



Nemaha Board of Equalization Minutes



January 20, 2021

County of Nemaha, Nebraska

BOARD OF EQUALIZATION

Commissioners Chambers
Nemaha County Courthouse
1824 N St Suite 201, Auburn NE

Board of Equalization of the County of Nemaha, State of Nebraska met on January 20, 2021 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.

County Clerk Johnson called the meeting to order at 10:00 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 and County Treasurer Jana Gerdes.

County Clerk Johnson noted the posting of the Open Meeting Poster and the availability of the Open Meeting Handouts to the public.

County Clerk Johnson called for nominations for Chairman of the Nemaha County Board of Equalization for 2021. Holtzman nominated Mellage, seconded by Hall. Roll call vote: Holtzman, aye; Hall, aye; Mellage, aye. Mellage was elected Chairman of the Nemaha County Board of Equalization for 2021.

Mellage called for nominations for Vice Chairman of the Nemaha County Board of Equalization for 2021. Hall nominated Holtzman for Vice Chairman, seconded by Mellage. Roll call vote: Mellage, aye; Hall, aye; Holtzman, aye. Holtzman was elected Vice Chairman of the Nemaha County Board of Equalization for 2021.

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

Motion by Holtzman, seconded by Hall to approve the December 23, 2020 minutes as presented with no corrections. Roll call vote: Hall, aye; Mellage, aye; Holtzman, aye.

Chairman Mellage opened the public hearing at 10:04 a.m. for the Applications for Motor Vehicle Exemption Form 457. Chairman Mellage noted no one was present at the public hearing. Chairman Mellage closed the public hearing at 10:05 a.m.

Treasurer Gerdes presented the following Applications for Motor Vehicle Exemption Form 457:

Motion by Mellage, seconded by Holtzman to approve the Exemption from Motor Vehicle Taxes by a Qualifying Nonprofit Organization for Good Samaritan Society – Home Care of Southeast Nebraska on a 2012 Chevrolet 4 Door Sedan, a 2011 Chevrolet 4 Door Sedan, a 2014 Ford 4 Door Sedan, a 2012 Chevrolet 4 Door Sedan, and a 2017 Ford 4 Door Sedan. Roll call vote: Hall, aye; Mellage, aye; Holtzman, aye.

Motion by Mellage, seconded by Holtzman to approve the Exemption from Motor Vehicle Taxes by a Qualifying Nonprofit Organization for Good Samaritan Society in Auburn on a 2003 Ford Bus, a 2012 Chevrolet Pickup, a



Nemaha Board of Equalization Minutes



2011 Gosh Coach Bus, and a 2010 Chevrolet Sport Van. Roll call vote: Mellage, aye; Holtzman, aye; Hall, aye.

3. Hearts United for Animals – Motion by Holtzman, seconded by Hall to approve the Exemption from Motor Vehicle Taxes by a Qualifying Nonprofit Organization for Hearts United for Animals on a 2005 Chevrolet Pickup, a 2014 Chevrolet Cargo Van, a 2015 Chevrolet Pickup, and a 2020 Chevrolet Traverse. Roll call vote: Holtzman, aye; Mellage, aye; Hall, aye.

4. LL Coryell & Sons Park Foundation – Motion by Hall, seconded by Holtzman to approve the Exemption from Motor Vehicle Taxes by a Qualifying Nonprofit Organization for LL Coryell & Sons Park Foundation on a 1999 Chevrolet Pickup. Roll call vote: Mellage, aye; Hall, aye; Holtzman, aye.

5. Peru State College Foundation – Motion by Hall, seconded by Holtzman to approve the Exemption from Motor Vehicle Taxes by a Qualifying Nonprofit Organization for Peru State College Foundation on a 2016 Ford Sedan. Roll call vote: Hall, aye; Holtzman, aye; Mellage, aye.

6. St James Lutheran Church – Motion by Holtzman, seconded by Hall to approve the Exemption from Motor Vehicle Taxes by a Qualifying Nonprofit Organization for St James Lutheran Church – Longbranch on a 2012 Chevrolet 4 Door Sedan. Roll call vote: Holtzman, aye; Mellage, aye; Hall, aye.

Assessor Lempka presented the following tax list corrections:

2101-01: Board of Trustees of the Nebraska State College – Parcel 640020739 – Property should have been exempt because it is owned by the State College System, deducted tax of \$47.80. Motion by Holtzman, seconded by Hall to approve tax list correction #2101-01: Board of Trustees of the Nebraska State College, deducted tax of \$47.80. Roll call vote: Mellage, aye; Hall, aye; Holtzman, aye.

2101-02: Robert D. & Janice V. Kiekel – Parcel 640002099 – Partial Homestead Exemption was granted by the NE Department of Revenue, deducted tax of \$388.20. Motion by Hall, seconded Holtzman to approve tax list correction #2101-02: Robert D. & Janice V. Kiekel – Parcel 640002099, deducted tax of \$388.20. Roll call vote: Hall, aye; Holtzman, aye; Mellage, aye.

2101-03: Carol Parker – Parcel 640011543 – Homestead Exemption was granted by the NE Department of Revenue, deducted tax of \$524.04 and \$500.40. Motion by Hall, seconded by Holtzman to approve tax list correction #2101-03: Carol Parker – Parcel 640011543, deducted tax of \$524.04 and \$500.40. Roll call vote: Holtzman, aye; Mellage, aye; Hall, aye.

2101-04: James L. II & Janay M. Oestmann – Parcel 640054641 (2020 tax) – Property was listed under incorrect ownership, tax statement should be going to Bryce & Lisa Andrew, deducted tax of \$156.76. Motion by Hall, seconded by Holtzman to approve tax list correction #2101-04: James L. II & Janay M. Oestmann – Parcel 640054641 (2020 tax), deducted tax of \$156.76. Roll call vote: Mellage, aye; Hall, aye; Holtzman, aye.

2101-05: James L. II & Janay M. Oestmann – Parcel 640054641 (2019 tax) - Property was listed under incorrect ownership, tax statement should be going to Bryce & Lisa Andrew, deducted tax of \$157.62. Motion by Hall, seconded by Holtzman to approve tax list correction #2101-05: James L. II & Janay M. Oestmann – Parcel 640054641 (2019 tax), deducted tax of \$157.62. Roll call vote: Hall, aye; Holtzman, aye; Mellage, aye.

2101-06: Hinky Dinky Supermarkets Inc 37280100 – Personal Property Schedule - 640105645 (2017 tax) Received an amended personal property return, deducted tax of \$196.50. Motion by Hall, seconded by Holtzman to approve tax list correction #2101-06: Hinky Dinky Supermarkets Inc 37280100 – Personal Property Schedule - 640105645 (2017 tax), deducted tax of \$196.50. Roll call vote: Holtzman, aye; Mellage, aye; Hall, aye.



Nemaha Board of Equalization Minutes



2101-07: Hinky Dinky Supermarkets Inc 37280100 – Personal Property Schedule 640105645 (2018 tax) Received an amended personal property return, deducted tax of \$186.64. Motion by Hall, seconded by Holtzman to approve tax list correction #2101-07: Hinky Dinky Supermarkets Inc 37280100 – Personal Property Schedule - 640105645 (2018 tax), deducted tax of \$186.64. Roll call vote: Mellage, aye; Hall, aye; Holtzman, aye.

2101-08: Hinky Dinky Supermarkets Inc 37280100 – Personal Property Schedule 640105645 (2019 tax) Received an amended personal property return, deducted tax of \$204.82. Motion by Hall, seconded by Holtzman to approve tax list correction #2101-08: Hinky Dinky Supermarkets Inc 37280100 – Personal Property Schedule - 640105645 (2019 tax), deducted tax of \$204.82. Roll call vote: Hall, aye; Holtzman, aye; Mellage, aye.

2101-09: Hinky Dinky Supermarkets Inc 37280100 – Personal Property Schedule 640105645 (2020 tax) Received an amended personal property return, deducted tax of \$191.12. Motion by Hall, seconded by Holtzman to approve tax list correction #2101-09: Hinky Dinky Supermarkets Inc 37280100 – Personal Property Schedule - 640105645 (2020 tax), deducted tax of \$191.12. Roll call vote: Mellage, aye; Hall, aye; Holtzman, aye.

2101-10: Clarann Henrichs – Parcel 640098681 – Late homestead exemption granted by the NE Department of Revenue, deducted tax of \$130.98. Motion by Hall, seconded by Holtzman to approve tax list correction #2101-10: Clarann Henrichs – Parcel 640098681, deducted tax of \$130.98. Roll call vote: Mellage, aye; Hall, aye; Holtzman, aye.

With no further business to come before the Board of Equalization motion by Mellage, seconded by Holtzman to adjourn the meeting at 10:23 a.m. Roll call vote: Hall, aye; Mellage, aye; Holtzman, 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.

Diane Johnson
County Clerk