



# Nemaha Board of Equalization Minutes



**July 23, 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 July 23, 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](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 9:00 a.m. with the Pledge of Allegiance Present: Commissioner District 1 Mike Hall, Commissioner District 2 Bryan Mellage, 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 Hall, seconded by Mellage to approve the agenda as presented. Roll call vote: Holtzman, absent; Mellage, aye; Hall, aye.

Motion by Hall, seconded by Hall to approve the July 21, 2021 minutes as presented with no corrections. Roll call vote: Mellage, aye; Hall, aye; Holtzman, absent.

Commissioner District 3 Larry Holtzman arrived at 9:08 a.m.

Motion by Mellage, seconded by Holtzman to give all parcels in the area of 641 Road and 736 Avenue in the Peru Bottom area a 20% reduction in value. Roll call vote: Hall, nay; Mellage, aye; Holtzman, nay. Motion did not carry due to the roll call vote of nays.

## **2021 Property Protest Final Hearing**

#2021-0001 – Riverland Farms Inc – 640060234 – Motion by Hall, seconded by Holtzman the County Board of Equalization concurs with Assessor's recommendation. Property valued comparable to like properties. Protest denied. Roll call vote: Mellage, aye; Holtzman, aye; Hall, aye.

#2021-0002 – Riverland Farms Inc – 640060242 – Motion by Holtzman, seconded by Hall the County Board of Equalization concurs with Assessor's recommendation. Property valued comparable to like properties. Protest denied. Roll call vote: Holtzman, aye; Hall, aye; Mellage, aye.

#2021-0003 – Riverland Farms Inc – 640060501 – Motion by Hall, seconded by Holtzman the County Board of Equalization concurs with Assessor's recommendation. Property valued comparable to like properties. Protest denied. Roll call vote: Hall, aye; Mellage, aye; Holtzman, aye.

#2021-0004 – Riverland Farms Inc – 640030424 – Motion by Holtzman, seconded by Hall the County Board of Equalization concurs with Assessor's recommendation. Property valued comparable to like properties. Protest denied. Roll call vote: Mellage, aye; Holtzman, aye; Hall, aye.

#2021-0005 – Riverland Farms Inc – 640030416 – Motion by Holtzman, seconded by Hall the County Board of Equalization concurs with Assessor's recommendation. Property valued comparable to like properties. Protest denied. Roll call vote: Holtzman, aye; Hall, aye; Mellage, aye.



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#2021-0006 – Adams & Adams Inc – 640060412 – Motion by Hall, seconded by Holtzman the County Board of Equalization concurs with Assessor's recommendation. Property valued comparable to like properties. Protest denied. Roll call vote: Hall, aye; Mellage, aye; Holtzman, aye.

#2021-0007 – Riverland Farms Inc – 640030467 – Motion by Hall, seconded by Holtzman the County Board of Equalization concurs with Assessor's recommendation. Property valued comparable to like properties. Protest denied. Roll call vote: Mellage, aye; Holtzman, aye; Hall, aye.

#2021-0008 – Riverland Farms Inc – 640060676 – Motion by Holtzman, seconded by Hall the County Board of Equalization concurs with Assessor's recommendation. Property valued comparable to like properties. Protest denied. Roll call vote: Holtzman, aye; Hall, aye; Mellage, aye.

#2021-0009 – Riverland Farms Inc – 640060447 – Motion by Holtzman, seconded by Hall the County Board of Equalization concurs with Assessor's recommendation. Property valued comparable to like properties. Protest denied. Roll call vote: Hall, aye; Mellage, aye; Holtzman, aye.

#2021-0010 – Riverland Farms Inc – 640060811 – Motion by Holtzman, seconded by Hall the County Board of Equalization concurs with Assessor's recommendation. Property valued comparable to like properties. Protest denied. Roll call vote: Mellage, aye; Holtzman, aye; Hall, aye.

#2021-0011 – Riverland Farms Inc – 640060277 – Motion by Hall, seconded by Holtzman the County Board of Equalization concurs with Assessor's recommendation. Property valued comparable to like properties. Protest denied. Roll call vote: Holtzman, aye; Hall, aye; Mellage, aye.

#2021-0012 – Riverland Farms Inc – 640060544 – Motion by Holtzman, seconded by Hall the County Board of Equalization concurs with Assessor's recommendation. Property valued comparable to like properties. Protest denied. Roll call vote: Hall, aye; Mellage, aye; Holtzman, aye.

#2021-0013 – Riverland Farms Inc – 640030483 – Motion by Hall, seconded by Holtzman the County Board of Equalization concurs with Assessor's recommendation. Property valued comparable to like properties. Protest denied. Roll call vote: Mellage, aye; Holtzman, aye; Hall, aye.

#2021-0014 – Riverland Farms Inc – 640060269 – Motion by Holtzman, seconded by Hall the County Board of Equalization concurs with Assessor's recommendation. Property valued comparable to like properties. Protest denied. Roll call vote: Holtzman, aye; Hall, aye; Mellage, aye.

#2021-0015 – Marty M. Peregoy – 640042600 – Motion by Hall, seconded by Holtzman the County Board of Equalization concurs with Assessor's recommendation. Property valued comparable to like properties. Protest denied. Roll call vote: Hall, aye; Mellage, aye; Holtzman, aye.

#2021-0016 – Bryce & Luke Andrew – 640060331 – Motion by Holtzman, seconded by Hall Property viewed by County Assessor and corrections were made as follows: Reduced valuation from \$447,244 to \$39,423. Roll call vote: Mellage, aye; Holtzman, aye; Hall, aye.

#2021-0017 – Gale Lundberg – 640060471 – Motion by Hall, seconded by Holtzman the County Board of Equalization concurs with Assessor's recommendation. Property valued comparable to like properties. Protest denied. Roll call vote: Holtzman, aye; Hall, aye; Mellage, aye.

#2021-0018 – Alison K. Janecek – 640073824 – Motion by Holtzman, seconded by Hall Property viewed by County Assessor and corrections were made as follows: Reduced valuation from \$881,019 to \$417,066. Roll call vote: Hall, aye; Mellage, aye; Holtzman, aye.

#2021-0019 – Alison K. Janecek – 640074553 – Motion by Holtzman, seconded by Hall Property viewed by County Assessor and corrections were made as follows: Reduced valuation from \$968,027 to \$241,449. Roll call vote: Mellage, aye; Holtzman, aye; Hall, aye.

#2021-0020 – Hawley Farms Inc – 640060463 – Motion by Holtzman, seconded by Hall the County Board of Equalization concurs with Assessor's recommendation. Property valued comparable to like properties. Protest denied. Roll call vote: Holtzman, aye; Hall, aye; Mellage, aye.



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#2021-0021 – Hawley Farms Inc – 640060293 – Motion by Holtzman, seconded by Hall the County Board of Equalization concurs with Assessor's recommendation. Property valued comparable to like properties. Protest denied. Roll call vote: Hall, aye; Mellage, aye; Holtzman, aye.

#2021-0022 – Teresa Walker – 640027350 – Motion by Holtzman, seconded by Hall Property viewed by County Assessor and corrections were made as follows: Reduced valuation from \$284,833 to \$271,833. Roll call vote: Mellage, aye; Holtzman, aye; Hall, aye.

#2021-0023 – Teresa Walker – 640074367 – Motion by Hall, seconded by Holtzman the County Board of Equalization concurs with Assessor's recommendation. Property valued comparable to like properties. Protest denied. Roll call vote: Holtzman, aye; Hall, aye; Mellage, aye.

#2021-0024 – Teresa Walker – 640027679 – Motion by Hall, seconded by Holtzman Property viewed by County Assessor and corrections were made as follows: Reduced valuation from \$553,616 to \$550,969. Roll call vote: Hall, aye; Mellage, aye; Holtzman, aye.

#2021-0025 – DM Crop – 640056733 – Motion by Holtzman, seconded by Hall Property viewed by County Assessor and corrections were made as follows: Increased valuation from \$532,565 to \$1,204,735. Roll call vote: Mellage, aye; Holtzman, aye; Hall, aye.

#2021-0026 – Ruth H. Keene – 640016693 – Motion by Mellage, seconded by Holtzman Property viewed by County Assessor and determined to be value in accordance with like properties. Protest denied. Roll call vote: Holtzman, aye; Hall, aye; Mellage, aye.

#2021-0027 – IFALLENCO – 640023843 – Motion by Holtzman, seconded by Hall Property viewed by County Assessor and corrections were made as follows: Reduced valuation from \$689,190 to \$676,190. Roll call vote: Hall, aye; Mellage, aye; Holtzman, aye.

#2021-0028 – IFALLENCO – 640055060 – Motion by Hall, seconded by Holtzman the County Board of Equalization concurs with Assessor's recommendation. Property valued comparable to like properties. Protest denied. Roll call vote: Mellage, aye; Holtzman, aye; Hall, aye.

#2021-0029 – IFALLENCO – 640055095 – Motion by Holtzman, seconded by Hall the County Board of Equalization concurs with Assessor's recommendation. Property valued comparable to like properties. Protest denied. Roll call vote: Holtzman, aye; Hall, aye; Mellage, aye.

#2021-0030 – IFALLENCO – 640023703 – Motion by Holtzman, seconded by Hall the County Board of Equalization concurs with Assessor's recommendation. Property valued comparable to like properties. Protest denied. Roll call vote: Hall, aye; Mellage, aye; Holtzman, aye.

#2021-0031 – Loren Davison – 640054188 – Motion by Hall, seconded by Holtzman the property viewed by County Assessor and determined to be value in accordance with like properties. Protest denied. Roll call vote: Mellage, aye; Holtzman, aye; Hall, aye.

#2021-0032 – Loren Davison – 640054196 - Motion by Holtzman, seconded by Hall the property viewed by County Assessor and determined to be value in accordance with like properties. Protest denied. Roll call vote: Holtzman, aye; Hall, aye; Mellage, aye.

#2021-0033 – Loren Davison – 640055117 – Motion by Holtzman, seconded by Hall the property viewed by County Assessor and determined to be value in accordance with like properties. Protest denied. Roll call vote: Hall, aye; Mellage, aye; Holtzman, aye.

#2021-0034 – Loren Davison – 640055125 – Motion by Holtzman, seconded by Hall the property viewed by County Assessor and determined to be value in accordance with like properties. Protest denied. Roll call vote: Mellage, aye; Holtzman, aye; Hall, aye.

#2021-0035 – Jim Brockhoff – 640021247– Motion by Hall, seconded by Holtzman Property viewed by County Assessor and corrections were made as follows: Reduced valuation from \$113,605 to \$112,053. Roll call vote: Holtzman, aye; Hall, aye; Mellage, aye.



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With no further business to come before the Board of Equalization motion by Mellage, seconded by Hall to adjourn the meeting at 10:30 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](http://www.nemahacounty.ne.gov).

Diane Johnson  
County Clerk