



Nemaha Board of Equalization Minutes



Board of Equalization of the County of Nemaha, State of Nebraska met on January 14, 2015 Commissioners Chambers, Nemaha County Courthouse, Auburn NE. Notice of meeting published in the Nemaha County Herald on January 8, 2015. 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). 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 Joyce Oakley called the meeting to order at 8:54 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.

County Clerk 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 Bohling to approve the agenda as presented. Roll call vote: Hutton, aye; Wittmann, aye; Bohling, aye.

County Clerk Oakley called for nominations for Chairman of the Board of Equalization for 2015. Wittmann nominated Bohling. Motion by Hutton, seconded by Wittmann that nominations cease and elected Bohling as chairman of the Board of Equalization for 2015. Roll call vote: Wittmann, aye; Hutton, aye; Bohling, aye.

Chairman Bohling called for nominations for Vice Chairman of the Board of Equalization for 2015. Bohling nominated Hutton. Motion by Wittmann, seconded by Bohling that nominations cease and elected Hutton as vice chairman of the Board of Equalization for 2015. Roll call vote: Hutton, aye; Bohling, aye; Wittmann, aye.

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

Chairman Bohling opened the public hearing was held at 8:55 a.m. for 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 January 1, 2015. The following were present at the public hearing: no one. Deputy Assessor Lempka presented the application for board approval. Chairman Bohling closed the public hearing at 8:57 a.m.

Motion by Wittmann, seconded by Hutton to table the application of the Auburn Affordable Housing until the county assessor receives from the Board of Directors a copy of their by-laws showing they are a charitable organization and that it falls within the permissive exemption guidelines. Roll call vote: Bohling, aye; Wittmann, aye; Hutton, aye.

Deputy Assessor Lempka presented by the following tax list corrections:

Parcel 640007007, Dorothy M. Gerdes – reason for correction: received a letter of correction from the NE Dept. of Revenue lowering the homestead from 100% to 55%. Motion by Wittmann, seconded by Hutton to approve tax list correction for Dorothy M. Gerdes in the amount of \$631.84 added tax. Roll call vote: Bohling, aye; Wittmann, aye; Hutton, aye.

Parcel 6400083838, Auburn Family Health Center PC – reason for correction: double taxation with Roche Diagnostics Corp. due to Auburn Family Health center PC not correctly listing leased property on personal property return. Motion by Wittmann, seconded by Hutton to approve tax list correction for Auburn Family Health Center PC in the amount of \$2,325.24 deducted tax. Roll call vote: Hutton, aye; Wittmann, aye; Bohling, aye.



Nemaha Board of Equalization Minutes

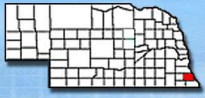


With no further business to come before the Board of Equalization motion by Wittmann, seconded by Hutton to adjourn the meeting at 9:02 a.m. Roll call vote: Wittmann, aye; Hutton, aye; Bohling, aye.

Marvin Bohling, 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



January 28, 2015

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 28, 2015 Commissioners Chambers, Nemaha County Courthouse, Auburn NE. Notice of meeting published in the Nemaha County Herald on January 22, 2015. 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). 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 Bohling 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 Interim County Assessor Mallory Lempka. Also present: Renee Crister.

Chairman Bohling 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: Bohling, aye; Wittmann, aye; Hutton, aye.

Motion by Hutton, seconded by Wittmann to approve the January 14, 2015 minutes as presented with no corrections. Roll call vote: Wittmann, aye; Hutton, aye; Bohling, aye.

Chairman Bohling opened the public hearing at 8:35 a.m., for the approval of the Application for Exemption from Motor Vehicle Taxes by Qualifying Organizations to be presented by Treasurer Pat Holtzman. Chairman Bohling noted no one was present at the public hearing. Chairman Bohling closed the public hearing at 8:37 a.m.

County Treasurer Holtzman presented the following Applications for Exemption from Motor Vehicle Taxes by Qualifying Organizations:

Motion by Wittmann, seconded by Hutton to approve the Application for Exemption from Motor Vehicle Taxes for Auburn Christian Church on a 2005 Ford Bus. Roll call vote: Bohling, aye; Hutton, aye; Wittmann, aye.

Motion by Hutton, seconded by Wittmann to approve the Application for Exemption from Motor Vehicle Taxes for Nemaha County Good Samaritan on a 2000 Ford F150, 2006 Dodge Van, 2006 Chevrolet, 2003 Ford Van. Roll call vote: Wittmann, aye; Hutton, aye; Bohling, aye.

Motion by Wittmann, seconded by Hutton to approve the Application for Exemption from Motor Vehicle Taxes for Good Samaritan Society Home Care of SE NE on a 2012 Chevrolet, 2012 Chevrolet, 2011 Chevrolet. Roll call vote: Bohling, aye; Hutton, aye; Wittmann, aye.

Motion by Hutton, seconded by Wittmann to approve the Application for Exemption from Motor Vehicle Taxes for St. Clara Catholic Church on a 2000 Chevrolet van. Roll call vote: Hutton, aye; Wittmann, aye; Bohling, aye.



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Motion by Wittmann, seconded by Hutton to approve the Application for Exemption from Motor Vehicle Taxes for St. James Lutheran Church on a 2012 Chevrolet. Roll call vote: Hutton, aye; Bohling, aye; Wittmann, aye.

Motion by Hutton, seconded by Bohling to approve the Application for Exemption from Motor Vehicle Taxes for Peru State College Foundation on a 2013 Ford. Roll call vote: Wittmann, abstain; Bohling, aye; Hutton, aye.

Motion by Wittmann, seconded by Hutton to approve the Application for Exemption from Motor Vehicle Taxes for LL Coryell & Son Park Foundation on a 1999 Chevrolet. Roll call vote: Wittmann, aye; Bohling, aye; Hutton, aye.

Motion by Hutton, seconded by Wittmann to approve the Application for Exemption from Motor Vehicle Taxes for Catholic Social Services on a 1987 Dodge, 2004 Mitsubishi, 2004 Chrysler. Roll call vote: Bohling, aye; Hutton, aye; Wittmann, aye.

Motion by Hutton, seconded by Wittmann to approve the Application for Exemption from Motor Vehicle Taxes for Hearts United for Animals on a 2005 Chevrolet, 2011 Chevrolet, 2014 Chevrolet. Roll call vote: Wittmann, aye; Hutton, aye; Bohling, aye.

Chairman Bohling reopened the public hearing at 8:43 a.m. for the 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 that was tabled from the January 14, 2015 meeting. Notice of public hearing was published in the Nemaha County Herald on January 1, 2015. The following were present at the public hearing: Renee Crister. Interim Assessor Mallory Lempka explained to the board that she had received a copy of the bylaws for the Auburn Affordable Housing and had sent a copy to John Cannon attorney for the Nebraska Department of Revenue's for a legal opinion. Chairman Bohling closed the public hearing at 8:46 a.m.

No action was taken on the approval of the application for Tax Exemption on Real and Personal Property by Qualifying Organization for Auburn Affordable Housing.

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

Marvin Bohling, 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 8, 2015 Commissioners Chambers, Nemaha County Courthouse, Auburn NE. Notice of meeting published in the Nemaha County Herald on April 2, 2015. 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). 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 Bohling called the meeting to order at 8:36 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 Mallory Lempka.

Chairman Bohling 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; Bohling, aye; Hutton, aye.

Motion by Hutton, seconded by Wittmann to approve the February 11, 2015 minutes as presented with no corrections. Roll call vote: Hutton, aye; Bohling, aye; Wittmann, aye.

Assessor Mallory Lempka presented tax list correction #1502-04 for Keith Volkmer, clerical error in reporting price for gator, deducted tax \$955.62. Motion by Wittmann, seconded by Hutton to approve tax list correction #1502-04 for Keith Volkmer and to allow the payment of \$955.62 for overpayment of taxes on gator. Roll call vote: Wittmann, aye; Bohling, aye; Hutton, aye.

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

Marvin Bohling, 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



May 6, 2015

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 April 8, 2015 meeting minute
 Public Hearing - Motor Vehicle Exemptions
 Tax List corrections
 Personal Property
 Real Estate
 TERC Board
 Property Protests
 Other Business
 1. Findings and Orders for tax Year 2015 from the Nebr. Tax Equalization & Review Commission
 2. Set days for hearing 2015 protests
 3. Report from Assessor Mallory Lempka on her attending Assessor's Workshop, April 27-May 1, 2015

Board of Equalization of the County of Nemaha, State of Nebraska met on Wednesday, May 6, 2015 Commissioners Chambers, Nemaha County Courthouse, Auburn NE. Notice of meeting published in the Nemaha County Herald on April 30, 2015. 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). 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 Bohling 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 Mallory Lempka.

Chairman Bohling 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.

Motion by Hutton, seconded by Wittmann to approve the April 8, 2015 minutes as presented with no corrections. Roll call vote: Bohling, aye; Hutton, aye; Wittmann, aye.

Board reviewed the Findings and Orders for Tax Year 2015 from the Nebraska Tax Equalization & Review Commission.

Motion by Wittmann, seconded by Hutton to set the following hearing dates for 2015 protests: June 17, 2015, July 1, 2015, July 15, 2015 and July 22, 2015 with each meeting beginning at 1:30 p.m. Roll call vote: Bohling, aye; Wittmann, aye; Hutton, aye.

County Assessor Mallory Lempka reported on her attendance at the IAAO 101 Class for County Assessors the week of April 27 through May 1, 2015. Lempka told the BOE that the class counts towards her continuing education hours.

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

Marvin Bohling, Chairman



Nemaha Board of Equalization Minutes



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



June 17, 2015

County of Nemaha, Nebraska
BOARD OF EQUALIZATION

Commissioners Chambers

1824 N St Courthouse, Suite 201, Nemaha County Courthouse

1:30 p.m.

Call meeting to order by Chairman
Open Meeting Laws
Approval of Agenda
Approval of May 6, 2015 meeting minutes

Public Hearing - Motor Vehicle Exemptions

Tax List corrections
Personal Property

Real Estate

TERC Board

Property Protests
1:30 p.m. Al E. Armstrong
1:45 p.m. Allan & Edine Moody

Other Business

1. Approval from the BOE to allow the assessor to send board notices on valuation changes

Board of Equalization of the County of Nemaha, State of Nebraska met on Wednesday, June 17, 2015 Commissioners Chambers, Nemaha County Courthouse, Auburn NE. 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). 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 Bohling 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 Mallory Lempka.

Chairman Bohling 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: Bohling, aye; Hutton, aye; Wittmann, aye.

Motion by Hutton, seconded by Wittmann to approve the May 6, 2015 minutes as presented with no corrections. Roll call vote: Wittmann, aye; Hutton, aye; Bohling, aye.

County Clerk Oakley gave the oath of office to County Assessor Lempka before the start of the protest hearing.

The following protests were read into the record: Al E. Armstrong 640028160; Allan & Edine Moody 640051626, 640051677, 640051707.

Motion by Wittmann, seconded by Hutton to approve the sending board notices on the following parcels:



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PARCELS	OWNER	2015	2015
		PROPOSED CHANGE OF VALUE	PRIOR VALUE
640019625	JASON K ROSS	\$59,355	\$29,840
640020593	PETER MCCANN	\$58,250	\$46,705
640015339	RYAN S & JACLYN M LUNZMANN	\$12,495	\$30,470
640020100	BRENT LOTTMAN	\$70,630	\$78,340
640020933	BRYANT E SHOTKOSKI	\$63,210	\$64,215
640020941	SAMUEL J & DEEANN SIMONTON	\$31,405	\$25,195
640043674	RONNIE & VIRGINIA GIBSON	\$2,410	\$3,440
640020968	EVERETT BROWNING LV TRST	\$59,510	\$53,730
640043666	TERRY M & MARIA C MARNELL	\$3,325	\$7,450
640114202	LONNIE R SWANSON	\$10,850	\$8,050
640016022	BRUCE WILLIAMSON	\$40,915	\$32,610
640020542	TIM & ANTONIA SPANGLER	\$33,740	\$24,385
640016871	JUDY K MCALEXANDER	\$10,050	\$10,490
640059643	CAROLYN K BEDEA	\$244,825	\$244,980
640020852	ZACHERY S REEVES	\$28,560	\$52,020
640025757	HULDAH L LUNZMANN	\$670,000	\$676,695
640018696	GARY A DAVIS	\$1,980	\$4,200
640068421	THELMA & DENNIS BLOUNT (IOLL)	\$0	\$4,260
640014690	OTTO & HELEN VOLKER	\$106,865	\$115,385
640012531	NICHOLS MASONRY	\$5,250	\$0
640051030	RICHARD & JANE ANDREW	\$290,180	\$353,395
640023657	RICHARD/JANE ANDREW (.5) & LUKE ANDREW (.5)	\$695,265	\$751,530
640018815/640018807	JAMES & ROSE DOWNING (COMBINING LOTS)	\$12,085	\$12,160
640014933	BERWYN MOREN	\$8,970	\$9,960

With no further business to come before the Board of Equalization motion by Wittmann, seconded by Hutton to adjourn the meeting at 1:55 p.m. Roll call vote: Hutton, aye; Wittmann, aye; Bohling, aye.

Marvin Bohling
Chairman Board of Equalization

In Witness Whereof, I have hereunto set my hand and official seal this 1st day of July, 2015.

Joyce Oakley
County Clerk



Nemaha Board of Equalization Minutes



July 1, 2015

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 July 1, 2015 Commissioners Chambers, Nemaha County Courthouse, Auburn NE. 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). 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 Bohling 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 Mallory Lempka.

Chairman Bohling 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.

Motion by Hutton, seconded by Wittmann to approve the June 17, 2015 minutes as presented with no corrections. Roll call vote: Bohling, aye; Hutton, aye; Wittmann, aye.

Chairman Bohling opened a public hearing at 1:31 p.m. to hear testimony on the Exemption Application 422 for Tax Exemption on Real Property by Qualifying Organizations, Brownville Historical Society, legal description: Brownville O.T. Block 3, Lot 4A and Lot 5A. Public Notice of public hearing was published in the Nemaha County Herald on June 17, 2015. No one was present at the public hearing. Chairman Bohling closed the public hearing at 1:32 p.m.

Motion Wittmann, seconded by Hutton to approve the Exemption Application 422 for real property for Brownville Historical Society on legal description: Brownville O.T. Block 3, Lots 4A & 5A. Roll call vote: Hutton, aye; Bohling, aye; Wittmann, aye.

Assessor Lempka presented Tax List Correction 1507-05, parcel 640096670 Sec. 13 T6N R13E 1.86 acre – W290 ft of the E752.06 ft of the N 280 ft of the E1/2 NW1/4, Kayberdena Willard, Assessor's office received a correction from the Department of Revenue changing the amount of Homestead Exemption from 100% to 40%, added tax \$452.96. Motion by Hutton, seconded by Wittmann to approve tax list correction 1507-05 for Kayberdena Willard, due to change in Homestead Exemption, added tax \$452.95. Roll call vote: Bohling, aye; Wittmann, aye; Hutton, aye.

Motion by Wittmann, seconded by Hutton to approve sending Board notices on the following parcels: 640020550 Timothy Spangler, 640020321 Kenneth Anderson, 640015328 Lawrence Waskowiak, 640016820 James Doty, 640045545 Michael Hoak, 640018416 Dan Anderson, 640017258 Kenton Wheeldon, 640028128 Richard Andrew, 640040683 Kenton Wheeldon, 640040756 Kenneth Wheeldon, 640005632 Frank Critser. Roll call vote: Wittmann, aye; Hutton, aye; Bohling, aye.

The following Property Valuation Protests were heard by the Board of Equalization: Robert Nowack 640058302, 640058310, 640111718; Roger Kuhn 640073956, 640066194; Roger Kapustka 640097464, 640047734; Aufenkamp Family Trust 640051596, 640051685, 640051499; Rod Pebley 640030920; Nellie Lockard 640054331; JEMS Farms 640050239, 640064019; Peter Bunting 640019757; Elta Witney 640047130, 640022383; Marian Harney (no parcel number indicated);



Nemaha Board of Equalization Minutes



Gibbs Farms 640053483, 640030823; A.D.Gibbs 640096662, 640052800.

With no further business to come before the Board of Equalization motion by Hutton, seconded by Wittman to adjourn the meeting at 4:04 p.m. Roll call vote: Bohling, aye; Wittmann, aye; Hutton, aye.

Marvin Bohling, 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

The next meeting of the Board of Equalization is scheduled for Wednesday, July 15, 2015 at 1:30 p.m.



Nemaha Board of Equalization Minutes



July 15, 2015

County of Nemaha, Nebraska
BOARD OF EQUALIZATION

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

1:30 p.m.	Call meeting to order by Chairman Open Meeting Laws Approval of Agenda Approval of July 1, 2015 meeting minutes
1:31 p.m.	1. Authorize the Assessor to send Board notices Property Protests Hearings
1:35 p.m.	Daryl Stutheit
1:45 p.m.	Wayne Geyer
1:55 p.m.	Gerweck Farm Enter.
2:05 p.m.	GKG Farms
2:15 p.m.	James & Denise Rasmussen
2:20 p.m.	Delbert Jeanneret
2:30 p.m.	Mark Caspers
2:50 p.m.	J. Randel Smith Jane Smith Deer Creek Corp. Cloverdale Farms
3:05 p.m.	Daryl Obermeyer
3:20 p.m.	Rich & Jane Andrew
3:50 p.m.	Margaret Andrew
4:00 p.m.	Warren Jones
4:15 p.m.	L&H Investments
4:30 p.m.	Lloyd Moore
Recess until 8:00 a.m., Thursday, July 16, 2015	
8:00 a.m.	Duane Antholz
8:15 a.m.	Wilma Antholz
8:25 a.m.	Daniel Antholz
8:35 a.m.	Warren Anthony Rev. Trust
8:45 a.m.	Mary Jo Anthony Rev. Trust
8:55 a.m.	Emily Anthony Blane & Emily Anthony
9:15 a.m.	Jonathan Gerdes
9:25 a.m.	James & Joyce Gerdes James Gerdes Joyce Gerdes
9:45 a.m.	Pearl Gerdes Rev. Trust
9:55 a.m.	C&D Family Farms LLC
10:15 a.m.	Ryan Gerdes
10:25 a.m.	Linda Oestmann
10:45 a.m.	Jeff Oestmann
10:55 a.m.	Dale Nelson
11:05 a.m.	Marvin Caspers Blanche Caspers
11:25 a.m.	Elm Ranch
11:45 a.m.	William Hutton
11:55 a.m.	Elm Tree Farm
12:05 p.m.	Hacor Inc.
12:15 p.m.	Williamson
12:25 p.m.	Steve Kontz Other Business

Board of Equalization of the County of Nemaha, State of Nebraska met on July 15, 2015 Commissioners Chambers, Nemaha County Courthouse, Auburn NE. 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). 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.



Nemaha Board of Equalization Minutes



Chairman Bohling 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, County Assessor Mallory Lempka and County Contractor John Fritz.

Chairman Bohling 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.

Motion by Hutton, seconded by Wittmann to approve the July 1, 2015 minutes as presented with no corrections. Roll call vote: Bohling, aye; Wittmann, aye; Hutton, aye.

Motion by Wittmann, seconded by Hutton to approve the County Assessor Lempka to send Board notices to the following: 640018793 Ryan & Ashley Lynn; 640018939 Robert McAdams; 640019102 Luke Andrew; 640019145 Zach Reeves; 640019099 Ann Garey; 640042686 Johnny McConnaughey; 640018971 Michael Murphy; 640042635, 640042678, Benjamin Young; 640020976 Edward Allgood; 640020968 Everett Browning; 640043674 Ronnie Gibson; 640043666 Terry Marnell; 6430020933 Bryant Shotkoski; 640020941 Samuel Simonton; 640021026, 640021034 100 Oaks LLC; 640021050 William Bowles; 640021077 John Coatney; 640021018 Scott Coatney; 640021069 William Coffey; 640020922 Robert McAdams; 640021085 640020984 Timothy Rients; 640021042 Josh Whisler; 640021093 Patricia Longley; 640021158, 640043704, 640043739 Peru State College Foundation; 640021301 Kylie Allgood, etal; 640021182 Rex Coatney; 640021204 Scott Coatney; 640021328 Martin Fattig; 640021271 Teresa Krause; 640021239 Brent Lottman; 640021336 Adam Marriott; 640021263 Brent Melvin; 640021220 Peru State College Foundation; 640021298 Rena Pugh etal; 640021190 Roy Schneider; 640043747 St. Clara's Church; 640021212 Steven Wheeler; 640058965 Obermeyer Farms LLC; 640015182 Scott Epler; 640014682 Stanley Knippelmier; 640046274 Raymond Caspers; 640021514 Sylvia Fass; 640052037 Raymond Caspers; 640052339, 640055036, 640051952, 640032087 Marvin Davison; 640070663 James Gerdes; 640114118 Brian Zech; 640112291 Dennis Meyer; 640014682 Stanley Knippelmier; 640015182 Scott Epler; 640015085 Larinda Christensen. Roll call vote: Hutton, aye; Wittmann, aye; Bohling, aye.

The following protests hearing were held: Daryl Stutheit 640022421, 640032524; Wayne Geyer 640031986, 640031870; Gerweck Farm Enter. 640051197, 640051227; GKG Farms 640023533, 640051847; James & Denise Rasmussen 640014844; Delbert Jeanneret 640014283, 640045901, 640014143, 640014240, 640014275; Mark Caspers 640074383, 640046223, 640050484, 640051243, 640022111, 640022103; J. Randel Smith 640040381, 640017231, 640040705, 640040691, 640016294, 640040632, 640016324, 640040659, 640040179, 640040543, 640016812, 640040713, 640023428; Jane Smith 640055435; Deer Creek Corp. 640052053; Cloverdale Farms; 640051928, 640051995, 640023525, 640052274; Daryl Obermeyer 640059392, 640059384, 640028209, 640112269, 640059007, 640078443, 640058965; Rich & Jane Andrew 640051030, 640023657, 640059708, 640056296, 640059252, 640059686, 640054927, 640098592, 640059694, 640059236, 640112285, 640059740, 640094473, 640079032, 640056970, 640064167, 640028098, 640028284, 640023835, 640073875, 640059805; Margaret Andrew 640059651; Warren Jones 640059015, 640054668, 640027938, 640054765, 640055672, 640055788, 640055702, 640027725, 640028039, 640031110, 640051456; L&H Investments 6400065597, 640066348, 640066305, 640065589; Lloyd Moore 640066356, 640078168.

Motion by Wittmann, seconded by Hutton to recess until 8:00 a.m., Thursday, July 16, 2015 to continue with protest hearings. Roll call vote: Hutton, aye; Bohling, aye; Wittmann, aye.

Chairman Bohling reconvened the Board of Equalization meeting at 8:00 a.m., Thursday, July 16, 2015. Present were: Commissioners Marvin Bohling, Dennis Wittmann, Bob Hutton; County Clerk Joyce Oakley and County Assessor Mallory Lempka.

The following protests hearings were held: Duane Antholz 640102948, 640111300, 640048498, 640097820, 640025404, 640043542, 640098355, 640062083; Wilma Antholz 640048218; Daniel Antholz 640111750, 640057861; Warren Anthony Rev. Trust 640062237; Mary Jo Anthony Rev. Trust 640057381, 640098746; Emily Anthony 640052533; Blane & Emily Anthony 640029167, 640029728, 640058604, 640098851, 640029027, 640111343, 640033482, 640062342,



Nemaha Board of Equalization Minutes



640111262; Jonathan Gerdes 640114124; James & Joyce Gerdes 640023479; James Gerdes 640052169, 640046320, 640052134, 640095348, 640052088; Joyce Gerdes 640052452, 640052223, 640072712, 640052185; Pearl Gerdes Rev. Trust 640047580, 640047483; C&D Family Farms LLC 640028470, 640028489, 640028535, 640057411, 640070256, 640078362, 640061109, 640061117, 640114193, 640111831; Ryan Gerdes 640111270, 640079393, 640060722; Linda Oestmann 640025854, 640052835, 640052819, 640046738, 640096646, 640114116, 640052924, 640089283, 640046258, 640053548; Jeff Oestmann 640022731; Dale Nelson 640023169, 640097480; Marvin Caspers 640027261, 640051278, 640046673; Blanche Caspers 640061532, 640061621, 640061273, 640075274, 640061389; Elm Ranch 640062334, 640062393, 640062717, 640063004, 640063217, 640063292, 640063322, 640074405, 640075531; William Hutton 640023819; Elm Tree Farm 640056512, 640056628, 640054501, 640054498; Hacor Inc. 640013252; Bruce Williamson 640016022; Steve Kontz 640077803

With no further business to come before the Board of Equalization motion by Wittmann, seconded by Hutton to adjourn the meeting at 12:55 p.m. Roll call vote: Bohling, aye; Wittmann, aye; Hutton, aye.

Marvin Bohling
Chairman Board of Equalization

In Witness Whereof, I have hereunto set my hand and official seal this 22nd day of July, 2015.

Joyce Oakley
County Clerk



Nemaha Board of Equalization Minutes



Board of Equalization of the County of Nemaha, State of Nebraska met on Wednesday, July 22, 2015 Commissioners Chambers, Nemaha County Courthouse, Auburn NE. 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). 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 Bohling 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 Mallory Lempka.

Chairman Bohling 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: Hutton, aye; Wittmann, aye; Bohling, aye.

Motion by Wittmann, seconded by Hutton to approve the July 15, 2015 minutes as presented. Roll call vote: Bohling, aye; Wittmann, aye; Hutton, aye.

Motion by Wittman, seconded by Hutton to authorize Assessor Lempka to send Board notices to the following: 640009913 Bentley Brown; 640090982 Frank Karpinski; 640095704 Ronald Grotrian; 640103308 Dennis Crawford; 640033350 Brandon Bakker; 640114150 Black Hills Nebr. Gas Utility; 640052967 Auburn Development Co.; 640032028 David Bohling; 640033253 Scott Teten; 640038123 Clinton Antholz; 640062083 Duane Antholz; 640025919, 640049656 Jerry Oestmann. Roll call vote: Wittmann, aye; Hutton, aye; Bohling, aye.

2015 Property Valuation protests:

The Board of Equalization voted unanimously 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: 640028160 Al Armstrong; 640051626 640051677 640051707 Allan Moody; 640058302 640058396 640058310 640111718 Robert Nowack; 640073956 640066194 Roger Kuhn; 640022421 640032524 Daryl Stutheit; 640097464 640047734 Roger Kapustka; 640051596 640051685 640051499 Aufenkamp Family Trust; 640054331 Nellie Lockard; 640030920 Rod Pebley; 640050239 640064019 JEMS Farms; 640047130 640022383 Elta Whitney; 640058515 Marian Harney; 640030823 640053483 Gibbs Farms; 640096662 640052800 A. D. Gibbs; 640051197 640051227 Gerweck Farm; 640023533 640051847 GKG Farm Part.; 640039251 Brett Klepper; 640065597 640066348 640066305 640065589 L&H Investments; 640046223 640050484 640051243 540022111 540022103 640074383 Mark Caspers; 640027261 40051278 640046673 Marvin Caspers; 640061532 640061621 640061273 640075274 640061389 Blanche Caspers; 640017231 640040705 0640040691 640016294 640040632 640016324 640040659 640040179 640040543 0640016812 640040713 640023428 J. Randel Smith; 640051928 640051995 640023525, 640052274 Cloverdale farms; 6400452053 Deer Creek Corp; 640040381 J. Randel Smith; 640055435 Jane Smith; 64005130 640023657 640059708 640056296 640059252 640059686 640054927 640098592 640059694 640059236 640112285 640059740 640094473 640079032 640056970 640064167 640028098 640028284 640023835 640073875 640059805 Richard Andrew; 640059651 Margaret Andrew; 640059015 640054668 640027938 640054765 640055672 640055788 640055702 640027725 640028039 640031110 640051456 Warren Jones; 640102948 640111300 640048498 640097820 640025404 640043542 640098355 640062083 Duane Antholz; 640048218 Wilma Antholz; 640111750 640057861 Daniel Antholz; 640066356 640078168 Lloyd Moore; 640062237 Warren Anthony; 640057381 640098746 Mary Jo Anthony; 640052533 Emily Anthony; 640029167 640029728 640058604 640098851 640029027 640111343 640033482 640062342 640111262 Blane Anthony; 640029027 Blane Anthony; 640023479 640052169 640046320 640052134 640095348 640052088 James Gerdes; 640052452 640052223 640072712 640052185 Joyce Gerdes; 640047580 640047483 Pearl Gerdes; 640028470 640028489 640028535 640057411 640070256 640078362 640061109 640061117 640114193 640111831 C&D Family Farm; 640111270 640079393 640060722 Ryan Gerdes; 640025854 640052835 640052819 640046738 640096646 640114116 640089283 640046258 640053548 Linda Oestmann; 640022731 Jeff Oestmann; 640023169 640097480 Dale Nelson; 640059392 640059384 640028209 640112269 640059007 64078443 640058965 Daryl Obermeyer; 640062334



Nemaha Board of Equalization Minutes



640062393 640062717 6400063004 640063217 640063929 640063322 640074405 640075541 Elm Ranch; 640056512 640056628 640054501 640054498 Elm Tree Farm; 640013252 HACOR; 640077803 Steve Kontz

Board of Equalization voted unanimously to lower the valuation to the revised assessor's recommendation due to the condition of the property after testimony and evidence was presented during the hearing: 640019757 Peter Bunting

Board of Equalization voted unanimously to lower the valuation to the assessor's recommendation, due to the condition of the property after inspection and review by the assessor: 640031986, 640031870 Wayne Geyer; 640014283 640045901 640014143 640014240 640014275 Delbert Jeanneret; 640023819 William Hutton; 640016022 Bruce Williamson

Board of Equalization voted unanimously to lower the valuation to the assessor's recommendation, after research by the assessor from evidence presented at the protest hearing: 640014844 James Rasmussen

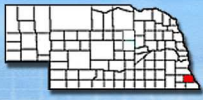
Board recessed at 3:02 p.m. for a 10 minute break.

With no further business to come before the Board of Equalization motion by Hutton, seconded by Wittmann to adjourn the meeting at 4:26 p.m. Roll call vote: Wittmann, aye; Hutton, aye; Bohling, aye.

Marvin Bohling, 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 12, 2015

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 August 12, 2015 Commissioners Chambers, Nemaha County Courthouse, Auburn NE. Notice of meeting published in the Nemaha County Herald on August 6, 2015. 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). 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 Bohling called the meeting to order at 8:45 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 Mallory Lempka.

Chairman Bohling 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; Bohling, aye; Hutton, aye.

Motion by Wittmann, seconded by Hutton to approve the July 22, 2015 minutes as presented with no corrections. Roll call vote: Bohling, aye; Wittmann, aye; Hutton, aye.

County Assessor Lempka presented the 2015-2016-2017 Plan of Assessment for Nemaha County as required by Nebr. State Statute 77-1311.02 to the Board of Equalization.

With no further business to come before the Board of Equalization motion by Hutton, seconded by Wittmann to adjourn the meeting at 8:53 a.m.

Marvin Bohling, 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





Nemaha Board of Equalization Minutes



September 23, 2015

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 12, 2015 meeting minutes

Tax List corrections

Real Estate

1. Kenneth Fike – selling a mobile home – accelerating taxes

Other Business

Appeal to the TERC Board

Mark Caspers Case No. 15A-0097

Mary J. Anthony Case No. 15A-0100

Blane Anthony Case No. 15A-0101

Blane Anthony Case No. 15A-0102

Blane Anthony Case No. 15A-0103

Jane Andrew Case No. 15A-0134

C&D Family Farms, LLC Case No. 15A-0137

C&D Family Farms, LLC Case No. 15A-0138

Board of Equalization of the County of Nemaha, State of Nebraska met on September 23, 2015 Commissioners Chambers, Nemaha County Courthouse, Auburn NE. Notice of meeting published in the Nemaha County Herald on September 17, 2015. 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). 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 Bohling 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, Deputy County Clerk Diane Johnson and Clerk Susan Unruh.

Chairman Bohling 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; Bohling, aye; Hutton, aye.

Motion by Wittmann, seconded by Hutton to approve the August 12, 2015 minutes as presented with no corrections. Roll call vote: Bohling, aye; Wittmann, aye; Hutton, aye.

Motion by Wittmann, seconded by Hutton to approve the Tax List Correction #1509-06, Kenneth L & Barbara J Fike, tax credit of \$54.98. Reason for correction: accelerating taxes for mobile home being moved off of property. Roll call vote: Hutton, aye; Wittmann, aye; Bohling, aye.

Assessor Clerk Unruh gave the list of appeals to the TERC Board. Mark Caspers Case No. 15A-0097, Mary J. Anthony Case No. 15A-0100, Blane Anthony Case No. 15A-0101, Blane Anthony Case No. 15A-0102, Blane Anthony Case No. 15A-0103, Jane Andrew Case No. 15A-0134, C&D Family Farms, LLC Case No. 15A-0137, C&D Family Farms, LLC Case No. 15A-0138.

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



Nemaha Board of Equalization Minutes



Marvin Bohling
Chairman Board of Equalization

In Witness Whereof, I have hereunto set my hand and official seal this 7th day of October, 2015.

Diane Johnson, Deputy County Clerk



Nemaha Board of Equalization Minutes



October 7, 2015

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 September 23, 2015 meeting minutes
 Tax List corrections
 Real Estate
 1. Lavon Knippelmeyer – accelerate taxes for mobile home to be moved
 Other Business
 1. Resolution 2015-32 - 2015 tax rates for political subdivisions

Board of Equalization of the County of Nemaha, State of Nebraska met on October 7, 2015 Commissioners Chambers, Nemaha County Courthouse, Auburn NE. Notice of meeting published in the Nemaha County Herald on October 1, 2015. 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). 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 Bohling called the meeting to order at 8:45 a.m. Present: Commissioner District 1 Bob Hutton, Commissioner District 2 Dennis Wittmann, Commissioner District 3 Marvin Bohling, Deputy County Clerk Diane Johnson and Assessor Mallory Lempka.

Chairman Bohling 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; Bohling, aye; Hutton, aye.

Motion by Hutton, seconded by Wittmann to approve the September 23, 2015 minutes as presented with no corrections. Roll call vote: Bohling, aye; Wittmann, aye; Hutton, aye.

Motion by Wittmann, seconded by Hutton to approve the Tax List Correction #1510-07, Lavon E & Joan E Knippelmeyer, tax credit of \$28.54. Reason for correction: accelerating taxes for mobile home being moved off of property. Roll call vote: Bohling, aye; Wittmann, aye; Hutton, aye.

Motion by Wittmann, seconded by Hutton to adopt Resolution 2015-32 - 2015 tax rates for political subdivisions. Roll call vote: Wittmann, aye; Hutton, aye; Bohling, aye.

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

Marvin Bohling
Chairman Board of Equalization



Nemaha Board of Equalization Minutes



In Witness Whereof, I have hereunto set my hand and official seal this 21st day of October, 2015.

Joyce Oakley, Nemaha County Clerk



Nemaha Board of Equalization Minutes



December 16, 2015

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 December 16, 2015 Commissioners Chambers, Nemaha County Courthouse, Auburn NE. Notice of meeting published in the Nemaha County Herald on December 10, 2015. 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). 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 Bohling called the meeting to order at 8:32 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 Mallory Lempka.

Chairman Bohling 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: Hutton, aye; Bohling, aye; Wittmann, aye.

Motion by Hutton, seconded by Wittmann to approve the November 4, 2015 minutes as presented with no corrections. Roll call vote: Wittmann, aye; Bohling, aye; Hutton, aye.

Assessor Lempka presented 2 tax list corrections for Board of Equalization approval on a building being assessed on incorrect property for Luke Andrew & Richard and Jane Andrew. Lempka explained the metal building is current being taxed on property of Luke Andrew in Section 7 T4N R15E whereas, the actual building is located on property owned by Richard & Jane Andrew in Section 36 T5N R15E.

Motion by Wittmann, seconded by Hutton to approve tax list correction 2015-08 for Luke Andrew on parcel 640051421, Section 7 T4N R15E, value of building was placed on wrong parcel, clerical error, building removed; deducted tax \$4,690.58. Roll call vote: Hutton, aye; Wittmann, aye; Bohling, aye.

Motion by Wittmann, seconded by Hutton to approve tax list correction 2015-09 for Richard & Jane Andrew on parcel 640051421, Section 36 R5N R15E, value of building was placed on wrong parcel, clerical error, building added; added tax \$4,572.36. Roll call vote: Bohling, aye; Hutton, aye; Wittmann, aye.

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

Marvin Bohling
Chairman Board of Equalization



Nemaha Board of Equalization Minutes



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 30, 2015

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 Wednesday, December 30, 2015 Commissioners Chambers, Nemaha County Courthouse, Auburn NE. Notice of meeting published in the Nemaha County Herald on December 24, 2015. 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). 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 Bohling 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 Mallory Lempka.

Chairman Bohling 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; Bohling, aye; Hutton, aye.

Motion by Hutton, seconded by Wittmann to approve the December 16, 2015 minutes as presented with no corrections. Roll call vote: Bohling, aye; Hutton, aye; Wittmann, aye.

Assessor Lempka presented tax list correction 1512-10 for Louis Stukenholtz, parcel 640062806, Section 11 T6N R14E 2.48 acres; value of ag. land didn't change after the split to NRD. Motion by Wittmann, seconded by Hutton to approve tax list correction 1512-10 for Louis Stukenholtz, tax credit \$809.96. Roll call vote: Hutton, aye; Wittmann, aye; Bohling, aye.

With no further business to come before the Board of Equalization motion by Wittmann, seconded by Hutton to adjourn the meeting at 8:41 a.m. Roll call vote: Wittmann, aye; Hutton, aye; Bohling, aye.

Marvin Bohling, 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