



# Nemaha Board of Equalization Minutes



**July 23, 2018**

County of Nemaha, Nebraska  
**BOARD OF EQUALIZATION**

Commissioners Chambers  
1824 N St Courthouse, Suite 201, Nemaha County Courthouse

Board of Equalization of the County of Nemaha, State of Nebraska met on Monday, July 23, 2018 Commissioners Chambers, Nemaha County Courthouse, Auburn NE. Notice of meeting published in the Nemaha County Herald 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](http://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 1:00 p.m. Present: Commissioner District 1 Bob Hutton, Commissioner District 2 Bryan Mellage, Commissioner District 3 Marvin Bohling, County Clerk Joyce Oakley 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 Bohling, seconded by Hutton to approve the agenda as presented. Roll call vote: Hutton, aye; Bohling, aye; Mellage, aye.

Motion by Bohling, seconded by Hutton to approve the July 11, 2018 minutes as presented with no corrections. Roll call vote: Mellage, aye; Hutton, aye; Bohling, aye.

The following 2018 property protests were read into the record: 18006, 18007, 18008 Gary Schlange; 18009 Kevin & Theresa Schlange; 18010 KGS LLC.

Chairman Mellage opened a public hearing at 1:52 p.m. for Application for Motor Vehicle Taxes by a Qualifying Non-Profit Organization for the Good Samaritan Society Home Care of SE NE on a 2014 Ford Fusion and an Application for Exemption on Real & Personal Property by Qualifying Organization for the Auburn Christian Church – Howe, Nixon & Willson Addition to City of Auburn, Block 9, Lots 1&2; Lots 3,4,5 lying SE'ly Courthouse Ave. Chairman Mellage closed the public hearing at 2:17 p.m.

Motion by Bohling, seconded by Hutton to approve the Application Exemption Application for Tax Exemption on Real & Personal Property for Auburn Christian Church, Howe, Nixon & Willson Addition to City of Auburn, Block 9, Lots 1&2; Lots 3,4,5 lying SEly Courthouse Ave. Roll call vote: Hutton, aye; Bohling, aye; Mellage, aye.

Motion by Bohling, seconded by Hutton to approve the Application for Exemption from Motor Vehicle Taxes by a Qualifying Nonprofit Organization for the Good Samaritan Society Home Care of SE NE, 2014 Ford Fusion. Roll call vote: Bohling, aye; Mellage, aye; Hutton, aye.

Motion by Bohling, seconded by Hutton to authorize the County Assessor to send Board notices on the following: 640022103 Mark Caspers Current \$755,639 Change \$747,819; 640026931 Robert & Delta Boden Current \$253,884 Change \$242,713. Roll call vote: Hutton, aye; Mellage, aye; Bohling, aye.

Motion by Bohling, seconded by Hutton to extend the deadline for filing of Homestead Exemption Application to July 20, 2018 for Pat Jarvis. Roll call vote: Bohling, aye; Hutton, aye; Mellage, aye.



# Nemaha Board of Equalization Minutes



County Assessor Lempka presented the 2018-2019-2020 Plan of Assessment for Nemaha County Assessor's Office and was placed on file.

## 2018 Protests Final Hearing:

Alma Dettmer, 640027067; Assessors Recommendation: No sales were presented to prove what the protestor believed his assessed value should be on this piece of property. The protest form was also not completed entirely. This parcel is equalized with other property within the county. Recommendation: no change. Land \$218,218.00 Bldg. \$154,524.00. Motion by Bohling, seconded by Hutton property was viewed on exterior only, as County Assessor was unable to view interior. Board determined property is valued in accordance with like properties. Protest denied. Roll call vote: Hutton, aye; Mellage, aye; Bohling, aye.

Donald Law, 640075673; Assessors Recommendation: Corrected Property record card to reflect accurate depreciation. Recommendation: Change. Land \$0 Buildings \$7,080. Total \$7,080.00. Motion by Bohling, seconded by Hutton after property was viewed by County Assessor, corrections were made as follows: Reduced valuation for buildings from \$21,275.00 to \$7,080.00. Roll call vote: Mellage, aye; Hutton, aye; Bohling, aye.

Savage Savage & Brown, 640102824 Assessors Recommendation: Property owner was not present to further present their case. Property was purchased 7-8-2015 for \$1,722,500.00. This property is assessed at 64.29% of the purchase price. No comparable sales were provided by the property owner. This parcel is equalized with other commercial properties within the county. Recommendation: no change. Land \$44,942.00 Building \$1,025,199.00 Total \$1,070,061.00. Property viewed by County Assessor and determined to be value in accordance with like properties. Motion by Bohling, seconded by Hutton to denied protest. Roll call vote: Hutton, aye; Bohling, aye; Mellage, aye.

Robbie & Janet Bohling, 640090796; Assessors Recommendation: Applied 5% obsolescence depreciation for shingle damage and lowered the overall grade of the property. Recommendation: Change land \$21,401.00 Buildings \$190,036.00 Total \$211,437.00. Motion by Bohling, seconded by Hutton to agree with Assessor recommendation after property was reviewed by the Assessor, and determined additional depreciation is applicable. Value change for buildings \$190,036.00, land \$21,401.00. Roll call vote: Bohling, aye; Hutton, aye; Mellage, aye.

Richard & Jane Andrew, 0640059694 Assessors Recommendation: removed grain leg from record. Recommendation change: building \$509,419.00 land \$738,221.00. Motion by Bohling, seconded by Hutton to agree with Assessor's recommendation, after she viewed GIS maps of protester property and corrections were made by removing the grain leg. Roll call vote: Mellage, aye; Hutton, aye; Bohling, aye.

With no further business to come before the Board of Equalization motion by Mellage, seconded by Hutton to adjourn the meeting at 2:19 p.m. Roll call vote: Bohling, aye; Mellage, aye; Hutton, aye.

---

Chairman Board of Equalization

In Witness Whereof, I have hereunto set my hand and official seal this 8th day of August, 2018.

---

Attest: