

OFFICE OF THE BURT COUNTY CLERK
Burt County Board of Equalization
April 10, 2024 Minutes
TEKAMAH NE 68061

A meeting of the Burt County Board of Equalization was held April 10, 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 (4-2-2024), 1st floor courthouse bulletin board, and on the County’s Website. A 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, from the Assessor’s Office: Katie Hart, Burt County Assessor.

The meeting opened at 11:20 A.M. with Chairman Connealy informing the public that the Nebraska Open Meeting Act was posted on the wall.

Communication:

2024 Reports and Opinions of NE Dept. of Revenue - Property Tax Administrator has been completed and published. A copy has been placed on file with Co Assessor and is also available online at: www.revenue.nebraska.gov/PAD/2023-reports-and-opinions-property-tax-administrator

Tax List corrections (5):

There were five (5) Tax List corrections presented for consideration:

COUNTY TAX LIST CORRECTION #	177	TAX YEAR		actual valuation	tax rate	consolidated tax	tax credit	1st half	2nd half	total tax
PARCEL ID	020042801		original amount	289.00	1.22920700	3.58	0.00	1.79	1.79	3.58
NAME	QUADIENT INC.		corrected amount	227.00	1.22920700	2.80	0.00	1.40	1.40	2.80
ADDRESS		2023	additional amount							
PROPERTY DESCRIPTION	PERSONAL PROPERTY		deducted amount							0.78
EXPLANATION TEXT: ONE ITEM WAS DISPOSED OF IN 2022 AND NOT REMOVED FROM ACCOUNT; CORRECTION MADE										

COUNTY TAX LIST CORRECTION #	178	TAX YEAR		actual valuation	tax rate	consolidated tax	tax credit	1st half	2nd half	total tax
PARCEL ID	092062210		original amount	677,726.00	1.18925700	8,059.92	0.00	4,029.96	4,029.96	8,059.92
NAME	TED CONNEALY		corrected amount	441,614.00	1.18925700	5,251.92	0.00	2,625.96	2,625.96	5,251.92
ADDRESS		2023	additional amount							
PROPERTY DESCRIPTION	PERSONAL PROPERTY		deducted amount							2,808.00
EXPLANATION TEXT: AG ITEMS TRADED; CONFUSION BETWEEN NUMBERS REPORTED ON DEPRECIATION SCHEDULE VS ACCOUNTANT'S HANDWRITTEN NOTES; VALUATION CORRECT FOR 2022, THIS IS CORRECTION FOR 2023, ITEMS ARE CORRECT FOR 2024 SCHEDULE										

COUNTY TAX LIST CORRECTION #	179	TAX YEAR		actual valuation	tax rate	consolidated tax	tax credit	1st half	2nd half	total tax
PARCEL ID	19030401		original amount	482.00	2.08705800	10.08	0.00	6.29	6.29	12.58
NAME	STUDIO 213		corrected amount	482.00	2.08705800	10.08	0.00	5.04	5.04	10.08
ADDRESS	213 N OAKLAND AVE	2023	additional amount							
PROPERTY DESCRIPTION	PERSONAL PROPERTY		deducted amount							2.50
EXPLANATION TEXT: OWNER SIGNED DEPRECIATION SCHEDULE THAT INCLUDED ALL AG AND COMMERCIAL ITEMS; PREVIOUS STAFF DID NOT REALIZE THIS ACCOUNT WAS PART OF THE DEPRECIATION SCHEDULE; OWNER FEELS \$2.50 PENALTY IS UNFAIR BECAUSE STAFF SHOULD HAVE KNOWN THIS WAS HER STUDIO										

COUNTY TAX LIST CORRECTION #	180	TAX YEAR		actual valuation	tax rate	consolidated tax	tax credit	1st half	2nd half	total tax
PARCEL ID	17021501		original amount	8,907.00	1.44638400	128.82	0.00	64.41	64.41	128.82
NAME	WALLERSTEDT, JOSHUA D & SARA B		corrected amount	0.00	1.44638400	0.00	0.00	0.00	0.00	0.00
ADDRESS		2023	additional amount							
PROPERTY DESCRIPTION	PERSONAL PROPERTY		deducted amount							128.82
EXPLANATION TEXT: PREVIOUS STAFF ASSESSED TWO AG ITEMS ON TWO DIFFERENT SCHEDULES FOR 2023; CORRECTING TAXES ON THIS ACCOUNT; ACCOUNT BEING RETIRED FOR 2024 AS NO OTHER ITEMS AT THIS LOCATION; OWNER STATES THAT THE LOCATION OF THE ITEMS OR THE TIMING OF THE YEAR WHEN ITEMS ARE ACQUIRED SHOULD MATTER; EDUCATION PROVIDED										

COUNTY TAX LIST CORRECTION #	181	TAX YEAR		actual valuation	tax rate	consolidated tax	tax credit	1st half	2nd half	total tax
PARCEL ID	114105100		original amount	211,036.00	2.01399700	4,250.28	234.88	659.01	659.01	1,318.90
NAME	WILLIAMS, DEANE A		corrected amount	211,036.00	2.01399700	4,250.28	234.88	0.00	0.00	0.00
ADDRESS	122 S 21ST STREET TEKAMAH	2023	additional amount							
PROPERTY DESCRIPTION	L7-8 BLK2 SUMMIT HEIGHTS ADD TEKAMAH		deducted amount							1,318.90
EXPLANATION TEXT: HOMESTEAD PERCENTAGE FOR 2023 TAX STATEMENT WAS ENTERED IN ERROR; STATE APPROVED 100% EXEMPTION										

There being no objections, the Board of Equalization approved the Tax List Corrections. Upon motion by Schold, seconded by Swanson. By Roll Call Vote: Ayes - Swanson, Kutchera, Richards, Pearson, Titus, Schold and Connealy. Nays –none.

There being no further business, Chairman Connealy adjourned the Burt County Board of Equalization Meeting at 11:23 AM, upon motions by Schold and Pearson.

ATTEST: SARAH J. FREIDEL
BURT COUNTY CLERK

TED CONNEALY, CHAIRMAN
BURT COUNTY BOARD OF SUPERVISORS

1  