



Nemaha Board of Equalization Minutes



September 18, 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 September 18, 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 Mellage, seconded by Holtzman to approve the agenda as presented. Roll call vote: Hall aye; Mellage, aye; Holtzman, aye.

Motion by Mellage, seconded by Holtzman to amend the agenda to include 422 protests on parcels 640047136, 640041469, 640041493, 640054447. Roll call vote: Holtzman, aye; Mellage, aye; Hall, aye.

Motion by Holtzman, seconded by Hall to approve the September 4, 2019 minutes as presented with no corrections. Roll call vote: Holtzman, aye; Hall, aye; Mellage, aye.

1. Discuss/Action - Final decisions for 2019 Form 422 Property Protests from 425 Forms
640071716 Dennis Hoover – Motion by Hall, seconded by Holtzman to concur with the Assessor’s recommendation resulting in a change of valuation from \$183,601.00 to \$91,801.00. Roll call vote: Mellage, aye; Hall, aye; Holtzman, aye.

640031196 Demeter Farms LLC – Motion by Holtzman, seconded by Mellage to deny the requested valuation. Valuation to remain as set by the Board of Equalization @ \$922,076.00. Roll call vote: Mellage, aye; Holtzman, aye; Hall, nay.

640065538 Demeter Farms LLC - Motion by Holtzman, seconded by Mellage to deny the requested valuation. Valuation to remain as set by the Board of Equalization @ \$323,429.00. Roll call vote: Hall, nay; Mellage, aye; Holtzman, aye.

640066569 Demeter Farms LLC - Motion by Holtzman, seconded by Mellage to deny the requested valuation. Valuation to remain as set by the Board of Equalization @ \$490,121.00. Roll call vote: Mellage, aye; Holtzman, aye; Hall, nay.

640066518 Demeter Farms LLC - Motion by Holtzman, seconded by Mellage to deny the requested valuation. Valuation to remain as set by the Board of Equalization @ \$664,367.00. Roll call vote: Holtzman, aye; Mellage, aye; Hall, nay.

640041515 Norma J. Kennedy Trust & Others - Motion by Holtzman, seconded by Mellage to deny the requested valuation. Valuation to remain as set by the Board of Equalization @ \$4,687.00. Roll call vote: Hall, aye; Mellage, aye; Holtzman, aye.



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640041736 Norma J. Kennedy Trust & Others - Motion by Holtzman, seconded by Mellage to deny the requested valuation. Valuation to remain as set by the Board of Equalization @ \$896.00. Roll call vote: Mellage, aye; Holtzman, aye; Hall, aye.

640041469 Norma J. Kennedy Trust & Others - Motion by Holtzman, seconded by Mellage to deny the requested valuation. Valuation to remain as set by the Board of Equalization @ \$4,080.00. Roll call vote: Holtzman, aye; Mellage, aye; Hall, aye.

640041493 Norma J. Kennedy Trust & Others Motion by Holtzman, seconded by Mellage to deny the requested valuation. Valuation to remain as set by the Board of Equalization @ \$640.00. Roll call vote: Holtzman, aye; Mellage, aye; Hall, aye.

640054447 Norma J. Kennedy Trust & Others Motion by Holtzman, seconded by Mellage to deny the requested valuation. Valuation to remain as set by the Board of Equalization @ \$9,715.00. Roll call vote: Holtzman, aye; Hall, aye; Mellage, aye.

640056733 DM Crop – Motion by Holtzman, seconded by Mellage to deny the requested valuation. Valuation to remain as set by the Board of Equalization @ \$284,916.00. Roll call vote: Hall, aye; Holtzman, aye; Mellage, aye.

640078753 Terry Franks – Motion by Mellage, seconded by Holtzman to concur with the County Assessor and change the valuation to: Land \$17,106.00, Bldgs. \$0.00 – Total \$17,106.00. Roll call vote: Mellage, aye; Hall, aye; Holtzman, aye.

640078753 Terry Franks – Motion by Mellage, seconded by Holtzman to deny the protests. Duplicate of #190111. Roll call vote: Hall, aye; Mellage, aye; Holtzman, aye.

640079776 Terry Franks – Motion by Mellage, seconded by Holtzman to concur with the County Assessor and change the valuation to: Land \$21,093.00 Bldg. \$0.00 – Total \$21,093.00. Roll call vote: Holzman, aye; Mellage, aye; Hall, aye.

2. Discuss/Action –

Tax List Corrections

Hemmingsen Funeral Home Parcel # 640094775

#1909-15 Year 2016 - \$9,923.79 – Motion by Hall, seconded by Holtzman to approve tax list correction #1905-15 received notice from City of Auburn regarding over collecting TIF for the Hemmingsen's Funeral Home. The amount to be redistributed for tax year 2016 is \$9,923.79. Roll call vote: Hall, aye; Holtzman, aye; Mellage, aye.

#1906-16 Year 2017 - \$10,117.45 - Motion by Holtzman, seconded by Hall to approve tax list correction #1905-16 received notice from City of Auburn regarding over collecting TIF for the Hemmingsen's Funeral Home. The amount to be redistributed for tax year 2017 is \$10,117.45. Roll call vote: Hall, aye; Holtzman, aye; Mellage, aye.

#1909-17 Year 2018 -\$10,115.72 - Motion by Hall, seconded by Holtzman to approve tax list correction #1905-17 received notice from City of Auburn regarding over collecting TIF for the Hemmingsen's Funeral Home. The amount to be redistributed for tax year 2018 is \$10,115.72. Roll call vote:

#1909-18 Year 2015 - \$18,689.96 - Motion by Holtzman, seconded by Hall to approve tax list correction #1905-18 received notice from City of Auburn regarding over collecting TIF for the Hemmingsen's Funeral Home. The amount to be redistributed for tax year 2015 is \$18,689.96. Roll call vote: Hall, aye; Mellage, aye; Holtzman, aye.

Auburn Bowling Center Parcel #640097219

#1909-19 Year 2018 - \$3,110.83 - Motion by Holtzman, seconded by Hall to approve tax list correction #1905-19 received notice from City of Auburn regarding over collecting TIF for the Auburn Bowling Center. The amount to be redistributed for tax year 2018 is \$3,110.83. Roll call vote: Mellage, aye; Holtzman, aye; Hall, aye.

TERRACE HEIGHTS I



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#1909-20 Year 2018 - \$8,974.50 - Motion by Hall, seconded by Holtzman to approve tax list correction #1905-20 received notice from City of Auburn regarding over collecting TIF for the Terrace Heights I. The amount to be redistributed for tax year 2018 is \$8,974.50. Roll call vote: Holtzman, aye; Hall, aye; Mellage, aye.

#1909-21 Year 2017 - \$17,228.37- Motion by Holtzman, seconded by Hall to approve tax list correction #1905-21 received notice from City of Auburn regarding over collecting TIF for the Terrace Heights I. The amount to be redistributed for tax year 2017 is \$17,228.37. Roll call vote: Mellage, aye; Hall, aye; Holtzman, aye.

#1909-22 Year 2016 - \$16,931.77 - Motion by Hall, seconded by Holzman to approve tax list correction #1905-22 received notice from City of Auburn regarding over collecting TIF for the Terrace Heights I. The amount to be redistributed for tax year 2016 is \$16,931.77. Roll call vote: Holtzman, aye; Mellage, aye; Hall, aye.

#1909-23 Year 2015 - \$18,842.73 - Motion by Holtzman, seconded by Hall to approve tax list correction #1905-23 received notice from City of Auburn regarding over collecting TIF for the Terrace Heights I. The amount to be redistributed for tax year 2015 is \$18,842.73. Roll call vote: Hall, aye; Holtzman, aye; Mellage, aye.

#1909-24 Year 2014 - \$19,150.69 - Motion by Hall, seconded by Holtzman to approve tax list correction #1905-24 received notice from City of Auburn regarding over collecting TIF for the Terrace Heights I. The amount to be redistributed for tax year 2014 is \$19,150.69. Roll call vote: Mellage, aye; Hall, aye; Holtzman, aye.

#1909-25 Year 2013 - \$6,435.09 - Motion by Holtzman, seconded by Hall to approve tax list correction #1905-25 received notice from City of Auburn regarding over collecting TIF for the Terrace Heights I. The amount to be redistributed for tax year 2013 is \$6,435.09. Roll call vote: Holtzman, aye; Hall, aye; Mellage, aye.

With no further business to come before the Board of Equalization motion by Holtzman, seconded by Hall to adjourn the meeting at 1:43 p.m. Roll call vote: Mellage, aye; Hall, aye; Holtzman, 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, October 2, 2019 beginning at 1:00 p.m. Agenda for the meeting closes at 5:00 p.m., Monday, September 30, 2019. Current agenda and meeting minutes can be found on the Nemaha County's website: www.nemahacounty.ne.gov



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