



Nemaha Board of Equalization Minutes



January 5, 2023

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 5, 2023 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 Johnson called the meeting to order at 10:00 a.m. Present: Commissioner District 1 Mike Hall, Commissioner District 2 Bryan Melage, Commissioner District 3 Michael Weiss, 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 2023. Hall nominated Melage, seconded by Weiss. Roll call vote: Weiss, aye; Hall, aye; Melage, aye. Melage was elected Chairman of the Nemaha County Board of Equalization for 2023.

Melage called for nominations for Vice Chairman of the Nemaha County Board of Equalization for 2023. Melage nominated Weiss for Vice Chairman, seconded by Hall. Roll call vote: Melage, aye; Hall, aye; Weiss, aye. Weiss was elected Vice Chairman of the Nemaha County Board of Equalization for 2023.

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

Motion by Hall, seconded by Weiss to approve the November 23, 2022 minutes as presented with no corrections. Roll call vote: Hall, aye; Melage, aye; Weiss, aye.

Chairman Melage opened the public hearing at 10:04 a.m. for the Applications for Motor Vehicle Exemption Form 457 for 2023. Chairman Melage noted no one was present at the public hearing. Chairman Melage closed the public hearing at 10:05 a.m.

Treasurer Gerdes presented the following Applications for Motor Vehicle Exemption Form 457 for 2023:

Good Samaritan Society Home Care of Southeast Nebraska - Motion by Hall, seconded by Weiss to approve the Exemption from Motor Vehicle Taxes by a Qualifying Nonprofit Organization for Good Samaritan Society – Home Care of Southeast Nebraska on a 2017 Ford 4 door Sedan, a 2012 Chevrolet 4 door Sedan, a 2012 Chevrolet Impala Sedan, a 2017 Ford 4 door Sedan, a 2017 Ford Fusion, a 2012 Ford Sedan, and 2012 Ford Sedan. Roll call vote: Hall, aye; Melage, aye; Weiss, aye.

Good Samaritan Society of Auburn - Motion by Hall, seconded by Weiss to approve the Exemption from Motor Vehicle Taxes by a Qualifying Nonprofit Organization for Good Samaritan Society of Auburn on a 2003 Ford Bus, a 2012 Chevrolet Pickup, a 2011 Gosh Coach Bus, a 2010 Chevrolet Sport Van, a 2006 Dodge Sport Van, a 2006 Chevrolet Impala 4 Door Sedan, a 2012 Dodge Sport Van, and 2018 Chevrolet Equinox. Roll call vote: Melage, aye; Weiss, aye; Hall, aye.



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Hearts United for Animals – Motion by Hall, seconded by Weiss 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 2020 Chevrolet Traverse, and a 2022 Chevrolet Pickup. Roll call vote: Weiss, aye; Mellage, aye; Hall, aye.

Peru State College Foundation – Motion by Weiss, seconded by Hall to approve the Exemption from Motor Vehicle Taxes by a Qualifying Nonprofit Organization for Peru State College Foundation on a 2021 Ford SUV. Roll call vote: Hall, aye; Weiss, aye; Mellage, aye.

St James Lutheran Church – Motion by Weiss, 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: Weiss, aye; Mellage, aye; Hall, aye.

LL Coryell & Sons Park Foundation – Motion by Weiss, seconded by Hall 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; Weiss, aye.

Assessor Lempka presented the following tax list corrections:

#2301-01: Travis J & Janelle R Knippelmeyer – Parcel 640015212 – Clerical error/Software malfunction, property is already being taxed with parcel 640015204, deducted tax of \$95.42. Motion by Hall, seconded by Weiss to approve tax list correction #2301-01: Travis J & Janelle R Knippelmeyer – Parcel 640015212 – Clerical error/Software malfunction, property is already being taxed with parcel 640015204, deducted tax of \$95.42. Roll call vote: Mellage, aye; Hall, aye; Weiss, aye.

#2301-02: Ralph W Krause & Elizabeth Ann Kernes Krause – Parcel 640041124 – Clerical error/Software malfunction, property is already being taxed with parcel 640041221/640017754/ 640062350, deducted tax of \$12.12. Motion by Hall, seconded Weiss to approve tax list correction #2301-02: Ralph W Krause & Elizabeth Ann Kernes Krause – Parcel 640041124 – Clerical error/Software malfunction, property is already being taxed with parcel 640041221/640017754/ 640062350, deducted tax of \$12.12. Roll call vote: Hall, aye; Weiss, aye; Mellage, aye.

#2301-03: Elizabeth Ann Kernes Krause & Thomas Krause – Parcel 640041280 – Clerical error/Software malfunction, property is already being taxed with parcel 640041221/640017754/ 640062350, deducted tax of \$45.82. Motion by Weiss, seconded Hall to approve tax list correction #2301-03: Elizabeth Ann Kernes Krause & Thomas Krause – Parcel 640041280 – Clerical error/Software malfunction, property is already being taxed with parcel 640041221/640017754/ 640062350, deducted tax of \$45.82. Roll call vote: Hall, aye; Weiss, aye; Mellage, aye.

#2301-04: Elizabeth Ann Kernes Krause & Thomas Krause – Parcel 640098738 – Clerical error/Software malfunction, property is already being taxed with parcel 640041221/640017754/ 640062350, deducted tax of \$35.46. Motion by Weiss, seconded Hall to approve tax list correction #2301-04: Elizabeth Ann Kernes Krause & Thomas Krause – Parcel 640098738 – Clerical error/Software malfunction, property is already being taxed with parcel 640041221/640017754/ 640062350, deducted tax of \$35.46. Roll call vote: Weiss, aye; Hall, aye; Mellage, aye.

#2301-05: Ralph W Krause & Elizabeth Ann Kernes Krause – Parcel 640098835 – Clerical error/Software malfunction, property is already being taxed with parcel 640041221/640017754/ 640062350, deducted tax of \$24.30. Motion by Hall, seconded Weiss to approve tax list correction #2301-05: Ralph W Krause & Elizabeth Ann Kernes Krause – Parcel 640098835 – Clerical error/Software malfunction, property is already being taxed with parcel 640041221/640017754/ 640062350, deducted tax of \$24.30. Roll call vote: Hall, aye; Weiss, aye; Mellage, aye.

#2301-06: Leland & Judy Esser – Parcel 640045588 – Clerical error/Software malfunction, property is already being taxed with parcel 640013791, deducted tax of \$69.80. Motion by Hall, seconded by Weiss to approve tax list correction #2301-06: Leland & Judy Esser – Parcel 640045588 – Clerical error/Software malfunction,



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property is already being taxed with parcel 640013791, deducted tax of \$69.80. Roll call vote: Mellage, aye; Hall, aye; Weiss, aye.

#2301-07: Rockemann LLC – Parcel 640052118 – Clerical error/Software malfunction, property is already being taxed with parcel 640052126, deducted tax of \$4,966.98. Motion by Hall, seconded by Weiss to approve tax list correction #2301-07: Rockemann LLC – Parcel 640052118 – Clerical error/Software malfunction, property is already being taxed with parcel 640052126, deducted tax of \$4,966.98. Roll call vote: Weiss, aye; Mellage, aye; Hall, aye.

#2301-08: Danielle M Gauchat – Parcel 640090702 – Clerical error/Software malfunction, property is already being taxed with parcel 640003249, deducted tax of \$101.58. Motion by Weiss, seconded by Hall to approve tax list correction #2301-08: Danielle M Gauchat – Parcel 640090702 – Clerical error/Software malfunction, property is already being taxed with parcel 640003249, deducted tax of \$101.58. Roll call vote: Mellage, aye; Hall, aye; Weiss, aye.

#2301-09: Richard E & Linda K Moody – Parcel 640096239 – Clerical error/Software malfunction, property is already being taxed with parcel 640063519, deducted tax of \$1,602.48. Motion by Weiss, seconded by Hall to approve tax list correction #2301-09: Richard E & Linda K Moody – Parcel 640096239 – Clerical error/Software malfunction, property is already being taxed with parcel 640063519, deducted tax of \$1,602.48. Roll call vote: Hall, aye; Weiss, aye; Mellage, aye.

Property Valuation Protest Form 422A

#2022-003 – Loren Davison, was read into record. No action was taken.

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: Weiss, 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



January 18, 2023

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 18, 2023 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 10:30 a.m. Present: Commissioner District #1 Mike Hall, Commissioner District #2 Bryan Mellage, Commissioner District #3 Michael Weiss, 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 to Weiss approve the agenda as presented. Roll call vote: Mellage, aye; Weiss, aye; Hall, aye.

Motion by Hall, seconded by Weiss to approve the January 5, 2023 minutes as presented with no corrections. Roll call vote: Hall, aye; Mellage, aye; Weiss, aye.

#2022-03 – Loren Davison – Personal Property – Motion by Mellage, seconded by Weiss the County Board of Equalization concurs with Assessor's recommendation. Personal property protest form was filed incorrectly. Protest denied. Roll call vote: Hall, aye; Weiss, 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 10:40 a.m. Roll call vote: Weiss, 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



February 1, 2023

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 February 1, 2023, 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 10:30 a.m. Present: Commissioner District #1 Mike Hall, Commissioner District #2 Bryan Mellage, Commissioner District #3 Michael Weiss, 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 to Weiss approve the agenda as presented. Roll call vote: Mellage, aye; Weiss, aye; Hall, aye.

Motion by Hall, seconded by Weiss to approve the January 18, 2023, minutes as presented with no corrections. Roll call vote: Hall, aye; Mellage, aye; Weiss, aye.

Assessor Lempka presented the following tax list corrections:

#2302-10: Loren & Mary K Davison – 640185462 Personal Property – Filed Personal Property late for 2019 added tax - \$3,451.82. Motion by Mellage, seconded by Weiss to approve tax list correction #2302-10: Loren & Mary K Davison – 640185462 Personal Property – Filed Personal Property late for 2019 added tax - \$3,451.82. Roll call vote: Hall, aye; Weiss, aye; Mellage, aye.

#2302-11: Loren & Mary K Davison – 640185462 Personal Property – Filed Personal Property late for 2020 added tax - \$8,471.06. Motion by Mellage, seconded by Weiss to approve tax list correction #2302-11: Loren & Mary K Davison – 640185462 Personal Property – Filed Personal Property late for 2020 added tax - \$8,471.06. Roll call vote: Weiss, aye; Mellage, aye; Hall, aye.

#2302-12: Loren & Mary K Davison – 640185462 Personal Property – Filed Personal Property late for 2021 added tax - \$5,836.16. Motion by Mellage, seconded by Weiss to approve tax list correction #2302-12: Loren & Mary K Davison – 640185462 Personal Property – Filed Personal Property late for 2021 added tax - \$5,836.16. Roll call vote: Mellage, aye; Hall, aye; Weiss, aye.

#2302-13: Loren & Mary K Davison – 640185462 Personal Property – Filed Personal Property late for 2022 added tax - \$3,956.60. Motion by Mellage, seconded by Weiss to approve tax list correction #2302-13: Loren & Mary K Davison – 640185462 Personal Property – Filed Personal Property late for 2022 added tax - \$3,956.60. Roll call vote: Hall, aye; Weiss, 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 10:40 a.m. Roll call vote: Weiss, 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



Nemaha Board of Equalization Minutes



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

March 1, 2023
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 March 1, 2023, 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 Melage called the meeting to order at 10:05 a.m. Present: Commissioner District #1 Mike Hall, Commissioner District #2 Bryan Melage, Commissioner District #3 Michael Weiss, County Clerk Diane Johnson, County Treasurer Jana Gerdes, and County Assessor Mallory Lempka.

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

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

Motion by Hall, seconded by Weiss to approve the February 1, 2023, minutes as presented with no corrections. Roll call vote: Hall, aye; Melage, aye; Weiss, aye.

Treasurer Gerdes presented the following Application for Motor Vehicle Exemption form 457:

Good Samaritan Society - Motion by Melage, seconded by Weiss to approve the Exemption from Motor Vehicle Taxes by a Qualifying Nonprofit Organization for Good Samaritan Society on a 2016 Braun Handicap Van. Roll call vote: Hall, abstain; Melage, aye; Weiss, aye.

Exemption Application Form 451 filed by Providence Mennonite Church Parcel #640026303 - Motion by Melage, seconded by Weiss to deny the Exemption Application Form 451 filed by Providence Mennonite Church Parcel #640026303. Roll call vote: Weiss, aye; Melage, aye; Hall, aye.

Assessor Lempka presented the following tax list correction:

#2303-14: Western National Bank – 640081215 Personal Property - Corrected Personal Property Filing, deducted tax of \$316.36. Motion by Melage, seconded by Weiss to approve the tax list correction #2303-14: Western National Bank – 640081215 Personal Property – Corrected Personal Property Filing, deducted tax of \$316.36. Roll call vote: Hall, aye; Weiss, aye; Melage, aye.

With no further business to come before the Board of Equalization motion by Hall, seconded by Weiss to adjourn the meeting at 10:15 a.m. Roll call vote: Weiss, aye; Hall, aye; Melage, 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

May 10, 2023
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 May 10, 2023, 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 10:30 a.m. Present: Commissioner District #1 Mike Hall, Commissioner District #2 Bryan Mellage, Commissioner District #3 Michael Weiss, County Clerk Diane Johnson, County Treasurer Jana Gerdes, 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 to Weiss approve the agenda as presented. Roll call vote: Mellage, aye; Weiss, aye; Hall, aye.

Motion by Hall, seconded by Weiss to approve the March 1, 2023, minutes as presented with no corrections. Roll call vote: Hall, aye; Mellage, aye; Weiss, aye.

Treasurer Gerdes presented the following Application for Motor Vehicle Exemption form 457:

St Joseph Catholic Church of Auburn - Motion by Mellage, seconded by Weiss to approve the Exemption from Motor Vehicle Taxes by a Qualifying Nonprofit Organization for St Joseph Catholic Church of Auburn on a 2008 Ford F-150. Roll call vote: Hall, aye; Mellage, aye; Weiss, aye.

Assessor Lempka presented the following tax list corrections:

#2303-15: Thomas L. Snodgrass – 640113904 Personal Property - Corrected Personal Property Filing for year 2021, deducted tax of \$2,811.20. Motion by Mellage, seconded by Hall to approve the tax list correction #2303-15: Thomas L. Snodgrass – 640113904 Personal Property - Corrected Personal Property Filing for year 2021, deducted tax of \$2,811.20. Roll call vote: Weiss, aye; Mellage, aye; Hall, aye.

#2303-16: Thomas L. Snodgrass – 640113904 Personal Property - Corrected Personal Property Filing for year 2022, deducted tax of \$2,191.34. Motion by Mellage, seconded by Hall to approve the tax list correction #2303-16: Thomas L. Snodgrass – 640113904 Personal Property - Corrected Personal Property Filing for year 2022, deducted tax of \$2,191.34. Roll call vote: Mellage, aye; Weiss, aye; Hall, aye.

The County had received the City of Auburn Annual TIF Report.

The dates set for reviewing the Property Valuation Protest filed in Nemaha County are: June 6th, June 21st at 10:30 a.m. The final hearing date will be on July 25th at 9:00 a.m.

With no further business to come before the Board of Equalization motion by Hall, seconded by Weiss to adjourn the meeting at 10:55 a.m. Roll call vote: Weiss, 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

June 6, 2023
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 6, 2023, 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 10:30 a.m. Present: Commissioner District #1 Mike Hall, Commissioner District #2 Bryan Mellage, Commissioner District #3 Michael Weiss, 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 to Weiss approve the agenda as presented. Roll call vote: Mellage, aye; Weiss, aye; Hall, aye.

Motion by Hall, seconded by Weiss to approve the May 10, 2023, minutes as presented with no corrections. Roll call vote: Hall, aye; Mellage, aye; Weiss, aye.

Assessor Lempka presented the Nemaha County 2023 Plan of Assessment for years 2024, 2025, and 2026 to the Commissioners.

With no further business to come before the Board of Equalization motion by Hall, seconded by Weiss to adjourn the meeting at 10:50 a.m. Roll call vote: Weiss, 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

June 21, 2023
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 21, 2023, 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 10:30 a.m. Present: Commissioner District #1 Mike Hall, Commissioner District #2 Bryan Mellage, Commissioner District #3 Michael Weiss, 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 to Weiss approve the agenda as presented. Roll call vote: Mellage, aye; Weiss, aye; Hall, aye.

Motion by Hall, seconded by Weiss to approve the June 6, 2023, minutes as presented with no corrections. Roll call vote: Hall, aye; Mellage, aye; Weiss, aye.

The following Property Valuation Protest Form 422 were read into record:

10:35 a.m.	#2023-0001 Angela Nichols	Parcel #640013473
10:45 a.m.	#2023-0002 Steven Smallfoot	Parcel #640003869
10:55 a.m.	#2023-0003 Dennis Hoover	Parcel #640071716
11:05 a.m.	#2023-0004 Ryan Jones	Parcel #640003605
11:15 a.m.	#2023-0005 Paula Rhoten	Parcel #640030904

With no further business to come before the Board of Equalization motion by Mellage, seconded by Hall to adjourn the meeting at 11:20 a.m. Roll call vote: Weiss, 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

July 5, 2023
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 5, 2023, 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 10:30 a.m. Present: Commissioner District #1 Mike Hall, Commissioner District #2 Bryan Mellage, Commissioner District #3 Michael Weiss, 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 to Weiss approve the agenda as presented. Roll call vote: Mellage, aye; Weiss, aye; Hall, aye.

Motion by Hall, seconded by Weiss to approve the June 21, 2023, minutes as presented with no corrections. Roll call vote: Hall, aye; Mellage, aye; Weiss, aye.

Motion by Hall, seconded by Weiss to authorize the County Assessor to mail out the July 5, 2023 Board of Equalization Notices. Roll call vote: Hall, aye; Weiss, aye; Mellage, aye.

<u>Parcel</u>	<u>Owner</u>	<u>2023 Value</u>	<u>Proposed Change</u>
640039413	David Moyer	\$0	\$49,462
640046037	Shaun T Smith	\$0	\$36,838
640078753	Terry Franks	\$61,195	\$48,195
640038530	Darren L. Lockard	\$273,712	\$255,336
640023509	Steffano Brooks	\$261,167	\$234,034
640109688	Richard E & Linda K Moody	\$780,350	\$749,341
640055877	Richard E & Linda K Moody	\$1,038,085	\$1,021,019
640103294	Richard E & Linda K Moody	\$29,823	\$25,071
640024181	Steven B & Pamela R Stanley	\$510,263	\$509,063
640012132	Jeffrey Woutzke/Katie Whisler	\$148,446	\$128,728
640114017	Jeffrey A & Danelle R Ottemann	\$384,436	\$383,556

The following Property Valuation Protest Form 422 were read into record:

10:30 a.m.	#2023-0005 Paula Rhoten	Parcel #640030904
10:45 a.m.	#2023-0006 Advantage Investment Property	Parcel #640057373
10:55 a.m.	#2023-0007 Stephen Kennedy	Parcel #640027547
11:05 a.m.	#2023-0008 Cheryl Canapp	Parcel #640095070
11:15 a.m.	#2023-0009 James & Barbara Holtgrew	Parcel #640096719
11:25 a.m.	#2023-0010 Keenan Webb	Parcel #640013597
11:35 a.m.	#2023-0011 Cristan Lopez	Parcel #640005616
11:45 a.m.	#2023-0012 Gibbs Farms Inc	Parcel #640053483
	#2023-0013 Gibbs Farms Inc	Parcel #640053572
	#2023-0014 Gibbs Farms Inc	Parcel #640030823
11:55 a.m.	#2023-0015 Laura Osborne	Parcel #640033040
12:05 p.m.	#2023-0016 Shannon & Jessica Riggins	Parcel #640028659
12:15 p.m.	#2023-0017 Andrew Behrends	Parcel #640097413
	#2023-0018 Andy & Amy Behrends	Parcel #640097278
12:25 p.m.	#2023-0019 William Kieler	Parcel #640030556
12:30 p.m.	#2023-0020 Lorne Covington	Parcel #640096433
12:45 p.m.	#2023-0021 Gerald Ruskamp	Parcel #640030106
12:55 p.m.	#2023-0022 Jerry Bulmer	Parcel #640000932
1:05 p.m.	#2023-0023 Brian Bradley	Parcel #640078605
1:15 p.m.	#2023-0024 Jeremy Johnson	Parcel #640003834
1:25 p.m.	#2023-0025 James Hall	Parcel #640024319

With no further business to come before the Board of Equalization motion by Melage, seconded by Hall to adjourn the meeting at 1:38 p.m. Roll call vote: Weiss, aye; Hall, aye; Melage, 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

July 19, 2023

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 19, 2023, 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 10:30 a.m. Present: Commissioner District #1 Mike Hall, Commissioner District #2 Bryan Mellage, Commissioner District #3 Michael Weiss, 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 to Weiss approve the agenda as presented. Roll call vote: Mellage, aye; Weiss, aye; Hall, aye.

Motion by Hall, seconded by Weiss to approve the July 5, 2023, minutes as presented with no corrections. Roll call vote: Hall, aye; Mellage, aye; Weiss, aye.

The following Property Valuation Protest Form 422 were read into record:

10:35 a.m.	#2023-0026 Robbie & Janet Bohling	Parcel #640090796
10:45 a.m.	#2023-0016 Jessica & Shannon Riggins	Parcel #640028659

Motion by Hall, seconded by Weiss to accept the Homestead Exemption for Richard D & Nancy J Core at 73483 645A Ave Peru. Roll call vote: Mellage, aye; Weiss, aye; Hall, aye.

With no further business to come before the Board of Equalization motion by Mellage, seconded by Hall to adjourn the meeting at 11:05 a.m. Roll call vote: Weiss, 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

July 25, 2023
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 25, 2023, 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 Michael Weiss, County Clerk Diane Johnson, and County Assessor Mallory Lempka.

Chairman Mellage with the pledge of allegiance, noted the posting of the Open Meeting Poster and the availability of the Open Meeting Handouts to the public.

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

Motion by Hall, seconded by Weiss to approve the July 19, 2023, minutes as presented with no corrections. Roll call vote: Hall, aye; Mellage, aye; Weiss, aye.

Final Hearing on Property Protest Forms 522 for 2023:

#2023-0011 - Cristan Lopez - Parcel #640005616 – Motion by Hall, seconded by Weiss 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; Weiss, aye.

#2023-0012 - Gibbs Farms Inc - Parcel #640053483 – Motion by Hall, seconded by Weiss the County Board of Equalization concurs with Assessor's recommendation. Property valued comparable to like properties. Protest denied. Roll call vote: Mellage, aye; Weiss, aye; Hall, aye.

#2023-0013 - Gibbs Farms Inc - Parcel #640053572 – Motion by Hall, seconded by Weiss the County Board of Equalization concurs with Assessor's recommendation. Property valued comparable to like properties. Protest denied. Roll call vote: Weiss, aye; Hall, aye; Mellage, aye.

#2023-0014 - Gibbs Farms Inc - Parcel #640030823 – Motion by Weiss, 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; Weiss, aye.

#2023-0015 - Laura M Osborne - Parcel #640033040 – Motion by Hall, seconded by Weiss the County Board of Equalization concurs with Assessor's recommendation. Property valued comparable to like properties. Protest denied. Roll call vote: Mellage, aye; Weiss, aye; Hall, aye.

#2023-0016 - Shannon & Jessica Riggins - Parcel #640028659 – Motion by Weiss, seconded by Hall the County Board of Equalization concurs with Assessor's recommendation. Property valued comparable to like properties. Protest denied. Roll call vote: Weiss, aye; Hall, aye; Mellage, aye.

#2023-0017 - Andrew L Behrends - Parcel #640097413 – Motion by Hall, seconded by Weiss 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; Weiss, aye.

#2023-0018 - Andy L & Amy A Behrends - Parcel #640097278 – Motion by Hall, seconded by Weiss the County Board of Equalization concurs with Assessor's recommendation. Property valued comparable to like properties. Protest denied. Roll call vote: Mellage, aye; Weiss, aye; Hall, aye.

#2023-0019 - William H Kieler - Parcel #640030556 – Motion by Weiss, seconded by Hall the County Board of Equalization concurs with Assessor's recommendation. Property valued comparable to like properties. Protest denied. Roll call vote: Weiss, aye; Hall, aye; Mellage, aye.

#2023-0020 - Lorne J Covington - Parcel #640096433 – Motion by Weiss, 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; Weiss, aye.

#2023-0021 - Gerald M Ruskamp - Parcel #640030106 – Motion by Weiss, 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; Weiss, aye; Hall, aye.

#2023-0022 – Jerry W. Bulmer - Parcel #640000932 – Motion by Mellage, seconded by Weiss the County Board of Equalization concurs with Assessor's recommendation. Property valued comparable to like properties. Protest denied. Roll call vote: Weiss, aye; Hall, aye; Mellage, aye.

#2023-0023 - Brian Bradley - Parcel #640078605 – Motion by Mellage, seconded by Weiss 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; Weiss, aye.

#2023-0024 - Jeremy A Johnson - Parcel #640003834 – Motion by Hall, seconded by Weiss the County Board of Equalization concurs with Assessor's recommendation. Property valued comparable to like properties. Protest denied. Roll call vote: Mellage, aye; Weiss, aye; Hall, aye.

#2023-0025 – James C. Hall - Parcel #640024319 – Motion by Hall, seconded by Weiss the County Board of Equalization concurs with Assessor's recommendation. Property valued comparable to like properties. Protest denied. Roll call vote: Weiss, aye; Hall, aye; Mellage, aye.

#2023-0026 – Robbie L. & Janet S. Bohling - Parcel #640090796 – Motion by Weiss, 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; Weiss, aye.

With no further business to come before the Board of Equalization motion by Mellage, seconded by Hall to adjourn the meeting at 10:00 a.m. Roll call vote: Weiss, 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

August 30, 2023

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

- 8:00 a.m. Call meeting to order by Chairman
 Pledge of Allegiance
 Open Meeting Laws
 Approval of Agenda
 Approval of meeting minutes – August 16, 2023
 Action/Approval of claims
 Action/Approval of claim payable to Mellage Truck & Tractor
- 9:30 a.m. Michael Clancy – RenoDry USA – presentation of services for the Courthouse
- 10:30 a.m. Board of Equalization

Executive Session *

Discussion/Action – Business

1. Fuel Bids for September, 2023
2. Policy on reimbursement to Property Owners applying dust control on county roads in 2023
3. Future claim on dust control on 730 Road
4. Adopt Resolution #2023-15 Final Allocation of Levy for Ag Society and Fire Districts
5. Adopt Resolution #3023-16 Subdivision Stephen or Chris Kennedy
6. Sign contract with Pictometry International Corp

Discussion/Action - Unfinished Business

1. Look over County Budget – set hearing date – joint hearing date
2. Fall NACO meeting – September 14, 2023 at Mahoney State Park

Discussion/Action - Buildings/Grounds/Property

1. Courthouse yard repair – sprinkler system – seeding grass
2. Replacement of sidewalk in front of the Law Enforcement Building
3. Repair of jail doors
4. Wellness Center windows – quote for replacement from Darnell Glass
5. Impound lot – fencing repairs/replacement

Discussion/Action - Equipment/Office Equipment/Vehicles/Furniture

1. Surplus Equipment – Sheriff cruisers

Discussion/Action - Highway Superintendent

1. Bridge project – C64(339) 6432645 Nemaha Northwest Hawxby Bridge – sign contract with KEA Constructors Inc
2. Road union updates

County Officials Reports/Correspondence/Reminders

1. Clerk of District Court – Monthly Fees/Fines Report for July, 2023
2. NACO Benefit Website

Adjournment

County Board of Commissioners of the County of Nemaha, State of Nebraska met on Wednesday, August 30, 2023, 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. (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 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 Mellage called the meeting to order at 8:00 a.m. with the Pledge of Allegiance. Present for the Meeting: Mike Hall, Commissioner District #1; Bryan Mellage, Commissioner District #2; and County Clerk Diane Johnson. Michael Weiss, Commissioner District #3 was absent due to illness. Chairman Mellage noted the Open Meeting Laws posted on the bulletin board.

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

Approval of Minutes – Motion by Hall, seconded by Mellage to approve the August 16, 2023 minutes as presented with no corrections. Roll call vote: Mellage, aye; Hall, aye.

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

Motion by Hall, seconded by Mellage to approve the accounts payable claim to Mellage Truck & Tractor as presented by the County Clerk and authorize for payment by the Board of Commissioners. Roll call vote: Hall, aye; Mellage, aye.

9:30 a.m. Michael Clancy – RenoDry USA – presentation of services for the Courthouse and other County Buildings

10:30 a.m. Sine Die for the Board of Equalization, reconvened at 10:38 a.m.

Executive Session *

Discussion/Action – Business

1. Fuel Bids for September, 2023 - The following fuel bids for September 2023 were received: Frontier Cooperative #2 Clear Diesel \$3.74, Regular with ethanol \$3.09; Sapp Brothers #2 Clear Diesel \$3.829, Regular with ethanol \$3.099. Motion by Hall, seconded by Mellage to accept the fuel bid for September, 2023 from Frontier Cooperative #2 Clear Diesel \$3.74, Regular with ethanol \$3.09. Roll call vote: Hall, aye; Mellage, aye.

2. Policy on reimbursement to property owners applying dust control on county roads in 2023 Motion by Mellage, seconded by Hall to reimburse to Steve Bantz \$522.50, Gina Long \$981.50 for one half of the cost to property owners applying dust control on county roads in 2023. Roll call vote: Mellage, aye; Hall, aye.

3. Future claim on dust control on 730 Road – no action taken

4. Adopt Resolution #2023-15 Final Allocation of Levy for Ag Society and Fire Districts – Motion by Hall, seconded by Mellage to Adopt Resolution #2023-15 which is the Final Allocation of Levy for Nemaha County Ag Society and Nemaha County Fire Districts. Roll call vote: Hall, aye; Mellage, aye.

5. Adopt Resolution #2023-16 Subdivision Stephen or Chris Kennedy – Motion by Mellage, seconded by Hall to Adopt Resolution #2023-16 which is a Subdivision for Stephen or Chris Kennedy located in Sec 11 T5N R15E. Roll call vote: Mellage, aye; Hall, aye.

6. Sign contract with Pictometry International Corp – Motion by Hall, seconded by Mellage to Sign the contract with Pictometry International Corp for services provided cost of \$34,814.25. Roll call vote: Hall, aye; Mellage, aye.

Discussion/Action - Unfinished Business

1. Look over County Budget – set hearing date, September 13, 2023 – joint hearing date, September 21, 2023.
2. Fall NACO meeting – September 14, 2023 at Mahoney State Park

Discussion/Action - Buildings/Grounds/Property

1. Courthouse yard repair – sprinkler system – seeding grass
2. Replacement of sidewalk in front of the Law Enforcement Building – Motion by Hall, seconded by Melage to accept the estimate from Pieters Construction Inc for \$7,400.00 to replace the sidewalk in front of the Law Enforcement Building. Roll call vote: Melage, aye; Hall, aye.
3. Repair of jail doors – Sheriff Brent Lottman presented to the Commissioner 2 quotes to replace the slider operator doors of the Nemaha County Jail. Quotes received were: Southern Folger Contracting Inc - \$144,636.00 and Willo Products Company - \$218,365.00. Motion by Melage, seconded by Hall to accept the quote from Southern Folger Contracting Inc. for the cost of \$144,636.00. Roll call vote: Hall, aye; Melage, aye.
4. Wellness Center windows – quote for replacement from Darnell Glass – Motion by Melage, seconded by Hall to accept the quote from Darnell Glass Co for replacement of windows at the Wellness Center for \$16,000.00. Roll call vote: Melage, aye; Hall, aye.
5. Impound lot – fencing repairs/replacement

Discussion/Action - Equipment/Office Equipment/Vehicles/Furniture

1. Surplus Equipment – Sheriff cruisers – Motion by Hall, seconded by Melage to declare a 2015 Silver colored Chevrolet Tahoe K1500 and a 2015 Cream colored Chevrolet Tahoe K1500 as surplus property. Roll call vote: Hall, aye; Melage, aye.

Discussion/Action - Highway Superintendent

1. Bridge project – C64(339) 6432645 Nemaha Northwest Hawxby Bridge – sign contract with KEA Constructors Inc – Motion by Hall, seconded by Melage to sign a contract with KEA Constructors, Inc for the Bridge project C64(339) 6432645 Nemaha Northwest Hawxby Bridge for the cost of \$664,819.62. Roll call vote: Melage, aye; Hall, aye.
2. Road union updates

County Officials Reports/Correspondence/Reminders

1. Clerk of District Court – Monthly Fees/Fines Report for July, 2023
2. NACO Benefit Website

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

General	
Salaries	66,684.38
Airstream	833.69
Aub Auto Ctr.	1,130.00
Aub Dental Ctr.	298.00
Binder Bros.	383.91
BC/BS	35,991.81
Capital Business Systems	876.09
Casey's	162.50

Culligan	140.00
DAS	569.02
Dept. Correctional Svcs.	1,879.23
First Concord	646.90
First Concord	335.95
Five Nines	20.00
Great West Life	50.00
Hometown Leasing	1,424.88
Lamichhane, Ritika	7.60
Longs Creek	3,804.00
Lottman, Brent	21.70
Lynch's Hardware	3.99
Mace, Eugene	82.92
Microfilm Imaging	130.00
NACO	40.00
NEHHS	186.00
NE Public Health Lab	105.00
Nem Co Sheriff	312.25
Nem Co Tax Ret.	10,467.95
Nem Co Tax SS/Fwh	20,098.34
Nem Co Tax Nationwide	75.00
Nem Co Tax NWH	10,543.52
Otoe Co Sheriff	37.00
Priority Printing	291.83
Quill	433.53
Raymond's Electric	2,950.00
RDJ Specialties	1,269.50
Sack Lumber	98.65
Shell	23.86
Thomson Reuters	161.03
US Bank	2,492.07
Verizon	744.54
3rd Millenium Classrooms	120.00

Road

Salaries	15,802.74
AKRS	305.46
Bantz, Steve	522.50
Beard's Salvage	21.60
BC/BS	11,553.79
Long, Gina	981.50
Lynch's Hardware	3.29
Martin Marietta	58,753.80
Mellage Truck & Tractor	1,157.99

NE Child Support	298.40
Nem Tax Ret.	2,237.15
Nem Tax SS/Fwh	4,552.28
Nem Co Tax NWH	2,113.93
Powerplan	53.12
RDO	869.42
Tractor Supply	354.28
Visitors Promotion Fund	
Brownville Theater	402.97
Johnson Chamber	350.00
911 Emergency Management	
Verizon	25.68
Jail Commissary	
U.S. Bank	70.00

With no further business to come before the Board of Commissioners, motion by Mellage seconded by Hall to adjourn at 10:40 a.m. Roll call vote: 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

August 30, 2023
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 August 30, 2023, 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 10:30 a.m. Present: Commissioner District #1 Mike Hall, Commissioner District #2 Bryan Mellage, County Clerk Diane Johnson, and County Assessor Mallory Lempka. Commissioner District #3 Michael Weiss was absent due to illness.

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 approve the agenda as presented. Roll call vote: Mellage, aye; Hall, aye; Weiss, absent.

Motion by Hall, seconded by Mellage to approve the July 25, 2023, minutes as presented with no corrections. Roll call vote: Hall, aye; Mellage, aye.

Tax List Corrections:

#2308-18: Jim Henrichs – 640005462 Property Tax – Department of Revenue Correction to Percentage of Homestead Allowed after 2020 Audit from 100% to 80%, added tax of \$55.32 Motion by Hall, seconded by Mellage to approve the tax list correction #2308-18: Jim Henrichs – 640005462 Property Tax – Department of Revenue Correction to Percentage of Homestead Allowed after 2020 Audit from 100% to 80%, added tax of \$55.32. Roll call vote: Mellage, aye; Hall, aye.

#2308-19: Judy Kimball – 640013341 Property Tax – Department of Revenue Correction to Percentage of Homestead Allowed after 2020 Audit from 100% to 80%, added tax of \$173.30. Motion by Hall, seconded by Mellage to approve the tax list correction #2308-19: Judy Kimball – 640013341 Property Tax – Department of Revenue Correction to Percentage of Homestead Allowed after 2020 Audit from 100% to 80%, added tax of \$173.30. Roll call vote: Hall, aye; Mellage, aye.

#2308-20: Myrna Mason – 640007724 Property Tax – Department of Revenue Correction to Percentage of Homestead Allowed after 2020 Audit from 100% to 80%, added tax of \$138.28. Motion by Hall, seconded by Mellage to approve the tax list correction #2308-20: Myrna Mason – 640007724 Property Tax – Department of Revenue Correction to Percentage of Homestead Allowed after 2020 Audit from 100% to 80%, added tax of \$138.28. Roll call vote: Mellage, aye; Hall, aye.

With no further business to come before the Board of Equalization motion by Mellage, seconded by Hall to adjourn the meeting at 10:38 a.m. Roll call vote: 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

October 11, 2023
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 11, 2023 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 Melage called the meeting to order at 10:30 a.m. Present: Commissioner District #1 Mike Hall, Commissioner District #2 Bryan Melage, Commissioner District #3 Mike Weiss, County Clerk Diane Johnson, and Assessor Mallory Lempka.

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

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

Motion by Hall, seconded by Weiss to approve the August 30, 2023 minutes as presented with no corrections. Roll call vote: Melage, aye; Hall, aye; Weiss, aye.

Chairman Melage Opened the Public Hearing at 10:31 a.m. to set the levies for 2023. Present was Dave Swanson with the Nemaha County Herald.

Tax List Correction #2310-21 – Gary R & Patty L Maddox – Parcel #640001718 – Motion by Melage, seconded by Hall to approve Tax List Correction #2310-21: Gary R & Patty L Maddox – Parcel #640001718 – Department of Revenue correction to percentage of homestead allowed after the 2020 Audit from 100% to 70% - added tax of \$582.28. Roll call vote: Hall, aye; Weiss, aye; Melage, aye.

Motion by Melage, seconded by Weiss to adopt Resolution #2023-22 setting the 2023 levies for the political subdivisions in Nemaha County, Nebraska. Roll call vote: Hall, aye; Holtzman, aye; Melage, aye.

Chairman Melage Closed the Public Hearing at 10:38 a.m. to set the levies for 2023. Present was Dave Swanson with the Nemaha County Herald.

With no further business to come before the Board of Equalization motion by Melage, seconded by Weiss to adjourn the meeting at 10:40 a.m. Roll call vote: Melage, aye; Weiss, 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: www.nemahacounty.ne.gov.

Diane Johnson
County Clerk