



Nemaha Board of Equalization Minutes



Board of Equalization of the County of Nemaha, State of Nebraska met on July 24, 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). 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. with the Pledge of Allegiance. Present: Commissioner District 1 Mike Hall, Commissioner District 2 Bryan Mellage, Commissioner District 3 Larry Holtzman, 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 Holtzman, seconded by Hall to approve the agenda as presented. Roll call vote: Mellage, aye; Hall, aye; Holtzman, aye.

Motion by Hall, seconded by Holtzman to approve the July 1, 2019 minutes as presented with no corrections. Roll call vote: Hall, aye; Holtzman, aye; Mellage, aye.

The Board of Equalization set the following dates and times for additional protest hearings: August 7, 2019, August 21, 2019 with final hearing scheduled for September 4, 2019. All meeting will start at 1:00 p.m.

Motion by Holtzman, seconded by Hall to adopt Resolution 2019-01 (BOE) regarding the reassessment of damaged land. Roll call vote: Mellage, aye; Hall, aye; Holtzman, aye.

Motion by Hall, seconded by Holtzman to authorize the Assessor to send board notices on the following: Parcel 640032338 Kenneth & Barbara Fike 2019 Change of Value \$333,505.00 Proposed \$322,106.00; Parcel 640058568 Golden Organic Broilers LLC 2019 Change of Value \$51,094 Proposed \$1,043,216.00. Roll call vote: Holtzman, aye; Hall, aye; Mellage, aye.

The following property protests were reviewed and approved:

1 – Barbara Kehr, parcel 640098142 The Nemaha County Board of Equalization concurs with Assessor's recommendation. Property valued comparable to like properties. Motion by Holtzman, seconded by Hall to deny the Protest. Roll call vote: Mellage, aye; Hall, aye; Holtzman, aye.

2 – Steven L. & Kellie H. Kennedy parcel 640024084 Property was viewed by County Assessor and corrections were made as follows: added bath, lower condition of basement finish. Motion by Hall, seconded by Holtzman to reduce the valuation: land \$608,032.00 Buildings \$166,849.00 for a total \$774,881.00. Roll call vote: Mellage, aye; Holtzman, aye; Hall, aye.

3 – Steven L. & Kellie H. Kennedy parcel 640024343 County Board of Equalization concurs with Assessor's recommendation. Property value comparable to like properties. Motion by Hall, seconded by Holtzman to deny protest. Roll call vote: Holtzman, aye; Hall, aye; Mellage aye.

4 – Jim Hall parcel 640024319 Property was viewed by County Assessor and corrections were made as follows: corrected basement finish. Motion by Holtzman, seconded by Hall to reduce the valuation: land \$254,394.00 bldg. \$138,511.00 total \$392,905.00. Roll call vote: Hall, aye; Holtzman, aye; Mellage, aye.

5 – Mary Jo Armknecht parcel 640025196 County Board of Equalization concurs with Assessor's recommendation. Property valued comparable to like properties. Motion by Holtzman, seconded by Hall to deny protest. Roll call vote: Mellage, aye; Holtzman, aye; Hall, aye.



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6 – Aufenkamp Family Trust – parcel 640023827 Property was viewed by County Assessor and corrections were made as follows: corrected the grade of house. Motion by Holtzman, seconded by Hall to reduce the valuation to: Land \$295,608.00, Bldg. \$106,913.00 – Total \$402,521.00. Roll call vote: Hall, aye; Holtzman, aye; Mellage, aye.

7 – Wirth Foundation – parcel 640060315 – Assessments are determined based on the property County Board of Equalization concurs with Assessor's recommendation. Property valued comparable to like properties. Motion by Hall, seconded by Holtzman to deny protest. Roll call vote: Holtzman, aye; Mellage, aye; Hall, aye.

8 – Keithley Brothers Ag. Land – parcel 640111890 County Board of Equalization concurs with Assessor's recommendation. Property value comparable to like properties. Motion by Holtzman, seconded by Hall to deny protest. Roll call vote: Mellage, aye; Hall, aye; Holtzman, aye.

Board of Equalization reviewed the 126 'Form 425 Report of Destroy Real Property' filed.

Motion by Holtzman, seconded by Mellage to sine die at 3:34 p.m., and reconvene at 10:30 a.m. Thursday, July 25, 2019 to finish the Form 425 Report of Destroy Real Property. Roll call vote: Hall, aye; Holtzman, aye; Mellage, aye.

Board of Equalization reconvened at 10:33 a.m. Present were: Commissioners Hall, Mellage, Holtzman, County Clerk Oakley, County Assessor Lempka.

Board continued the review of the forms 425 Report of Destroyed Real Property.

With no further business to come before the Board of Equalization motion by Holtzman, seconded by Hall to adjourn the meeting at 10:33 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

Joyce Oakley
County Clerk

The next Board of Equalization meeting is scheduled for Wednesday, August 7, 2019 beginning at 1:00 p.m. Agenda for the meeting closes at 5:00 p.m., Monday, August 5, 2019. Current agenda and meeting minutes can be found on the Nemaha County's website: www.nemahacounty.ne.gov