

January 15, 2025

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 Wednesday, January 15, 2025 in the Commissioners Chambers, Nemaha County Courthouse, Auburn NE. Notice of the meeting was published in the Nemaha County Herald weekly. The agenda for the meeting was kept continually current and available for public inspection at the office of Nemaha County Clerk during normal business hours and also on the Nemaha County website (www.nemahacounty.ne.gov). 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 10:15 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 the 2025 year. Weiss nominated Mellage, seconded by Hall. Roll call vote: Weiss, aye; Hall, aye; Mellage, abstain. Mellage was elected Chairman of the Nemaha County Board of Equalization for the 2025 year.

Mellage called for nominations for Vice Chairman of the Nemaha County Board of Equalization for the 2025 year. Mellage nominated Weiss for Vice Chairman, seconded by Hall. Roll call vote: Mellage, aye; Hall, aye; Weiss, abstain. Weiss was elected Vice Chairman of the Nemaha County Board of Equalization for the 2025 year.

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

Motion by Weiss, seconded by Hall to approve the November 6, 2024 minutes as presented with no corrections. Roll call vote: Hall, aye; Mellage, aye; Weiss, aye.

Assessor Lempka presented the following tax list corrections:

#2501-01: Motion by Hall, seconded by Weiss to approve Tax List Correction #2501-01: Jay R, Fischer, Parcel #640078648 for the Tax Year 2024 – Deduction to tax of \$13.56. Roll call vote: Mellage, aye; Weiss, aye; Hall, aye.

#2501-02: Motion by Weiss, seconded by Hall to deny Tax List Correction #2501-02: Cogent Communications Inc., Parcel #640025485 for the Tax Year 2024 due to insufficient evidence or documentation showing the purchase agreement. Roll call vote: Weiss, aye; Hall, aye; Mellage, aye.

Chairman Mellage opened the public hearing at 10:20 a.m. for the Applications for Motor Vehicle Exemption Form 457 for the 2025 year. Chairman Mellage noted no one was present at the public hearing. Chairman Mellage closed the public hearing at 10:30 a.m.

Treasurer Gerdes presented the following Applications for Motor Vehicle Exemption Form 457 for the 2025 year:

Good Samaritan Society of Auburn - Motion by Weiss, seconded by Hall 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 2012 Dodge Sport Van, 2018 Chevrolet Equinox, a 2016 Braun Ind Handicap Van, and a 2015 Load Trail Utility Trailer. 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 2016 Ford 4 door Sedan, a 2017 Ford 4 door Sedan, a 2017 Ford Fusion, a 2012 Ford Sedan, and a 2012 Ford Sedan. Roll call vote: Hall, aye; Mellage, aye; Weiss, aye.

Hearts United for Animals – Motion by Weiss, seconded by Hall to deny 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.

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.

Peru State College Foundation – application was not filed.

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.

Saint 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 Saint Joseph Catholic Church of Auburn on a 2008 Ford Pickup. Roll call vote: Mellage, aye; Hall, aye; Weiss, aye.

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