

January 17, 2024

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 17, 2024 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 Mellage, 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 2024. Hall nominated Mellage, seconded by Weiss. Roll call vote: Weiss, aye; Hall, aye; Mellage, aye. Mellage was elected Chairman of the Nemaha County Board of Equalization for 2024.

Mellage called for nominations for Vice Chairman of the Nemaha County Board of Equalization for 2024. Mellage nominated Weiss for Vice Chairman, seconded by Hall. Roll call vote: Mellage, aye; Hall, aye; Weiss, aye. Weiss was elected Vice Chairman of the Nemaha County Board of Equalization for 2024.

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 October 11, 2023 minutes as presented with no corrections. Roll call vote: Hall, aye; Mellage, aye; Weiss, aye.

Chairman Mellage opened the public hearing at 10:04 a.m. for the Applications for Motor Vehicle Exemption Form 457 for 2024. Chairman Mellage noted no one was present at the public hearing. Chairman Mellage closed the public hearing at 10:05 a.m.

Notice of Appeal to TERC was filed by Jessica Riggins.

Treasurer Gerdes presented the following Applications for Motor Vehicle Exemption Form 457 for 2024:

Hearts United for Animals – tabled until the January 31, 2024 meeting - need more information

St James Lutheran Church – Motion by Hall, seconded by Weiss 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.

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 2016 Dodge Van, a 2012 Dodge Sport Van, and 2018 Chevrolet Equinox. Roll call vote: Mellage, aye; Weiss, aye; Hall, aye.

Good Samaritan Society Home Care of Southeast Nebraska - Motion by Weiss, seconded by Hall 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; Mellage, aye; Weiss, 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.

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.

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

January 31, 2024

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 31, 2024 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 10:08 a.m. Present: Commissioner District #1 Mike Hall, Commissioner District #2 Bryan Mellage, Commissioner District #3 Michael Weiss, County Clerk Diane Johnson, County Assessor Mallory Lempka, and County Treasurer Jana Gerdes.

Chairman Mellage noted the Open Meeting Laws posted on the bulletin board located in the Commissioner's room.

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

Motion by Weiss, seconded by Hall to approve the January 17, 2024, 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 for 2024 that was tabled from the January 14, 2024 meeting.

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.

Assessor Lempka presented the following tax list corrections:

#2401-01 – Twelve Ten Enterprises Inc (Rich Wilson) Parcel #640113517 – Deduct taxes in the amount of \$503.18 for tax year 2023. CPA filed an amended Personal Property Schedule/Depreciation Worksheet. Motion by Weiss, seconded by Hall to approve tax list correction #2401-01 – Twelve Ten Enterprises Inc (Rich Wilson) Parcel #640113517 - Deduct taxes in the amount of \$503.18 for tax year 2023. Roll call vote: Hall, aye; Weiss, aye; Mellage, aye.

#2401-02 – Jeffery L & Kristy J Garver Parcel #640095267 – Taxes stay the same – owner needs switched on the tax statement to Christopher M Maher & Jordan Garver for tax year 2022. Motion by Hall, seconded by Weiss to approve tax list correction #2401-02 – Jeffery L & Kristy J Garver Parcel #640095267 – Taxes stay the same – owner needs switched on the tax statement to Christopher M Maher & Jordan Garver for tax year 2022. Roll call vote: Weiss, aye; Mellage, aye; Hall, aye.

#2401-03 – Jeffery L & Kristy J Garver Parcel #640095267– Taxes stay the same – owner needs switched on the tax statement to Christopher M Maher & Jordan Garver for tax year 2023. Motion by Weiss, seconded by Hall to approve tax list correction #2401-03 – Jeffery L & Kristy J Garver Parcel #640095267– Taxes stay the same – owner needs switched on the tax statement to Christopher M Maher & Jordan Garver for tax year 2023. Roll call vote: Mellage, aye; Hall, aye; Weiss, aye.

#2401-04 – Bryan J & Emily G Behrends Parcel #640114213 – Requested building assessment get moved to correct neighboring Parcel #640048196 & tax statements corrected for 2023, deducted tax of \$364.22. Motion by Hall, seconded by Weiss to approve tax list correction #2401-04 – Bryan J & Emily G Behrends Parcel #640114213 – Requested building assessment get moved to correct neighboring Parcel #640048196 & tax statements corrected for 2023, deducted tax of \$364.22. Roll call vote: Hall, aye; Weiss, aye; Mellage, aye.

#2401-05 – Bryan J Behrends Parcel #640048196 – Requested building assessment get moved to correct parcel & tax statement corrected for 2023, addition tax of \$364.28 (6 cents difference because of rounding). Motion by Weiss, seconded by Hall to approve tax list correction #2401-05 Bryan J Behrends Parcel #640048196 – Requested building assessment get moved to correct parcel & tax statement corrected for 2023, addition tax of \$364.28 (6 cents difference because of rounding). Roll call vote: Weiss, aye; Mellage, aye; Hall, aye.

With no further business to come before the Board of Equalization motion by Mellage, seconded by Weiss to adjourn the meeting at 10:35 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

March 13, 2024
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 13, 2024 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 10:00 a.m. Present: Commissioner District #1 Mike Hall, Commissioner District #2 Bryan Mellage, Commissioner District #3 Michael Weiss, County Clerk Diane Johnson, County Assessor Mallory Lempka, and County Treasurer Jana Gerdes.

Chairman Mellage noted the Open Meeting Laws posted on the bulletin board located in the Commissioner's room.

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

Motion by Weiss, seconded by Hall to approve the January 31, 2024, 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 for 2024: St Joseph Catholic Church of Auburn – Motion by Weiss, seconded by Hall to approve the Exemption from Motor Vehicle Taxes by a Qualifying Nonprofit Organization for St. Joseph Catholic Church of Auburn for a 2008 Ford F-150 Pickup. Roll call vote: Weiss, aye; Mellage, aye; Hall, aye.

Motion by Mellage, seconded by Weiss to open the Public Hearing on Exemption Applications Form 451 for 2024 at 10:05 a.m. Roll call vote: Mellage, aye; Hall, aye; Weiss, aye.

Review 2024 Permissive Tax Exemption Applications:

Motion by Weiss, seconded by Hall for American Legion Post #23 Auburn, Parcel #640005373 Approval of a portion of Tax Exemption for Real Property. Roll call vote: Mellage, aye; Weiss, aye; Hall, aye.

Motion by Hall, seconded by Weiss for American Legion Post #330 Bender-Reese, Parcel #640037801 Approved Tax Exemption for Real Property. Roll call vote: Weiss, aye; Hall, aye; Mellage, aye.

Motion by Weiss, seconded by Hall for Auburn Aerie #3767 FOE, Parcel #640034705 Approved Tax Exemption for Real Property. Roll call vote: Hall, aye; Mellage, aye; Weiss, aye.

Motion by Weiss, seconded by Hall for Auburn Affordable Housing - Westbury, Parcel #640091431 Denied Tax Exemption for Real Property. Roll call vote: Mellage, aye; Weiss, aye; Hall, aye.

Motion by Hall, seconded by Weiss for Auburn Christian Church, Parcel #640006809 Approved Tax Exemption for Real Property. Roll call vote: Weiss, aye; Hall, aye; Mellage, aye.

Motion by Weiss, seconded by Hall for Auburn Christian Church, Parcel #640035078 Approved Tax Exemption for Real Property. Roll call vote: Hall, aye; Mellage, aye; Weiss, aye.

Motion by Weiss, seconded by Hall for Auburn Christian Church, Parcel #640007945 Approved Tax Exemption for Real Property. Roll call vote: Mellage, aye; Weiss, aye; Hall, aye.

Motion by Hall, seconded by Weiss for Auburn Christian Church, Parcel #640007864 Approved Tax Exemption for Real Property. Roll call vote: Weiss, aye; Hall, aye; Mellage, aye.

Motion by Hall, seconded by Weiss for Auburn Christian Church, Parcel #640006892 Approved Tax Exemption for Real Property. Roll call vote: Hall, aye; Mellage, aye; Weiss, aye.

Motion by Weiss, seconded by Hall for Berean Fundamental Church of Auburn, Parcel #640045146 Approved Tax Exemption for Real Property. Roll call vote: Mellage, aye; Weiss, aye; Hall, aye.

Motion by Weiss, seconded by Hall for Brownville Christian Church, Parcel #640039863 Approved Tax Exemption for Real Property. Roll call vote: Weiss, aye; Hall, aye; Melage, aye.

Motion by Hall, seconded by Weiss for Brownville Concert Series, Parcel #640040004 Denied Tax Exemption for Real Property. Roll call vote: Hall, aye; Melage, aye; Weiss, aye.

Motion by Hall, seconded by Weiss for Brownville Concert Series, Parcel #640016766 Denied Tax Exemption for Real Property. Roll call vote: Melage, aye; Weiss, aye; Hall, aye.

Motion by Weiss, seconded by Hall for Brownville Ed Center for Arts & Humanities, Parcel #640040586 Denied Tax Exemption for Real Property. Roll call vote: Weiss, aye; Hall, aye; Melage, aye.

Motion by Weiss, seconded by Hall for Brownville Ed Center for Arts & Humanities, Parcel #640040519 Denied Tax Exemption for Real Property. Roll call vote: Hall, aye; Melage, aye; Weiss, aye.

Motion By Weiss, seconded by Hall for Brownville Fine Arts Association, Parcel #640039898 Denied Tax Exemption for Real Property. Roll call vote: Melage, aye; Weiss, aye; Hall, aye.

Motion by Hall, seconded by Weiss for Brownville Fine Arts Association, Parcel #640039537 Denied Tax Exemption for Real Property. Roll call vote: Weiss, aye; Hall, aye; Melage, aye.

Motion by Hall, seconded by Weiss for Brownville Fine Arts Association, Parcel #640016340 Denied Tax Exemption for Real Property. Roll call vote: Hall, aye; Melage, aye; Weiss, aye.

Motion by Weiss, seconded by Hall for Brownville Fine Arts Association, Parcel #640016391 Denied Tax Exemption for Real Property. Roll call vote: Melage, aye; Weiss, aye; Hall, aye.

Motion by Weiss, seconded by Hall for Brownville Fine Arts Association, Parcel #640039561 Denied Tax Exemption for Real Property. Roll call vote: Weiss, aye; Hall, aye; Melage, aye.

Motion by Hall, seconded by Weiss for Brownville Historical Society, Parcel #640039596 Approved Tax Exemption for Real Property. Roll call vote: Hall, aye; Melage, aye; Weiss, aye.

Motion by Hall, seconded by Weiss for Brownville Historical Society, Parcel #640072992 Approved Tax Exemption for Real Property. Roll call vote: Melage, aye; Weiss, aye; Hall, aye.

Motion by Hall, seconded by Weiss for Brownville Historical Society, Parcel #640039871 Approved Tax Exemption for Real Property. Roll call vote: Weiss, aye; Hall, aye; Melage, aye.

Motion by Hall, seconded by Weiss for Brownville Historical Society, Parcel #640034489 Approved Tax Exemption for Real Property. Roll call vote: Hall, aye; Melage, aye; Weiss, aye.

Motion by Hall, seconded by Weiss for Brownville Historical Society, Parcel #640114199 Approved Tax Exemption for Real Property. Roll call vote: Melage, aye; Weiss, aye; Hall, aye.

Motion by Hall, seconded by Weiss for Brownville Historical Society, Parcel #640039499 Approved Tax Exemption for Real Property. Roll call vote: Weiss, aye; Hall, aye; Melage, aye.

Motion by Hall, seconded by Weiss for Brownville Historical Society, Parcel #640114200 Approved Tax Exemption for Real Property. Roll call vote: Hall, aye; Melage, aye; Weiss, aye.

Motion by Weiss, seconded by Hall for Brownville Village Theatre Foundation, Parcel #640072313 Denied Tax Exemption for Real Property. Roll call vote: Melage, aye; Weiss, aye; Hall, aye.

Motion by Weiss, seconded by Hall for Brownville Village Theatre Inc., Parcel #640097847 Approved Tax Exemption for Real Property. Roll call vote: Weiss, aye; Hall, aye; Melage, aye.

Motion by Hall, seconded by Weiss for Calvary Christian Center Assemblies of God, Parcel #640094767 Approved Tax Exemption for Real Property. Roll call vote: Hall, aye; Melage, aye; Weiss, aye.

Motion by Weiss, seconded by Hall for Evangelical Lutheran Good Samaritan Society - Longs Creek, Parcel #640073115 Approved Tax Exemption for Real Property. Roll call vote: Melage, aye; Weiss, aye; Hall, aye.

Motion by Weiss, seconded by Hall for Evangelical Lutheran Good Samaritan Society, Parcel #640053270 Approved Tax Exemption for Real Property. Roll call vote: Weiss, aye; Hall, aye; Melage, aye.

Motion by Hall, seconded by Weiss for First Presbyterian Church of Auburn, Parcel #640045316 Approved Tax Exemption for Real Property. Roll call vote: Hall, aye; Melage, aye; Weiss, aye.

Motion by Hall, seconded by Weiss for First Presbyterian Church of Auburn, Parcel #640045227

Approved Tax Exemption for Real Property. Roll call vote: Mellage, aye; Weiss, aye; Hall, aye.

Motion by Hall, seconded by Weiss for First United Methodist Church of Auburn, Parcel #640007244 Approved Tax Exemption for Real Property. Roll call vote: Weiss, aye; Hall, aye; Mellage, aye.

Motion by Hall, seconded by Weiss for First United Methodist Church of Auburn, Parcel #640045073 Approved Tax Exemption for Real Property. Roll call vote: Hall, aye; Mellage, aye; Weiss, aye.

Motion by Hall, seconded by Weiss for First United Methodist Church of Auburn, Parcel #640006957 Approved Tax Exemption for Real Property. Roll call vote: Mellage, aye; Weiss, aye; Hall, aye.

Motion by Weiss, seconded by Hall for Hearts United for Animals, Parcel #640029973 Denied Tax Exemption for Real Property. Roll call vote: Weiss, aye; Hall, aye; Mellage, aye.

Motion by Weiss, seconded by Hall for Johnson Community Library, Parcel #640035442 Approved Tax Exemption for Real Property. Roll call vote: Hall, aye; Mellage, aye; Weiss, aye.

Motion by Mellage, seconded by Weiss for LL Coryell & Son Park Foundation, Parcel #640061982 Approved Tax Exemption for Real Property. Roll call vote: Mellage, aye; Weiss, aye; Hall, aye.

Motion by Weiss, seconded by Hall for Martin Luther Evangelical Lutheran Church, Parcel #640033261 Approved Tax Exemption for Real Property. Roll call vote: Weiss, aye; Hall, aye; Mellage, aye.

Motion by Weiss, seconded by Hall for Meriwether Lewis Foundation, Parcel #640069533 Approved Tax Exemption for Real Property. Roll call vote: Hall, aye; Mellage, aye; Weiss, aye.

Motion by Hall, seconded by Weiss for Methodist Church/Trustees (Nemaha), Parcel #640017932 Approved Tax Exemption for Real Property. Roll call vote: Mellage, aye; Weiss, aye; Hall, aye.

Motion by Hall, seconded by Weiss for Methodist Church of Brownville, Parcel #640040608 Approved Tax Exemption for Real Property. Roll call vote: Weiss, aye; Hall, aye; Mellage, aye.

Motion by Hall, seconded by Weiss for Jennifer Miller, Parcel #640041647 Denied Tax Exemption for Real Property. Roll call vote: Hall, aye; Mellage, aye; Weiss, aye.

Motion by Hall, seconded by Weiss for Nemaha County Development Alliance, Personal Property Denied Tax Exemption for Personal Property. Roll call vote: Mellage, aye; Weiss, aye; Hall, aye.

Motion by Weiss, seconded by Hall for Nemaha County Health Service Inc., Personal Property Denied Tax Exemption for Personal Property. Roll call vote: Weiss, aye; Hall, aye; Mellage, aye.

Motion by Hall, seconded by Weiss for Nemaha Valley Museum Inc., Parcel #640036279 Approved Tax Exemption for Real Property. Roll call vote: Hall, aye; Mellage, aye; Weiss, aye.

Motion by Weiss, seconded by Hall for Nemaha Valley Museum Inc., Parcel #640035655 Approved Tax Exemption for Real Property. Roll call vote: Mellage, aye; Weiss, aye; Hall, aye.

Motion by Weiss, seconded by Hall for Nemaha Valley Museum Inc., Parcel #640035736 Approved Tax Exemption for Real Property. Roll call vote: Weiss, aye; Hall, aye; Mellage, aye.

Motion by Hall, seconded by Weiss for New Life World Outreach Center of Auburn NE Inc., Parcel #640032885 Approved Tax Exemption for Real Property. Roll call vote: Hall, aye; Mellage, aye; Weiss, aye.

Motion by Hall, seconded by Weiss for NorthRidge Church of Sabetha KS, Parcel #640036589 Approved Tax Exemption for Real Property. Roll call vote: Mellage, aye; Weiss, aye; Hall, aye.

Motion by Hall, seconded by Weiss for NorthRidge Church of Sabetha KS, Parcel #640043178 Approved Tax Exemption for Real Property. Roll call vote: Weiss, aye; Hall, aye; Mellage, aye.

Motion by Hall, seconded by Weiss for Peru Community Church, Parcel #640043399 Approved Tax Exemption for Real Property. Roll call vote: Hall, aye; Mellage, aye; Weiss, aye.

Motion by Weiss, seconded by Hall for Region V Foundation, Parcel #640010792 Approved Tax Exemption for Real Property. Roll call vote: Mellage, aye; Weiss, aye; Hall, aye.

Motion by Weiss, seconded by Hall for Region V Foundation, Parcel #640038840 Approved Tax Exemption for Real Property. Roll call vote: Weiss, aye; Hall, aye; Mellage, aye.

Motion by Weiss, seconded by Hall for Region V Foundation, Parcel #640045235 Approved Tax Exemption for Real Property. Roll call vote: Hall, aye; Mellage, aye; Weiss, aye.

Motion by Weiss, seconded by Hall for Region V Foundation, Parcel #640012213 Approved Tax Exemption for Real Property. Roll call vote: Mellage, aye; Weiss, aye; Hall, aye.

Motion by Weiss, seconded by Hall for Region V Foundation, Parcel #640035949 Approved Tax Exemption for Real Property. Roll call vote: Weiss, aye; Hall, aye; Mellage, aye.

Motion by Weiss, seconded by Hall for Region V Foundation, Parcel #640006213 Approved Tax Exemption for Real Property. Roll call vote: Hall, aye; Mellage, aye; Weiss, aye.

Motion by Weiss, seconded by Hall for Region V Foundation, Parcel #640005233 Approved Tax Exemption for Real Property. Roll call vote: Mellage, aye; Weiss, aye; Hall, aye.

Motion by Weiss, seconded by Hall for Region V Foundation, Parcel #640094031 Approved Tax Exemption for Real Property. Roll call vote: Weiss, aye; Hall, aye; Mellage, aye.

Motion by Weiss, seconded by Hall for Region V Foundation, Parcel #640005098 Approved Tax Exemption for Real Property. Roll call vote: Hall, aye; Mellage, aye; Weiss, aye.

Motion by Hall, seconded by Weiss for Region V Services, Parcel #640009395 Approved Tax Exemption for Real Property. Roll call vote: Mellage, aye; Weiss, aye; Hall, aye.

Motion by Hall, seconded by Weiss for Region V Services, Parcel #640009409 Approved Tax Exemption for Real Property. Roll call vote: Weiss, aye; Hall, aye; Mellage, aye.

Motion by Weiss, seconded by Hall for South Auburn Church of Christ Parcel #640038980 Approved Tax Exemption for Real Property. Roll call vote: Hall aye; Mellage, aye; Weiss, aye.

Motion by Weiss, seconded by Hall for SE Nebraska Community Action Partnership Inc., Parcel #640010199 Approved Tax Exemption for Real Property. Roll call vote: Mellage, aye; Weiss, aye; Hall, aye.

Motion by Hall, seconded by Weiss for St Bernard Catholic Church, Parcel #640062490 Approved Tax Exemption for Real Property. Roll call vote: Mellage, aye; Weiss, aye; Hall, aye.

Motion by Weiss, seconded by Hall for St Clara's Catholic Church, Parcel #640043747 Approved Tax Exemption for Real Property. Roll call vote: Weiss, aye; Hall, aye; Mellage, aye.

Motion by Weiss, seconded by Hall for St Clara's Catholic Church, Parcel #640020550 Approved Tax Exemption for Real Property. Roll call vote: Hall aye; Mellage, aye; Weiss, aye.

Motion by Weiss, seconded by Hall for St Clara's Catholic Church, Parcel #640042945 Approved Tax Exemption for Real Property. Roll call vote: Mellage, aye; Weiss, aye; Hall, aye.

Motion by Weiss, seconded by Hall for St James Evangelical Lutheran Church, Parcel #640047750 Approved Tax Exemption for Real Property. Roll call vote: Weiss, aye; Hall, aye; Mellage, aye.

Motion by Hall, seconded by Weiss for St Joseph Catholic Church, Parcel #640003281 Approved Tax Exemption for Real Property. Roll call vote: Hall aye; Mellage, aye; Weiss, aye.

Motion by Hall, seconded by Weiss for St Joseph Institute, Parcel #640036449 Approved Tax Exemption for Real Property. Roll call vote: Mellage, aye; Weiss, aye; Hall, aye.

Motion by Hall, seconded by Weiss for St Joseph Institute, Parcel #640036287 Approved Tax Exemption for Real Property. Roll call vote: Weiss, aye; Hall, aye; Mellage, aye.

Motion by Weiss, seconded by Hall for St Joseph Institute, Parcel #640036201 Approved Tax Exemption for Real Property. Roll call vote: Hall aye; Mellage, aye; Weiss, aye.

Motion by Weiss, seconded by Hall for St Matthew's Evangelical Lutheran Church, Parcel #640015484 Approved Tax Exemption for Real Property. Roll call vote: Mellage, aye; Weiss, aye; Hall, aye.

Motion by Weiss, seconded by Hall for St Paul's Evangelical Lutheran Church, Parcel #640038751 Approved Tax Exemption for Real Property. Roll call vote: Weiss, aye; Hall, aye; Mellage, aye.

Motion by Hall, seconded by Weiss St Paul's Evangelical Lutheran Church, Parcel #640003419 Approved Tax Exemption for Real Property. Roll call vote: Hall aye; Mellage, aye; Weiss, aye.

Motion by Hall, seconded by Weiss St Paul's Evangelical Lutheran Church, Parcel #640038220 Approved Tax Exemption for Real Property. Roll call vote: Mellage, aye; Weiss, aye; Hall, aye.

Motion by Weiss, seconded by Hall for St Paul's Evangelical Lutheran Church Hickory Grove, Parcel #640114049 Approved Tax Exemption for Real Property. Roll call vote: Weiss, aye; Hall, aye; Mellage, aye.

Motion by Weiss, seconded by Hall for St Paul's Evangelical Lutheran Church Hickory Grove, Parcel #640049532 Approved Tax Exemption for Real Property. Roll call vote: Hall aye; Mellage, aye; Weiss, aye.

Motion by Weiss, seconded by Hall for Trinity Evangelical Lutheran Church, Parcel #640044387 Approved Tax Exemption for Real Property. Roll call vote: Mellage, aye; Weiss, aye; Hall, aye.

Motion by Weiss, seconded by Hall for Trinity Evangelical Lutheran Church, Parcel #640039227 Approved Tax Exemption for Real Property. Roll call vote: Weiss, aye; Hall, aye; Mellage, aye.

Motion by Weiss, seconded by Hall for Trinity Evangelical Lutheran Church, Parcel #640087973 Approved Tax Exemption for Real Property. Roll call vote: Hall aye; Mellage, aye; Weiss, aye.

Motion by Hall, seconded by Weiss Trustee of Bethel Community Church, Parcel #640058809 Approved Tax Exemption for Real Property. Roll call vote: Mellage, aye; Weiss, aye; Hall, aye.

Motion by Weiss, seconded by Hall for United Methodist Church (Brock), Parcel #640045936 Approved Tax Exemption for Real Property. Roll call vote: Weiss, aye; Hall, aye; Mellage, aye.

Motion by Weiss, seconded by Hall for United Methodist Church (Johnson), Parcel #640042074 Approved Tax Exemption for Real Property. Roll call vote: Hall aye; Mellage, aye; Weiss, aye.

Motion by Weiss, seconded by Hall for United Methodist Church (Julian), Parcel #640041000 Approved Tax Exemption for Real Property. Roll call vote: Mellage, aye; Weiss, aye; Hall, aye.

Motion by Weiss, seconded by Hall for Zion Lutheran Church, Parcel #640025269 Approved Tax Exemption for Real Property. Roll call vote: Weiss, aye; Hall, aye; Mellage, aye.

Motion by Mellage, seconded by Hall to close the Public Hearing on Exemption Applications Form 451 for 2024 at 11:00 a.m. 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 Weiss to adjourn the meeting at 11:10 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

April 10, 2024
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 April 10, 2024 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 10:55 a.m. Present: Commissioner District #1 Mike Hall, Commissioner District #2 Bryan Mellage, Commissioner District #3 Michael Weiss, County Clerk Diane Johnson, County Assessor Mallory Lempka, and County Treasurer Jana Gerdes.

Chairman Mellage noted the Open Meeting Laws posted on the bulletin board located in the Commissioner's room.

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 13, 2024, 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 for 2024.

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 for a 2016 Ford Fusion. Roll call vote: Weiss, aye; Mellage, aye; Hall, aye.

Assessor Lempka presented the following 2024 Permissive Tax Exemption filed past the deadline:

Flatwater Art Foundation/Folk Art Museum - Motion by Hall, seconded by Weiss to accept the 2024 Permissive Tax Exemption Form 451 filed past the deadline from Flatwater Art Foundation/Folk Art Museum. Roll call vote: Mellage, aye; Hall, aye; Weiss, aye.

Notice of Hearing received from the Nebraska Tax Equalization and Review Commission to be held at the TERC Hearing Room in Lincoln:

2020 Brownville Village Theatre Foundation - June 18, 2024 at 9:00 a.m.

2020 Brownville Village Theatre Inc - June 18, 2024 at 1:00 p.m.

2020 Brownville Concert Series - June 28, 2024 at 9:00 a.m.

2020 Brownville Concert Series - June 28, 2024 at 1:00 p.m.

Dates set to Review Protest Forms 422 filed in June, 2024: June, 5, 2024; June 19, 2024; July 17, 2024; and July 25, 2024.

With no further business to come before the Board of Equalization motion by Mellage, seconded by Weiss to adjourn the meeting at 11:10 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 5, 2024
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 5, 2024, Commissioners Chambers, Nemaha County Courthouse, Auburn NE. Notice of meeting published in the Nemaha County Herald weekly. The agenda for the meeting was kept continually current and available for public inspection at the office of Nemaha County Clerk during normal business hours and also on the Nemaha County website (www.nemahacounty.ne.gov). The agenda was held open until one business day prior to the meeting for appearance before the board and items for approval by the Board of Equalization. The Board of Equalization has the right to modify the agenda to include items of an emergency nature only at such public meeting.

Chairman Mellage called the meeting to order at 11:00 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 8, 2024, minutes as presented with no corrections. Roll call vote: Hall, aye; Mellage, aye; Weiss, aye.

Approve Tax List Corrections:

#2406-06: Motion by Weiss, seconded by Hall to approve Tax List Correction #2406-06: Aron Hawley - Hawley Bros for Personal Property Schedule #640113466 for Tax Year 2021 - Refund of \$699.82. Roll call vote: Mellage, aye; Weiss, aye; Hall, aye.

#2406-07: Motion by Hall, seconded by Weiss to approve Tax List Correction #2406-07: Aron Hawley - Hawley Bros for Personal Property Schedule #640113466 for Tax Year 2022 - Refund of \$4,080.62. Roll call vote: Weiss, aye; Hall, aye; Mellage, aye.

#2406-08: Motion by Weiss, seconded by Hall to approve Tax List Correction #2406-08: Aron Hawley - Hawley Bros for Personal Property Schedule #640113466 for Tax Year 2023 - Refund of \$6,985.28. Roll call vote: Hall, aye; Mellage, aye; Weiss, aye.

Assessor Lempka presented the Nemaha County 2024 Plan of Assessment for years 2025, 2026, and 2027 to the Commissioners.

Motion by Weiss, seconded by Hall to approve the June 5, 2024 Notices sent out. Roll call vote: Mellage, aye; Weiss, aye; Hall, aye. See attached the list:

June 5, 2024 Board of Equalization Notices

PARCELS	OWNER	2024 VALUE	2024 PROPOSED CHANGE	REASON
640014925	SANDRA PARKER (L E	\$68,840	\$69,809	ADDED VACATED ALLEY ADDED VACATED ALLEY & THEN SPLIT OFF PART OF PARCEL TO 640014934
640014933	LAVERNE E & MARY K MICHEL	\$11,461	\$5,875	ADDED VACATED ALLEY & COMBINED PARCELS AS PART OF NEW SIMPLE SUDVISION
640012736	MARK & LINDA CATLETT	\$91,749	\$103,188	COMBINED WITH 640012736
640011676	MARK & LINDA CATLETT	\$9,138	\$0	REMOVED YARD SHED PROPERTY WAS OWNED BY POLITICAL SUBDIVISION AT TIME OF ABSTRACT - NEEDS ADDED TO TAX ROLL
640004318	WILLIAM K & JULIE K KRAUSE (L E	\$161,801	\$161,014	NEW HOUSE WASN'T PUT ON BEFORE ABSTRACT DENIED PERMISSIVE EXEMPTION
640019048	JAMIE & KIRSTEN REEVES	\$0	\$2,154	DENIED PERMISSIVE EXEMPTION
640097294	NATE & ERIN TETEN	\$155,372	\$415,527	DENIED PERMISSIVE EXEMPTION
640040004	THE BROWNVILLE CONCERT SERIES	\$0	\$58,193	DENIED PERMISSIVE EXEMPTION
640016766	THE BROWNVILLE CONCERT SERIES	\$0	\$4,676	DENIED PERMISSIVE EXEMPTION
640040586	BROWNVILLE ED CENTER FOR ARTS & HUMANITIES	\$0	\$51,160	DENIED PERMISSIVE EXEMPTION
640040519	BROWNVILLE ED CENTER FOR ARTS & HUMANITIES	\$0	\$2,065	DENIED PERMISSIVE EXEMPTION

640039898	BROWNVILLE FINE ARTS ASSOCIATION	\$0	\$23,594	DENIED PERMISSIVE EXEMPTION
640039537	BROWNVILLE FINE ARTS ASSOCIATION	\$0	\$1,386	DENIED PERMISSIVE EXEMPTION
640016340	BROWNVILLE FINE ARTS ASSOCIATION	\$0	\$31,469	DENIED PERMISSIVE EXEMPTION
640016391	BROWNVILLE FINE ARTS ASSOCIATION	\$0	\$4,914	DENIED PERMISSIVE EXEMPTION
640039561	BROWNVILLE FINE ARTS ASSOCIATION	\$0	\$13,014	DENIED PERMISSIVE EXEMPTION
640041647	JENNIFER R & LAMAR J MILLER	\$0	\$47,568	DENIED PERMISSIVE EXEMPTION
640036589	NORTHRIDGE CHURCH OF SABETHA KS	\$68,038	\$0	PERMISSIVE EXEMPTION GRANTED
640043178	NORTHRIDGE CHURCH OF SABETHA KS	\$673	\$0	PERMISSIVE EXEMPTION GRANTED
640005233	JOEL & IVON JOHNSON	\$0	\$94,095	PURCHASED FROM REGION V 4.26.2024
640009395	REGION V SERVICES	\$125,925	\$0	PERMISSIVE EXEMPTION GRANTED
640009409	REGION V SERVICES	\$157,978	\$0	PERMISSIVE EXEMPTION GRANTED
640037801	AMERICAN LEGION POST 330	\$17,434	\$0	PERMISSIVE EXEMPTION GRANTED
640034705	AUBURN AERIE NO 3767 FOE	\$27,478	\$0	PERMISSIVE EXEMPTION GRANTED

The above properties were reviewed by Mallory Lempka.
Changes were made according to her findings.

Mallory Lempka, Assessor
6/5/2024

Chairman
6/5/2024

With no further business to come before the Board of Equalization motion by Hall, seconded by Weiss to adjourn the meeting at 11:10 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 19, 2024

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 19, 2024 Commissioners Chambers, Nemaha County Courthouse, Auburn NE. Notice of meeting published in the Nemaha County Herald weekly. The agenda for the meeting was kept continually current and available for public inspection at the office of Nemaha County Clerk during normal business hours and also on the Nemaha County website (www.nemahacounty.ne.gov). The agenda was held open until one business day prior to the meeting for appearance before the board and items for approval by the Board of Equalization. The Board of Equalization has the right to modify the agenda to include items of an emergency nature only at such public meeting.

Chairman Mellage called the meeting to order at 11:00 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 Open Meeting Laws posted on the bulletin board located in the Commissioner's room.

Motion by Hall, seconded to Weiss approve the agenda as presented with an amendment to add the Review Property Valuation Protest Form 422 of #2024-0007 of Brad Johnson due to Family Emergency. Roll call vote: Mellage, aye; Weiss, aye; Hall, aye.

Motion by Hall, seconded by Weiss to approve the June 5, 2024, minutes as presented with no corrections. Roll call vote: Hall, aye; Mellage, aye; Weiss, aye.

Motion by Weiss, seconded by Hall to approve the June 19, 2024 Board of Equalization Notices sent out. Roll call vote: Mellage, aye; Weiss, aye; Hall, aye. See the attached list:

JUNE 19, 2024 BOARD OF EQUALIZATION NOTICES

PARCELS	OWNER	2024 VALUE	2024 PROPOSED CHANGE	REASON
640004377	JAMES & KATHY FLORENCE	\$158,536	\$244,930	HOUSE WASN'T LISTED AS BRICK & GRADE NEEDED CORRECTED
640074596	GULIZIA APARTMENTS LLC	\$310,191	\$279,887	CORRECTED PLUMBING FIXTURES, GRADE, & YEAR BUILT ON YARD ITEMS
640073654	GULIZIA APARTMENTS LLC	\$311,574	\$281,270	CORRECTED PLUMBING FIXTURES, GRADE, & YEAR BUILT ON YARD ITEMS
640016626	LUCUS MICHAEL ELY	\$53,015	\$50,372	BASEMENT FLOODED - REMOVED MINIMAL FINISH
640024629	JONI VANDERFLUGHT	\$115,765	\$40,449	MAJOR CONDITION ISSUES - DETAILED IN PRC NOTES
640058256	GRUNDMAN FARMS LLC	\$456,215	\$433,905	FILED FSA MAP TO SHOW LAND LOST TO THE RIVER
640005101	MATTHEW FALK	\$56,672	\$38,641	CORRECTED CONDITION OF STRUCTURE
640016561	CARL J SCHORSCH JR	\$97,593	\$88,344	CORRECTED BASEMENT
640095690	CLAY & KIM GERDES	\$175,665	\$261,711	IOLL & DIDN'T ROLL TO NEW COSTING
640020240	THERESA M WESTFALL	\$64,700	\$43,675	CORRECTED GRADE & CONDITION
640056296	RICHARD & JANE ANDREW (LVG TST	\$594,377	\$511,043	CORRECTED 2ND FLOOR SQUARE FOOTAGE OF LUKE'S HOUSE
640011969	KEITH E LESLIE	\$95,984	\$88,406	CORRECTED GRADE DUE TO SIZE

The above properties were reviewed by Mallory Lempka.
Changes were made according to her findings.

County Clerk Johnson gave the Oath of Office to Assessor Lempka.

	<u>Review Property Valuation Protest Form 422</u>	
11:00 a.m.	#2024-0002 Dianne Bowman	Parcel #640005640
11:15 a.m.	#2024-0004 David Moyer	Parcel #640002722
11:30 a.m.	#2024-0005 Paul & Glenda Fish	Parcel #640017215
11:45 a.m.	#2024-0007 Brad Johnson	Parcel #640000371

With no further business to come before the Board of Equalization motion by Melage, seconded by Weiss to adjourn the meeting at 11:55 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

July 17, 2024
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 17, 2024 Commissioners Chambers, Nemaha County Courthouse, Auburn NE. Notice of meeting published in the Nemaha County Herald weekly. The agenda for the meeting was kept continually current and available for public inspection at the office of Nemaha County Clerk during normal business hours and also on the Nemaha County website (www.nemahacounty.ne.gov). The agenda was held open until one business day prior to the meeting for appearance before the board and items for approval by the Board of Equalization. The Board of Equalization has the right to modify the agenda to include items of an emergency nature only at such public meeting.

Vice-Chairman Weiss called the meeting to order at 11:00 a.m. Present: Commissioner District #1 Mike Hall, Commissioner District #3 Michael Weiss, County Clerk Diane Johnson, and County Assessor Mallory Lempka. Commissioner District #2 Bryan Melage was absent due to a scheduling conflict.

Vice-Chairman Weiss noted the Open Meeting Laws posted on the bulletin board located in the Commissioner's room.

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

Motion by Hall, seconded by Weiss to approve the June 19, 2024, minutes as presented with no corrections. Roll call vote: Hall, aye; Weiss, aye.

The following Property Valuation Protest Form 422 was read into record and reviewed:

11:00 a.m.	#2024-0001 Douglas & Cynthia Glen	Parcel #640007589
11:15 a.m.	#2024-0003 Theresa Westfall	Parcel #640020240
11:30 a.m.	#2024-0006 Tara Thomas	Parcel #640037828
11:35 a.m.	#2024-0007 Brad Johnson	Parcel #640000371
11:45 a.m.	#2024-0008 Teresa Rozier	Parcel #640006817
12:00 p.m.	#2024-0009 Steven Woerth	Parcel #640039995
12:15 p.m.	#2024-0010 Anderson Family RVC Trust	Parcel #640018424
	#2024-0011 Anderson Family RVC Trust	Parcel #640018416
12:45 p.m.	#2024-0012 Dedra Gray	Parcel #640012027
1:00 p.m.	#2024-0013 Devon Volkman	Parcel #640058655
1:15 p.m.	#2024-0014 Harry & Barbra Hitzel	Parcel #640010121
1:30 p.m.	#2024-0015 Ashlei & Jake Urwiller	Parcel #640013988
1:45 p.m.	#2024-0016 Rhonda Yoesel	Parcel #640114127
2:00 p.m.	#2024-0017 Austin Guhde-Egger	Parcel #640005012
2:15 p.m.	#2024-0018 Terry Jones	Parcel #640016758
2:30 p.m.	#2024-0019 Josh & Jackie Whisler	Parcel #640021042
	#2024-0020 Josh & Jackie Whisler	Parcel #640019633
3:00 p.m.	#2024-0021 Robbie & Janet Bohling	Parcel #640024882

Motion by Weiss, seconded by Hall to approve the July 17, 2024 Board of Equalization Notices sent out. Roll call vote: Weiss, aye; Hall, aye. See the attached list:

<u>Parcel</u>	<u>Owner</u>	<u>2024 Value</u>	<u>2024 Proposed Change</u>
640014526	James E. Reed	\$28,214	\$10,527
640028195	Joshua & Samanth Gage	\$298,836	\$250,136
640005896	Garland Shafer	\$126,275	\$103,908
640020232	Theresa Westfall	\$0	\$3,590
640029973	Hearts United for Animals	\$0	\$1,213,755

With no further business to come before the Board of Equalization motion by Hall, seconded by Weiss to adjourn the meeting at 3:10 p.m. Roll call vote: 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

July 25, 2024
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, 2024, Commissioners Chambers, Nemaha County Courthouse, Auburn NE. Notice of meeting published in the Nemaha County Herald weekly. The agenda for the meeting was kept continually current and available for public inspection at the office of Nemaha County Clerk during normal business hours and also on the Nemaha County website (www.nemahacounty.ne.gov). The agenda was held open until one business day prior to the meeting for appearance before the board and items for approval by the Board of Equalization. The Board of Equalization has the right to modify the agenda to include items of an emergency nature only at such public meeting.

Chairman Mellage called the meeting to order at 8:00 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 17, 2024 minutes as presented with no corrections. Roll call vote: Hall, aye; Mellage, aye; Weiss, aye.

Final Hearing on Property Protest Forms 522 for 2024:

#2024-0001 Douglas & Cynthia Glenn Parcel #640007589 – 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.

#2024-0002 Dianne Bowman Parcel #640005640– Motion by Hall, seconded by Weiss the County Board of Equalization concurs with Assessor's recommendation. Property viewed by County Assessor and corrections were made as follows: Reduced valuation of Land - \$8,750; Buildings - \$96,602; Total \$105,352. Roll call vote: Mellage, aye; Weiss, aye; Hall, aye.

#2024-0003 Theresa Westfall Parcel #640020240– Motion by Weiss, seconded by Hall the County Board of Equalization concurs with Assessor's recommendation. Property viewed by County Assessor and corrections were made as follows: Reduced valuation of Land - \$7,181; Buildings - \$36,494; Total \$43,675. Roll call vote: Weiss, aye; Hall, aye; Mellage, aye.

#2024-0004 David Moyer Parcel #640002722– Motion by Weiss, seconded by Hall the County Board of Equalization concurs with Assessor's recommendation. Property viewed by County Assessor and corrections were made as follows: Increased valuation of Land - \$31,500; Buildings - \$290,350; Total \$321,850. Roll call vote: Hall, aye; Mellage, aye; Weiss, aye.

#2024-0005 Paul & Glenda Fish Parcel #640017215 – 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.

#2024-0006 Tara Thomas Parcel #640037828 – 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.

#2024-0007 Brad Johnson Parcel #640000371 – 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.

#2024-0008 Teresa Rozier Parcel #640006817 – 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.

#2024-0009 Steven Woerth Parcel #640039995 – 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.

#2024-0010 Anderson Family Rev Trust Parcel #640018424 – 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.

#2024-0011 Anderson Family Rev Trust Parcel #640018416 – 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.

#2024-0012 Dedra Gray Parcel #640012027 – Motion by Hall, seconded by Weiss the County Board of Equalization concurs with Assessor’s recommendation. Property viewed by County Assessor and corrections were made as follows: Reduced valuation of Land - \$28,755; Buildings - \$84,661; Total \$113,416. Roll call vote: Mellage, aye; Weiss, aye; Hall, aye.

#2024-0013 Devon Volkman Parcel #640058655 – 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.

#2024-0014 Harry & Barbra Hitzel Parcel #640010121 – 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.

#2024-0015 Ashlei Urwiller Parcel #640013988 – 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.

#2024-0016 Rhonda Yoesel Parcel #640114127 – Motion by Weiss, seconded by Hall the County Board of Equalization concurs with Assessor’s recommendation. Property viewed by County Assessor and corrections were made as follows: Reduced valuation of Land - \$37,356; Buildings - \$184,588; Total \$221,944. Roll call vote: Weiss, aye; Hall, aye; Mellage, aye.

#2024-0017 Austin Guhde-Egger Parcel #640005012 – 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.

#2024-0018 Terry Jones Parcel #640016758 – Motion by Hall, seconded by Weiss the County Board of Equalization concurs with Assessor’s recommendation. Property viewed by County Assessor and corrections were made as follows: Reduced valuation of Land - \$2,916; Buildings - \$29,146; Total \$32,062. Roll call vote: Mellage, aye; Weiss, aye; Hall, aye.

#2024-0019 Josh & Jackie Whisler Parcel #640021042 – 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.

#2024-0020 Josh & Jackie Whisler Parcel #640019633 – Motion by Weiss, seconded by Hall the County Board of Equalization concurs with Assessor’s recommendation. Property viewed by County Assessor and corrections were made as follows: Reduced valuation of Land - \$8,976; Buildings - \$53,512; Total \$62,488. Roll call vote: Weiss, aye; Hall, aye; Mellage, aye.

#2024-0021 Robbie & Janet Bohling Parcel #640024882– Motion by Weiss, seconded by Hall the County Board of Equalization concurs with Assessor’s recommendation. Property viewed by County Assessor and corrections were made as follows: Reduced valuation of Land - \$323,414; Buildings - \$2,789; Total \$326,203. Roll call vote: Hall, aye; Mellage, aye; Weiss, aye.

9:00 a.m. Review Form 425 - Report of Destroyed Real Property - Final Decision
Dennis Hoover - Parcel #640071716

Motion by Weiss, seconded by Hall to deny the Form 425 - Report of Destroyed Real Property for Dennis Hoover - Parcel #640071716, since the parcel didn't have damage to the land exceeding 20% of the parcel's assessed land value of \$324,000. Roll call vote: Mellage, aye; Weiss, aye; Hall, aye.

With no further business to come before the Board of Equalization motion by Hall, seconded by Weiss to adjourn the meeting at 9:20 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 31, 2024

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 31, 2024 Commissioners Chambers, Nemaha County Courthouse, Auburn NE. Notice of meeting published in the Nemaha County Herald weekly. The agenda for the meeting was kept continually current and available for public inspection at the office of Nemaha County Clerk during normal business hours and also on the Nemaha County website (www.nemahacounty.ne.gov). The agenda was held open until one business day prior to the meeting for appearance before the board and items for approval by the Board of Equalization. The Board of Equalization has the right to modify the agenda to include items of an emergency nature only at such public meeting.

Chairman Mellage called the meeting to order at 11:00 a.m. Present: Commissioner District #1 Mike Hall, Commissioner District #2 Bryan Mellage, Commissioner District #3 Michael Weiss, County Clerk Diane Johnson, and Assessor Mallory Lempka.

Chairman Mellage noted the Open Meeting Laws posted on the bulletin board located in the Commissioner's room.

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 25, 2024, minutes as presented with no corrections. Roll call vote: Hall, aye; Mellage, aye; Weiss, aye.

Motion by Weiss, seconded by Hall to approve the list of Cemeteries in Nemaha County, Nebraska as presented by Assessor Mallory Lempka. Roll call vote: Mellage, aye; Weiss, aye; Hall, aye.

Property Valuation Protest Form 422 from James B. Florence is denied since it was filed past the deadline date.

With no further business to come before the Board of Equalization motion by Mellage, seconded by Weiss to adjourn the meeting at 11:10 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 28, 2024

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 14, 2024
 Action/Approval of claims
- 9:00 a.m. Kim Tanner - Cooper Nuclear Station - implementation of IPAWS and removal of sirens
- 9:30 a.m. Ed Uken - Hamilton Telecommunications - Quote for surveillance cameras for the Courthouse
- 10:00 a.m. Susan Piper and others - Concerned Nemaha County Citizen about Solar Farms in Nemaha County
 Open Public Discussion
- 11:00 a.m. Board of Equalization

Executive Session *

Discussion/Action – Business

1. Fuel Bids for September, 2024
2. Adopt Resolution #2024-20 Final Allocation of Levy for Ag Society and Fire Districts
3. Inventories for Nemaha County Officials, District and County Court, EMA, Extension, and Veterans Service
4. Approve ROW application #2024-13 from Windstream by 731 Road Johnson NE
5. Approve ROW application #2024-14 from OPPD 73258 635 Ave Brock NE
6. Approve ROW application #2024-15 from OPPD 72598 633 Ave Auburn NE
7. Adopt Resolution #2024-21 Subdivision for Leroy A. & Jane E. Meyer

Discussion/Action - Unfinished Business

1. Look over County Budget – set hearing date
2. Zoning for Nemaha County - Planning Commission
3. Nemaha County Property obtained from Tax Sales

Discussion/Action - Buildings/Grounds/Property

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

Discussion/Action - Highway Superintendent

1. Approve the Proposal from Micheels Construction Co for chip sealing the old Hwy 136 west of Brownville

County Officials Reports/Correspondence/Reminders

1. Received Payment for the Tire Recycling from NDEE Waste Grant \$21,925.50
2. Treasurer Gerdes report on county tax sale certificate foreclosures from 2023
3. Received check from Big Iron for 2001 Motor grader in amount of \$56,292.50

Adjournment

County Board of Commissioners of the County of Nemaha, State of Nebraska met on Wednesday, August 28, 2024, 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 Weiss 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; Michael Weiss, Commissioner District #3; and County Clerk Diane Johnson. Chairman Weiss noted the Open Meeting Laws posted on the bulletin board located in the Commissioner's room.

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

Approval of Minutes – Motion by Hall, seconded by Mellage to approve the August 14, 2024 minutes as presented with no corrections. Roll call vote: Mellage, aye; Weiss, 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: Weiss, aye; Hall, aye; Mellage, aye.

- 9:00 a.m. Kim Tanner - Cooper Nuclear Station - implementation of IPAWS and removal of sirens
- 9:30 a.m. Ed Uken - Hamilton Telecommunications - Quote for surveillance cameras for the Courthouse
- 10:00 a.m. Susan Piper and around 20 Concerned Nemaha County Citizens voiced their opinions about the Solar Farms in Nemaha County. National-grid Renewables of Brock Solar had 3 representatives and their attorney present. Commissioners asked many questions about the current Solar Farm located by Brock. Open Public Discussion
- 11:20 a.m. Sine Die for Board of Equalization reconvened at 11:35 a.m.

Executive Session *

Discussion/Action – Business

1. Fuel Bids for September, 2024 - The following fuel bid for September, 2024 was received: Sapp Brothers #2 Clear Diesel \$2.83, Regular with ethanol \$2.655. Motion by Mellage, seconded by Hall to accept the fuel bid for September, 2024 from Sapp Brothers #2 Clear Diesel \$2.83, Regular with ethanol \$2.655. Roll call vote: Mellage, aye; Weiss, aye; Hall, aye.
2. Adopt Resolution #2024-20 Final Allocation of Levy for Ag Society and Fire Districts – Motion by Hall, seconded by Mellage to adopt Resolution #2024-20 which determines a final Allocation of Levy authority for the Ag Society and the Fire Districts. Roll call vote: Weiss, aye; Hall, aye; Mellage, aye.
3. Inventories for Nemaha County Officials, District and County Court, EMA, Extension, and Veterans Service – Motion by Mellage, seconded by Hall to approve the Inventories for the Nemaha County Officials, District and County Court, EMA, Extension, and Veterans Service Office. Roll call vote: Hall, aye; Mellage, aye; Weiss, aye.
4. Approve ROW application #2024-13 from Windstream by 731 Road Johnson NE – Motion by Mellage, seconded by Hall to approve the Right of Way application #2024-13 from Windstream located by 731 Road Johnson NE. Roll call vote: Mellage, aye; Weiss, aye; Hall, aye.
5. Approve ROW application #2024-14 from OPPD 73258 635 Ave Brock NE – Motion by Mellage, seconded by Hall to approve the Right of Way application #2024-14 from OPPD located at 73258 635 Ave Brock NE. Roll call vote: Weiss, aye; Hall, aye; Mellage, aye.

6. Approve ROW application #2024-15 from OPPD 72598 633 Ave Auburn NE – Motion by Hall, seconded by Mellage to approve the Right of Way application #2024-15 from OPPD located at 72598 633 Ave Auburn NE. Roll call vote: Hall, aye; Mellage, aye; Weiss, aye.

7. Adopt Resolution #2024-21 Subdivision for Leroy A. & Jane E. Meyer – Motion by Hall, seconded by Mellage to adopt Resolution #2024-21 which is a Subdivision for Leroy A. & Jane E. Meyer located in Sec 27 5N 12E. Roll call vote: Mellage, aye; Weiss, aye; Hall, aye.

Discussion/Action - Unfinished Business

1. Look over the County Budget – set hearing date - Public Hearing on the Budget will be held on Wednesday, September 11th at 11:00 a.m. during a Commissioner's Meeting. The Joint Public Hearing on the Budget will be held on Monday, September 23rd at 6:30 p.m. located at the ESU #4 building.

2. Nemaha County - Planning Commission – Motion by Mellage, seconded by Hall to begin the Nemaha County Planning Commission, with 5 members on the Commission. The members must be Nemaha County resident and at least one representative from each commissioner district. Roll call vote: Weiss, aye; Hall, aye; Mellage, aye. The Commissioners need interested Nemaha County residents that would like to be on Nemaha County Planning Commission, to contact the County Clerk's office (402)274-4213 by September 9th by 5:00 p.m. The commission will consist of 5 members selected by the Board of Commissioners.

3. Nemaha County Property obtained from Delinquent Tax Sales - The properties that received no bids at the June 5, 2024 meeting are available to anyone that offers a bid in writing to the Board of Commissioners through the County Clerk's office.

Discussion/Action - Buildings/Grounds/Property

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

Discussion/Action - Highway Superintendent

1. Approve the Proposal from Micheels Construction Co for chip sealing the old Hwy 136 west of Brownville – Motion by Hall, seconded by Mellage to approve the Proposal of \$11,860.00 from Micheels Construction Co for chip sealing the old Hwy 136 west of Brownville. Additional cost will be added for repairs on the By-pass around the east side of Auburn. Roll call vote: Weiss, aye; Hall, aye; Mellage, aye.

County Officials Reports/Correspondence/Reminders

1. Received Payment for the Tire Recycling from NDEE Waste Grant \$21,925.50
2. Treasurer Gerdes report on county tax sale certificate foreclosures from 2023
3. Received check from Big Iron for 2001 Motor grader in amount of \$56,292.50

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

General

Salaries	\$69,782.07
AFLAC	3362.90
Airstream	860.14
American Tower	1,102.34
Baylor, Evnen, Wolfe, Tannehill	1,338.50
Bennett, Pam	200.00
BC/BS	34,680.99
Capital Business	103.65
Capital Business Systems	988.54
Centec	1,992.64

Constellation	15.00
Culligan	120.00
DAS	658.62
Detectachem	662.57
Fankhauser, Nelsen, Werts, Merwin	3,287.00
First Concord	711.16
First Concord	166.60
FTC	25.00
Futurity	1,500.00
Gilbert Svcs.	33.50
Gravatt, Jere	200.00
Great West Life	50.00
Halbert, Dunn & Burns	85.50
Handley Law	5,854.50
Hometown Leasings	712.44
Koch's Auto	1,200.00
Legalshield	43.90
Lempka, Mallory	436.30
Liberty National	374.00
Longs Creek	1,519.00
Madison National Life	115.32
Metschke, Marty	34.41
Nem Co Tax Acct. (Ret.)	11,696.09
Nem Co Tax Acct. (SS/FWH)	21,298.74
Nem Co Tax Acct. (Nationwide)	75.00
Nem Co Tax Acct. (NWH)	7,313.57
Nem Co Treasurer	736.30
Otoe Co Sheriff	44.60
Paper Tiger	155.00
Petersen Reporting	252.20
Priority Printing	222.10
Quill	436.07
Region V Systems	1,284.00
Schneider Geospatial	11,220.00
Shell Wex Bank	19.82
Town & Country Vet	521.40
UNL Extension	23.41
US Bank	9,718.78
Verizon	1,284.92
VSP	309.71
Washington National	130.80
Road	
Salaries	19,844.36
AFLAC	212.32
AKRS	530.39
BC/BS	16,597.11
Credit Management Svcs.	64.58
First Concord	150.00
Greenwade Tree Svc.	400.00
Holiday Inn Kearney	269.90
Hotsy Equipment	506.03
Legalshield	36.90
Madison National Life	9.45
Martin Marietta	54,495.59
Metal Culverts	55,667.20
Midwest Svc. & Sales	10,639.60

NE Child Support Ctr.	229.50
NE Child Support Ctr.	298.40
NE Public Employee Local 251	330.00
NE/IA Industrial Fasteners	93.64
Nem Co Tax Acct. (Ret.)	3,068.83
Nem Co Tax Acct. (SS/FWH)	5,956.68
Nem Co Tax Acct. (NWH)	2,014.21
New York Life	88.00
NMC Exchange	2,233.04
Pfeiffer Welding	632.50
Powerplan	2,949.18
VSP	102.23
Register of Deeds Preservation Fund	
Bear Graphics	920.16
911 Emergency Management Fund	
Verizon	25.80
911 Wireless Service Holding Fund	
Charter Communications	70.96
CenturyLink	8,045.31
Jail Commissary Fund	
US Bank	41.00
Other Capital Projects Fund	
Volitant Technologies	2,500.00

With no further business to come before the Board of Commissioners, motion by Mellage, seconded by Hall to adjourn at 12:20 p.m. Roll call vote: Mellage, 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

September 11, 2024

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 11, 2024 Commissioners Chambers, Nemaha County Courthouse, Auburn NE. Notice of meeting published in the Nemaha County Herald weekly. The agenda for the meeting was kept continually current and available for public inspection at the office of Nemaha County Clerk during normal business hours and also on the Nemaha County website (www.nemahacounty.ne.gov). The agenda was held open until one business day prior to the meeting for appearance before the board and items for approval by the Board of Equalization. The Board of Equalization has the right to modify the agenda to include items of an emergency nature only at such public meeting.

Chairman Mellage called the meeting to order at 9:30 a.m. 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 Open Meeting Laws posted on the bulletin board located in the Commissioner's room.

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 August 28, 2024, minutes as presented with no corrections. Roll call vote: Hall, aye; Mellage, aye; Weiss, aye.

Protest Form Final Decision:

#2024-0023 Hearts United for Animals - Parcel #640029973 – 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.

Motor Vehicle Application for Exemption Form 457 - Peru State College Foundation – 2024 Ford SUV – Motion by Weiss, seconded by Hall to approve the Motor Vehicle Application for Exemption Form 457 from Peru State College Foundation for a 2024 Ford SUV. 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 Weiss to adjourn the meeting at 9:55 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

October 9, 2024
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 9, 2024 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 Mike Weiss, 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 Hall, seconded by Weiss to approve the agenda as presented. Roll call vote: Weiss, aye; Mellage, aye; Hall, aye.

Motion by Hall, seconded by Weiss to approve the September 11, 2024 minutes as presented with no corrections. Roll call vote: Mellage, aye; Hall, aye; Weiss, aye.

Chairman Mellage Opened the Public Hearing at 10:31 a.m. to set the levies for 2024. Present was Dave Swanson with the Nemaha County Herald.

Motion by Weiss, seconded by Hall to adopt Resolution #2024-29 setting the 2024 levies for the Political Subdivisions in Nemaha County, Nebraska. Roll call vote: Hall, aye; Weiss, aye; Mellage, aye.

Chairman Mellage Closed the Public Hearing at 10:34 a.m. to set the levies for 2024. Present was Dave Swanson with the Nemaha County Herald.

With no further business to come before the Board of Equalization motion by Mellage, seconded by Weiss to adjourn the meeting at 10:35 a.m. Roll call vote: Mellage, 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

Nemaha County - 2024			
Political Subdivision	Request	Valuation	Tax Rate Per Hundred
COUNTY OF NEMAHA		\$1,543,085,132	Levy
General Fund	\$4,637,143.26		0.300511
NEMAHA COUNTY AGRICULTURAL SOCIETY		\$1,543,085,131	Levy
General Fund	\$43,727.00		0.002834
Capital Fund	\$29,152.00		0.001889
TOTAL	\$72,879.00		0.004723
JOHNSON RURAL FIRE DISTRICT NO. 1		\$238,039,499	Levy
General Fund	\$84,210.99		0.035377
Sinking Fund			0.000000
TOTAL	\$84,210.99		0.035377
PERU RURAL FIRE DISTRICT NO. 3		\$159,289,258	Levy
General Fund	\$29,755.00		0.018680
Sinking Fund	\$25,245.00		0.015848
TOTAL	\$55,000.00		0.034528
NEMAHA RURAL FIRE DISTRICT NO. 4		\$241,826,325	Levy
General Fund	\$85,550.90		0.035377
BROCK-JULIAN RURAL FIRE DISTRICT NO. 7		\$173,053,412	Levy
General Fund	\$61,220.95		0.035377
Sinking Fund	\$0.00		0.000000
TOTAL	\$61,220.95		0.035377
AUBURN RURAL FIRE DISTRICT NO. 8		\$296,616,408	Levy
General Fund	\$37,092.80		0.012505
Sinking Fund	\$55,639.20		0.018758
TOTAL	\$92,732.00		0.031263
CITY OF AUBURN		\$189,037,215	Levy
General Fund	\$652,226.70		0.345026
MFO Fund	\$66,875.70		0.035377
TOTAL	\$719,102.40		0.380403
CITY OF PERU		\$16,459,575	Levy
General Fund	\$57,041.80		0.346557
Bond Fund	\$30,000.00		0.182265
TOTAL	\$87,041.80		0.528822
VILLAGE OF BROCK		\$5,584,808	Levy
General Fund	\$27,923.96		0.499999
VILLAGE OF BROWNVILLE		\$12,340,804	Levy
General Fund	\$25,502.50		0.206652
VILLAGE OF JOHNSON		\$23,748,795	Levy
General Fund	\$100,752.42		0.424242
VILLAGE OF JULIAN		\$2,487,772	Levy
General Fund	\$12,438.83		0.499999
VILLAGE OF NEMAHA		\$5,682,623	Levy
General Fund	\$25,499.47		0.448727
SCHOOL DISTRICT 64-0029	Request	Valuation	Levy
General Fund	\$8,748,914.22	\$853,473,172	1.025095
Special Building Fund	\$137,272.25	\$853,473,172	0.016084
Bond Fund	\$308,488.22	\$784,862,776	0.039305
QCPUF Fund	\$128,126.97	\$853,473,172	0.015012
TOTAL	\$9,322,801.66		1.095496
SCHOOL DISTRICT 64-0023	Request	Valuation	Levy
General Fund	\$2,609,950.00	\$595,029,832	0.438625
Special Building Fund	\$427,273.00	\$595,029,832	0.071807
TOTAL	\$3,037,223.00		0.510432
Educational Service Unit #4	\$1,357,446.00	\$9,049,633,545	0.015000
Nemaha Natural Resource District	\$2,901,999.67	\$9,674,622,315	0.029996
Southeast Community College (Capital Improvements)	\$15,809,109.00	\$84,045,544,556	0.020000
Dike & Drainage Districts Special Assessment			
Brownville-Nemaha Levee District No. 2	\$7.00		
Little Nemaha Levee District #3	\$10.00		
McKissick Island Dike & Levee & Drainage	\$1.00		
Peru Dike District #1	\$3.50		
Peru Drainage District #6	\$1.00		

November 6, 2024

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 November 6, 2024 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 10:00 a.m. Present: Commissioner District #1 Mike Hall, Commissioner District #2 Bryan Mellage, Commissioner District #3 Michael Weiss, County Clerk Diane Johnson, County Assessor Mallory Lempka, and County Treasurer Jana Gerdes.

Chairman Mellage noted the Open Meeting Laws posted on the bulletin board located in the Commissioner's room.

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

Motion by Weiss, seconded by Hall to approve the October 9, 2024, minutes as presented with no corrections. Roll call vote: Hall, aye; Mellage, aye; Weiss, aye.

County Assessor Lempka presented the following tax list corrections:

#2411-13 – TIF District 802 & 807 for tax year 2014, redistribute \$63.75. Motion by Hall, seconded by Weiss to approve tax list correction #2411-13 – TIF District 802 & 807 for tax year 2014, redistribute \$63.75 to Tax District #5, which allows the County Treasurer to redistribute unused funds to appropriate political subdivisions. Roll call vote: Hall, aye; Weiss, aye; Mellage, aye.

#2411-14 – TIF District 802 & 807 for tax year 2015, redistribute \$1,203.16. Motion by Weiss, seconded by Hall to approve tax list correction #2411-14 – TIF District 802 & 807 for tax year 2015, redistribute \$1,203.16 to Tax District #5, which allows the County Treasurer to redistribute unused funds to appropriate political subdivisions. Roll call vote: Weiss, aye; Mellage, aye; Hall, aye.

#2411-15 – TIF District 802 & 807 for tax year 2016, redistribute \$157,322.68. Motion by Hall, seconded by Weiss to approve tax list correction #2411-15 – TIF District 802 & 807 for tax year 2016, redistribute \$157,322.68 to Tax District #5, which allows the County Treasurer to redistribute unused funds to appropriate political subdivisions. Roll call vote: Mellage, aye; Hall, aye; Weiss, aye.

#2411-16 – TIF District 802 & 807 for tax year 2017, redistribute \$215,287.74. Motion by Hall, seconded by Weiss to approve tax list correction #2411-16 – TIF District 802 & 807 for tax year 2017, redistribute \$215,287.74 to Tax District #5, which allows the County Treasurer to redistribute unused funds to appropriate political subdivisions. Roll call vote: Hall, aye; Weiss, aye; Mellage, aye.

#2411-17 – TIF District 802 & 807 for tax year 2018, redistribute \$210,385.62. Motion by Weiss, seconded by Hall to approve tax list correction #2411-17 – TIF District 802 & 807 for tax year 2018, redistribute \$210,385.62 to Tax District #5, which allows the County Treasurer to redistribute unused funds to appropriate political subdivisions. Roll call vote: Mellage, aye; Hall, aye; Weiss, aye.

#2411-18 – TIF District 802 & 807 for tax year 2019, redistribute \$30,889.41. Motion by Hall, seconded by Weiss to approve tax list correction #2411-18 – TIF District 802 & 807 for tax year 2019, redistribute \$30,889.41 to Tax District #5, which allows the County Treasurer to redistribute unused funds to appropriate political subdivisions. Roll call vote: Hall, aye; Weiss, aye; Mellage, aye.

#2411-19 – TIF District 802 & 807 for tax year 2020, redistribute \$35,380.95. Motion by Weiss, seconded by Hall to approve tax list correction #2411-19 – TIF District 802 & 807 for tax year 2020, redistribute \$35,380.95 to Tax District #5, which allows the County Treasurer to redistribute unused funds to appropriate political subdivisions. Roll call vote: Mellage, aye; Hall, aye; Weiss, aye.

#2411-20 – TIF District 802 & 807 for tax year 2021, redistribute \$7,470.19. Motion by Hall, seconded by Weiss to approve tax list correction #2411-20 – TIF District 802 & 807 for tax year 2021, redistribute \$7,470.19 to Tax District #5, which allows the County Treasurer to redistribute unused funds to appropriate political subdivisions. Roll call vote: Hall, aye; Weiss, aye; Mellage, aye.

County Treasurer reported the Political Subdivisions receiving the unused funds and amount redistributed. Nemaha County General - \$98,591.07; Auburn Public School #29 total - \$361,031.88; ESU #4 - \$4,892.15; Southeast Community College total - \$28,452.74; NRD - \$9,329.75, City of Auburn total - \$154,207.81; and Nemaha County Ag Society total - \$1,498.10. Nemaha County received the funds from the City of Auburn – Community Redevelopment Authority total amount of \$658,003.50 as reimbursement of unused TIF funds for Project 1 (802) & Project 2 (807).

Notice of Appeal filed before the Nebraska Tax Equalization and Review Commission on September 19, 2024 by Hearts United for Animals against Nemaha County Board of Equalization.

With no further business to come before the Board of Equalization motion by Mellage, seconded by Weiss 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