

NEMAHA COUNTY BOARD OF EQUALIZATION **AGENDA**

Wednesday – February 25, 2026

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 meetings. *The Board of Commissioners reserves the right to adjourn into executive session as deemed necessary, by 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 – January 14, 2026

Public Hearing on the 2026 Motor Vehicle Tax Exemption

Treasurer Gerdes – Form 457 Exemption Application for Johnson Rescue Squad Inc

Public Hearing on the 2026 Real Property Tax Exemption

Assessor Lempka – Form 451 Exemption Application for Great Plains Annual Conference of the United Methodist Church Parcel 640041000

Follow-up action from Board Notices sent on December 30, 2025

Correction #2602-01 Parcel 640079318 - Teresa D Oestmann - added tax in the amount of \$192.16 (added shed)

Correction #2602-02 Parcel 640044204 - Jamie Lee & Christopher A Beaner -added tax in the amount of \$3,806.84 (exempt property sold before levy date)

Correction #2602-03 Parcel 640031943 - Terry R & Burna J Broady - deduct tax in the amount of \$3,322.04 (improvements are already taxed as an Improvement on Leased Land to Jeff Broady)

Correction #2602-04 Parcel 640020223 - DLL Finance LLC (Personal Property) - deduct tax in the amount of \$2,387.42 (filed a Personal Property Amendment for 2025)

Homestead Exemption 2022 Corrections

Correction #2602-05 Parcel 640018998 - Edger R & Barbara Decker - added tax in the amount of \$1,213.78

Correction #2602-06 Parcel 640029582 - Dorothy J Aufenkamp (L E - added tax in the amount of \$1,469.12

Correction #2602-07 Parcel 640032443 - Terry D & Nancy C Price - added tax in the amount of \$921.32

Correction #2602-08 Parcel 640019021 - Terry J & Jean M Reeves - added tax in the amount of \$316.02

Correction #2602-09 Parcel 640026702 - Kenneth R & D Geneve Broers - added tax in the amount of \$1,639.58

Correction #2602-10 Parcel 640005624 - Kevin A & Hana S Casey - added tax in the amount of \$815.64

Homestead Exemption 2023 Corrections

Correction #2602-11 Parcel 6400188998 - Edger R & Barbara Decker - added tax in the amount of \$218.82

Other Business

Adjourn