



# Nemaha Board of Equalization Minutes



## February 19, 2020

County of Nemaha, Nebraska

BOARD OF EQUALIZATION

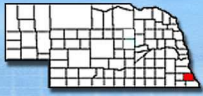
Commissioners Chambers

1824 N St Courthouse, Suite 201, Nemaha County Courthouse

9:00 a.m.

Call meeting to order by Chairman  
 Open Meeting Laws  
 Approval of Agenda  
 Approval of meeting minutes – January 22, 2020  
 Public Hearing  
 2020 Tax Exemptions Applications

Name	Parcel#
Auburn Christian Church	640035078, 640006809, 6400007945 640006892, 640007864
Berean Fundamental Church Auburn	640045146, 640009123
Brownville Christian Church	640039863
Brownville Fine Arts	640039537, 640016340, 640016391 640039561, 640039898
Brownville Historical Society	640072992, 640039499, 640034489 640114199, 640114200, 640039596 640039871
Brownville Village Theatre Foundation	640072313
Brownville Village Theatre Inc	640097847
Calvary Christian Center Assemblies of God Christian Church (Brock)	640094767 640046037
Evangelical Lutheran Good Samaritan	640053270, 640073115
First Presbyterian Church Auburn	640045227, 640045316
First Southern Baptist Church Auburn	640038611
First United Methodist Church Auburn	640045073, 640007244, 640006957
Flatwater Art Foundation	640016480
Hearts United for Animals	640029973
Johnson Community Library	640035442
LL Coryell & Son Park Foundation	640061982
Martin Luther Evan Lutheran Church	640033261
Methodist Church Nemaha	640017932
Methodist Church Brownville	640040608
Meriwether Lewis Foundation	640069533
Nemaha Christian Church	640041647
Nemaha County Agricultural Society	640052894, 640044522, 640044611
Nemaha County Farm Bureau Inc	640036619
Nemaha County Hospital	640044247
Nemaha Valley Museum	640036279, 640035655, 640035736
New Life World Outreach Center Auburn	640032885
Peru Community Church	640043399
Peru Lodge #14 A.F. & A.M.	640036392
Peru State College Foundation	640043712, 640021158, 640020631 640020526, 640020623, 640020658 640020720, 640030718, 640043704 640043739, 640065422, 640043763 640043720
Region V Foundation	640010792, 640002056, 640038840 640045235, 640012213, 640035949 640006213, 640006655, 640005233 640094031, 640005098
South Auburn Church of Christ	640038980
Southeast NE Community Action	640010199
St Bernard Catholic Church	640062490
St Clara's Catholic Church	640042945, 640043747, 640020550
St James Evangelical Lutheran Church	640047750
St John's Old Stone Church Cemetery	640033458
St Joseph Catholic Church	640003281
St Joseph Institute	640036287, 640036201, 640036449



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St Matthew Evangelical Lutheran Church	640039413, personal property
St Paul's Evangelical Lutheran Church	640015484, 640015485
St Paul Evan Lutheran - Hickory Grove	640038751, 640038220, 640003419
Brownville Concert Series	640049532, 640114049
Trinity Evangelical Lutheran Church	640040004, 640016766
Bethel Community Church	640044387, 640039227, 640087973
United Methodist Church – Brock	640058809
United Methodist Church – Johnson	640045936
United Methodist Church – Julian	640042074
Zion Lutheran Church	640041000
American Legion Post #23 Auburn	640025269
American Legion Post #330 Bender-Reese	640005373
Auburn Aerie #3767 FOE	640037801
Nemaha County Development Alliance	640034705
Nemaha County Health Services	Personal Property
Peru Daycare	Personal Property
Project Response	Personal Property

Board of Equalization of the County of Nemaha, State of Nebraska met on February 19, 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.

Chairman Mellage called the meeting to order at 9:05 a.m. Present: Commissioner District 1 Mike Hall, Commissioner District 2 Bryan Mellage, Commissioner District 3 Larry Holtzman, County Clerk Diane Johnson, 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: Holtzman, aye; Mellage, aye; Hall, aye.

Motion by Holtzman, seconded by Hall to approve the January 22, 2020 minutes as presented with no corrections. Roll call vote: Mellage, aye; Hall, aye; Holtzman, aye.

Chairman Mellage opened the public hearing at 9:00 a.m. approval or denying the Exemption Applications for Tax Exemption on Real and Personal Property by Qualifying Organizations. No one was present at the public hearing. Chairman Mellage closed the public hearing at 9:10 a.m.

Motion by Holtzman, seconded by Hall to approve the Exemption Application for Auburn Christian Church, parcel 640035078, 640006809, 640007945, 640006892, 640007864. No discussion. Roll call vote: Mellage, aye; Holtzman, aye; Hall, aye.

Motion by Holtzman, seconded by Hall to approve of a portion the Exemption Application for Berean Fundamental Church of Auburn, parcel 640045146, 640009123. No discussion. Roll call vote: Holtzman, aye; Hall, aye; Mellage, aye.

Motion by Hall, seconded by Holtzman to approve the Exemption Application for Brownville Christian Church, parcel 640039863. No discussion. Roll call vote: Hall, aye; Mellage, aye; Holtzman, abstain.



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Motion by Holtzman, seconded by Hall to approve the Exemption Application for Brownville Fine Arts Association, parcel 640039537, 640016340, 640016391, 640039561, 640039898. No discussion. Roll call vote: Mellage, aye; Holtzman, aye; Hall, aye.

Motion by Hall, seconded by Holtzman to approve the Exemption Application for Brownville Historical Society, parcel 640072992, 640039499, 640034489, 640114199, 640114200, 640039596, 640039871. No discussion. Roll call vote: Hall, aye; Mellage, aye; Holtzman, aye.

Motion by Holtzman, seconded by Hall to approve the Exemption Application for Brownville Village Theatre Foundation, parcel 640072313. No discussion. Roll call vote: Holtzman, aye; Mellage, aye; Hall, aye.

Motion by Hall, seconded by Holtzman to approve the Exemption Application for Brownville Village Theatre Inc, parcel 640097847. No discussion. Roll call vote: Mellage, aye; Hall, aye; Holtzman, aye.

Motion by Holtzman, seconded by Hall to approve the Exemption Application for Calvary Christian Center Assemblies of God, parcel 640094767. No discussion. Roll call vote: Hall, aye; Holtzman, aye; Mellage, aye.

Motion by Holtzman, seconded by Hall to approve the Exemption Application for Christian Church of Brock, parcel 640046037. No discussion. Roll call vote: Holtzman, aye; Hall, aye; Mellage, aye.

Motion by Hall, seconded by Holtzman to approve the Exemption Application for Evangelical Lutheran Good Samaritan Society, parcel 640053270, 640073115. No discussion. Roll call vote: Mellage, aye; Holtzman, aye; Hall, aye.

Motion by Holtzman, seconded by Hall to approve the Exemption Application for First Presbyterian Church of Auburn, parcel 640045227, 640045316. No discussion. Roll call vote: Holtzman, aye; Hall, aye; Mellage, aye.

Motion by Mellage, seconded by Holtzman to deny the Exemption Application for First Southern Baptist Church of Auburn, parcel 640038611. Discussion: the property is currently for sale. Roll call vote: Hall, aye; Mellage, aye; Holtzman, aye.

Motion by Hall, seconded by Holtzman to approve the Exemption Application for First United Methodist Church of Auburn, parcel 640045073, 640007244, 640006957. No discussion. Roll call vote: Mellage, aye; Holtzman, aye; Hall, aye.

Motion by Hall, seconded by Holtzman to approve the Exemption Application for Flatwater Art Foundation, parcel 640016480. No discussion. Roll call vote: Hall, aye; Holtzman, aye; Mellage, aye.

The Exemption Application for Hearts United for Animals parcel 640029973, no action taken, tabled for a later meeting.

Motion by Holtzman, seconded by Hall to approve the Exemption Application for Johnson Community Library, parcel 640035442. No discussion. Roll call vote: Mellage, aye; Hall, aye; Holtzman, aye.

Motion by Holtzman, seconded by Hall to approve the Exemption Application for LL Coryell & Son Park Foundation, parcel 640061982. No discussion. Roll call vote: Hall, aye; Holtzman, aye; Mellage, aye.

Motion by Holtzman, seconded by Hall to approve the Exemption Application for Martin Luther Evangelical Lutheran Church, parcel 640033261. No discussion. Roll call vote: Holtzman, aye; Hall, aye; Mellage, aye.

Motion by Hall, seconded by Holtzman to approve the Exemption Application for Methodist Church of Nemaha, parcel 640017932. No discussion. Roll call vote: Mellage, aye; Hall, aye; Holtzman, aye.



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Motion by Hall, seconded by Holtzman to approve the Exemption Application for Methodist Church of Brownville, parcel 640040608. No discussion. Roll call vote: Hall, aye; Holtzman, aye; Mellage, aye.

Motion by Hall, seconded by Holtzman to approve the Exemption Application for Meriwether Lewis Foundation, parcel 640069533. No discussion. Roll call vote: Holtzman, aye; Mellage, aye; Hall, aye.

Motion by Hall, seconded by Holtzman to approve the Exemption Application for Nemaha Christian Church, parcel 640041647. No discussion. Roll call vote: Mellage, aye; Hall, aye; Holtzman, aye.

Motion by Hall, seconded by Holtzman to approve the Exemption Application for Nemaha County Agricultural Society, parcel 640052894, 640044522, 640044611. No discussion. Roll call vote: Mellage, aye; Hall, aye; Holtzman, aye.

Motion by Holtzman, seconded by Hall to approve the Exemption Application for Nemaha County Farm Bureau Inc, parcel 640036619. No discussion. Roll call vote: Holtzman, aye; Mellage, aye; Hall, aye.

Motion by Holtzman, seconded by Hall to approve the Exemption Application for Nemaha County Hospital, parcel 640044247. No discussion. Roll call vote: Mellage, aye; Holtzman, aye; Hall, aye.

Motion by Holtzman, seconded by Hall to approve the Exemption Application for Nemaha Valley Museum Inc, parcel 640036279, 640035655, 640035736. No discussion. Roll call vote: Holtzman, aye; Mellage, aye; Hall, aye.

Motion by Hall, seconded by Holtzman to approve the Exemption Application for New Life World Outreach Center of Auburn NE Inc, parcel 640032885. No discussion. Roll call vote: Hall, aye; Mellage, aye; Holtzman, aye.

Motion by Hall, seconded by Holtzman to approve the Exemption Application for Peru Community Church, parcel 640043399. No discussion. Roll call vote: Holtzman, aye; Mellage, aye; Hall, aye.

Motion by Hall, seconded by Holtzman to approve the Exemption Application for Peru Lodge #14 A.F. & A.M. (Masonic Lodge), parcel 640036392. No discussion. Roll call vote: Holtzman, aye; Mellage, aye; Hall, aye.

Motion by Mellage, seconded by Hall to deny the Exemption Application for Peru State College Foundation, parcel 640043712, 640021158, 640020631, 640020526, 640020623, 640020658, 640020720, 640030718, 640043704, 640043739, 640065422, 640043763, 640043720. Discussion: Property not currently being used for an exempt purpose. Roll call vote: Holtzman, aye; Mellage, aye; Hall, aye.

Motion by Holtzman, seconded by Hall to approve the Exemption Application for Region V Foundation, parcel 640010792, 640002056, 640038840, 640045235, 640012213, 640035949, 640006213, 640006655, 640005233, 640094031, 640005098. No discussion. Roll call vote: Hall, aye; Holtzman, aye; Mellage, aye.

Motion by Holtzman, seconded by Hall to approve the Exemption Application for South Auburn Church of Christ, parcel 640038980. No discussion. Roll call vote: Hall, aye; Holtzman, aye; Mellage, aye.

Motion by Holtzman, seconded by Hall to approve the Exemption Application for Southeast NE Community Action Council, parcel 640010199. No discussion. Roll call vote: Holtzman, aye; Mellage, aye; Hall, aye.

Motion by Holtzman, seconded by Hall to approve the Exemption Application for St Bernard Catholic Church, parcel 640062490. No discussion. Roll call vote: Mellage, aye; Holtzman, aye; Hall, aye.

Motion by Hall, seconded by Holtzman to approve the Exemption Application for St Clara's Catholic Church, parcel 640042945, 640043747, 640020550. No discussion. Roll call vote: Mellage, aye; Holtzman, aye; Hall, aye.





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Motion by Hall, seconded by Holtzman to approve the Exemption Application for St James Evangelical Lutheran Church, parcel 640047750. No discussion. Roll call vote: Holtzman, aye; Hall, aye; Mellage, aye.

Motion by Holtzman, seconded by Hall to approve the Exemption Application for St John's Old Stone Church Cemetery, parcel 640033458. No discussion. Roll call vote: Mellage, aye; Holtzman, aye; Hall, aye.

Motion by Holtzman, seconded by Hall to approve the Exemption Application for St Joseph Catholic Church, parcel 640003281. No discussion. Roll call vote: Mellage, aye; Holtzman, aye; Hall, aye.

Motion by Holtzman, seconded by Hall to approve the Exemption Application for St Joseph Institute, parcel 640036287, 640036201, 640036449, 640039413, personal property. No discussion. Roll call vote: Mellage, aye; Holtzman, aye; Hall, aye.

Motion by Holtzman, seconded by Hall to approve the Exemption Application for St Matthew's Evangelical Lutheran Church, parcel 640015484. No discussion. Roll call vote: Hall, aye; Mellage, aye; Holtzman, aye.

Motion by Holtzman, seconded by Hall to deny the Exemption Application for St Matthew's Evangelical Lutheran Church, parcel 640015485. Discussion: the parsonage is rental property. Roll call vote: Hall, aye; Mellage, aye; Holtzman, aye.

Motion by Holtzman, seconded by Hall to approve the Exemption Application for St Paul's Evangelical Lutheran Church, parcel 640038751, 640038220, 640003419. No discussion. Roll call vote: Mellage, aye; Holtzman, aye; Hall, aye.

Motion by Holtzman, seconded by Hall to approve the Exemption Application for St Paul's Evangelical Lutheran Church Hickory Grove, parcel 640049532, 640114049. No discussion. Roll call vote: Holtzman, aye; Hall, aye; Mellage, aye.

Motion by Hall, seconded by Holtzman to approve the Exemption Application for The Brownville Concert Series, parcel 640040004, 640016766. No discussion. Roll call vote: Hall, aye; Mellage, aye; Holtzman, aye.

Motion by Holtzman, seconded by Hall to approve the Exemption Application for Trinity Evangelical Lutheran Church, parcel 640044387, 640039227, 640087973. No discussion. Roll call vote: Mellage, aye; Holtzman, aye; Hall, aye.

Motion by Hall, seconded by Holtzman to approve the Exemption Application for Bethel Community Church, parcel 640058809. No discussion. Roll call vote: Holtzman, aye; Hall, aye; Mellage, aye.

Motion by Holtzman, seconded by Hall to approve the Exemption Application for United Methodist Church – Brock, parcel 640045936. No discussion. Roll call vote: Hall, aye; Mellage, aye; Holtzman, aye.

Motion by Holtzman, seconded by Hall to approve the Exemption Application for United Methodist Church – Johnson, parcel 640042074. No discussion. Roll call vote: Mellage, aye; Holtzman, aye; Hall, aye.

Motion by Holtzman, seconded by Hall to approve the Exemption Application for United Methodist Church – Julian, parcel 640041000. No discussion. Roll call vote: Holtzman, aye; Hall, aye; Mellage, aye.

Motion by Holtzman, seconded by Hall to approve the Exemption Application for Zion Lutheran Church, parcel 640025269. No discussion. Roll call vote: Hall, aye; Mellage, aye; Holtzman, aye.

Motion by Hall, seconded by Holtzman to approve a portion of Exemption Application for American Legion Post #23 Auburn, parcel 640005373. No discussion. Roll call vote: Mellage, aye; Holtzman, aye; Hall, aye.



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Motion by Holtzman, seconded by Hall to approve a portion of Exemption Application for American Legion Post #330 Bender-Reese, parcel 640037801. No discussion. Roll call vote: Mellage, aye; Holtzman, aye; Hall, aye.

Motion by Holtzman, seconded by Hall to approve a portion of Exemption Application for Auburn Aerie #3767 FOE, parcel 640034705. No discussion. Roll call vote: Hall, aye; Mellage, aye; Holtzman, aye.

Motion by Hall, seconded by Holtzman to approve the Exemption Application for Nemaha County Development Alliance, personal property. No discussion. Roll call vote: Mellage, aye; Hall, aye; Holtzman, aye.

Motion by Mellage, seconded by Holtzman to approve the Exemption Application for Nemaha County Health Services, personal property. No discussion. Roll call vote: Hall, aye; Holtzman, aye; Mellage, aye.

Motion by Holtzman, seconded by Hall to approve the Exemption Application for Peru Day Care, personal property. No discussion. Roll call vote: Holtzman, aye; Mellage, aye; Hall, aye.

Motion by Mellage, seconded by Holtzman to deny the Exemption Application for Project Response, personal property. Discussion: claiming no personal property. Roll call vote: Hall, aye; Holtzman, 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 9:55 a.m. Roll call vote: Holtzman, aye; Hall, aye; Mellage, aye.

I, Diane Johnson, 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).

Diane Johnson  
County Clerk