

OFFICE OF THE BURT COUNTY CLERK  
**Burt County Board of Equalization**  
February 28, 2024 Minutes  
TEKAMAH NE 68061

A meeting of the Burt County Board of Equalization was held February 28, 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 and David Schold. Absent – Ted Connealy. Carl Pearson had to leave early. Also present: Katie Hart, Burt County Assessor and Robin Olson, Burt County Treasurer.

The meeting opened at 12:29 P.M. with Vice-Chairman Schold informing the public that the Nebraska Open Meeting Act was posted on the wall.

**451 - Property Exemption Applications for 2024:**

There were three (3) organizations that did not get their exemption applications turn in on time; deadline was Dec. 31, 2023: (1) REGION IV, LYONS (2) BOY SCOUTS OF AMERICA, DECATUR TWP; (3) FIRST UNITED METHODIST CHURCH, OAKLAND. They all 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 the three organizations to turn their applications in for consideration with all 2024 451 applications. Upon motions by Pearson and Titus. Requests approved By Roll Call Vote: Ayes - Swanson, Kutchera, Richards, Pearson, Titus and Schold. Nays-none. Absent- Connealy. The Burt County BOE is set to consider all 2024 451 applications at their March 13, 2024 meeting.

**457 – Vehicle Exemption Application:**

The Center for Rural Affairs submitted a Form 457 Motor Vehicle Exemption Application for 2024 for the following (5) Vehicles: 2012, 2015, 2017 & 2018 Chevrolet Cruze and 2022 Chevrolet Malibu.

Vice-Chairman Schold declared a Public Hearing for the Center for Rural Affairs Exemption Application open at 12:35 P.M. Treasurer Olson explained the application; having no public comment, the Chairman declared the Public Hearing closed at 12:38 P.M. The Board of Equalization approved the Vehicle Exemption Application for the Center for Rural Affairs; upon motion by Kutchera, seconded by Titus. By roll call vote: Ayes –Kutchera, Richards, Titus and Schold. Nays – Swanson. Absent- Connealy and Pearson.

**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; deeds were executed during the Supervisors meeting today.

- (1) Parcel # 112616100 – deeded to Region IV.
- (2) Parcel # 430801900 – deeded to Dennis Gill.

**Tax List Corrections (10):**

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

COUNTY TAX LIST CORRECTION #	167	TAX YEAR		actual valuation	tax rate	consolidated tax	tax credit	1st half	2nd half	total tax
PARCEL ID	311618200			original amount	25,847.00	2.46126100	636.20	27.56	304.32	608.64
NAME	SHATTO, ANTHONY F			corrected amount	0.00	2.46126100	0.00	0.00	0.00	0.00
ADDRESS	PO BOX 61 LYONS, NE 68038	2022		additional amount						
PROPERTY DESCRIPTION	E24*L2 BLK1 LYONS			deducted amount	25,847.00					608.64
EXPLANATION TEXT: PARCEL # WAS CHANGED TO 311618400; PROPERTY SOLD AND TAXES PAID BY NEW OWNER UNDER NEW PARCEL #; THIS TAX STATEMENT SHOULD NOT HAVE BEEN ISSUED FOR THE SAME PROPERTY										
COUNTY TAX LIST CORRECTION #	168	TAX YEAR		actual valuation	tax rate	consolidated tax	tax credit	1st half	2nd half	total tax
PARCEL ID	0007042701 (PERSONAL PROPERTY)			original amount	398,814.00	1.49845300	5,976.04	0.00	2,988.02	5,976.04
NAME	LOWMAR INC.			corrected amount	42,905.00	1.49845300	642.90	0.00	321.45	642.90
ADDRESS	116 COUNTY RD 19	2023		additional amount						
PROPERTY DESCRIPTION	PERSONAL PROPERTY			deducted amount	355,909.00	1.49845300		2,666.57	2,666.57	5,333.14
EXPLANATION TEXT: TAX ACCOUNTANT FOR DEEDHOLDER FILED WRONG DEPRECIATION SCHEDULE WITH OUR OFFICE FOR 2023; CORRECTED ITEMS AS THESE WERE FOR DODGE COUNTY										
COUNTY TAX LIST CORRECTION #	169	TAX YEAR		actual valuation	tax rate	consolidated tax	tax credit	1st half	2nd half	total tax
PARCEL ID	426100600			original amount	104,544.00	1.25548000	1,312.52	114.06	65.27	130.54
NAME	WILLIAMS, PHYLLIS			corrected amount	104,544.00	1.25548000	1,312.52	114.06	332.25	664.50
ADDRESS	1650 COUNTY RD DE	2021		additional amount					266.98	533.96
PROPERTY DESCRIPTION	4.04ACR SE4NE4 4-20-9 CRAIG TWP			deducted amount						
EXPLANATION TEXT: STATE AUDIT OF INCOME; HOMESTEAD EXEMPTION REDUCED FROM 100% TO 50%										
COUNTY TAX LIST CORRECTION #	170	TAX YEAR		actual valuation	tax rate	consolidated tax	tax credit	1st half	2nd half	total tax
PARCEL ID	114200400			original amount	38,514.00	1.98805700	765.68	41.42	0.00	0.00
NAME	BARR, VICKIE ETVIR			corrected amount	38,514.00	1.98805700	765.68	41.42	362.13	724.24
ADDRESS	1701 L ST TEKAMAH	2021		additional amount					362.13	724.24
PROPERTY DESCRIPTION	L1 BLK123 TEKAMAH			deducted amount						
EXPLANATION TEXT: STATE AUDIT OF INCOME; 2021 HOMESTEAD EXEMPTION REDUCED FROM 100% TO 0%										
COUNTY TAX LIST CORRECTION #	171	TAX YEAR		actual valuation	tax rate	consolidated tax	tax credit	1st half	2nd half	total tax
PARCEL ID	112719200			original amount	94,256.00	2.23074200	2,102.60	101.38	0.00	0.00
NAME	FLEMING, ROBERT N ETUX			corrected amount	94,256.00	2.23074200	2,102.60	101.38	1,000.61	2,001.22
ADDRESS	315 GOLF LINK DR OAKLAND	2021		additional amount					1,000.61	2,001.22
PROPERTY DESCRIPTION	L3 ROGERS ADD OAKLAND			deducted amount						
EXPLANATION TEXT: STATE AUDIT OF INCOME; 2021 HOMESTEAD EXEMPTION REDUCED FROM 100% TO 0%										
COUNTY TAX LIST CORRECTION #	172	TAX YEAR		actual valuation	tax rate	consolidated tax	tax credit	1st half	2nd half	total tax
PARCEL ID	115111600			original amount	217,209.00	1.98805700	4,318.26	233.60	2,042.33	4,084.66
NAME	BEAVER, ELINOR A TRUSTEE			corrected amount	217,209.00	1.98805700	4,318.26	233.60	2,042.33	4,084.66
ADDRESS	237 VISTA CIR TEKAMAH	2021		additional amount					0.00	0.00
PROPERTY DESCRIPTION	N2L120 NORTHRIDGE COUNTRY CLUB TEKAMAH			deducted amount						
EXPLANATION TEXT: STATE AUDIT OF INCOME; 2021 HOMESTEAD EXEMPTION REDUCED FROM 70% TO 0%; PREVIOUS HOMESTEAD NOT APPLIED DUE TO HOME VALUATION EXCEEDING COUNTY LIMIT; NO NEW TAX STATEMENT NEEDED										
COUNTY TAX LIST CORRECTION #	173	TAX YEAR		actual valuation	tax rate	consolidated tax	tax credit	1st half	2nd half	total tax
PARCEL ID	110305900			original amount	49,390.00	2.23933300	1,106.02	53.12	0.00	0.00
NAME	CHAMBERLAIN, JAYMESON D ETVIR			corrected amount	49,390.00	2.23933300	1,106.02	53.12	526.45	1,052.90
ADDRESS	PO BOX 55 CRAIG	2021		additional amount					526.45	1,052.90
PROPERTY DESCRIPTION	L7-12 BLK34 FIRST ADD CRAIG			deducted amount						
EXPLANATION TEXT: STATE AUDIT OF INCOME; 2021 HOMESTEAD EXEMPTION REDUCED FROM 100% TO 0%										
COUNTY TAX LIST CORRECTION #	174	TAX YEAR		actual valuation	tax rate	consolidated tax	tax credit	1st half	2nd half	total tax
PARCEL ID	111702100			original amount	72,946.00	2.12458900	1,549.80	78.46	193.25	386.50
NAME	NELSON, ERWIN H ETUX TRUSTEES			corrected amount	72,946.00	2.12458900	1,549.80	78.46	348.22	696.44
ADDRESS	625 EVERETT ST LYONS	2021		additional amount					154.97	309.94
PROPERTY DESCRIPTION	E83*N2L3 BLK4 EVERETT ADD LYONS			deducted amount						
EXPLANATION TEXT: STATE AUDIT OF INCOME; 2021 HOMESTEAD EXEMPTION REDUCED FROM 70% TO 50%										
COUNTY TAX LIST CORRECTION #	175	TAX YEAR		actual valuation	tax rate	consolidated tax	tax credit	1st half	2nd half	total tax
PARCEL ID	113907300			original amount	43,160.00	1.98805700	858.08	46.42	0.00	0.00
NAME	ZIMMERMAN, HARRY A ETUX			corrected amount	43,160.00	1.98805700	858.08	46.42	105.52	211.04
ADDRESS	121 N 12TH ST TEKAMAH	2021		additional amount					105.52	211.04
PROPERTY DESCRIPTION	N2L14&W10*N2L3 BLK89 TEKAMAH			deducted amount						
EXPLANATION TEXT: STATE AUDIT OF INCOME; 2021 HOMESTEAD EXEMPTION REDUCED FROM 100% TO 70%										
COUNTY TAX LIST CORRECTION #	176	TAX YEAR		actual valuation	tax rate	consolidated tax	tax credit	1st half	2nd half	total tax
PARCEL ID	710700126			original amount	22,839.00	1.91056600	436.40	25.42	205.49	410.98
NAME	PORTO, JASON M ETUX			corrected amount						
ADDRESS	3026 SNOW AVENUE	2024		additional amount						102.75
PROPERTY DESCRIPTION	LOT 3026 DECATUR MARINA			deducted amount						
EXPLANATION TEXT: TAX CORRECTION FOR TREASURER'S OFFICE RECORDS; MOBILE HOME IS BEING MOVED OUT OF COUNTY; ACCELERATED ESTIMATED TAXES FOR 2024 \$34.25/MONTH X 3 MONTHS = \$102.75										

There being no further business, Vice-Chairman Schold adjourned the Burt County Board of Equalization Meeting at 12:39 P.M., upon motions by Titus and Kutchera.

ATTEST: SARAH J. FREIDEL  
BURT COUNTY CLERK

David Schold, VICE-CHAIRMAN  
BURT COUNTY BOARD OF SUPERVISORS

