

OFFICE OF THE BURT COUNTY CLERK
Burt County Board of Equalization
July 15-16, 2025 Minutes
TEKAMAH NE 68061

A meeting of the Burt County Board of Equalization was held July 15, 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 (7/10/2025), on the 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. Supervisors Present were: Gary "Bird" Swanson, Jeff Kutchera, Sam Titus, Carl Pearson, Jay W. Johnson, Paul Richards and Ted Connealy. Present from the Assessor's Office: Katie Hart, Burt County Assessor.

The meeting was opened at 9:02 A.M. with the Pledge of Allegiance. Chairman Connealy informed the public that the Open Meeting Act was displayed on the wall.

The agenda was approved, upon motion by Kutchera, seconded by Pearson. By Roll Call Vote: Ayes – Swanson, Kutchera, Titus, Pearson, Johnson, Richards and Connealy. Nays – none.

Undervalued/Overvalued Property: per §77-1315.01 & per §77-1504
see page 3

The BOE reviewed and voted upon the valuation changes; upon motion by Titus, 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.

Approval for Extension of Homestead Filing Deadline:

Assessor Hart explained that constituents who missed the filing deadline for Homestead Applications have a right to ask for an extension of the deadline (until July 20th). Upon motion by Richards, seconded by Johnson, the board approved extension for homestead filings. Approved By Roll Call Vote: Ayes – Swanson, Kutchera, Titus, Pearson, Johnson, Richards and Connealy. Nays- none.

(1) Carol L. Carr (2) Vivian Forks (3) Vanessa Strom (4) Jack & Gisela Faudel

Form 425's (Report of Destroyed Real Property): Form 425's are not due until July 15, therefore all 425's will be reviewed and acted upon during the July 25, 2025 BOE meeting.

Form 422's (Property Valuation Protests): 82 were filed for 2025

Public Hearings for 2025 Property Valuation Protests. Public Hearings were held from 9:24 A.M. - 12:29 P.M., the board recessed for lunch, public hearings were opened back up and continued from 1:19 P.M. - 3:09 P.M.

**see page 4 for Tuesday's schedule and names*

With not enough time to hold all requested appointments in one day, the board returned July 16th to finish hearings for 2025 Protests.

The meeting adjourned at 3:10 P.M. upon motions by Richards and Swanson.

ATTEST: SARAH J. FREIDEL
BURT COUNTY CLERK

TED CONNEALY, CHAIRMAN
BURT COUNTY BOARD OF EQUALIZATION

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TEKAMAH NE 68061

A meeting of the Burt County Board of Equalization was held July 16, 2025 in the Boardroom of the Burt County Courthouse in Tekamah, Nebraska; this meeting is a continuation from July 15, 2025 BOE meeting. Supervisors Present were: Gary “Bird” Swanson, Jeff Kutchera, Sam Titus, Carl Pearson, Jay W. Johnson, Paul Richards and Ted Connealy. Present from the Assessor’s Office: Katie Hart, Burt County Assessor.

The meeting was opened at 9:01 A.M. with the Pledge of Allegiance. Chairman Connealy informed the public that the Open Meeting Act was displayed on the wall.

The agenda is a continuation of July 15, 2025 meeting.

Public Hearings were continued for 2025 Property Valuation Protests.
Public Hearings were held from 9:01 A.M. - 11:30 A.M.

**see page 5 for Wednesday’s schedule and names*

FINAL DECISIONS on all Form 422’s filed will be made during the July 25, 2025 BOE meeting.

The meeting adjourned at 11:31 A.M. upon motions by Kutchera and Richards.
The next BOE meeting will be held July 25, 2025.

ATTEST: SARAH J. FREIDEL
BURT COUNTY CLERK

TED CONNEALY, CHAIRMAN
BURT COUNTY BOARD OF EQUALIZATION

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.

Undervalued/Overvalued Property:

PARCEL #	DEEDHOLDER	LEGAL DESCRIPTION	DIFFERENCE IN	REASON FOR CHANGE	OV/UV
			VALUE		
423901400	BRAY, ROGER A	2.17ACTR IN NE4NE4 23-22-9 BELLCREEK TWP	-\$53,001.00	HOUSE IS UNLIVABLE; NO UTILITIES; PLANS TO BE TORN DOWN	OV
435501800	SORENSEN, STEVEN L	4.02ACTR SE4SW4 16-20-10 SUMMIT TWP	\$47,500.00	NEW HOME COMPLETED FOR 2025 VALUES; HOME SITE VALUE WAS NOT ADDED	UV
434600400	SNOW, KIMBERLY L	3.62ACTR PT L6 (PT NE4NW4) 15-21-10 SUMMIT TWP	-\$25,013.00	LOT SPLIT PROCESSED AFTER CUTOFF DATE 3-19-25; PROCESSED THROUGH ZONING DEPARTMENT	OV
434605400	SNOW, AARON R & TARA	7.58 AC TR NE4NW4 15-21-10 SUMMIT TWP	\$13,936.00	LOT SPLIT PROCESSED AFTER CUTOFF DATE 3-19-25; PROCESSED THROUGH ZONING DEPARTMENT	UV
431601400	NEBRASKA GAME & PARKS COMMISSION	4.7ACTR SE4NE4 6-23-11 QUINNEBAUGH TWP	\$8,008.00	NE GAME & PARKS COMMISSION IS ASSESSED VALUE AND PAY IN LIEU OF TAXES; PREVIOUSLY NOT DONE CORRECTLY	UV
431601700	NEBRASKA GAME & PARKS COMMISSION	130ACTR E2NW4 SEC 5 5-23-11 QUINNEBAUGH TWP	\$81,175.00	NE GAME & PARKS COMMISSION IS ASSESSED VALUE AND PAY IN LIEU OF TAXES; PREVIOUSLY NOT DONE CORRECTLY	UV
424702500	UEHLING, JAY & SHERYL	N2SW4 22-21-8 PERSHING TWP	-\$469.00	LOT SPLIT PROCESSED AFTER CUTOFF DATE 3-19-25; PROCESSED THROUGH ZONING DEPARTMENT	OV
424703200	UEHLING, JAY & SHERYL	S2SW4 (EX CEMETERY) 22-21-8 PERSHING TWP	\$7,424.00	LOT SPLIT PROCESSED AFTER CUTOFF DATE 3-19-25; PROCESSED THROUGH ZONING DEPARTMENT	UV
435401900	PRICE, JOHN R	7.93 AC TR S2SW4 19-20-10 SUMMIT TWP	-\$401,098.00	LOT SPLIT PROCESSED AFTER CUTOFF DATE 3-19-25; PROCESSED THROUGH ZONING DEPARTMENT	OV
435402900	PRICE, JOHN R	S2SW4 EX 7.93 AC TR 19-20-10 SUMMIT TWP	\$392,911.00	LOT SPLIT PROCESSED AFTER CUTOFF DATE 3-19-25; PROCESSED THROUGH ZONING DEPARTMENT	UV
423200100	RICHARDS, ROLAND TRUSTEE	NW4 27-22-8 OAKLAND TWP	-\$140,193.00	MOVED TWO GRAIN BINS TO IOLL PARCEL #723200100	OV
723200100	RICHARDS, TERRY	IOLL: NW4 27-22-8 OAKLAND TWP (2 GRAIN BINS)	\$140,193.00	MOVED TWO GRAIN BINS FROM ORIGINAL PARCEL #423200100	UV
			\$ 71,373.00		

2025 BURT COUNTY BOARD OF EQUALIZATION VALUATION PROTESTS			
Tues., July 15, 2025 - Hearings			
TIME	NUMBER	NAME	PRESENT / Who Spoke
	1	Theodore Bolamperti II & Christina Ziskey	
	2	Chris & Kathy Faucher	
WEDNESDAY	3	Jerry & Shirley Leiding	RESCH. TO WED.
	4	Kent & Terri Hoeneman	
	5		
	6	Lorie R. & Duane Aulston	
	7	Patricia J. & Michael T. Gaines	
	8	Kitty K. McNeill	
	9	Dave W. & Sheri R. McArdle	
9:30 AM	10	Harold D. Jr. & Helen C. Ross	Harold - photos submitted
	11	Erik N. Jackson	
	12	Randall C. Redding	
	13	Cass & Beck, LLC	
	14		
	15		
	16	Ashley Schild	
	17	J. Brooks & Jane E. Larson	
	18	Megan Swift	
9:45 AM	19	Roger Bignell	Roger - photos submitted
10:00 AM	20	William K. & Dawne M. Price	Bill - photos submitted
	21	Corey & Makenna McCulloch	
	22	Jack L. & Helen K. Huffman	
	23	Troy Glup	
10:15 AM	24	Larry Rogers	Larry
	25	Thomas John Harris	
	26	Walter Graham Jr.	
	27	Curly Ki Ag, LLC	
10:30 AM	28	Jason Urbanec	Jason & Blaine Bockelman, banker
10:45 AM	29	Evan Bisson	Evan
	30	Back Water LLC	
11:00 AM	31	Quinn & Mackenzie Charling	Mackenzie
	32	Pamela Schink	
	33	Kirk S. & Vicky L. Barr	
11:15 AM	34	David J. & Jeanne M. Pleuler	David & Jeanne - photos submitted
WEDNESDAY	35	Jerimie A. & Kristi Logan	RESCH. TO WED.
11:30 AM	36	Robert B. Skinner	
	37		
	38	Scott A. & Lisa Ann Thompson	
	39	Henry & Megan Unwin	
	40	Michael J. & Susan A. Larsen	
	41	Trent J. & Katie A. Leichter	
	42	Shur Shot Sporting, LLC	
	43	Dane R. & Kayla Eisenmenger	
	44	Allysa LD Bonneau	
11:45 AM	45	Darin P Bonneau	Darin
1:30 PM	46	Zachary Swift	Zach
1:45 PM	47	Mark & Michelle Smith	Mark
2:00 PM	48	Jeremy & Jasmine Helzer	Jasmine
2:15 PM	49	Jay & Tami Hovendick	Tami
	50	Jared Barr	
2:30 PM	51	Liza & James Kelly / Kelly Five LLC	Liza & James
	52		
	53		
	54		

2025 BURT COUNTY BOARD OF EQUALIZATION VALUATION PROTESTS			
Wed., July 16, 2025 - Hearings			
TIME	NUMBER	NAME	PRESENT / Who Spoke
9:15 AM	55	Ashley Uhing	Terra Uhing
	56	Brett Uhing	Terra submtted written from Brett
	57	D&K Uhing Farms	Terra - written statement #57-63
	58	D&K Uhing Farms	
	59	D&K Uhing Farms	
	60	D&K Uhing Farms	
	61	D&K Uhing Farms	
	62	D&K Uhing Farms	
	63	D&K Uhing Farms	
	64	John P. Kraucunas	
	65		
9:45 AM	66	Theresa A. & David P. Nelson	Theresa - packet
10:00 AM	67	Cecil V. & Kerry G. Henson	Cecil - pictures
	68	Robert L. Beedle III	
	69	Four Boys Farm LLC	
	70	Levi Warren	
	71	Justin Punke	
10:15 AM	72	Ciara Wrage	No Show
	73	Cynthia Tranmer	
	74		
10:30 AM	75	Drew J. & Deanna J. Palmer	Drew - handouts
	76	EDM Properties	
	77	Hardsteel	
	78	Hardeman & Sons Inc.	
	79	Cornelis N & Hardeman-Winters	
	80		
	81		
10:45 AM	82	Tyler P. & Melissa M. Vacha	Tyler
	END OF 2025 PROTESTS - 82 total protests filed		
11:00 AM	35	Jerimie A. & Kristi Logan	Jerimie - handouts
11:15 AM	3	Jerry & Shirley Leiding	Jerry