

October 8, 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 October 8, 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). 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 July 23, 2025 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 2025. Present was Dave Swanson with the Nemaha Valley Observer.

Motion by Weiss, seconded by Hall to adopt Resolution #2025-25 setting the 2025 levies for the Political Subdivisions in Nemaha County, Nebraska. Roll call vote: Hall, aye; Weiss, aye; Mellage, aye. See copy attached.

Chairman Mellage Closed the Public Hearing at 10:35 a.m. to set the levies for 2025. Present was Dave Swanson with the Nemaha Valley Observer.

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

Resolution 2025 - 25

A RESOLUTION OF THE BOARD OF COMMISSIONERS OF THE COUNTY OF NEMAHA, NEBRASKA

Whereas, the Board of Equalization of the County of Nemaha, Nebraska shall each year, on or before October 20th, levy the necessary taxes for the current year if within the limit of the law; and

Whereas, the levy shall include an amount for operation of all functions of county government and shall also include all levies necessary to fund tax requests certified under Neb Revised State Statute §77-1601.02 that are authorized as provided in Neb Revised State Statute §77-3442 to §77-3444.

Now Therefore Be It Resolved, the Board of Equalization of the County of Nemaha voted to approve and set the 2025 levy for the public entities as attached.

The foregoing resolution having been read in its entirety, and a motion having been duly made and seconded for its passage and adoption, the roll was called thereon and the following members voted in favor of passage and adoption of said resolution: Mike Hall, Bryan Melage, and Mike Weiss.

Dated this 8th day of October, 2025

Board of Equalization, County of Nemaha, Nebraska



Commissioner District #1



Commissioner District #2



Commissioner District #3

Attest: 



Nemaha County - 2025			
Political Subdivision	Request	Valuation	Tax Rate Per Hundred
COUNTY OF NEMAHA		\$1,722,581,107	Levy
General Fund	\$4,800,904.79		0.278704
NEMAHA COUNTY AGRICULTURAL SOCIETY		\$1,722,581,106	Levy
General Fund	\$48,810.10		0.002834
Capital Fund	\$32,540.00		0.001889
TOTAL	\$81,350.10		0.004723
JOHNSON RURAL FIRE DISTRICT NO. 1		\$271,120,707	Levy
General Fund	\$95,914.88		0.035377
Sinking Fund	\$0.00		0.000000
TOTAL	\$95,914.88		0.035377
PERU RURAL FIRE DISTRICT NO. 3		\$182,538,870	Levy
General Fund	\$64,576.77		0.035377
Sinking Fund	\$0.00		0.000000
TOTAL	\$64,576.77		0.035377
NEMAHA RURAL FIRE DISTRICT NO. 4		\$274,920,706	Levy
General Fund	\$86,000.00		0.031282
Sinking Fund	\$0.00		0.000000
Total	\$86,000.00		0.031282
BROCK-JULIAN RURAL FIRE DISTRICT NO. 7		\$196,766,494	Levy
General Fund	\$69,610.08		0.035377
Sinking Fund	\$0.00		0.000000
TOTAL	\$69,610.08		0.035377
AUBURN RURAL FIRE DISTRICT NO. 8		\$333,077,341	Levy
General Fund	\$117,832.77		0.035377
Sinking Fund	\$0.00		0.000000
TOTAL	\$117,832.77		0.035377
CITY OF AUBURN		\$193,299,697	Levy
General Fund	\$650,718.77		0.336637
MFO Fund	\$68,383.63		0.035377
TOTAL	\$719,102.40		0.372014
CITY OF PERU		\$17,111,174	Levy
General Fund	\$61,445.50		0.359096
Bond Fund	\$29,000.00		0.169480
TOTAL	\$90,445.50		0.528576
VILLAGE OF BROCK		\$7,062,956	Levy
General Fund	\$31,721.58		0.449126
VILLAGE OF BROWNVILLE		\$12,365,807	Levy
General Fund	\$41,410.00		0.334875
VILLAGE OF JOHNSON		\$23,677,914	Levy
General Fund	\$99,447.39		0.420001
Bond Fund	\$59,200.69		0.250025
General Fund	\$158,648.08		0.670026
VILLAGE OF JULIAN		\$2,535,369	Levy
General Fund	\$12,676.84		0.500000
VILLAGE OF NEMAHA		\$5,153,046	Levy
General Fund	\$22,678.54		0.440100
SCHOOL DISTRICT 64-0029	Request	Valuation	Levy
General Fund	\$8,987,266.28	\$944,746,081	0.951289
Bond Fund	\$261,561.25	\$866,268,755	0.030194
Special Building Fund	\$153,644.94	\$944,746,081	0.016263
QCPUF Fund	\$134,192.89	\$944,746,081	0.014204
TOTAL	\$9,536,665.36		1.011950
SCHOOL DISTRICT 64-0023	Request	Valuation	Levy
General Fund	\$3,098,990.00	\$679,621,720	0.455987
Special Building Fund	\$427,273.00	\$679,621,720	0.062869
TOTAL	\$3,526,263.00		0.518856
Educational Service Unit #4	\$1,323,873.66	\$10,305,216,306	0.012847
Nemaha Natural Resource District	\$3,299,739.69	\$11,003,898,729	0.029987
Southeast Community College (Capital Improvements)	\$18,625,227.00	\$93,126,133,114	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		