



# Nemaha Board of Equalization Minutes



**August 8, 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 Wednesday, August 8, 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 9:00 a.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 amend the agenda as presented to include “final hearing for protest 201800011 on Mark Caspers because Assessor’s Certification of Valuations are due prior to the next Board of Equalization meeting”. Roll call vote: Bohling, aye; Mellage, aye; Hutton, aye.

Motion by Bohling, seconded by Hutton to approve the amended agenda. Roll call vote: Hutton, aye; Mellage, aye; Bohling, aye.

Motion by Bohling, seconded by Hutton to approve the July 23, 2018 minutes as presented with no corrections. Roll call vote: Bohling, aye; Hutton, aye; Mellage, aye.

#### 2018 Protests Final Hearing:

Gary Schlange, 640031633 Assessors recommendation: Corrected property record card to reflect that the house is a 1.5 story brick and not 1.5 story frame, added additional depreciation for basement. Recommendation: change land \$343,386.00 buildings \$134,427.00 Total \$477,813.00. Motion by Bohling, seconded by Hutton property was viewed by County Assessor and corrections were made as follows: change land \$343,386.00 buildings \$134,427.00 Total \$477,813.00. Roll call vote: Hutton, aye; Bohling, aye; Mellage, aye.

Gary Schlange, 640027052 Assessors recommendation: Correct size on two buildings. Recommendation: Change Land \$855,530.00 Buildings \$140,796.00 Total \$996,326.00. Motion by Bohling, seconded by Hutton property was viewed by County Assessor and determined additional depreciation is applicable. Value changed to Land \$855,530.00 Buildings \$140,796.00 Total \$996,326.00. Roll call vote: Mellage, aye; Bohling, aye; Hutton, aye.

Gary Schlange, 640027172 Assessors recommendation: Added additional depreciation for old hog sheds. Recommendation: Change: Land \$326,251.00 Buildings \$98,596.00 Total \$424,847.00. Motion by Bohling, seconded by Hutton property was viewed by County Assessor and corrections were made as follows: change land \$326,251.00 Buildings \$98,596.00 Total \$424,847.00. Roll call vote: Hutton, aye; Bohling, aye; Mellage, aye.

Kevin Schlange, 640027202

KGS LLC, 640078389 Assessors recommendation: Through conversation with the property owner it was discovered that the scale was purchased as used equipment from Brownville Elevator and that the smaller utility shed is wood framed.



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Recommendation: Change Land \$19,197.00 Buildings \$178,270.00 Total \$197,467.00. Motion by Bohling, seconded by Hutton property viewed by County Assessor and corrections were made as follows: change land \$19,197.00 Buildings \$178,270.00 Total \$197,467.00. Roll call vote: Mellage, aye; Hutton, aye; Bohling, aye.

The following protests were read into the record at the hearing: Mark Caspers 640051243, 20180011.

Mark Caspers, 640051243 Assessors recommendation: After farm inspection, changing tree ground to waste.

Recommendation: Change: Land \$155,798.00. Motion by Bohling, seconded by Hutton property was viewed by County Assessor and corrections were made as follows: change land \$155,798.00. Roll call vote: Bohling, aye; Hutton, aye; Mellage, aye.

With no further business to come before the Board of Equalization motion by Bohling, seconded by Hutton to adjourn the meeting at 9:35 a.m. Roll call vote: Hutton, aye; Mellage, aye; Bohling, aye.

Bryan Mellage, Chairperson  
Board of Equalization

I, Joyce Oakley, 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](http://www.nemahacounty.ne.gov)

Joyce Oakley  
County Clerk

The next Board of Equalization meeting is scheduled for Wednesday, August 22, 2018 beginning at 9:00 a.m. Agenda for the meeting closes at 5:00 p.m., Monday, August 20, 2018. Current agenda and meeting minutes can be found on the Nemaha County's website: [www.nemahacounty.ne.gov](http://www.nemahacounty.ne.gov)