

**July 23, 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 July 23, 2025, Commissioners Chambers, Nemaha County Courthouse, Auburn NE. Notice of meeting published in the Nemaha Valley Observer 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](http://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, County Clerk Diane Johnson, and County Assessor Mallory Lempka. Commissioner District #3 Michael Weiss arrived at 8:10 a.m.

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

Motion by Hall, seconded by Mellage to approve the July 16, 2025 minutes as presented with no corrections. Roll call vote: Hall, aye; Mellage, aye.

Final Hearing on Property Protest Forms 422 for 2025:

#2025-0001 Kathie & Harold King - Parcel #640050506– Motion by Hall, seconded by Mellage, 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, absent.

#2025-0002 Kevin G. Jones - Parcel #640013171– Motion by Hall, seconded by Mellage, the County Board of Equalization concurs with Assessor's recommendation. Property valued comparable to like properties. Protest denied. Roll call vote: Mellage, aye; Weiss, absent; Hall, aye.

#2025-0003 Brent Neujahr - Parcel #640011640 – Motion by Hall, seconded by Weiss, Property viewed by the County Assessor determined to be valued comparable to like properties. Protests are for valuations only – not taxes. Protest denied. Roll call vote: Weiss, aye; Hall, aye; Mellage, aye.

#2025-0004 Larry Helmick - Parcel #640006035 – Motion by Weiss, seconded by Hall, Property viewed by the County Assessor determined to be valued comparable to like properties. Protests are for valuations only – not taxes. Protest denied. Roll call vote: Hall, aye; Mellage, aye; Weiss, aye.

#2025-0005 Maxine Schatz - Parcel #640010881 – Motion by Weiss, seconded by Hall the County Board of Equalization concurs with Assessor's recommendation resulting in change of valuation from \$31,784 to \$17,934. Roll call vote: Mellage, aye; Weiss, aye; Hall, aye.

#2025-0006 Judith Anderson - Parcel #640050182 – 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.

#2025-0007 Seth Zenter - Parcel #640049142 – 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.

#2025-0008 Jennifer Clark - Parcel #640098711 - 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.

#2025-0009 James & Barbara Holtgrewe - Parcel #640096719 – 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.

#2025-0010 Lula Ruby Parcel #640002625– 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.

#2025-0011 Harry & Lynda Properties - Parcel #640065597– Motion by Weiss, seconded by Hall the County Board of Equalization concurs with Assessor's recommendation resulting in change of valuation from \$136,337 to \$235,272. Roll call vote: Mellage, aye; Weiss, aye; Hall, aye.

#2025-0012 Harry & Lynda Properties - Parcel #640066348 – Motion by Hall, seconded by Weiss the County Board of Equalization concurs with Assessor's recommendation resulting in change of valuation from \$87,779 to \$127,629. Roll call vote: Mellage, aye; Weiss, aye; Hall, aye.

#2025-0013 Harry & Lynda Properties - Parcel #640066259 - Motion by Weiss, seconded by Hall the County Board of Equalization concurs with Assessor's recommendation resulting in change of valuation from \$131,739 to \$297,545. Roll call vote: Weiss, aye; Hall, aye; Mellage, aye.

#2025-0014 Harry & Lynda Properties - Parcel #640066283 – Motion by Hall, seconded by Weiss the County Board of Equalization concurs with Assessor's recommendation resulting in change of valuation from \$144,639 to \$166,262. Roll call vote: Hall, aye; Mellage, aye; Weiss, aye.

#2025-0015 Harry & Lynda Properties - Parcel #640098126 – Motion by Weiss, seconded by Hall the County Board of Equalization concurs with Assessor's recommendation resulting in change of valuation from \$34,552 to \$39,716. Roll call vote: Mellage, aye; Weiss, aye; Hall, aye.

#2025-0016 Harry & Lynda Properties - Parcel #640066275 – Motion by Weiss, seconded by Hall the County Board of Equalization concurs with Assessor's recommendation resulting in change of valuation from \$180,713 to \$207,832. Roll call vote: Weiss, aye; Hall, aye; Mellage, aye.

#2025-0017 Harry & Lynda Properties - Parcel #640066305 – Motion by Hall, seconded by Weiss the County Board of Equalization concurs with Assessor's recommendation resulting in change of valuation from \$328,579 to \$1,195,970. Roll call vote: Weiss, aye; Hall, aye; Mellage, aye.

#2025-0018 Loren Davison - Parcel #640052401– 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.

#2025-0019 Loren Davison - Parcel #640091229 – 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.

#2025-0020 Loren Davison - Parcel #640052436 – 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.

#2025-0021 Loren Davison - Parcel #640055125 – 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.

#2025-0022 Loren Davison - Parcel #640054188 – 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.

#2025-0023 Loren Davison - Parcel #640052355 – 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.

#2025-0024 Loren Davison - Parcel #640052363 – 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.

#2025-0025 Loren Davison - Parcel #640052320 – 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.

#2025-0026 Loren Davison - Parcel #640051960 – 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.

#2025-0027 Loren Davison - Parcel #640054064 – 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.

#2025-0028 Loren Davison - Parcel #640051944 – 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.

#2025-0029 Loren Davison - Parcel #640032168 – 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.

#2025-0030 Loren Davison - Parcel #640052444 – 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.

#2025-0031 Loren Davison - Parcel #640076246 – 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.

#2025-0032 Loren Davison - Parcel #640033296 – 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.

#2025-0033 Loren Davison - Parcel #640054196 – 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.

#2025-0034 Loren Davison - Parcel #640023371 – 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.

#2025-0035 Loren Davison - Parcel #640055117 – 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.

#2025-0036 Robert & Janice Kiekel - Parcel #640002099 – 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.

#2025-0037 Adam Dale White - Parcel #640007767 – 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.

#2025-0038 Mary Lyn Kruger - Parcel #640095860 – 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.

#2025-0039 Gary Oldfield Jr - Parcel #640004768 – Motion by Hall, seconded by Weiss the County Board of Equalization concurs with Assessor's recommendation resulting in change of valuation from \$67,845 to \$49,502. Roll call vote: Hall, aye; Mellage, aye; Weiss, aye.

#2025-0040 Jacob 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: Weiss, aye; Hall, aye; Mellage, aye.

#2025-0041 David Kentopp - Parcel #640050547– 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.

#2025-0042 Rick Helms - Parcel #640012728 – 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.

#2025-0043 Jane Bernard Trust - Parcel #640054366 – 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.

#2025-0044 John Bernard Trust - Parcel #640072844– 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.

#2025-0045 Jack Bernard - Parcel #640054242 – 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.

#2025-0046 John Bernard - Parcel #640029760 – 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.

#2025-0047 John Bernard Trust - Parcel #640054374 – 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.

#2025-0048 John Bernard Trust - Parcel #640062733 – 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.

#2025-0049 William H. Kieler - Parcel #640060714 - 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.

#2025-0050 Kelly Werts Flocked Real - Parcel #640062203 – Motion by Weiss, seconded by Hall the County Board of Equalization concurs with Assessor's recommendation resulting in change of valuation from \$2,753,723 to \$2,616,699. Roll call vote: Mellage, aye; Weiss, aye; Hall, aye.

#2025-0051 Flocked Real Estate - Parcel #640057803 – Motion by Hall, seconded by Weiss the County Board of Equalization concurs with Assessor's recommendation resulting in change of valuation from \$2,138,973 to \$2,029,349. Roll call vote: Mellage, aye; Weiss, aye; Hall, aye.

#2025-0052 Roger T. Hector - Parcel #640031803– 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.

#2025-0053 Brian P. Morrissey - Parcel #640073824 – Motion by Weiss, seconded by Hall the County Board of Equalization concurs with Assessor's recommendation resulting in change of valuation from \$1,104,160 to \$213,936. Roll call vote: Mellage, aye; Weiss, aye; Hall, aye.

#2025-0054 Brian P. Morrissey - Parcel #640074553 – Motion by Hall, seconded by Weiss the County Board of Equalization concurs with Assessor's recommendation resulting in change of valuation from \$1,230,593 to \$121,688. 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 8:50 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](http://www.nemahacounty.ne.gov).

Diane Johnson  
County Clerk