

December 30, 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 Tuesday, December 30, 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 10:00 a.m. Present: Commissioner District #1 Mike Hall, Commissioner District #2 Bryan Mellage, Commissioner District #3 Mike Weiss, County Clerk Diane Johnson, County Assessor Mallory Lempka, and County Treasurer Jana Gerdes.

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 Weiss, seconded by Hall to approve the December 3, 2025 minutes as presented with no corrections. Roll call vote: Mellage, aye; Hall, aye; Weiss, aye.

Nemaha County Assessor – Mallory Lempka presented Tax List Corrections:

Tax List Correction #2512-04 Parcel #640030645 – Kenneth C & Joan M Kracke – 20% Homestead needs applied (tax loss will get recouped by Homestead Credit from the State) – Motion by Hall, seconded by Weiss to approve Tax List Correction #2512-04 Parcel #640030645 – Kenneth C & Joan M Kracke – Department of Revenue, Property Assessment Division approved the applicant for 20% Homestead Exemption Relief, Correcting Tax Statement to reflect the deduction of tax \$237.28. Roll call vote: Hall, aye; Weiss, aye; Mellage, aye.

Tax List Correction #2512-05 Parcel #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) – Motion by Hall, seconded by Weiss to approve Tax List Correction #2512-05 Parcel #640021875 – Scott L & Debra L Brakhahn – Removing building that is to be taxed on neighboring property – placed on wrong property (right next to property line) deduction of tax \$192.18. Roll call vote: Weiss, aye; Mellage, aye; Hall, aye.

Tax List Correction #2512-06 Parcel #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 – Motion by Weiss, seconded by Hall to approve Tax List Correction #2512-06 Parcel #640078648 – Jay R Fischer. This tax statement needs removed because this strip of property was combined with a neighboring property and already being taxed, deduction of tax \$12.48. Roll call vote: Mellage, aye; Hall, aye; Weiss, aye.

Board Notices: Motion by Weiss, seconded by Hall to approve the December 30, 2025 Board of Equalization Notice sent out. Roll call vote: Mellage, aye; Weiss, aye; Hall, aye.

640079318 – Teresa D Oestmann – Current Value is \$589,301 New Value is \$619,298 – Neighboring property owner reported building doesn't belong to them, very close to the property line, no improvement information filed by owner of building.

640044204 – Jamie Lee & Christopher A Beaner – Current Value is \$0 New Value is \$283,103 – Partially completed house, was owned by the City of Auburn, but sold prior to levy date.

Nemaha County Treasurer – Jana Gerdes presented Tax List Corrections:

Tax List Correction #2505-D01 Parcel #640018874 – Jeffrey E & Becky S Whisler – Motion by Weiss, seconded by Hall to approve Tax List Correction #2505-D01 Parcel #640018874 – Jeffrey E & Becky S Whisler. Clerical error made when Drainage Certificate was verified against tax roll – name should have been changed to Rachael Snyder and Mark Brown, PO Box 428 Peru NE 68421. Roll call vote: Weiss, aye; Hall, aye; Mellage, aye.

Tax List Correction #2505-D02 – Parcel #640018866 – Jeffrey E & Becky S Whisler - Motion by Weiss, seconded by Hall to approve Tax List Correction #2505-D02 Parcel #640018866 – Jeffrey E & Becky S Whisler. Clerical error made when Drainage Certificate was verified against tax roll – name should have been changed to Rachael Snyder and Mark Brown, PO Box 428 Peru NE 68421. Roll call vote: Hall, aye; Mellage, aye; Weiss, aye.

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