

**March 13, 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 March 13, 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](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 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.

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 31, 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: St Joseph Catholic Church of Auburn – Motion by Weiss, seconded by Hall to approve the Exemption from Motor Vehicle Taxes by a Qualifying Nonprofit Organization for St. Joseph Catholic Church of Auburn for a 2008 Ford F-150 Pickup. Roll call vote: Weiss, aye; Mellage, aye; Hall, aye.

Motion by Mellage, seconded by Weiss to open the Public Hearing on Exemption Applications Form 451 for 2024 at 10:05 a.m. Roll call vote: Mellage, aye; Hall, aye; Weiss, aye.

Review 2024 Permissive Tax Exemption Applications:

Motion by Weiss, seconded by Hall for American Legion Post #23 Auburn, Parcel #640005373 Approval of a portion of Tax Exemption for Real Property. Roll call vote: Mellage, aye; Weiss, aye; Hall, aye.

Motion by Hall, seconded by Weiss for American Legion Post #330 Bender-Reese, Parcel #640037801 Approved Tax Exemption for Real Property. Roll call vote: Weiss, aye; Hall, aye; Mellage, aye.

Motion by Weiss, seconded by Hall for Auburn Aerie #3767 FOE, Parcel #640034705 Approved Tax Exemption for Real Property. Roll call vote: Hall, aye; Mellage, aye; Weiss, aye.

Motion by Weiss, seconded by Hall for Auburn Affordable Housing - Westbury, Parcel #640091431 Denied Tax Exemption for Real Property. Roll call vote: Mellage, aye; Weiss, aye; Hall, aye.

Motion by Hall, seconded by Weiss for Auburn Christian Church, Parcel #640006809 Approved Tax Exemption for Real Property. Roll call vote: Weiss, aye; Hall, aye; Mellage, aye.

Motion by Weiss, seconded by Hall for Auburn Christian Church, Parcel #640035078 Approved Tax Exemption for Real Property. Roll call vote: Hall, aye; Mellage, aye; Weiss, aye.

Motion by Weiss, seconded by Hall for Auburn Christian Church, Parcel #640007945 Approved Tax Exemption for Real Property. Roll call vote: Mellage, aye; Weiss, aye; Hall, aye.

Motion by Hall, seconded by Weiss for Auburn Christian Church, Parcel #640007864 Approved Tax Exemption for Real Property. Roll call vote: Weiss, aye; Hall, aye; Mellage, aye.

Motion by Hall, seconded by Weiss for Auburn Christian Church, Parcel #640006892 Approved Tax Exemption for Real Property. Roll call vote: Hall, aye; Mellage, aye; Weiss, aye.

Motion by Weiss, seconded by Hall for Berean Fundamental Church of Auburn, Parcel #640045146 Approved Tax Exemption for Real Property. Roll call vote: Mellage, aye; Weiss, aye; Hall, aye.

Motion by Weiss, seconded by Hall for Brownville Christian Church, Parcel #640039863 Approved Tax Exemption for Real Property. Roll call vote: Weiss, aye; Hall, aye; Mellage, aye.

Motion by Hall, seconded by Weiss for Brownville Concert Series, Parcel #640040004 Denied Tax Exemption for Real Property. Roll call vote: Hall, aye; Mellage, aye; Weiss, aye.

Motion by Hall, seconded by Weiss for Brownville Concert Series, Parcel #640016766 Denied Tax Exemption for Real Property. Roll call vote: Mellage, aye; Weiss, aye; Hall, aye.

Motion by Weiss, seconded by Hall for Brownville Ed Center for Arts & Humanities, Parcel #640040586 Denied Tax Exemption for Real Property. Roll call vote: Weiss, aye; Hall, aye; Mellage, aye.

Motion by Weiss, seconded by Hall for Brownville Ed Center for Arts & Humanities, Parcel #640040519 Denied Tax Exemption for Real Property. Roll call vote: Hall, aye; Mellage, aye; Weiss, aye.

Motion By Weiss, seconded by Hall for Brownville Fine Arts Association, Parcel #640039898 Denied Tax Exemption for Real Property. Roll call vote: Mellage, aye; Weiss, aye; Hall, aye.

Motion by Hall, seconded by Weiss for Brownville Fine Arts Association, Parcel #640039537 Denied Tax Exemption for Real Property. Roll call vote: Weiss, aye; Hall, aye; Mellage, aye.

Motion by Hall, seconded by Weiss for Brownville Fine Arts Association, Parcel #640016340 Denied Tax Exemption for Real Property. Roll call vote: Hall, aye; Mellage, aye; Weiss, aye.

Motion by Weiss, seconded by Hall for Brownville Fine Arts Association, Parcel #640016391 Denied Tax Exemption for Real Property. Roll call vote: Mellage, aye; Weiss, aye; Hall, aye.

Motion by Weiss, seconded by Hall for Brownville Fine Arts Association, Parcel #640039561 Denied Tax Exemption for Real Property. Roll call vote: Weiss, aye; Hall, aye; Mellage, aye.

Motion by Hall, seconded by Weiss for Brownville Historical Society, Parcel #640039596 Approved Tax Exemption for Real Property. Roll call vote: Hall, aye; Mellage, aye; Weiss, aye.

Motion by Hall, seconded by Weiss for Brownville Historical Society, Parcel #640072992 Approved Tax Exemption for Real Property. Roll call vote: Mellage, aye; Weiss, aye; Hall, aye.

Motion by Hall, seconded by Weiss for Brownville Historical Society, Parcel #640039871 Approved Tax Exemption for Real Property. Roll call vote: Weiss, aye; Hall, aye; Mellage, aye.

Motion by Hall, seconded by Weiss for Brownville Historical Society, Parcel #640034489 Approved Tax Exemption for Real Property. Roll call vote: Hall, aye; Mellage, aye; Weiss, aye.

Motion by Hall, seconded by Weiss for Brownville Historical Society, Parcel #640114199 Approved Tax Exemption for Real Property. Roll call vote: Mellage, aye; Weiss, aye; Hall, aye.

Motion by Hall, seconded by Weiss for Brownville Historical Society, Parcel #640039499 Approved Tax Exemption for Real Property. Roll call vote: Weiss, aye; Hall, aye; Mellage, aye.

Motion by Hall, seconded by Weiss for Brownville Historical Society, Parcel #640114200 Approved Tax Exemption for Real Property. Roll call vote: Hall, aye; Mellage, aye; Weiss, aye.

Motion by Weiss, seconded by Hall for Brownville Village Theatre Foundation, Parcel #640072313 Denied Tax Exemption for Real Property. Roll call vote: Mellage, aye; Weiss, aye; Hall, aye.

Motion by Weiss, seconded by Hall for Brownville Village Theatre Inc., Parcel #640097847 Approved Tax Exemption for Real Property. Roll call vote: Weiss, aye; Hall, aye; Mellage, aye.

Motion by Hall, seconded by Weiss for Calvary Christian Center Assemblies of God, Parcel #640094767 Approved Tax Exemption for Real Property. Roll call vote: Hall, aye; Mellage, aye; Weiss, aye.

Motion by Weiss, seconded by Hall for Evangelical Lutheran Good Samaritan Society - Longs Creek, Parcel #640073115 Approved Tax Exemption for Real Property. Roll call vote: Mellage, aye; Weiss, aye; Hall, aye.

Motion by Weiss, seconded by Hall for Evangelical Lutheran Good Samaritan Society, Parcel #640053270 Approved Tax Exemption for Real Property. Roll call vote: Weiss, aye; Hall, aye; Mellage, aye.

Motion by Hall, seconded by Weiss for First Presbyterian Church of Auburn, Parcel #640045316 Approved Tax Exemption for Real Property. Roll call vote: Hall, aye; Mellage, aye; Weiss, aye.

Motion by Hall, seconded by Weiss for First Presbyterian Church of Auburn, Parcel #640045227

Approved Tax Exemption for Real Property. Roll call vote: Mellage, aye; Weiss, aye; Hall, aye.

Motion by Hall, seconded by Weiss for First United Methodist Church of Auburn, Parcel #640007244 Approved Tax Exemption for Real Property. Roll call vote: Weiss, aye; Hall, aye; Mellage, aye.

Motion by Hall, seconded by Weiss for First United Methodist Church of Auburn, Parcel #640045073 Approved Tax Exemption for Real Property. Roll call vote: Hall, aye; Mellage, aye; Weiss, aye.

Motion by Hall, seconded by Weiss for First United Methodist Church of Auburn, Parcel #640006957 Approved Tax Exemption for Real Property. Roll call vote: Mellage, aye; Weiss, aye; Hall, aye.

Motion by Weiss, seconded by Hall for Hearts United for Animals, Parcel #640029973 Denied Tax Exemption for Real Property. Roll call vote: Weiss, aye; Hall, aye; Mellage, aye.

Motion by Weiss, seconded by Hall for Johnson Community Library, Parcel #640035442 Approved Tax Exemption for Real Property. Roll call vote: Hall, aye; Mellage, aye; Weiss, aye.

Motion by Mellage, seconded by Weiss for LL Coryell & Son Park Foundation, Parcel #640061982 Approved Tax Exemption for Real Property. Roll call vote: Mellage, aye; Weiss, aye; Hall, aye.

Motion by Weiss, seconded by Hall for Martin Luther Evangelical Lutheran Church, Parcel #640033261 Approved Tax Exemption for Real Property. Roll call vote: Weiss, aye; Hall, aye; Mellage, aye.

Motion by Weiss, seconded by Hall for Meriwether Lewis Foundation, Parcel #640069533 Approved Tax Exemption for Real Property. Roll call vote: Hall, aye; Mellage, aye; Weiss, aye.

Motion by Hall, seconded by Weiss for Methodist Church/Trustees (Nemaha), Parcel #640017932 Approved Tax Exemption for Real Property. Roll call vote: Mellage, aye; Weiss, aye; Hall, aye.

Motion by Hall, seconded by Weiss for Methodist Church of Brownville, Parcel #640040608 Approved Tax Exemption for Real Property. Roll call vote: Weiss, aye; Hall, aye; Mellage, aye.

Motion by Hall, seconded by Weiss for Jennifer Miller, Parcel #640041647 Denied Tax Exemption for Real Property. Roll call vote: Hall, aye; Mellage, aye; Weiss, aye.

Motion by Hall, seconded by Weiss for Nemaha County Development Alliance, Personal Property Denied Tax Exemption for Personal Property. Roll call vote: Mellage, aye; Weiss, aye; Hall, aye.

Motion by Weiss, seconded by Hall for Nemaha County Health Service Inc., Personal Property Denied Tax Exemption for Personal Property. Roll call vote: Weiss, aye; Hall, aye; Mellage, aye.

Motion by Hall, seconded by Weiss for Nemaha Valley Museum Inc., Parcel #640036279 Approved Tax Exemption for Real Property. Roll call vote: Hall, aye; Mellage, aye; Weiss, aye.

Motion by Weiss, seconded by Hall for Nemaha Valley Museum Inc., Parcel #640035655 Approved Tax Exemption for Real Property. Roll call vote: Mellage, aye; Weiss, aye; Hall, aye.

Motion by Weiss, seconded by Hall for Nemaha Valley Museum Inc., Parcel #640035736 Approved Tax Exemption for Real Property. Roll call vote: Weiss, aye; Hall, aye; Mellage, aye.

Motion by Hall, seconded by Weiss for New Life World Outreach Center of Auburn NE Inc., Parcel #640032885 Approved Tax Exemption for Real Property. Roll call vote: Hall, aye; Mellage, aye; Weiss, aye.

Motion by Hall, seconded by Weiss for NorthRidge Church of Sabetha KS, Parcel #640036589 Approved Tax Exemption for Real Property. Roll call vote: Mellage, aye; Weiss, aye; Hall, aye.

Motion by Hall, seconded by Weiss for NorthRidge Church of Sabetha KS, Parcel #640043178 Approved Tax Exemption for Real Property. Roll call vote: Weiss, aye; Hall, aye; Mellage, aye.

Motion by Hall, seconded by Weiss for Peru Community Church, Parcel #640043399 Approved Tax Exemption for Real Property. Roll call vote: Hall, aye; Mellage, aye; Weiss, aye.

Motion by Weiss, seconded by Hall for Region V Foundation, Parcel #640010792 Approved Tax Exemption for Real Property. Roll call vote: Mellage, aye; Weiss, aye; Hall, aye.

Motion by Weiss, seconded by Hall for Region V Foundation, Parcel #640038840 Approved Tax Exemption for Real Property. Roll call vote: Weiss, aye; Hall, aye; Mellage, aye.

Motion by Weiss, seconded by Hall for Region V Foundation, Parcel #640045235 Approved Tax Exemption for Real Property. Roll call vote: Hall, aye; Mellage, aye; Weiss, aye.

Motion by Weiss, seconded by Hall for Region V Foundation, Parcel #640012213 Approved Tax Exemption for Real Property. Roll call vote: Mellage, aye; Weiss, aye; Hall, aye.

Motion by Weiss, seconded by Hall for Region V Foundation, Parcel #640035949 Approved Tax Exemption for Real Property. Roll call vote: Weiss, aye; Hall, aye; Mellage, aye.

Motion by Weiss, seconded by Hall for Region V Foundation, Parcel #640006213 Approved Tax Exemption for Real Property. Roll call vote: Hall, aye; Mellage, aye; Weiss, aye.

Motion by Weiss, seconded by Hall for Region V Foundation, Parcel #640005233 Approved Tax Exemption for Real Property. Roll call vote: Mellage, aye; Weiss, aye; Hall, aye.

Motion by Weiss, seconded by Hall for Region V Foundation, Parcel #640094031 Approved Tax Exemption for Real Property. Roll call vote: Weiss, aye; Hall, aye; Mellage, aye.

Motion by Weiss, seconded by Hall for Region V Foundation, Parcel #640005098 Approved Tax Exemption for Real Property. Roll call vote: Hall, aye; Mellage, aye; Weiss, aye.

Motion by Hall, seconded by Weiss for Region V Services, Parcel #640009395 Approved Tax Exemption for Real Property. Roll call vote: Mellage, aye; Weiss, aye; Hall, aye.

Motion by Hall, seconded by Weiss for Region V Services, Parcel #640009409 Approved Tax Exemption for Real Property. Roll call vote: Weiss, aye; Hall, aye; Mellage, aye.

Motion by Weiss, seconded by Hall for South Auburn Church of Christ Parcel #640038980 Approved Tax Exemption for Real Property. Roll call vote: Hall aye; Mellage, aye; Weiss, aye.

Motion by Weiss, seconded by Hall for SE Nebraska Community Action Partnership Inc., Parcel #640010199 Approved Tax Exemption for Real Property. Roll call vote: Mellage, aye; Weiss, aye; Hall, aye.

Motion by Hall, seconded by Weiss for St Bernard Catholic Church, Parcel #640062490 Approved Tax Exemption for Real Property. Roll call vote: Mellage, aye; Weiss, aye; Hall, aye.

Motion by Weiss, seconded by Hall for St Clara's Catholic Church, Parcel #640043747 Approved Tax Exemption for Real Property. Roll call vote: Weiss, aye; Hall, aye; Mellage, aye.

Motion by Weiss, seconded by Hall for St Clara's Catholic Church, Parcel #640020550 Approved Tax Exemption for Real Property. Roll call vote: Hall aye; Mellage, aye; Weiss, aye.

Motion by Weiss, seconded by Hall for St Clara's Catholic Church, Parcel #640042945 Approved Tax Exemption for Real Property. Roll call vote: Mellage, aye; Weiss, aye; Hall, aye.

Motion by Weiss, seconded by Hall for St James Evangelical Lutheran Church, Parcel #640047750 Approved Tax Exemption for Real Property. Roll call vote: Weiss, aye; Hall, aye; Mellage, aye.

Motion by Hall, seconded by Weiss for St Joseph Catholic Church, Parcel #640003281 Approved Tax Exemption for Real Property. Roll call vote: Hall aye; Mellage, aye; Weiss, aye.

Motion by Hall, seconded by Weiss for St Joseph Institute, Parcel #640036449 Approved Tax Exemption for Real Property. Roll call vote: Mellage, aye; Weiss, aye; Hall, aye.

Motion by Hall, seconded by Weiss for St Joseph Institute, Parcel #640036287 Approved Tax Exemption for Real Property. Roll call vote: Weiss, aye; Hall, aye; Mellage, aye.

Motion by Weiss, seconded by Hall for St Joseph Institute, Parcel #640036201 Approved Tax Exemption for Real Property. Roll call vote: Hall aye; Mellage, aye; Weiss, aye.

Motion by Weiss, seconded by Hall for St Matthew's Evangelical Lutheran Church, Parcel #640015484 Approved Tax Exemption for Real Property. Roll call vote: Mellage, aye; Weiss, aye; Hall, aye.

Motion by Weiss, seconded by Hall for St Paul's Evangelical Lutheran Church, Parcel #640038751 Approved Tax Exemption for Real Property. Roll call vote: Weiss, aye; Hall, aye; Mellage, aye.

Motion by Hall, seconded by Weiss St Paul's Evangelical Lutheran Church, Parcel #640003419 Approved Tax Exemption for Real Property. Roll call vote: Hall aye; Mellage, aye; Weiss, aye.

Motion by Hall, seconded by Weiss St Paul's Evangelical Lutheran Church, Parcel #640038220 Approved Tax Exemption for Real Property. Roll call vote: Mellage, aye; Weiss, aye; Hall, aye.

Motion by Weiss, seconded by Hall for St Paul's Evangelical Lutheran Church Hickory Grove, Parcel #640114049 Approved Tax Exemption for Real Property. Roll call vote: Weiss, aye; Hall, aye; Mellage, aye.

Motion by Weiss, seconded by Hall for St Paul's Evangelical Lutheran Church Hickory Grove, Parcel #640049532 Approved Tax Exemption for Real Property. Roll call vote: Hall aye; Mellage, aye; Weiss, aye.

Motion by Weiss, seconded by Hall for Trinity Evangelical Lutheran Church, Parcel #640044387 Approved Tax Exemption for Real Property. Roll call vote: Mellage, aye; Weiss, aye; Hall, aye.

Motion by Weiss, seconded by Hall for Trinity Evangelical Lutheran Church, Parcel #640039227 Approved Tax Exemption for Real Property. Roll call vote: Weiss, aye; Hall, aye; Mellage, aye.

Motion by Weiss, seconded by Hall for Trinity Evangelical Lutheran Church, Parcel #640087973 Approved Tax Exemption for Real Property. Roll call vote: Hall aye; Mellage, aye; Weiss, aye.

Motion by Hall, seconded by Weiss Trustee of Bethel Community Church, Parcel #640058809 Approved Tax Exemption for Real Property. Roll call vote: Mellage, aye; Weiss, aye; Hall, aye.

Motion by Weiss, seconded by Hall for United Methodist Church (Brock), Parcel #640045936 Approved Tax Exemption for Real Property. Roll call vote: Weiss, aye; Hall, aye; Mellage, aye.

Motion by Weiss, seconded by Hall for United Methodist Church (Johnson), Parcel #640042074 Approved Tax Exemption for Real Property. Roll call vote: Hall aye; Mellage, aye; Weiss, aye.

Motion by Weiss, seconded by Hall for United Methodist Church (Julian), Parcel #640041000 Approved Tax Exemption for Real Property. Roll call vote: Mellage, aye; Weiss, aye; Hall, aye.

Motion by Weiss, seconded by Hall for Zion Lutheran Church, Parcel #640025269 Approved Tax Exemption for Real Property. Roll call vote: Weiss, aye; Hall, aye; Mellage, aye.

Motion by Mellage, seconded by Hall to close the Public Hearing on Exemption Applications Form 451 for 2024 at 11:00 a.m. Roll call vote: Hall, aye; Mellage, aye; Weiss, aye

With no further business to come before the Board of Equalization motion by Mellage, seconded by Weiss to adjourn the meeting at 11:10 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](http://www.nemahacounty.ne.gov).

Diane Johnson  
County Clerk