



Nemaha Board of Equalization Minutes



January 22, 2019

County of Nemaha, Nebraska
BOARD OF EQUALIZATION

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

Board of Equalization of the County of Nemaha, State of Nebraska met on January 22, 2019 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 Mike Hall, Commissioner District 2 Bryan Mellage, Commissioner District 3 Marvin Larry Holtzman, County Clerk Joyce Oakley, County Assessor Mallory Lempka and County Treasurer Jana Gerdes.

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

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

Oakley called for nominations for Chairman of the Board of Equalization for 2019. Holtzman nominated Mellage. Motion by Holtzman, seconded by Hall to elect Mellage Chairman for 2019. Roll call vote: Holzman, aye; Hall, aye; Mellage, aye.

Chairman Mellage called for nominations for Vice Chairman for 2019. Hall nominated Holtzman. Motion by Hall, seconded by Mellage to elect Holtzman Vice Chairman for 2019. Roll call vote: Holtzman, aye; Hall, ae; Mellage, aye.

Motion by Holtzman, seconded by Hall to approve the November 14, 2018 minutes as presented with no corrections. Roll call vote: Hall, aye; Mellage, aye; Holtzman, aye.

Public hearing for Application for Exemption from Motor Vehicle Taxes by Qualifying Organizations was opened at 9:03 a.m.

Assessor Mallory Lempka presented the following tax list corrections:

1901-01 – Philip & Nickole Martin, parcel 640103537 – should have been corrected during informal hearings, was not corrected in the certified file. Motion by Holtzman, seconded by Hall to approve tax list correction 1901-01 for Philip & Nickole Martin, deducted tax \$1,238.00. Roll call vote: Mellage, aye; Holtzman, aye; Hall, aye.

1901-02 – James O & Roberta Smith, parcel 640027628 – property is being taxed on another parcel, need to deduct tax to correct double taxation. Motion by Hall, seconded by Holtzman to approve tax list correction 1901-02 for James O. & Robert Smith, deducted tax \$944.90. Roll call vote: Holtzman, aye; Hall, aye; Mellage, aye.

1901-03 – Village of Julian, parcel 640041019 – parcel should have been exempt for 2018. Motion by Holtzman, seconded by Hall to approved tax list correction 1901-03 for Village of Julian, deducted tax \$5.18. Roll call vote: Hall, aye; Mellage, aye; Holtzman, aye.



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1901-04 – Philip & Teresa Walker parcel 640027342 – parcel should have been corrected during informal hearings, was not corrected in the certified file. Motion by Holtzman, seconded by Hall to approve tax list correction 1901-04 Philip & Teresa Walker, deduced tax \$849.54. Roll call vote: Mellage, aye; Hall, aye; Holtzman, aye.

Chairman Mellage closed the public hearing for the Application for Exemption from Motor Vehicles Taxes by Qualifying Organizations at 9:12 a.m. Chairman noted no one was present at the public hearing opposing the tax exemption.

Motion by Hall, seconded by Holtzman to approve the following Application for Exemption from Motor Vehicles Taxes: Auburn Christian Church – 2005 Ford Bus; Good Samaritan Society Home Care of SE NE: 2012 Ford Sedan; 2012 Chevrolet Sedan 2011 Chevrolet Sedan; 2014 Ford Sedan; Good Samaritan Society, Auburn - 2012 Dodge Van; 2012 Chevrolet Pkpw; 2006 Chevrolet Sedan; 2006 Dodge Van; 2011 Goshen Coach Bus; 2010 Chevrolet Van; 2012 Chevrolet Sedan; Hearts United for Animals – 2005 Chevrolet Pkpw; 2011 & 2014 Chevrolet Van; LL Coryell & Son Park Foundation – 1999 Chevrolet Pkpw; Peru State College Foundation – 2016 Ford Sedan; St. James Lutheran Church – 2012 Chevrolet Sedan

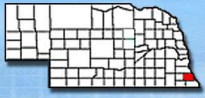
With no further business to come before the Board of Equalization motion by Holtzman, seconded by Hall to adjourn the meeting at 9:18 a.m. Roll call vote: Holtzman, aye; Hall, aye; Mellage, aye.

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

The next Board of Equalization meeting is scheduled for Wednesday, February 20, 2019 beginning at 9:00 a.m. Agenda for the meeting closes at 5:00 p.m., Friday, February 15, 2019. 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



February 20, 2019

County of Nemaha, Nebraska
BOARD OF COMMISSIONERS
Commissioner's Chambers
Nemaha County Courthouse, Suite 201
1824 N St Auburn NE

County Board of Commissioners of the County of Nemaha, State of Nebraska met on Wednesday, February 20, 2019, Commissioner's Chambers, Nemaha County Courthouse, Auburn NE for a regular scheduled meeting. Notice of meeting was 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 the Nemaha County Clerk during normal business hours and also on the Nemaha County website. 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 Commissioners. The Board of Commissioners has the right to modify the agenda to include items of an emergency nature only at such public meeting.

Chairman Melage opened the meeting at 8:02 a.m. Present for the Meeting: Mike Hall, Commissioner District 1; Bryan Melage, Commissioner District 2; Larry Holtzman, Commissioner District 3 and County Clerk Joyce Oakley.

Approval of Agenda – Motion by Holtzman, seconded by Hall to approve the agenda as presented: Roll call vote: Hall, aye; Melage, aye; Holtzman, aye.

Approval of Minutes – Motion by Holtzman, seconded by Hall to approve the February 6, 2019 minutes as presented with no corrections. Roll call vote: Melage, aye; Holtzman, aye; Hall, aye.

Claims – Motion by Hall, seconded by Holtzman to approve the accounts payable claims as presented by the County Clerk and authorized for payment by the Board of Commissioners. Roll call vote: Holtzman, aye; Hall, aye; Melage, aye.

The following claims were approved individually due to the invoice/tickets being filed after the 90 day's deadline from when the services were provided, as per Nebr. State Statute §23-135:

Motion by Holtzman, seconded by Hall to approve the following claim to Econolodge Inn Suites Kearney, NE, reg: Marvin Bohling, date of service 10-5-2018, amount \$125.98. Roll call vote: Hall, aye; Holtzman, aye; Melage, aye.

Motion by Hall, seconded by Holtzman to approve the following claim to Todd Zimmerman, mileage for Ext. Bd Mtgs 7-5-18, 8-9-18, 10-9-18 \$21.27. Roll call vote: Hall, aye; Melage, aye; Holtzman, aye.

Motion by Hall, seconded by Holtzman to approved to following claim Jana Sittler, mileage for Ext. Bd Mtgs 7-5-18, 10-9-18 \$18.54. Roll call vote: Melage, aye; Hall, aye; Holtzman, aye.

9:05 a.m. Sine Die to meet as Board of Equalization – Board of Commissioners reconvened at 9:13 a.m.

9:15 a.m. Public Hearing for adoption of 2019-2024 1 & 6 Year Plan – Chairman Melage opened the public hearing for adoption of the 2019-2024 Nemaha County 1 & 6 Year Plan at 9:15 a.m. Marvin Bohling was present at the public hearing. Chairman Melage closed the public hearing at 9:31 a.m. Motion by Hall, seconded by Holtzman to adopt Resolution 2019-09 adopting the 2019-2024 Nemaha County 1 & 6 Year Plan.



Nemaha Board of Equalization Minutes



Discussion: Bohling asked if any of the past projects were removed. Roll call vote: Holtzman, aye; Hall, aye; Mellage, aye.

9:30 a.m. Leslie Clark Nemaha Co. Leadership class reg support for 2019 “Honey Bees in the Heartland” class project – Leslie Clark, member of the 2019 Nemaha County Leadership Class visited with the board’s regarding the 2019 class project, ‘Honey Bees in the Heartland’. Louise Howell, Auburn Public School 3rd grade class teacher in 1974, went to the legislature and asked Nebraska adopt the honey bee as state insect. 2019 Leadership class is seeking financial sponsorship for 60”x32” fiberglass honey bee sculptures to be placed around the county. Board will take her request for consideration in the FY 2019-2010 budget.

9:45 a.m. Project Response – “Funding on Prevention” – no show due to weather

10:00 a.m. Lisa Leoske, Capital Business – Lisa Leoske, Capital Business held a telephone conference regarding upgrading the copiers in the courthouse and sheriff office. Board will consider her proposal at the March 6, 2019 board of Commissioners meeting.

Discussion/Action – Business

1. Fuel bids for March, 2019 – The following fuel bids for March, 2019 were received: Farmer’s Cooperative No. 1 diesel \$2.90, No. 2 diesel \$2.50, Regular Unleaded \$2.15; Midwest Farmers Cooperative No. 1 diesel \$2.86, No. 2 diesel \$2.56, Regular Unleaded \$2.09; Berwick Coop No. 1 diesel \$2.79, No. 2 diesel \$2.49, Regular Unleaded \$2.07; Sapp Bros. Petroleum No. 1 diesel \$2.859, No. 2 diesel \$2.503, Regular Unleaded \$2.06. Motion by Holtzman, seconded by Hall to approve the following fuel bid to Berwick Coop, all 3 fuels for March, 2019. Discussion: Marvin Bohling asked why the county was purchasing fuel from out of county companies. Roll call: Mellage, aye; Hall, aye; Holtzman, aye.

2. Resolution 2019-05 – Mission Statement for Nemaha County Board of Commissioners – Motion by Holtzman, seconded by Hall to adopt Resolution 2019-05 adopting the following as the Mission Statement for the Nemaha County Board of Commissioners: “Be fiducially responsible and more efficient in all aspects of county operations with county tax dollars. Encourage sustainable economic and population growth and safeguard the county resources. Be the leaders we were elected to be, for the citizens of Nemaha County.” No discussion was held. Roll call vote: Holtzman, aye; Hall, aye; Mellage, aye.

3. Resolution 2019-08 - Auburn Country Club Liquor License Renewal for 2019 – Public notice for renewal of the liquor license for the Auburn Country Club was published in the Nemaha County Herald on January 17, 2019. No written protests were received by the County Clerk regarding the issuance of the automatic renewal of the license. Motion by Hall, seconded by to adopt Resolution 2019-08 renewing Auburn Country Club Liquor License for 2019. No discussion. Roll call vote: Hall, aye; Mellage, aye; Holtzman, aye.

4. Support funding for proposed SE Nebraska Adult Drug Court – Motion by Holtzman, seconded by Hall to approve funding the proposed SE Nebraska Adult Drug Court. Discussion: Chairman Mellage asked Marvin Bohling if he supported the Adult Drug Court and Bohling indicated it runs similar to the juvenile diversion program. Roll call vote: Mellage, aye; Holtzman, aye; Hall, aye;

5. Authorize Chairman to sign a letter of support for funding FY 2019-2020 Blue Rivers Area Agency – Motion by Hall, seconded by Holtzman to authorize the chairman to sign a letter of support and commitment for funding Blue Rivers Area Agency program year for FY 2019-2020. No discussion. Roll call vote: Holtzman, aye; Hall, aye; Mellage, aye;

6. Appoint Tim Nichols to the Nemaha Co. Extension Board to rep. District 1 for a 3 year term to exp. Dec 2021 – Motion by Holtzman, seconded by Hall to appoint Tim Nichols to Nemaha County Extension Board representing District 1 for a 3 year term, to expire December, 2021. No discussion. Roll call vote: Hall, aye; Holtzman, aye; Mellage, aye.



Nemaha Board of Equalization Minutes



Discussion/Action - Buildings/Grounds/Property

1. Surplus 'antique' office equipment – Motion by Hall, seconded by Holtzman to authorize the county clerk to sell 'antique' surplus office equipment to the public via a silent bid procedure. No discussion. Roll call vote: Holtzman, aye; Hall, aye; Mellage, aye.
2. 'Community Bldg. function for Nemaha Co. Wellness Center – Board agreed with the expenses for the Multiplex bldg. to budget as a separate function.

Discussion/Action - Highway Superintendent

1. NE Dept. of Nat. Resources Risk MAP project – attached survey needs to be completed
2. NE Dept. of Nat. Resources reg: Floodplain re-mapping
3. Received C-64(327) Grading Project

County Officials Reports/Correspondence/Reminders

1. Review employees accumulated Sick Leave, Vacation and Comp Time
2. Fund Balances as of Jan. 31, 2019

Visitors – Marvin Bohling

The following claims were approved for payment by the Board of Commissioners and authorized the County Clerk for payment:

General

Salaries	\$53,586.97
Aflac, ins	1,477.80
Airespring, se	370.86
Airstream, se	60.00
Aub Design, su	24.00
Aub News, pub, su	1,462.08
Aub Senior, se	1,500.00
Aub Towing, se	170.00
Bear Graphics, su	483.76
Bennett Fire, se	436.00
Black Hills, ut	557.86
Buethel, C, se	48.00
Capital Bus, cont	9.12
CenTec, su	152.63
Cody's U-Save, me su	300.19
Darnell Glass, se	199.49
DAS Acct, se	474.00
Daugherty, A, reim	100.00
Econolodge, Idg	125.98
Farmers Coop, fu	2,868.07
Global Equip, eq	401.75
Handley Law, mhb	400.00
Johnson, E, mi	401.95
Kollasch, cont	3,800.00
Lesong, G, mi, Idg	322.83
Liberty Nat'l, ins	451.01
Longs Creek, bd pr	1321.50
Lottman, B, trng	50.00
Mass Mutual, annt	50.00
Microfilm, se	103.00
Mid-American, su	711.00
MIPS, su	251.14



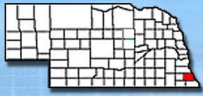
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NE Assoc Co Clk, du	75.00
NE Sec State, su	20.00
NE Orthopaedic, me se	229.00
NE Surgery, me se	4,560.69
NE.gov, su	8.00
Nem Co Clk, hra	7,838.97
Nem Co Ct, fe	466.00
Nem Co Hosp, me se	1,983.33
Nem Co Tax, ret	8,772.73
Nem Co Tax, ss, fwh	17,893.29
Nem Co Tax, annt	50.00
Nem Co Tax, nwh	5,195.19
New York Life, ins	145.74
Paper Tiger, se	35.00
Physicians lab, se	1,800.00
Police Legal, su	480.00
Pottawattamie Co, se	36.00
Quill, su	1,158.90
Reich, J, mi	81.20
Sarpy Co, se	19.60
Schendel Pest, se	210.00
Sittler, J, mi	18.54
Spartan Store, su	183.29
Star Anesthesia, me se	1,408.00
Thomson West, su	2,933.92
Time Warner, se	26.67
United Healthcare, ins	18,714.10
Verizon, se	254.64
Visioncare, ins	105.30
Waddell & Reed, annt	25.00
Washington Nat'l, ins	71.70
Windstream, se	1,002.68
Zimmer Print, su	240.75
Zimmerman, T, mi	21.27

Road

Salaries	\$14,756.80
AFLAC, ins	438.10
Barco, su	435.99
Beard's, su	201.65
Bennett's Fire, se	55.11
Big State Ind, su	119.80
Black Hills, ut	106.25
Darnell Glass, re	120.00
Farmers Coop, fu	16,330.37
Gilberts, ti re	286.22
Graybill, pts	71.96
Johnson Grocery, su	3.58
Liberty Nat'l, ins	51.87
Martin Marietta, rk	27,732.31
NE Child Spt, garn	255.00
NE Public Emp, un du	425.00
Nem Co Tax, ret	2,240.68
Nem Co Tax, ss, fwh	4,490.53



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Nem Co Tax, nwh	1,311.68
New York, ins	154.00
NMC, pts	932.94
Quill, su	46.58
RDO, pts	990.88
Sack Lumber, su	284.53
Tom Combs, bld re	148.22
United Healthcare, ins	8,390.77
Windstream, se	212.99
County Tourism	
Central Brochure, adv	700.00
911 Emergency Service	
American Tower, se	906.52
Windstream, se	371.27
911 Wireless	
Windstream, se	1,175.67

With no further business to come before the Board of Commissioners, motion by Holtzman, seconded by Hall to adjourn at 10:50 a.m. Roll call vote: Hall, aye; Mellage, aye; Holtzman, aye.

Bryan Mellage, Chairperson
Board of Commissioners

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 Commissioners meeting is scheduled for Wednesday, March 6, 2019 beginning at 8:00 a.m. Agenda for the meeting closes at 5:00 p.m., Monday, March 4, 2019. Current agenda and meeting minutes can be found on the Nemaha County's website: www.nemahacounty.ne.gov



Nemaha Board of Equalization Minutes



April 17, 2019

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 17, 2019 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 8:45 a.m. Present: Commissioner District 1 Mike Hall, Commissioner District 2 Bryan Mellage, Commissioner District 3 Marvin Larry Holtzman, 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 Holtzman, seconded by Hall to approve the agenda as presented. Roll call vote: Mellage, aye; Hall, aye; Holtzman, aye.

Motion by Holtzman, seconded by Hall to approve the February 20, 2019 minutes as presented with no corrections. Roll call vote: Holtzman, aye; Mellage, aye; Hall, aye.

Assessor Lempka presented tax list correction 1904-05 Robert & Carol Mayfield parcel 640024327, old valuation \$411,664.00. Lempka explained house was no longer on the property. Motion by Hall, seconded by Holtzman to approve tax list correction 1904-05 for Robert & Carol Mayfield, with a new valuation of \$291,124.00. Roll call vote: Hall, aye; Mellage, aye; Holtzman, aye.

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

Bryan Mellage, Chairperson
Board of Equalization

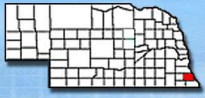
I, Joyce Oakley, the undersigned County Clerk of Nemaha County, Nebraska do hereby certify the foregoing minutes are true and are a part of the official records of this office. A complete copy of the minutes is available during normal business hours at the Nemaha County Clerk's office or on the Nemaha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

Joyce Oakley
County Clerk



Nemaha Board of Equalization Minutes





Nemaha Board of Equalization Minutes



May 29, 2019

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 29, 2019 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 Mike Hall, Commissioner District 2 Bryan Mellage, Commissioner District 3 Marvin Larry Holtzman, County Clerk Assistant Crystal Tanner 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 Hall, seconded by Mellage to approve the agenda as presented. Roll call vote: Hall, aye; Holtzman, aye; Mellage, aye.

Motion by Holtzman seconded by Mellage to approve the April 17, 2019 minutes as presented with no corrections. Roll call vote: Mellage, aye; Holtzman, aye; Hall, aye.

County Assessor Lempka presented the following tax list corrections:

1905-06 2017 Central Assessed #390 Black Hills Nebraska Gas Utility Company, 'assessor received notice from Nebraska Department of Revenue with corrected valuations'. Motion by Mellage, seconded by Hall to approve tax list correction #1905-06 2017 Central Assessed Black Hills Nebraska Gas Utility Co., added tax \$346.82. Roll call vote: Hall, aye; Mellage, aye; Holtzman, aye.

1905-07 2016 Central Assessed #390 Black Hills Nebraska Gas Utility Company, 'assessor received notice from Nebraska Department of Revenue with corrected valuations'. Motion by Mellage, seconded by Hall to approve tax list correction #1905-07 2016 Central Assessed Black Hills Nebraska Gas Utility Co., added tax \$424.17. Roll call vote: Hall, aye; Mellage, aye; Holtzman, aye.

1905-08 2015 Central Assessed #390 Black Hills Nebraska Gas Utility Company, 'assessor received notice from Nebraska Department of Revenue with corrected valuations'. Motion by Mellage, seconded by Holtzman to approve tax list correction #1905-08 2015 Central Assessed Black Hills Nebraska Gas Utility Co., added tax \$488.69. Roll call vote: Holtzman, aye; Mellage, aye; Hall, aye.

1905-09 2014 Central Assessed #390 Black Hills Nebraska Gas Utility Company, 'assessor received notice from Nebraska Department of Revenue with corrected valuations'. Motion by Mellage, seconded by Hall to approve tax list correction #1905-09 2014 Central Assessed Black Hills Nebraska Gas Utility Co., added tax \$732.74. Roll call vote: Mellage, aye; Hall, aye; Holtzman, aye.

1905-10 2013 Central Assessed #390 Black Hills Nebraska Gas Utility Company, 'assessor received notice from Nebraska Department of Revenue with corrected valuations'. Motion by Hall, seconded by Holtzman to approve tax list



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correction #1905-10 2013 Central Assessed Black Hills Nebraska Gas Utility Co., added tax \$697.00. Roll call vote: Holtzman, aye; Mellage, aye; Hall, aye.

1905-11 2012 Central Assessed #390 Black Hills Nebraska Gas Utility Company, 'assessor received notice from Nebraska Department of Revenue with corrected valuations'. Motion by Mellage, seconded by Hall to approve ta list correction #1905-11 2012 Central Assessed Black Hills Nebraska Gas Utility Co., added tax \$849.90. Roll call vote: Hall, aye; Mellage, aye; Holtzman, aye.

1905-12 2011 Central Assessed #390 Black Hills Nebraska Gas Utility Company, 'assessor received notice from Nebraska Department of Revenue with corrected valuations'. Motion by Hall, seconded by Mellage to approve tax lit correction 1905-12 2011 Central Assessed Black Hills Nebraska Gas Utility Co., added tax \$7,672.50. Roll call vote; Mellage, aye; Hall, aye; Holtzman, aye.

1905-13 2010 Central Assessed #390 Black Hills Nebraska Gas Utility Company, 'assessor received notice from Nebraska Department of Revenue with corrected valuations'. Motion by Mellage, seconded by Holtzman to approve tax lit correction 1905-13 2010 Central Assessed Black Hills Nebraska Gas Utility Co., added tax \$3,046.31. Roll call vote; Hall, aye; Mellage, aye; Holtzman, aye.

1905-14 2009 Central Assessed #390 Black Hills Nebraska Gas Utility Company, 'assessor received notice from Nebraska Department of Revenue with corrected valuations'. Motion by Mellage, seconded by Hall to approve tax list correction 1905-15 Central Assessed Black Hills Nebraska Gas Utility Co., deducted tax \$5,918.16. Roll call vote: Mellage, aye; Hall, aye; Holtzman, aye.

With no further business to come before the Board of Equalization motion by Mellage, seconded by Hall to adjourn the meeting at 9:13 a.m. Roll call vote: Mellage, aye; Hall, aye; Holtzman 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, June 12, 2019 beginning at 9:00 a.m. Agenda for the meeting closes at 5:00 p.m., Monday, June 10, 2019. 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



June 12, 2019

County of Nemaha, Nebraska
BOARD OF EQUALIZATION

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

1:00 p.m.

Call meeting to order by Chairman
Open Meeting Laws
Approval of Agenda
Approval of meeting minutes – May 29, 2019

Oath of Office to County Assessor Mallory Lempka
Presentation of Assessor's Certification of Policies of Office was read and entered into the record

Review of Reports of Destroyed Real Property – Form 425:

2019-01 – Riverland Farms Inc. 640030416
2019-02 – Riverland Farms Inc. 640103081
2019-03 – Riverland Farms Inc. 640060269
2019-04 – Riverland Farms Inc. 640600277
2019-05 – Riverland Farms Inc. 640060447
2019-06 – Riverland Farms Inc. 640060676
2019-07 – Riverland Farms Inc. 640060544
2019-08 – Riverland Farms Inc. 640060234
2019-09 – Riverland Farms Inc. 640060242
2019-10 – Riverland Farms Inc. 640060811
2019-11 – Riverland Farms Inc. 640060501
2019-12 – Riverland Farms Inc. 640030467
2019-13 – Riverland Farms Inc. 640030483
2019-14 – Riverland Farms Inc. 640030425
2019-15 – Riverland Farms Inc. 640060412
2019-16 – Ruth Chrisp 640054676
2019-17 – Thomas Snodgrass 640060404
2019-18 – The Aufenkamp Family Trust 640051499
2019-19 – The Aufenkamp Family Trust 640051596
2019-20 – The Aufenkamp Family Trust 640051685
2019-21 – Bryce Andrew 640054579
2019-22 – Bryce Andrew 640054633
2019-23 – Bryce Andrew 640051782
2019-24 – Rick & Rebecca Jones 640059767
2019-25 – Rick & Rebecca Jones 640055678
2019-26 – Rick & Rebecca Jones 640055621
2019-27 – Rick & Rebecca Jones 640060625
2019-28 – Terry & Laura Franks 640079776
2019-29 – Terry & Laura Franks 640078753
2019-30 – Don Crop 640056733

Authorize Assessor to send Board Notices on following:

	2019 Change of Value	2019 Proposed Change
640065678 Ann Yates	\$148,665	\$140,756
640065384 Dan & Cheryl Cotton	\$230,416	\$228,774
640033318 Rita A Seid (etal)	\$321,389	\$301,496
640023827 Aufenkamp Family Trust	\$425,990	\$414,441
640097200 Arlin & Diane Aufenkamp	\$ 52,501	\$ 56,843
Other Business		

Board of Equalization of the County of Nemaha, State of Nebraska met on Wednesday, June 12, 2019 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



Nemaha Board of Equalization Minutes



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 Mike Hall, Commissioner District 2 Bryan Mellage, Commissioner District 3 Larry Holtzman, 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 Hall, seconded by Holtzman to approve the agenda as presented. Roll call vote: Mellage – aye, Holtzman – aye, Hall – aye.

Motion by Holtzman, seconded by Hall to approve the May 29, 2019 minutes as presented with no corrections. Roll call vote: Holtzman – aye, Hall – aye, Mellage – aye.

Sine die at 9:05 a.m.

Reconvene at 1:00 p.m.

Board of Equalization Review the Reports of Destroyed Real Property; Form 425 received by the County Clerk and County Assessor: 2019-01 – Riverland Farms Inc. 640030416; 2019-02 – Riverland Farms Inc. 640103081; 2019-03 – Riverland Farms Inc. 640060269; 2019-04 – Riverland Farms Inc. 640600277; 2019-05 – Riverland Farms Inc. 640060447; 2019-06 – Riverland Farms Inc. 640060676; 2019-07 – Riverland Farms Inc. 640060544; 2019-08 – Riverland Farms Inc. 640060234; 2019-09 – Riverland Farms Inc. 640060242; 2019-10 – Riverland Farms Inc. 640060811; 2019-11 – Riverland Farms Inc. 640060501; 2019-12 – Riverland Farms Inc. 640030467; 2019-13 – Riverland Farms Inc. 640030483; 2019-14 – Riverland Farms Inc. 640030424; 2019-15 – Riverland Farms Inc. 640060412; 2019-16 – Ruth Chrisp 640054676; 2019-17 – Thomas Snodgrass 640060404; 2019-18 – The Aufenkamp Family Trust 640051499; 2019-19 – The Aufenkamp Family Trust 640051596; 2019-20 – The Aufenkamp Family Trust 640051685; 2019-21 – Bryce Andrew 640054579; 2019-22 – Bryce Andrew 640054633; 2019-23 – Bryce Andrew 640051782; 2019-24 – Rick & Rebecca Jones 640059767; 2019-25 – Rick & Rebecca Jones 640055678; 2019-26 – Rick & Rebecca Jones 640055621; 2019-27 – Rick & Rebecca Jones 640060625; 2019-28 – Terry & Laura Franks 640079776; 2019-29 – Terry & Laura Franks 640078753; 2019-30 – Don Crop 640056733

Motion by Hall, seconded by Holtzman to authorize the County Assessor to send Board Notice to Ann Yates – 640065678 - 2019 Change of Value \$148,665, 2019 Proposed Change \$140,756. Roll call vote: Hall – aye, Mellage – aye, Holtzman – aye.

Motion by Holtzman, seconded by Hall to authorize the County Assessor to send Board Notice to Dan & Cheryl Cotton – 640065384 - 2019 Change of Value \$230,416 2019 Proposed Change \$228,774. Roll call vote: Mellage – aye, Holtzman – aye, Hall – aye.

Motion by Holtzman, seconded by Hall to authorize the County Assessor to send Board Notice to Rita A Seid (etal) – 640033318 - 2019 Change of Value \$321,389 2019 Proposed Change \$301,496. Roll call vote: Holtzman – aye, Hall – aye, Mellage – aye.

Motion by Holtzman, seconded by Hall to authorize the County Assessor to send Board Notice to Aufenkamp Family Trust - 640023827 - 2019 Change of Value \$425,990 2019 Proposed Change \$414,441. Roll call vote: Hall – aye, Holtzman – aye, Mellage – aye.

Motion by Hall, seconded by Holtzman to authorize the County Assessor to send Board Notice to Arlin & Diane Aufenkamp – 640097200 - 2019 Change of Value \$ 52,501 2019 Proposed Change \$ 56,843. Roll call vote: Mellage – aye, Hall – aye, Holtzman – aye.



Nemaha Board of Equalization Minutes



With no further business to come before the Board of Equalization motion by Holtzman seconded by Hall to adjourn the meeting at 2:50 p.m. Roll call vote: Melage – aye, Holtzman – aye, Hall – 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



Nemaha Board of Equalization Minutes



June 26, 2019

County of Nemaha, Nebraska BOARD OF EQUALIZATION

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

1:00 p.m. Call meeting to order by Chairman
Open Meeting Laws
Approval of Agenda
Approval of meeting minutes – June 12, 2019

Property Protests
1:05 p.m. 640098142 Barbara Kehr
1:10 p.m. 640024084 Steven L. & Kellie H. Kennedy
640024343 Steven L. & Kellie H. Kennedy
1:20 p.m. 640024319 Jim Hall
1:30 p.m. 640025196 Mary Jo Armknecht
1:40 p.m. 640023827 Aufenkamp Family Trust

Authorize Assessor to send board notices on the following:

PARCELS	OWNER	2019 CHANGE OF VALUE	2019 PROPOSED CHANGE
640079040	ROBERT L & LORA L HEIDZIG	\$209,259	\$208,568
640103731	JERRY & LINDA PASCO	\$221,271	\$219,121
640024068	JARO LIMITED	\$1,308,078	\$1,296,340
640029426	CAROL J LINDQUIST (TST	\$691,833	\$672,969
640027326	RYAN M MERTES	\$190,922	\$183,729
640052355	LOREN & MARY K DAVISON	\$302,237	\$300,920
640023371	LOREN & MARY K DAVISON	\$606,923	\$604,888
640051944	LOREN & MARY K DAVISON	\$378,424	\$360,615
640095119	JAMES R & JOYCE A FLAHERTY	\$26,900	\$298,784
640095054	RICHARD W & LEEANN R WARNER	\$13,345	\$260,702
640030904	PAULA J RHOTEN	\$279,106	\$227,952
640054161	CAROLYN S BREDEMEIER	\$529,094	\$524,225
640029566	ROBERT J WITTE	\$262,302	\$285,352
640095151	CHAD & AMY BETH WALTERS	\$246,021	\$290,326

Adjourn

Board of Equalization of the County of Nemaha, State of Nebraska met on June 26, 2019 Commissioners Chambers, Nemaha County Courthouse, Auburn NE. Notice of meeting published in the Nemaha County Herald June 6, 2019 thru July 4 2019. The agenda for the meeting was kept continually current and available for public inspection at the office of Nemaha County Clerk during normal business hours and also on the Nemaha County website (www.nemahacounty.ne.gov). The agenda was held open until one business day prior to the meeting for appearance before the board and items for approval by the Board of Equalization. The Board of Equalization has the right to modify the agenda to include items of an emergency nature only at such public meeting.



Nemaha Board of Equalization Minutes



Chairman Mellage called the meeting to order at 1:00 p.m. Present: Commissioner District 1 Mike Hall, Commissioner District 2 Bryan Mellage, Commissioner District 3 Larry Holtzman, 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 Holtzman, seconded by Hall to approve the agenda as presented. Roll call vote: Mellage, aye; Hall, aye; Holtzman, aye.

Motion by Holtzman, seconded by Hall to approve the June 12, 2019 minutes as presented with no corrections. Roll call vote: Holtzman, aye; Hall, aye; Mellage, aye.

The following property protests were read into the record: 1:05 p.m. 640098142 Barbara Kehr; 1:10 p.m. 640024084, 640024343 Steven L. & Kellie H. Kennedy; 1:20 p.m. 640024319 Jim Hall; 1:30 p.m. 640025196 Mary Jo Armknecht; 1:40 p.m. 640023827 Aufenkamp Family Trust.

Motion by Hall, seconded by Holtzman to authorize the Assessor Lempka to send board notices on the following:

- 640079040 Robert & Lora Heidzig current valuation \$209,259.00 Proposed change \$208,568.00;
- 64003731 Jerry & Linda Pasco Current Valuation \$221,271.00, Proposed Change \$219,121.00;
- 640024068 JARO Ltd Current Valuation \$1,308,078.00, Proposed Change \$1,296,340.00;
- 640029426 Carol J. Lindquist Current Valuation \$691,833.00, Proposed Change \$672,969.00;
- 640027326 Ryan Mertes Current Valuation \$190,922.00, Proposed change \$183,729.00;
- 640052355 Loren & Mary K. Davison Current Valuation \$302,237.00 Proposed Change \$300,920.00, 640023371 Current Valuation \$606,923.00, Proposed change 604,888.00, 640051944 Current Valuation \$378,424.00 Proposed Change \$360,615.00;
- 640095119 James & Joyce Flaherty Current Valuation \$26,900.00 Proposed Change \$298,784.00;
- 640095054 Richard & LeeAnn Warner Current Valuation \$13,345.00 Proposed Valuation \$260,702.00; 640030904 Paula Rhoten Current Valuation \$279,106.00 Proposed Valuation \$227,952.00;
- 640054161 Carolyn Bredemeier Current Valuation \$529,094.00 Proposed Valuation \$524,225.00;
- 640029566 Robert J. Witte Current valuation \$262,302.00, Proposed Valuation \$285,352.00;
- 640095151 Chad & Amy Beth Walters Current valuation \$246,021.00, Proposed Valuation \$290,326.

With no further business to come before the Board of Equalization motion by Holtzman, seconded by Hall to adjourn the meeting at 2:05 p.m. Roll call vote: Hall, aye; Mellage, aye; Holtzman, 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, July 10, 2019 beginning at 1:00 p.m. Agenda for the meeting closes at 5:00 p.m., Monday, July 8, 2019. 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 10, 2019

County of Nemaha, Nebraska
BOARD OF EQUALIZATION

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

1:00 p.m. Call meeting to order by Vice Chairman Holtzman
Open Meeting Laws
Approval of Agenda
Approval of meeting minutes – June 26, 2019

1:10 p.m. 640060315 Wirth Foundation (represented by Gerald Stukenholtz)
1:20 p.m. 640111890 Keithley Brothers Ag Land LLC

Authorize Assessor to send board notices on the following:

Parcel 640027482 Michael & Sandra Dorn, 2019 Change of Value \$188,960 – 2019 Proposed Change \$183,133.00
Parcel 640058256 Grundman Farms LLC 2019 Change of Value \$407,052 – 2019 Proposed Change \$386,821.00

Board of Equalization of the County of Nemaha, State of Nebraska met on July 10, 2019 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 Holtzman called the meeting to order at 1:00 p.m. with the Pledge of Allegiance. Present: Commissioner District 1 Mike Hall, Commissioner District 3 Larry Holtzman, County Clerk Joyce Oakley and County Assessor Mallory Lempka. Absent Commissioner District 2 Bryan Mellage.

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

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

Motion by Hall, seconded by Holtzman to approve the June 26, 2019 minutes as presented with no corrections. Roll call vote: Hall, aye; Holtzman, aye.

Motion by Hall, seconded by Holtzman to authorize County Assessor Lempka presented the following board notices: Parcel 640027482 Michael & Sandra Dorn, 2019 Change of Value \$188,960 – 2019 Proposed Change \$183,133.00; Parcel 640058256 Grundman Farms LLC 2019 Change of Value \$407,052 – 2019 Proposed Change \$386,821.00. Roll call vote: Holtzman, aye; Hall, aye.

The following property protests were read into the record: 1:10 p.m. 640060315 Wirth Foundation (represented by Gerald Stukenholtz); 1:20 p.m. 640111890 Keithley Brothers Ag Land LLC.

With no further business to come before the Board of Equalization motion by Holtzman, seconded by Hall to adjourn the meeting at 1:30 p.m. Roll call vote: Hall, aye; Holtzman, aye.

Larry Holtzman, Vice Chairperson
Board of Equalization



Nemaha Board of Equalization Minutes



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

Joyce Oakley
County Clerk

The next Board of Equalization meeting is scheduled for Wednesday, July 24, 2019 beginning at 1:00 p.m. Agenda for the meeting closes at 5:00 p.m., Monday, July 22, 2019. 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 July 24, 2019 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. with the Pledge of Allegiance. Present: Commissioner District 1 Mike Hall, Commissioner District 2 Bryan Mellage, Commissioner District 3 Larry Holtzman, 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 Holtzman, seconded by Hall to approve the agenda as presented. Roll call vote: Mellage, aye; Hall, aye; Holtzman, aye.

Motion by Hall, seconded by Holtzman to approve the July 1, 2019 minutes as presented with no corrections. Roll call vote: Hall, aye; Holtzman, aye; Mellage, aye.

The Board of Equalization set the following dates and times for additional protest hearings: August 7, 2019, August 21, 2019 with final hearing scheduled for September 4, 2019. All meeting will start at 1:00 p.m.

Motion by Holtzman, seconded by Hall to adopt Resolution 2019-01 (BOE) regarding the reassessment of damaged land. Roll call vote: Mellage, aye; Hall, aye; Holtzman, aye.

Motion by Hall, seconded by Holtzman to authorize the Assessor to send board notices on the following: Parcel 640032338 Kenneth & Barbara Fike 2019 Change of Value \$333,505.00 Proposed \$322,106.00; Parcel 640058568 Golden Organic Broilers LLC 2019 Change of Value \$51,094 Proposed \$1,043,216.00. Roll call vote: Holtzman, aye; Hall, aye; Mellage, aye.

The following property protests were reviewed and approved:

1 – Barbara Kehr, parcel 640098142 The Nemaha County Board of Equalization concurs with Assessor's recommendation. Property valued comparable to like properties. Motion by Holtzman, seconded by Hall to deny the Protest. Roll call vote: Mellage, aye; Hall, aye; Holtzman, aye.

2 – Steven L. & Kellie H. Kennedy parcel 640024084 Property was viewed by County Assessor and corrections were made as follows: added bath, lower condition of basement finish. Motion by Hall, seconded by Holtzman to reduce the valuation: land \$608,032.00 Buildings \$166,849.00 for a total \$774,881.00. Roll call vote: Mellage, aye; Holtzman, aye; Hall, aye.

3 – Steven L. & Kellie H. Kennedy parcel 640024343 County Board of Equalization concurs with Assessor's recommendation. Property value comparable to like properties. Motion by Hall, seconded by Holtzman to deny protest. Roll call vote: Holtzman, aye; Hall, aye; Mellage aye.

4 – Jim Hall parcel 640024319 Property was viewed by County Assessor and corrections were made as follows: corrected basement finish. Motion by Holtzman, seconded by Hall to reduce the valuation: land \$254,394.00 bldg. \$138,511.00 total \$392,905.00. Roll call vote: Hall, aye; Holtzman, aye; Mellage, aye.

5 – Mary Jo Armknecht parcel 640025196 County Board of Equalization concurs with Assessor's recommendation. Property valued comparable to like properties. Motion by Holtzman, seconded by Hall to deny protest. Roll call vote: Mellage, aye; Holtzman, aye; Hall, aye.



Nemaha Board of Equalization Minutes



6 – Aufenkamp Family Trust – parcel 640023827 Property was viewed by County Assessor and corrections were made as follows: corrected the grade of house. Motion by Holtzman, seconded by Hall to reduce the valuation to: Land \$295,608.00, Bldg. \$106,913.00 – Total \$402,521.00. Roll call vote: Hall, aye; Holtzman, aye; Mellage, aye.

7 – Wirth Foundation – parcel 640060315 – Assessments are determined based on the property County Board of Equalization concurs with Assessor's recommendation. Property valued comparable to like properties. Motion by Hall, seconded by Holtzman to deny protest. Roll call vote: Holtzman, aye; Mellage, aye; Hall, aye.

8 – Keithley Brothers Ag. Land – parcel 640111890 County Board of Equalization concurs with Assessor's recommendation. Property value comparable to like properties. Motion by Holtzman, seconded by Hall to deny protest. Roll call vote: Mellage, aye; Hall, aye; Holtzman, aye.

Board of Equalization reviewed the 126 'Form 425 Report of Destroy Real Property' filed.

Motion by Holtzman, seconded by Mellage to sine die at 3:34 p.m., and reconvene at 10:30 a.m. Thursday, July 25, 2019 to finish the Form 425 Report of Destroy Real Property. Roll call vote: Hall, aye; Holtzman, aye; Mellage, aye.

Board of Equalization reconvened at 10:33 a.m. Present were: Commissioners Hall, Mellage, Holtzman, County Clerk Oakley, County Assessor Lempka.

Board continued the review of the forms 425 Report of Destroyed Real Property.

With no further business to come before the Board of Equalization motion by Holtzman, seconded by Hall to adjourn the meeting at 10:33 a.m. Roll call vote: Holtzman, aye; Hall, 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

The next Board of Equalization meeting is scheduled for Wednesday, August 7, 2019 beginning at 1:00 p.m. Agenda for the meeting closes at 5:00 p.m., Monday, August 5, 2019. Current agenda and meeting minutes can be found on the Nemaha County's website: www.nemahacounty.ne.gov



Nemaha Board of Equalization Minutes



August 7, 2019

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 7, 2019 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. with the Pledge of Allegiance. Present: Commissioner District 1 Mike Hall, Commissioner District 2 Bryan Mellage, Commissioner District 3 Larry Holtzman, 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 Holtzman, seconded by Hall to approve the agenda as presented. Roll call vote: Mellage, aye; Holtzman, aye; Hall, aye.

Motion by Holtzman, seconded by Hall to approve the July 24, 2019 minutes as presented with no corrections. Roll call vote: Hall, aye; Mellage, aye; Holtzman, aye.

1:05 p.m. Dennis Hoover Property Protest 422 Parcel 640071716 was read into the record. Hoover was present at the hearing and presented additional information.

With no further business to come before the Board of Equalization motion by Holtzman, seconded by Mellage to adjourn the meeting at 1:17 p.m. Roll call vote: Mellage, aye; Holtzman, aye; Hall, 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 21, 2019 beginning at 1:00 p.m. Agenda for the meeting closes at 5:00 p.m., Monday, August 19, 2019. 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



August 21, 2019

County of Nemaha, Nebraska
BOARD OF EQUALIZATION

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

1:00 p.m. Call meeting to order by Chairman
Open Meeting Laws
Approval of Agenda
Approval of meeting minutes – August 7, 2019
Property Protest Hearings

1:05 p.m. 190101 Demeter Farms 640031196
190102 Demeter Farms 640065538
190103 Demeter Farms 640066569
190104 Demeter Farms 640066518

1:15 p.m. 190105 Norma J. Kennedy Trust & Others 640041515
190106 Norma J. Kennedy Trust & Others 640041736
190107 Norma J. Kennedy Trust & Others 640041469
190108 Norma J. Kennedy Trust & Others 640041493
190109 Norma J. Kennedy Trust & Others 640054447

1:30 p.m. 190110 DM Crop 640056733

Board of Equalization of the County of Nemaha, State of Nebraska met on August 21, 2019 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. with the Pledge of Allegiance. Present: Commissioner District 1 Mike Hall, Commissioner District 2 Bryan Mellage, Commissioner District 3 Larry Holtzman, 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 Holtzman to approve the agenda as presented. Roll call vote: Mellage, aye; Hall, aye; Holtzman, aye.

Motion by Hall, seconded by Holtzman to approve the August 7, 2019 minutes as presented with no corrections. Roll call vote: Holtzman, aye; Hall, aye; Mellage, aye.

The following protests were read in the record: (Jim Oestmann represented Demeter Farms and was present at the meeting) 190101 Demeter Farms 640031196; 190102 Demeter Farms 640065538; 190103 Demeter Farms 640066569; 190104 Demeter Farms 640066518; (Steve & Kelly Kennedy were present at the meeting) 190105 Norma J. Kennedy Trust & Others 640041515; 190106 Norma J. Kennedy Trust & Others 640041736; 190107 Norma J. Kennedy Trust & Others 640041469; 190108 Norma J. Kennedy Trust & Others 640041493; 190109 Norma J. Kennedy Trust & Others 640054447; 190110 DM Crop 640056733

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

Bryan Mellage, Chairperson
Board of Equalization



Nemaha Board of Equalization Minutes



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

Joyce Oakley
County Clerk

The next Board of Equalization meeting is scheduled for Wednesday, September 4, 2019 beginning at 1:00 p.m. Agenda for the meeting closes at 5:00 p.m., Friday, August 30, 2019. Current agenda and meeting minutes can be found on the Nemaha County's website: www.nemahacounty.ne.gov



Nemaha Board of Equalization Minutes



September 4, 2019

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 4, 2019 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 1:02 p.m. with the Pledge of Allegiance. Present: Commissioner District 1 Mike Hall, Commissioner District 2 Bryan Mellage, Commissioner District 3 Larry Holtzman, 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 Hall, seconded by Holtzman to approve the agenda as presented. Roll call vote: Mellage, aye; Hall, aye; Holtzman, aye.

Motion by Holtzman, seconded by Hall to approve the August 21, 2019 minutes as presented with no corrections. Roll call vote: Holtzman, aye; Mellage, aye; Hall, aye.

The following property protests were read into the record: 190111 Terry Franks 640078753; 190112 Terry Franks 640078753; 190113 Terry Franks 640079776 (phone conference with Franks)

With no further business to come before the Board of Equalization motion by Hall, seconded by Holtzman to adjourn the meeting at 1:25 p.m. Roll call vote: Holtzman, aye; Mellage, aye; Hall, 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, September 18, 2019 beginning at 1:00 p.m. Agenda for the meeting closes at 5:00 p.m., Monday, September 16, 2019. 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



September 18, 2019

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 18, 2019 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. with the Pledge of Allegiance. Present: Commissioner District 1 Mike Hall, Commissioner District 2 Bryan Mellage, Commissioner District 3 Larry Holtzman, 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 Mellage, seconded by Holtzman to approve the agenda as presented. Roll call vote: Hall aye; Mellage, aye; Holtzman, aye.

Motion by Mellage, seconded by Holtzman to amend the agenda to include 422 protests on parcels 640047136, 640041469, 640041493, 640054447. Roll call vote: Holtzman, aye; Mellage, aye; Hall, aye.

Motion by Holtzman, seconded by Hall to approve the September 4, 2019 minutes as presented with no corrections. Roll call vote: Holtzman, aye; Hall, aye; Mellage, aye.

1. Discuss/Action - Final decisions for 2019 Form 422 Property Protests from 425 Forms
640071716 Dennis Hoover – Motion by Hall, seconded by Holtzman to concur with the Assessor's recommendation resulting in a change of valuation from \$183,601.00 to \$91,801.00. Roll call vote: Mellage, aye; Hall, aye; Holtzman, aye.

640031196 Demeter Farms LLC – Motion by Holtzman, seconded by Mellage to deny the requested valuation. Valuation to remain as set by the Board of Equalization @ \$922,076.00. Roll call vote: Mellage, aye; Holtzman, aye; Hall, nay.

640065538 Demeter Farms LLC - Motion by Holtzman, seconded by Mellage to deny the requested valuation. Valuation to remain as set by the Board of Equalization @ \$323,429.00. Roll call vote: Hall, nay; Mellage, aye; Holtzman, aye.

640066569 Demeter Farms LLC - Motion by Holtzman, seconded by Mellage to deny the requested valuation. Valuation to remain as set by the Board of Equalization @ \$490,121.00. Roll call vote: Mellage, aye; Holtzman, aye; Hall, nay.

640066518 Demeter Farms LLC - Motion by Holtzman, seconded by Mellage to deny the requested valuation. Valuation to remain as set by the Board of Equalization @ \$664,367.00. Roll call vote: Holtzman, aye; Mellage, aye; Hall, nay.

640041515 Norma J. Kennedy Trust & Others - Motion by Holtzman, seconded by Mellage to deny the requested valuation. Valuation to remain as set by the Board of Equalization @ \$4,687.00. Roll call vote: Hall, aye; Mellage, aye; Holtzman, aye.



Nemaha Board of Equalization Minutes



640041736 Norma J. Kennedy Trust & Others - Motion by Holtzman, seconded by Mellage to deny the requested valuation. Valuation to remain as set by the Board of Equalization @ \$896.00. Roll call vote: Mellage, aye; Holtzman, aye; Hall, aye.

640041469 Norma J. Kennedy Trust & Others - Motion by Holtzman, seconded by Mellage to deny the requested valuation. Valuation to remain as set by the Board of Equalization @ \$4,080.00. Roll call vote: Holtzman, aye; Mellage, aye; Hall, aye.

640041493 Norma J. Kennedy Trust & Others Motion by Holtzman, seconded by Mellage to deny the requested valuation. Valuation to remain as set by the Board of Equalization @ \$640.00. Roll call vote: Holtzman, aye; Mellage, aye; Hall, aye.

640054447 Norma J. Kennedy Trust & Others Motion by Holtzman, seconded by Mellage to deny the requested valuation. Valuation to remain as set by the Board of Equalization @ \$9,715.00. Roll call vote: Holtzman, aye; Hall, aye; Mellage, aye.

640056733 DM Crop – Motion by Holtzman, seconded by Mellage to deny the requested valuation. Valuation to remain as set by the Board of Equalization @ \$284,916.00. Roll call vote: Hall, aye; Holtzman, aye; Mellage, aye.

640078753 Terry Franks – Motion by Mellage, seconded by Holtzman to concur with the County Assessor and change the valuation to: Land \$17,106.00, Bldgs. \$0.00 – Total \$17,106.00. Roll call vote: Mellage, aye; Hall, aye; Holtzman, aye.

640078753 Terry Franks – Motion by Mellage, seconded by Holtzman to deny the protests. Duplicate of #190111. Roll call vote: Hall, aye; Mellage, aye; Holtzman, aye.

640079776 Terry Franks – Motion by Mellage, seconded by Holtzman to concur with the County Assessor and change the valuation to: Land \$21,093.00 Bldg. \$0.00 – Total \$21,093.00. Roll call vote: Holtzman, aye; Mellage, aye; Hall, aye.

2. Discuss/Action –

Tax List Corrections

Hemmingsen Funeral Home Parcel # 640094775

#1909-15 Year 2016 - \$9,923.79 – Motion by Hall, seconded by Holtzman to approve tax list correction #1905-15 received notice from City of Auburn regarding over collecting TIF for the Hemmingsen's Funeral Home. The amount to be redistributed for tax year 2016 is \$9,923.79. Roll call vote: Hall, aye; Holtzman, aye; Mellage, aye.

#1906-16 Year 2017 - \$10,117.45 - Motion by Holtzman, seconded by Hall to approve tax list correction #1905-16 received notice from City of Auburn regarding over collecting TIF for the Hemmingsen's Funeral Home. The amount to be redistributed for tax year 2017 is \$10,117.45. Roll call vote: Hall, aye; Holtzman, aye; Mellage, aye.

#1909-17 Year 2018 - \$10,115.72 - Motion by Hall, seconded by Holtzman to approve tax list correction #1905-17 received notice from City of Auburn regarding over collecting TIF for the Hemmingsen's Funeral Home. The amount to be redistributed for tax year 2018 is \$10,115.72. Roll call vote:

#1909-18 Year 2015 - \$18,689.96 - Motion by Holtzman, seconded by Hall to approve tax list correction #1905-18 received notice from City of Auburn regarding over collecting TIF for the Hemmingsen's Funeral Home. The amount to be redistributed for tax year 2015 is \$18,689.96. Roll call vote: Hall, aye; Mellage, aye; Holtzman, aye.

Auburn Bowling Center Parcel #640097219

#1909-19 Year 2018 - \$3,110.83 - Motion by Holtzman, seconded by Hall to approve tax list correction #1905-19 received notice from City of Auburn regarding over collecting TIF for the Auburn Bowling Center. The amount to be redistributed for tax year 2018 is \$3,110.83. Roll call vote: Mellage, aye; Holtzman, aye; Hall, aye.

TERRACE HEIGHTS I



Nemaha Board of Equalization Minutes



#1909-20 Year 2018 - \$8,974.50 - Motion by Hall, seconded by Holtzman to approve tax list correction #1905-20 received notice from City of Auburn regarding over collecting TIF for the Terrace Heights I. The amount to be redistributed for tax year 2018 is \$8,974.50. Roll call vote: Holtzman, aye; Hall, aye; Mellage, aye.

#1909-21 Year 2017 - \$17,228.37- Motion by Holtzman, seconded by Hall to approve tax list correction #1905-21 received notice from City of Auburn regarding over collecting TIF for the Terrace Heights I. The amount to be redistributed for tax year 2017 is \$17,228.37. Roll call vote: Mellage, aye; Hall, aye; Holtzman, aye.

#1909-22 Year 2016 - \$16,931.77 - Motion by Hall, seconded by Holtzman to approve tax list correction #1905-22 received notice from City of Auburn regarding over collecting TIF for the Terrace Heights I. The amount to be redistributed for tax year 2016 is \$16,931.77. Roll call vote: Holtzman, aye; Mellage, aye; Hall, aye.

#1909-23 Year 2015 - \$18,842.73 - Motion by Holtzman, seconded by Hall to approve tax list correction #1905-23 received notice from City of Auburn regarding over collecting TIF for the Terrace Heights I. The amount to be redistributed for tax year 2015 is \$18,842.73. Roll call vote: Hall, aye; Holtzman, aye; Mellage, aye.

#1909-24 Year 2014 - \$19,150.69 - Motion by Hall, seconded by Holtzman to approve tax list correction #1905-24 received notice from City of Auburn regarding over collecting TIF for the Terrace Heights I. The amount to be redistributed for tax year 2014 is \$19,150.69. Roll call vote: Mellage, aye; Hall, aye; Holtzman, aye.

#1909-25 Year 2013 - \$6,435.09 - Motion by Holtzman, seconded by Hall to approve tax list correction #1905-25 received notice from City of Auburn regarding over collecting TIF for the Terrace Heights I. The amount to be redistributed for tax year 2013 is \$6,435.09. Roll call vote: Holtzman, aye; Hall, aye; Mellage, aye.

With no further business to come before the Board of Equalization motion by Holtzman, seconded by Hall to adjourn the meeting at 1:43 p.m. Roll call vote: Mellage, aye; Hall, aye; Holtzman, 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, October 2, 2019 beginning at 1:00 p.m. Agenda for the meeting closes at 5:00 p.m., Monday, September 30, 2019. 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



October 2, 2019

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 2, 2019 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 11:30 a.m. with the Pledge of Allegiance. Present: Commissioner District 1 Mike Hall, Commissioner District 2 Bryan Mellage, Commissioner District 3 Larry Holtzman, 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 Holtzman, seconded by Hall to approve the agenda as presented. Roll call vote: Holtzman, aye; Mellage, aye; Hall, aye.

Motion by Mellage, seconded by Hall to approve the September 18, 2019 minutes as presented with no corrections. Roll call vote: Mellage, aye; Hall, aye; Holtzman, aye,

Motion by Mellage, seconded by Hall to adopt Resolution 2019-38 setting the 2019 levies for political subdivisions in Nemaha County. Roll call vote: Hall, aye; Mellage, aye; Holtzman, aye.

With no further business to come before the Board of Equalization motion by Holtzman, seconded by Hall to adjourn the meeting at 11:32 a.m. Roll call vote: Holtzman, aye; Hall, 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

The next Board of Equalization meeting is scheduled for Wednesday, October 16, 2019 beginning at 1:00 p.m. Agenda for the meeting closes at 5:00 p.m., Friday, October 11, 2019. Current agenda and meeting minutes can be found on the Nemaha County's website: www.nemahacounty.ne.gov



Nemaha Board of Equalization Minutes



November 13, 2019

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 – October 2, 2019

Public Hearing
2019 Motor Vehicle Tax Exemptions
Hearts United for Animals – 2015 Chevrolet Pickup

Board of Equalization of the County of Nemaha, State of Nebraska met on November 13, 2019 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 9:30 a.m. with the Pledge of Allegiance. Present: Commissioner District 1 Mike Hall, Commissioner District 2 Bryan Mellage, Commissioner District 3 Larry Holtzman, 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 Hall, seconded by Holtzman to approve the agenda as presented. Roll call vote: Holtzman, aye; Mellage, aye; Hall, aye.

Motion by Holtzman, seconded by Hall to approve the October 2, 2019 minutes as presented with no corrections. Roll call vote: Mellage, aye; Hall, aye; Holtzman, aye,

Chairman Mellage opened the public hearing at 9:35 a.m. for a 2019 Motor Vehicle Exemption. No one was present. Chairman Mellage closed the public hearing at 9:40.

Motion by Holtzman, seconded by Hall to grant a 2019 Motor Vehicle Exemption to Hearts United on a 2015 Chevrolet Pickup. Roll call vote: Hall, aye; Mellage, aye; Holtzman, aye.

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

Chairperson Board of Equalization

In Witness Whereof, I have hereunto set my hand and official seal this 27th day of November, 2019.



Nemaha Board of Equalization Minutes



Attest:



Nemaha Board of Equalization Minutes



December 23, 2019

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 13, 2019

Tax List Corrections

Parcel 640018009 Ruth Heywood

Parcel 640018010 Andrew Fertilizer

Board of Equalization of the County of Nemaha, State of Nebraska met on December 23, 2019 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 Mike Hall, Commissioner District 2 Bryan Mellage, Commissioner District 3 Larry Holtzman, 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 Holtzman, seconded by Hall to approve the agenda as presented. Roll call vote: Holtzman, aye; Mellage, aye; Hall, aye.

Motion by Holtzman, seconded by Hall to approve the November 13, 2019 minutes as presented with no corrections. Roll call vote: Mellage, aye; Hall, aye; Holtzman, aye.

Motion by Hall, seconded by Holtzman to approve tax list correction #1912-26 Ruth Heywood deducted tax of \$19.20 Parcel #640018009. Roll call vote: Hall, aye; Holtzman, aye; Mellage, aye.

Motion by Hall, seconded by Holtzman to approve tax list correction #1912-27 Andrew Fertilizer added tax of \$19.20 Parcel #640018010. Roll call vote: Holtzman, aye; Hall, aye; Mellage, aye.

With no further business to come before the Board of Equalization motion by Holtzman, seconded by Hall to adjourn the meeting at 9:08 a.m. Roll call vote: Holtzman, aye; Hall, aye; Mellage, aye.

I, Diane Johnson, 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.

Diane Johnson
County Clerk



Nemaha Board of Equalization Minutes

