

NEMAHA COUNTY BOARD OF EQUALIZATION
AGENDA

Wednesday – July 1, 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 meeting. *The Board of Commissioners reserves the right to adjourn into executive session as deemed necessary, per Neb. State Statute Section §84-1410.

- 10:30 a.m. Call meeting to order by Chairman
- Open Meeting Laws
- Approval of Agenda
- Approval of meeting minutes – June 17, 2026

Board of Equalization Notices for July 1, 2026

Parcel ID	Property Owner	Current Value	Proposed Value	Change	Reason for Correction
640055834	Marilyn R Bath Calhoon (RVC TST	\$542,800	\$542,437	-\$363	Removed buildings from property prior to January 1, 2026
640098606	Marilyn R Bath Calhoon (RVC TST	\$981,792	\$980,939	-\$853	Removed buildings from property prior to January 1, 2026
640018483	Mary M Davis (Et Al	\$10,641	\$7,076	-\$3,565	Vacancy factor applied to lot - no utilities
640017143	David G J & Nicole R Kaufman (TOD	\$108,640	\$0	-\$108,640	Combined property with 640017142 & adjust condition after interior inspection
640017142	David G J & Nicole R Kaufman (TOD	\$203,428	\$278,389	\$74,961	Combined parcel with 640017143 & adjusted condition of 1962 dwelling after interior inspection
640060188	Anderson Fam Rvc Tst	\$469,587	\$362,206	-\$107,381	Corrected rural residential tiered land to grass/timber based on submitted FSA map. Dwelling value on structure so the 1 acre home site value stays in place.
640028373	Sandra Kay Davis (Lvg Tst - David L Davis (Tstee	\$715,788	\$399,381	-\$316,407	Corrected rural residential tiered land to grass/timber based on a submitted Form FSA-156EZ from the FSA Office
640041140	Nancy A Woodhams (Tst	\$1,500	\$3,562	\$2,062	Combined vacant lots together for discounted tiered value (640041159 & 640041167)
640041159	Nancy A Woodhams (Tst	\$2,437	\$0	-\$2,437	Combined with 640041140
640041167	Nancy A Woodhams (Tst	\$2,437	\$0	-\$2,437	Combined with 640041140
640017657	Nancy A Woodhams (Tst	\$28,475	\$13,716	-\$14,759	House is uninhabitable - changed to salvage value.
640073859	Level 3 Communications LLC	\$0	\$350,865	\$350,865	Property is no longer centrally assessed
640060099	Sozo Solutions LLC	\$148,810	\$58,985	-\$89,825	Corrected recreational land classification to grass/timber based on submitted FSA map.
640062318	Blane M & Emily S Anthony (TOD	\$935,292	\$605,704	-\$329,588	Corrected irrigation acres to dryland - Communication from NRD that the permit expired.
640062296	Blane M & Emily S Anthony (TOD	\$2,657,359	\$2,352,477	-\$304,882	Corrected irrigation acres to dryland - Communication from NRD that the permit expired. Irrigation well still active on parcel 640062792 that has ability to apply water to southern part of parcel 640062296 - those acres remain unchanged.
640066658	Blane M & Emily S Anthony (TOD	\$892,633	\$618,743	-\$273,890	Corrected irrigation acres to dryland - Communication from NRD that the permit expired.
Total				\$1,127,139	

- 10:40 a.m. Property Valuation Protest Forms
- 260005 – Jerry Colglazier - 640018599
- 10:45 a.m. 260006 – Daniel & Kim H-P Combs – 640015158
- 10:50 a.m. 260007 – Dennis Sesna – 640027709
- 11:00 a.m. 260008 – Hearts United for Animals – 640029973
- 11:10 a.m. 260009 – Stu Luttich, Wachiska Audubon Society – 640058221
- 260010 – Stu Luttich, Wachiska Audubon Society – 640114030
- 11:20 a.m. 260011 – Shane Sudman – 640017967
- 11:25 a.m. 260016 – Dan Stukenholtz - 640016677

Adjourn