

January 31, 2024

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 31, 2024 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 10:08 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.

Chairman Mellage noted the Open Meeting Laws posted on the bulletin board located in the Commissioner's room.

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

Motion by Weiss, seconded by Hall to approve the January 17, 2024, minutes as presented with no corrections. Roll call vote: Hall, aye; Mellage, aye; Weiss, aye.

Treasurer Gerdes presented the following Application for Motor Vehicle Exemption Form 457 for 2024 that was tabled from the January 14, 2024 meeting.

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.

Assessor Lempka presented the following tax list corrections:

#2401-01 – Twelve Ten Enterprises Inc (Rich Wilson) Parcel #640113517 – Deduct taxes in the amount of \$503.18 for tax year 2023. CPA filed an amended Personal Property Schedule/Depreciation Worksheet. Motion by Weiss, seconded by Hall to approve tax list correction #2401-01 – Twelve Ten Enterprises Inc (Rich Wilson) Parcel #640113517 - Deduct taxes in the amount of \$503.18 for tax year 2023. Roll call vote: Hall, aye; Weiss, aye; Mellage, aye.

#2401-02 – Jeffery L & Kristy J Garver Parcel #640095267 – Taxes stay the same – owner needs switched on the tax statement to Christopher M Maher & Jordan Garver for tax year 2022. Motion by Hall, seconded by Weiss to approve tax list correction #2401-02 – Jeffery L & Kristy J Garver Parcel #640095267 – Taxes stay the same – owner needs switched on the tax statement to Christopher M Maher & Jordan Garver for tax year 2022. Roll call vote: Weiss, aye; Mellage, aye; Hall, aye.

#2401-03 – Jeffery L & Kristy J Garver Parcel #640095267– Taxes stay the same – owner needs switched on the tax statement to Christopher M Maher & Jordan Garver for tax year 2023. Motion by Weiss, seconded by Hall to approve tax list correction #2401-03 – Jeffery L & Kristy J Garver Parcel #640095267– Taxes stay the same – owner needs switched on the tax statement to Christopher M Maher & Jordan Garver for tax year 2023. Roll call vote: Mellage, aye; Hall, aye; Weiss, aye.

#2401-04 – Bryan J & Emily G Behrends Parcel #640114213 – Requested building assessment get moved to correct neighboring Parcel #640048196 & tax statements corrected for 2023, deducted tax of \$364.22. Motion by Hall, seconded by Weiss to approve tax list correction #2401-04 – Bryan J & Emily G Behrends Parcel #640114213 – Requested building assessment get moved to correct neighboring Parcel #640048196 & tax statements corrected for 2023, deducted tax of \$364.22. Roll call vote: Hall, aye; Weiss, aye; Mellage, aye.

#2401-05 – Bryan J Behrends Parcel #640048196 – Requested building assessment get moved to correct parcel & tax statement corrected for 2023, addition tax of \$364.28 (6 cents difference because of rounding). Motion by Weiss, seconded by Hall to approve tax list correction #2401-05 Bryan J Behrends Parcel #640048196 – Requested building assessment get moved to correct parcel & tax statement corrected for 2023, addition tax of \$364.28 (6 cents difference because of rounding). Roll call vote: Weiss, aye; Mellage, aye; Hall, aye.

With no further business to come before the Board of Equalization motion by Mellage, seconded by Weiss to adjourn the meeting at 10:35 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