



Nemaha Board of Equalization Minutes



January 13, 2016

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, January 13, 2016 Commissioners Chambers, Nemaha County Courthouse, Auburn NE. Notice of meeting published in the Nemaha County Herald on January 7, 2016. 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 9.25 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 Hutton to approve the agenda as presented. Roll call vote: Hutton, aye; Bohling, aye; Wittmann, aye.

County Clerk Oakley called for nominations for Chairman of the Board of Equalization for 2016. Wittmann nominated Bohling. Motion by Wittmann, seconded by Hutton that nominations cease and elected Bohling as chairman of the Board of Equalization for 2016. Roll call vote: Bohling, aye; Wittmann, aye; Hutton, aye.

Bohling called for nominations for Vice Chairman for Board of Equalization for 2016. Bohling nominated Hutton. Motion by Bohling, seconded by Wittmann that nominations cease and elected Hutton as vice chairman of the Board of Equalization for 2016. Roll call vote: Wittmann, aye; Hutton, aye; Bohling, aye.

Motion by Wittmann, seconded by Hutton to approve the December 30, 2015 minutes as presented with no corrections. Roll call vote: Hutton, aye; Wittmann, aye; Bohling, aye.

Property Protest 2015-0197, parcel 640059805 for Richard Andrew was read into the record by County Assessor. Andrew was not present at the meeting.

With no further business to come before the Board of Equalization motion by Wittmann, seconded by to adjourn the meeting at 9:45 a.m. Roll call vote: Bohling, aye; Hutton, aye; Wittmann, aye.

Marvin Bohling
Chairman Board of Equalization

In Witness Whereof, I have hereunto set my hand and official seal this 27th day of January, 2016.

Joyce Oakley



Nemaha Board of Equalization Minutes



January 13, 2016

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, January 13, 2016 Commissioners Chambers, Nemaha County Courthouse, Auburn NE. Notice of meeting published in the Nemaha County Herald on January 7, 2016. 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 9.25 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 Hutton to approve the agenda as presented. Roll call vote: Hutton, aye; Bohling, aye; Wittmann, aye.

County Clerk Oakley called for nominations for Chairman of the Board of Equalization for 2016. Wittmann nominated Bohling. Motion by Wittmann, seconded by Hutton that nominations cease and elected Bohling as chairman of the Board of Equalization for 2016. Roll call vote: Bohling, aye; Wittmann, aye; Hutton, aye.

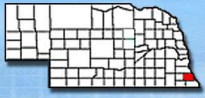
Bohling called for nominations for Vice Chairman for Board of Equalization for 2016. Bohling nominated Hutton. Motion by Bohling, seconded by Wittmann that nominations cease and elected Hutton as vice chairman of the Board of Equalization for 2016. Roll call vote: Wittmann, aye; Hutton, aye; Bohling, aye. Motion by Wittmann, seconded by Hutton to approve the December 30, 2015 minutes as presented with no corrections. Roll call vote: Hutton, aye; Wittmann, aye; Bohling, aye.

Property Protest 2015-0197, parcel 640059805 for Richard Andrew was read into the record by County Assessor. Andrew was not present at the meeting.

With no further business to come before the Board of Equalization motion by Wittmann, seconded by to adjourn the meeting at 9:45 a.m. Roll call vote: Bohling, aye; Hutton, 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



January 27, 2016

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, January 27, 2016 Commissioners Chambers, Nemaha County Courthouse, Auburn NE. Notice of meeting published in the Nemaha County Herald on January 21, 2016. 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 8:47 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 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 January 13, 2016 minutes as presented with no corrections. Roll call vote: Wittmann, aye; Hutton, aye; Bohling, aye.

Assessor Lempka presented tax list correction 1601-01 for Kathryn L. Olson on parcel 640098983, letter from the Dept. of Revenue stating a different approved homestead amount for 2013, \$708.66 added tax. Motion by Wittmann, seconded by Bohling to approved tax list correction 1601-01 for Kathryn Olson on parcel 640098983, \$708.66 added tax. Roll call vote: Bohling, aye; Wittmann, aye; Hutton, aye.

Lempka also explained to the Board regarding the Property Tax protest of Rich Andrew, that she has made contact with Mr. Andrew and would be setting up an appointment to review the inside of the metal bldg. and to measure for a more accurate valuation and present her findings at the next BOE meeting.

Chairman Bohling opened the public hearing for 2016 applications for motor vehicle exemption by qualifying nonprofit organizations at 8:52 a.m. No one was present at the public hearing. Chairman Bohling closed the public hearing at 8:53 a.m.

Treasurer Holtzman presented the following 2016 Applications for Exemption from Motor Vehicle Tax by Qualifying Nonprofit Organizations.

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



Nemaha Board of Equalization Minutes



Motion by Wittmann, seconded by Hutton to approve Application for Exemption from Motor Vehicle Tax by Qualifying Nonprofit Organizations for St. James Lutheran Church on a 2012 Chevrolet 4 Sedan. Roll call vote: Bohling, aye; Hutton, aye; Wittmann, aye.

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

Motion by Wittmann, seconded by Hutton to approve Application for Exemption from Motor Vehicle Tax by Qualifying Nonprofit Organizations for Catholic Social Services on a 1987 Dodge Pickup & 2004 Mitsubishi Truck. Roll call vote: Hutton, aye; Bohling, aye; Wittmann, aye.

Motion by Hutton, seconded by Wittmann to approve Application for Exemption from Motor Vehicle Tax by Qualifying Nonprofit Organizations for Hearts United for Animals on a 2006 Ford Van, 2005 Chevrolet Pickup and 2011 Chevrolet Van. Roll call vote: Wittmann, aye; Bohling, aye; Hutton, aye.

Motion by Hutton, seconded by Wittmann to approve Application for Exemption from Motor Vehicle Tax by Qualifying Nonprofit Organizations for Peru State College Foundation on a 2013 Ford Sedar. Roll call vote: Wittmann, aye; Hutton, aye; Bohling, aye.

Motion by Wittmann, seconded by Bohling to approve Application for Exemption from Motor Vehicle Tax by Qualifying Nonprofit Organizations for Good Samaritan Society, Auburn 2003 Ford Bus, 2000 Dodge Van, 2006 Chevrolet Sedan, 2012 Chevrolet Pickup, 2015 Trailer. Roll call vote: Bohling, aye; Wittmann, aye; Hutton, aye.

Motion by Wittmann, seconded by Hutton to approve Application for Exemption from Motor Vehicle Tax by Qualifying Nonprofit Organizations for Good Samaritan Society Home Care of SE Nebraska on 2012 Chevrolet sedan, 2012 Chevrolet Sedan, 2011 Chevrolet Sedan. 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 9:00 a.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 10th day of February, 2016.

Joyce Oakley
County Clerk



Nemaha Board of Equalization Minutes



February 10, 2016

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 February 10, 2016 Commissioners Chambers, Nemaha County Courthouse, Auburn NE. Notice of meeting published in the Nemaha County Herald on February 4, 2016. 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 Wittmann called the meeting to order at 9:00 a.m. Roll call: 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 Wittmann 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 January 27, 2016 minutes as presented with no corrections. Roll call vote: Bohling, aye; Hutton, aye; Wittmann, aye.

Chairman Bohling opened the Public Hearing at 9:01 for the approving or disapproving of Exemption Application for Tax Exemption on Real and Personal Property by Qualifying Organizations, Form 451. Notice of public hearing published in the Nemaha County Herald on January 28, 2016. Notice of public hearing sent via first class mail to each organization on January 29, 2016. The following were present for the public hearing: no one.

Chairman Bohling closed the public hearing at 9:02 a.m.

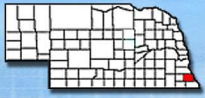
Motion by Wittmann, seconded by Hutton to approve the Exemption Application for partial Tax Exemption on real property for American Legion Post #23. Roll call vote: Wittmann, aye; Bohling, aye; Hutton, aye.

Motion by Wittmann, seconded by Hutton to approve the Exemption Application for partial Tax Exemption on real property for Bender-Reese Post #330 – Johnson American Legion. Roll call vote: Bohling, aye; Hutton, aye; Wittmann, aye.

Motion by Wittmann, seconded by Hutton to approve the Exemption Application for partial Tax Exemption on real property for Auburn Eagles Aerie #3767. Roll call vote: Hutton, aye; Bohling, aye; Wittmann, aye.

Motion by Wittmann, seconded by Hutton to approve the Exemption Application full Tax Exemption on real property for Berean Fundamental Church of Auburn. Roll call vote: Hutton, aye; Wittmann, aye; Bohling, aye.

Motion by Wittmann, seconded by Hutton to approve the Exemption Application full Tax Exemption on real property for Auburn Berean Church. Roll call vote: Hutton, aye; Wittmann, aye; Bohling, aye.



Nemaha Board of Equalization Minutes



Motion by Wittmann, seconded by Hutton to approve the Exemption Application full Tax Exemption on real property for Brownville Christian Church. Roll call vote: Hutton, aye; Bohling, aye; Wittmann, aye.

Motion by Wittmann, seconded by Hutton to approve the Exemption Application full Tax Exemption on real property for Brownville Fine Arts Association. Roll call vote: Wittmann, aye; Bohling, aye; Hutton, aye.

Motion by Wittmann, seconded by Hutton to approve the Exemption Application full Tax Exemption on real property for Brownville Historical Society. Roll call vote: Hutton, aye; Wittmann, aye; Bohling, aye.

Motion by Hutton, seconded by Wittmann to approve the Exemption Application full Tax Exemption on real property for Brownville Village Theatre Foundation. Roll call vote: Wittmann, aye; Bohling, aye; Hutton, aye.

Motion by Hutton, seconded by Wittmann to approve the Exemption Application full Tax Exemption on real property for Brownville Village Theatre Inc. Roll call vote: Hutton, aye; Wittmann, aye; Bohling, aye.

Motion by Hutton, seconded by Wittmann to approve the Exemption Application full Tax Exemption on real property for Calvary Christian Center Assemblies of God. Roll call vote: Bohling, aye; Wittmann, aye; Hutton, aye.

Motion by Wittmann, seconded by Hutton to approve the Exemption Application full Tax Exemption on real property for Brock Christian Church. Roll call vote: Hutton, aye; Wittmann, aye; Bohling, aye.

Motion by Wittmann, seconded by Hutton to approve the Exemption Application full Tax Exemption on real property for Auburn Christian Church. Roll call vote: Hutton, aye; Bohling, aye; Wittmann, aye.

Motion by Hutton, seconded by Wittman to approve the Exemption Application full Tax Exemption on real property for Evangelical Lutheran Good Samaritan Society. Roll call vote: Wittmann, aye; Hutton, aye; Bohling, aye.

Motion by Hutton, seconded by Wittmann to approve the Exemption Application full Tax Exemption on real property for First Presbyterian Church of Auburn. Roll call vote: Bohling, aye; Hutton, aye; Wittmann, aye.

Motion by Hutton, seconded by Wittmann to approve the Exemption Application full Tax Exemption on real property for First Southern Baptist Church of Auburn. Roll call vote: Hutton, aye; Wittmann, aye; Bohling, aye.

Motion by Hutton, seconded by Wittmann to approve the Exemption Application full Tax Exemption on real property for First United Methodist Church of Auburn. Roll call vote: Hutton, aye; Bohling, aye; Wittmann, aye.

Motion by Hutton, seconded by Wittmann to approve the Exemption Application full Tax Exemption on real property for Flatwater Art Foundation. Roll call vote: Wittmann, aye; Hutton, aye; Bohling, aye.

Motion by Wittmann, seconded by Hutton to approve the Exemption Application full Tax Exemption on real property for Hearts United for Animals. Roll call vote: Bohling, aye; Hutton, aye; Wittmann, aye.

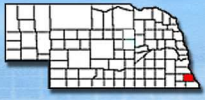
Motion by Hutton, seconded by Wittmann to approve the Exemption Application full Tax Exemption on real property for LL Coryell & Son Park Foundation. Roll call vote: Bohling, aye; Wittmann, aye; Hutton, aye.

Motion by Hutton, seconded by Wittmann to approve the Exemption Application full Tax Exemption on real property for Martin Luther Evan. Lutheran Church. Roll call vote: Hutton, aye; Wittmann, aye; Bohling, aye.

Motion by Hutton, seconded by Wittmann to approve the Exemption Application full Tax Exemption on real property for Methodist Church of Brownville. Roll call vote: Wittmann, aye; Hutton, aye; Bohling, aye.

Motion by Hutton, seconded by Wittmann to approve the Exemption Application full Tax Exemption on real property for Methodist Church of Nemaha. Roll call vote: Hutton, aye; Bohling, aye; Wittmann, aye.

Motion by Hutton, seconded by Wittmann to approve the Exemption Application full Tax Exemption on real property for Nemaha Christian Church. Roll call vote: Bohling, aye; Wittmann, aye; Hutton, aye.



Nemaha Board of Equalization Minutes



Motion by Hutton, seconded by Wittmann to approve the Exemption Application full Tax Exemption on real property for Nemaha Co. Agr. Society. Roll call vote: Hutton, aye; Wittmann, aye; Bohling, aye.

Motion by Hutton, seconded by Wittmann to approve the Exemption Application partial Tax Exemption on real property for Nemaha Co. Farm Bureau Inc. Roll call vote: Wittmann, aye; Hutton, aye; Bohling, aye.

Motion by Hutton, seconded by Wittmann to approve the Exemption Application full Tax Exemption on real property for Nemaha Co. Hospital. Roll call vote: Bohling, aye; Hutton, aye; Wittmann, aye.

Motion by Wittmann, seconded by Hutton to approve the Exemption Application full Tax Exemption on real property for Nemaha Valley Museum Inc. Roll call vote: Wittmann, aye; Hutton, aye; Bohling, aye.

Motion by Hutton, seconded by Wittmann to approve the Exemption Application full Tax Exemption on real property for New Life World Outreach Center of Auburn NE Inc. Roll call vote: Hutton, aye; Wittmann, aye; Bohling, aye.

Motion by Hutton, seconded by Wittmann to approve the Exemption Application full Tax Exemption on real property for Peru Community Church. Roll call vote: Wittmann, aye; Hutton, aye; Bohling, aye.

Motion by Hutton, seconded by Wittmann to approve the Exemption Application full Tax Exemption on real property for Peru Historical Foundation. Roll call vote: Bohling, aye; Wittmann, aye; Hutton, aye.

Motion by Hutton, seconded by Wittmann to approve the Exemption Application full Tax Exemption on real property for Peru Lodge #14 A.F. & A.M. Roll call vote: Hutton, aye; Wittmann, aye; Bohling, aye.

Motion by Hutton, seconded by Wittmann to approve the Exemption Application full Tax Exemption on real property for Peru State College Foundation. Roll call vote: Hutton, aye; Bohling, aye; Wittmann, aye.

Motion by Hutton, seconded by Wittmann to approve the Exemption Application partial Tax Exemption on real property for Peru Veterans of Foreign Wars Post #7299. Roll call vote: Wittmann, aye; Bohling, aye; Hutton, aye.

Motion by Wittmann, seconded by Hutton to approve the Exemption Application full Tax Exemption on real property for Region V Foundation. Roll call vote: Hutton, aye; Bohling, aye; Wittmann, aye.

Motion by Wittmann, seconded by Hutton to approve the Exemption Application full Tax Exemption on real property for South Auburn Church of Christ. Roll call vote: Bohling, aye; Hutton, aye; Wittmann, aye.

Motion by Hutton, seconded by Wittmann to approve the Exemption Application full Tax Exemption on real property for Southeast Nebraska Community Action Council. Roll call vote: Wittmann, aye; Bohling, aye; Hutton, aye.

Motion by Hutton, seconded by Wittmann to approve the Exemption Application full Tax Exemption on real property for St. Bernard's Catholic Church. Roll call vote: Bohling, aye; Hutton, aye; Wittmann, aye.

Motion by Hutton, seconded by Wittmann to approve the Exemption Application full Tax Exemption on real property for St. Clara's Catholic Church Inc. Roll call vote: Wittmann, aye; Hutton, aye; Bohling, aye.

Motion by Hutton, seconded by Wittmann to approve the Exemption Application full Tax Exemption on real property for St. Clara's Church Inc. Roll call vote: Bohling, aye; Hutton, aye; Wittmann, aye.

Motion by Hutton, seconded by Wittmann to approve the Exemption Application full Tax Exemption on real property for St. James Evangelical Lutheran Church. Roll call vote: Hutton, aye; Bohling, aye; Wittmann, aye.

Motion by Hutton, seconded by Wittmann to approve the Exemption Application full Tax Exemption on real property for St. John's Evangelical Lutheran Church. Roll call vote: Bohling, aye; Wittmann, aye; Hutton, aye.



Nemaha Board of Equalization Minutes



Motion by Hutton, seconded by Wittmann to approve the Exemption Application full Tax Exemption on real property for St. Joseph's Catholic Church. Roll call vote: Hutton, aye; Wittmann, aye; Bohling, aye.

Motion by Hutton, seconded by Wittmann to approve the Exemption Application full Tax Exemption on real property for St. Joseph Institute. Roll call vote: Wittmann, aye; Bohling, aye; Hutton, aye.

Motion by Hutton, seconded by Wittmann to approve the Exemption Application full Tax Exemption on real property for St. Matthew's Evangelical Lutheran Church. Roll call vote: Hutton, aye; Bohling, aye; Wittmann, aye.

Motion by Hutton, seconded by Wittmann to approve the Exemption Application full Tax Exemption on real property for St. Paul's Evangelical Lutheran Church. Roll call vote: Bohling, aye; Hutton, aye; Wittmann, aye.

Motion by Hutton, seconded by Wittmann to approve the Exemption Application full Tax Exemption on real property for St. Paul's Eva. Lutheran Church – Hickory Grove. Roll call vote: Wittmann, aye; Hutton, aye; Bohling, aye.

Motion by Hutton, seconded by Bohling to approve the Exemption Application full Tax Exemption on real property for Trinity Evangelical Lutheran Church. Roll call vote: Hutton, aye; Wittmann, abstain; Bohling, aye.

Motion by Hutton, seconded by Wittmann to approve the Exemption Application full Tax Exemption on real property for Trustees for Jehovah Witnesses. Roll call vote: Wittmann, aye; Bohling, aye; Hutton, aye.

Motion by Hutton, seconded by Wittmann to approve the Exemption Application full Tax Exemption on real property for Trustees of Bethel Community Church. Roll call vote: Bohling, aye; Wittmann, aye; Hutton, aye.

Motion by Wittmann, seconded by Hutton to approve the Exemption Application full Tax Exemption on real property for United Methodist Church. Roll call vote: Wittmann, aye; Bohling, aye; Hutton, aye.

Motion by Hutton, seconded by Wittmann to approve the Exemption Application full Tax Exemption on real property for United Methodist Church (Johnson). Roll call vote: Hutton, aye; Bohling, aye; Wittmann, aye.

Motion by Hutton, seconded by Wittmann to approve the Exemption Application full Tax Exemption on real property for United Methodist Church (Julian). Roll call vote: Bohling, aye; Hutton, aye; Wittmann, aye.

Motion by Hutton, seconded by Wittmann to approve the Exemption Application full Tax Exemption on real property for Meriwether Lewis Foundation. Roll call vote: Hutton, aye; Wittmann, aye; Bohling, aye.

Motion by Hutton, seconded by Wittmann to approve the Exemption Application full Tax Exemption on real property for Zion Lutheran Church. Roll call vote: Wittmann, aye; Bohling, aye; Hutton, aye.

Motion by Wittmann, seconded by Hutton to approve the Exemption Application full Tax Exemption on personal property for Catholic Social Services. Roll call vote: Bohling, aye; Hutton, aye; Wittmann, aye.

Motion by Wittmann, seconded by Hutton to approve the Exemption Application full Tax Exemption on personal property for Nemaha County Development Alliance. Roll call vote: Hutton, aye; Bohling, aye; Wittmann, aye.

Motion by Hutton, seconded by Wittmann to approve the Exemption Application full Tax Exemption on personal property for Nemaha County Health Services, Inc. Roll call vote: Wittmann, aye; Hutton, aye; Bohling, aye.

Motion by Hutton, seconded by Wittmann to approve the Exemption Application full Tax Exemption on personal property for Peru Day Care. Roll call vote: Hutton, aye; Bohling, aye; Wittmann, aye.

Motion by Wittmann, seconded by Hutton to approve the Exemption Application full Tax Exemption on personal property for Project Response Inc. Roll call vote: Bohling, aye; Wittmann, aye; Hutton, aye.



Nemaha Board of Equalization Minutes



Assessor Lempka presented tax list correction #1602-02, removed already, taxes were already accelerated, Terra Scan didn't delete record. Motion by Wittmann, seconded by Hutton to approve tax list correction 1602-02 for Kenneth & Barbara Fike on a mobile home. Roll call vote: Bohling, aye; Wittmann, aye; Hutton, aye.

With no further business to come before the Board of Equalization, motion by Hutton, seconded by Bohling to adjourn at 12:14 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



February 24, 2016

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, February 24, 2016 Commissioners Chambers, Nemaha County Courthouse, Auburn NE. Notice of meeting published in the Nemaha County Herald on February 18, 2016. 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. Also present were: Mark Caspers, Luke Andrew, Rich Andrew and NADAA Director Jessica Baker.

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 Hutton, seconded by Wittmann to approve the February 10, 2016 minutes as presented with no corrections. Roll call vote: Bohling, aye; Wittmann, aye; Hutton, aye.

Protest for Richard & Jane Andrew was reviewed. Andrew indicated this building was incorrectly assessed for several years with the building being on the wrong parcel. A Tax List correction was approved by the BOE at an earlier meeting correcting assessment of the building to the correct parcel. Andrew presented actual cost for the building located in Sec. 36 T4N R15E. Mark Caspers also presented information regarding 'like assessment' for agriculture buildings located in Nemaha County. Board took no action on the protest filed for Richard Andrew, as the Assessor will review the actual costs presented for building the structure. Assessor will present her recommendation and the BOE will make their Final Determination on Andrew's protest at the March 9, 2016 Board of Equalization meeting.

With no further business to come before the Board of Equalization Motion by Bohling, seconded by Hutton to adjourn the meeting at 9:08 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



NEMAHA COUNTY BOARD OF EQUALIZATION **AGENDA**

March 9, 2016

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

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

8:45 a.m. Call meeting to order by Chairman
 Open Meeting Laws
 Approval of Agenda
 Approval of minutes – February 24, 2016

 Property Protests
 1. Richard Andrew

 Other Business

Board of Equalization of the County of Nemaha, State of Nebraska met on Wednesday, March 9, 2016 Commissioners Chambers, Nemaha County Courthouse, Auburn NE. Notice of meeting published in the Nemaha County Herald on March 3, 2016. 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. Also present: Mark Caspers, Luke Andrew and Jane Andrew.

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 February 24, 2016 minutes as presented with no corrections. Roll call vote: Wittmann, aye; Bohling, aye; Hutton, aye.

Property Protest Richard Andrew 2015-0197 - Motion by Wittmann, seconded by Bohling to lower the valuation to the assessor's recommendation due to the condition of the property, after inspection and review by the county assessor. Roll call vote: Bohling, aye; Wittmann, 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 8:55 a.m. Roll call vote: Wittmann, aye; Bohling, 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





Nemaha Board of Equalization Minutes



May 4, 2016

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, May 4, 2016 Commissioners Chambers, Nemaha County Courthouse, Auburn NE. Notice of meeting published in the Nemaha County Herald on April 28, 2016. 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 8:47 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: Bohling, aye; Hutton, aye; Wittmann, aye.

Motion by Hutton, seconded by Wittmann to approve the March 9, 2016 minutes as presented with no corrections. Roll call vote: Wittmann, aye; Hutton, aye; Bohling, aye.

Assessor Lempka presented tax list correction on parcel 640018106, Craig & Mary Davis, correction of 2015 assessed value, value did not get corrected after the 2015 informal preliminary hearings, clerical error. Motion by Wittmann, seconded by Hutton to approve tax list correction 1605-03 on parcel 640018106, Craig & Mary Davis, deducted tax \$224.98. Roll call vote: Hutton, aye; Wittmann, aye; Bohling, aye.

Motion by Wittmann, seconded by Hutton to set the following dates were set for 2016 Protest Hearings dates: June 15, 2016 1:00 p.m., June 29, 2016 1:00 p.m., July 13, 2016 1:00 p.m. (alternate date July 14, 2016 at 8:00 a.m.) with final hearing date on July 21, 2016 at 8:00 a.m. Roll call vote: Bohling, aye; Wittmann, aye; Hutton, aye.

Assessor Lempka indicated she would be no longer have a IT contract with BComm after 6-1-16.

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; Bohling, aye; Wittmann, aye.

Marvin Bohling
Chairman Board of Equalization

In Witness Whereof, I have hereunto set my hand and official seal this 18th day of May, 2016.



Nemaha Board of Equalization Minutes



Joyce Oakley
County Clerk



Nemaha Board of Equalization Minutes



Public Notice

Board of Equalization of the County of Nemaha, State of Nebraska met on Wednesday, May 18, 2016 Commissioners Chambers, Nemaha County Courthouse, Auburn NE. Notice of meeting published in the Nemaha County Herald on April 28, 2016. 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).

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

Motion by Wittmann, seconded by Hutton to approve the May 4, 2016 minutes as presented with no corrections. Roll call vote: Bohling, aye; Wittmann, aye; Hutton, aye.

Assessor Lempka presented 3 tax list corrections on parcel 640115478, Brian M. Zech, failed to report personal property for 2013, 2014 and 2015.

Motion by Wittmann, seconded by Hutton to approve tax list correction 1605-04, parcel 640115478, Brian Zech personal property for 2015, added tax \$3,208.34 + penalty \$802.08 = \$4,010.42. Roll call vote: Wittmann, aye; Hutton, aye; Bohling, aye.

Motion by Wittmann, seconded by Hutton to approve tax list correction 1605-05, parcel 640115478, Brian Zech personal property for 2014, added tax \$1,766.31 + penalty \$441.57 = \$2,207.88. Roll call vote: Hutton, aye; Wittmann, aye; Bohling, aye.

Motion by Wittmann, seconded by Hutton to approve tax list correction 1605-06, parcel 640115478, Brian Zech personal property for 2013, added tax \$1,663.25 + penalty \$415.81 = \$2,079.06. Roll call vote: Bohling, aye; Hutton, aye; Wittmann, aye.

Assessor Lempka presented tax list correction 1605-07 on parcel 640059805, Richard & Jane Andrew, failed to do tax list correction at the time of protest, Clerical error. Motion by Wittmann, seconded by Hutton to approve tax list correction 1605-07 for Richard & Jane Andrew \$1,952.66 tax credit. Roll call vote: Hutton, aye; Bohling, aye; Wittmann, aye.

Board reviewed the Findings & Orders Value of Real Property with Nemaha County for 2016.

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: 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



June 15, 2016

County of Nemaha, Nebraska
BOARD OF EQUALIZATION

Commissioners Chambers

1824 N St Courthouse, Suite 201, Nemaha County Courthouse

1:00 p.m.

Call meeting to order by Chairman

Open Meeting Laws

Approval of Agenda

Approval of meeting minutes – May 18, 2016

Tax List corrections:

Real Estate

Approval for the Assessor to send board notices to the following:

JUNE 15, 2016 BOARD OF EQUALIZATION NOTICES

PARCELS	OWNER	2016 PROPOSED CHANGE OF VALUE	2016 PRIOR VALUE
640065325	GEORGE GRAFTON	\$882	\$1,262
640066887	JAMES PATRICK MORRIS (1ST TST)	\$6,588	\$9,428
640056679	KENNETH BRIDGEWATER	\$5,517	\$13,151
640059821	CHRISTOPHER & CARYL ANN CASHMERE	\$4,644	\$6,646
640058140	LOUIS A & CHERYL K PARROTT	\$2,700	\$3,864
640097758	TODD A & KRISTY A MERTES	\$1,575	\$2,254
640068006	J RANDEL & MARGARET JANE SMITH	\$7,488	\$10,716
640069983	DOROTHY E REED	\$5,871	\$7,796
640078923	LAVERNE E & MARY K MICHEL	\$369	\$528
640059813	THELMA L MONTANELLI	\$4,527	\$6,479
640056113	NATHAN A LESLIE	\$16,425	\$22,815
640096506	TODD & SHAWNA L HENRY	\$11,790	\$16,873
640059872	TODD A & SHAWNA L HENRY	\$10,971	\$15,701
640065236	PHILIP J WEMHOFF	\$3,348	\$4,791
640065244	KENNETH E & JEAN M ANDERSON	\$305	\$395
640097030	TODD A & KRISTY A MERTES	\$8,082	\$11,566
640095909	NANCY R AUSTIN (ET AL)	\$2,700	\$3,864
640097588	JIM E MINARDI (ET AL)	\$26,064	\$37,300
640059902	JAMES S KORDIK (ET AL)	\$2,700	\$3,864
640059899	JAMES KORDIK (ET AL)	\$10,871	\$14,728
640059953	JUDY K MCALEXANDER	\$1,521	\$2,177
640069460	MARTIN W WESSELS (ET AL)	\$792	\$1,133
640060730	WILLIAM H & BEVERLY A KIELER	\$1,647	\$2,357
640053289	WILLARD KUHLMANN	\$6,781	\$18,839
640036333	LEONARD BROWN	\$2,672	\$15,056

Property Protests:



Nemaha Board of Equalization Minutes



1:00 p.m.	Fred Armknecht	160001
1:10 p.m.	Dell Aufeknkamp	160002-160004
1:25 p.m.	Steven Kontz	160005

Other Business:

2016-2017-2018 Plan of Assessment for Nemaha County, NE presented by Nemaha Co. Assessor Mallory Lempka

Board of Equalization of the County of Nemaha, State of Nebraska met on Wednesday, June 15, 2016 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 1:04 p.m. Present: Commissioner District 1 Bob Hutton, Commissioner District 3 Marvin Bohling, Wittmann Deputy County Clerk Diane Johnson and County Assessor Mallory Lempka. Absent: Commissioner District 2 Dennis

Chairman Bohling 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; Hutton, aye.

Motion by Hutton, seconded by Bohling to approve the May 18, 2016 minutes as presented with no corrections. Roll call vote: Hutton, aye; Bohling, aye.

Motion by Hutton, seconded by Bohling to approve County Assessor Lempka to send Board notices to the following: 640065325 George Grafton, 640066887 James Patrick Morris; 640056679 Kenneth Bridgewater; 640059821 Christopher Cashmere; 640058140 Louis Parrott; 640097758 Todd Mertes; 640068006 J. Randel Smith; 640069983 Dorothy Reed; 640078923 Laverne Michel; 640059813 Thelma Montanelli; 640056113 Nathan Leslie; 64096506 Todd Henry; 640059872 Todd Henry; 640065236 Philip Wemhoff; 640065244 Kenneth Anderson; 640097030 Todd Mertes; 640095909 Nancy Austin; 640097588 Jim Minardi; 640059902, 640059899 James Kordick; 640059953 Judy McAlexnader; 640069460 Martin Wessels; 640060730 William Kieler; 640053289 Willard Kuhlmann; 640036333 Leonard Brown. Roll call vote: Hutton, aye; Bohling, aye.

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

The Nemaha County Assessor's Certification of Policy of Office was read and entered into the record for 2016. Records include: Required Manuals, Required Statutes, Regulations, Director and Procedures, Contract Appraisals, Computer Service and General Guide. Copy of certification was given to each taxpayer who was present at the hearing.

The following protests were read into the record: 160002-160004 Dell Aufenkamp; 160005 Steven Kontz.



Nemaha Board of Equalization Minutes



With no further business to come before the Board of Equalization, Motion by Hutton, seconded by Bohling to adjourn the meeting at 2:00 p.m. Roll call vote: Hutton, aye; Bohling, aye.

Marvin Bohling, Chairman
Board of Equalization

I, Diane Johnson, the undersigned Deputy 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 or on the Nemaha County's website:

www.nemahacounty.ne.gov

Diane Johnson, Deputy
County Clerk



Nemaha Board of Equalization Minutes



June 29, 2016

County of Nemaha, Nebraska BOARD OF EQUALIZATION

Commissioners Chambers

1824 N St Courthouse, Suite 201, Nemaha County Courthouse

1:00 pm Call meeting to order by Chairman
Open Meeting Laws
Approval of Agenda
Approval of meeting minutes – June 15, 2016

	Property Protests	
1:05 p.m.	Fred & Pam Armknecht	160001
1:15 p.m.	Morey Cade	160006
1:25 p.m.	Glenn J. Kelley	160007
1:30 p.m.	Nevin Miller	160008-160009
1:40 p.m.	Gibbs	160010-160012
1:50 p.m.	Calvary Church	160010-160015

Approval for the Assessor to send board notices

Other Business

Board of Equalization of the County of Nemaha, State of Nebraska met on June 29, 2016 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 1:00 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; Wittmann, aye; Hutton, aye.

Motion by Hutton, seconded by Wittmann to approve the June 15, 2016 minutes as presented with no corrections. Roll call vote: Hutton, aye; Bohling, aye; Wittmann, aye.

Motion by Wittmann, seconded by Hutton to authorize Assessor Lempka to send board notices on the following:

JUNE 29, 2016 BOARD OF EQUALIZATION NOTICES

PARCELS	OWNER	2016 PROPOSED CHANGE OF VALUE	2016 PRIOR VALUE
640044557	CROWN POINTE PROPERTIES LLC	\$99,020	\$229,230
640044476	CROWN POINTE PROPERTIES LLC	\$89,973	\$308,076
640044808	RED BUD CROWN LLC	\$59,889	\$93,180
640044646	RED BUD CROWN LLC	\$49,213	\$92,865



Nemaha Board of Equalization Minutes



640044883 RED BUD CROWN LLC	\$62,568	\$92,865
640044379 APPLE RIVER CROWN LLC	\$88,667	\$79,780
640044468 APPLE RIVER CROWN LLC	\$88,667	\$79,780
640044972 APPLE RIVER CROWN LLC	\$85,659	\$79,310
640044549 APPLE RIVER CROWN LLC	\$88,667	\$79,780
640044271 APPLE RIVER CROWN LLC	\$88,667	\$79,780
640039308 SHERIDAN APARTMENTS	\$167,902	\$460,784
640044212 SHERIDAN APARTMENTS	\$175,931	\$477,233
640078648 ALMA DETTMER	\$1,557	\$42,625
640034055 ALBERT FULLER	\$52,800	\$73,564
640027091 RACHEL ENSOR RIEGER (DAVID RIEGER)	\$50,426	\$55,431
640039391 DAVID FLIES	\$40,505	\$48,662
640036120 KEN ANDERSON	\$10,115	\$20,363
640018564 JAMES & COLLEN POPE	\$8,719	\$10,570
640008453 THOMAS B & MARLENE ANN SVOBODA	\$67,850	\$77,165
640045030 BILL HUTTON	\$1,290	\$10,451
640035302 DENNY & CAROL WHEELER	\$350,855	\$405,387
640036163 DENNY & CAROL WHEELER	\$162,153	\$195,974
640032893 DENNY & CAROL WHEELER	\$188,625	\$240,822
640036651 MARK J & KIMBERLY M BLAZEK	\$84,225	\$92,725
640078478 GERALD & MARY STUKENHOLTZ	\$85,839	\$123,370
640016901 JUDY MCALEXANDER	\$5,436	\$6,010
640029574 NANCY A WOODHAMS	\$364,899	\$371,912
640103294 RICHARD & LINDA K MOODY	\$23,637	\$29,294
640066585 RICK & AMY CLARK	\$360,253	\$497,632
640028470 C & D FAMILY FARMS LLC	\$635,369	\$660,419
640028535 C & D FAMILY FARMS LLC	\$497,822	\$506,165
640023355 CAROLYN S BREDEMEIER	\$896,617	\$905,769
640091873 ZITO MIDWEST (IOLL)	\$0	\$5,919
640011454 MELVIN GREENWADE	\$8,566	\$17,132
640111408 OESTMANN FARMS LLC	\$221,377	\$226,562
640059368 OESTMANN FARMS LLC	\$380,272	\$384,152
640055273 JAMES II & JANAY OESTMANN (.5 INT)	\$730,170	\$730,445
640096174 JAMES II & JANAY OESTMANN (.5 INT)	\$131,280	\$146,604
640054935 OESTMANN FARMS INC (.5 INT)	\$302,316	\$311,528
640054943 OESTMANN FARMS INC (.5 INT)	\$149,075	\$151,335
640095763 OESTMANN FARMS INC	\$316,592	\$320,138
640053971 OESTMANN FARMS INC	\$547,911	\$562,307
640061907 GARY PIPER (ET AL)	\$473,222	\$488,937
640096093 L EDWIN JOHNSON	\$34,953	\$109,991
640096956 L EDWIN JOHNSON	\$102,062	\$27,024

The above properties were reviewed by Mallory Lemka, Jon Fritz, or Jessica Fritz-Reiter.

Changes were made according to their findings.

Roll call vote: Roll call vote: Bohling, aye; Wittmann, aye; Hutton, aye.



Nemaha Board of Equalization Minutes



The following protests were read into the record: 1:05 p.m. Fred & Pam Armknecht 160001;
1:15 p.m. Morey Cade 160006; 1:25 p.m. Glenn J. Kelley 160007; 1:30 p.m. Nevin Miller 160008-160009; 1:40 p.m.
Gibbs 160010-160012; 1:50 p.m. Calvary Church 160010-160015.

With no further business to come before the Board of Equalization, motion by Wittmann to adjourn the meeting at 2:00
p.m., seconded by Hutton. 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 or on the Nemaha County's website: www.nemahacounty.ne.gov

Joyce Oakley
County Clerk



Nemaha Board of Equalization Minutes



Board of Equalization of the County of Nemaha, State of Nebraska met on Wednesday, July 13, 2016 Commissioners Chambers, Nemaha County Courthouse, Auburn NE. Notice of meeting published in the Nemaha County Herald on 2016. 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).

Chairman Bohling called the meeting to order at 1:00 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 Contracted Appraiser 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 June 29, 2016 minutes as presented with no corrections. Roll call vote: Bohling, aye; Wittmann, aye; Hutton, aye.

Motion by Hutton, seconded by Wittmann to approve County Assessor Lempka to send board notices to: 640035825 Susan Root; 640035914, 640066593 Shane & Sue Charbonnet, 640062806, 640034268 Louis Stukenholtz; 640036007 Melinda Clark; 640078559 Leroy & Valoire Abel; 640012280 Cheryl A. Turner et al; 640044379, 640044468, 640044972, 640044549, 640044271 Apple River Crown; 640037798 Kathleen Riley; 640060048 Brownville Development Co. Roll call vote: Hutton, aye; Wittmann, aye; Bohling, aye.

The following protests were heard by the BOE: Bulldog Storage 640033547; Concrete Industries 640096999; Robert & Shirley Drake 640033571; Auburn Eagles 640034799, 640034705; Marvin Caspers 640027261; Mark Caspers 640022103, 640050484, 640046223; Dale Remmers 640047548; Rose Bowman 640095232; Richard Andrew 640059805; Luke Andrew 640019102.

With no further business to come before the Board of Equalization, motion by Hutton, seconded by Wittmann to adjourn at 3:00 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 or on the Nemaha County's website: www.nemahacounty.ne.gov

Joyce Oakley
County Clerk



Nemaha Board of Equalization Minutes



Board of Equalization of the County of Nemaha, State of Nebraska met on Thursday, July 21, 2016 Commissioners Chambers, Nemaha County Courthouse, Auburn NE.

Chairman Bohling called the meeting to order at 8:00 a.m. Present: Commissioner District 1 Bob Hutton, Commissioner District 3 Marvin Bohling, County Clerk Joyce Oakley and County Assessor Mallory Lempka. Absent: Commissioner District 2 Dennis Wittmann.

Chairman Bohling 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.

Motion by Bohling, seconded by Hutton to approve the July 13, 2016 minutes as presented with no corrections. Roll call vote: Bohling, aye; Hutton, aye.

Motion by Hutton, seconded by Bohling to authorize the assessor to send board notices to the following. Roll call vote: Bohling, aye; Hutton, aye. 640010709 James Hoagland; 640035698 Dennis Norvell; 640034284 Charles Nixon; 640096093. 640096956 Edwin Johnson.

2016 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: 640051596, 640051685, 640051499 R. Dell Aufenkamp; 640059031, 640079822 Morey Cade; 640052584 Glen Kelley; 640052800, 640096662, 640030823 A. Gibbs & Gibbs Farms; 640033547 Bulldog Storage; 640046223 Mark Caspers; 640047548 Dale Remmers.

The Board of Equalization voted unanimously to accept the recommendation of the assessor, which indicates no change at this time. No evidence was presented to warrant a change on the following protests: 640000703 Nevin Miller; 640096999 Concrete Industries; 640022103 Mark Caspers; 640019102 Luke Andrew.

The Board of Equalization voted unanimously after testimony and evidence presented indicated a clerical error, the board moved to correct such error on the following protest: 640076602 Nevin Miller.

The Board of Equalization voted unanimously after testimony and evidence presented to the assessor, voted to lower the valuation to the assessor's recommendation on the following protest: 640026311 Calvary Christian Center; 640059805 Richard Andrew.

The Board of Equalization voted unanimously after inspection and review by the assessor, voted to lower the value due to the condition of the property: 640077803; 640033571 Robert Drake; 640034705 Auburn Eagles 3767.

The Board of Equalization voted unanimously after review of the property by the assessor, voted to lower the value to equalize with other like property on the following protest: 640048692 Fred Armknecht; 640027261 Marvin Caspers; 640050484 Mark Caspers; 640095232 Rose Ann Bowman.

The Board of Equalization voted unanimously to raise the valuation after additional information was received on the following protest: 640034799 Auburn Eagles 3767.

With no further business to come before the Board of Equalization to adjourn the meeting at motion by Bohling, seconded by Hutton to adjourn at 8:30 a.m. Roll call vote: Bohling, 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 or on the Nemaha County's website: www.nemahacounty.ne.gov

Joyce Oakley
County Clerk



Nemaha Board of Equalization Minutes



August 10, 2016

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, August 10, 2016 Commissioners Chambers, Nemaha County Courthouse, Auburn NE. Notice of meeting published in the Nemaha County Herald on August 4, 2016. 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 9:00 a.m. Present: Commissioner District 1 Bob Hutton, Commissioner District 3 Marvin Bohling, County Clerk Joyce Oakley and County Treasurer Pat Holtzman.

Chairman Bohling 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; Hutton, aye.

Motion by Hutton, seconded by Bohling to approve the July 21, 2016 minutes as presented with no corrections. Roll call vote: Bohling, aye; Hutton, aye.

Pat Holtzman, Nemaha County Treasurer presented Motor Vehicle Exemption for Good Samaritan Society, Auburn on a 2012 Dodge Grand Caravan. Motion by Hutton, seconded by Bohling to approve the Motor Vehicle Exemption on a 2012 Dodge Grand Caravan for Good Samaritan Society. Roll call vote: 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 9:01a.m. Roll call vote: 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 or on the Nemaha County's website: www.nemahacounty.ne.gov

Joyce Oakley
County Clerk



Nemaha Board of Equalization Minutes



September 21, 2016

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, September 21, 2016 Commissioners Chambers, Nemaha County Courthouse, Auburn NE. Notice of meeting published in the Nemaha County Herald on September 15, 2016. 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 8:50 a.m. Present: Commissioner District 1 Bob Hutton, Commissioner District 2 Bryan Mellage, Commissioner District 3 Marvin Bohling, County Clerk Joyce Oakley, County Assessor Mallory Lempka and County Treasurer Pat Holtzman.

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

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

Motion by Hutton, seconded by Mellage to approve the August 10, 2016 minutes as presented with no corrections. Roll call vote: Mellage, aye; Bohling, aye; Hutton, aye.

County Assessor Lempka noted that she had received copies 2 TERC filings for 2016 from the County Clerk: Pam & Fred Arnknecht and Concrete Industries.

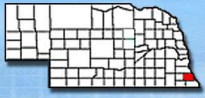
Chairman Bohling opened a public hearing at 8:57 a.m. for the approval of Application of Exemption of Motor Vehicles Taxes by Qualifying Nonprofit Organizations for Good Samaritan Society Home Care of SE NE on a 2012 Ford, 4 Door. No one was present at public hearing opposing the tax exemption. Chairman Bohling closed the public hearing at 8:59 p.m.

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

With no further business to come before the Board of Equalization motion by Hutton, seconded by Mellage to adjourn the meeting at 9:01 a.m. Roll call vote: Mellage, 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 or on the Nemaha County's website: www.nemahacounty.ne.gov



Nemaha Board of Equalization Minutes



Joyce Oakley
County Clerk



Nemaha Board of Equalization Minutes



October 14, 2016

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 Friday, October 14, 2016 Commissioners Chambers, Nemaha County Courthouse, Auburn NE. Notice of meeting published in the Nemaha County Herald on October 6, 2016. 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 led the Pledge of Allegiance and noted the posting of the Open Meeting Poster and the availability of the Open Meeting Handouts to the public. Visitors present: Dave Swanson, Auburn Newspapers.

Chairman Bohling called the meeting to order at 8:03 a.m. Present: Commissioner District 1 Bob Hutton, Commissioner District 2 Bryan Mellage, Commissioner District 3 Marvin Bohling, County Clerk Joyce Oakley.

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

Motion by Hutton, seconded by Mellage to approve the September 21, 2016 minutes as presented with no corrections. Roll call vote: Mellage, aye; Bohling, aye; Hutton, aye.

County Clerk Oakley presented Resolution 2016-45 for board approval setting the Levies for the political subdivisions for FY 2016-2017. Motion by Mellage, seconded by Hutton to adopt Resolution 2016-45 setting the FY 2016-2017. Roll call vote: Hutton, aye; Bohling, aye; Mellage, aye.

With no further business to come before the Board of Equalization motion by Hutton, seconded by Mellage to adjourn the meeting at 8:11 a.m. Roll call vote: Mellage, aye; Bohling, 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 or on the Nemaha County's website: www.nemahacounty.ne.gov

Joyce Oakley
County Clerk



Nemaha Board of Equalization Minutes



December 13, 2016

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 13, 2016 Commissioners Chambers, Nemaha County Courthouse, Auburn NE. Notice of meeting published in the Nemaha County Herald on December 6, 2016. 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 8:57 a.m. Present: Commissioner District 1 Bob Hutton, Commissioner District 2 Bryan Mellage, 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 Mellage, seconded by Hutton to approve the agenda as presented. Roll call vote: Hutton, aye; Mellage, aye; Bohling, aye.

Motion by Mellage, seconded by Hutton to approve the October 14, 2016 minutes as presented with no corrections. Roll call vote: Bohling, aye; Mellage, aye; Hutton, aye.

Assessor Lempka presented the following tax list corrections:

121608 City of Auburn, Parcel 640036015, property wasn't changed to tax exempt at the time of the sale. Motion by Mellage, seconded by Hutton seconded by to approve the tax list correction 121608 to the City of Auburn, deducted tax \$205.08. Roll call vote: Mellage, aye; Hutton, aye; Bohling, aye.

121609 Reed & Tia Miller, Parcel 640114201, property owners received a change of valuation notice for the corrected valuation. Computer system did not roll house value to be taxed. Clerical error. Motion by Mellage, seconded by Hutton to approve tax list correction 121609 to Reed & Tia Miller, added tax \$3,926.88. Roll call vote: Hutton, aye; Bohling, aye; Mellage, aye.

161210 Blayne & Bonnie Behrends, Parcel 640046169, property did not get split at the time of sale. Clerical error. Motion by Hutton, seconded by Mellage to approve tax list correction 161210 Blayne & Bonnie Behrends, deducted tax \$451.14. Roll call vote: Bohling, aye; Hutton, aye; Mellage, aye.

161211 Craig & Loris Behrends, Parcel 6400546168, property did not get split at the time of sale. Clerical error. Motion by Hutton, seconded by Mellage to approve tax list correction 161211, Craig & Lori Behrends, added tax \$451.44. Roll call vote: Mellage, aye; Bohling, aye; Hutton, aye.

161212 James Wessels, Parcel 640097790, property was to be combined per resolution, after computer conversion information was lost. Computer/clerical error. Motion by Bohling, seconded by Hutton to approve tax list correction 161212, James Wessels, deducted tax \$269.82. Roll call vote: Bohling, aye; Hutton, aye; Mellage, aye.



Nemaha Board of Equalization Minutes



161213 James Wessels, Parcel 640097804, property was to be combined per resolution, after computer conversion information was lost. Computer/clerical error. Motion by Mellage, seconded by Hutton to approve tax list correction 161213, James Wessels, deducted tax \$269.82. Roll call vote: Hutton, aye; Mellage, aye; Bohling, aye.

161214 James Wessels, Parcel 640097871 property was to be combined per resolution, after computer conversion information was lost. Computer/clerical error. Motion by Hutton, seconded by Mellage to approve tax list correction 161214 James Wessels, deducted tax \$269.82. Roll call vote: Bohling, aye; Mellage, aye; Hutton, aye.

161215 James Wessels, Parcel 640097987, property was to be combined per resolution, after computer conversion information was lost. Computer/clerical error. Motion by Mellage, seconded by Hutton to approve tax list correction 161215, James Wessels, deducted tax \$269.82. Roll call vote: Mellage, aye; Hutton, aye; Bohling, aye.

161216 James Wessels, Parcel 640097898 property was to be combined per resolution, after computer conversion information was lost. Computer/clerical error. Motion by Mellage, seconded by Hutton to approve tax list correction 161216, James Wessels, deducted tax \$269.82. Roll call vote: Mellage, aye; Bohling, aye; Hutton, aye.

161217 James Wessels, Parcel 640097715 property was to be combined per resolution, after computer conversion information was lost. Computer/clerical error. Motion by Hutton, seconded by Mellage to approve tax list correction 161217 James Wessels, deducted tax \$272.58. Roll call vote: Hutton, aye; Mellage, aye; Bohling, aye.

161218 James Wessels, Parcel 640097979 property was to be combined per resolution, after computer conversion information was lost. Computer/clerical error. Motion by Mellage, seconded by Hutton to approve tax list correction 161218, James Wessels, deducted tax \$264.60. Roll call vote: Bohling, aye; Mellage, aye; Hutton, aye.

161219 James Wessels, Parcel 640098150 property was to be combined per resolution, after computer conversion information was lost. Computer/clerical error. Motion by Hutton, seconded by Mellage to approve tax list correction 161219, James Wessels, deducted tax \$263.48. Roll call vote: Hutton, aye; Bohling, aye; Mellage, aye.

161220 James Wessels, Parcel 640098053 property was to be combined per resolution, after computer conversion information was lost. Computer/clerical error. Motion by Hutton, seconded by Mellage to approve tax list correction 161220, James Wessels, deducted tax \$262.36. Roll call vote: Mellage, aye; Bohling, aye; Hutton, aye.

161221 James Wessels, Parcel 640098061 property was to be combined per resolution, after computer conversion information was lost. Computer/clerical error. Motion by Hutton, seconded by Mellage to approve tax list correction 161221, James Wessels, deducted tax \$262.36. Roll call vote: Hutton, aye; Mellage, aye; Bohling, aye.

161222 James Wessels, Parcel 640065473 property was to be combined per resolution, after computer conversion information was lost. Computer/clerical error. Motion by Mellage, seconded by Hutton to approve tax list correction 161222, James Wessels, added tax \$52.06. Roll call vote: Bohling, aye; Hutton, aye; Mellage, aye.

With no further business to come before the Board of Equalization motion by Mellage, seconded by Hutton to adjourn the meeting at 9:10 a.m. Roll call vote: Mellage, 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 or on the Nemaha County's website: www.nemahacounty.ne.gov

Joyce Oakley
County Clerk



Nemaha Board of Equalization Minutes

