

OFFICE OF THE BURT COUNTY CLERK
Minutes of the Burt County Board of Supervisors
January 12, 2016
TEKAMAH NE 68061

The Burt County Board of Supervisors met in regular session on Tuesday, January 12, 2016 in the Boardroom of the Burt County Courthouse in Tekamah, Nebraska, pursuant to adjournment of their last meeting. Notice of the meeting was given in advance thereof by Publication in the Lyons Mirror-Sun, upon a 1st floor bulletin board within the courthouse and on the County's Website. A copy of the proof of publication is on file in the office of the County Clerk. The following members were present: Cliff Morrow, David Schold, Greg Brummond, Ted Connealy and Gerald Newill. Absent: Matt Connealy and Perry Rogers.

The meeting opened at 9:00 A.M. upon motion by Newill, seconded by Schold, with roll call vote as follows: Ayes – Schold, Brummond, T.Connealy, Newill and Morrow. Nays – none. Absent: M.Connealy and Rogers. County Clerk Sarah Freidel informed the public that the Nebraska Open Meeting Act is posted on the wall.

The first order of business was **reorganization**. County Clerk Freidel asked for nominations for Chairman of the Board. Schold motioned to nominate Clifford Morrow, and Brummond seconded the motion. Schold moved that the nominations cease and that Morrow be elected Chairman of the Board for 2016. The motion was seconded by Newill, with roll call vote as follows: Ayes – Schold, Brummond, T.Connealy, Newill and Morrow. Nays – none. Absent - M.Connealy and Rogers.

The next order of business, also part of reorganization, was to appoint a Vice-Chairman. Chairman Morrow asked for nominations for Vice-Chairman of the Board. Newill moved to nominate Matt Connealy, and T.Connealy seconded the motion. Schold moved that the nominations cease and that Matt Connealy be elected Vice-Chairman of the Board for 2016. The motion was seconded by Brummond, with roll call vote as follows: Ayes – Schold, Brummond, T.Connealy, Newill and Morrow. Nays – none. Absent - M.Connealy and Rogers.

Upon motion by Schold, seconded by Brummond the agenda was approved, with roll call vote as follows: Ayes - Schold, Brummond, T.Connealy, Newill and Morrow. Nays – none. Absent - M.Connealy and Rogers.

The County Clerk Report of Fees, the County Court Report of fines, the District Court Fee Report and the Zoning Report for December, as well as the Sheriff's Quarterly Reports and the Treasurer's 6 Month Report, were approved upon motion by Schold, seconded by T.Connealy, with roll call vote as follows: Ayes – Schold, Brummond, T.Connealy, Newill and Morrow. Nays – none. Absent - M.Connealy and Rogers.

The minutes of the last meeting were approved upon motion by Newill, seconded by T.Connealy, with roll call vote as follows: Ayes – Schold, Brummond, T.Connealy, Newill and Morrow. Nays – none. Absent - M.Connealy and Rogers.

The following Miscellaneous Receipts in the amount of \$1,337,440.50, along with the Fund Balance Report, were approved upon motion by Newill, seconded by Schold, with roll

call vote as follows: Ayes – Schold, Brummond, T.Connealy, Newill and Morrow. Nays – none. Absent - M.Connealy and Rogers.

TOBACCO LICENSE	20.00
ZONING PERMITS	75.00
CO CLERK-FILING & RECORDING FEES	3,530.00
CO CLERK-DOC STAMPS (COUNTY SHARE)	2,110.29
CO CLERK-MISC FEES	140.75
CO CLERK-POLITICAL FILING FEES	130.92
DISTRICT COURT-FILING FEES	100.00
DISTRICT COURT-COURT COST REFUNDS	25.00
DISTRICT COURT-MISC FEES & REVENUE	275.00
DISTRICT COURT-FEES & COST	5.00
DEPT SOCIAL SERVICES	6,415.54
CO COURT-MISC FEES	313.80
ELECTION REIMBURSEMENT	2,234.40
CO SHERIFF-SERVICE FEES	675.00
CO SHERIFF-MILEAGE & COSTS	625.91
INTOX	75.00
TITLE INSPECTIONS	360.00
GUN PERMITS	145.00
CO ATTNY FEES-CHECK COLLECTION	130.00
CHILD SUPPORT ENFORCEMENT	7,547.84
INTEREST ON INVESTMENTS	63.47
MISC REVENUE	1,753.78
HIGHWAY/STREET ALLOCATION	80,964.71
ROAD-MISC REVENUE: MOTOR VEHICLE CORRECT	20,275.99
ROAD-MISC REVENUE: TRANSFER	1,200,000.00
CO CLERK-PRESERVATION & MODERNIZATION	620.00
STOP	650.00
INHERITANCE TAX	51.16
PLAT BOOKS	68.00
911 WIRELESS SERVICE FUND	4,764.87
COUNTY 911 SURCHARGE	2,117.00
COUNTY COURT FINES-REGULAR	5,670.00
LYONS FIRE -GENERAL	124.88
LYONS FIRE -BOND	19.79
OAKLAND CITY -GENERAL	30.00
TEKAMAH CITY -GENERAL	15.00
PRO RATE	10,493.23
PRO RATE: MOTOR VEHICLE CORRECT	-20,275.99
IN LIEU TAXES-1957 PRIOR	5,100.16

Allen Soll came before the Board to present information on what airports do for the community and to request to keep Airport Road (CR. G) in the County Road Plans.

The Board discussed current and possible future projects for the 1 and 6 Year Road Plan with Highway Superintendent Peggy Smith. The maintenance of various asphalt roads was discussed briefly; the board requested that Smith make up a list of all asphalt roads in

the County, and the plan start including maintenance of an asphalt road pulled from a rotating list of these roads. The public hearing for the 1 and 6 year Road Plan will be held January 28, 2016.

Board Member Brummond offered the following resolution and moved for its adoption:

RESOLUTION #2016-01

BE IT RESOLVED that the County Treasurer be authorized to deposit funds in excess of the capital and surplus in any depository designated for county funds, provided such depository furnish the proper securities as provided by law, and that the Treasurer be and she hereby is, authorized to invest surplus funds, if there be any, in United States Treasury bills or certificates of deposit in the following financial institutions: First Nebraska Bank, Decatur, First National Bank Northeast, Tekamah, and Washington County Bank, Tekamah.

DATED this 12th day of January, 2016, at Tekamah, Nebraska.

ATTEST: SARAH J. FREIDEL
BURT COUNTY CLERK

CLIFFORD L. MORROW, CHAIRMAN
BURT COUNTY BOARD OF SUPERVISORS

Board Member Schold seconded the motion, and Board Chairman Morrow declared it adopted, with roll call vote as follows: Schold, Brummond, T.Connealy, Newill and Morrow. Nays – none. Absent - M.Connealy and Rogers.

Schold moved the Board recess at 9:53 AM for *Board of Equalization*, Newill seconded, with roll call vote as follows: Ayes –Schold, Brummond, T.Connealy, Newill and Morrow. Nays – none. Absent - M.Connealy and Rogers.

The Burt County Board of Supervisors reconvened at 10:00 AM upon motion by Newill, seconded by Schold, with roll call vote as follows: Ayes –Schold, Brummond, T.Connealy, Newill and Morrow. Nays – none. Absent - M.Connealy and Rogers.

Upon motion by T.Connealy, seconded by Newill, Chairman Morrow signed an **agreement with Nebraska Dept of Roads concerning land survey corners** for a highway improvement project on Hwy 32 from Oakland to Tekamah, Burt County. Roll call vote as follows: Ayes –Schold, Brummond, T.Connealy, Newill and Morrow. Nays –none. Absent - M.Connealy and Rogers.

Discussions were held regarding the formation of a County Burial Committee, no action was taken at this time.

As part of reorganization for 2016, the Board reviewed the following **board committee appointments** as of January 2016.

BURT COUNTY BOARD APPOINTMENTS - 2016

Clifford Morrow	Elkhorn- Logan Valley Public Health Dept
Gerald Newill	Region IV Heartland of Nebraska Board
Ted Connealy	Northeast Nebraska Community Action Partnership (NENCAP) Burt County Economic Development Board Burt County Roads Committee –Supervisor Representative

Greg Brummond Northeast Nebraska Juvenile Services – alternate
Burt County Economic Development Board
Burt County Roads Committee –Supervisor Representative

Matt Connealy North Star & Region IV Services
Region 5/6 Homeland Security
Northeast Nebraska Waste Coalition-alternate

Perry Rogers Nebraska Loess Hills RC & D Council
Northeast Nebraska Juvenile Services

David Schold N.E. Nebraska Area Agency on Aging –Governing Board
N.E. Nebraska Waste Coalition, Advisory & Governing Board
Burt County Roads Committee –Supervisor Representative
Burt County Grievance Board-Supervisor Representative

All of the Burt County Supervisors are on the Burt County Weed Board.

The Board **designated the Burt County Website as an additional method of providing meeting dates, holiday closing dates, notice of meetings and other publications for Burt County business.**

Upon motion by Brummond, seconded by Newill, the **Board appointed Peggy Smith as Burt County Highway Superintendent for 2016**, with roll call vote as follows: Ayes – Schold, Brummond, T.Connealy, Newill and Morrow. Nays – none. Absent - M.Connealy and Rogers.

Upon motion by Brummond, seconded by T.Connealy, the Board approved a **cost of living raise** of 2.5%, with roll call vote as follows: Ayes – Schold, Brummond, T.Connealy, Newill and Morrow. Nays – none. Absent - M.Connealy and Rogers.

Scott Japp came to ask the Board what they had learned at the NACO meetings in December about a couple of pieces of Legislation.

The Road Committee passed pictures of a current pup in the roads fleet that has a cracked tongue and can no longer be used. It is a **1984 pup** that will be **traded in toward the purchase of a new or replacement pup.**

Smith had a couple of quotes to share:

Truck Equipment Service Co	new Cornhusker w/TESCO box	\$41,958.21
RDO Truck Center	used Cornhusker	\$26,950.00

Newill made a motion to give authority to the Road Committee to negotiate the purchase of a new or used pup, Brummond seconded, with roll call vote as follows: Ayes – Schold, Brummond, T.Connealy, Newill and Morrow. Nays – none. Absent - M.Connealy and Rogers.

There being no further business to come before the Board at this time, the Board adjourned at 11:20 A.M. until 9:00 A.M. January 28, 2016.

ATTEST: SARAH J. FREIDEL
BURT COUNTY CLERK

CLIFFORD L. MORROW, 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.

OFFICE OF THE BURT COUNTY CLERK
Burt County Board of Equalization
January 28, 2016 Minutes
TEKAMAH NE 68061

A meeting of the Burt County Board of Equalization was held January 28, 2016 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 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: Cliff Morrow, David Schold, Greg Brummond, Matt Connealy, Perry Rogers, Ted Connealy and Gerald Newill.

The meeting opened at 10:00 A.M. with Chairman Morrow informing the public that the Nebraska Open Meeting Act was posted on the wall.

Deputy County Assessor Jeanice Bowers presented the following Tax List Correction: \$93.74 was added to GE Equipment Small Ticket LLC Series tax amount due for a tax list correction of Personal Property, correction was due to a clerical error of a copier being left off of their Personal Property Schedule.

There being no objections or comment, the Board of Equalization approved the Tax List Correction. Upon motion by M.Connealy, seconded by T.Connealy, with roll call vote as follows: Ayes – Schold, Brummond, M.Connealy, Rogers, T.Connealy, Newill and Morrow. Nays –none.

Pursuant to Nebraska Statute, Form 451 Exemption Applications are due to be considered by the Burt County Board of Equalization in this year 2016 (a year evenly divisible by four).

Chairman Morrow declared a Public Hearing to consider 451 Exemption Applications open at 10:03 A.M. Following public questions of 451 procedures of meeting attendance, the Chairman declared the Public Hearing closed at 10:11 A.M.

Having no public objection, the Board of Equalization approved the 451 Exemption Applications- listing on page 2. Upon motion by Newill, seconded by Brummond, with roll call vote as follows: Ayes – Schold, Brummond, M.Connealy, Rogers, T.Connealy, Newill and Morrow Nays-none.

There being no further business, Chairman Morrow adjourned the Burt County Board of Equalization Meeting at 10:13 AM.

ATTEST: SARAH J. FREIDEL
BURT COUNTY CLERK

CLIFFORD L. MORROW, CHAIRMAN
BURT COUNTY BOARD OF
SUPERVISORS

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2016 Exemption Applications – Form 451

FOR RELIGIOUS PURPOSES

Craig -First Presbyterian Church
Craig -Methodist Church
Church of Jesus Christ-Decatur Restoration Branch
Decatur -Holy Family Church
Holy Family Catholic Church Cemetery (Decatur TWP)
Decatur -Methodist Church
Decatur -Trinity Lutheran Church
Decatur -Word of Life Ministries
Lyons -Assembly of God Church
Lyons -Bethany Evangelical Lutheran Church & Parsonage
Lyons -First Presbyterian Church
Lyons -Memorial United Methodist Church
Lyons -St. Joseph's Church & Parsonage
St. Joseph's Holy Cross Cemetery (Everett TWP)
Oakland -Evangelical Free Church
Grace Lutheran Evangelical Cemetery (Bell Creek TWP)
Oakland -First Baptist Church
Oakland -First Lutheran Church
Oakland -First United Methodist Church
Tekamah -Emmanuel Evangelical Lutheran Church & Parsonage
Tekamah -Faith Family Baptist Church
Tekamah -First Baptist Church
Tekamah -First Presbyterian Church
Tekamah -St. Patrick's Catholic Church
Tekamah -St. Patrick's Catholic Church Parsonage
Tekamah -United Methodist Church
Arizona Cemetery (Arizona TWP)
St. John's Evangelical Lutheran Church & Cemetery (Bellcreek TWP)
Alder Grove Methodist Church & Cemetery (Craig TWP)
Westside Cemetery (Oakland TWP)
Salem Evangelical Covenant Church & Cemetery (Pershing TWP)
Riverside Baptist Church (Riverside TWP)
7th Day Adventists Church (Silvercreek TWP)
Silvercreek Cemetery (Silvercreek TWP)

FOR CHARITABLE, EDUCATIONAL & NON-PROFIT PURPOSES

Burt County Museum – Tekamah (3)
Craig American Legion Post No. 127
Decatur -Burgess Health Center (Personal Property)
Decatur Museum Inc. (2)
Lyons -the Granary Foundation
Lyons -Happy Days Senior Citizens Center
Lyons Clinic – Oakland Mercy Hospital
Oakland Mercy Hospital & Clinic
Oakland -Golden Oaks Center Inc.
Oakland Lodge No. 91
Oakland -Swedish Heritage Center
Oakland -Veterans Organization
Tekamah Clinic – Oakland Mercy Hospital
Tekamah Clinic - Memorial Community Hospital
Tekamah -Lions Club (Personal Property)
Tekamah -Orville & Willa Chatt Senior Center (Personal Property)
Tekamah Templecraft Association, Inc.
Tekamah -Veterans of Foreign Wars

OFFICE OF THE BURT COUNTY CLERK

Burt County Board of Equalization

April 12, 2016 Minutes

TEKAMAH NE 68061

A meeting of the Burt County Board of Equalization was held April 12, 2016 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 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: Cliff Morrow, David Schold, Greg Brummond, Matt Connealy, Perry Rogers, Ted Connealy and Gerald Newill.

The meeting opened at 9:19 A.M. with Chairman Morrow informing the public that the Nebraska Open Meeting Act was posted on the wall.

Noted and placed on file: a letter of order for a single commissioner hearing from Nebraska Tax Equalization and Review Commission (TERC) in regards to an appeal from Lynn F. Bluml (Burt County 2015 Protests, #19). Joni Renshaw was present to discuss this with the Board, she explained that Deputy Attorney Ed Talbot will reply with a request for a hearing with a 3 panel board. Those planning to appear on behalf of Burt County at the Hearing will be: Frank Barron, County Attorney; Ed Talbot, Deputy County Attorney; Joni Renshaw, Assessor.

Chairman Morrow declared that a Public Hearing for the purpose of considering Motor Vehicle Tax Exemptions be open at 9:31 AM. County Treasurer Karen Grass recommended approval for the following Application for Exemption from Motor Vehicle Tax: Center for Rural Affairs (2 vehicles) There being no objections or public comment, Chairman Morrow declared that the Public Hearing be closed at 9:32 AM. Upon motion by Rogers, seconded by Newill, the Board of Equalization approved the Motor Vehicle Exemptions, with roll call vote as follows: Ayes – Brummond, M.Connealy, Schold, Rogers, T.Connealy, Newill and Morrow. Nays –none.

County Assessor Joni Renshaw presented the following Tax List Corrections: \$2,463.20 was credited to Neutral Path Communications for a tax list correction of Personal Property, correction was to remove the colocation hut from the Personal Property schedule because it is on their Real Estate Tax Rolls. \$841.14 was credited to Donnelly Farms, Inc for a tax list correction of Personal Property, correction was due to a clerical error of value. \$809.24 was credited to Ag Co Finance, LLC for a tax list correction of Personal Property, correction was due to a wrong acquisition date for a Rogator on the Personal Property Schedule, refund for depreciation value. There being no objections or comment, the Board of Equalization approved the Tax List Corrections. Upon motion by Rogers, seconded by T.Connealy, with roll call vote as follows: Ayes – Schold, Brummond, M.Connealy, Rogers, T.Connealy, Newill and Morrow. Nays – none.

There being no further business, Chairman Morrow adjourned the Burt County Board of Equalization Meeting at 9:37 AM.

ATTEST: SARAH J. FREIDEL
BURT COUNTY CLERK

CLIFFORD L. MORROW, CHAIRMAN
BURT COUNTY BOARD OF SUPERVISORS

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OFFICE OF THE BURT COUNTY CLERK

Burt County Board of Equalization

April 29, 2016 Minutes

TEKAMAH NE 68061

A meeting of the Burt County Board of Equalization was held April 29, 2016 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 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: Cliff Morrow, David Schold, Greg Brummond, Matt Connealy, Perry Rogers, Ted Connealy and Gerald Newill.

The meeting opened at 10:51 A.M. with Chairman Morrow informing the public that the Nebraska Open Meeting Act was posted on the wall.

Chairman Morrow declared that a Public Hearing for the purpose of considering a change in a Property Tax Exemption be open at 10:52 AM. Deputy County Assessor Jeanice Bowers explained the First Presbyterian Church in Lyons has a parsonage that needs to go back onto the tax rolls (effective as of April 1, 2016) because the church is renting out the house. There being no public questions or comments to the assessor's request, Chairman Morrow declared the Public Hearing closed at 10:53 AM.

The Board of Equalization agreed with the need to place L.13-14, Blk. 30, Second Addition, Lyons, Burt County, NE back on the tax rolls, upon motion by M.Connealy, seconded by Schold, with roll call vote as follows: Ayes – Brummond, M.Connealy, Schold, Rogers, T.Connealy, Newill and Morrow. Nays –none. Assessor Joni Renshaw will make the change effective back to April 1, 2016. 2016 Tax Statements will reflect the approved action.

There being no further business, Chairman Morrow adjourned the Burt County Board of Equalization Meeting at 10:54 AM.

ATTEST: SARAH J. FREIDEL
BURT COUNTY CLERK

CLIFFORD L. MORROW, CHAIRMAN
BURT COUNTY BOARD OF SUPERVISORS

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OFFICE OF THE BURT COUNTY CLERK
Burt County Board of Equalization
June 14, 2016 Minutes
TEKAMAH NE 68061

A meeting of the Burt County Board of Equalization was held June 14, 2016 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 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: Cliff Morrow, David Schold, Greg Brummond, Matt Connealy, Perry Rogers, Ted Connealy and Gerald Newill.

The meeting opened at 9:25 A.M. with Chairman Morrow informing the public that the Nebraska Open Meeting Act was posted on the wall.

Noted and placed on file: A Summary from the Tax Equalization and Review Commission, showing the levels of value of real property in Burt County for tax year 2016 are correct. A letter from Joni Renshaw, Burt County Assessor stating that the 2016 tax rolls are complete and available in her office.

County Assessor Joni Renshaw presented the following Tax List Corrections:
John Arthur Williams ETUX received tax credits for tax list corrections done to correct 2014 & 2015 appraisal info and remove the basement. \$43.40 was credited for 2014, and \$38.88 was credited for 2015.
\$7.36 accelerated taxes were paid by Joseph Pedro ETUX so a mobile home could be moved out of the County.
There being no objections or comment, the Board of Equalization approved the Tax List Corrections. Upon motion by Newill, seconded by Rogers, with roll call vote as follows: Ayes – Schold, Brummond, M.Connealy, Rogers, T.Connealy, Newill and Morrow. Nays –none.

There being no further business, Chairman Morrow adjourned the Burt County Board of Equalization Meeting at 9:35 AM.

ATTEST: SARAH J. FREIDEL
COUNTY CLERK

CLIFFORD L. MORROW, CHAIRMAN
BURT COUNTY BOARD OF SUPERVISORS

BURT

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.

OFFICE OF THE BURT COUNTY CLERK
Burt County Board of Equalization
July 13, 2016 Minutes
TEKAMAH NE 68061

A meeting of the Burt County Board of Equalization was held July 13, 2016 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. Supervisors Present were: Cliff Morrow, David Schold, Greg Brummond, Matt Connealy, Perry Rogers, Ted Connealy and Gerald Newill. Present from the Assessor's Office were: Joni Renshaw and Jeff Quist.

The meeting opened at 9:00 A.M. with Chairman Morrow informing the public that the Nebraska Open Meeting Act was posted on the wall.

Assessor Joni Renshaw presented documentation of assessment practices and procedures and asked that it be made a part of each session of the County Board of Equalization and a part of the record of each protest by reference for the proceedings. Document was placed on file.

At 9:05 A.M. Chairman Morrow declared a Public Hearing open for the purpose of conducting **2016 Property Valuation Protest Hearings**.

Property Owners or representatives whom requested appointments and whom visited with the Board were: Errol Young, Kenneth Lange-McGill, Jr., Harold Ross, Jr., Andrew Biehl and Lynn Bluml.

The board met with the property owners or representatives whom requested appointments, and considered the protests from the people who did not choose to appear. See 2016 schedule as it appeared:

2016 BURT COUNTY BOARD OF EQUALIZATION VALUATION PROTESTS
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TIME	NUMBER	NAME	
	1	Joe Thompson	
9:05AM	2	C & B Farms, LLC	Lynn Bluml, Manager
9:15 AM	3	Errol Young	
	4	James A. Nelson	
	5	James A. Nelson	
	6	James A. Nelson	
	7	James A. Nelson	
	8	James A. Nelson	
9:30 AM	9	Sirius Farms, LLC	Rich Hickman, Manager w/Farmer's Natl.
*	10	Sirius Farms, LLC	Rich Hickman, Manager w/Farmer's Natl.
9:45 AM	11	Kenneth Lange-McGill, Jr.	

Change appt to 11:45

*	12	Kenneth Lange-McGill, Jr.	
*	13	Kenneth Lange-McGill, Jr.	
*	14	Kenneth Lange-McGill, Jr.	
*	15	Kenneth Lange-McGill, Jr.	
*	16	Kenneth Lange-McGill, Jr.	
*	17	Kenneth Lange-McGill, Jr.	
*	18	Kenneth Lange-McGill, Jr.	
10:30 AM	19	Cedar Apartments -Decatur	Pamela Thomsen
*	20	East Meadows Senior Apts. -Tekamah	Pamela Thomsen
10:50 AM	21	Nico Hardeman -HARDSTEEL property	
11:00 AM	22	Robert Beedle	
11:15 AM	23	Harold Ross, Jr.	
11:30 AM	24	Missouri River Farms, LLC	Andrew Biehl c/o Walentine, O'Toole, McQu
*	25	Missouri River Farms, LLC	Andrew Biehl c/o Walentine, O'Toole, McQu
	26	Donald Schlichting	
	27	Donald Schlichting	
	28	Nancy Allerman	

Hearings were held and recorded from 9:05 A.M. until 12:10 P.M.

With all requested appointments being completed and all protests being considered, the Chairman declared the Public Hearing closed at 12:10 P.M., the Board went back into regular session of Board of Equalization.

The meeting adjourned at 12:11 P.M. until July 21, 2016 at 9:00 A.M. when final decisions will be made.

ATTEST: SARAH J. FREIDEL
BURT COUNTY CLERK

CLIFFORD MORROW, CHAIRMAN
BURT COUNTY BOARD OF
EQUALIZATION

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OFFICE OF THE BURT COUNTY CLERK
Burt County Board of Equalization
July 21, 2016 Minutes
TEKAMAH NE 68061

A meeting of the Burt County Board of Equalization was held July 21, 2016 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. Supervisors Present were: Cliff Morrow, David Schold, Greg Brummond, Matt Connealy, Perry Rogers, Ted Connealy and Gerald Newill. Present from the Assessor's Office were: Joni Renshaw and Jeff Quist.

The meeting opened at 9:00 A.M. with Chairman Morrow informing the public that the Nebraska Open Meeting Act was posted on the wall.

Matt Connealy recognized that he feels that the majority of protests that Burt County gets are because the system is not right in how the valuations are figured; and in our actions, the Board is not saying the system is right. With our actions all we can do is look for changes that can be made based off of land classifications, etc. We can't change a specific piece of ground just because the system is not ideal, we're held to using the standards the State specifies for setting these valuations.

Final Decisions for 2016 Property Valuation Protests were reviewed, voted upon and approved by the Burt County Board of Equalization:

Upon motion by Schold, seconded by Brummond, the Board voted to accept the final decisions on the valuation protests numbered 1-28, with roll call vote as follows: Ayes – Schold, Brummond, M.Connealy, Rogers, T.Connealy, Newill and Morrow. Nays – none.

The Board of Equalization would like to commend the Assessor's Office for being responsive to the people's requests.

The meeting adjourned at 10:00 A.M.

ATTEST: SARAH J. FREIDEL
BURT COUNTY CLERK

CLIFFORD MORROW, CHAIRMAN
BURT COUNTY BOARD OF
SUPERVISORS

For the complete List of 2016 Protests and Final Decisions
See Pages 2-4...

NUMBER	NAME	LEGAL DESCRIPTION	PROTESTED VALUATION	APPROVED VALUATION
1	424100300	W 2NW4	521,765.00	521,765.00
	Harold J Thompson, Trustee	27-22-9 Bellcreek TWP	0.00	0.00
	c/o Joe Thompson	80 ACRES	521,765.00	521,765.00
2	433902200	E2SW4 & W2SE4	990,990.00	990,990.00
	C & B Farms, LLC	34-22-11 Riverside TWP	0.00	0.00
	Lynn Bluml, Manager	160 ACRES	990,990.00	990,990.00
3	315001300	SubLot 5 Lot 6	54,750.00	54,750.00
	Errol Young	SOUTH INDUSTRIAL AREA	153,315.00	153,315.00
	(commercial property)	TEKAMAH	208,065.00	208,065.00
4	424201800	W 2E2NW4	266,476.00	266,476.00
	NELSON, CHAD J ETAL	36-22-9 Bellcreek TWP	0.00	0.00
	C/O JAMES A NELSON	40 ACRES	266,476.00	266,476.00
5	424202000	E4NE4 except 1.39 Ac	237,127.00	237,127.00
	NELSON, CHAD J ETAL	36-22-9 BELLCREEK TWP	0.00	0.00
	C/O JAMES A NELSON	Ac: 38.610	237,127.00	237,127.00
6	424201200	S2NE4 & W2SE4 Except W 20A	934,015.00	934,015.00
	NELSON, CHAD J ETAL	25-22-9 BELLCREEK TWP	0.00	0.00
	C/O JAMES A NELSON	139.4700 ACRES	934,015.00	934,015.00
7	424200600	E2SW4 & W 20ac. of SE4	694,179.00	694,179.00
	JAMES A NELSON, Trustee	25-22-9 BELLCREEK TWP	60,715.00	60,715.00
		100.0000 ACRES	754,894.00	754,894.00
8	424102900	SE4 except TR	1,012,156.00	1,012,156.00
	JAMES A NELSON, Trustee	34-22-9 BELLCREEK TWP	16,970.00	16,970.00
		156.9800 ACRES	1,029,126.00	1,029,126.00
9	436304000	Lots 6-7-8 & S2SE4 EX TR	1,122,878.00	1,122,878.00
	SIRIUS FARMS, LLC	13-21-11 ARIZONA TWP	0.00	0.00
	C/O FARMERS NATL CO	169.6400 ACRES	1,122,878.00	1,122,878.00
	Rich Hickman, Manager			
10	436303900	Lot 11	358,625.00	358,625.00
	SIRIUS FARMS, LLC	24-21-11 ARIZONA TWP	0.00	0.00
	C/O FARMERS NATL CO	54.0500 ACRES	358,625.00	358,625.00
	Rich Hickman, Manager			

						PROTESTED		APPROVED
NUMBER	NAME	LEGAL DESCRIPTION				VALUATION		VALUATION

12	432100100	NW4 & NE4 SW4 & PT NW4 SE4 & PT NE4	1,016,803.00	land	1,016,803.00
	KENNETH LANGE-MCGILL, Jr	30-23-11 QUINNEBAUGH TWP	37,420.00	bldg	37,420.00
		230.8800 ACRES	1,054,223.00	TOTAL	1,054,223.00
13	431101600	N2NE4	132,000.00	land	132,000.00
	KENNETH LANGE-MCGILL, Jr	25-23-10 DECATUR TWP	0.00	bldg	0.00
		80.0000 ACRES	132,000.00	TOTAL	132,000.00
14	431802600	S4, W2 SW4 (RD 1.93)	111,460.00	land	111,460.00
	KENNETH LANGE-MCGILL, Jr	19-23-11 QUINNEBAUGH TWP	0.00	bldg	0.00
		18.5300 ACRES	111,460.00	TOTAL	111,460.00
15	432101800	PT SW4 & E2NW4 & NW4NE4 & SE4	1,947,228.00	land	1,947,228.00
	KENNETH LANGE-MCGILL, Jr	31-23-11 QUINNEBAUGH TWP	0.00	bldg	0.00
		386.8300 ACRES	1,947,228.00	TOTAL	1,947,228.00
16	435200800	W2SE4	460,860.00	land	460,860.00
	KENNETH LANGE-MCGILL, Jr	4-20-10 SUMMIT TWP	0.00	bldg	0.00
		80.0000 ACRES	460,860.00	TOTAL	460,860.00
17	430401800	SE4SE4	186,055.00	land	186,055.00
	KENNETH LANGE-MCGILL, Jr	34-24-10 DECATUR TWP	0.00	bldg	0.00
		40.0000 ACRES	186,055.00	TOTAL	186,055.00
18	430402500	NE4NE4 EX TR (RD 2.39A)	161,480.00	land	161,480.00
	KENNETH LANGE-MCGILL, Jr	3-23-10 DECATUR TWP	0.00	bldg	0.00
		36.2100 ACRES	161,480.00	TOTAL	161,480.00
19	310901300		7,000.00	land	7,000.00
	CEDAR APARTMENTS	Lots 25-27	207,560.00	bldg	152,876.00
	PAMELA THOMSEN	BLK 23 DECATUR	214,560.00	TOTAL	159,876.00
20	314404700	LOTS: 1-2, 11-14	24,875.00	land	24,875.00
	East Meadows Senior Apts	EAST MEADOW ADDITION TEKAMAH	236,290.00	bldg	236,290.00
	Pamela Thomsen		261,165.00	TOTAL	261,165.00
21	730800300	NW4NW4			
	Hardsteel	12-23-10 DECATUR TWP	2,692,707.00		2,449,755.00
	Nico Hardeman		2,692,707.00	TOTAL	2,449,755.00
22	114804900	Lots 10-11-12 & 10' ALLEY	5,625.00	land	5,625.00
	Robert L Beedle	BLK 9 RAILROAD ADD	27,925.00	bldg	18,935.00
		Tekamah	33,550.00	TOTAL	23,930.00

						PROTESTED		APPROVED
NUMBER	NAME	LEGAL DESCRIPTION				VALUATION		VALUATION

24	433400200	E2, E2 W2 & W2 SW4				3,130,333.00	land	3,128,298.00
	Missouri River Farms LLC	4-22-11 RIVERSIDE TWP				31,400.00	bldg	18,630.00
	Attn: Andrew R Biehl	565.6600 ACRES				3,161,733.00	TOTAL	3,146,928.00
25	433401100	W4				879,238.00	land	880,270.00
	Missouri River Farms LLC	3-22-11 RIVERSIDE TWP				100.00	bldg	0.00
	Attn: Andrew R Biehl	162.3000 ACRES				879,338.00	TOTAL	880,270.00
26	423601600	S2NW4 & W2NE4				878,560.00	land	878,560.00
	Donald G Schlichting	11-22-9 BELLCREEK TWP				8,595.00	bldg	8,595.00
		160.0000 ACRES				887,155.00	TOTAL	887,155.00
27	423600700	W3/4SW4				635,481.00	land	635,481.00
	Donald G Schlichting	2-22-9 BELLCREEK TWP				40,970.00	bldg	40,970.00
		120.0000 ACRES				676,451.00	TOTAL	676,451.00
28	434300200	W2E2				460,882.00	land	460,882.00
	Nancy M Allerman	4-21-10 SUMMIT TWP				0.00	bldg	0.00
		162.4700 ACRES				460,882.00	TOTAL	460,882.00

--- END OF LIST ---

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OFFICE OF THE BURT COUNTY CLERK
Burt County Board of Equalization
July 29, 2016 Minutes
TEKAMAH NE 68061

A meeting of the Burt County Board of Equalization was held July 29, 2016 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 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: Cliff Morrow, David Schold, Greg Brummond, Matt Connealy, Perry Rogers and Ted Connealy. Absent -Gerald Newill.

The meeting opened at 10:25 A.M. with Chairman Morrow informing the public that the Nebraska Open Meeting Act was posted on the wall.

Deputy Assessor Jeanice Bowers presented the **assessor's 3 year plan of assessment** per §77-1311.02

Logan Valley Baptist Church, on June 28, 2016, submitted a **Form 451 Exemption Application** for the following property:

SubLot 1 of Lots 1 & 2, Blk 7, City of Lyons, Burt County, NE

Chairman Morrow declared a Public Hearing for the Logan Valley Baptist Church Exemption Application open at 10:26 A.M.

Bowers explained that at the time of the application, the property was not in the name of the Church and therefore the property was not eligible for tax exemption. Having no public comment, the Chairman declared the Public Hearing closed at 10:27 A.M.

Due to the application not being turned in with the land owner name, the Board of Equalization **denied the Exemption Application for Logan Valley Baptist Church**. Upon motion by T.Connealy, seconded by Schold, with roll call vote as follows: Ayes –Schold, Brummond, M.Connealy, Rogers, T.Connealy and Morrow. Nays-none. Absent –Newill.

The following **report of omitted properties and clerical errors** was presented to the Board of Equalization for approval:

Omitted Property & Clerical Error Reporting		
reporting requirement under Neb. Rev. Stat. § 77-1507		
Burt County, NE 2016		
Parcel ID #	Reason Not Assessed	County Board Explanation
110200500	Added <i>Functional</i> due to the upstairs not being finished.	Changed House Assessment
426000800	Removed Fireplace per owner	Changed House Assessment

434202200	Land was changed from CRP to Dry	Changed Land Classification
434301400	Land was changed from CRP to Dry	Changed Land Classification
434301300	Land was changed from CRP to Dry	Changed Land Classification
434201400	Land was changed from CRP to Dry	Changed Land Classification
434302100	Land was changed from CRP to Dry	Changed Land Classification
434301200	Land was changed from CRP to Dry	Changed Land Classification
425200600	New Values were not rolled into CAMAVISION after review	Programming Error
425601400	New Values were not rolled into CAMAVISION after review	Programming Error
112605600	Reduced the value of the Home - very poor shape	Changed House Assessment
430804300	Mobile Home Value was reduced - Renters had tore the home up	Changed House Assessment
214901100	Increased <i>Functional</i> on home due to interior - No Water, No Heat	Changed House Assessment
636007200	Added Functional due to permanent flood damage to home. Didn't get rolled into CAMAVISION	Changed House Assessment
636007100	Removed 20% economic on bldg. b/c he is not a farmer. New amount didn't rolled into CAMAVISION	Programming Error
	END OF REPORT	

Upon motion by Rogers, seconded by Brummond, the Board of Equalization **approved the 2016 report of omitted properties and clerical errors**, with roll call vote as follows: Ayes –Schold, Brummond, M.Connealy, Rogers, T.Connealy and Morrow. Nays-none. Absent – Newill.

The following list of **Cemetery Real Property, July 2016** was noted and placed on file:

Exempted Real Property owned by the CEMETERIES in BURT COUNTY as of: July 31, 2015	
ARIZONA CEMETERY	ARIZONA TWP
GRACE LUTHERAN EVANGELICAL CEMETERY	BELLCREEK TWP
ST JOHN'S EVANGELICAL LUTHERAN CEMETERY	BELLCREEK TWP
ST JOSEPH'S HOLY CROSS PARISH CEMETERY	EVERETT TWP
WESTSIDE CEMETERY	OAKLAND TWP
SALEM EVANGELICAL COVENANT CHURCH CEMETERY	PERSHING TWP
SILVERCREEK CEMETERY	SILVERCREEK TWP

There being no further business, Chairman Morrow adjourned the Burt County Board of Equalization Meeting at 10:29 A.M.

ATTEST: SARAH J. FREIDEL
BURT COUNTY CLERK

CLIFFORD L. MORROW, CHAIRMAN
BURT COUNTY BOARD OF SUPERVISORS

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OFFICE OF THE BURT COUNTY CLERK
Burt County Board of Equalization
October 11, 2016 Minutes
TEKAMAH NE 68061

A meeting of the Burt County Board of Equalization was held October 11, 2016 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 and on the County's Website. A copy of the proof of publication is on file in the office of the County Clerk. Supervisors Present were: Cliff Morrow, David Schold, Greg Brummond, Matt Connealy, Perry Rogers, Ted Connealy and Gerald Newill.

The meeting opened at 9:15 A.M. with Chairman Morrow informing the public that the Nebraska Open Meeting Act was posted on the wall.

The Board reviewed the Burt County tax levies for the 2016-2017 fiscal year.

After review and discussion, Board Member Schold offered the following resolution and moved for its adoption:

RESOLUTION #2016-17
Board of Equalization
Burt County, Nebraska
Resolution Setting 2016-2017 Levy of Taxes

WHEREAS, by virtue of Nebr. Rev. Stat. Sec. 77-1601 (2003 Supp), the Board is required by law to levy the taxes necessary for all political subdivisions within the County; and,

WHEREAS, levies have been certified to the Burt County Clerk by those entities required to do so by Nebr. Rev. Stat. Sec.13-508(2) (2004 Cumulative Supp).

WHEREAS, it has been represented to the Burt County Clerk that all special hearing, publication and notice requirements have been met.

NOW THEREFORE, BE IT RESOLVED BY THE BURT COUNTY BOARD OF EQUALIZATION that the taxes for the current year, 2016-2017 are hereby levied at the rate set for the various political subdivisions as follows:

BURT COUNTY	0.243283
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TOWNSHIPS

Bellcreek	0.055357
Everett	0.058582
Logan	0.059811
Oakland	0.034887
Quinnebaugh	0.029527
Silvercreek	0.073490
Summit	0.047962

CEMETERIES

Craig		0.004739
Decatur		0.005670
Lyons		0.006672
Oakland		0.003776
Tekamah		0.022880
FIRE DISTRICTS		
Craig General		0.020999
Decatur General	0.021000	
Bond	0.012851	
TOTAL		0.033851
Lyons General	0.021000	
Bond	0.001133	
TOTAL		0.022133
Oakland General	0.021000	
Bond	0.000000	
TOTAL		0.021000
Tekamah General		0.021000
CITIES AND VILLAGES		
Craig General	0.450000	
Bond	0.337422	
TOTAL		0.787422
Decatur General		0.360504
Lyons General	0.450000	
Bond	0.904536	
TOTAL		1.354536
Oakland General	0.500000	
Bond	0.209277	
TOTAL		0.709276
Tekamah General	0.449998	
Bond	0.205207	
TOTAL		0.655205
SCHOOL DISTRICTS		
Tekamah-Herman #1		
General Fund	0.743003	
Sp Bldg Fund	0.137986	
TOTAL		0.880989
Oakland-Craig #14		
General Fund	0.805213	
Bond Fund	0.054888	
Sp Bldg Fund	0.109493	
Qualified Cap Purpose	0.00	
TOTAL		0.969594
Lyons-Decatur #20		
General Fund	0.677345	
Sp Bldg Fund	0.062928	
TOTAL		0.740273
Tekamah Airport Authority		
General	0.000000	

Bond	0.043236	
TOTAL		0.043236

Burt-Washington Drainage Units	0.840000	
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BE IT FURTHER RESOLVED, that this Board's Clerk provide a certified copy of this resolution to the Burt County Assessor for proper transcribing of such levy of taxation to the Tax Commissioner.

DATED this 11th day of October, 2016.

SARAH J. FREIDEL
BURT COUNTY CLERK

CLIFFORD MORROW, CHAIRMAN
BURT COUNTY BOARD OF EQUALIZATION

Board Member Newill seconded the motion, and the Chairman declared it adopted, with roll call vote as follows: Ayes – Schold, Brummond, M. Connealy, Rogers, T. Connealy, Newill and Morrow. Nays-none.

There being no further business, Chairman Morrow adjourned the Burt County Board of Equalization Meeting at 9:20 AM.

ATTEST: SARAH J. FREIDEL
BURT COUNTY CLERK

CLIFFORD L. MORROW, CHAIRMAN
BURT COUNTY BOARD OF
SUPERVISORS

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OFFICE OF THE BURT COUNTY CLERK
Burt County Board of Equalization
October 31, 2016 Minutes
TEKAMAH NE 68061

A meeting of the Burt County Board of Equalization was held October 31, 2016 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 and on the County's Website. A copy of the proof of publication is on file in the office of the County Clerk. Supervisors Present were: Cliff Morrow, David Schold, Greg Brummond, Matt Connealy, Perry Rogers, Ted Connealy and Gerald Newill.

The meeting opened at 10:15 A.M. with Chairman Morrow informing the public that the Nebraska Open Meeting Act was posted on the wall.

The Board acknowledged that a correction was needed for the 2016-2017 Burt County tax levies. Chairman Morrow declared a Public Hearing open at 10:15 A.M. to hear comments on the clerical error for the City of Oakland's Levy. Having no public comment, the Chairman declared the Public Hearing closed at 10:16 A.M.

In order to take action to correct the clerical error, the Board of Equalization passed the following resolution upon motion by M.Connealy, seconded by Schold, with roll call vote as follows: Ayes –Schold, Brummond, M.Connealy, Rogers, T.Connealy, Newill and Morrow. Nays-none.

RESOLUTION #2016-18

Board of Equalization
Burt County, Nebraska

Resolution Correcting a 2016-2017 Levy of Taxes

WHEREAS, by virtue of Nebr. Rev. Stat. Sec. 77-1601 (2003 Supp), the Board is required by law to levy the taxes necessary for all political subdivisions within the County; and,

WHEREAS, a Resolution setting the 2016-2017 levies had been passed and approved on October 11, 2016 and after doing so, an error was found for the City of Oakland's Levy.

WHEREAS, the Board finds it necessary to correct and set a new rate for such Levy.

NOW THEREFORE, BE IT RESOLVED BY THE BURT COUNTY BOARD OF EQUALIZATION that the taxes for the current year, 2016-2017 are hereby levied at the rate set for the City of Oakland as follows:

Oakland City	General	0.500000
	Bond	0.209277
	TOTAL	0.709277

BE IT FURTHER RESOLVED, that this Board's Clerk provide a certified copy of this resolution to the Burt County Assessor for proper transcribing of such levy of taxation to the Tax Commissioner.

DATED this 31st day of October, 2016.

ATTEST: SARAH J. FREIDEL
BURT COUNTY CLERK

CLIFFORD MORROW, CHAIRMAN
BURT COUNTY BOARD OF EQUALIZATION

There being no further business, Chairman Morrow adjourned the Burt County Board of Equalization Meeting at 10:17 AM.

ATTEST: SARAH J. FREIDEL
BURT COUNTY CLERK

CLIFFORD L. MORROW, CHAIRMAN
BURT COUNTY BOARD OF SUPERVISORS

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