and County Assessor Jana Smith.

Chairman Wittmann noted the posting of the Open Meeting Poster and the availability of the Open Meeting Handouts to the public.

Motion by Hutton, seconded by Bohling to approve the agenda as presented. Roll call vote: Wittmann, aye; Bohling, aye; Hutton, aye.

Motion by Bohling, seconded by Hutton to approve the April 23, 2014 minutes as presented with no corrections. Roll call vote: Hutton, aye; Bohling, aye; Wittmann, aye.

## Tax List Corrections:

Jana Smith, Assessor presented the following tax list corrections:

1405-14 W-B Ranch Partnership, reported pivot in both Johnson & Nemaha Counties, pivots located in Johnson County, parcel 640113942, tax credit \$553.14. Motion by Hutton, seconded by Bohling to approve the tax list correction 1405-14 to W-B Ranch Partnership in the amount of \$553.14 tax credit. Roll call vote: Wittmann, aye; Hutton, aye; Bohling, aye.

1405-15W-B Ranch Partnership, reported pivot in both Johnson & Nemaha Counties, pivots located in Johnson County, parcel 640113942, tax credit \$952.18. Motion by Bohling, seconded by Hutton to approve the tax list correction 1405-15 to WB Ranch Partnership in the amount of \$952.18 tax credit. Roll call vote: Bohling, aye; Wittmann, aye; Hutton, aye.

1405-16 Brian & Amber Meyer, reported pivot in both Johnson & Nemaha Counties, pivots located in Johnson County, parcel 6400113942, tax credit \$1,293.20. Motion by Bohling, seconded by Hutton to approve the tax list correction 1405-16 to Brian & Amber Meyer in the amount of \$1,293.20 tax credit. Roll call vote: Hutton, aye; Wittmann, aye; Bohling, aye.

Motion by Hutton, seconded by Bohling to set the following dates for 2014 Protests Hearings: June 11, 2014, June 25, 2014, July 9, 2014, July 23, 2014, all meetings starting 1:30 p.m. Roll call vote: Wittmann, aye; Bohling, aye; Hutton, aye.

Board reviewed the "In the Matter of Equalization of Value of Real Property Within Nemaha County, Nebraska for Tax Year 2014, Finding and Orders" presented by the Nebraska Tax Equalization & Review Commission.

With no further business to come before the Board of Equalization motion by Hutton, seconded by Bohling to adjourn the meeting at 8:45 a.m. Roll call vote: Hutton, aye; Wittmann, aye; Bohling, aye.

Dennis Wittmann, Chairman  
Board of Equalization

I, Joyce Oakley, the undersigned County Clerk of Nemaha County, Nebraska do hereby certify the foregoing minutes are true and are a part of the official records of this office. A complete copy of the minutes is available during normal business hours at the Nemaha County Clerk's office.  
Joyce Oakley





# Nemaha Board of Equalization Minutes



County Clerk



# Nemaha Board of Equalization Minutes



Board of Equalization of the County of Nemaha, State of Nebraska met on May 28, 2014 Commissioners Chambers, Nemaha County Courthouse, Auburn NE. Notice of meeting published in the Nemaha County Herald on May 22, 2014. The agenda for the meeting was kept continually current and available for public inspection at the office of Nemaha County Clerk during normal business hours and also on the Nemaha County website ([www.nemahacounty.ne.gov](http://www.nemahacounty.ne.gov)). The agenda was held open until one business day prior to the meeting for appearance before the board and items for approval by the Board of Equalization. The Board of Equalization has the right to modify the agenda to include items of an emergency nature only at such public meeting.

Chairman called the meeting to order at 8:30 a.m. Present: Commissioner District 1 Bob Hutton, Commissioner District 2 Dennis Wittmann, Commissioner District 3 Marvin Bohling, County Clerk Joyce Oakley and County Assessor Jana Smith.

Chairman Wittmann noted the posting of the Open Meeting Poster and the availability of the Open Meeting Handouts to the public.

Motion by Hutton, seconded by Bohling to approve the agenda as presented. Roll call vote: Wittmann, aye; Hutton, aye; Bohling, aye.

Motion by Hutton, seconded by Bohling to approve the May 14, 2014 minutes as presented with no corrections. Roll call vote: Hutton, aye; Bohling, aye; Wittmann, aye.

Assessor Jana Smith presented the following 2014 Notice of Valuation Change on the following parcels: 640114037, Richard & Ann Alden; 640051839 Lanny & Mary Jane Williams; 640112064 Brandon and Bailey Mazzulla; 640015972 Betty & John Falls; 640028721 Daniel & Bette Boellstorff; 640029159 Jane & Robert Gravatt; 640014488 Randy Clabo; 640025102 Albert H. Simpson, Jr; 640103308 Dennis & Judy Crawford. Motion by Hutton, seconded by Bohling to authorize the County Assessor Jana Smith to send the 2014 Notice of Valuation Changes on the above listed properties. Roll call vote: Bohling, aye; Wittmann, aye; Hutton, aye.

With no further business to come before the Board of Equalization motion by Bohling, seconded by Hutton to adjourn the meeting at 8:44 a.m. Roll call vote: Bohling, aye; Wittmann, aye; Hutton, aye.

Dennis Wittmann, Chairman  
Board of Equalization

I, Joyce Oakley, the undersigned County Clerk of Nemaha County, Nebraska do hereby certify the foregoing minutes are true and are a part of the official records of this office. A complete copy of the minutes is available during normal business hours at the Nemaha County Clerk's office.

Joyce Oakley  
County Clerk



# Nemaha Board of Equalization Minutes



Board of Equalization of the County of Nemaha, State of Nebraska met on June 11, 2014 Commissioners Chambers, Nemaha County Courthouse, Auburn NE. Notice of meeting published in the Nemaha County Herald on June 2, 2014. The agenda for the meeting was kept continually current and available for public inspection at the office of Nemaha County Clerk during normal business hours and also on the Nemaha County website ([www.nemahacounty.ne.gov](http://www.nemahacounty.ne.gov)). The agenda was held open until one business day prior to the meeting for appearance before the board and items for approval by the Board of Equalization. The Board of Equalization has the right to modify the agenda to include items of an emergency nature only at such public meeting.

Chairman Wittmann called the meeting to order at 1:30 p.m. Present: Commissioner District 1 Bob Hutton, Commissioner District 2 Dennis Wittmann, Commissioner District 3 Marvin Bohling, Deputy County Clerk Diane Johnson and County Assessor Jana Smith.

Chairman Wittmann noted the posting of the Open Meeting Poster and the availability of the Open Meeting Handouts to the public.

Motion by Bohling, seconded by Hutton to approve the agenda as presented. Roll call vote: Hutton, aye; Wittmann, aye; Bohling, aye.

Motion by Hutton, seconded by Bohling to approve the May 28, 2014 minutes as presented with no corrections. Roll call vote: Wittmann, aye; Hutton, aye; Bohling, aye.

Assessor Smith noted to the Board of Equalization that a wrong date was printed on the 2014 Notice of Valuation Changes, and after visiting with the Nebraska Department of Revenue, the date will not be corrected and new notices will not be required to be sent.

Assessor Smith presented 2014 Notice of Valuation Change on the following parcels:

640064051	JEMS FARMS (MARVIN BIERE)
640063683	JEMS FARMS (MARVIN BIERE)
640058175	L & R FARMS (M. SANDFORT)
640047890	E & M FARMS (ERVIN GOBBER)
640021719	RYAN GOBBER
640047882	RYAN GOBBER
640072852	E & M FARMS (ERVIN GOBBER)
640047793	RYAN GOBBER
640047726	RYAN GOBBER
640050336	HAWLEY FARMS (C. HAWLEY)
640022057	CRAIG & LORI BEHREND
640046150	CRAIG & LORI BEHREND
640046142	CRAIG & LORI BEHREND
640031196	DEMETER FARMS LLC
640051626	ALLAN & EDINE MOODY
640066445	CLAUDE LANG (CLAYTON LANG)
640066496	CLAUDE LANG (CLAYTON LANG)
640051707	ALLAN & EDINE MOODY
640058922	LYNN ROGGE
640059430	LYNN ROGGE
640031285	CLAUDE LANG (CLAYTON LANG)
640066569	DEMETER FARMS LLC
640111785	ERIC & WENDY FULTON
640078885	THOMAS L SNODGRASS



# Nemaha Board of Equalization Minutes



The following protests were read into the record. L&H Investments, parcel 6400066348; L&H Investments, parcel 64006559.

With no further business to come before the Board of Equalization motion by Hutton, seconded by Bohling to adjourn the meeting at 2:07 p.m. Roll call vote: Wittmann, aye; Hutton, aye; Bohling, aye.

Dennis Wittmann, Chairman

Board of Equalization

I, Joyce Oakley, the undersigned County Clerk of Nemaha County, Nebraska do hereby certify the foregoing minutes are true and are a part of the official records of this office. A complete copy of the minutes is available during normal business hours at the Nemaha County Clerk's office.

Joyce Oakley

County Clerk



# Nemaha Board of Equalization Minutes



Board of Equalization of the County of Nemaha, State of Nebraska met on June 25, 2014 Commissioners Chambers, Nemaha County Courthouse, Auburn NE. Notice of meeting published in the Nemaha County Herald on June 5, 2014. The agenda for the meeting was kept continually current and available for public inspection at the office of Nemaha County Clerk during normal business hours and also on the Nemaha County website ([www.nemahacounty.ne.gov](http://www.nemahacounty.ne.gov)). The agenda was held open until one business day prior to the meeting for appearance before the board and items for approval by the Board of Equalization. The Board of Equalization has the right to modify the agenda to include items of an emergency nature only at such public meeting.

Chairman called the meeting to order at 1:32 p.m. Present: Commissioner District 1 Bob Hutton, Commissioner District 2 Dennis Wittmann, Commissioner District 3 Marvin Bohling, County Clerk Joyce Oakley and County Assessor Jana Smith.

Chairman Wittmann noted the posting of the Open Meeting Poster and the availability of the Open Meeting Handouts to the public.

Motion by Bohling, seconded by Hutton to approve the agenda as presented. Roll call vote: Wittmann, aye; Hutton, aye; Bohling, aye.

Motion by Hutton, seconded by Bohling to approve the June 11, 2014 minutes as presented with no corrections. Roll call vote: Bohling, aye; Hutton, aye; Wittmann, aye.

Assessor Smith presented the following tax list correction for Sherrie R. Edstrand, #1406-17 parcel 640008100, 'letter from Dept. of Revenue correcting 2012 Homestead Exemption from 100% to application being denied due to income regulations. Motion by Hutton, seconded by Wittmann to approve tax list correction #1407-17, parcel 640008100, Sherrie Edstrand \$1,332.34 added tax. Roll call vote: Hutton, aye; Wittmann, aye; Bohling, aye.

The following protest was read into the record: Gary Schlange, parcel 640050654.

Motion by Bohling, seconded by Hutton to approve the assessor to send board notices on valuation changes to the following: 640011640, Brent Neujahr; 640013503 Peggy Kuhl; 640039081 & 640002625 Lula Ruby; 640033172 Kenneth & Linda Hug; 640078257 Angelo Ligouri; 640035361 Bryan & Amber Kinnaman; 640038263 Aric & Jamie Harris; 640001807 Ken Hatten; 640008755 Harvey & Pat Rogge; 640005357 Scott & Jill Vanderboegh; 640002234 Betty & Jerry Smith; 640072925 Jeanne Hauserman; 640017312 George W & Eva Neubert; 640078885 Thomas L. Snodgrass. Roll call vote: Bohling, aye; Hutton, aye; Wittmann, aye.

With no further business to come before the Board of Equalization motion by Hutton, seconded by Bohling to adjourn the meeting at 2:16 p.m. Roll call vote: Wittmann, aye; Hutton, aye; Bohling, aye.

Dennis Wittmann, Chairman  
Board of Equalization

I, Joyce Oakley, the undersigned County Clerk of Nemaha County, Nebraska do hereby certify the foregoing minutes are true and are a part of the official records of this office. A complete copy of the minutes is available during normal business hours at the Nemaha County Clerk's office.

Joyce Oakley  
County Clerk





# Nemaha Board of Equalization Minutes



Board of Equalization of the County of Nemaha, State of Nebraska met on July 9, 2014 Commissioners Chambers, Nemaha County Courthouse, Auburn NE. Notice of meeting published in the Nemaha County Herald on June 5, 2014. The agenda for the meeting was kept continually current and available for public inspection at the office of Nemaha County Clerk during normal business hours and also on the Nemaha County website ([www.nemahacounty.ne.gov](http://www.nemahacounty.ne.gov)). The agenda was held open until one business day prior to the meeting for appearance before the board and items for approval by the Board of Equalization. The Board of Equalization has the right to modify the agenda to include items of an emergency nature only at such public meeting.

Chairman called the meeting to order at 1:30 p.m. Present: Commissioner District 1 Bob Hutton, Commissioner District 2 Dennis Wittmann, Commissioner District 3 Marvin Bohling, County Clerk Joyce Oakley and County Assessor Jana Smith. Also present: John Fritz, County Contracted Appraiser.

Chairman Wittmann noted the posting of the Open Meeting Poster and the availability of the Open Meeting Handouts to the public.

Motion by Hutton, seconded by Bohling to approve the agenda as presented. Roll call vote: Wittmann, aye; Hutton, aye; Bohling, aye.

Motion by Hutton, seconded by Bohling to approve the June 23, 2014 minutes as presented with no corrections. Roll call vote: Bohling, aye; Wittmann, aye; Hutton, aye.

Motion by Bohling, seconded by Hutton to approve the assessor sending Board Notices on the following: 640073239 Timothy Becker; 640008674 Kirby Behrends; 640038646, 640044018, 640038638, 640038808, 640004040 Terry Stutheit & Mitchell Bishop; 640005640 Harry Bowman; 640038573, 6400001467 Jeffrey Bratrsovsky; 640003761 David Breuer; 640011691 Tamara Chase; 640011705 Tomas Chale; 640078060, 640073980 Kent Crotty; 640011284 Dale Darnell; 640012248 Jared Gerdes; 640032419 Lloyd Gerdes; 640012027 Dedra Gray; 640003613 Rae Ann Falk; 640009433 Farmers Bank of Cook; 64074391, 640073816 Harmony Homes; 640012728 Rick Helms; 640010212 Harry Hitzel; 640000371, 640038298 Johnson Family Trust; 640003427 Jeffrey Jones; 640013171 Kevin Jones; 640114047 Terry Jones; 640044115, 640038174, 640044204 Lavigne Construction; 640002595, 640010512 Donald Law; 640000746 Philip Leininger; 640000436 John Myers; 640001882 William Morrow; 640090605 Betty Morrow; 640001890 Dwain Myers; 640033016 Dan Overfield; 640001475 Laverne Simpson; 640111610, 640045162 Thomas Stanley; 640002331, 640008968 Eric Vrtiska; 640047130 Elta Whitney; 640062245, 640062164, 640078087, 640063098 Louis Stukenholtz; 640096190 Chad Reeves; 640012426 Ryan Vanderplas; 640012715 Matthew Helms. Roll call vote: Hutton, aye; Bohling, aye; Wittmann, aye.

**The following protests were read into the record:** 1:30 p.m. Gibbs Farms; 1:45 p.m. Follrichs RVC Trust –Scott Kudrna; 2:00 p.m. John Stepongzi; 2:10 p.m. Elsa M.M. Michel; 2:20 p.m. Curtis Bischoff; 2:30 p.m. Keenan Webb; 2:40 p.m. Susan VanderPlas; 2:50 p.m. Marcia & Fred Gauchat; 3:00 p.m. James & Barbara Holtgrewe; 3:10 p.m. JoAnn Rohrs; 3:20 p.m. Norma Hoagland; 3:30 p.m. Dan White; 3:40 p.m. Maurice Palmowski; 3:50 p.m. Apple River Crown; 4:00 p.m. Elta Whitney; 4:15 p.m. Wayne Geyer; 4:30 p.m. DM Crop Inc.

Wittmann left the meeting at 3:15 p.m.

Fritz left the meeting at 3:45 p.m.

Motion by Hutton, seconded by Bohling to sine die at 4:47 p.m., until 8:15 a.m., Thursday, July 10, 2014. Roll call vote: Hutton, aye; Bohling, aye.

Board reconvened at 8:15 a.m., Thursday, July 10, 2014. Present: Hutton, Bohling, Oakley, Smith. Wittmann, absent.

The following protests were read into the record: 8:15 a.m. Deer Creek Corp.; 8:20 a.m. Clover Dale Farms

With no further business to come before the Board of Equalization motion by Hutton, seconded by Bohling to adjourn the meeting at 8:55 a.m. Roll call vote: Hutton, aye; Bohling, aye.



# Nemaha Board of Equalization Minutes



Dennis Wittmann, Chairman  
Board of Equalization

I, Joyce Oakley, the undersigned County Clerk of Nemaha County, Nebraska do hereby certify the foregoing minutes are true and are a part of the official records of this office. A complete copy of the minutes is available during normal business hours at the Nemaha County Clerk's office.

Joyce Oakley  
County Clerk



# Nemaha Board of Equalization Minutes



## Public Notice

Board of Equalization of the County of Nemaha, State of Nebraska met on July 23, 2014 Commissioners Chambers, Nemaha County Courthouse, Auburn NE. Notice of meeting published in the Nemaha County Herald.

Chairman Wittmann called the meeting to order at 1:30 p.m. Present: Commissioner District 1 Bob Hutton, Commissioner District 2 Dennis Wittmann, Commissioner District 3 Marvin Bohling, County Clerk Joyce Oakley and County Assessor Jana Smith. Also present: John Fritz, County Contracted Appraiser

Chairman Wittmann noted the posting of the Open Meeting Poster and the availability of the Open Meeting Handouts to the public.

Motion by Hutton, seconded by Bohling to approve the agenda as presented. Roll call vote: Wittmann, aye; Bohling, aye; Hutton, aye.

Motion by Bohling, seconded by Hutton to approve the July 9, 2014 minutes as presented with no corrections. Roll call vote: Bohling, aye; Hutton, aye; Wittmann, aye.

The following protests were read into the record: 640013481 Robert W. Schmitz.

Motion by Bohling, seconded by Hutton to approve the assessor sending Board Notices on the following: 640004172, 640112153 Al & Mary Armstrong; 640000061 Seth Bingham; 640095216, 640098320 Ryan Bartels et al; 640072933, 640077277 Robert Conner; 6400000789 Bruce Cotton; 640044239 Frank Critser; 640005365, 640005284 Earl Cushman II; 640007570 Lynn Erisman; 640079024 Dana Farris; 640044182 JARO Ltd; 640003834 Jeremy Johnson; 640038301, 640073263 Douglas Jones; 640013082 Robert Kiekel; 640038271 Allan Moody Trust; 640012132 David Moyer; 640070248 Steven Rowell; 640004326, 6400000215 Robert Schmitz; 640090907 Season's IV Condominium Assn. Roll call vote: Bohling, aye; Hutton, aye; Wittmann, aye.

## 2014 Property Protests:

The Board of Equalization voted to raise the valuation on the following protest after receiving information at the protest hearing: 640066348 L&H Investments.

The Board of Equalization voted to accept the testimony the County Assessor presented which indicates no change at this time. Valuation falls within the statutory range on the following protests: 640065597 L&H Investments; 640053572, 640030823. 640053483, 640096662 Gibbs Farms, Inc.; 640022324, 640078451, 640046592, 640046614, 640079075, 640046568, 640022197, 640046576, 640070329, 640076068 Foltrichs RVC Trust; 640025927 Elsa Michel; 640096719 James & Barbara Holtgrewe; 640044379, 640044271, 640044468, 640044549, 640044972 Apple Crown, LLC; 640044883, 640044646, 640044808 Red Bud Crown LLC; 640022383, 640047130 Elta Whitney; 640056733 DM Crop Inc.; 640023487, 640023525, 640051995, 640051928 Cloverdale Farms; 640005683 Maurice Palmowski.

The Board of Equalization voted to lower the valuation after receiving information presented at the protest hearing on the following protests: 640050654 Gary Schlange; 640049869 John Stepongzi; 640052053 Deer Creek Corp.; 640052274, 640023428 Cloverdale Farms.

The Board of Equalization voted after inspection and review, to lower the value due to the condition of the property on the following protests: 640023029 Curtis Bischoff; 640013597 Keenan Webb; 640061184 Fred & Marcia Gauchat; 640013309 JoAnn Rohrs; 640038336 Russell Daniel White; 640010709 Norma Hoagland.

The Board of Equalization voted, after review of the property by the assessor's staff, to lower the value to equalize with other like property on the following protests: 640021646 640031870 Wayne Geyer.

The Board of Equalization voted after testimony and evidence presented at the hearing to lower the valuation and stay within parameters required by the State of Nebraska on the following protests: 640031986 Wayne Geyer.



# Nemaha Board of Equalization Minutes



The Board of Equalization voted to lower the valuation to the revised assessor's recommendation after inspection of property due to condition on the following protest: 640013481 Robert Schmitz.

With no further business to come before the Board of Equalization motion by Hutton, seconded by Bohling to adjourn the meeting at 2:55 p.m. Roll call vote: Wittmann, aye; Hutton, aye; Bohling, aye.

Dennis Wittmann, Chairman  
Board of Equalization

I, Joyce Oakley, the undersigned County Clerk of Nemaha County, Nebraska do hereby certify the foregoing minutes are true and are a part of the official records of this office. A complete copy of the minutes is available during normal business hours at the Nemaha County Clerk's office.

Joyce Oakley  
County Clerk



# Nemaha Board of Equalization Minutes



Board of Equalization of the County of Nemaha, State of Nebraska met on August 13, 2014 Commissioners Chambers, Nemaha County Courthouse, Auburn NE. Notice of meeting published in the Nemaha County Herald on August 13, 2014. The agenda for the meeting was kept continually current and available for public inspection at the office of Nemaha County Clerk during normal business hours and also on the Nemaha County website ([www.nemahacounty.ne.gov](http://www.nemahacounty.ne.gov)). The agenda was held open until one business day prior to the meeting for appearance before the board and items for approval by the Board of Equalization. The Board of Equalization has the right to modify the agenda to include items of an emergency nature only at such public meeting.

Chairman called the meeting to order at 8:40 a.m. Present: Commissioner District 1 Bob Hutton, Commissioner District 2 Dennis Wittmann, Commissioner District 3 Marvin Bohling, County Clerk Joyce Oakley and County Assessor Jana Smith.

Chairman Wittmann noted the posting of the Open Meeting Poster and the availability of the Open Meeting Handouts to the public.

Motion by Bohling, seconded by Hutton to approve the agenda as presented. Roll call vote: Bohling, aye; Hutton, aye; Wittmann, aye.

Motion by Bohling, seconded by Hutton to approve the July 23, 2014 minutes as presented with no corrections. Roll call vote: Hutton, aye; Wittmann, aye; Bohling, aye.

Motion by Bohling, seconded by Hutton to authorize the Assessor to send Board of Equalization notices to Larry & Brenda Draper and Levi Helmick. Roll call vote: Wittmann, aye; Hutton, aye; Bohling, aye.

With no further business to come before the Board of Equalization motion by Bohling, seconded by Hutton to adjourn the meeting at 8:43 a.m. Roll call vote: Bohling, aye; Wittmann, aye; Hutton, aye.

Dennis Wittmann, Chairman  
Board of Equalization

I, Joyce Oakley, the undersigned County Clerk of Nemaha County, Nebraska do hereby certify the foregoing minutes are true and are a part of the official records of this office. A complete copy of the minutes is available during normal business hours at the Nemaha County Clerk's office.

Joyce Oakley  
County Clerk





# Nemaha Board of Equalization Minutes



**August 27, 2014**

County of Nemaha, Nebraska  
**BOARD OF EQUALIZATION**

Commissioners Chambers  
1824 N St Courthouse, Suite 201, Nemaha County Courthouse

8:30 a.m. Call meeting to order by Chairman

Open Meeting Laws  
Approval of Agenda  
Approval of August 13, 2014 meeting minutes

Public Hearing - Motor Vehicle Exemptions

Tax List corrections  
Personal Property

Real Estate  
1. Scott Reid – Mobile Home

TERC Board

November 4, 2014, 9:00 a.m. – TERC Hearings  
Marvin Caspers 12A 032, 12A 033, 12A 036, 12A 037  
Blanche Caspers 12A 038, 12A 039, 12A 040, 12A 042  
Deer Creek 12A 050  
J. Randel Smith 12A 043, 12A 044, 12A 045  
Cloverdale Farms 12A 046, 12A 047, 12A 048, 12A 049  
Mark Caspers 12A 031, 12A 034, 12A 035

Property Protests

Other Business  
1. Approval of Board notice of valuation changes to be sent to:  
A. Adam & Corinne Rademacher

Board of Equalization of the County of Nemaha, State of Nebraska met on August 27, 2014 Commissioners Chambers, Nemaha County Courthouse, Auburn NE. Notice of meeting published in the Nemaha County Herald on August 21, 2014. The agenda for the meeting was kept continually current and available for public inspection at the office of Nemaha County Clerk during normal business hours and also on the Nemaha County website ([www.nemahacounty.ne.gov](http://www.nemahacounty.ne.gov)). The agenda was held open until one business day prior to the meeting for appearance before the board and items for approval by the Board of Equalization. The Board of Equalization has the right to modify the agenda to include items of an emergency nature only at such public meeting.

Chairman Wittmann called the meeting to order at 8:30 a.m. Present: Commissioner District 1 Bob Hutton, Commissioner District 2 Dennis Wittmann, Commissioner District 3 Marvin Bohling, County Clerk Joyce Oakley and Deputy County Assessor Mallory Lempka.

Chairman Wittmann noted the posting of the Open Meeting Poster and the availability of the Open Meeting Handouts to the public.

Motion by Hutton, seconded by Bohling to approve the agenda as presented. Roll call vote: Bohling, aye; Wittmann, aye; Hutton, aye.

Motion by Bohling, seconded by Hutton to approve the August 13, 2014 minutes as presented with no corrections. Roll call vote: Hutton, aye; Wittmann, aye; Bohling, aye.

Deputy Assessor Lempka presented tax list correction #1408-18, Scott & Ronda Reid, parcel 640000487, Calvert Add. To Auburn Blk 14 Lots 7 -10, mobile home to be removed, added tax \$307.34. Motion by Bohling, seconded by Hutton to



# Nemaha Board of Equalization Minutes



approve tax list correction #1408-18 for Scott & Ronda Reid in the amount of \$307.34 added tax for the remove of the mobile home. Roll call vote: Hutton, aye; Bohling, aye; Wittmann, aye.

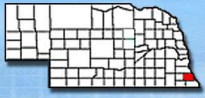
Deputy Lempka presented to the board a 2014 Notice of Valuation Change for Adam & Corinne Rademacher, on parcel 640012191. Motion by Bohling, seconded by Hutton to authorize the Deputy Assessor to send a notice of valuation change to Adam & Corinne Rademacher, correcting the square footage and lowering the valuation. Roll call vote: Wittmann, aye; Bohling, aye; Hutton, aye.

With no further business to come before the Board of Equalization motion by Bohling, seconded by Hutton to adjourn the meeting at 8:34 a.m.

Dennis Wittmann, Chairman  
Board of Equalization

I, Joyce Oakley, the undersigned County Clerk of Nemaha County, Nebraska do hereby certify the foregoing minutes are true and are a part of the official records of this office. A complete copy of the minutes is available during normal business hours at the Nemaha County Clerk's office.

Joyce Oakley  
County Clerk



# Nemaha Board of Equalization Minutes



**September 24, 2014**

County of Nemaha, Nebraska  
**BOARD OF EQUALIZATION**

Commissioners Chambers  
1824 N St Courthouse, Suite 201, Nemaha County Courthouse

Board of Equalization of the County of Nemaha, State of Nebraska met on September 24, 2014 Commissioners Chambers, Nemaha County Courthouse, Auburn NE. Notice of meeting published in the Nemaha County Herald on September 18, 2014. The agenda for the meeting was kept continually current and available for public inspection at the office of Nemaha County Clerk during normal business hours and also on the Nemaha County website ([www.nemahacounty.ne.gov](http://www.nemahacounty.ne.gov)). The agenda was held open until one business day prior to the meeting for appearance before the board and items for approval by the Board of Equalization. The Board of Equalization has the right to modify the agenda to include items of an emergency nature only at such public meeting.

Chairman called the meeting to order at 8:47 a.m. Present: Commissioner District 1 Bob Hutton, Commissioner District 2 Dennis Wittmann, Commissioner District 3 Marvin Bohling, County Clerk Joyce Oakley, Treasurer Patricia Holtzman and County Assessor Jana Smith.

Chairman Wittmann noted the posting of the Open Meeting Poster and the availability of the Open Meeting Handouts to the public.

Motion by Bohling, seconded by Wittmann to approve the agenda as presented. Roll call vote: Wittmann, aye; Hutton, aye; Bohling, aye.

Motion by Bohling, seconded by Hutton to approve the August 27, 2014 minutes as presented with no corrections. Roll call vote: Hutton, aye; Wittmann, aye; Bohling, aye.

Chairman Wittmann opened the Public Hearing on the Application for Exemption of Motor Vehicle Exemptions for Catholic Social Services at 8:50 a.m. Notice of public hearing was published in the Nemaha County Herald on September 11, 2014. The following were present at the public hearing: Commissioner Bob Hutton, Commissioner Dennis Wittmann, Commissioner Marvin Bohling, County Clerk Joyce Oakley, Assessor Jana Smith, and Treasurer Pat Holtzman. Treasurer Holtzman presented the Application for Exemption from Motor Vehicles Tax received from Catholic social Services, 2004 Chrysler Van. No one was present to oppose the Motor Vehicle exemption. Chairman Wittmann closed the public hearing at 8:51 a.m.

Motion by Bohling, seconded by Hutton to approve the Application on Motor Vehicle Tax Exemption Motor Vehicles Tax for Catholic Social Services on 2004 Chrysler Van. Roll call vote: Roll call vote: Bohling, aye; Hutton, aye; Wittmann, aye.

Assessor Jana Smith presented 2014 Notice of Valuation Change to Justin Nieman & Broderick Hauder, Parcel 640001955; and Vivian D. Wheeler, Parcel 640038891. Motion by Hutton, seconded by Bohling to authorize the Assessor to send Board of Equalization notices to Justin Nieman, Broderick Hauder, and Vivian Wheeler. Roll call vote: Roll call vote: Hutton, aye; Bohling, aye; Wittmann, aye.

With no further business to come before the Board of Equalization motion by Hutton, seconded by Bohling to adjourn the meeting at 8:52 a.m. Roll call vote: Wittmann, aye; Bohling, aye; Hutton, aye.



# Nemaha Board of Equalization Minutes



Dennis Wittmann, Chairman  
Board of Equalization

I, Joyce Oakley, the undersigned County Clerk of Nemaha County, Nebraska do hereby certify the foregoing minutes are true and are a part of the official records of this office. A complete copy of the minutes is available during normal business hours at the Nemaha County Clerk's office.

Joyce Oakley  
County Clerk



# Nemaha Board of Equalization Minutes



Board of Equalization of the County of Nemaha, State of Nebraska met on October 8, 2014 Commissioners Chambers, Nemaha County Courthouse, Auburn NE. Notice of meeting published in the Nemaha County Herald on October 2, 2014. The agenda for the meeting was kept continually current and available for public inspection at the office of Nemaha County Clerk during normal business hours and also on the Nemaha County website ([www.nemahacounty.ne.gov](http://www.nemahacounty.ne.gov)). The agenda was held open until one business day prior to the meeting for appearance before the board and items for approval by the Board of Equalization. The Board of Equalization has the right to modify the agenda to include items of an emergency nature only at such public meeting.

Chairman called the meeting to order at 8:55 a.m. Present: Commissioner District 1 Bob Hutton, Commissioner District 2 Dennis Wittmann, Commissioner District 3 Marvin Bohling, County Clerk Joyce Oakley and County Assessor Jana Smith.

Chairman Wittmann noted the posting of the Open Meeting Poster and the availability of the Open Meeting Handouts to the public.

Motion by Hutton, seconded by Bohling to approve the agenda as presented. Roll call vote: Bohling, aye; Wittmann, aye; Hutton, aye.

Motion by Hutton, seconded by Bohling to approve the September 24, 2014 minutes as presented with no corrections. Roll call vote: Hutton, aye; Wittmann, aye; Bohling, aye.

Chairman Wittmann opened the public hearing was held at 8:57 a.m. on the new Application for Tax Exemption on Real and Personal Property by Qualifying Organization for Auburn Affordable Housing, legal description: Sunset Acres Block 3, S 333.6 ft Lots 3 & 4, all Lots 5, 6, 7 to the City of Auburn. Notice of public hearing was published in the Nemaha County Herald on September 25, 2014. Chairman Wittmann opened the public hearing at 8:57 a.m. The following were present at the public hearing: Renee Crister. Assessor Smith presented the application and said she denied the request because the application date to receive has passed for 2014; needed to receive by December 31, 2013 for the 2014 tax year. Chairman Wittmann closed the public hearing at 9:00 a.m.

Motion by Bohling, seconded by Hutton to deny the Application for Tax Exemption for Auburn Affordable Housing, legal description: Sunset Acres Block 3, S 333.6 ft Lots 3 & 4, all Lots 5, 6, 7 to the City of Auburn. Roll call vote: Wittmann, aye; Hutton, aye; Bohling, aye.

Assessor Smith presented tax list correction #1408-19, parcel 640114027, Karla Stanley, IOLL, Sec. 11-5-15, accelerated taxes due to mobile home being moved in October, 2014, added tax \$62.66. Motion by Bohling, seconded by Hutton to approve tax list correction for in the amount of \$62.66 added tax. Roll call vote: Hutton, aye; Bohling, aye; Wittmann, aye.

Motion by Bohling, seconded by Hutton to adopt Resolution 2014-36 setting the tax rates for 2014 for the political subdivisions in Nemaha county. Roll call vote: Wittmann, aye; Hutton, aye; Bohling, aye.

With no further business to come before the Board of Equalization motion by Bohling, seconded by Hutton to adjourn the meeting at 9:30 a.m. Roll call vote: Hutton, aye; Bohling, aye; Wittmann, aye.

Dennis Wittmann, Chairman  
Board of Equalization

I, Joyce Oakley, the undersigned County Clerk of Nemaha County, Nebraska do hereby certify the foregoing minutes are true and are a part of the official records of this office. A complete copy of the minutes is available during normal business hours at the Nemaha County Clerk's office.

Joyce Oakley  
County Clerk





# Nemaha Board of Equalization Minutes



**December 23, 2014**

County of Nemaha, Nebraska  
BOARD OF EQUALIZATION

Commissioners Chambers  
1824 N St Courthouse, Suite 201, Nemaha County Courthouse

Board of Equalization of the County of Nemaha, State of Nebraska met on Tuesday, December 23, 2014 Commissioners Chambers, Nemaha County Courthouse, Auburn NE. Notice of meeting published in the Nemaha County Herald on December 18, 2014. The agenda for the meeting was kept continually current and available for public inspection at the office of Nemaha County Clerk during normal business hours and also on the Nemaha County website ([www.nemahacounty.ne.gov](http://www.nemahacounty.ne.gov)). The agenda was held open until one business day prior to the meeting for appearance before the board and items for approval by the Board of Equalization. The Board of Equalization has the right to modify the agenda to include items of an emergency nature only at such public meeting.

Chairman called the meeting to order at 8:30 a.m. Present: Commissioner District 1 Bob Hutton, Commissioner District 2 Dennis Wittmann, Commissioner District 3 Marvin Bohling, County Clerk Joyce Oakley and County Assessor Jana Smith.

Chairman Wittmann noted the posting of the Open Meeting Poster and the availability of the Open Meeting Handouts to the public.

Motion by Hutton, seconded by Bohling to approve the agenda as presented. Roll call vote: Hutton, aye; Bohling, aye; Wittmann, aye.

Motion by Hutton, seconded by Bohling to approve the October 8, 2014 minutes as presented with no corrections. Roll call vote: Wittmann, aye; Bohling, aye; Hutton, aye.

Assessor Smith presented the following tax list corrections

#1412-20, parcel 640003508, Ronald & Janet Eickhoff, homestead exemption was applied to wrong parcel. Motion by Bohling, seconded by Hutton to approve tax list correction for Ronald & Janet Eickhoff in the amount of \$654.58 added tax. Roll call vote: Bohling, aye; Wittmann, aye; Hutton, aye.

#1412-21, parcel 640003931, Ronald & Janet Eickhoff, home stead exemption was applied to wrong parcel. Motion by Bohling, seconded by Wittmann to approve tax list correction for Ronald & Janet Eickhoff in the amount of \$1,421.72 deducted tax. Roll call vote: Hutton, aye; Wittmann, aye; Bohling, aye.

#1412-22, parcel 640011217, Penny Petrone, depreciation was not applied to garage during 2013 review of Auburn, clerical error. Motion by Hutton, seconded by Bohling to approve tax list correction for Penny Petrone in the amount of \$238.40 deducted tax. Roll call vote: Wittmann, aye; Hutton, aye; Bohling, aye.

#1412-23, parcel 640022111, Mark Caspers, the Nebr. Tax Equalization & Review Commission finalized decision regarding agricultural land, \$437.60 deducted tax. Motion by Bohling, seconded by Wittmann to approve tax list correction for Mark Caspers in the amount of \$437.60 deducted tax. Roll call vote: Hutton, aye; Bohling, aye; Wittmann, aye.

#1412-24, parcel 640051243, Mark Caspers, the Nebr. Tax Equalization & Review Commission finalized decision regarding agricultural land, \$295.52 deducted tax. Motion by Bohling, seconded by Hutton to approve tax list correction for Mark Caspers in the amount of \$295.52 deducted tax. Roll call vote: Wittmann, aye; Hutton, aye; Bohling, aye.

#1412-25, parcel 640074383 Mark Caspers, the Nebr. Tax Equalization & Review Commission finalized decision regarding agricultural land, \$10.26 deducted tax. Motion by Bohling, seconded by Wittmann to approve tax list



# Nemaha Board of Equalization Minutes



correction for Mark Caspers in the amount of \$10.26 deducted tax. Roll call vote: Hutton, aye; Wittmann, aye; Bohling, aye.

#1412-26, parcel 640046673 Marvin & Blanche Caspers, the Nebr. Tax Equalization & Review Commission finalized decision regarding agricultural land, \$664.24 deducted tax. Motion by Bohling, seconded by Hutton to approve tax list correction for Marvin & Blanche Caspers in the amount of \$664.24. Roll call vote: Wittmann, aye; Hutton, aye; Bohling, aye.

#1412-27, parcel 640022103 Marvin Caspers, the Nebr. Tax Equalization & Review Commission finalized decision regarding agricultural land, \$891.00 deducted tax. Motion by Bohling, seconded by Hutton to approve tax list correction for Marvin Caspers in the amount of \$891.00 deducted tax. Roll call vote: Bohling, aye; Hutton, aye; Wittmann, aye.

#1412-28, parcel 640022103, Marvin & Blanche Caspers, the Nebr. Tax Equalization & Review Commission finalized decision regarding agricultural land, \$495.92 deducted tax. Motion by Bohling, seconded by Hutton to approve tax list correction for Marvin & Blanche Caspers in the amount of \$495.92 deducted tax. Roll call vote: Hutton, aye; Wittmann, aye; Bohling, aye.

#1412-29, parcel 640027261, Marvin Caspers, the Nebr. Tax Equalization & Review Commission finalized decision regarding agricultural land, \$801.66 deducted tax. Motion by Hutton, seconded by Bohling to approve tax list correction for Mark Caspers in the amount of \$801.66 deducted tax. Roll call vote: Hutton, aye; Bohling, aye; Wittmann, aye.

#1412-30, parcel 640075274, Blanche L. Caspers (etal) the Nebr. Tax Equalization & Review Commission finalized decision regarding agricultural land, Blanche L. Caspers (etal) \$170.24 deducted tax. Motion by Hutton, seconded by Bohling to approve tax list correction for Blanche Caspers in the amount of \$170.24 deducted tax. Roll call vote: Bohling, aye; Hutton, aye; Wittmann, aye.

#1412-31, parcel 640061273, Blanche L. Caspers, (etal) the Nebr. Tax Equalization & Review Commission finalized decision regarding agricultural land, \$448.40 deducted tax. Motion by Bohling, seconded by Hutton to approve tax list correction for Blanche L. Caspers (etal) in the amount of \$448.40 deducted tax. Roll call vote: Wittmann, aye; Hutton, aye; Bohling, aye.

#1412-32, parcel 640061389, Blanche L. Caspers, (etal) the Nebr. Tax Equalization & Review Commission finalized decision regarding agricultural land, \$24.34 deducted tax. Motion by Hutton, seconded by Bohling to approve tax list correction for Blanche L. Caspers (etal) in the amount of \$24.34 deducted tax. Roll call vote: Hutton, aye; Bohling, aye; Wittmann, aye.

#1412-33, parcel 640061621, Blanche L. Caspers, (etal) the Nebr. Tax Equalization & Review Commission finalized decision regarding agricultural land, \$598.46 deducted tax. Motion by Bohling, seconded by Hutton to approve tax list correction for Blanche L. Caspers (etal) in the amount of \$598.46 deducted tax. Roll call vote: Bohling, aye; Hutton, aye; Wittmann, aye.

#1412-34, parcel 640061532, Blanche L. Caspers, (etal) the Nebr. Tax Equalization & Review Commission finalized decision regarding agricultural land, \$667.46 deducted tax. Motion by Hutton, seconded by Bohling to approve tax list correction for Blanche L. Caspers (etal) in the amount of \$667.46 deducted tax. Roll call vote: Hutton, aye; Bohling, aye; Wittmann, aye.

#1412-35, parcel 640023428, J. Randel & Jane Smith, the Nebr. Tax Equalization & Review Commission finalized decision regarding agricultural land, \$368.34 deducted tax. Motion by Bohling, seconded by Hutton to approve tax list correction for J. Randel & Jane Smith in the amount of \$368.34 deducted tax. Roll call vote: Wittmann, aye; Hutton, aye; Bohling, aye.

#1412-36, parcel 640023452, J. Randel & Jane Smith, the Nebr. Tax Equalization & Review Commission finalized decision regarding agricultural land, \$401.16 deducted tax. Motion by Hutton, seconded by Bohling to approve tax list



# Nemaha Board of Equalization Minutes



correction for J. Randel & Jane Smith in the amount of \$401.16 deducted tax. Roll call vote: Bohling, aye; Wittmann, aye; Hutton, aye.

#1412-37, parcel 640023487, J. Randel & Jane Smith, the Nebr. Tax Equalization & Review Commission finalized decision regarding agricultural land, \$731.48 deducted tax. Motion by Hutton, seconded by Bohling to approve tax list correction for J. Randel & Jane Smith in the amount of \$731.48 deducted tax. Roll call vote: Hutton, aye; Wittmann, aye; Bohling, aye.

#1412-38, parcel 640052274, Cloverdale Farms Inc., the Nebr. Tax Equalization & Review Commission finalized decision regarding agricultural land, \$362.26 deducted tax. Motion by Bohing, seconded by Hutton to approve tax list correction for Cloverdale Farms Inc. in the amount of \$362.26 deducted tax. Roll call vote: Wittmann, aye; Bohling, aye; Hutton, aye.

#1412-39, parcel 640051995, Cloverdale Farms Inc., the Nebr. Tax Equalization & Review Commission finalized decision regarding agricultural land, \$418.18 deducted tax. Motion by Hutton, seconded by Bohling to approve tax list correction for Cloverdale Farms Inc. in the amount of \$418.18 deducted tax. Roll call vote: Hutton, aye; Bohling, aye; Wittmann, aye.

#1412-40, parcel 640052274, Cloverdale Farms Inc., the Nebr. Tax Equalization & Review Commission finalized decision regarding agricultural land, \$1920.48 deducted tax. Motion by Hutton, seconded by Bohling to approve tax list correction for Cloverdale Farms Inc. in the amount of \$1920.48 deducted tax. Roll call vote: Bohling, aye; Hutton, aye; Wittmann, aye.

#1412-41 parcel 640051928, Cloverdale Farms Inc., the Nebr. Tax Equalization & Review Commission finalized decision regarding agricultural land, \$259.58 deducted tax. Motion by Wittmann, seconded by Bohling to approve tax list correction for Cloverdale Farms Inc. in the amount of \$259.58 deducted tax. Roll call vote: Wittmann, aye; Bohling, aye; Hutton, aye.

#1412-42, parcel 640052053, Deer Creek Corp., the Nebr. Tax Equalization & Review Commission finalized decision regarding agricultural land, \$1594.84 deducted tax. Motion by Hutton, seconded by Bohling to approve tax list correction for Deer Creek Corp. in the amount of \$1594.84 deducted tax. Roll call vote: Bohling, aye; Hutton, aye; Wittmann, aye.

#1412-43, parcel 640017010, Deer Creek Corp., the Nebr. Tax Equalization & Review Commission finalized decision regarding agricultural land, \$45.58 deducted tax. Motion by Bohing, seconded by Hutton to approve tax list correction for Deer Creek Corp. in the amount of \$45.58 deducted tax. Roll call vote: Hutton, aye; Bohling, aye; Wittmann, aye.

With no further business to come before the Board of Equalization motion by Bohling, seconded by Hutton to adjourn the meeting at 8:40 a.m. Roll call vote: Bohling, aye; Wittmann, aye; Hutton, aye.

Dennis Wittmann, Chairman  
Board of Equalization

I, Joyce Oakley, the undersigned County Clerk of Nemaha County, Nebraska do hereby certify the foregoing minutes are true and are a part of the official records of this office. A complete copy of the minutes is available during normal business hours at the Nemaha County Clerk's office.  
Joyce Oakley, **County Clerk**