

June 17, 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, June 17, 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 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 meetings.

Chairman Mellage called the meeting to order at 10:30 a.m. Present: Commissioner District 2 Bryan Mellage, Commissioner District 3 Michael Weiss, County Clerk Diane Johnson, and County Assessor Mallory Lempka. Commissioner District 1 Mike Hall was absent due to illness.

Chairman Mellage noted the posting of the Open Meeting Poster and the availability of the Open Meeting Handouts to the public.

Motion by Weiss, second by Mellage to approve the agenda as presented. Roll call vote: Weiss, aye; Hall, absent; Mellage, aye.

Motion by Weiss, second by Mellage to approve May 20, 2026, minutes as presented with no corrections. Roll call vote: Mellage, aye; Weiss, aye.

Reviewed the Nebraska Tax Equalization & Review Commission Findings & Order

Received the 2026 Plan of Assessment for years 2027, 2028, and 2029 from County Assessor Mallory Lempka

Motion by Weiss, seconded by Hall to approve the June 17, 2026 Board of Equalization Notice sent out. Roll call vote: Mellage, aye; Weiss, aye.

Parcel: 640013872 - Property Owner: Steve F & Sharon Bowen
Current Value: \$124,513 - Proposed Value: \$121,814 – Change -\$2,699
Reason: Property owner called and reported removal of part of his dwelling but added covered porch

Parcel: 640040578 - Property Owner: DSK Trust
Current Value: \$19,246 - Proposed Value: \$4,900 – Change -\$14,346
Reason: Garage and shed valued on neighboring property (640017096)

Parcel: 640040152 - Property Owner: Craig & Kelly Selko
Current Value: \$215,333 - Proposed Value: \$191,078 – Change -\$24,255
Reason: Corrected basement and interior finish on barn

Parcel: 640006337 - Property Owner: Casey Connelly
Current Value: \$49,533 - Proposed Value: \$30,638 – Change -\$18,895
Reason: Fire damage still present – all water, electrical, air & heat removed. No drywall.

Parcel: 640060692 - Property Owner: Derek Harms
Current Value: \$95,550 - Proposed Value: \$65,775 – Change -\$29,775
Reason: Corrected recreational land to grass/timber based on submitted FSA map

Parcel: 640077625 - Property Owner: Derek Harms
Current Value: \$16,695 - Proposed Value: \$14,801 – Change -\$1,894
Reason: Corrected recreational land to grass based on submitted FSA map

Parcel: 640012876 - Property Owner: Edwin A & Son C Myers
Current Value: \$110,126 - Proposed Value: \$91,269 – Change -\$18,857
Reason: Interior inspection of property was completed & condition corrected

Parcel: 640060196 - Property Owner: Kurt N Tanner/Kevin C Tanner
Current Value: \$283,323 - Proposed Value: \$165,467 – Change -\$117,856
Reason: Corrected recreational land to grass/timber based on submitted FSA map

Parcel: 640066143 - Property Owner: Donald J McMann
Current Value: \$248,606 - Proposed Value: \$194,636 – Change -\$53,970
Reason: Corrected site value to grass/timber after receiving IRS 1040 Schedule E to prove cash rent for pasture

Parcel: 640005101 - Property Owner: Matthew J Falk

Current Value: \$46,530 - Proposed Value: \$35,738 – Change -\$10,792
Reason: Interior inspection of property was completed & condition corrected

Parcel: 640045634 - Property Owner: David P Jeanneret/David L Snyder
Current Value: \$10,797 - Proposed Value: \$9,086 – Change -\$1,711
Reason: Corrected valuation methodology for lot (we had part of it being farmed-corrected to lot value)

Parcel: 640010105 - Property Owner: Darren & Jodi Wright
Current Value: \$80,075 - Proposed Value: \$31,230 – Change -\$48,845
Reason: Corrected condition of structures – uninhabitable

	<u>Property Valuation Protest Forms</u>
10:40 a.m.	260001 – Mark & Carla Patterson – 640032427
10:45 a.m.	260002 – Marty M. Peregoy – 640042600
10:50 a.m.	260003 – Christopher W & Emma I Heller – 640017207
	260004 – Christopher W & Emma I Heller - 640040684

With no further business to come before the Board of Equalization motion by Weiss, seconded by Mellage to adjourn the meeting at 10:56 a.m. Roll call vote: Weiss, 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