

Nemaha Board of Equalization Minutes



January 10, 2018

County of Nemaha, Nebraska
BOARD OF EQUALIZATION

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

Board of Equalization of the County of Nemaha, State of Nebraska met on January 10, 2018 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). The agenda was held open until one business day prior to the meeting for appearance before the board and items for approval by the Board of Equalization. The Board of Equalization has the right to modify the agenda to include items of an emergency nature only at such public meeting.

County Clerk Oakley called the meeting to order at 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.

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

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

Oakley called for nominations for Chairman of the Board of Equalization for 2018. Hutton nominated Mellage. 2nd by Bohling. Roll call vote: Bohling, aye; Hutton, aye; Mellage, aye. Mellage was elected Chairman of the Board of Equalization for 2018.

Mellage called for nominations for Vice Chairman of the Board of Equalization for 2018. Bohling nominated Hutton for Vice Chairman. 2nd by Mellage. Roll call vote: Mellage, aye; Hutton, aye; Bohling, aye.

Motion by Bohling, seconded by Hutton to approve the December 27, 2017 minutes as presented with no corrections. Roll call vote: Hutton, aye; Mellage, aye; Bohling, aye.

Assessor Lempka presented the following tax list corrections:

1801-01: Gary S. Kite, 640078265 – Split did not transfer from working file to certified file, clerical error, added tax \$2,303.88. Motion by Bohling, seconded by Hutton to approve tax list correction 1801-01 for Gary Kite added tax \$2,303.88. Roll call vote: Hutton, aye; Bohling, aye; Mellage, aye.

1801-02: Dennis & Claudia Banks, 640059465 – Split did not transfer from working file to certified file, clerical error, deducted tax \$2,904.92. Motion by Bohling, seconded by Hutton to approve tax list correction 1801-02 for Dennis & Claudia Banks, deducted tax \$2,904.92. Roll call vote: Mellage, aye; Hutton, aye; Bohling, aye.

1801-03: James & Nancy Kite, 640023630 – Split did not transfer from working file to certified file, clerical error, added tax \$947.94. Motion by Bohling, seconded by Hutton to approve tax list correction 1801-03 for James & Nancy Kite, added tax \$947.94. Roll call vote: Bohling, aye; Mellage, aye; Hutton, aye.

1801-04: Jim Kite, 6400988031 – Split did not transfer from working file to certified file, clerical error, deducted tax \$883.34. Motion by Bohling, seconded by Hutton to approve tax list correction 1801-04 for Jim Kite, deducted tax \$883.34. Roll call vote: Hutton, aye; Mellage, aye; Bohling, aye.



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1801-05: Yvonne J. Jeanneret, 640032753 – Split did not transfer from working file to certified file, clerical error, deducted tax \$317.96. Motion by Bohling, seconded by Hutton to approve tax list correction 1801-05 for Yvonne J. Jeanneret, deducted tax \$317.96. Roll call vote: Mellage, aye; Bohling, aye; Hutton, aye.

1801-06: CJG Farms, 640058566 – Split did not transfer from working file to certified file, clerical error, deducted tax \$558.20. Motion by Bohling, seconded by Hutton to approve tax list correction 1801-06 for CJG Farms, deducted tax \$558.20. Roll call vote: Bohling, aye; Hutton, aye; Mellage, aye.

1801-07: Jay Grotrian & Michael Grotrian – Split did not transfer from working file to certified file, clerical error, deducted tax \$746.58. Motion by Bohling, seconded by Hutton to approve tax list correction 1801-07 for Jay Grotrian & Michael Grotrian, deducted tax \$746.58. 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 9:10 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

Joyce Oakley
County Clerk

The next Board of Equalization meeting is scheduled for Wednesday, January 24, 2018 beginning at 9:00 a.m. Agenda for the meeting closes at 5:00 p.m., Monday, January 22, 2018. Current agenda and meeting minutes can be found on the Nemaha County's website: www.nemahacounty.ne.gov



Nemaha Board of Equalization Minutes



February 7, 2018

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 – January 24, 2018

Tax List corrections
Real Estate
1802-08 640006191, 2017 deducted tax \$314.28 City of Auburn
1802-09 640006191, 2016 deducted tax \$308.22 City of Auburn (Jodi Heard)
1802-10 640004334, 2017 deducted tax \$106.58 City of Auburn
1802-11 640027628, 2017 deducted tax \$946.32 James & Roberta Smith
1802-12 640027601, 2017 added tax \$808.42 (Kyle Smith 1/5 int.)

Other Business
1. Every other week meetings??? Continue in 2018?

Board of Equalization of the County of Nemaha, State of Nebraska met on February 7, 2018 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). 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, County Assessor Mallory Lempka and Auburn City Attorney Angelo Ligouri. Press present: Dave Swanson, Nemaha County Herald.

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

Motion by Bohling, seconded by Hutton to approve the January 24, 2018 minutes as presented with no corrections. Roll call vote: Bohling, aye; Hutton, aye; Mellage, aye.

Assessor Lempka presented the following tax list corrections:

1802-08 640006191 City of Auburn, 2017 taxes Property owned by the City of Auburn for nuisance abatement - should have been removed from tax roll, clerical error - Motion by Bohling, seconded by Hutton to approve tax list correction 1802-08 to the City of Auburn in the amount of \$314.28 deducted tax. Roll call vote: Bohling, aye; Hutton, aye; Mellage, aye.

1802-09 640006191 City of Auburn, 2016 taxes – No action on tax list correction 1802-09 640006191 City of Auburn in the amount of \$308.22 deducted tax.



Nemaha Board of Equalization Minutes



1802-10 640004334 City of Auburn, 2017 taxes Property owned by the City of Auburn for nuisance abatement - should have been removed from tax roll, clerical error – Motion by Bohling, seconded by Hutton to approve tax list correction 1802-10 640004334 City of Auburn in the amount of \$106.58 deducted tax. Roll call vote: Bohling, aye; Hutton, aye; Mellage, aye.

1802-11 640027628 James & Robert Smith, 2017 taxes - when property split occurred this valuation was not added in with the new parcel – causing the owners to be double taxed for the land. Clerical error – Motion by Bohling, seconded by Hutton to approve tax list correction 1802-11 640027628 James & Robert Smith in the amount of \$946.32 deducted tax. Roll call vote: Mellage, aye; Hutton, aye; Bohling, aye;

1802-12 640027601 Kyle Smith (1/5 interest) 2017 taxes when property split occurred the value of the 2nd home was not included with the new parcel, causing double taxation on the land. Clerical Error – Motion by Bohling, seconded by Hutton to approve tax list correction 1802-12 640027601 Kyle Smith in the amount of \$808.412. 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 9:43 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

Joyce Oakley
County Clerk

The next Board of Equalization meeting is scheduled for Wednesday, February 21, 2018 beginning at 9:00 a.m. Agenda for the meeting closes at 5:00 p.m., Monday, February 19, 2018. Current agenda and meeting minutes can be found on the Nemaha County's website: www.nemahacounty.ne.gov



Nemaha Board of Equalization Minutes





Nemaha Board of Equalization Minutes



March 7, 2018

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, March 7, 2018 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). 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 9:05 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 to Hutton approve the agenda as presented. Roll call vote: Bohling, aye; Hutton, aye; Mellage, aye.

Motion by Bohling, seconded by Hutton to approve the February 21, 2018 minutes as presented with no corrections. Roll call vote: Hutton, aye; Mellage, aye; Bohling, aye.

Assessor Lempka presented letters from the Brownville Christian Church, Brownville Village Theatre Foundation and Brownville Village Theatre Inc. requesting the Board of Equalization accept the late filing of the Permission Exemption Form.

Motion by Bohling, seconded by Hutton to accept the letter from the Brownville Christian Church and allow the assessor to accept the late filing of the Permission Exemption Form. Roll call vote: Bohling, aye; Mellage, and Hutton, aye.

Motion by Bohling, seconded by Hutton to accept the letter from the Brownville Village Theatre Foundation and allow the assessor to accept the late filing of the Permission Exemption Form. Roll call vote: Hutton, aye; Mellage, aye; Bohling, aye.

Motion by Hutton, seconded by Bohling to accept the letter from the Brownville Village Theatre Inc. and allow the assessor to accept the late filing of the Permission Exemption Form. Roll call vote: Mellage, aye; Hutton, aye; Bohling, aye.

Assessor Lempka then presented the following tax list corrections:

1802-13 Brownville Christian Church 640039863, \$100.00 penalty for late filing of Permissive Exemption (Nebr. State Statute 77-202.01(2)). Motion by Bohling, seconded by Hutton to approve tax list correction 1802-13 to Brownville Christian Church, added tax \$100.00 penalty for late filing Permissive Exemption. Roll call vote: Mellage, aye; Bohling, aye; Hutton, aye.

1802-14 Brownville Village Theatre Inc. 640097847, \$100.00 penalty for late filing of Permission Exemption (Nebr. State Statute 77-202.01(2)). Motion by Bohling, seconded by Hutton to approve tax list correction 1802-14 to Brownville Village Theatre Inc., added tax \$100.00 penalty for late filing Permissive Exemption. Roll call vote: Hutton, aye; Mellage, aye; Bohling, aye.



Nemaha Board of Equalization Minutes



1802-15 Brownville Village Theatre Foundation 640072313, \$100.00 penalty for late filing of Permission Exemption (Nebr. State Statute 77-202.01(2)). Motion by Hutton, seconded by Bohling to approve tax list correction 1802-15 to Brownville Village Theatre Foundation, added tax \$100.00 penalty for late filing Permissive Exemption. Roll call vote: Bohling, aye; Melage, aye; Hutton, aye.

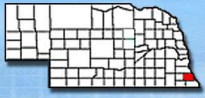
With no further business to come before the Board of Equalization motion by Bohling, seconded by Hutton to adjourn the meeting at 9:15 a.m. Roll call vote: Hutton, aye; Melage, aye; Bohling, aye.

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

Joyce Oakley
County Clerk

The next Board of Equalization meeting is scheduled for Wednesday, April 4, 2018 beginning at 9:00 a.m. Agenda for the meeting closes at 5:00 p.m., Monday, April 2, 2018. Current agenda and meeting minutes can be found on the Nemaha County's website: www.nemahacounty.ne.gov



Nemaha Board of Equalization Minutes



April 4, 2018

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 April 4, 2018 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). 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.

Vice Chairman Hutton called the meeting to order at 9:05 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 Bryan Mellage.

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

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

Motion by Bohling, seconded by Hutton to approve the March 7, 2018 minutes as presented with no corrections. Roll call vote: Bohling, aye; Hutton, aye.

Set dates for hearings for the 2018 Property Protests – Motion by Hutton, seconded by Bohling to set the following dates for 2018 Protest Hearing dates: Wednesdays: June 13, 2018, June 27, 2018, July 11, 2018 (with July 12, 2018 as a ‘if needed date’) and the final hearing date July 23, 2018 for board to reviewing the assessor’s recommendations. Roll call vote: Bohling, aye; Hutton, aye. All meetings will begin at 1:00 p.m.

With no further business to come before the Board of Equalization motion by Bohling, seconded by Hutton to adjourn the meeting at 9:20 a.m. Roll call vote: Bohling, aye; Hutton, aye.

Bob Hutton, Vice 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

The next Board of Equalization meeting is scheduled for Wednesday, May 2, 2018 beginning at 9:00 a.m. Agenda for the meeting closes at 5:00 p.m., Monday, April 30, 2018. Current agenda and meeting minutes can be found on the Nemaha County’s website: www.nemahacounty.ne.gov



Nemaha Board of Equalization Minutes



May 2, 2018

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 2, 2018 Commissioners Chambers, Nemaha County Courthouse, Auburn NE. Notice of meeting posted at the Nemaha County Courthouse, Auburn State Bank (north & south) and First National Bank of Johnson (Auburn branch). 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 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, 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; Mellage, aye; Bohling, aye.

Motion by Bohling, seconded by Hutton to approve the April 4, 2018 minutes as presented with no corrections. Roll call vote: Bohling, aye; Hutton, aye; Mellage, aye.

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

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

The next Board of Equalization meeting is scheduled for Wednesday, June 13, 2018 beginning at 1:00 p.m. Agenda for the meeting closes at 5:00 p.m., Monday, June 11, 2018. Current agenda and meeting minutes can be found on the Nemaha County's website: www.nemahacounty.ne.gov



Nemaha Board of Equalization Minutes



Board of Equalization of the County of Nemaha, State of Nebraska met on Wednesday June 13, 2018 Commissioners Chambers, Nemaha County Courthouse, Auburn NE. Notice of meeting was 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).

Chairman Mellage called the meeting to order at 1:00 p.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.

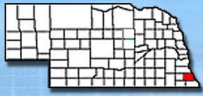
Motion by Hutton, seconded by Bohling to approve the agenda as presented. Roll call vote: Mellage, aye; Bohling, aye; Hutton, aye.

Motion by Bohling, seconded by Hutton to approve the May 30, 2018 minutes as presented with no corrections. Roll call vote: Bohling, aye; Hutton, aye; Mellage, aye.

Assessor Lempka presented the Assessor's Certification of Policies of Office and entered them into record.

Assessor Lempka requested approval to send Board of Equalization Notices on the following:

PARCELS	OWNER	2018 CHANGE	2018
		OF VALUE	PROPOSED CHANGE
640021906	JANICE GERDES	\$673,696	\$669,355
640030467	RIVERLAND FARMS INC	\$1,609,292	\$1,579,095
640060501	RIVERLAND FARMS INC	\$887,262	\$872,991
640052088	JAMES R GERDES	\$220,293	\$218,607
640078389	KGS LLC	\$262,170	\$221,535
640028748	LYLE D & JUNE L BRINKMAN	\$538,800	\$537,753
640027237	ALBERT JAMES RAMSEY	\$720,445	\$692,332
640111904	3 & D RIVERSIDE RETREAT LLC	\$35,075	\$4,797
640032222	JOE L & LINDA K EPLER	\$666,591	\$642,388
640018289	BETTY LAND	\$34,850	\$27,041
640082637	KENNETH L HOLTHUS	\$1,152	\$0
640021522	KENNETH L HOLTHUS	\$349,912	\$348,511
640027032	SCHLANGE FAMILY LIMIED PARTNERSHIP	\$1,005,922	\$996,521
640031633	SCHLANGE FAMILY LIMIED PARTNERSHIP	\$498,088	\$482,335
640029841	JAMES E STUKENHOLTZ	\$354,027	\$345,024
640027172	ELMER H & ROSETTA SCHLANGE	\$432,951	\$431,071
640095348	JAMES R GERDES	\$161,913	\$161,608
640073069	SCOTT A & DENISE M LICKTEIG	\$218,587	\$209,182
640072445	BEVERLY K & GARY L PERRY	\$166,233	\$165,489
640031013	ERIC D & ELISABETH F LONG	\$360,836	\$298,941
640024947	RUTH ANN HOLBEN	\$545,647	\$533,428
640026931	ROBERT L & DELTA F BODEN	\$260,974	\$253,884



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640026095	BOHLKEN FAMILY TRUST	\$681,263	\$653,789
640059694	RICHARD E & JANE L ANDREW	\$1,316,369	\$1,279,056
640028330	BENJAMIN F THOMPSON	\$67,450	\$28,310
640040470	BENJAMIN F THOMPSON	\$2,565	\$1,281
640018254	NORMAN V MORTON	\$13,585	\$9,381
640024831	DONALD D & JANICE LEE GERDES	\$412,167	\$406,695
640063101	LOUIS D STUKENHOLTZ	\$613,401	\$579,003

Motion by Bohling, seconded by Hutton to authorize Assessor Lempka to send the Board of Equalization Notices. Roll call vote: Hutton, aye; Mellage, 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 1:20 p.m. Roll call vote: Hutton, aye; Mellage, aye; Bohling, aye.

Bryan Mellage, 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 are available during normal business hours at the Nemaha County Clerk's office.

Diane Johnson
Deputy County Clerk

The next Board of Equalization meeting is scheduled for Wednesday, June 27, 2018 beginning at 1:00 p.m. Agenda for the meeting closes at 5:00 p.m., Monday, June 25, 2018. Current agenda and meeting minutes can be found on the Nemaha County's website: www.nemahacounty.ne.gov



Nemaha Board of Equalization Minutes



June 27, 2018

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 27, 2018 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). 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 1:00 p.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: Mellage, aye; Hutton, aye; Bohling, aye.

Motion by Bohling, seconded by Hutton to approve the June 13, 2018 minutes as presented with no corrections. Roll call vote: Bohling, aye; Hutton, aye; Mellage, aye.

Assessor Lempka presented the following Board notices:

PARCELS	OWNER	2018 CHANGE OF VALUE	2018 PROPOSED CHANGE
640022111	MARK CASPERS	\$337,974	\$319,094
640022103	MARK A CASPERS	\$777,529	\$755,639
640051243	MARK CASPERS	\$171,026	\$167,615
640031978	CLYLE A LAVIGNE (L E	\$364,918	\$345,359
640031161	HARRY & LYNDIA PROPERTIES LLC	\$141,816	\$115,965
640030300	RICHARD E & LINDA K MOODY	\$494,169	\$485,792
640033393	PATRICK COLLINS (TSTEE	\$156,055	\$122,746
640072798	R W REMMERS	\$5,076	\$0
640031897	VERNON P & CARIN S GERDES	\$257,186	\$205,210
640028624	MITCHELL E BOSS	\$128,620	\$108,668
640075355	DENNIS G & RUTH A NORVELL	\$119,374	\$67,955
640019692	BILLY RAY LEWIS	\$11,220	\$2,170
640022456	LELAND J VOLKER (TSTEE	\$246,048	\$215,957
640103073	MOUNTAIN TOWER & LAND LLC	\$0	\$854
640098789	MOUNTAIN TOWER & LAND LLC	\$0	\$11,887



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640109697	JOHN W & BOBETTE L GUENTHER	\$284,105	\$237,030
640022847	GALE R & JACQUELINE A WHEELER	\$624,509	\$617,459
640050670	GALE R & JACQUELINE A WHEELER	\$519,007	\$517,676
640022804	KEVIN G WHEELER	\$571,105	\$570,301
640078303	MARY JO ARMKNECHT	\$458,842	\$447,837
640030386	KENNETH W ROGGE	\$89,946	\$75,836

With no further business to come before the Board of Equalization motion by Bohling, seconded by Hutton to adjourn the meeting at 1:18 p.m. Roll call vote: Mellage, aye; Bohling, aye; Hutton, aye.

Chairman Board of Equalization

In Witness Whereof, I have hereunto set my hand and official seal this 11th day of July, 2018.

Attest:



Nemaha Board of Equalization Minutes



July 11, 2018

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 11, 2018 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). 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 11:00 p.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 June 30, 2018 minutes as presented with no corrections. Roll call vote: Mellage, aye; Hutton, aye; Bohling, aye.

The following protests were read into the record at the hearing: Alma Dettmer 640027067; Don Law 640075673; Savage Savage & Brown 640102824; Robbie & Janet Bohling 640090796; Richard & Jane Andrew 640059694.

Motion by Hutton, seconded by Bohling to extend the deadline for filing of Homestead Exemption application to July 20, 2018 for Shirley Wissler, Judy McAlexander and Randy & Celeste Davis. 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 2:25 p.m. 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

Joyce Oakley
County Clerk

The next Board of Equalization meeting is scheduled for Monday, July 23, 2018 beginning at 1:00 p.m. Agenda for the meeting closes at 5:00 p.m., Friday, July 20, 2018. Current agenda and meeting minutes can be found on the Nemaha County's website: www.nemahacounty.ne.gov



Nemaha Board of Equalization Minutes





Nemaha Board of Equalization Minutes



July 23, 2018

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 Monday, July 23, 2018 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). 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 1:00 p.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 Bohling, seconded by Hutton to approve the July 11, 2018 minutes as presented with no corrections. Roll call vote: Mellage, aye; Hutton, aye; Bohling, aye.

The following 2018 property protests were read into the record: 18006, 18007, 18008 Gary Schlange; 18009 Kevin & Theresa Schlange; 18010 KGS LLC.

Chairman Mellage opened a public hearing at 1:52 p.m. for Application for Motor Vehicle Taxes by a Qualifying Non-Profit Organization for the Good Samaritan Society Home Care of SE NE on a 2014 Ford Fusion and an Application for Exemption on Real & Personal Property by Qualifying Organization for the Auburn Christian Church – Howe, Nixon & Willson Addition to City of Auburn, Block 9, Lots 1&2; Lots 3,4,5 lying SE'ly Courthouse Ave. Chairman Mellage closed the public hearing at 2:17 p.m.

Motion by Bohling, seconded by Hutton to approve the Application Exemption Application for Tax Exemption on Real & Personal Property for Auburn Christian Church, Howe, Nixon & Willson Addition to City of Auburn, Block 9, Lots 1&2; Lots 3,4,5 lying SEly Courthouse Ave. Roll call vote: Hutton, aye; Bohling, aye; Mellage, aye.

Motion by Bohling, seconded by Hutton to approve the Application for Exemption from Motor Vehicle Taxes by a Qualifying Nonprofit Organization for the Good Samaritan Society Home Care of SE NE, 2014 Ford Fusion. Roll call vote: Bohling, aye; Mellage, aye; Hutton, aye.

Motion by Bohling, seconded by Hutton to authorize the County Assessor to send Board notices on the following: 640022103 Mark Caspers Current \$755,639 Change \$747,819; 640026931 Robert & Delta Boden Current \$253,884 Change \$242,713. Roll call vote: Hutton, aye; Mellage, aye; Bohling, aye.

Motion by Bohling, seconded by Hutton to extend the deadline for filing of Homestead Exemption Application to July 20, 2018 for Pat Jarvis. Roll call vote: Bohling, aye; Hutton, aye; Mellage, aye.



Nemaha Board of Equalization Minutes



County Assessor Lempka presented the 2018-2019-2020 Plan of Assessment for Nemaha County Assessor's Office and was placed on file.

2018 Protests Final Hearing:

Alma Dettmer, 640027067; Assessors Recommendation: No sales were presented to prove what the protestor believed his assessed value should be on this piece of property. The protest form was also not completed entirely. This parcel is equalized with other property within the county. Recommendation: no change. Land \$218,218.00 Bldg. \$154,524.00. Motion by Bohling, seconded by Hutton property was viewed on exterior only, as County Assessor was unable to view interior. Board determined property is valued in accordance with like properties. Protest denied. Roll call vote: Hutton, aye; Mellage, aye; Bohling, aye.

Donald Law, 640075673; Assessors Recommendation: Corrected Property record card to reflect accurate depreciation. Recommendation: Change. Land \$0 Buildings \$7,080. Total \$7,080.00. Motion by Bohling, seconded by Hutton after property was viewed by County Assessor, corrections were made as follows: Reduced valuation for buildings from \$21,275.00 to \$7,080.00. Roll call vote: Mellage, aye; Hutton, aye; Bohling, aye.

Savage Savage & Brown, 640102824 Assessors Recommendation: Property owner was not present to further present their case. Property was purchased 7-8-2015 for \$1,722,500.00. This property is assessed at 64.29% of the purchase price. No comparable sales were provided by the property owner. This parcel is equalized with other commercial properties within the county. Recommendation: no change. Land \$44,942.00 Building \$1,025,199.00 Total \$1,070,061.00. Property viewed by County Assessor and determined to be value in accordance with like properties. Motion by Bohling, seconded by Hutton to denied protest. Roll call vote: Hutton, aye; Bohling, aye; Mellage, aye.

Robbie & Janet Bohling, 640090796; Assessors Recommendation: Applied 5% obsolescence depreciation for shingle damage and lowered the overall grade of the property. Recommendation: Change land \$21,401.00 Buildings \$190,036.00 Total \$211,437.00. Motion by Bohling, seconded by Hutton to agree with Assessor recommendation after property was reviewed by the Assessor, and determined additional depreciation is applicable. Value change for buildings \$190,036.00, land \$21,401.00. Roll call vote: Bohling, aye; Hutton, aye; Mellage, aye.

Richard & Jane Andrew, 0640059694 Assessors Recommendation: removed grain leg from record. Recommendation change: building \$509,419.00 land \$738,221.00. Motion by Bohling, seconded by Hutton to agree with Assessor's recommendation, after she viewed GIS maps of protester property and corrections were made by removing the grain leg. Roll call vote: Mellage, aye; Hutton, aye; Bohling, aye.

With no further business to come before the Board of Equalization motion by Mellage, seconded by Hutton to adjourn the meeting at 2:19 p.m. Roll call vote: Bohling, aye; Mellage, aye; Hutton, aye.

Chairman Board of Equalization

In Witness Whereof, I have hereunto set my hand and official seal this 8th day of August, 2018.

Attest:



Nemaha Board of Equalization Minutes



August 8, 2018

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 8, 2018 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). 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 Bohling, seconded by Hutton to amend the agenda as presented to include “final hearing for protest 201800011 on Mark Caspers because Assessor’s Certification of Valuations are due prior to the next Board of Equalization meeting”. Roll call vote: Bohling, aye; Mellage, aye; Hutton, aye.

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

Motion by Bohling, seconded by Hutton to approve the July 23, 2018 minutes as presented with no corrections. Roll call vote: Bohling, aye; Hutton, aye; Mellage, aye.

2018 Protests Final Hearing:

Gary Schlange, 640031633 Assessors recommendation: Corrected property record card to reflect that the house is a 1.5 story brick and not 1.5 story frame, added additional depreciation for basement. Recommendation: change land \$343,386.00 buildings \$134,427.00 Total \$477,813.00. Motion by Bohling, seconded by Hutton property was viewed by County Assessor and corrections were made as follows: change land \$343,386.00 buildings \$134,427.00 Total \$477,813.00. Roll call vote: Hutton, aye; Bohling, aye; Mellage, aye.

Gary Schlange, 640027052 Assessors recommendation: Correct size on two buildings. Recommendation: Change Land \$855,530.00 Buildings \$140,796.00 Total \$996,326.00. Motion by Bohling, seconded by Hutton property was viewed by County Assessor and determined additional depreciation is applicable. Value changed to Land \$855,530.00 Buildings \$140,796.00 Total \$996,326.00. Roll call vote: Mellage, aye; Bohling, aye; Hutton, aye.

Gary Schlange, 640027172 Assessors recommendation: Added additional depreciation for old hog sheds. Recommendation: Change: Land \$326,251.00 Buildings \$98,596.00 Total \$424,847.00. Motion by Bohling, seconded by Hutton property was viewed by County Assessor and corrections were made as follows: change land \$326,251.00 Buildings \$98,596.00 Total \$424,847.00. Roll call vote: Hutton, aye; Bohling, aye; Mellage, aye.

Kevin Schlange, 640027202

KGS LLC, 640078389 Assessors recommendation: Through conversation with the property owner it was discovered that the scale was purchased as used equipment from Brownville Elevator and that the smaller utility shed is wood framed.



Nemaha Board of Equalization Minutes



Recommendation: Change Land \$19,197.00 Buildings \$178,270.00 Total \$197,467.00. Motion by Bohling, seconded by Hutton property viewed by County Assessor and corrections were made as follows: change land \$19,197.00 Buildings \$178,270.00 Total \$197,467.00. Roll call vote: Mellage, aye; Hutton, aye; Bohling, aye.

The following protests were read into the record at the hearing: Mark Caspers 640051243, 20180011.

Mark Caspers, 640051243 Assessors recommendation: After farm inspection, changing tree ground to waste. Recommendation: Change: Land \$155,798.00. Motion by Bohling, seconded by Hutton property was viewed by County Assessor and corrections were made as follows: change land \$155,798.00. Roll call vote: Bohling, aye; Hutton, aye; Mellage, aye.

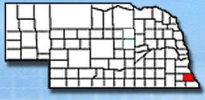
With no further business to come before the Board of Equalization motion by Bohling, seconded by Hutton to adjourn the meeting at 9:35 a.m. Roll call vote: Hutton, aye; Mellage, aye; Bohling, aye.

Bryan Mellage, Chairperson
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

The next Board of Equalization meeting is scheduled for Wednesday, August 22, 2018 beginning at 9:00 a.m. Agenda for the meeting closes at 5:00 p.m., Monday, August 20, 2018. Current agenda and meeting minutes can be found on the Nemaha County's website: www.nemahacounty.ne.gov



Nemaha Board of Equalization Minutes



September 5, 2018

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 5, 2018 Commissioners Chambers, Nemaha County Courthouse, Auburn NE. Notice of meeting published in the Nemaha County Herald on August 23, 2018 and August 30, 2018. 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 Mellage called the meeting to order at 9:04 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 Bohling, seconded by Hutton to approve the August 8, 2018 minutes as presented with no corrections. Roll call vote: Bohling, aye; Hutton, aye; Mellage, aye.

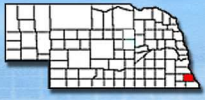
Assessor Lempka presented the following tax list correction: 1809-16 Martha E. Cammarn, parcel 640097022, State of Nebraska denied homestead for 2016. Motion by Bohling, seconded by Hutton to approved tax list correction 1809-16 for Martha Cammarn, parcel 640097022 in the amount of \$890.58 added tax. 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 9:12 a.m. Roll call vote: Hutton, aye; Bohling, aye; Mellage, aye.

Bryan Mellage, Chairperson
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



October 3, 2018

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 3, 2018 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). 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 Hutton, seconded by Bohling to approve the agenda as presented. Roll call vote: Hutton, aye; Bohling, aye; Mellage, aye.

Motion by Bohling, seconded by Hutton to approve the September 5, 2018 minutes as presented with no corrections. Roll call vote: Mellage, aye; Hutton, aye; Bohling, aye.

Assessor Lempka presented the following tax list corrections and explained to the Board of Equalization, the tax district was switched during reappraisal or conversion to a TIF District, these parcels are not in TIF District. Correcting District code, overall tax amount will stay the same.

#1810-17 – Crown Pointe Properties, 640044654, year 2016 – Motion by Bohling, seconded by Hutton to approve tax list correction #1820-17 removing the TIF District assessment for the tax year 2016. Roll call vote: Bohling, aye; Mellage, aye; Hutton, aye.

#1810-18 – Crown Point Properties, 640044654, year 2016 – Motion by Bohling, seconded by Hutton to approve tax list correction #1810-18 combining the tax statements for tax year 2016. Roll call vote: Mellage, aye; Bohling, aye; Hutton, aye.

#1810-19 – Crown Point Properties, 640044654, year 2017 – Motion by Bohling, seconded by Hutton to approve tax list correction #1810-19 removing the TIF District assessment for tax year 2017. Roll call vote: Hutton, aye; Mellage, aye; Bohling, aye.

#1810-20 – Crown Point Properties, 640044654, year 2017 – Motion by Hutton, seconded by Bohling to approve tax list correction #1810-19 combining tax statements for tax year 2017. Roll call vote: Bohling, aye; Hutton, aye; Mellage, aye.

Motion by Bohling, seconded by Hutton to adopt Resolution 2018-27 setting the final tax rates for Nemaha County entities. Roll call vote: Hutton, aye; Bohling, aye; Mellage, aye.



Nemaha Board of Equalization Minutes



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

Bryan Melage, Chairperson
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

The next Board of Equalization meeting is scheduled for Wednesday, November 14, 2018 beginning at 9:00 a.m. Agenda for the meeting closes at 5:00 p.m., Monday, November 12, 2018. Current agenda and meeting minutes can be found on the Nemaha County's website: www.nemahacounty.ne.gov



Nemaha Board of Equalization Minutes



November 14, 2018

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, November 14, 2018 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). 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 9:08 a.m. Present: Commissioner District 1 Bob Hutton, Commissioner District 2 Bryan Mellage, Commissioner District 3 Marvin Bohling, and County Clerk Joyce Oakley. Also present: Mike Hall.

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 Bohling, seconded by Hutton to approve the October 3, 2018 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 Hutton, seconded by Bohling to adjourn the meeting at 9:09a.m. Roll call vote: Hutton, aye; Bohling, aye; Mellage, aye.

Bryan Mellage, Chairperson
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

Bryan Mellage, Chairperson
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