

OFFICE OF THE BURT COUNTY CLERK
Burt County Board of Equalization
January 26, 2024 Minutes
TEKAMAH NE 68061

A meeting of the Burt County Board of Equalization was held January 26, 2024 in the Boardroom of the Burt County Courthouse in Tekamah, Nebraska. Notice of the meeting was given in advance thereof by Publication in the Plaindealer and on the County's Website. A copy of the proof of publication is on file in the office of the County Clerk. Present were Supervisors: Gary 'Bird' Swanson, Jeff Kutchera, Paul Richards, Carl Pearson, Sam Titus, David Schold and Ted Connealy. Also present: Katie Hart, Burt County Assessor.

The meeting opened at 10:20 A.M. with Chairman Connealy informing the public that the Nebraska Open Meeting Act was posted on the wall.

Burt County owned parcels to transfer:

Assessor Hart explained that she had found these two (2) small parcels while researching for her "intent to tax Notices". Burt County owns these currently; the assumption is that in the past they'd been obtained and utilized by the County for road projects, etc., but present day the ground is being utilized by the adjoining landowners.

- (1) Parcel # 433201500 – 1 ac. in 35-22-10. Obtained by County in April 1960.
Adjoining landowner: Norman Petersen & Sons;
- (2) Parcel # 430801900 – 1.5 ac. in 14-23-10. Obtained by County in 1962.
Adjoining landowner: Dennis Gill

The board agreed that at this time Burt County has no public use for these parcels and they agreed to offer these parcels to be transferred to the adjoining landowners; upon motion by Swanson, seconded by Titus. Motion passed By Roll Call Vote: Ayes – Swanson, Kutchera, Richards, Pearson, Titus, Schold and Connealy. Nays-none. County Assessor will send a letter to the landowners notifying them of situation of the parcels and offering them the land transfers; if landowners agree to the transfers, deeds will be executed at a later date.

Tax List Corrections (4):

Property parcel adjustments were presented to the Board of Equalization for approval. Upon motion by Schold, seconded by Kutchera, the Board of Equalization approved the tax list corrections as shown. Passed By Roll Call Vote: Ayes –Swanson, Kutchera, Richards, Pearson, Titus, Schold and Connealy. Nays-none.

COUNTY TAX LIST CORRECTION #	163	TAX YEAR		actual valuation	tax rate	consolidated tax	tax credit	1st half	2nd half	total tax
PARCEL ID	312902600			original amount	2.08705800	0.00	0.00	0.00	0.00	0.00
NAME	FRANCISCAN CARE SERVICES INC.			corrected amount	2.08705800	381.30	20.32	180.49	180.49	360.98
ADDRESS	601 3 2ND ST OAKLAND, NE 68045	2023		additional amount						360.98
PROPERTY DESCRIPTION	L3-4 BLK2 BREWSTERS ADD OAKLAND			deducted amount						
EXPLANATION TEXT: 451 EXEMPTION APPLICATION FOR TAX YEAR 2023 DENIED AND PROPERTY ADDED TO TAX ROLLS; TAX STATEMENT FOR 2023 WILL BE ISSUED; PROPERTY WILL BE TAXED GOING FORWARD UNLESS A QUALIFIED EXEMPTION IS APPROVED										

COUNTY TAX LIST CORRECTION #	164	TAX YEAR		actual valuation	tax rate	consolidated tax	tax credit	1st half	2nd half	total tax
PARCEL ID	425500600			original amount	1.46096700	5,586.20	464.88	2,560.66	2,560.66	5,121.32
NAME	NINCEHELSE, JANE R ET VIR			corrected amount	1.46096700	3,389.58	259.60	1,564.99	1,564.99	3,129.98
ADDRESS	851 CTY RD 11 OAKLAND, NE 68045	2023		additional amount						
PROPERTY DESCRIPTION	8.74ACR NW4SW4 18-21-9 CRAIG TWP			deducted amount				995.67	995.67	1,991.34
EXPLANATION TEXT: LOT SPLIT DONE; AG LAND AND APPROPRIATE TAXES SPLIT TO PARCEL #425504000; CERTIFICATION OF TAXES ON ORIGINAL PARCEL WAS NOT COMPLETE										
AG TAX CREDIT: \$8.10										
NON AG TAX CREDIT: \$251.50										

COUNTY TAX LIST CORRECTION #	165	TAX YEAR		actual valuation	tax rate	consolidated tax	tax credit	1st half	2nd half	total tax
PARCEL ID	437001500			original amount	1.18925700	22,064.86	2,430.87	9,817.01	9,817.01	19,634.02
NAME	WINKELBAUER, HEATH A ETUX			corrected amount	1.18925700	2,518.82	235.88	1,141.47	1,141.47	2,282.94
ADDRESS	301 CTY RD 35 TEKAMAH, NE 68061	2023		additional amount						
PROPERTY DESCRIPTION	4.5ACR SW4SW4 7-20-11 ARIZONA TWP			deducted amount				8,675.54	8,675.54	17,351.08
EXPLANATION TEXT: LOT SPLIT DONE; AG LAND SPLIT TO NEW PARCEL #437002500; CERTIFICATION OF TAXES ON BOTH PARCELS WAS NOT COMPLETE; DRAINAGE UNITS ARE CORRECT										
AG TAX CREDIT: \$0.86										
NON AG TAX CREDIT: \$235.02										

COUNTY TAX LIST CORRECTION #	166	TAX YEAR		actual valuation	tax rate	consolidated tax	tax credit	1st half	2nd half	total tax
PARCEL ID	437002500			original amount	1.18925700	0.00	0.00	0.00	0.00	0.00
NAME	POTADLE FARMS LLC			corrected amount	1.18925700	19,522.06	2,192.28	8,664.89	8,664.89	17,329.78
ADDRESS	20668 US HWY 75 HERMAN, NE 68029	2023		additional amount		19,522.06				17,329.78
PROPERTY DESCRIPTION	S2 EX 27RS (RD 6.32) 7-20-11 ARIZONA TWP			deducted amount						
EXPLANATION TEXT: LOT SPLIT DONE FROM PARCEL #437001500; THIS IS A NEW PARCEL FOR 2023 AND PREVIOUS TAX STATEMENT WAS NOT ISSUED; ALL AG LAND AND TAXES ACCOUNTED FOR ON THIS PARCEL										
AG TAX CREDIT: \$2,192.28										
NEW DRAINAGE UNIT FEES: \$1,718.70										

451 Exemption Applications for 2024:

There were two (2) organizations that did not get their exemption applications turn in on time; deadline was Dec. 31, 2023: (1) CHURCH OF JESUS CHRIST, DECATUR RESTORATION BRANCH, (2) HAPPY DAYS SENIOR CENTER. They have both submitted letters of request for Burt County Board of Equalization to allow them to turn in 451's for 2024; the board voted to allow these two organizations to turn their applications in, they will be considered with the rest of those submitted at that future March meeting; upon motions by Richards and Titus. Requests approved By Roll Call Vote: Ayes - Swanson, Kutchera, Richards, Pearson, Titus, Schold and Connealy. Nays-none. The Burt County BOE is set to consider all 2024 451 applications at their March 13, 2024 meeting.

There being no further business, Chairman Connealy adjourned the Burt County Board of Equalization Meeting at 10:32 AM, upon motions by Schold and Pearson.

ATTEST: SARAH J. FREIDEL
BURT COUNTY CLERK

TED CONNEALY, CHAIRMAN
BURT COUNTY BOARD OF SUPERVISORS



A handwritten signature in cursive script, appearing to read 'Sarah J. Freidel', written over the printed name.