



# Nemaha Board of Equalization Minutes



**January 22, 2019**

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 January 22, 2019 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.

County Clerk Oakley called the meeting to order at 9:00 a.m. Present: Commissioner District 1 Mike Hall, Commissioner District 2 Bryan Mellage, Commissioner District 3 Marvin Larry Holtzman, County Clerk Joyce Oakley, County Assessor Mallory Lempka and County Treasurer Jana Gerdes.

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

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

Oakley called for nominations for Chairman of the Board of Equalization for 2019. Holtzman nominated Mellage. Motion by Holtzman, seconded by Hall to elect Mellage Chairman for 2019. Roll call vote: Holtzman, aye; Hall, aye; Mellage, aye.

Chairman Mellage called for nominations for Vice Chairman for 2019. Hall nominated Holtzman. Motion by Hall, seconded by Mellage to elect Holtzman Vice Chairman for 2019. Roll call vote: Holtzman, aye; Hall, ae; Mellage, aye.

Motion by Holtzman, seconded by Hall to approve the November 14, 2018 minutes as presented with no corrections. Roll call vote: Hall, aye; Mellage, aye; Holtzman, aye.

Public hearing for Application for Exemption from Motor Vehicle Taxes by Qualifying Organizations was opened at 9:03 a.m.

Assessor Mallory Lempka presented the following tax list corrections:

1901-01 – Philip & Nickole Martin, parcel 640103537 – should have been corrected during informal hearings, was not corrected in the certified file. Motion by Holtzman, seconded by Hall to approve tax list correction 1901-01 for Philip & Nickole Martin, deducted tax \$1,238.00. Roll call vote: Mellage, aye; Holtzman, aye; Hall, aye.

1901-02 – James O & Roberta Smith, parcel 640027628 – property is being taxed on another parcel, need to deduct tax to correct double taxation. Motion by Hall, seconded by Holtzman to approve tax list correction 1901-02 for James O. & Robert Smith, deducted tax \$944.90. Roll call vote: Holtzman, aye; Hall, aye; Mellage, aye.

1901-03 – Village of Julian, parcel 640041019 – parcel should have been exempt for 2018. Motion by Holtzman, seconded by Hall to approved tax list correction 1901-03 for Village of Julian, deducted tax \$5.18. Roll call vote: Hall, aye; Mellage, aye; Holtzman, aye.



# Nemaha Board of Equalization Minutes



1901-04 – Philip & Teresa Walker parcel 640027342 – parcel should have been corrected during informal hearings, was not corrected in the certified file. Motion by Holtzman, seconded by Hall to approve tax list correction 1901-04 Philip & Teresa Walker, deduced tax \$849.54. Roll call vote: Mellage, aye; Hall, aye; Holtzman, aye.

Chairman Mellage closed the public hearing for the Application for Exemption from Motor Vehicles Taxes by Qualifying Organizations at 9:12 a.m. Chairman noted no one was present at the public hearing opposing the tax exemption.

Motion by Hall, seconded by Holtzman to approve the following Application for Exemption from Motor Vehicles Taxes: Auburn Christian Church – 2005 Ford Bus; Good Samaritan Society Home Care of SE NE: 2012 Ford Sedan; 2012 Chevrolet Sedan 2011 Chevrolet Sedan; 2014 Ford Sedan; Good Samaritan Society, Auburn - 2012 Dodge Van; 2012 Chevrolet Pkpw; 2006 Chevrolet Sedan; 2006 Dodge Van; 2011 Goshen Coach Bus; 2010 Chevrolet Van; 2012 Chevrolet Sedan; Hearts United for Animals – 2005 Chevrolet Pkpw; 2011 & 2014 Chevrolet Van; LL Coryell & Son Park Foundation – 1999 Chevrolet Pkpw; Peru State College Foundation – 2016 Ford Sedan; St. James Lutheran Church – 2012 Chevrolet Sedan

With no further business to come before the Board of Equalization motion by Holtzman, seconded by Hall to adjourn the meeting at 9:18 a.m. Roll call vote: Holtzman, aye; Hall, aye; Mellage, 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, February 20, 2019 beginning at 9:00 a.m. Agenda for the meeting closes at 5:00 p.m., Friday, February 15, 2019. Current agenda and meeting minutes can be found on the Nemaha County's website: [www.nemahacounty.ne.gov](http://www.nemahacounty.ne.gov)



# Nemaha Board of Equalization Minutes

