

July 21, 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 Tuesday, July 21, 2026, Commissioners Chambers, Nemaha County Courthouse, Auburn NE. Notice of meeting 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 9:00 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 with the pledge of allegiance, noted the posting of the Open Meeting Poster and the availability of the Open Meeting Handouts to the public.

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

Motion by Weiss, seconded by Mellage to approve the July 15, 2026, minutes as presented with no corrections. Roll call vote: Weiss, aye; Mellage, aye.

Final Hearing on Property Protest Forms 422 for 2026:

#2026-0001 C Mark & Carla D Patterson - Parcel #640032427 – Motion by Weiss, seconded by Mellage, the County Board of Equalization concurs with Assessor's recommendation. Property valued comparable to like properties. Protest denied. Roll call vote: Mellage, aye; Weiss, aye.

#2026-0002 Marty M Peregoy - Parcel #640042600 – Motion by Weiss, seconded by Mellage, the County Board of Equalization concurs with Assessor's recommendation. Property valued comparable to like properties. Protest denied. Roll call vote: Mellage, aye; Weiss, aye.

#2026-0003 Christopher W & Emma I Heller - Parcel #640017207 – Motion by Weiss, seconded by Mellage, County Board of Equalization concurs with Assessor's recommendation. Property valued comparable to like properties. Protest denied. Roll call vote: Weiss, aye; Mellage, aye.

#2026-0004 Christopher W & Emma I Heller - Parcel #640040684 – Motion by Weiss, seconded by Mellage, County Board of Equalization concurs with Assessor's recommendation. Property valued comparable to like properties. Protest denied. Roll call vote: Mellage, aye; Weiss, aye.

#2026-0005 Jerry A Colglazier - Parcel #640018599 – Motion by Weiss, seconded by Mellage the County Board of Equalization concurs with Assessor's recommendation resulting in change of valuation from \$28,021 to \$20,916. Roll call vote: Mellage, aye; Weiss, aye.

#2026-0006 Kim H-P Combs - Parcel #640015158 – Motion by Weiss, seconded by Mellage the County Board of Equalization concurs with Assessor's recommendation. Property valued comparable to like properties. Protest denied. Roll call vote: Weiss, aye; Mellage, aye.

#2026-0007 Dennis Sesna - Parcel #640027709 – Motion by Weiss, seconded by Mellage the Form 422 was not completed per NE Statute 77-1502(2) so the protest is dismissed. Roll call vote: Mellage, aye; Weiss, aye.

#2026-0008 Hearts United For Animals - Parcel #640029973 - Motion by Weiss, seconded by Mellage the protest is denied due to the lack of proof of authorization to file the protest on behalf of the property owner. Roll call vote: Mellage, aye; Weiss, aye.

#2026-0009 Wachiska Audubon Society - Parcel #640058221 – Property owner called on June 30, 2026 and withdrew the protest.

#2026-0010 Wachiska Audubon Society - Parcel #640114030 – Property owner called on June 30, 2026 and withdrew the protest.

#2026-0011 Shane M Sudman - Parcel #640017967 – Motion by Weiss, seconded by Mellage the property viewed by County Assessor and corrections were made as follows: Reduced valuation from \$26,081 to \$22,762. Roll call vote: Mellage, aye; Weiss, aye.

#2026-0012 Thomas D Rosenquist - Parcel #640065406 – Motion by Weiss, seconded by Melage the County Board of Equalization concurs with Assessor's recommendation resulting in change of valuation from \$27,230 to \$8,091. Roll call vote: Melage, aye; Weiss, aye.

#2026-0013 Thomas D Rosenquist - Parcel #640069908 - Motion by Weiss, seconded by Melage the County Board of Equalization concurs with Assessor's recommendation resulting in change of valuation from \$105,770 to \$49,342. Roll call vote: Weiss, aye; Melage, aye.

#2026-0014 Thomas D Rosenquist - Parcel #640030793 – Motion by Weiss, seconded by Melage the County Board of Equalization concurs with Assessor's recommendation resulting in change of valuation from \$464,987 to \$360,181. Roll call vote: Melage, aye; Weiss, aye.

#2026-0015 Thomas D Rosenquist - Parcel #640069983 – Motion by Weiss, seconded by Melage the County Board of Equalization concurs with Assessor's recommendation resulting in change of valuation from \$11,515 to \$3,421. Roll call vote: Melage, aye; Weiss, aye.

#2026-0016 Daniel Stukenholtz - Parcel #640016677 – Motion by Weiss, seconded by Melage the County Board of Equalization concurs with Assessor's recommendation resulting in change of valuation from \$92,987 to \$52,666. Roll call vote: Weiss, aye; Melage, aye.

#2026-0017 Jennifer Hurt - Parcel #640036112 – Motion by Weiss, seconded by Melage the County Board of Equalization concurs with Assessor's recommendation. Property valued comparable to like properties. Protest denied. Roll call vote: Weiss, aye; Melage, aye.

#2026-0018 Warren & Cheryl Crouse - Parcel #640005179– Motion by Weiss, seconded by Melage the property viewed by County Assessor and corrections were made as follows: Increased valuation from \$174,081 to \$182,437. Roll call vote: Melage, aye; Weiss, aye.

#2026-0019 Rick Helms - Parcel #640012728 – Motion by Weiss, seconded by Melage the County Board of Equalization concurs with Assessor's recommendation. Property valued comparable to like properties. Protest denied. Roll call vote: Melage, aye; Weiss, aye.

#2026-0020 Mary Jane Anthony - Parcel #640057381 – Motion by Weiss, seconded by Melage the County Board of Equalization concurs with Assessor's recommendation. Property valued comparable to like properties. Protest denied. Roll call vote: Hall, aye; Melage, aye.

#2026-0021 Cheri & Robert Dean - Parcel #640001114 – Motion by Weiss, seconded by Melage the County Board of Equalization concurs with Assessor's recommendation. Property valued comparable to like properties. Protest denied. Roll call vote: Melage, aye; Weiss, aye.

#2026-0022 Delbert Jeanneret - Parcel #640034373 – Motion by Weiss, seconded by Melage the County Board of Equalization concurs with Assessor's recommendation. Property valued comparable to like properties. Protest denied. Roll call vote: Melage, aye; Weiss, aye.

#2026-0023 Delbert Jeanneret - Parcel #640014240 – Motion by Weiss, seconded by Melage the County Board of Equalization concurs with Assessor's recommendation. Property valued comparable to like properties. Protest denied. Roll call vote: Melage, aye; Weiss, aye.

Review Form 425 Report of Damaged Real Property filed in Nemaha County

#260001 - Donald Mathers – Parcel #640049214 – Motion by Weiss, second by Melage the County Board of Equalization concurs with Assessor's recommendation resulting in change of valuation from \$312,501 to \$310,125. Roll call vote: Weiss, aye; Melage, aye.

#260002 – Myron Gerdes – Parcel #640032788 - Motion by Weiss, second by Melage the County Board of Equalization concurs with Assessor's recommendation resulting in change of valuation from \$2,635,885 to \$2,620,908. Roll call vote: Weiss, aye; Melage, aye.

#260003 – Nevin Miller – Parcel #640011934 - Motion by Weiss, second by Melage the County Board of Equalization concurs with Assessor's recommendation resulting in change of valuation from \$60,889 to \$20,440. Roll call vote: Weiss, aye; Melage, aye.

With no further business to come before the Board of Equalization motion by Melage, seconded by Weiss to adjourn the meeting at 9:24 a.m. Roll call vote: Weiss, aye; Melage, 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