

May 6, 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, May 6, 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). 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, and County Assessor Mallory Lempka.

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 February 25, 2026, minutes as presented with no corrections. Roll call vote: Hall, aye; Mellage, aye; Weiss, aye.

The dates set for Protest Form hearings for 2026 are: June 17, 2026; July 1, 2026; and July 15, 2026, at 10:30 a.m. The final hearing will be held on Tuesday July 21, 2026, at 9:00 a.m.

Reviewed the Report from the Community Redevelopment Authority of the City of Auburn NE.

Motion by Hall, second by Weiss to approve Tax List Correction #2605-12 - Twelve Ten Enterprises INC (Schedule #640113517) - Deduct tax in the amount of \$1,203.22 for tax year 2025. Roll call vote: Mellage, aye; Weiss, aye; Hall, aye.

Motion by Weiss, second by Hall to approve Tax List Correction #2605-13 - Mooarkegin Farms LLC (Schedule #640111203) - Additional tax in the amount of \$1,594.64 for tax year 2026. Roll call vote: Weiss, aye; Hall, aye; Mellage, aye.

Motion by Hall, second by Weiss to approve the Board Notices for overvalued, undervalued, clerical error, and omitted real property report to be mailed on June 1, 2026. Roll call vote: Hall, aye; Mellage, aye; Weiss, aye.

Approved Board Notices to be mailed on June 1, 2026

Parcel: 640034810 - Property Owner: Nancee C McMann

2026 Abstract Value: \$1,313 - New Requested Value: \$670

Reason: Building removed & wasn't reported to the office - Found on Pictometry

Parcel: 640006949 - Property Owner: Gary W & Vicki L Lee

2026 Abstract Value: \$102,389 - New Requested Value: \$118,072
Reason: Property owner reported finished attic space & corrected square footage

Parcel: 640019375 - Property Owner: Brochelle Enterprises, INC
2026 Abstract Value: \$5,114 - New Requested Value: \$3,888
Reason: Missed getting moved to tiered square footage rate for Peru residential lots

Parcel: 640031803 - Property Owner: Roger T & Pamela M Hector (TST
2026 Abstract Value: \$594,737 - New Requested Value: \$599,798
Reason: Removed reported ag buildings that are no longer present - added detached garage that was found and not reported

Parcel: 640038611 - Property Owner: Jeffrey W & Kathleen R Jones
2026 Abstract Value: \$45,356 - New Requested Value: \$52,872
Reason: Combined Parcel 640038611 with 640001564. City Vacated alley and changed zoning on parcel 640001564.

Parcel: 640001564 - Property Owner: Jeffrey W & Kathleen R Jones
2026 Abstract Value: \$4,972 - New Requested Value: \$0
Reason: Parcel was combined with 640038611.

With no further business to come before the Board of Equalization motion by Hall, seconded by Weiss to adjourn the meeting at 10:09 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.

Diane Johnson County Clerk