

November 6, 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 November 6, 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 10:00 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 Hall, seconded to Weiss approve the agenda as presented. Roll call vote: Mellage, aye; Weiss, aye; Hall, aye.

Motion by Weiss, seconded by Hall to approve the October 9, 2024, minutes as presented with no corrections. Roll call vote: Hall, aye; Mellage, aye; Weiss, aye.

County Assessor Lempka presented the following tax list corrections:

#2411-13 – TIF District 802 & 807 for tax year 2014, redistribute \$63.75. Motion by Hall, seconded by Weiss to approve tax list correction #2411-13 – TIF District 802 & 807 for tax year 2014, redistribute \$63.75 to Tax District #5, which allows the County Treasurer to redistribute unused funds to appropriate political subdivisions. Roll call vote: Hall, aye; Weiss, aye; Mellage, aye.

#2411-14 – TIF District 802 & 807 for tax year 2015, redistribute \$1,203.16. Motion by Weiss, seconded by Hall to approve tax list correction #2411-14 – TIF District 802 & 807 for tax year 2015, redistribute \$1,203.16 to Tax District #5, which allows the County Treasurer to redistribute unused funds to appropriate political subdivisions. Roll call vote: Weiss, aye; Mellage, aye; Hall, aye.

#2411-15 – TIF District 802 & 807 for tax year 2016, redistribute \$157,322.68. Motion by Hall, seconded by Weiss to approve tax list correction #2411-15 – TIF District 802 & 807 for tax year 2016, redistribute \$157,322.68 to Tax District #5, which allows the County Treasurer to redistribute unused funds to appropriate political subdivisions. Roll call vote: Mellage, aye; Hall, aye; Weiss, aye.

#2411-16 – TIF District 802 & 807 for tax year 2017, redistribute \$215,287.74. Motion by Hall, seconded by Weiss to approve tax list correction #2411-16 – TIF District 802 & 807 for tax year 2017, redistribute \$215,287.74 to Tax District #5, which allows the County Treasurer to redistribute unused funds to appropriate political subdivisions. Roll call vote: Hall, aye; Weiss, aye; Mellage, aye.

#2411-17 – TIF District 802 & 807 for tax year 2018, redistribute \$210,385.62. Motion by Weiss, seconded by Hall to approve tax list correction #2411-17 – TIF District 802 & 807 for tax year 2018, redistribute \$210,385.62 to Tax District #5, which allows the County Treasurer to redistribute unused funds to appropriate political subdivisions. Roll call vote: Mellage, aye; Hall, aye; Weiss, aye.

#2411-18 – TIF District 802 & 807 for tax year 2019, redistribute \$30,889.41. Motion by Hall, seconded by Weiss to approve tax list correction #2411-18 – TIF District 802 & 807 for tax year 2019, redistribute \$30,889.41 to Tax District #5, which allows the County Treasurer to redistribute unused funds to appropriate political subdivisions. Roll call vote: Hall, aye; Weiss, aye; Mellage, aye.

#2411-19 – TIF District 802 & 807 for tax year 2020, redistribute \$35,380.95. Motion by Weiss, seconded by Hall to approve tax list correction #2411-19 – TIF District 802 & 807 for tax year 2020, redistribute \$35,380.95 to Tax District #5, which allows the County Treasurer to redistribute unused funds to appropriate political subdivisions. Roll call vote: Mellage, aye; Hall, aye; Weiss, aye.

#2411-20 – TIF District 802 & 807 for tax year 2021, redistribute \$7,470.19. Motion by Hall, seconded by Weiss to approve tax list correction #2411-20 – TIF District 802 & 807 for tax year 2021, redistribute \$7,470.19 to Tax District #5, which allows the County Treasurer to redistribute unused funds to appropriate political subdivisions. Roll call vote: Hall, aye; Weiss, aye; Mellage, aye.

County Treasurer reported the Political Subdivisions receiving the unused funds and amount redistributed. Nemaha County General - \$98,591.07; Auburn Public School #29 total - \$361,031.88; ESU #4 - \$4,892.15; Southeast Community College total - \$28,452.74; NRD - \$9,329.75, City of Auburn total - \$154,207.81; and Nemaha County Ag Society total - \$1,498.10. Nemaha County received the funds from the City of Auburn – Community Redevelopment Authority total amount of \$658,003.50 as reimbursement of unused TIF funds for Project 1 (802) & Project 2 (807).

Notice of Appeal filed before the Nebraska Tax Equalization and Review Commission on September 19, 2024 by Hearts United for Animals against Nemaha County Board of Equalization.

With no further business to come before the Board of Equalization motion by Mellage, seconded by Weiss to adjourn the meeting at 10:40 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