

NEMAHA COUNTY BOARD OF EQUALIZATION
AGENDA

Tuesday – December 30, 2025

Nemaha County Courthouse – Ste 201 1824 N Street Auburn NE 68305-2399

The agenda is held open until one business day prior to the meeting. The Board of Commissioners has the right to modify the agenda to include items of an emergency nature only at such public meeting. *The Board of Commissioners reserves the right to adjourn into executive session as deemed necessary, per Neb. State Statute Section §84-1410.

10:00 a.m. Call meeting to order by Chairman Mellage
Open Meeting Laws
Approval of Agenda
Approval of meeting minutes – December 3, 2025

Nemaha County Assessor – Mallory Lempka

Tax List Corrections:

640030645 – Kenneth C & Joan M Kracke – 20% Homestead needs applied (tax loss will get recouped by Homestead Credit from the State)

640021875 – Scott L & Debra L Brakhahn – New Building needs to be on neighboring parcel (will deduct tax for now and be charged against 640079318 after 30 day notice of value)

640078648 – Jay R Fischer (TIC-Corrected last year and wasn't deleted out of CAMA system. Combined with neighboring parcel & already being taxed.) Deduct \$12.48

Board Notices:

640079318 – Teresa D Oestmann – Building from 640021875 needs moved to this parcel. Current Value is \$589,301 New Value is \$619,298 (will need to wait 30 days and then can do a tax list correction)

640044204 – Jamie Lee & Christopher A Beaner – Purchased House from the City of Auburn before the levy date – Current Value is \$0 New Value is \$283,103 (will need to wait 30 days and then can do a tax list correction)

Nemaha County Treasurer – Jana Gerdes

Tax List Correction – 2505-D01 – 640018874 – Jeffrey E & Becky S Whisler

Tax List Correction – 2505-D02 – 640018866 – Jeffrey E & Becky S Whisler

Other Business

Adjourn