



# Nemaha Board of Equalization Minutes



**January 25, 2017**

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 25, 2017 Commissioners Chambers, Nemaha County Courthouse, Auburn NE. Notice of meeting published in the Nemaha County Herald on January 19, 2017. The agenda for the meeting was kept continually current and available for public inspection at the office of Nemaha County Clerk during normal business hours and also on the Nemaha County website ([www.nemahacounty.ne.gov](http://www.nemahacounty.ne.gov)). The agenda was held open until one business day prior to the meeting for appearance before the board and items for approval by the Board of Equalization. The Board of Equalization has the right to modify the agenda to include items of an emergency nature only at such public meeting.

County Clerk Joyce Oakley called the meeting to order at 8:30 a.m. Present: Commissioner District 1 Bob Hutton, Commissioner District 2 Bryan Melage, Commissioner District 3 Marvin Bohling, and County Clerk Joyce Oakley.

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

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

County Clerk Oakley called for nominations for Chairman of the Board of Equalization for 2017. Hutton nominated Melage. Motion by Hutton, seconded by Bohling that nominations cease and elect Melage as chairman of the Board of Equalization for 2017. Roll call vote: Bohling, aye; Melage, aye; Hutton, aye.

Melage called for nominations for Vice Chairman for Board of Equalization for 2017. Bohling nominated Hutton. Motion by Bohling, seconded by Melage that nominations cease and elected Hutton as Vice Chairman of the Board of Equalization for 2017. Roll call vote: Melage, aye; Hutton, aye; Bohling, aye.

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

Public hearing for 2017 Motor Vehicle Tax Exemptions was opened by Chairman Melage at 8:32 a.m. County Clerk sent letters to each applicant noting date and time of public hearing. No one was present at the hearing. Chairman closed the public hearing at 8:33 a.m.

Treasurer Holtzman presented the following 2017 Applications for Exemption from Motor Vehicle Tax by Qualifying Nonprofit Organizations.

Motion by Bohling, 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: Melage, aye; Hutton, aye; Bohling, aye.

Motion by Bohling, 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; Melage, aye.

Motion by Hutton, seconded by Bohling 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; Melage aye; Bohling, aye.



# Nemaha Board of Equalization Minutes



Motion by Bohling, 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 Chrysler Van & 2004 Mitsubishi Truck. Roll call vote: Hutton, aye; Bohling, aye; Melage, aye.

Motion by Bohling, seconded by Hutton to approve Application for Exemption from Motor Vehicle Tax by Qualifying Nonprofit Organizations for Hearts United for Animals on a 2005 Chevrolet Pickup, 2014 Chevrolet Van and 2011 Chevrolet Van. Roll call vote: Melage, aye; Bohling, aye; Hutton, aye.

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

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

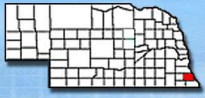
Motion by Bohling, seconded by Hutton to approve Application for Exemption from Motor Vehicle Tax by Qualifying Nonprofit Organizations for Good Samaritan Society Home Care of SE Nebraska on 2012 Dodge Van, 2012 Chevrolet Pickup, 2006 Chevrolet Sedan, 2006 Dodge Van and 2003 Ford Bus. Roll call vote: Hutton, aye; Melage, aye; Bohling, aye.

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

Bryan Melage, 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](http://www.nemahacounty.ne.gov)

Joyce Oakley  
County Clerk



# Nemaha Board of Equalization Minutes



**April 19, 2017**

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, April 19, 2017 Commissioners Chambers, Nemaha County Courthouse, Auburn NE. Notice of meeting published in the Nemaha County Herald on April 13, 2017. The agenda for the meeting was kept continually current and available for public inspection at the office of Nemaha County Clerk during normal business hours and also on the Nemaha County website ([www.nemahacounty.ne.gov](http://www.nemahacounty.ne.gov)). The agenda was held open until one business day prior to the meeting for appearance before the board and items for approval by the Board of Equalization. The Board of Equalization has the right to modify the agenda to include items of an emergency nature only at such public meeting.

Chairman Mellage called the meeting to order at 8:34 a.m. Present: Commissioner District 1 Bob Hutton, Commissioner District 2 Bryan Mellage, Commissioner District 3 Marvin Bohling, County Clerk Joyce Oakley, County Treasurer Pat Holtzman and County Assessor Mallory Lempka.

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

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

Motion by Hutton, seconded by Bohling to approve the January 25, 2017 minutes as presented with no corrections. Roll call vote: Bohling, aye; Mellage, aye; Hutton, aye.

County Treasurer Pat Holtzman presented the following Application for Exemption from Motor Vehicles Taxes: Peru State College Foundation, 2016 Ford 4 Door Sedan.

Chairman Mellage opened the public hearing at 8:36 a.m. to hear comments from the public. Chairman Mellage noted for the record: no one was present at the public hearing. Chairman Mellage closed the public hearing at 8:37 a.m. Motion by Bohling, seconded by Hutton to approve the Application for Exemption from Motor Vehicles Taxes for Peru State College Foundation on 2016 Ford 4 Door Sedan. Roll call vote: Mellage, aye; Hutton, aye; Bohling, aye.

County Assessor Mallory Lempka presented the following tax list corrections:  
1704-01, Parcel 640018106 Craig & Mary Davis: computer/clerical error. Value corrected in certified file prior but not in working file, deducted tax \$218.58. Motion by Bohling, seconded by Hutton to approve tax list correction 1704-01 for Craig & Mary Davis on Parcel 640018106, deducted tax \$218.58. Roll call vote: Mellage, aye; Bohling, aye; Hutton, aye.

The following tax list corrections were corrected for the following reason: "Computer/clerical error. After commercial reappraisal the TIF base wasn't corrected. Change of valuation had the correct value but taxed on the prior TIF Base":

1704-02, Parcel 640074065, Thomas & Donna D. Gulizia: deducted tax \$ \$642.66. Motion by Bohling, seconded by Hutton to approve tax list correction 1704-02 for Thomas & Donna D. Gulizia on Parcel 640074065, deducted tax \$642.66. Roll call vote: Hutton, aye; Bohling, aye; Mellage, aye.

1704-03, Parcel 640073735: Thomas & Donna Gulizia: deducted tax \$650.20. Motion by Bohling, seconded by Hutton to approve tax list correction 1704-03 for Thomas & Donna D. Gulizia on Parcel 640073735, deducted tax \$650.20. Roll call vote: Bohling, aye; Mellage, aye; Hutton, aye.



# Nemaha Board of Equalization Minutes



1704-04, Parcel 640044557: Crown Pointe Properties, LLC: deducted tax \$1,019.24. Motion by Bohling, seconded by Hutton to approve tax list correction 1704-04 for Crown Pointe Properties on Parcel 640044557, deducted tax \$1019.24 Roll call vote: Bohling, aye; Hutton, aye; Mellage, aye.

1704-05, Parcel 640044476: Crown Pointe Properties, LLC: deducted tax \$815.24 Motion by Bohling, seconded by Hutton to approve tax list correction 1704-05 for Crown Pointe Property LLC on Parcel 640044476 deducted tax \$815.24. Roll call vote: Mellage, aye; Hutton, aye; Bohling, aye.

1704-06, Parcel 640085385: Ferrell Gas Co: deducted tax \$269.30. Motion by Bohling, seconded by Hutton to approve tax list correction 1704-06 for Ferrell Gas Co. on Parcel 640085385, deducted tax \$269.30. Roll call vote: Bohling, aye; Mellage, aye; Hutton, aye.

1704-07, Parcel 640034705: Auburn Aerie No. 3767 FOE, deducted tax \$159.56. Motion by Hutton, seconded by Bohling to approve tax list correction 1704-07 for Auburn Aerie No. 3767 FOE on Parcel 640034705, deducted tax \$159.56. Roll call vote: Hutton, aye; Mellage, aye; Bohling, aye.

1704-08, Parcel 640033555: Logan Merz (Contract) Dan & Rachelle Emshoff Owners, deducted tax \$152.16. Motion by Hutton, seconded by Bohling to approve tax list correction 1704-08 for Logan Merz (Contract) Dan & Rachelle Emshoff Owners on Parcel 640033555, deducted tax \$152.16. Roll call vote: Mellage, aye; Hutton, aye; Bohling, aye.

1704-09, Parcel 640036031: C&W deducted tax \$133.38. Motion by Hutton, seconded by Bohling to approve tax list correction 1704-09 for C&W on Parcel 640036031, deducted tax \$133.38. Roll call vote: Mellage, aye; Bohling, aye; Hutton, aye.

1704-10, Parcel 640037941: Casey's Retail Co, deducted tax \$125.76. Motion by Bohling, seconded by Hutton to approve tax list correction 1704-10 for Casey's Retail Co. on Parcel 640037941, deducted tax \$125.76. Roll call vote: Mellage, aye; Bohling, aye; Hutton, aye.

1704-11, Parcel 640035426: Connie L. Bridgewater, deducted tax \$85.74. Motion by Hutton, seconded by Bohling to approve tax list correction 1704-11 for Connie L. Bridgewater on Parcel 640035426, deducted tax \$85.74. Roll call vote: Hutton, aye; Mellage, aye; Bohling, aye.

1704-12, Parcel 640034284: Charles Nixon deducted tax \$41.94. Motion by Bohling, seconded by Hutton to approve tax list correction 1704-12 for Charles Nixon on Parcel 640034284, deducted tax \$41.94. Roll call vote: Bohling, aye; Mellage, aye; Hutton, aye.

1704-13, Parcel 640035965: Daniel & Amy Lunzmann, deducted tax \$22.10. Motion by Hutton, seconded by Bohling to approve tax list correction 1704-13 for Dan & Amy Lunzmann on Parcel 640035965, deducted tax \$22.10. Roll call vote: Hutton, aye; Bohling, aye; Mellage, aye.

1704-14, Parcel 640000703: Nevin & Lois Miller deducted tax \$21.70. Motion by Hutton, seconded by Bohling to approve tax list correction 1704-14 for Nevin & Lois Miller on Parcel 640000703, deducted tax \$21.70. Roll call vote: Mellage, aye; Hutton, aye; Bohling, aye.

1704-15, Parcel 640034543: Yeung Man Kwan (China Buffet) deducted tax \$16.90. Motion by Bohling, seconded by Hutton to approve tax list correction 1704-15 for Yeung Man Kwan (China Buffet) on Parcel 640034543, deducted tax \$16.90. Roll call vote: Bohling, aye; Mellage, aye; Hutton, aye.

1704-16, Parcel 640045030: Bill & Sylvia Hutton, deducted tax \$2.64. Motion by Hutton, seconded by Bohling to approve tax list correction 1704-16 for Bill & Sylvia Hutton on Parcel 640045030, deducted tax \$2.64. Roll call vote: Hutton, aye; Mellage, aye; Bohling, aye.





# Nemaha Board of Equalization Minutes



1704-17, Parcel 640074561: Harmony Homes, Inc. deducted tax \$.84. Motion by Bohling, seconded by Hutton to approve tax list correction 1704-17 for Harmony Homes, Inc. on Parcel 640074561, deducted tax \$.84. Roll call vote: Mellage, aye; Hutton, aye; Bohling, aye.

1704-18, Parcel 640021906: Computer/Clerical error: After combining two parcels the value changed on the house and outbuildings changed: Janice Gerdes deducted tax \$815.00. Motion by Hutton, seconded by Bohling to approve tax list correction 1704-18 for Janice Gerdes on Parcel 640021906, deducted tax \$815.00. Roll call vote: Bohling, aye; Hutton, aye; Mellage, aye.

Motion by Bohling, seconded by Hutton to table the following tax list corrections until the May 3, 2017 Board of Equalization Meeting: 640018556, 640041922, 640041833, 640041923. Roll call vote: Hutton, aye; Bohling, aye; Mellage, aye.

Bryan Mellage, 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](http://www.nemahacounty.ne.gov)

Joyce Oakley  
County Clerk

The next Board of Equalization meeting is scheduled for Wednesday, May 3, 2017 beginning at 9:00 a.m. Agenda for the meeting closes at 5:00 p.m., Monday, May 1, 2017. Current agenda and meeting minutes can be found on the Nemaha County's website: [www.nemahacounty.ne.gov](http://www.nemahacounty.ne.gov)



# Nemaha Board of Equalization Minutes



**May 3, 2017**

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 3, 2017 Commissioners Chambers, Nemaha County Courthouse, Auburn NE. Notice of meeting published weekly in the Nemaha County Herald. The agenda for the meeting was kept continually current and available for public inspection at the office of Nemaha County Clerk during normal business hours and also on the Nemaha County website ([www.nemahacounty.ne.gov](http://www.nemahacounty.ne.gov)). The agenda was held open until one business day prior to the meeting for appearance before the board and items for approval by the Board of Equalization. The Board of Equalization has the right to modify the agenda to include items of an emergency nature only at such public meeting.

Chairman Mellage called the meeting to order at 9:00 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 Mellage 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; Mellage, aye; Hutton, aye.

Motion by Hutton, seconded by Bohling to approve the April 19, 2017 minutes as presented with no corrections. Roll call vote: Hutton, aye; Mellage, aye; Bohling, aye.

Assessor Lempka presented the following tax list corrections:

2017-19 – Parcel 640041922 – Mark Andrew, clerical error, parcel was not split before sending tax list to the treasurer.

Motion by Bohling, seconded by Hutton to approve Tax list correction 2017-19, deducted tax \$93.42. Roll call vote: Bohling, aye; Mellage, aye; Hutton, aye.

2017-20 - Parcel 640041923 – Bryce Andrew, clerical error, parcel was not split before sending tax list to the treasurer.

Motion by Bohling, seconded by Hutton to approve Tax list correction 2017-20, added tax \$93.56. Roll call vote: Hutton, aye; Mellage, aye; Bohling, aye.

Tax list correction on parcels: 640018556, 640041833 no action was taken.

Motion by Bohling, seconded by Hutton to set the following dates for 2017 Protest Hearings: June 28, 2017, July 12, 2017 and final hearing July 21, 2017 with all meetings starting at 1:00 p. m. Roll call vote: Mellage, aye; Hutton, aye; Bohling, aye.

With no further business to come before the Board of Equalization motion by Bohling, seconded by Hutton to adjourn the meeting at 9:15 a.m. Roll call vote: Bohling, aye; Mellage, aye; Hutton, aye.

Bryan Mellage, 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](http://www.nemahacounty.ne.gov)

Joyce Oakley  
County Clerk

The next Board of Equalization meeting is scheduled for Wednesday, May 17, 2017 beginning at 9:00 a.m. Agenda for the meeting closes at 5:00 p.m., Monday, May 15, 2017. Current agenda and meeting minutes can be found on the Nemaha County's website: [www.nemahacounty.ne.gov](http://www.nemahacounty.ne.gov)



# Nemaha Board of Equalization Minutes



**May 17, 2017**

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

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

9.00 a.m.      Call meeting to order by Chairman  
                  Open Meeting Laws  
                  Approval of Agenda  
                  Approval of meeting minutes – May 3, 2017  
  
                  Public Hearing  
  
                  Tax List corrections  
                            Personal Property  
  
                            Real Estate  
  
                  TERC Board  
  
                  Property Protests  
  
                  Other Business  
                  1. Findings & Orders from Nebraska Tax Equalization & Review Commission for tax year 2017

Board of Equalization of the County of Nemaha, State of Nebraska met on Wednesday May 17, 2017 Commissioners Chambers, Nemaha County Courthouse, Auburn NE. Notice of meeting published in the Nemaha County Herald weekly. The agenda for the meeting was kept continually current and available for public inspection at the office of Nemaha County Clerk during normal business hours and also on the Nemaha County website ([www.nemahacounty.ne.gov](http://www.nemahacounty.ne.gov)). The agenda was held open until one business day prior to the meeting for appearance before the board and items for approval by the Board of Equalization. The Board of Equalization has the right to modify the agenda to include items of an emergency nature only at such public meeting.

Chairman Mellage called the meeting to order at 9:00 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 Mellage 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; Mellage, aye.

Motion by Bohling, seconded by Hutton to approve the May 3, 2017 minutes as presented with no corrections. Hutton, aye; Bohling, aye; Mellage, aye.

Board of Equalization reviewed the 'Findings & Orders from Nebraska Tax Equalization & Review Commission for tax year 2017'.

With no further business to come before the Board of Equalization motion by Bohling, seconded by Hutton to adjourn the meeting at 9:07 a.m. Roll call vote: Hutton, aye; Mellage, aye; Bohling, aye.

Bryan Mellage, 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](http://www.nemahacounty.ne.gov)

Joyce Oakley  
County Clerk

The next Board of Equalization meeting is scheduled for TUESDAY, MAY 30<sup>TH</sup>, 2017 beginning at 9:00 a.m. Agenda for the meeting closes at 5:00 p.m., FRIDAY, May 26, 2017. Current agenda and meeting minutes can be found on the Nemaha County's website: [www.nemahacounty.ne.gov](http://www.nemahacounty.ne.gov)



# Nemaha Board of Equalization Minutes



**May 30, 2017**

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 May 30, 2017 Commissioners Chambers, Nemaha County Courthouse, Auburn NE. Notice of meeting published in the Nemaha County Herald weekly. The agenda for the meeting was kept continually current and available for public inspection at the office of Nemaha County Clerk during normal business hours and also on the Nemaha County website ([www.nemahacounty.ne.gov](http://www.nemahacounty.ne.gov)). The agenda was held open until one business day prior to the meeting for appearance before the board and items for approval by the Board of Equalization. The Board of Equalization has the right to modify the agenda to include items of an emergency nature only at such public meeting.

Chairman Mellage called the meeting to order at 9:00 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 Mellage 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: Mellage, aye; Bohling, aye; Hutton, aye.

Motion by Bohling, seconded by Hutton to approve the May 15, 2017 minutes as presented with no corrections. Roll call vote: Hutton, aye; Bohling, aye; Mellage, aye.

Assessor Mallory Lempka presented tax list correction 2017-21, Tax list correction on personal property: 640100635 Norman Bohling, tax payer requested reimbursement for his White 105 tractor that he disposed of in 2015 but was not removed from his personal property schedule, refund \$40.88. Motion by Bohling, seconded by Hutton to approve tax list correction 2017-12 and authorize the refund of \$40.88 to Norman Bohling. Roll call vote: Hutton, aye; Bohling, aye; Mellage, aye.

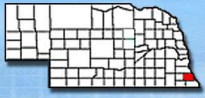
With no further business to come before the Board of Equalization motion by Bohling, seconded by Hutton to adjourn the meeting at 9:05 a.m. Roll call vote: Bohling, aye; Mellage, aye; Hutton, aye.

Bryan Mellage, 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](http://www.nemahacounty.ne.gov)

Joyce Oakley  
County Clerk

The next Board of Equalization meeting is scheduled for Wednesday, June 14, 2017 beginning at 9:00 a.m. Agenda for the meeting closes at 5:00 p.m., Monday, June 12, 2017. Current agenda and meeting minutes can be found on the Nemaha County's website: [www.nemahacounty.ne.gov](http://www.nemahacounty.ne.gov)



# Nemaha Board of Equalization Minutes





# Nemaha Board of Equalization Minutes



**June 14, 2017**

## 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 June 14, 2017 Commissioners Chambers, Nemaha County Courthouse, Auburn NE. Notice of meeting published in the Nemaha County Herald weekly. The agenda for the meeting was kept continually current and available for public inspection at the office of Nemaha County Clerk during normal business hours and also on the Nemaha County website ([www.nemahacounty.ne.gov](http://www.nemahacounty.ne.gov)). The agenda was held open until one business day prior to the meeting for appearance before the board and items for approval by the Board of Equalization. The Board of Equalization has the right to modify the agenda to include items of an emergency nature only at such public meeting.

Chairman Mellage called the meeting to order at 9:11 a.m. Present: Commissioner District 1 Bob Hutton, Commissioner District 2 Bryan Mellage, Commissioner District 3 Marvin Bohling, Deputy County Clerk Diane Johnson and County Assessor Mallory Lempka.

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

Motion by Bohling, seconded by Hutton to approve the May 30, 2017 minutes as presented with no corrections. Roll call vote: Hutton, aye; Bohling, aye; Mellage, aye.

Assessor Mallory Lempka asked for Approval to send Board of Equalization Notices:

		2017 Proposed Value	2017 Prior Value
640079016	Nate & Annette Johnson	\$158,894.00	\$176,567.00
640065570	Randall & Candace Rehmeier	\$105,046.00	\$151,564.00
640022774	Lance & Julie Kreifels	\$155,429.00	\$180,225.00
640057616	Delbert & Bonnie Drewel	\$521,302.00	\$522,562.00
640028985	Delbert & Bonnie Drewel	\$394,846.00	\$456,071.00
640027210	Kenton & Lorie Volkmer	\$120,967.00	\$135,915.00
640090699	Bruce Cotton	\$ 3,388.00	\$ 6,816.00
640052150	David & Rachel Rieger	\$221,619.00	\$229,896.00
640027091	Rachel Ensor Rieger	\$ 47,143.00	\$ 67,922.00
640098495	David & Jennifer Hicks	\$266,718.00	\$297,717.00
640062369	Patricia & Michael Westerfield	\$ 666.00	\$ 4,440.00
640053610	Bob & Joann Slama	\$195,531.00	\$224,666.00
640027091	David Rieger	\$187,096.00	\$263,254.00
640090982	Frank Karpinski	\$242,692.00	\$ 51,952.00

Motion by Bohling seconded by Hutton to send the Board of Equalization Notices. Roll call vote: Bohling, aye; Mellage, aye; Hutton, aye.

With no further business to come before the Board of Equalization motion by Hutton, seconded by Bohling to adjourn the meeting at 9:17 a.m. Roll call vote: Hutton, aye; Mellage, aye; Bohling, aye.

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.



# Nemaha Board of Equalization Minutes



Diane Johnson  
Deputy County Clerk

The next meeting of the Board of Commissioners will be Wednesday, June 28, 2017 Commissioners Chambers,  
Courthouse, Auburn NE





# Nemaha Board of Equalization Minutes



**June 28, 2017**

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 June 28, 2017 Commissioners Chambers, Nemaha County Courthouse, Auburn NE. Notice of meeting published in the Nemaha County Herald weekly. The agenda for the meeting was kept continually current and available for public inspection at the office of Nemaha County Clerk during normal business hours and also on the Nemaha County website ([www.nemahacounty.ne.gov](http://www.nemahacounty.ne.gov)). The agenda was held open until one business day prior to the meeting for appearance before the board and items for approval by the Board of Equalization. The Board of Equalization has the right to modify the agenda to include items of an emergency nature only at such public meeting.

Chairman Mellage called the meeting to order at 9:02 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 Mellage noted the posting of the Open Meeting Poster and the availability of the Open Meeting Handouts to the public.

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

Motion by Hutton, seconded by Bohling to approve the June 14, 2017 minutes as presented with no corrections. Roll call vote: Mellage, aye; Hutton, aye; Bohling, aye.

Motion by Bohling, seconded by Hutton to authorize Assessor Lempka to send Board notices on the following parcels: 640065317 Everett & Laurel Browning; 640021395 Kenneth & Annette Ottemann; 640028640 James & Nichole Jansen Rev. Trust; 640057552 Debra Niedermeyer; 640057551 Dorothy Niedermeyer; 640029892 Richard & Susan Stich; 640027709 Donald & Margaret Hoffmeyer; 640098509 Russ & Alicia Blex; 640031897 Vernon & Carin Gerdes. Roll call vote: Bohling, aye; Hutton, aye; Mellage, aye.

Board recessed at 9:06 a.m. until 1:00 p.m. to conduct the Board of Equalization hearing on the filed protests.

Board of Equalization reconvened at 1:06 p.m. Present were: Commissioners Hutton, Mellage, Bohling, County Clerk Oakley, County Assessor Lempka. County Clerk Oakley gave the oath of office to Assessor Lempka.

The Nemaha County Assessor's Certification of Policy of Office was read and entered into the record for 2017. Records include: Required Manuals, Required Statutes, Regulations, Director and Procedures, Contract Appraisals, Computer Service and General Guide. Copy of the Assessor's Certification was given to each protester who was present at the hearing.

The following protest was read into the record: 20170001 David Canfield 640047742.

With no further business to come before the Board of Equalization motion by Hutton, seconded by Bohling to adjourn the meeting at 1:25 p.m. Roll call vote: Mellage, aye; Hutton, aye; Bohling, aye.

Bryan Mellage, 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](http://www.nemahacounty.ne.gov)

Joyce Oakley  
County Clerk

The next Board of Equalization meeting is scheduled for Wednesday, July 12, 2017 beginning at 9:00 a.m. Agenda for the meeting closes at 5:00 p.m., Monday, July 10, 2017. Current agenda and meeting minutes can be found on the Nemaha County's website: [www.nemahacounty.ne.gov](http://www.nemahacounty.ne.gov)



# Nemaha Board of Equalization Minutes



**July 12, 2017**

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 12, 2017 Commissioners Chambers, Nemaha County Courthouse, Auburn NE. Notice of meeting published in the Nemaha County Herald weekly. The agenda for the meeting was kept continually current and available for public inspection at the office of Nemaha County Clerk during normal business hours and also on the Nemaha County website ([www.nemahacounty.ne.gov](http://www.nemahacounty.ne.gov)). The agenda was held open until one business day prior to the meeting for appearance before the board and items for approval by the Board of Equalization. The Board of Equalization has the right to modify the agenda to include items of an emergency nature only at such public meeting.

Chairman Mellage called the meeting to order at 9:09 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 Mellage noted the posting of the Open Meeting Poster and the availability of the Open Meeting Handouts to the public.

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

Motion by Hutton, seconded by Bohling to approve the June 28, 2017 minutes as presented with no corrections. Roll call vote: Hutton, aye; Mellage, aye; Bohling, aye.

Assessor Lempka presented the following tax List corrections:

Permissive Exemptions: Brownville Concert Series – no action – tabled until public hearing can be held.

Personal Property: Rich Andrew (2014, 2015, 2016) – Assessor Lempka presented the following tax list correction: 1706-22 for tax year 2014, 1706-23 2015, 1706-24 2016 -Richard & Jane Andrew, tax payer submitted requested reimbursement for his pivot and irrigation equipment that is located in Missouri.

Motion by Bohling, seconded by Hutton to approve tax list correction 1706-22, refunding \$1990.94 for tax year 2014. Roll call vote: Hutton, aye; Bohling, aye; Mellage, aye.

Motion by Bohling, seconded by Hutton to approve tax list correction 1706-23, refunding \$1,371.40 for tax year 2015. Roll call vote: Mellage, aye; Bohling, aye; Hutton, aye.

Motion by Hutton, seconded by Bohling to approve tax list correction 1706-24, refunding \$1,202.52 for tax year 2016. Roll call vote: Bohling, aye; Mellage, aye; Hutton, aye.

Motion by Bohling, seconded by Hutton to authorize Assessor Lempka to send Board notices on the following parcels: 640027431 Martin & Leslie Fattig; 640075460 Bruce & Phyllis Davis; 640028365 Judy McAlexander; 640026346 Travis Kahland. Roll call vote: Mellage, aye; Hutton, aye; Bohling, aye.

Board of equalization recessed at 9:23 a.m. until 1:00 p.m. to conduct the Board of Equalization hearing on the filed protests.



# Nemaha Board of Equalization Minutes



Board of Equalization reconvened at 1:02 p.m. Present were: Commissioners Bob Hutton, Bryan Melage, Marvin Bohling; County Assessor Mallory Lempka and County Clerk Joyce Oakley. The following protests were read into the record at the hearing: 20170002 William & Beverly Kieler, parcel 640060714, 20170003 William & Beverly Kieler parcel 640035056; 20170004 Mark Nowack parcel 640073492; 20170005 Daryl Stutheit parcel 640022421; 20170006 Mark Caspers parcel 640046223; 20170007 Luke Andrew parcel 640019102; 20170008 Richard Andrew parcel 640059694.

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

Bryan Melage, 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](http://www.nemahacounty.ne.gov)

Joyce Oakley  
County Clerk

The next Board of Equalization meeting is scheduled for Wednesday, July 26, 2017 beginning at 9:00 a.m. Agenda for the meeting closes at 5:00 p.m., Monday, July 24, 2017. Current agenda and meeting minutes can be found on the Nemaha County's website: [www.nemahacounty.ne.gov](http://www.nemahacounty.ne.gov)



# Nemaha Board of Equalization Minutes



**July 26, 2017**

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, July 26, 2017 Commissioners Chambers, Nemaha County Courthouse, Auburn NE. Notice of meeting published in the Nemaha County Herald weekly. The agenda for the meeting was kept continually current and available for public inspection at the office of Nemaha County Clerk during normal business hours and also on the Nemaha County website ([www.nemahacounty.ne.gov](http://www.nemahacounty.ne.gov)). The agenda was held open until one business day prior to the meeting for appearance before the board and items for approval by the Board of Equalization. The Board of Equalization has the right to modify the agenda to include items of an emergency nature only at such public meeting.

Chairman Mellage called the meeting to order at 9:03 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 Mellage noted the posting of the Open Meeting Poster and the availability of the Open Meeting Handouts to the public.

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

Motion by Bohling, seconded by Hutton to approve the July 12, 2017 minutes as presented with no corrections. Roll call vote: Hutton, aye; Mellage, aye; Bohling, aye.

Motion by Bohling, seconded by Hutton to approve the July 21, 2017 minutes as presented with no corrections. Roll call vote: Mellage, aye; Hutton, aye; Bohling, aye.

A Public Hearing for the approval of an Exemption Application for Tax Exemption on Real & Personal Property by Qualifying Organization for the Brownville Concert Series, Brownville Original Town, Block 22 Lots 1-5 & 9-16 was opened by Chairman Mellage at 9:05 a.m. Notice of hearing published in the Nemaha County Herald on July 20, 2017. Jan Chism-Wright representing the Brownville Concert Series was present at the hearing, updating the Board of Equalization on their past & future events. Chairman Mellage closed the public hearing at 9:13 a.m. Motion by Bohling, seconded by Hutton to approve the Exemption Application for Tax Exemption on Real & Personal Property for Brownville Concert Series, Brownville Original Town, Block 22 – Lots 1-5 & 9-16. Roll call vote: Mellage, aye; Hutton, aye; Bohling, aye.

Board of Equalization reviewed the 2017-2018-2019 Plan of Assessment filed by the Nemaha County Assessor Lempka, as required by law.

With no further business to come before the Board of Equalization motion by Mellage, seconded by Hutton to adjourn the meeting at 9:15 a.m. Roll call vote: Bohling, aye; Hutton, aye; Mellage, aye.

Bryan Mellage, 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](http://www.nemahacounty.ne.gov)



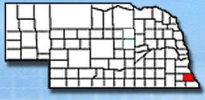


# Nemaha Board of Equalization Minutes



Joyce Oakley  
County Clerk

The next Board of Equalization meeting is scheduled for Wednesday, August 9, 2017 beginning at 9:00 a.m. Agenda for the meeting closes at 5:00 p.m., Monday, August 7, 2017. Current agenda and meeting minutes can be found on the Nemaha County's website: [www.nemahacounty.ne.gov](http://www.nemahacounty.ne.gov)



# Nemaha Board of Equalization Minutes



**August 9, 2017**

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 9, 2017 Commissioners Chambers, Nemaha County Courthouse, Auburn NE. Notice of meeting published in the Nemaha County Herald weekly. The agenda for the meeting was kept continually current and available for public inspection at the office of Nemaha County Clerk during normal business hours and also on the Nemaha County website ([www.nemahacounty.ne.gov](http://www.nemahacounty.ne.gov)). The agenda was held open until one business day prior to the meeting for appearance before the board and items for approval by the Board of Equalization. The Board of Equalization has the right to modify the agenda to include items of an emergency nature only at such public meeting.

Chairman Mellage called the meeting to order at 9:12 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 Mellage 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; Mellage, aye; Bohling, aye.

Motion by Hutton, seconded by Bohling to approve the July 26, 2017 minutes as presented with no corrections. Roll call vote: Mellage, aye; Hutton, aye; Bohling, aye.

Assessor Lempka updated the board regarding the recent TERC board meetings held.

Noted the Board of Equalization received a dismissal from TERC Hearings for Concrete Industries.

With no further business to come before the Board of Equalization, motion by Bohling to adjourn the meeting at 9:26 a.m. Seconded by Hutton. Roll call vote: Mellage, aye; Hutton, aye; Bohling, aye.

Bryan Mellage, 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](http://www.nemahacounty.ne.gov)

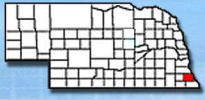
Joyce Oakley  
County Clerk

The next Board of Equalization meeting is scheduled for Wednesday, August 23, 2017 beginning at 9:00 a.m. Agenda for the meeting closes at 5:00 p.m., Monday, August 21, 2017. Current agenda and meeting minutes can be found on the Nemaha County's website: [www.nemahacounty.ne.gov](http://www.nemahacounty.ne.gov)



# Nemaha Board of Equalization Minutes





# Nemaha Board of Equalization Minutes



**August 9, 2017**

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 9, 2017 Commissioners Chambers, Nemaha County Courthouse, Auburn NE. Notice of meeting published in the Nemaha County Herald weekly. The agenda for the meeting was kept continually current and available for public inspection at the office of Nemaha County Clerk during normal business hours and also on the Nemaha County website ([www.nemahacounty.ne.gov](http://www.nemahacounty.ne.gov)). The agenda was held open until one business day prior to the meeting for appearance before the board and items for approval by the Board of Equalization. The Board of Equalization has the right to modify the agenda to include items of an emergency nature only at such public meeting.

Chairman Mellage called the meeting to order at 9:12 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 Mellage 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; Mellage, aye; Bohling, aye.

Motion by Hutton, seconded by Bohling to approve the July 26, 2017 minutes as presented with no corrections. Roll call vote: Mellage, aye; Hutton, aye; Bohling, aye.

Assessor Lempka updated the board regarding the recent TERC board meetings held.

Noted the Board of Equalization received a dismissal from TERC Hearings for Concrete Industries.

With no further business to come before the Board of Equalization, motion by Bohling to adjourn the meeting at 9:26 a.m. Seconded by Hutton. Roll call vote: Mellage, aye; Hutton, aye; Bohling, aye.

Bryan Mellage, 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](http://www.nemahacounty.ne.gov)

Joyce Oakley  
County Clerk

The next Board of Equalization meeting is scheduled for Wednesday, August 23, 2017 beginning at 9:00 a.m. Agenda for the meeting closes at 5:00 p.m., Monday, August 21, 2017. Current agenda and meeting minutes can be found on the Nemaha County's website: [www.nemahacounty.ne.gov](http://www.nemahacounty.ne.gov)



# Nemaha Board of Equalization Minutes







# Nemaha Board of Equalization Minutes



**September 6, 2017**

County of Nemaha, Nebraska  
BOARD OF EQUALIZATION

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

Board of Equalization of the County of Nemaha, State of Nebraska met on September 6, 2017 Commissioners Chambers, Nemaha County Courthouse, Auburn NE. Notice of meeting published in the Nemaha County Herald weekly. The agenda for the meeting was kept continually current and available for public inspection at the office of Nemaha County Clerk during normal business hours and also on the Nemaha County website ([www.nemahacounty.ne.gov](http://www.nemahacounty.ne.gov)). The agenda was held open until one business day prior to the meeting for appearance before the board and items for approval by the Board of Equalization. The Board of Equalization has the right to modify the agenda to include items of an emergency nature only at such public meeting.

Chairman Mellage called the meeting to order at 9:10 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 Mellage 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: Mellage, aye; Bohling, aye; Hutton, aye.

Motion by Bohling, seconded by Hutton to approve the August 23, 2017 minutes as presented with no corrections. Roll call vote: Bohling, aye; Mellage, aye; Hutton, aye.

Lempka visited with the Board regarding her recent attendance at the County Assessor's Workshop in Nebraska City. One of the topics discussed was the possibility of proposed legislation 'that all Board of Equalization members will be required to have educational hours'.

With no further business to come before the Board of Equalization motion Bohling, seconded by Hutton to adjourn the meeting at 9:12 a.m. Roll call vote: Hutton, aye; Mellage, aye; Bohling, aye.

Bryan Mellage, 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](http://www.nemahacounty.ne.gov)

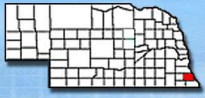
Joyce Oakley  
County Clerk

The next Board of Equalization meeting is scheduled for Wednesday, September 20, 2017 beginning at 9:00 a.m. Agenda for the meeting closes at 5:00 p.m., Friday, September 15, 2017. Current agenda and meeting minutes can be found on the Nemaha County's website: [www.nemahacounty.ne.gov](http://www.nemahacounty.ne.gov)



# Nemaha Board of Equalization Minutes





# Nemaha Board of Equalization Minutes



**September 20, 2017**

County of Nemaha, Nebraska  
BOARD OF EQUALIZATION

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

Board of Equalization of the County of Nemaha, State of Nebraska met on September 20, 2017 Commissioners Chambers, Nemaha County Courthouse, Auburn NE. Notice of meeting published in the Nemaha County Herald weekly. The agenda for the meeting was kept continually current and available for public inspection at the office of Nemaha County Clerk during normal business hours and also on the Nemaha County website ([www.nemahacounty.ne.gov](http://www.nemahacounty.ne.gov)). The agenda was held open until one business day prior to the meeting for appearance before the board and items for approval by the Board of Equalization. The Board of Equalization has the right to modify the agenda to include items of an emergency nature only at such public meeting.

Chairman Mellage called the meeting to order at 9:10 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 Mellage noted the posting of the Open Meeting Poster and the availability of the Open Meeting Handouts to the public.

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

Motion by Bohling, seconded by Hutton to approve the September 6, 2017 minutes as presented with no corrections.

Lempka presented more information on the agricultural tax credit to the board.

With no further business to come before the Board of Equalization motion by Hutton, seconded by Bohling to adjourn the meeting at 9:15 a.m. Roll call vote: Hutton, aye; Mellage, aye; Bohling, aye.

Bryan Mellage, 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](http://www.nemahacounty.ne.gov)

Joyce Oakley  
County Clerk

The next Board of Equalization meeting is scheduled for Wednesday, October 4, 2017 beginning at 9:00 a.m. Agenda for the meeting closes at 5:00 p.m., Monday, October 2, 2017. Current agenda and meeting minutes can be found on the Nemaha County's website: [www.nemahacounty.ne.gov](http://www.nemahacounty.ne.gov)



# Nemaha Board of Equalization Minutes





# Nemaha Board of Equalization Minutes



**October 4, 2017**

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, October 4, 2017 Commissioners Chambers, Nemaha County Courthouse, Auburn NE. Notice of meeting published in the Nemaha County Herald weekly. The agenda for the meeting was kept continually current and available for public inspection at the office of Nemaha County Clerk during normal business hours and also on the Nemaha County website ([www.nemahacounty.ne.gov](http://www.nemahacounty.ne.gov)). The agenda was held open until one business day prior to the meeting for appearance before the board and items for approval by the Board of Equalization. The Board of Equalization has the right to modify the agenda to include items of an emergency nature only at such public meeting.

Chairman Mellage called the meeting to order at 9:15 a.m. Present: Commissioner District 1 Bob Hutton, Commissioner District 2 Bryan Mellage, Commissioner District 3 Marvin Bohling, and County Clerk Joyce Oakley.

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

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

Motion by Bohling, seconded by Hutton to approve the September 20, 2017 minutes as presented with no corrections. Roll call vote: Bohling, aye; Mellage, aye; Hutton, aye.

Motion by Bohling, seconded by Hutton to adopt Resolution 2017-40 setting the 2017 levies for the political subdivisions. Roll call vote: Hutton, aye; Mellage, aye; Bohling, aye.

With no further business to come before the Board of Equalization motion by Hutton, seconded by Bohling to adjourn the meeting at 9:19 a.m. Roll call vote: Hutton, aye; Bohling, aye; Mellage, aye.

Bryan Mellage, 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](http://www.nemahacounty.ne.gov)

Joyce Oakley  
County Clerk

The next Board of Equalization meeting is scheduled for Wednesday, October 18, 2017 beginning at 9:00 a.m. Agenda for the meeting closes at 5:00 p.m., Monday, October 16, 2017. Current agenda and meeting minutes can be found on the Nemaha County's website: [www.nemahacounty.ne.gov](http://www.nemahacounty.ne.gov)



# Nemaha Board of Equalization Minutes



**October 13, 2017**

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

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

8.00 a.m.      Call meeting to order by Chairman  
                 Pledge of Allegiance  
                 Note posting of Open Meeting Laws  
                 Approval of Agenda  
                 Approval of meeting minutes – October 4, 2017  
  
                 Other Business  
                 1. Resolution to adopt 2017 levy for Nemaha County Agr. Society  
                 Adjourn

Board of Equalization of the County of Nemaha, State of Nebraska met on Friday, October 13, 2017 Commissioners Chambers, Nemaha County Courthouse, Auburn NE. Notice of meeting published in the Nemaha County Herald on October 5, 2017. The agenda for the meeting was kept continually current and available for public inspection at the office of Nemaha County Clerk during normal business hours and also on the Nemaha County website ([www.nemahacounty.ne.gov](http://www.nemahacounty.ne.gov)). The agenda was held open until one business day prior to the meeting for appearance before the board and items for approval by the Board of Equalization. The Board of Equalization has the right to modify the agenda to include items of an emergency nature only at such public meeting.

Chairman Mellage called the meeting to order at 8:01 a.m. Present: Commissioner District 1 Bob Hutton, Commissioner District 2 Bryan Mellage, Commissioner District 3 Marvin Bohling, and County Clerk Joyce Oakley.

Pledge of Allegiance was recited and Chairman Mellage 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: Mellage, aye; Hutton, aye; Bohling, aye.

Motion by Bohling, seconded by Hutton to approve the October 4, 2017 minutes as presented with no corrections. Roll call vote: Bohling, aye; Hutton, aye; Mellage, aye.

County Clerk Oakley presented Resolution 2017-44 for setting the 2017 levy for the Nemaha County Agricultural Society. Motion by Bohling, seconded by Hutton to adopt Resolution 2017-44 setting the 2017 levy at .004478 for the Nemaha County Agricultural Society. 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 Bohling to adjourn the meeting at 8:06 a.m. Roll call vote: Mellage, aye; Bohling, aye; Hutton, aye.

Bryan Mellage, 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](http://www.nemahacounty.ne.gov)

Joyce Oakley  
County Clerk





# Nemaha Board of Equalization Minutes





# Nemaha Board of Equalization Minutes



**October 18, 2017**

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 October 18, 2017 Commissioners Chambers, Nemaha County Courthouse, Auburn NE. Notice of meeting published in the Nemaha County Herald weekly. The agenda for the meeting was kept continually current and available for public inspection at the office of Nemaha County Clerk during normal business hours and also on the Nemaha County website ([www.nemahacounty.ne.gov](http://www.nemahacounty.ne.gov)). The agenda was held open until one business day prior to the meeting for appearance before the board and items for approval by the Board of Equalization. The Board of Equalization has the right to modify the agenda to include items of an emergency nature only at such public meeting.

Chairman Mellage called the meeting to order at 9:00 a.m. Present: Commissioner District 1 Bob Hutton, Commissioner District 2 Bryan Mellage, Commissioner District 3 Marvin Bohling, Deputy County Clerk Diane Johnson.

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

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

Motion by Hutton, seconded by Bohling to approve the October 13, 2017 minutes as presented with no corrections. 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 Bohling to adjourn the meeting at 9:05 a.m. Roll call vote: Hutton, aye; Mellage, aye; Bohling, aye.

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.

Diane Johnson  
Deputy County Clerk

The next meeting of the Board of Equalization will be Wednesday, November 1, 2017 Commissioners Chambers, Courthouse, Auburn NE. Agenda closes 24 hours prior to the meeting.



# Nemaha Board of Equalization Minutes



**November 15, 2017**

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

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

9.00 a.m.      Call meeting to order by Chairman  
                  Open Meeting Laws  
                  Approval of Agenda  
                  Approval of meeting minutes – November 1, 2017

Adjourn

Board of Equalization of the County of Nemaha, State of Nebraska met on November 15, 2017 Commissioners Chambers, Nemaha County Courthouse, Auburn NE. Notice of meeting published in the Nemaha County Herald weekly. The agenda for the meeting was kept continually current and available for public inspection at the office of Nemaha County Clerk during normal business hours and also on the Nemaha County website ([www.nemahacounty.ne.gov](http://www.nemahacounty.ne.gov)). The agenda was held open until one business day prior to the meeting for appearance before the board and items for approval by the Board of Equalization. The Board of Equalization has the right to modify the agenda to include items of an emergency nature only at such public meeting.

Chairman Mellage called the meeting to order at 9:29 a.m. Present: Commissioner District 1 Bob Hutton, Commissioner District 2 Bryan Mellage, Commissioner District 3 Marvin Bohling and County Clerk Joyce Oakley.

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

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

Motion by Bohling, seconded by Hutton to approve the November 1, 2017 minutes as presented with no corrections. Roll call vote: Mellage, aye; Hutton, aye; Bohling, aye.

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



# Nemaha Board of Equalization Minutes





# Nemaha Board of Equalization Minutes



**November 29, 2017**

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

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

9.00 a.m. Call meeting to order by Chairman  
Open Meeting Laws  
Approval of Agenda  
Approval of meeting minutes – November 15, 2017

Adjourn

Board of Equalization of the County of Nemaha, State of Nebraska met on November 29, 2017 Commissioners Chambers, Nemaha County Courthouse, Auburn NE. Notice of meeting published in the Nemaha County Herald weekly. The agenda for the meeting was kept continually current and available for public inspection at the office of Nemaha County Clerk during normal business hours and also on the Nemaha County website ([www.nemahacounty.ne.gov](http://www.nemahacounty.ne.gov)). The agenda was held open until one business day prior to the meeting for appearance before the board and items for approval by the Board of Equalization. The Board of Equalization has the right to modify the agenda to include items of an emergency nature only at such public meeting.

Chairman Mellage called the meeting to order at 9:15 a.m. Present: Commissioner District 1 Bob Hutton, Commissioner District 2 Bryan Mellage, Commissioner District 3 Marvin Bohling and County Clerk Joyce Oakley.

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

Motion by Bohling, seconded by Hutton to approve the November 15, 2017 minutes as presented with no corrections. Roll call vote: Bohling, aye; Mellage, 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 9:16 a.m. Roll call vote: Hutton, aye; Mellage, aye; Bohling, aye.

Bryan Mellage, 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](http://www.nemahacounty.ne.gov)

Joyce Oakley  
County Clerk

The next Board of Equalization meeting is scheduled for Tuesday, December 12, 2017 beginning at 9:00 a.m. Agenda for the meeting closes at 5:00 p.m., Friday, December 8, 2017. Current agenda and meeting minutes can be found on the Nemaha County's website: [www.nemahacounty.ne.gov](http://www.nemahacounty.ne.gov)



# Nemaha Board of Equalization Minutes







# Nemaha Board of Equalization Minutes



**December 12, 2017**

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 12, 2017 Commissioners Chambers, Nemaha County Courthouse, Auburn NE. Notice of meeting published in the Nemaha County Herald weekly. The agenda for the meeting was kept continually current and available for public inspection at the office of Nemaha County Clerk during normal business hours and also on the Nemaha County website ([www.nemahacounty.ne.gov](http://www.nemahacounty.ne.gov)). The agenda was held open until one business day prior to the meeting for appearance before the board and items for approval by the Board of Equalization. The Board of Equalization has the right to modify the agenda to include items of an emergency nature only at such public meeting.

Chairman Mellage called the meeting to order at 9:16 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 Mellage noted the posting of the Open Meeting Poster and the availability of the Open Meeting Handouts to the public.

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

Motion by Bohling, seconded by Hutton to approve the November 29, 2017 minutes as presented with no corrections. Roll call vote: Hutton, aye; Mellage, aye; Bohling, aye.

Assessor Lempka presented the following tax list corrections:

1712-25 – Raymond & Carol Woerlen Family Trust – 640043844, Parcel was split correctly in the working file, did not roll over to certified file, deducted tax \$1,826.80. Motion by Bohling, seconded by Hutton to approve the tax list correction 1712-25 for Raymond & Carol Woerlen Family Trust in the amount of \$1,826.80 deducted tax. Roll call vote: Hutton, aye; Mellage, aye; Bohling, aye.

1712-26 – Raymond & Carol Woerlen Family Trust – 640043845, Parcel was split correctly in the working file, did not roll over to certified file, additional tax \$1,831.36. Motion by Bohling, seconded by Hutton to approve the tax list correction 1712-26 for Raymond & Carol Woerlen Family Trust in the amount of \$1,831.36 added tax. Roll call vote: Bohling, aye; Mellage, aye; Hutton, aye.

1712-27 – Eiber Alberts – 640049451, parcel was split correctly in the working file, did not roll over to certified file, deducted tax \$915.08. Motion by Bohling, seconded by Hutton to approve the tax list correction 1712-27 for Eiber Alberts in the amount of \$915.08 deducted tax. Roll call vote: Mellage, aye; Hutton, aye; Bohling, aye.

1712-28 – Eiber Albert – 640049400, parcel was split correctly in the working file, did not roll over to certified file, additional tax \$. Motion by Hutton, seconded by Bohling to approve the tax list correction 1712-28 for Eiber Alberts in the amount of \$1,063.02 deducted tax. Roll call vote: Hutton, aye; Bohling, aye; Mellage, aye.

With no further business to come before the Board of Equalization motion by Bohling, seconded by Hutton to adjourn the meeting at 9:21 a.m. Roll call vote: Hutton, aye; Bohling, aye; Mellage, aye.

Bryan Mellage, 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](http://www.nemahacounty.ne.gov)

Joyce Oakley  
County Clerk

The next Board of Equalization meeting is scheduled for Wednesday, December 27, 2017 beginning at 9:00 a.m. Agenda for the meeting closes at 5:00 p.m., Friday, December 22, 2017. Current agenda and meeting minutes can be found on the Nemaha County's website: [www.nemahacounty.ne.gov](http://www.nemahacounty.ne.gov)