

# **February 25, 2026**

## **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 Wednesday, February 25, 2026, in the Commissioners Chambers, Nemaha County Courthouse, Auburn NE. Notice of the meeting was 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 10:00 a.m. Present: Commissioner District 1 Mike Hall, Commissioner District 2 Bryan Mellage, Commissioner District 3 Michael 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; Hall, aye; Mellage, aye.

Motion by Weiss, seconded by Hall to approve January 14, 2026, minutes as presented with no corrections. Roll call vote: Hall, aye; Mellage, aye; Weiss, aye.

10:01 a.m. Chairman opened the Public Hearing for the Application for Motor Vehicle Exemption Form 457 for the year 2026 and the Application for the Permissive Tax Exemption Form 451 for the year 2026.

10:05 a.m. Chairman closed the Public Hearing for the Application for Motor Vehicle Exemption Form 457 for the year 2026 and the Application for the Permissive Tax Exemption Form 451 for the year 2026. No one was present for the Public Hearing.

### **Treasurer Gerdes presented the following Application for Motor Vehicle Exemption Form 457 for the year 2026:**

Johnson Rescue Squad Inc – Motion by Weiss, seconded by Hall to approve the Exemption from Motor Vehicle Taxes by a Qualifying Charitable Organization for Johnson Rescue Squad Inc. for a 2025 Ford F550 Squad. Roll call vote: Mellage, aye; Weiss, aye; Hall, aye.

### **Assessor Lempka presented the following Application for 2026 Permissive Tax Exemption Application:**

Great Plains Annual Conference of the United Methodist Church - Motion by Hall, seconded by Weiss for Great Plains Annual Conference of the United Methodist Church, Parcel #640041000 Denied Tax Exemption for Real Property. Roll call vote: Weiss, aye; Hall, aye; Mellage, aye.

### **Tax List Corrections from Board Notices sent on December 30, 2025:**

Tax List Correction #2602-01 Parcel #640079318 - Teresa D Oestmann - added tax in the amount of \$192.16. Motion by Weiss, seconded by Hall to approve the Tax List Correction #2602-01 Parcel #640079318 - Teresa D Oestmann, adding tax to account for a building that was not added to the tax roll in 2025, so additional tax in the amount of \$192.16. Roll call vote: Hall, aye; Mellage, aye; Weiss, aye.

Tax List Correction #2602-02 Parcel #640044204 - Jamie Lee & Christopher A Beaner - added tax in the amount of \$3,806.84. Motion by Hall, seconded by Weiss to approve the Tax List Correction #2602-02 Parcel #640044204 - Jamie Lee & Christopher A Beaner – Property had been exempted but sold prior to the levy date, so additional tax in the amount of \$3,806.84. Roll call vote: Mellage, aye; Weiss, aye; Hall, aye.

Tax List Correction #2602-03 Parcel #640031943 - Terry R & Burna J Broady - deducted tax in the amount of \$3,322.04. Motion by Hall, seconded by Weiss to approve the Tax List Correction #2602-03 Parcel #640031943 - Terry R & Burna J Broady – Dwelling & Buildings are now being taxed as an IOLL(640073557) to Jeff Broady, correction needed to fix double taxation, so deducted tax in the amount of \$3,322.04. Roll call vote: Weiss, aye; Hall, aye; Mellage, aye.

Tax List Correction #2602-04 Parcel #640020223 - DLL Finance LLC (Personal Property) - deduct tax in the amount of \$2,387.42. Motion by Hall, seconded by Weiss to approve the Tax List Correction #2602-04 Parcel #640020223 - DLL Finance LLC (Personal Property) – Property owner filed an amended return to remove the items from Nemaha County, so deducted tax in the amount of \$2,387.42. Roll call vote: Hall, aye; Mellage, aye; Weiss, aye.

#### **Homestead Exemption 2022 Corrections**

Tax List Correction #2602-05 Parcel #640018998 - Edger R & Barbara Decker - added tax in the amount of \$1,213.78. Motion by Weiss, seconded by Hall to approve the Tax List Correction #2602-05 Parcel #640018998 - Edger R & Barbara Decker – Nebraska Department of Revenue – Property Assessment Division completed an audit of Homestead exemptions for tax year 2022. The findings have resulted in a change from 100% to 0%, so additional tax in the amount of \$1,213.78. Roll call vote: Mellage, aye; Weiss, aye; Hall, aye.

Tax List Correction #2602-06 Parcel #640029582 - Dorothy J Aufenkamp (L E) - added tax in the amount of \$1,469.12. Motion by Weiss, seconded by Hall, to approve the Tax List Correction #2602-06 Parcel #640029582 - Dorothy J Aufenkamp (L E) - Nebraska Department of Revenue – Property Assessment Division completed an audit of Homestead exemptions for tax year 2022. The findings have resulted in a change from 100% to 0%, so additional tax in the amount of \$1,469.12. Roll call vote: Weiss, aye; Hall, aye; Mellage, aye.

Tax List Correction #2602-07 Parcel #640032443 - Terry D & Nancy C Price - added tax in the amount of \$921.32. Motion by Hall, seconded by Weiss, to approve the Tax List Correction #2602-07 Parcel #640032443 - Terry D & Nancy C Price - Nebraska Department of Revenue – Property Assessment Division completed an audit of Homestead exemptions for tax year 2022. The findings have resulted in a change from 100% to 20%, so additional tax in the amount of \$921.32. Roll call vote: Hall, aye; Mellage, aye; Weiss, aye.

Tax List Correction #2602-08 Parcel #640019021 - Terry J & Jean M Reeves - added tax in the amount of \$316.02. Motion by Hall, seconded by Weiss, to approve the Tax List Correction #2602-08 Parcel #640019021 - Terry J & Jean M Reeves - Nebraska Department of Revenue – Property Assessment Division completed an audit of Homestead exemptions for tax year 2022. The findings have resulted in a change from 90% to 50%, so additional tax in the amount of \$316.02. Roll call vote: Mellage, aye; Weiss, aye; Hall, aye.

Tax List Correction #2602-09 Parcel #640026702 - Kenneth R & D Gene Broers - added tax in the amount of \$1,639.58. Motion by Weiss, seconded by Hall to approve the Tax List Correction #2602-09 Parcel #640026702 - Kenneth R & D Gene Broers - Nebraska Department of Revenue – Property Assessment Division completed an audit of Homestead exemptions for tax year 2022. The findings have resulted in a change from 100% to 0%, so additional tax in the amount of \$1,639.58. Roll call vote: Weiss, aye; Hall, aye; Mellage, aye.

Tax List Correction #2602-10 Parcel #640005624 - Kevin A & Hana S Casey - added tax in the amount of \$815.64. Motion by Weiss, seconded by Hall to approve the Tax List Correction #2602-10 Parcel #640005624 - Kevin A & Hana S Casey - Nebraska Department of Revenue – Property Assessment Division completed an audit of Homestead exemptions for tax year 2022. The findings have resulted in a change from 100% to 50%. Due to being over the max value allowed by the Homestead Exemption, actual percentage of relief is going from 40% to 0%, so additional tax in the amount of \$815.64. Roll call vote: Hall, aye; Mellage, aye; Weiss, aye.

#### **Homestead Exemption 2023 Corrections**

Tax List Correction #2602-11 Parcel #6400188998 - Edger R & Barbara Decker - added tax in the amount of \$218.82. Motion by Weiss, seconded by Hall to approve the Tax List Correction #2602-11 Parcel #6400188998 - Edger R & Barbara Decker - Nebraska Department of Revenue – Property Assessment Division completed an audit of Homestead exemptions for tax year 2023. The findings have resulted in a change from 20% to 0%, so additional tax in the amount of \$218.82. Roll call vote: Mellage, aye; Weiss, aye; Hall, aye.

With no further business to come before the Board of Equalization motion by Weiss, seconded by Hall to adjourn the meeting at 10:13 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