



Nemaha Board of Equalization Minutes



January 5, 2023 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 5, 2023 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 Michael Weiss, 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 2023. Hall nominated Mellage, seconded by Weiss. Roll call vote: Weiss, aye; Hall, aye; Mellage, aye. Mellage was elected Chairman of the Nemaha County Board of Equalization for 2023.

Mellage called for nominations for Vice Chairman of the Nemaha County Board of Equalization for 2023. Mellage nominated Weiss for Vice Chairman, seconded by Hall. Roll call vote: Mellage, aye; Hall, aye; Weiss, aye. Weiss was elected Vice Chairman of the Nemaha County Board of Equalization for 2023.

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

Motion by Hall, seconded by Weiss to approve the November 23, 2022 minutes as presented with no corrections. Roll call vote: Hall, aye; Mellage, aye; Weiss, aye.

Chairman Mellage opened the public hearing at 10:04 a.m. for the Applications for Motor Vehicle Exemption Form 457 for 2023. 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 for 2023:

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

Good Samaritan Society of Auburn - Motion by Hall, seconded by Weiss to approve the Exemption from Motor Vehicle Taxes by a Qualifying Nonprofit Organization for Good Samaritan Society of Auburn on a 2003 Ford Bus, a 2012 Chevrolet Pickup, a 2011 Gosh Coach Bus, a 2010 Chevrolet Sport Van, a 2006 Dodge Sport Van, a 2006 Chevrolet Impala 4 Door Sedan, a 2012 Dodge Sport Van, and 2018 Chevrolet Equinox. Roll call vote: Mellage, aye; Weiss, aye; Hall, aye.



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Hearts United for Animals – Motion by Hall, seconded by Weiss 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 2020 Chevrolet Traverse, and a 2022 Chevrolet Pickup. Roll call vote: Weiss, aye; Mellage, aye; Hall, aye.

Peru State College Foundation – Motion by Weiss, seconded by Hall to approve the Exemption from Motor Vehicle Taxes by a Qualifying Nonprofit Organization for Peru State College Foundation on a 2021 Ford SUV. Roll call vote: Hall, aye; Weiss, aye; Mellage, aye.

St James Lutheran Church – Motion by Weiss, 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: Weiss, aye; Mellage, aye; Hall, aye.

LL Coryell & Sons Park Foundation – Motion by Weiss, seconded by Hall 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; Weiss, aye.

Assessor Lempka presented the following tax list corrections:

#2301-01: Travis J & Janelle R Knippelmeyer – Parcel 640015212 – Clerical error/Software malfunction, property is already being taxed with parcel 640015204, deducted tax of \$95.42. Motion by Hall, seconded by Weiss to approve tax list correction #2301-01: Travis J & Janelle R Knippelmeyer – Parcel 640015212 – Clerical error/Software malfunction, property is already being taxed with parcel 640015204, deducted tax of \$95.42. Roll call vote: Mellage, aye; Hall, aye; Weiss, aye.

#2301-02: Ralph W Krause & Elizabeth Ann Kernes Krause – Parcel 640041124 – Clerical error/Software malfunction, property is already being taxed with parcel 640041221/640017754/ 640062350, deducted tax of \$12.12. Motion by Hall, seconded Weiss to approve tax list correction #2301-02: Ralph W Krause & Elizabeth Ann Kernes Krause – Parcel 640041124 – Clerical error/Software malfunction, property is already being taxed with parcel 640041221/640017754/ 640062350, deducted tax of \$12.12. Roll call vote: Hall, aye; Weiss, aye; Mellage, aye.

#2301-03: Elizabeth Ann Kernes Krause & Thomas Krause – Parcel 640041280 – Clerical error/Software malfunction, property is already being taxed with parcel 640041221/640017754/ 640062350, deducted tax of \$45.82. Motion by Weiss, seconded Hall to approve tax list correction #2301-03: Elizabeth Ann Kernes Krause & Thomas Krause – Parcel 640041280 – Clerical error/Software malfunction, property is already being taxed with parcel 640041221/640017754/ 640062350, deducted tax of \$45.82. Roll call vote: Hall, aye; Weiss, aye; Mellage, aye.

#2301-04: Elizabeth Ann Kernes Krause & Thomas Krause – Parcel 640098738 – Clerical error/Software malfunction, property is already being taxed with parcel 640041221/640017754/ 640062350, deducted tax of \$35.46. Motion by Weiss, seconded Hall to approve tax list correction #2301-04: Elizabeth Ann Kernes Krause & Thomas Krause – Parcel 640098738 – Clerical error/Software malfunction, property is already being taxed with parcel 640041221/640017754/ 640062350, deducted tax of \$35.46. Roll call vote: Weiss, aye; Hall, aye; Mellage, aye.

#2301-05: Ralph W Krause & Elizabeth Ann Kernes Krause – Parcel 640098835 – Clerical error/Software malfunction, property is already being taxed with parcel 640041221/640017754/ 640062350, deducted tax of \$24.30. Motion by Hall, seconded Weiss to approve tax list correction #2301-05: Ralph W Krause & Elizabeth Ann Kernes Krause – Parcel 640098835 – Clerical error/Software malfunction, property is already being taxed with parcel 640041221/640017754/ 640062350, deducted tax of \$24.30. Roll call vote: Hall, aye; Weiss, aye; Mellage, aye.

#2301-06: Leland & Judy Esser – Parcel 640045588 – Clerical error/Software malfunction, property is already being taxed with parcel 640013791, deducted tax of \$69.80. Motion by Hall, seconded by Weiss to approve tax list correction #2301-06: Leland & Judy Esser – Parcel 640045588 – Clerical error/Software malfunction,



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property is already being taxed with parcel 640013791, deducted tax of \$69.80. Roll call vote: Mellage, aye; Hall, aye; Weiss, aye.

#2301-07: Rockemann LLC – Parcel 640052118 – Clerical error/Software malfunction, property is already being taxed with parcel 640052126, deducted tax of \$4,966.98. Motion by Hall, seconded by Weiss to approve tax list correction #2301-07: Rockemann LLC – Parcel 640052118 – Clerical error/Software malfunction, property is already being taxed with parcel 640052126, deducted tax of \$4,966.98. Roll call vote: Weiss, aye; Mellage, aye; Hall, aye.

#2301-08: Danielle M Gauchat – Parcel 640090702 – Clerical error/Software malfunction, property is already being taxed with parcel 640003249, deducted tax of \$101.58. Motion by Weiss, seconded by Hall to approve tax list correction #2301-08: Danielle M Gauchat – Parcel 640090702 – Clerical error/Software malfunction, property is already being taxed with parcel 640003249, deducted tax of \$101.58. Roll call vote: Mellage, aye; Hall, aye; Weiss, aye.

#2301-09: Richard E & Linda K Moody – Parcel 640096239 – Clerical error/Software malfunction, property is already being taxed with parcel 640063519, deducted tax of \$1,602.48. Motion by Weiss, seconded by Hall to approve tax list correction #2301-09: Richard E & Linda K Moody – Parcel 640096239 – Clerical error/Software malfunction, property is already being taxed with parcel 640063519, deducted tax of \$1,602.48. Roll call vote: Hall, aye; Weiss, aye; Mellage, aye.

Property Valuation Protest Form 422A

#2022-003 – Loren Davison, was read into record. No action was taken.

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: Weiss, 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.

Diane Johnson
County Clerk