

ASSESSOR'S OFFICE

N E M A H A C O U N T Y

June 1, 2025

Regarding your Valuation Notice

You are receiving a notice of Change of Valuation on your property. This is part of the Statewide equalization process which uses “arm’s length” or “good sale” transactions over a 2-year period (residential) or 3-year period (commercial or agricultural) respectively. Using these sale transactions as a guide, our office is able to determine Market Value which is the *most probable* price that a property will bring if exposed for sale in the open market.

Valuations increase because houses, commercial property, or land in the area are selling for more than they are assessed. The valuation notice you’ve received is a direct reflection of what properties are selling in your area.

Contesting your Valuation Notice

If you do not agree with the Change of Valuation, you have between June 1, 2025, to June 30, 2025 to protest to the County Board of Equalization. Before requesting a protest form please note:

- The burden of proof lies with the property owner to prove that the property has not been correctly assessed.
- The protest form must be fully completed to be considered.
- All information presented to the Board must be relevant and supports the protest, not just a difference of opinion.
- The assessment date is January 1, 2025, therefore any changes after that date *cannot* be considered for 2025 valuation.
- Be advised that the Assessor’s Office will require a full interior walk-thru inspection to be conducted as part of the valuation protest filed on homes, commercial businesses, or agricultural buildings.

Any questions or concerns you may have, please contact Mallory Lempka, Nemaha County Assessor at the below mentioned contact points. Either myself, or my staff will be happy to assist you.

Best regards,



1824 N STREET – SUITE 205, AUBURN, NE 68305 | 402-274-3820
ASSESSOR@NEMAHACOUNTYNE.GOV

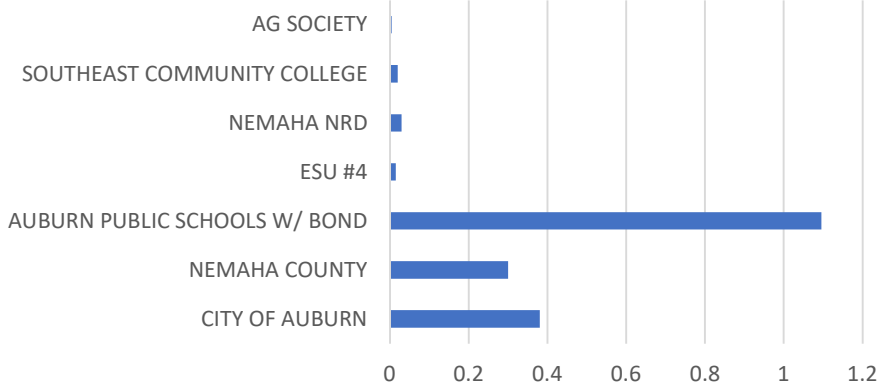
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Regarding Levy Information

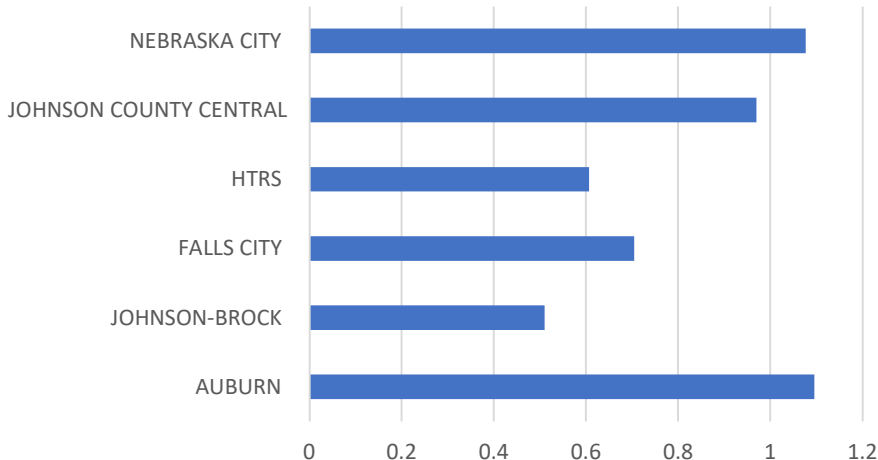
Assessment is only one part of the equation to create a tax statement. Below is a breakdown of taxing entities (also known as political subdivisions) with an interest in Nemaha County. Consult your recent tax statement to see which groups levy on your property. These groups must submit their request for levy allocation on or before August 1, so the time to participate and observe is soon approaching. *Please note these graphs are for demonstrative purposes only. It may not reflect the exact breakdown that is on your tax billing statement. Additional information can be found online or by contacting the office.*

It is the responsibility of the taxpayer to get involved in the work these entities do and to understand their processes and needs. In other words, get involved and voice your concerns. All these entities are subject to the Open Meetings Act and you as a member of the public, obligated to pay taxes, are encouraged to attend.

2024 LEVY FOR CITY OF AUBURN PROPERTY OWNERS



2024 SCHOOL DISTRICT LEVY COMPARISON



| Political Subdivisions | 2024 Levy |
|--------------------------------|-----------|
| County | .300511 |
| Southeast Community College | .020000 |
| ESU 4 | .015000 |
| Ag Society | .004723 |
| Nemaha NRD | .029996 |
| City of Auburn | .380403 |
| Village of Brock | .499999 |
| Village of Brownville | .206652 |
| Village of Johnson | .424242 |
| Village of Julian | .499999 |
| Village of Nemaha | .448727 |
| City of Peru | .528822 |
| FD #1 Johnson | .035377 |
| FD #2 Elk Creek | .014359 |
| FD #3 Peru | .034528 |
| FD #4 Nemaha | .035377 |
| FD #5 Stella | .012000 |
| FD #6 Humboldt | .012000 |
| FD #7 Brock-Julian | .035377 |
| FD #8 Auburn | .031263 |
| FD #9 Talmage | .024409 |
| Johnson-Brock Schools | .510432 |
| Auburn Schools w/Bond | 1.095496 |
| Nebraska City Public w/Bond | 1.076902 |
| HTRS Schools | .606582 |
| Falls City Public Schools | .704289 |
| Johnson County Central Schools | .970130 |