

September 9, 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, September 9, 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 10:30 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.

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

Motion by Weiss, second by Hall to approve the July 21, 2026, minutes as presented with no corrections. Roll call vote: Hall, aye; Mellage, aye; Weiss, aye.

Assessor Lempka presented the following the Board of Notice of overvalued, clerical error, and omitted real property report - Parcel #640073859 Level 3 Communications LLC. Motion by Hall, second by Weiss to approve the Board of Notice of overvalued, clerical error, and omitted real property report - Parcel #640073859 Level 3 Communications LLC -\$350,865, since the parcel is owned by CenturyLinc Communications LLC. Roll call vote: Mellage, aye; Weiss, aye; Hall, aye.

Homestead Exemption 2023 Corrections

Tax List Correction #2609-14 Parcel #640012876 – Edwin A & Son C Myers - added tax in the amount of \$361.74. Motion by Weiss, second by Hall to approve the Tax List Correction #2609-14 Parcel #640012876 – Edwin A & Son C Myers – NE Dept of Revenue Property Assessment Division audited the 2023 Homestead Exemption application and adjusted the relief amount from 100% to 70% added tax in the amount of \$361.74. Roll call vote: Hall, aye; Mellage, aye; Weiss, aye.

Tax List Correction #2609-15 Parcel #640014232 – James P & Wanda J Reed - added tax in the amount of \$29.66. Motion by Hall, second by Weiss to approve the Tax List Correction #2609-15 Parcel #640014232 – James P & Wanda J Reed – NE Dept of Revenue Property Assessment Division audited the 2023 Homestead Exemption application and adjusted the relief amount from 100% to 80% added tax in the amount of \$29.66. Roll call vote: Mellage, aye; Weiss, aye; Hall, aye.

Tax List Correction #2609-16 Parcel #640026559 – Kevin C & Connie L Rivett - added tax in the amount of \$176.44. Motion by Weiss, second by Hall to approve the Tax List Correction #2609-16 Parcel #640026559 – Kevin C & Connie L Rivett - NE Dept of Revenue Property Assessment Division audited the 2023 Homestead Exemption application and adjusted the relief amount from

100% to 90% added tax in the amount of \$176.44. Roll call vote: Weiss, aye; Hall, aye; Mellage, aye.

Tax List Correction #2609-17 Parcel #640001971 – Earl Dean Wittmer - added tax in the amount of \$221.96. Motion by Hall, second by Weiss to approve the Tax List Correction #2609-17 Parcel #640001971 – Earl Dean Wittmer – NE Dept of Revenue Property Assessment Division audited the 2023 Homestead Exemption application and adjusted the relief amount from 30% to 20% added tax in the amount of \$221.96. Roll call vote: Hall, aye; Mellage, aye; Weiss, aye.

Tax List Correction #2609-18 Parcel #640030688 – Bruce W & Theresa M Sherman - added tax in the amount of \$307.96. Motion by Hall, second by Weiss to approve the Tax List Correction #2609-18 Parcel #640030688 – Bruce W & Theresa M Sherman – NE Dept of Revenue Property Assessment Division audited the 2023 Homestead Exemption application and adjusted the relief amount from 70% to 50% added tax in the amount of \$307.96. Roll call vote: Mellage, aye; Weiss, aye; Hall, aye.

Tax List Correction #2609-19 Parcel #640011098 – Weldon Slater (TOD) – total added tax in the amount of \$246.58. Motion by Weiss, second by Hall to approve the Tax List Correction #2609-19 Parcel #640011098 – Weldon Slater (TOD) – NE Dept of Revenue Property Assessment Division audited the 2023 Homestead Exemption application and adjusted the relief amount from 80% to 50%; addition to base \$47.14 and addition to excess \$199.44. Roll call vote: Weiss, aye; Hall, aye; Mellage, aye.

With no further business to come before the Board of Equalization motion by Weiss, second by Hall to adjourn the meeting at 10:40 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