

**June 5, 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 June 5, 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 11:00 a.m. Present: Commissioner District #1 Mike Hall, Commissioner District #2 Bryan Mellage, Commissioner District #3 Michael Weiss, County Clerk Diane Johnson, and 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 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 May 8, 2024, minutes as presented with no corrections. Roll call vote: Hall, aye; Mellage, aye; Weiss, aye.

Approve Tax List Corrections:

#2406-06: Motion by Weiss, seconded by Hall to approve Tax List Correction #2406-06: Aron Hawley - Hawley Bros for Personal Property Schedule #640113466 for Tax Year 2021 - Refund of \$699.82. Roll call vote: Mellage, aye; Weiss, aye; Hall, aye.

#2406-07: Motion by Hall, seconded by Weiss to approve Tax List Correction #2406-07: Aron Hawley - Hawley Bros for Personal Property Schedule #640113466 for Tax Year 2022 - Refund of \$4,080.62. Roll call vote: Weiss, aye; Hall, aye; Mellage, aye.

#2406-08: Motion by Weiss, seconded by Hall to approve Tax List Correction #2406-08: Aron Hawley - Hawley Bros for Personal Property Schedule #640113466 for Tax Year 2023 - Refund of \$6,985.28. Roll call vote: Hall, aye; Mellage, aye; Weiss, aye.

Assessor Lempka presented the Nemaha County 2024 Plan of Assessment for years 2025, 2026, and 2027 to the Commissioners.

Motion by Weiss, seconded by Hall to approve the June 5, 2024 Notices sent out. Roll call vote: Mellage, aye; Weiss, aye; Hall, aye. See attached the list:

**June 5, 2024 Board of Equalization Notices**

PARCELS	OWNER	2024 VALUE	2024 PROPOSED CHANGE	REASON
640014925	SANDRA PARKER (L E	\$68,840	\$69,809	ADDED VACATED ALLEY ADDED VACATED ALLEY & THEN SPLIT OFF PART OF PARCEL TO 640014934
640014933	LAVERNE E & MARY K MICHEL	\$11,461	\$5,875	ADDED VACATED ALLEY & COMBINED PARCELS AS PART OF NEW SIMPLE SUDVISION
640012736	MARK & LINDA CATLETT	\$91,749	\$103,188	COMBINED WITH 640012736
640011676	MARK & LINDA CATLETT	\$9,138	\$0	REMOVED YARD SHED PROPERTY WAS OWNED BY POLITICAL SUBDIVISION AT TIME OF ABSTRACT - NEEDS ADDED TO TAX ROLL
640004318	WILLIAM K & JULIE K KRAUSE (L E	\$161,801	\$161,014	NEW HOUSE WASN'T PUT ON BEFORE ABSTRACT DENIED PERMISSIVE EXEMPTION
640019048	JAMIE & KIRSTEN REEVES	\$0	\$2,154	DENIED PERMISSIVE EXEMPTION
640097294	NATE & ERIN TETEN	\$155,372	\$415,527	DENIED PERMISSIVE EXEMPTION
640040004	THE BROWNVILLE CONCERT SERIES	\$0	\$58,193	DENIED PERMISSIVE EXEMPTION
640016766	THE BROWNVILLE CONCERT SERIES	\$0	\$4,676	DENIED PERMISSIVE EXEMPTION
640040586	BROWNVILLE ED CENTER FOR ARTS & HUMANITIES	\$0	\$51,160	DENIED PERMISSIVE EXEMPTION
640040519	BROWNVILLE ED CENTER FOR ARTS & HUMANITIES	\$0	\$2,065	DENIED PERMISSIVE EXEMPTION

640039898	BROWNVILLE FINE ARTS ASSOCIATION	\$0	\$23,594	DENIED PERMISSIVE EXEMPTION
640039537	BROWNVILLE FINE ARTS ASSOCIATION	\$0	\$1,386	DENIED PERMISSIVE EXEMPTION
640016340	BROWNVILLE FINE ARTS ASSOCIATION	\$0	\$31,469	DENIED PERMISSIVE EXEMPTION
640016391	BROWNVILLE FINE ARTS ASSOCIATION	\$0	\$4,914	DENIED PERMISSIVE EXEMPTION
640039561	BROWNVILLE FINE ARTS ASSOCIATION	\$0	\$13,014	DENIED PERMISSIVE EXEMPTION
640041647	JENNIFER R & LAMAR J MILLER	\$0	\$47,568	DENIED PERMISSIVE EXEMPTION
640036589	NORTHRIDGE CHURCH OF SABETHA KS	\$68,038	\$0	PERMISSIVE EXEMPTION GRANTED
640043178	NORTHRIDGE CHURCH OF SABETHA KS	\$673	\$0	PERMISSIVE EXEMPTION GRANTED
640005233	JOEL & IVON JOHNSON	\$0	\$94,095	PURCHASED FROM REGION V 4.26.2024
640009395	REGION V SERVICES	\$125,925	\$0	PERMISSIVE EXEMPTION GRANTED
640009409	REGION V SERVICES	\$157,978	\$0	PERMISSIVE EXEMPTION GRANTED
640037801	AMERICAN LEGION POST 330	\$17,434	\$0	PERMISSIVE EXEMPTION GRANTED
640034705	AUBURN AERIE NO 3767 FOE	\$27,478	\$0	PERMISSIVE EXEMPTION GRANTED

The above properties were reviewed by Mallory Lempka.  
Changes were made according to her findings.

Mallory Lempka, Assessor  
6/5/2024

Chairman  
6/5/2024

With no further business to come before the Board of Equalization motion by Hall, 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