

July 25, 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 July 25, 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 8:00 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 with the pledge of allegiance, 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 July 17, 2024 minutes as presented with no corrections. Roll call vote: Hall, aye; Mellage, aye; Weiss, aye.

Final Hearing on Property Protest Forms 522 for 2024:

#2024-0001 Douglas & Cynthia Glenn Parcel #640007589 – Motion by Hall, seconded by Weiss 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; Weiss, aye.

#2024-0002 Dianne Bowman Parcel #640005640– Motion by Hall, seconded by Weiss the County Board of Equalization concurs with Assessor's recommendation. Property viewed by County Assessor and corrections were made as follows: Reduced valuation of Land - \$8,750; Buildings - \$96,602; Total \$105,352. Roll call vote: Mellage, aye; Weiss, aye; Hall, aye.

#2024-0003 Theresa Westfall Parcel #640020240– Motion by Weiss, seconded by Hall the County Board of Equalization concurs with Assessor's recommendation. Property viewed by County Assessor and corrections were made as follows: Reduced valuation of Land - \$7,181; Buildings - \$36,494; Total \$43,675. Roll call vote: Weiss, aye; Hall, aye; Mellage, aye.

#2024-0004 David Moyer Parcel #640002722– Motion by Weiss, seconded by Hall the County Board of Equalization concurs with Assessor's recommendation. Property viewed by County Assessor and corrections were made as follows: Increased valuation of Land - \$31,500; Buildings - \$290,350; Total \$321,850. Roll call vote: Hall, aye; Mellage, aye; Weiss, aye.

#2024-0005 Paul & Glenda Fish Parcel #640017215 – Motion by Weiss, 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; Weiss, aye; Hall, aye.

#2024-0006 Tara Thomas Parcel #640037828 – Motion by Hall, seconded by Weiss the County Board of Equalization concurs with Assessor's recommendation. Property valued comparable to like properties. Protest denied. Roll call vote: Weiss, aye; Hall, aye; Mellage, aye.

#2024-0007 Brad Johnson Parcel #640000371 – Motion by Hall, seconded by Weiss 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; Weiss, aye.

#2024-0008 Teresa Rozier Parcel #640006817 – Motion by Weiss, 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; Weiss, aye; Hall, aye.

#2024-0009 Steven Woerth Parcel #640039995 – Motion by Hall, seconded by Weiss the County Board of Equalization concurs with Assessor's recommendation. Property valued comparable to like properties. Protest denied. Roll call vote: Weiss, aye; Hall, aye; Mellage, aye.

#2024-0010 Anderson Family Rev Trust Parcel #640018424 – Motion by Weiss, 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; Weiss, aye.

#2024-0011 Anderson Family Rev Trust Parcel #640018416 – Motion by Weiss, 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; Weiss, aye; Hall, aye.

#2024-0012 Dedra Gray Parcel #640012027 – Motion by Hall, seconded by Weiss the County Board of Equalization concurs with Assessor’s recommendation. Property viewed by County Assessor and corrections were made as follows: Reduced valuation of Land - \$28,755; Buildings - \$84,661; Total \$113,416. Roll call vote: Mellage, aye; Weiss, aye; Hall, aye.

#2024-0013 Devon Volkman Parcel #640058655 – Motion by Weiss, seconded by Hall the County Board of Equalization concurs with Assessor’s recommendation. Property valued comparable to like properties. Protest denied. Roll call vote: Weiss, aye; Hall, aye; Mellage, aye.

#2024-0014 Harry & Barbra Hitzel Parcel #640010121 – Motion by Hall, seconded by Weiss 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; Weiss, aye.

#2024-0015 Ashlei Urwiller Parcel #640013988 – Motion by Weiss, 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; Weiss, aye; Hall, aye.

#2024-0016 Rhonda Yoesel Parcel #640114127 – Motion by Weiss, seconded by Hall the County Board of Equalization concurs with Assessor’s recommendation. Property viewed by County Assessor and corrections were made as follows: Reduced valuation of Land - \$37,356; Buildings - \$184,588; Total \$221,944. Roll call vote: Weiss, aye; Hall, aye; Mellage, aye.

#2024-0017 Austin Guhde-Egger Parcel #640005012 – Motion by Hall, seconded by Weiss the County Board of Equalization concurs with Assessor’s recommendation. Property valued comparable to like properties. Protest denied. Roll call vote: Weiss, aye; Hall, aye; Mellage, aye.

#2024-0018 Terry Jones Parcel #640016758 – Motion by Hall, seconded by Weiss the County Board of Equalization concurs with Assessor’s recommendation. Property viewed by County Assessor and corrections were made as follows: Reduced valuation of Land - \$2,916; Buildings - \$29,146; Total \$32,062. Roll call vote: Mellage, aye; Weiss, aye; Hall, aye.

#2024-0019 Josh & Jackie Whisler Parcel #640021042 – Motion by Weiss, 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; Weiss, aye.

#2024-0020 Josh & Jackie Whisler Parcel #640019633 – Motion by Weiss, seconded by Hall the County Board of Equalization concurs with Assessor’s recommendation. Property viewed by County Assessor and corrections were made as follows: Reduced valuation of Land - \$8,976; Buildings - \$53,512; Total \$62,488. Roll call vote: Weiss, aye; Hall, aye; Mellage, aye.

#2024-0021 Robbie & Janet Bohling Parcel #640024882– Motion by Weiss, seconded by Hall the County Board of Equalization concurs with Assessor’s recommendation. Property viewed by County Assessor and corrections were made as follows: Reduced valuation of Land - \$323,414; Buildings - \$2,789; Total \$326,203. Roll call vote: Hall, aye; Mellage, aye; Weiss, aye.

9:00 a.m. Review Form 425 - Report of Destroyed Real Property - Final Decision
Dennis Hoover - Parcel #640071716

Motion by Weiss, seconded by Hall to deny the Form 425 - Report of Destroyed Real Property for Dennis Hoover - Parcel #640071716, since the parcel didn't have damage to the land exceeding 20% of the parcel's assessed land value of \$324,000. Roll call vote: Mellage, aye; Weiss, aye; Hall, aye.

With no further business to come before the Board of Equalization motion by Hall, seconded by Weiss to adjourn the meeting at 9:20 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