



#### **January 20, 2021**

## County of Nemaha, Nebraska BOARD OF EQUALIZATION

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

Board of Equalization of the County of Nemaha, State of Nebraska met on January 20, 2021 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 (<a href="www.nemahacounty.ne.gov">www.nemahacounty.ne.gov</a>). 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 Johnson called the meeting to order at 10:00 a.m. Present: Commissioner District 1 Mike Hall, Commissioner District 2 Bryan Mellage, Commissioner District 3 Larry Holtzman, County Clerk Diane Johnson, County Assessor Mallory Lempka and County Treasurer Jana Gerdes.

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

County Clerk Johnson called for nominations for Chairman of the Nemaha County Board of Equalization for 2021. Holtzman nominated Mellage, seconded by Hall. Roll call vote: Holtzman, aye; Hall, aye; Mellage, aye. Mellage was elected Chairman of the Nemaha County Board of Equalization for 2021.

Mellage called for nominations for Vice Chairman of the Nemaha County Board of Equalization for 2021. Hall nominated Holtzman for Vice Chairman, seconded by Mellage. Roll call vote: Mellage, aye; Hall, aye; Holtzman, aye. Holtzman was elected Vice Chairman of the Nemaha County Board of Equalization for 2021.

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

Motion by Holtzman, seconded by Hall to approve the December 23, 2020 minutes as presented with no corrections. Roll call vote: Hall, aye; Mellage, aye; Holtzman, aye.

Chairman Mellage opened the public hearing at 10:04 a.m. for the Applications for Motor Vehicle Exemption Form 457. Chairman Mellage noted no one was present at the public hearing. Chairman Mellage closed the public hearing at 10:05 a.m.

Treasurer Gerdes presented the following Applications for Motor Vehicle Exemption Form 457:

Motion by Mellage, seconded by Holtzman to approve the Exemption from Motor Vehicle Taxes by a Qualifying Nonprofit Organization for Good Samaritan Society – Home Care of Southeast Nebraska on a 2012 Chevrolet 4 Door Sedan, a 2011 Chevrolet 4 Door Sedan, a 2014 Ford 4 Door Sedan, a 2012 Chevrolet 4 Door Sedan, and a 2017 Ford 4 Door Sedan. Roll call vote: Hall, aye; Mellage, aye; Holtzman, aye.

Motion by Mellage, seconded by Holtzman to approve the Exemption from Motor Vehicle Taxes by a Qualifying Nonprofit Organization for Good Samaritan Society in Auburn on a 2003 Ford Bus, a 2012 Chevrolet Pickup, a





2011 Gosh Coach Bus, and a 2010 Chevrolet Sport Van. Roll call vote: Mellage, aye; Holtzman, aye; Hall, aye.

- 3. Hearts United for Animals Motion by Holtzman, seconded by Hall to approve the Exemption from Motor Vehicle Taxes by a Qualifying Nonprofit Organization for Hearts United for Animals on a 2005 Chevrolet Pickup, a 2014 Chevrolet Cargo Van, a 2015 Chevrolet Pickup, and a 2020 Chevrolet Traverse. Roll call vote: Holtzman, aye; Mellage, aye; Hall, aye.
- 4. LL Coryell & Sons Park Foundation Motion by Hall, seconded by Holtzman to approve the Exemption from Motor Vehicle Taxes by a Qualifying Nonprofit Organization for LL Coryell & Sons Park Foundation on a 1999 Chevrolet Pickup. Roll call vote: Mellage, aye; Hall, aye; Holtzman, aye.
- 5. Peru State College Foundation Motion by Hall, seconded by Holtzman to approve the Exemption from Motor Vehicle Taxes by a Qualifying Nonprofit Organization for Peru State College Foundation on a 2016 Ford Sedan. Roll call vote: Hall, aye; Holtzman, aye; Mellage, aye.
- 6. St James Lutheran Church Motion by Holtzman, seconded by Hall to approve the Exemption from Motor Vehicle Taxes by a Qualifying Nonprofit Organization for St James Lutheran Church Longbranch on a 2012 Chevrolet 4 Door Sedan. Roll call vote: Holtzman, aye; Mellage, aye; Hall, aye.

Assessor Lempka presented the following tax list corrections:

- 2101-01: Board of Trustees of the Nebraska State College Parcel 640020739 Property should have been exempt because it is owned by the State College System, deducted tax of \$47.80. Motion by Holtzman, seconded by Hall to approve tax list correction #2101-01: Board of Trustees of the Nebraska State College, deducted tax of \$47.80. Roll call vote: Mellage, aye; Hall, aye; Holtzman, aye.
- 2101-02: Robert D. & Janice V. Kiekel Parcel 640002099 Partial Homestead Exemption was granted by the NE Department of Revenue, deducted tax of \$388.20. Motion by Hall, seconded Holtzman to approve tax list correction #2101-02: Robert D. & Janice V. Kiekel Parcel 640002099, deducted tax of \$388.20. Roll call vote: Hall, aye; Holtzman, aye; Mellage, aye.
- 2101-03: Carol Parker Parcel 640011543 Homestead Exemption was granted by the NE Department of Revenue, deducted tax of \$524.04 and \$500.40. Motion by Hall, seconded by Holtzman to approve tax list correction #2101-03: Carol Parker Parcel 640011543, deducted tax of \$524.04 and \$500.40. Roll call vote: Holtzman, aye; Mellage, aye; Hall, aye.
- 2101-04: James L. II & Janay M. Oestmann Parcel 640054641 (2020 tax) Property was listed under incorrect ownership, tax statement should be going to Bryce & Lisa Andrew, deducted tax of \$156.76. Motion by Hall, seconded by Holtzman to approve tax list correction #2101-04: James L. II & Janay M. Oestmann Parcel 640054641 (2020 tax), deducted tax of \$156.76. Roll call vote: Mellage, aye; Hall, aye; Holtzman, aye.
- 2101-05: James L. II & Janay M. Oestmann Parcel 640054641 (2019 tax) Property was listed under incorrect ownership, tax statement should be going to Bryce & Lisa Andrew, deducted tax of \$157.62. Motion by Hall, seconded by Holtzman to approve tax list correction #2101-05: James L. II & Janay M. Oestmann Parcel 640054641 (2019 tax), deducted tax of \$157.62. Roll call vote: Hall, aye; Holtzman, aye; Mellage, aye.
- 2101-06: Hinky Dinky Supermarkets Inc 37280100 Personal Property Schedule 640105645 (2017 tax) Received an amended personal property return, deducted tax of \$196.50. Motion by Hall, seconded by Holtzman to approve tax list correction #2101-06: Hinky Dinky Supermarkets Inc 37280100 Personal Property Schedule 640105645 (2017 tax), deducted tax of \$196.50. Roll call vote: Holtzman, aye; Mellage, aye; Hall, aye.





2101-07: Hinky Dinky Supermarkets Inc 37280100 – Personal Property Schedule 640105645 (2018 tax) Received an amended personal property return, deducted tax of \$186.64. Motion by Hall, seconded by Holtzman to approve tax list correction #2101-07: Hinky Dinky Supermarkets Inc 37280100 – Personal Property Schedule - 640105645 (2018 tax), deducted tax of \$186.64. Roll call vote: Mellage, aye; Hall, aye; Holtzman, aye.

2101-08: Hinky Dinky Supermarkets Inc 37280100 – Personal Property Schedule 640105645 (2019 tax) Received an amended personal property return, deducted tax of \$204.82. Motion by Hall, seconded by Holtzman to approve tax list correction #2101-08: Hinky Dinky Supermarkets Inc 37280100 – Personal Property Schedule - 640105645 (2019 tax), deducted tax of \$204.82. Roll call vote: Hall, aye; Holtzman, aye; Mellage, aye.

2101-09: Hinky Dinky Supermarkets Inc 37280100 – Personal Property Schedule 640105645 (2020 tax) Received an amended personal property return, deducted tax of \$191.12. Motion by Hall, seconded by Holtzman to approve tax list correction #2101-09: Hinky Dinky Supermarkets Inc 37280100 – Personal Property Schedule - 640105645 (2020 tax), deducted tax of \$191.12. Roll call vote: Mellage, aye; Hall, aye; Holtzman, aye.

2101-10: Clarann Henrichs – Parcel 640098681 – Late homestead exemption granted by the NE Department of Revenue, deducted tax of \$130.98. Motion by Hall, seconded by Holtzman to approve tax list correction #2101-10: Clarann Henrichs – Parcel 640098681, deducted tax of \$130.98. 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 Holtzman to adjourn the meeting at 10:23 a.m. Roll call vote: Hall, aye; Mellage, aye; Holtzman, 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: <a href="https://www.nemahacounty.ne.gov">www.nemahacounty.ne.gov</a>.





# February 17, 2021 County of Nemaha, Nebraska BOARD OF EQUALIZATION

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

Board of Equalization of the County of Nemaha, State of Nebraska met on February 17, 2021 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 (<a href="www.nemahacounty.ne.gov">www.nemahacounty.ne.gov</a>). 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 10:00 a.m. Present: Commissioner District 1 Mike Hall, Commissioner District 2 Bryan Mellage, Commissioner District 3 Larry Holtzman, County Clerk Diane Johnson, 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: Holtzman, aye; Mellage, aye; Hall, aye.

Motion by Holtzman, seconded by Hall to approve the January 20, 2021 minutes as presented with no corrections. Roll call vote: Mellage, aye; Hall, aye; Holtzman, aye.

Motion by Mellage, seconded by Holtzman to approve the Tax List Correction #2102-11 with Steve Sims late homestead granted by Department of Revenue deducted tax of \$663.72. 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 10:05 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: <a href="https://www.nemahacounty.ne.gov">www.nemahacounty.ne.gov</a>.





# March 17, 2021 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 March 17, 2021 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 (<a href="www.nemahacounty.ne.gov">www.nemahacounty.ne.gov</a>). 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 10:00 a.m. Present: Commissioner District 1 Mike Hall, Commissioner District 2 Bryan Mellage, Commissioner District 3 Larry Holtzman, County Clerk Diane Johnson, 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: Holtzman, aye; Mellage, aye; Hall, aye.

Motion by Holtzman, seconded by Hall to approve the February 17, 2021 minutes as presented with no corrections. Roll call vote: Mellage, aye; Hall, aye; Holtzman, aye.

Motion by Hall, seconded by Holtzman to approve the Tax List Correction #2103-12 with Kenneth R. & Lois T. Rosenthal real estate improvements added to personal property deducted tax of \$81.48. Roll call vote: Holtzman, ave; Hall, ave; Mellage, ave.

With no further business to come before the Board of Equalization motion by Mellage, seconded by Holtzman to adjourn the meeting at 10:15 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: <a href="https://www.nemahacounty.ne.gov">www.nemahacounty.ne.gov</a>.





# March 31, 2021 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 31, 2021 Commissioners Chambers, Nemaha County Courthouse, Auburn NE. Notice of meeting published in the Nemaha County Herald. The agenda for the meeting was kept continually current and available for public inspection at the office of Nemaha County Clerk during normal business hours and also on the Nemaha County website (<a href="www.nemahacounty.ne.gov">www.nemahacounty.ne.gov</a>). 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 10:00 a.m. Present: Commissioner District 1 Mike Hall, Commissioner District 2 Bryan Mellage, Commissioner District 3 Larry Holtzman, County Clerk Diane Johnson, County Treasurer Jana Gerdes.

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 March 17, 2021 minutes as presented with no corrections. Roll call vote: Mellage, aye; Hall, aye; Holtzman, aye.

Motion by Mellage, seconded by Hall to approve the Application for Exemption from Motor Vehicle Taxes from Good Samaritan Society Home Care of SE NE for two 2017 Ford Fusion 4 door sedans. Roll call vote: Holtzman, aye; Hall, aye; Mellage, aye.

With no further business to come before the Board of Equalization motion by Mellage, seconded by Hall to adjourn the meeting at 10:08 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: <a href="https://www.nemahacounty.ne.gov">www.nemahacounty.ne.gov</a>.





# May 12, 2021 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 12, 2021 Commissioners Chambers, Nemaha County Courthouse, Auburn NE. Notice of meeting published in the Nemaha County Herald. The agenda for the meeting was kept continually current and available for public inspection at the office of Nemaha County Clerk during normal business hours and also on the Nemaha County website (<a href="www.nemahacounty.ne.gov">www.nemahacounty.ne.gov</a>). 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 10:00 a.m. Present: Commissioner District 1 Mike Hall, Commissioner District 2 Bryan Mellage, Commissioner District 3 Larry Holtzman, County Clerk Diane Johnson, 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: Holtzman, aye; Mellage, aye; Hall, aye.

Motion by Holtzman, seconded by Hall to approve the March 31, 2021 minutes as presented with no corrections. Roll call vote: Mellage, aye; Hall, aye; Holtzman, aye.

Set the Protest Hearing dates for 2021: June 8, 2021, June 23, 2021, July 7, 2021, July 21, 2021, and final hearing on July 23, 2021.

Motion by Hall, seconded by Holtzman to follow the County Assessor recommendation of No Change from the 2020 Form 451 Application for Exemption on Parcel #640040004, 640016766 from the Brownville Concert Series; Parcel #640072313 from Brownville Village theatre Foundation; and Parcel #640097847 from Brownville Village Theatre Inc. Roll call vote: Hall, aye; Holtzman, aye; Mellage, aye.

With no further business to come before the Board of Equalization motion by Mellage, seconded by Hall to adjourn the meeting at 10:15 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: <a href="https://www.nemahacounty.ne.gov">www.nemahacounty.ne.gov</a>.





#### June 9, 2021

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

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

Board of Equalization of the County of Nemaha, State of Nebraska met on June 9, 2021 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 (<a href="www.nemahacounty.ne.gov">www.nemahacounty.ne.gov</a>). 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 10:30 a.m. Present: Commissioner District 1 Mike Hall, Commissioner District 2 Bryan Mellage, Commissioner District 3 Larry Holtzman, County Clerk Diane Johnson, 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: Holtzman, aye; Mellage, aye; Hall, aye.

Motion by Holtzman, seconded by Hall to approve the May 12, 2021 minutes as presented with no corrections. Roll call vote: Mellage, aye; Hall, aye; Holtzman, aye.

Tax List Correction – Jim Henrichs – 640005462 – Motion by Mellage, seconded by Hall to approve Tax List Correction #2106-13 parcel 640005462 Jim Henrichs Department of Revenue correction to 2018 Homestead Exemption additional tax of \$10.84. Roll call vote: Hall, aye; Holtzman, aye; Mellage, aye.

Tax List Correction – Myrna Mason – 640007724 – Motion by Hall, seconded by Mellage to approve Tax List Correction #2106-14 parcel 640007724 Myrna Mason Department of Revenue correction to 2018 Homestead Exemption additional tax of \$39.38 and \$28.36. Roll call vote: Holtzman, aye; Mellage, aye; Hall, aye.

Tax List Correction – Gary Perry - 640072445 – Motion by Holtzman, seconded by Mellage to approve Tax List Correction #2106-15 parcel 640072445 Gary Perry Department of Revenue correction to 2018 Homestead Exemption additional tax of \$465.24. Roll call vote: Mellage, aye; Hall, aye; Holtzman, aye

Tax List Correction – Jim Henrichs – 640005462 – Motion by Holtzman, seconded by Hall to approve Tax List Correction #2106-16 parcel 640005462 Jim Henrichs Department of Revenue correction to 2017 Homestead Exemption additional tax of \$10.80. Roll call vote: Hall, aye; Holtzman, aye; Mellage, aye.

Motion by Mellage, seconded by Hall to authorize the Assessor to send the Board notices for June 9, 2021 to the following:

640018815 – Jim Downing – Prior \$2,693 New \$108 (condemned house/lot)

640095259 - Gary Lotter - Prior \$127,286 New \$65,887 (new house/unfinished interior)

640055355 – Dena Stevenson – Prior \$3,970 New \$49,892 (major remodel)

640024998 - Randy & Glenna Bohling - Prior \$726,696 New \$747,220 (grain bin)

640003907 - Casey & Alicia Moyer - Prior \$19,504 New \$7,910 (building removal)

640032001 – Vernon & Lora Neddenriep – Prior \$398,327 New 395,154 (building removal)

640027466 – William & Sharon Hessler – Prior \$265,064 New \$277,912 (added camper garage)





640097359 - Mervin & Margaret Miller - Prior \$259,592 New \$413,281 (new building)

640040683 - Kenton Wheeldon - Prior \$4,050 New \$2,025 (unbuildable lots)

640040756 - Kenton L Wheeldon - Prior \$11,663 New \$6,998 (unbuildable lots)

640026052 - Todd & Melanie Munson - Prior \$85,067 New \$284,447 (new house)

640049266 - Mitchell & Jessica Neddenriep - Prior \$322,953 New \$343,332

640114016 - Chester & Alexis Bohling - Prior \$117,000 New \$305,661 (house & garage)

640026451 - Richard & Mary Snyder - Prior \$157,378 New \$195,786

640026273 – Joe & Rita Ingersoll – Prior \$86,720 New \$159,797 (new garage & home additions)

640013546 - Bryan & Amber Kinnaman - Prior \$82,768 New \$220,584 (addition/remodel)

640094961 - Daniel & Wendy Vice - Prior \$71,816 New \$288,895 (new house)

640094988 - Shane & Kelcie Keeling - Prior \$13,687 New \$127,200 (partial home value)

640007155 – Al & Mary Armstrong – Prior \$80,840 New \$181,899 (new garage)

Roll call vote: Holtzman, aye; Hall, aye; Mellage, aye.

With no further business to come before the Board of Equalization motion by Mellage, seconded by Hall to adjourn the meeting at 10:45 a.m. Roll call vote: Hall, aye; Mellage, aye; Holtzman, 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: <a href="https://www.nemahacounty.ne.gov">www.nemahacounty.ne.gov</a>.





#### June 23, 2021

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

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

Board of Equalization of the County of Nemaha, State of Nebraska met on June 23, 2021 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 (<a href="www.nemahacounty.ne.gov">www.nemahacounty.ne.gov</a>). 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 10:43 a.m. Present: Commissioner District 1 Mike Hall, Commissioner District 2 Bryan Mellage, Commissioner District 3 Larry Holtzman, County Clerk Diane Johnson, 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: Holtzman, aye; Mellage, aye; Hall, aye.

Motion by Holtzman, seconded by Hall to approve the June 9, 2021 minutes as presented with no corrections. Roll call vote: Mellage, aye; Hall, aye; Holtzman, aye.

Motion by Hall, seconded by Holtzman to authorize the Assessor to send the Board notices for June 23, 2021 to the following:

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to the following:
640032230 - David & Jessye Goertz - Prior $210,672 New $204,100
640019811 - Bruce Cotton - Prior $41,327 New $29,328
640032710 - Bruce Cotton - Prior $12,988 New $8,648
640043585 - Bruce Cotton - Prior $8,167 New $5,098
640018858 - Bruce Cotton - Prior $41,330 New $2,618
640007716 - Eldona Arena - Prior $86,447 New $78,107
640023819 - William Hutton - Prior $283,480 New $324,008
640023495 - Alan & Joyce DeJonge - Prior $606,341 New $584,612
640042422 - Michael S Douglas - Prior $2,154 New $215
640018742 - Michael S Douglas - Prior $3,590 New $72
640042325 - Michael S Douglas - Prior $3953 New $158
640019056 - Jack Douglas - Prior $31,987 New $28,475
640020372 - Reihoff LLC - Prior $88,438 New $73,289
640042384 - Jolene Downing - Prior $3,590 New $718
640009719 - Horace & Anne Reynolds - Prior $121,566 New $63,576
640040489 - Tammy L Parsons - Prior $11,663 New $4,199
640015735 - Angela Holthus - Prior $84,239 New $78,913
640019161 - Johnny McConnaughey - Prior $3,861 New 1,544
640019161 - Johnny McConnaughey - Prior $20,503 New $15,201
640014593 - Rodney J & Renee Edmonds - Prior $39,318 New $28,071
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640014534 - Rodney & Renee Edmonds - Prior \$15,892 New \$2,241

640014887 - Donald Mathers - Prior \$76,646 New \$66,365





640017215 - Paul F & Glenda Kay Fish - Prior \$89,237 New \$82,553

640049123 - John Neddenriep - Prior \$6,764 New \$63,187

Roll call vote: Holtzman, aye; Hall, aye; Mellage, aye.

With no further business to come before the Board of Equalization motion by Mellage, seconded by Hall to adjourn the meeting at 10:58 a.m. Roll call vote: Hall, aye; Mellage, aye; Holtzman, 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: <a href="https://www.nemahacounty.ne.gov">www.nemahacounty.ne.gov</a>.





#### **July 7, 2021**

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

**Commissioners Chambers** Nemaha County Courthouse 1824 N St Suite 201, Auburn NE

Board of Equalization of the County of Nemaha, State of Nebraska met on July 7, 2021 Commissioners Chambers, Nemaha County Courthouse, Auburn NE. Notice of the meeting is 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 10:30 a.m. Present: Commissioner District 1 Mike Hall, Commissioner District 2 Bryan Mellage, Commissioner District 3 Larry Holtzman, County Clerk Diane Johnson, 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: Holtzman, aye; Mellage, aye; Hall, aye.

Motion by Holtzman, seconded by Hall to approve the June 23, 2021 minutes as presented with no corrections. Roll call vote: Mellage, aye; Hall, aye; Holtzman, aye.

Oath of Office was given to the Nemaha County Assessor Mallory Lempka by the Nemaha County Clerk Diane Johnson.

Nemaha County Assessor Mallory Lempka presented and entered into record the Assessor's Certification of Policies of Office.

Review of Property Valuation Protest Form 422:			422:
	Time	Name	Parcel number
	10:30 a.m.	Riverland Farms Inc	640060234, 640060242, 640060504, 640030416,
		640030467, 640060676, 640060447, 640060811,	
		640060277, 640060544, 640030483, 640060269	
		Adams & Adams Inc	640030424, 640060412
	10:45 a.m.	Marty Peregoy	640042600
	10:55 a.m.	Bryce Andrew/Luke Andrew	640060331
	11:05 a.m.	Gale Lundberg	640060471
	11:15 a.m.	Alison K. Janecek/Terrace He	eights 640073824, 640074553
	11:25 a.m.	Hawley Farms Inc	640060493, 640060293
	11:35 a.m.	Teresa Walker	640027350, 640074367, 640027679
	11:45 a.m.	DM Crop Vera Plager	640056733
	11:55 a.m.	Ruth Keene	640016693
12:05 p.m. IFALLENCO/Beth Stukenholtz 640023843, 640055060, 640055095, 640		tz 640023843, 640055060, 640055095, 640023703	
	12:15 p.m.	Loren Davison	640054188, 640054196, 640055117, 640055125
	12:25 p.m.	Jim Brockhoff	640021247





Motion by Hall, seconded by Holtzman to authorize the Assessor to send the Board notices for June 23, 2021 to the following:

640017185 - John & Jill Lokke - Prior \$168,895 New \$159,869

640020895 - John M & Katherine A Tynon - Prior \$104,605 New 88,679

640018181 - Karen Coates - Prior \$10,618 New \$5,427

640040195 - James Aden - Prior \$8,282 New \$3,313

640018696 - Gary Davis - Prior \$3,564 New \$1,782

640097065 - Philip Wemhoff - Prior \$2,544 New \$2,032

640017312 - George & Eva Neubert - Prior \$12,336 New \$3,578

640014240 - Delbert & Kristal Jeanneret - Prior \$41,962 New \$32,364

640059422 - David Grant - Prior \$149,777 New \$454,898

Roll call vote: Hall, aye; Holtzman, aye; Mellage, aye.

With no further business to come before the Board of Equalization motion by Mellage, seconded by Hall to adjourn the meeting at 12:50 p.m. Roll call vote: Hall, aye; Mellage, aye; Holtzman, 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: <a href="https://www.nemahacounty.ne.gov">www.nemahacounty.ne.gov</a>.





#### **July 21, 2021**

## County of Nemaha, Nebraska BOARD OF EQUALIZATION

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

Board of Equalization of the County of Nemaha, State of Nebraska met on July 21, 2021 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 (<a href="www.nemahacounty.ne.gov">www.nemahacounty.ne.gov</a>). 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 10:30 a.m. Present: Commissioner District 1 Mike Hall, Commissioner District 2 Bryan Mellage, Commissioner District 3 Larry Holtzman, County Clerk Diane Johnson, 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: Holtzman, aye; Mellage, aye; Hall, aye.

Motion by Holtzman, seconded by Hall to approve the June 23, 2021 minutes as presented with no corrections. Roll call vote: Mellage, aye; Hall, aye; Holtzman, aye.

Motion by Mellage, seconded by Hall to approve the Motor Vehicle application for exemption from Good Samaritan Society Home Care for a 2017 Ford Fusion. Roll call vote: Hall, aye; Holtzman, aye; Mellage, aye.

Motion by Hall, seconded by Holtzman to authorize the Assessor to send the Board notices for July 21, 2021 to the following:

Loren Davison - 640032168 - Prior \$459,821 Proposed \$511,929

With no further business to come before the Board of Equalization motion by Mellage, seconded by Hall to adjourn the meeting at 10:50 a.m. Roll call vote: Hall, aye; Mellage, aye; Holtzman, 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: <a href="https://www.nemahacounty.ne.gov">www.nemahacounty.ne.gov</a>.





#### **July 23, 2021**

## County of Nemaha, Nebraska BOARD OF EQUALIZATION

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

Board of Equalization of the County of Nemaha, State of Nebraska met on July 23, 2021 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 (<a href="www.nemahacounty.ne.gov">www.nemahacounty.ne.gov</a>). 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. with the Pledge of Allegiance Present: Commissioner District 1 Mike Hall, Commissioner District 2 Bryan Mellage, County Clerk Diane Johnson, 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: Holtzman, absent; Mellage, aye; Hall, aye.

Motion by Hall, seconded by Hall to approve the July 21, 2021 minutes as presented with no corrections. Roll call vote: Mellage, aye; Hall, aye; Holtzman, absent.

Commissioner District 3 Larry Holtzman arrived at 9:08 a.m.

Motion by Mellage, seconded by Holtzman to give all parcels in the area of 641 Road and 736 Avenue in the Peru Bottom area a 20% reduction in value. Roll call vote: Hall, nay; Mellage, aye; Holtzman, nay. Motion did not carry due to the roll call vote of nays.

#### 2021 Property Protest Final Hearing

#2021-0001 – Riverland Farms Inc – 640060234 – Motion by Hall, seconded by Holtzman the County Board of Equalization concurs with Assessor's recommendation. Property valued comparable to like properties. Protest denied. Roll call vote: Mellage, aye; Holtzman, aye; Hall, aye.

#2021-0002 – Riverland Farms Inc – 640060242 – Motion by Holtzman, seconded by Hall the County Board of Equalization concurs with Assessor's recommendation. Property valued comparable to like properties. Protest denied. Roll call vote: Holtzman, aye; Hall, aye; Mellage, aye.

#2021-0003 – Riverland Farms Inc – 640060501 – Motion by Hall, seconded by Holtzman the County Board of Equalization concurs with Assessor's recommendation. Property valued comparable to like properties. Protest denied. Roll call vote: Hall, aye; Mellage, aye; Holtzman, aye.

#2021-0004 – Riverland Farms Inc – 640030424 – Motion by Holtzman, seconded by Hall the County Board of Equalization concurs with Assessor's recommendation. Property valued comparable to like properties. Protest denied. Roll call vote: Mellage, aye; Holtzman, aye; Hall, aye.

#2021-0005 – Riverland Farms Inc – 640030416 – Motion by Holtzman, seconded by Hall the County Board of Equalization concurs with Assessor's recommendation. Property valued comparable to like properties. Protest denied. Roll call vote: Holtzman, aye; Hall, aye; Mellage, aye.





#2021-0006 – Adams & Adams Inc – 640060412 – Motion by Hall, seconded by Holtzman the County Board of Equalization concurs with Assessor's recommendation. Property valued comparable to like properties. Protest denied. Roll call vote: Hall, aye; Mellage, aye; Holtzman, aye.

#2021-0007 – Riverland Farms Inc – 640030467 – Motion by Hall, seconded by Holtzman the County Board of Equalization concurs with Assessor's recommendation. Property valued comparable to like properties. Protest denied. Roll call vote: Mellage, aye; Holtzman, aye; Hall, aye.

#2021-0008 – Riverland Farms Inc – 640060676 – Motion by Holtzman, seconded by Hall the County Board of Equalization concurs with Assessor's recommendation. Property valued comparable to like properties. Protest denied. Roll call vote: Holtzman, aye; Hall, aye; Mellage, aye.

#2021-0009 – Riverland Farms Inc – 640060447 – Motion by Holtzman, seconded by Hall the County Board of Equalization concurs with Assessor's recommendation. Property valued comparable to like properties. Protest denied. Roll call vote: Hall, aye; Mellage, aye; Holtzman, aye.

#2021-0010 – Riverland Farms Inc – 640060811 – Motion by Holtzman, seconded by Hall the County Board of Equalization concurs with Assessor's recommendation. Property valued comparable to like properties. Protest denied. Roll call vote: Mellage, ave: Holtzman, ave: Hall, ave.

#2021-0011 – Riverland Farms Inc – 640060277 – Motion by Hall, seconded by Holtzman the County Board of Equalization concurs with Assessor's recommendation. Property valued comparable to like properties. Protest denied. Roll call vote: Holtzman, aye; Hall, aye; Mellage, aye.

#2021-0012 – Riverland Farms Inc – 640060544 – Motion by Holtzman, seconded by Hall the County Board of Equalization concurs with Assessor's recommendation. Property valued comparable to like properties. Protest denied. Roll call vote: Hall, aye; Mellage, aye; Holtzman, aye.

#2021-0013 – Riverland Farms Inc – 640030483 – Motion by Hall, seconded by Holtzman the County Board of Equalization concurs with Assessor's recommendation. Property valued comparable to like properties. Protest denied. Roll call vote: Mellage, aye; Holtzman, aye; Hall, aye.

#2021-0014 – Riverland Farms Inc – 640060269 – Motion by Holtzman, seconded by Hall the County Board of Equalization concurs with Assessor's recommendation. Property valued comparable to like properties. Protest denied. Roll call vote: Holtzman, aye; Hall, aye; Mellage, aye.

#2021-0015 – Marty M. Peregoy – 640042600 – Motion by Hall, seconded by Holtzman the County Board of Equalization concurs with Assessor's recommendation. Property valued comparable to like properties. Protest denied. Roll call vote: Hall, aye; Mellage, aye; Holtzman, aye.

#2021-0016 – Bryce & Luke Andrew – 640060331 – Motion by Holtzman, seconded by Hall Property viewed by County Assessor and corrections were made as follows: Reduced valuation from \$447,244 to \$39,423. Roll call vote: Mellage, aye; Holtzman, aye; Hall, aye.

#2021-0017 – Gale Lundberg – 640060471 – Motion by Hall, seconded by Holtzman the County Board of Equalization concurs with Assessor's recommendation. Property valued comparable to like properties. Protest denied. Roll call vote: Holtzman, aye; Hall, aye; Mellage, aye.

#2021-0018 – Alison K. Janecek – 640073824 – Motion by Holtzman, seconded by Hall Property viewed by County Assessor and corrections were made as follows: Reduced valuation from \$881,019 to \$417,066. Roll call vote: Hall, aye; Mellage, aye; Holtzman, aye.

#2021-0019 – Alison K. Janecek – 640074553 – Motion by Holtzman, seconded by Hall Property viewed by County Assessor and corrections were made as follows: Reduced valuation from \$968,027 to \$241,449. Roll call vote: Mellage, aye; Holtzman, aye; Hall, aye.

#2021-0020 – Hawley Farms Inc – 640060463 – Motion by Holtzman, seconded by Hall the County Board of Equalization concurs with Assessor's recommendation. Property valued comparable to like properties. Protest denied. Roll call vote: Holtzman, aye; Hall, aye; Mellage, aye.





#2021-0021 – Hawley Farms Inc – 640060293 – Motion by Holtzman, seconded by Hall the County Board of Equalization concurs with Assessor's recommendation. Property valued comparable to like properties. Protest denied. Roll call vote: Hall, aye; Mellage, aye; Holtzman, aye.

#2021-0022 – Teresa Walker – 640027350 – Motion by Holtzman, seconded by Hall Property viewed by County Assessor and corrections were made as follows: Reduced valuation from \$284,833 to \$271,833. Roll call vote: Mellage, aye; Holtzman, aye; Hall, aye.

#2021-0023 – Teresa Walker – 640074367 – Motion by Hall, seconded by Holtzman the County Board of Equalization concurs with Assessor's recommendation. Property valued comparable to like properties. Protest denied. Roll call vote: Holtzman, aye; Hall, aye; Mellage, aye.

#2021-0024 – Teresa Walker – 640027679 – Motion by Hall, seconded by Holtzman Property viewed by County Assessor and corrections were made as follows: Reduced valuation from \$553,616 to \$550,969. Roll call vote: Hall, aye; Mellage, aye; Holtzman, aye.

#2021-0025 – DM Crop – 640056733 – Motion by Holtzman, seconded by Hall Property viewed by County Assessor and corrections were made as follows: Increased valuation from \$532,565 to \$1,204,735. Roll call vote: Mellage, aye; Holtzman, aye; Hall, aye.

#2021-0026 – Ruth H. Keene – 640016693 – Motion by Mellage, seconded by Holtzman Property viewed by County Assessor and determined to be value in accordance with like properties. Protest denied. Roll call vote: Holtzman, aye; Hall, aye; Mellage, aye.

#2021-0027 – IFALLENCO – 640023843 – Motion by Holtzman, seconded by Hall Property viewed by County Assessor and corrections were made as follows: Reduced valuation from \$689,190 to \$676,190. Roll call vote: Hall, aye; Mellage, aye; Holtzman, aye.

#2021-0028 – IFALLENCO – 640055060 – Motion by Hall, seconded by Holtzman the County Board of Equalization concurs with Assessor's recommendation. Property valued comparable to like properties. Protest denied. Roll call vote: Mellage, aye; Holtzman, aye; Hall, aye.

#2021-0029 – IFALLENCO – 640055095 – Motion by Holtzman, seconded by Hall the County Board of Equalization concurs with Assessor's recommendation. Property valued comparable to like properties. Protest denied. Roll call vote: Holtzman, aye; Hall, aye; Mellage, aye.

#2021-0030 – IFALLENCO – 640023703 – Motion by Holtzman, seconded by Hall the County Board of Equalization concurs with Assessor's recommendation. Property valued comparable to like properties. Protest denied. Roll call vote: Hall, aye; Mellage, aye; Holtzman, aye.

#2021-0031 – Loren Davison – 640054188 – Motion by Hall, seconded by Holtzman the property viewed by County Assessor and determined to be value in accordance with like properties. Protest denied. Roll call vote: Mellage, aye; Holtzman, aye; Hall, aye.

#2021-0032 – Loren Davison – 640054196 - Motion by Holtzman, seconded by Hall the property viewed by County Assessor and determined to be value in accordance with like properties. Protest denied. Roll call vote: Holtzman, aye; Hall, aye; Mellage, aye.

#2021-0033 – Loren Davison – 640055117 – Motion by Holtzman, seconded by Hall the property viewed by County Assessor and determined to be value in accordance with like properties. Protest denied. Roll call vote: Hall, aye; Mellage, aye; Holtzman, aye.

#2021-0034 – Loren Davison – 640055125 – Motion by Holtzman, seconded by Hall the property viewed by County Assessor and determined to be value in accordance with like properties. Protest denied. Roll call vote: Mellage, aye; Holtzman, aye; Hall, aye.

#2021-0035 – Jim Brockhoff – 640021247 – Motion by Hall, seconded by Holtzman Property viewed by County Assessor and corrections were made as follows: Reduced valuation from \$113,605 to \$112,053. Roll call vote: Holtzman, aye; Hall, aye; Mellage, aye.





With no further business to come before the Board of Equalization motion by Mellage, seconded by Hall to adjourn the meeting at 10:30 a.m. Roll call vote: Hall, aye; Mellage, aye; Holtzman, 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: <a href="https://www.nemahacounty.ne.gov">www.nemahacounty.ne.gov</a>.





#### <u>September 1, 2021</u>

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

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

Board of Equalization of the County of Nemaha, State of Nebraska met on September 1, 2021 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 (<a href="www.nemahacounty.ne.gov">www.nemahacounty.ne.gov</a>). 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 10:30 a.m. Present: Commissioner District 1 Mike Hall, Commissioner District 2 Bryan Mellage, Commissioner District 3 Larry Holtzman, County Clerk Diane Johnson, 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: Holtzman, aye; Mellage, aye; Hall, aye.

Motion by Hall, seconded by Holtzman to approve the August 18, 2021 minutes as presented with no corrections. Roll call vote: Mellage, ave; Hall, ave; Holtzman, ave.

Tax List Correction – Thomas C & Sheila Smiley – 640004369 – Motion by Hall, seconded by Holtzman to approve Tax List Correction #2109-17 parcel 640004369 Thomas C & Sheila Smiley Department of Revenue correction to 2018 Homestead Exemption Parcel was in TIF Project 802, which has been turned off by the City of Auburn. Roll call vote: Hall, aye; Holtzman, aye; Mellage, aye.

With no further business to come before the Board of Equalization motion by Mellage, seconded by Holtzman to adjourn the meeting at 10:40 a.m. Roll call vote: Mellage, aye; Holtzman, aye; Hall, 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: <a href="https://www.nemahacounty.ne.gov">www.nemahacounty.ne.gov</a>.





#### October 27, 2021

## County of Nemaha, Nebraska BOARD OF EQUALIZATION

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

Board of Equalization of the County of Nemaha, State of Nebraska met on October 27, 2021 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 (<a href="www.nemahacounty.ne.gov">www.nemahacounty.ne.gov</a>). 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 10:00 a.m. Present: Commissioner District 1 Mike Hall, Commissioner District 2 Bryan Mellage, Commissioner District 3 Larry Holtzman, and 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 Hall, seconded by Holtzman to approve the October 13, 2021 minutes as presented with no corrections. Roll call vote: Mellage, aye; Hall, aye; Holtzman, aye.

Motion by Hall, seconded by Holtzman to approve the Application for Exemption from Motor Vehicle Taxes from Peru State College Foundation for a 2021 Ford SUV. Roll call vote: Hall, aye; Holtzman, aye; Mellage, aye.

With no further business to come before the Board of Equalization motion by Mellage, seconded by Holtzman to adjourn the meeting at 10:04 a.m. Roll call vote: Mellage, aye; Holtzman, aye; Hall, 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: <a href="https://www.nemahacounty.ne.gov">www.nemahacounty.ne.gov</a>.





#### **December 22, 2021**

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

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

Board of Equalization of the County of Nemaha, State of Nebraska met on December 22, 2021 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 (<a href="www.nemahacounty.ne.gov">www.nemahacounty.ne.gov</a>). 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. Present: Commissioner District 1 Mike Hall, Commissioner District 2 Bryan Mellage, Commissioner District 3 Larry Holtzman, 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 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 October 27, 2021 minutes as presented with no corrections. Roll call vote: Hall, aye; Holtzman, aye; Mellage, aye.

Tax List Correction – #2112-18 - Clarence Herbert & Joan N Lash – 640072739 – Motion by Mellage, seconded by Holtzman to approve the Tax List Correction #2112-18, parcel 640072739, Clarence Herbert & Joan N Lash, Mobile home had been removed prior to January 1,2021 deducted tax of \$167.78. Roll call vote: Hall, aye; Holtzman, aye; Mellage, aye.

Tax List Correction - #2112-19 – Stefano Brooks - 640023509 – Motion by Hall, seconded by Holtzman to approve the Tax List Correction #2112-19 parcel 640023509, Stefano Brooks, Did not get split correctly during the sales transfer, deducted tax of \$5.56. Roll call vote: Hall, aye; Mellage, aye; Holtzman, aye.

Tax List Correction - #2112-20 – David & Rachel Rieger - 640114117 – Motion by Holtzman, seconded by Hall to approve the Tax List Correction #2112-20 parcel 640114117, David & Rachel Rieger; Did not get split correctly during the sales transfer, deducted tax of \$45.16. Roll call vote: Mellage, aye; Holtzman, aye; Hall, aye.

Assessor Mallory Lempka discuss the possibility of issuing subpoenas for personal property records.

With no further business to come before the Board of Equalization motion by Mellage, seconded by Holtzman to adjourn the meeting at 9:42 a.m. Roll call vote: Mellage, aye; Holtzman, aye; Hall, 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: <a href="https://www.nemahacounty.ne.gov">www.nemahacounty.ne.gov</a>.





County Clerk