

OFFICE OF THE BURT COUNTY CLERK  
**Burt County Board of Equalization**  
June 11, 2025 Minutes  
TEKAMAH NE 68061

A meeting of the Burt County Board of Equalization was held June 11, 2025 in the Boardroom of the Burt County Courthouse in Tekamah, Nebraska. Notice of the meeting was given in advance thereof by Publication in the Lyons Mirror-Sun (6-5-2025) 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, Sam Titus, Carl Pearson, Jay Johnson, Paul Richards and Ted Connealy. Also present, from the Assessor's Office: Katie Hart, Burt County Assessor.

The meeting opened at 9:17 A.M. with Chairman Connealy informing the public that the Nebraska Open Meeting Act was posted on the wall.

**COMMUNICATION:**

TERC Findings & Order- Statewide Equalization: Levels of value for real property in Burt County for tax year 2025 meet the requirements of law.

**Property Valuation Adjustments:**

Katie Hart, Burt County Assessor presented valuation adjustment recommendations to the Burt County Board of Equalization.

**Undervalued/Overvalued Property: per §77-1315.01 & per §77-1504**

*see pages 2-4 for complete listing.*

The BOE reviewed and voted upon the valuation changes; upon motion by Pearson, seconded by Kutchera. Approved By Roll Call Vote: Ayes – Swanson, Kutchera, Titus, Pearson, Johnson, Richards and Connealy. Nays-none.

Updated valuation notices will be sent out, and taxpayers will have thirty days to Protest these new values if they choose to do so.

There being no further business, Chairman Connealy adjourned the Burt County Board of Equalization Meeting at 9:22 AM, upon motions by Pearson and Kutchera.

ATTEST: SARAH J. FREIDEL  
BURT COUNTY CLERK

TED CONNEALY, CHAIRMAN  
BURT COUNTY BOARD OF SUPERVISORS

*These minutes are not the official record and may be corrected. A copy of the approved official minutes is available to the public at the Clerk's Office.*

<u>PARCEL #</u>	<u>DEEDHOLDER</u>	<u>LEGAL DESCRIPTION</u>	<u>DIFFERENCE IN VALUE</u>	<u>REASON FOR CHANGE</u>	<u>OV/UV</u>
111907700	WHEFAM LLC	L4&W40'L3 BLK18 LYONS	-\$19,104.00	HOUSE DEMO IN JUNE 2024 AND SHOULD HAVE BEEN REMOVED FOR 2025 VALUES	OV
435502600	ROSENBAUM, GREG	NE4 EX 2 TRACTS 21-20-10 SUMMIT TWP	-\$270,705.00	LOT SPLIT PROCESSED AFTER CUTOFF DATE 3-19-25 (59.62 ACRES SPLIT TO NEW PARCEL 435502800)	OV
435502800	MWT EXCHANGE ACCOMMODATOR 46176 LLC	59.62AC TR NE4NW4&PTNW4NE4&PTNE4 NE4 21-20-10 SUMMIT TWP	\$336,206.00	NEW PARCEL; LOT SPLIT PROCESSED AFTER CUTOFF DATE 3-19-25 (59.62 ACRES)	UV
421503000	BACON, KELLY ETAL	NW4NW4&N2SW4NW4 EX TR 2-23-9 LOGAN TWP	-\$178,887.00	LOT SPLIT PROCESSED AFTER CUTOFF DATE 3-19-25 (2.01 ACRES AND BUILDING SPLIT TO EXISTING ADJACENT PARCEL 421503700)	OV
421503700	BACON, KELLY	8.89 ACTR W2NW4 2-23-9 LOGAN TWP	\$181,199.00	LOT SPLIT PROCESSED AFTER CUTOFF DATE 3-19-25 (2.01 ACRES AND BUILDING SPLIT FROM EXISTING ADJACENT PARCEL 421503000)	UV
421802500	SVENDSEN, CYNTHIA J (LIFE ESTATE)	N2SE4SE4&S2NE4SE4 EX2TRS 14-23-9 LOGAN TWP	-\$484,134.00	LOT SPLIT PROCESSED AFTER CUTOFF DATE 3-19-25 (7.79 ACRES WITH HOUSE AND ALL BUILDINGS SPLIT TO NEW PARCELS 421803800 AND 421803900)	OV
421803800	SVENDSEN, HEATH S & HAYDEN D	4.52ACTR SE4 14-23-9 LOGAN TWP	\$122,846.00	NEW PARCEL; LOT SPLIT PROCESSED AFTER CUTOFF DATE 3-19-25 (4.52 ACRES WITH ALL BUILDINGS SPLIT FROM EXISTING PARCEL 421802500)	UV
421803900	SVENDSEN, CYNTHIA J (LIFE ESTATE)	3.27ACTR SE4 14-23-9 LOGAN TWP	\$342,355.00	NEW PARCEL; LOT SPLIT PROCESSED AFTER CUTOFF DATE 3-19-25 (3.27 ACRES WITH HOUSE SPLIT FROM EXISTING PARCEL 421802500)	UV
424800800	HILBERS, BRENT W & ERICA A	8.38ACTR NW4NW4 24-21-8 PERSHING TWP	-\$91,626.00	LOT SPLIT PROCESSED AFTER CUTOFF DATE 3-19-25 (2.13 ACRES AND BUILDING SPLIT TO NEW PARCEL #424802400)	OV
424802400	STTL FARMS LLC	2.13ACTR NW4NW4 24-21-8 PERSHING TWP	\$88,126.00	LOT SPLIT PROCESSED AFTER CUTOFF DATE 3-19-25 (2.13 ACRES AND BUILDING SPLIT FROM ORIGINAL PARCEL #424800800)	UV
423602000	RUWE, JASON& AMY	6.61 AC TR NE4NE4 12-22-9 BELL CREEK TWP	-\$7,692.00	LOT SPLIT PROCESSED AFTER CUTOFF DATE 3-19-25 (2.127 ACRES SPLIT TO EXISTING ADJACENT PARCEL #423603100)	OV
423603100	JOHNSON, ROGER W TRUSTEE	PT E2NE4 12-22-9 BELL CREEK TWP	\$13,845.00	LOT SPLIT PROCESSED AFTER CUTOFF DATE 3-19-25 (2.127 ACRES SPLIT FROM EXISTING ADJACENT PARCEL #423602000)	UV
111303300	SMITH, SCOTT E	L12-14&W62'L11&PTLTS15&16 PROSPECT VALLEY DECATUR	-\$2,757.00	LOT SPLIT PROCESSED AFTER CUTOFF DATE 3-19-25 (SPLIT OFF 2.10 ACRES AGLAND TO NEW PARCEL #211304400)	OV
430500900	HARDEMAN, MARCO	L2-3&L4NE4EXTR 02-23-10 DECATUR TWP	-\$9,245.00	LOT SPLIT PROCESSED AFTER CUTOFF DATE 3-19-25 (.30 AGRES AG LAND SPLIT TO NEW PARCEL #430505400; ADDED SHELTERBELT TO LAND USE FOR ACCURACY)	OV
211304400	HARDEMAN, MARCO	L17-20&PTL15&PTL16 PROSPECT VALLEY DECATUR	\$11,491.00	LOT SPLIT PROCESSED AFTER CUTOFF DATE 3-19-25 (2.10 ACRES AGLAND SPLIT OFF FROM ORIGINAL PARCEL #111303300)	UV

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430505400	SMITH, SCOTT E	PTL4 NE4 2-23-10 DECATUR TWP	\$675.00	LOT SPLIT PROCESSED AFTER 3-19-25 (0.30 ACRES AG LAND SPLIT OFF FROM ORIGINAL PARCEL #430500900)	UV
431102500	GILL, DENNIS W ETAL TRUSTEES	12ACTR S2NE4 25-23-10 DECATUR TWP	\$347,604.00	LOT COMBINATION PROCESSED AFTER CUTOFF DATE 3-19-25 (ADDED HOMES AND SHEDS FROM IOLL PARCEL 731102501)	UV
731102501	JOHNSON, PATTI	IOLL WITH 2 HOMES AND 2 SHEDS IN 25-23-10	-\$347,604.00	LOT COMBINATION PROCESSED AFTER CUTOFF DATE 3-19-25 (ADDED TO LAND PARCEL 431102500)	OV
421300600	CONWAY, MICHAEL D & SUSAN C	3.10AC TR SW4SE4 31-24-9 LOGAN TWP	-\$186,967.00	LOT SPLIT PROCESSED AFTER CUTOFF DATE 3-19-25 (37.42 ACRES SPLIT TO NEW PARCEL #421303700)	OV
421303700	CONWAY, MICHAEL D & SUSAN C	SW4SE4 EXTR 31-24-9 LOGAN TWP	\$192,786.00	LOT SPLIT PROCESSED AFTER CUTOFF DATE 3-19-25 (37.42 ACRES SPLIT FROM ORIGINAL PARCEL #421300600)	UV
422200500	SMITH, LEE & ANGELA	12.11ACTR NE4NE4 32-23-9 LOGAN TWP	-\$629,313.00	LOT SPLIT PROCESSED AFTER CUTOFF DATE 3-19-25 (112.04 ACRES SPLIT TO NEW PARCEL #422201600)	OV
422201600	SMITH, LEE & ANGELA	PTN2NE4 EXTR &S2NE4 32-23- 9 LOGAN TWP	\$653,186.00	LOT SPLIT PROCESSED AFTER CUTOFF DATE 3-19-25 (112.04 ACRES SPLIT FROM ORIGINAL PARCEL #422200500)	UV
431200600	ANDERSON, JEFFREY H & DENISE L	4.43AC TR SW4 31-23-10 DECATUR TWP	-\$84,208.00	LOT SPLIT PROCESSED AFTER CUTOFF DATE 3-19-25 (14.94 ACRES SPLIT TO NEW PARCEL #431201500)	OV
431201500	ANDERSON, JEFFREY H & DENISE L	14.94AC TR SW4 31-23-10 DECATUR TWP	\$85,262.00	LOT SPLIT PROCESSED AFTER CUTOFF DATE 3-19-25 (14.94 ACRES SPLIT FROM ORIGINAL PARCEL #431200600)	UV
423501000	CHRISTENSEN, FRED & SANDRA K	7.06AC TR SW4 3-22-9 BELLCREEK TWP	-\$143,914.00	LOT SPLIT PROCESSED AFTER CUTOFF DATE 3-19-25 (AGLAND AND BIN SITE SPLIT TO NEW PARCEL #423503800 AND 423503700)	OV
423503800	CHRISTENSEN, FRED & SANDRA K	S2SW4SW4 EX2TRS 3-22-9 BELLCREEK TWP	\$50,123.00	LOT SPLIT PROCESSED AFTER CUTOFF DATE 3-19-25 (11.32 ACRE AGLAND SPLIT FROM ORIGINAL PARCEL #423501000)	UV
423503700	CHRISTENSEN, FRED & SANDRA K	1.62AC TR SW4 3-22-9 BELLCREEK TWP	\$71,645.00	LOT SPLIT PROCESSED AFTER CUTOFF DATE 3-19-25 (1.62 ACRE BIN SITE SPLIT FROM ORIGINAL PARCEL #423501000)	UV
434904400	KELLY IV, JAMES F & LIZA M TRUSTEES	PT NE4 34-21-10 SUMMIT TWP	-\$244,569.00	LOT SPLIT PROCESSED AFTER CUTOFF DATE 3-19-25 (4.0 ACRES AND HOME SPLIT TO NEW PARCEL #434904700)	OV
434904700	HEATON, LISA L & FIMBRES, BRIAN R	4AC TR SE4NE4 34-21-10 SUMMIT TWP	\$292,647.00	LOT SPLIT PROCESSED AFTER CUTOFF DATE 3-19-25 (4.0 ACRES AND HOME SPLIT FROM ORIGINAL PARCEL #434904400)	UV
434801900	UHING, MICHAEL F & KATERINE A	3.33AC TR NW4NW4 30-21- 10 SUMMIT TWP	-\$304,034.00	LOT SPLIT PROCESSED AFTER CUTOFF DATE 3-19-25 (76.32 ACRES AGLAND AND BUILDINGS SPLIT TO NEW PARCEL #434803300)	OV
434803300	UHING, MICHAEL F & KATERINE A	W2NW4&PTSW4SW4 S OF RR EX TR 30-21-10 SUMMIT TWP	\$304,034.00	LOT SPLIT PROCESSED AFTER CUTOFF DATE 3-19-25 (76.32 ACRES AGLAND AND BUILDINGS SPLIT FROM ORIGINAL PARCEL #434801900)	UV
422400600	MCKENZIE, MICHAEL I & MELINDA	TRSE4SE4 35-23-9 LOGAN TWP	-\$46,496.00	LOT SPLIT PROCESSED AFTER CUTOFF DATE 3-19-25 (4.29 ACRES AGLAND SPLIT TO ADJACENT EXISTING PARCEL #422401300)	OV

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422401300	MCKENZIE, MICHAEL I	SE4EXTR 35-23-9 LOGAN TWP	\$22,971.00	LOT SPLIT PROCESSED AFTER CUTOFF DATE 3-19-25 (4.29 ACRES AGLAND SPLIT FROM ADJACENT EXISTING PARCEL #422400600)	UV
436001500	BRODERSEN FARMS INC	6.58AC TR SW4NW4 7-21-12 ARIZONA TWP	\$808.00	LOT SPLIT PROCESSED AFTER CUTOFF DATE 3-19-25 (REDUCED DRY AND GRASS ACRES AND ADDED 3.85 ACRES OF WRP FROM ADJACENT EXISTING PARCEL #436007000) (RETIRED))	UV
436007100	BRODERSEN FARMS, INC	12.46 AC TR SW4NW4 7-21- 12 ARIZONA TWP	\$2,846.00	LOT SPLIT PROCESSED AFTER CUTOFF DATE 3-19-25 (ADDING 1.59 ACRES OF AGLAND FROM ADJACENT EXISTING PARCEL #436001500)	UV
435500900	KELLY IV, JAMES F & LIZA M TRUSTEES	TRNE4&TRNE4NW4 21-20-10 SUMMIT TWP	-\$567.00	15X7 METAL SHED WAS VALUED; THIS IS ACTUALLY A COVERED ENTRANCE TO AN UNDERGROUND STORM SHELTER AND SHOULD NOT BE VALUED	OV
434400400	HABER, KEVIN E & KRISTINE D	17.34 AC TR N2 1-21-10 SUMMIT TWP	-\$1,744.00	12X10 DECK NEXT TO HOT TUB IS NOT A PERMANENT STRUCTURE; REMOVED FROM VALUE	OV
114608200	ECKLEY, RICHARD E	N2L2&3 BLK192 TEKAMAH	\$21,694.00	PER OWNER REQUEST, COMBINED WITH ADJACENT PARCEL #114606900 (RETIRED)	UV
114205100	KELLY FIVE LLC	L6&E10'L5 BLK148 TEKAMAH	-\$150.00	4X8 BLOCK SHED WAS VALUED; THIS IS ACTUALLY A COVERED ENTRANCE TO AN UNDERGROUND CELLAR AND SHOULD NOT BE VALUED	OV
311003300	P&L TRUCKING INC.	L13-16 BLK9 DECATUR	-\$10,000.00	4 SHIPPING CONTAINERS ARE LICENSED AND SHOULD NOT BE VALUED	OV