

OFFICE OF THE BURT COUNTY CLERK
Burt County Board of Equalization
January 31, 2017 Minutes
TEKAMAH NE 68061

A meeting of the Burt County Board of Equalization was held January 31, 2017 in the Boardroom of the Burt County Courthouse in Tekamah, Nebraska. Notice of the meeting was given in advance thereof by Publication in the Oakland Independent 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, Paul Richards, Ted Connealy and Gerald Newill. Absent: Bird Swanson.

The meeting opened at 10:07 A.M. with Chairman Morrow informing the public that the Nebraska Open Meeting Act was posted on the wall.

Logan Valley Baptist Church, on December 5, 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 10:08 A.M. Having no public comment, the Chairman declared the Public Hearing closed at 10:09 A.M.

The Board of Equalization **approved the Exemption Application for Logan Valley Baptist Church**. Upon motion by Newill, seconded by Schold, with roll call vote as follows: Ayes – Schold, Brummond, Richards, Connealy, Newill and Morrow. Nays –none. Absent - Swanson.

Assessor Joni Renshaw presented the following **2016 Tax List Corrections**:

\$395.24 tax credit to BellCreek TWP to correct error that transferred from State's ftp site.

\$5,180.92 added to Mary Kahland's Personal Property tax schedule; clerical error, system had omitted it.

\$77.10 credit to Alixa Rx, LLC Personal Property taxes; shouldn't have received penalty for postmark.

\$980.88 taxes assessed to Presbyterian Church, Lyons, NE; parsonage not exempt, used as rental.

\$137.02 tax credit to Gerald Shumake; amended income stmt, Dept. of Rev. adjusted their coverage from
20% to 30%.

\$2,046.16 taxes assessed to Neutral Path Communications, LLC; clerical error, system had omitted building value.

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

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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OFFICE OF THE BURT COUNTY CLERK
Burt County Board of Equalization
February 28, 2017 Minutes
TEKAMAH NE 68061

A meeting of the Burt County Board of Equalization was held February 28, 2017 in the Boardroom of the Burt County Courthouse in Tekamah, Nebraska. Notice of the meeting was given in advance thereof by Publication in the Oakland Independent 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, Paul Richards, Bird Swanson, Ted Connealy and Gerald Newill.

The meeting opened at 10:44 A.M. with Chairman Morrow informing the public that the Nebraska Open Meeting Act was posted on the wall.

The Center for Rural Affairs submitted a **Form 457 Motor Vehicle Exemption Application** for the following: 2012 Chevrolet Cruze
Chairman Morrow declared a Public Hearing for the Center for Rural Affairs Exemption Application open at 10:44 A.M. Having no public comment, the Chairman declared the Public Hearing closed at 10:45 A.M.
The Board of Equalization **approved the Vehicle Exemption Application for the Center for Rural Affairs**. Upon motion by Connealy, seconded by Swanson, with roll call vote as follows: Ayes – Schold, Brummond, Richards, Swanson, Connealy, Newill and Morrow.
Nays –none.

Assessor Joni Renshaw presented the following **2016 Tax List Corrections**:

- (2) Parcels: Taxes assessed to Robert Mayo; the property was previously exempted because it was County owned.
\$54.28 for parcel # 310206500
\$ 7.30 for parcel # 110203600

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

There being no further business, Chairman Morrow adjourned the Burt County Board of Equalization Meeting at 10:47 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
May 30, 2017 Minutes
TEKAMAH NE 68061

A meeting of the Burt County Board of Equalization was held May 30, 2017 in the Boardroom of the Burt County Courthouse in Tekamah, Nebraska. Notice of the meeting was given in advance thereof by Publication in the Oakland Independent 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, Paul Richards, Bird Swanson, Ted Connealy and Gerald Newill.

The meeting opened at 10:05 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 2017 are correct. A letter from Joni Renshaw, Burt County Assessor stating that the 2017 tax rolls are complete and available in her office.

County Assessor Joni Renshaw presented the following Tax List Corrections:

\$86.64 tax credit to Ted Beckner for a tax list correction done to correct 2016;
a parcel should have been removed after a sale.
\$1,223.94 accelerated taxes for 2017 for Dawn Hircock so a mobile home could be moved.

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

There being no further business, Chairman Morrow adjourned the Burt County Board of Equalization Meeting at 10:19 A.M.

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 12, 2017 Minutes
TEKAMAH NE 68061

A meeting of the Burt County Board of Equalization was held July 12, 2017 in the Boardroom of the Burt County Courthouse in Tekamah, Nebraska. Notice of the meeting was given in advance thereof by Publication in the Oakland Independent 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, Paul Richards, Gary Swanson, 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 9:02 A.M. Chairman Morrow declared a Public Hearing open for the purpose of conducting **2017 Property Valuation Protest Hearings**.

Property Owners or representatives whom requested appointments and whom visited with the Board were: Timothy Brock, Adam Schellenberg & wife, Patrick Kocsis & wife, Jesse Harrod and Greg Brummond. 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 2017 schedule as it appeared:

BURT COUNTY BOARD OF EQUALIZATION 2017 VALUATION PROTESTS		
APPT. TIME	PROTEST NUMBER	NAME
	1	Michael Conway
9:05 AM	2	Timothy C Brock
9:15 AM	3	Eugene Madsen
9:25 AM	4	Adam Schellenberg
9:35 AM	5	Patrick Kocsis
	6	Deane Williams
	7	Norm Johnson
9:45 AM	8	Jesse Harrod c/o Jill Harrod
	9-14	Estella Schmidt
	15	Thomas John Harris
9:55 AM	16	Wayne Westergaard
	17	Rodney R Bronson

	18	Don Atkinson	
	19	Douglas Redding	
10:05 AM	20	Zachary S Swift	
10:30 AM	21	Greg Brummond	
	22	C & B Farms LLC	Lucinda Bluml Manager
	23	Herbert P Shelton	

Hearings were held from 9:05 A.M. until 11:56 A.M.

With all requested appointments being completed and all protests being considered, the Chairman declared the Public Hearing closed at 11:56 A.M., the Board went back into regular session of Board of Equalization.

The meeting adjourned at 11:57 A.M. until July 21, 2017 when final decisions will be made.

ATTEST: SARAH J. FREIDEL
BURT COUNTY CLERK

CLIFFORD MORROW, 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

OFFICE OF THE BURT COUNTY CLERK
Burt County Board of Equalization
July 21, 2017 Minutes
TEKAMAH NE 68061

A meeting of the Burt County Board of Equalization was held July 21, 2017 in the Boardroom of the Burt County Courthouse in Tekamah, Nebraska. Notice of the meeting was given in advance thereof by Publication in the Oakland Independent 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: David Schold, Greg Brummond, Paul Richards, Gary Swanson, Ted Connealy and Gerald Newill. Absent -Cliff Morrow. Present from the Assessor's Office were: Joni Renshaw and Jeff Quist.

The meeting opened at 9:00 A.M. upon motions by Newill and Brummond, with roll call: Schold, Brummond, Richards, Swanson, Connealy and Newill. Absent – Morrow. Vice-Chairman Schold inform the public that the Nebraska Open Meeting Act was posted on the wall.

A majority of the protests this year were on land. Tekamah (City) had an increase on their lots this year, this was done in order to bring the levels up to the mandated 92-100%. Rural land values that were protested were reviewed and found to be equalized with neighbors. We did what we could to review and adjust structures.

Final Decisions for 2017 Property Valuation Protests were reviewed, voted upon and approved by the Burt County Board of Equalization:

Upon motion by Newill, seconded by Connealy, the Board voted to accept the final decisions on the valuation protests numbered 1-23, with roll call vote as follows: Ayes – Schold, Brummond, Richards, Swanson, Connealy and Newill. Nays – none. Absent - Morrow.

The Board thanked Joni and Jeff for the work they did for the taxpayers.

The meeting adjourned at 10:06 A.M.

ATTEST: SARAH J. FREIDEL
BURT COUNTY CLERK

DAVID SCHOLD, VICE-CHAIRMAN
BURT COUNTY BOARD OF SUPERVISORS

For the complete List of 2017 Protests and Final Decisions
See Pages 2-4...

						PROTESTED		APPROVED
NUMBER	NAME	LEGAL DESCRIPTION				VALUATION		VALUATION
1	421300600	SW4SE4(2.48AC RD) 31-24-9 LOGAN TWP				181,752.00	land	181,752.00
	Michael D Conway	37.5200 ACRES				48,332.00	bldg	36,536.00
						230,084.00	TOTAL	218,288.00
2	114002800	L8 BLK81 TEKAMAH				9,555.00	land	9,555.00
	Timothy C Brock	1004 N ST				38,135.00	bldg	38,135.00
						47,690.00	TOTAL	47,690.00
3	421702800	5A TR SW4SE4 16-23-9 LOGAN TWP				37,050.00	land	37,050.00
	Eugene Madsen	1630 COUNTY ROAD T				25,556.00	bldg	25,556.00
						62,606.00	TOTAL	62,606.00
4	112712300	L2-3EXN6'L3 BLK28 RAILROAD ADD OAKLAND				5,410.00	land	5,410.00
	Adam P Schellenberg Etux	102 N FRIED AVE				51,028.00	bldg	37,054.00
						56,438.00	TOTAL	42,464.00
5	113900800	L6 BLK 64 TEKAMAH				10,241.00	land	10,241.00
	Patrick J Kocsis	1416 O ST				74,395.00	bldg	66,293.00
						84,636.00	TOTAL	76,534.00
6	436802800	L2 NW4NW4 & TRACT 36-21-11 ARIZONA TWP				39,500.00	land	39,500.00
	Deane A Williams	560 COUNTY ROAD 45				93,480.00	bldg	93,480.00
						132,980.00	TOTAL	132,980.00
7	424501000	TR IN NW4SE4 E OF HWY 77 1-21-8				28,350.00	land	28,350.00
	Norman L Johnson Etux	PERSHINGTWP				98,105.00	bldg	98,105.00
		1045 HIGHWAY 77				126,455.00	TOTAL	126,455.00
		3.0700 ACRES						
8	113405200	L5-6&1/2V ALLEY BLK47 TEKAMAH				10,395.00	land	10,395.00
	Jesse Harrod	1616 P ST				3,500.00	bldg	3,500.00
	c/o Jill Harrod					13,895.00	TOTAL	13,895.00

9	114207600	L1&8,PTL2&7&IRTR BLK130 TEKAMAH	5,544.00	land	5,544.00
	Estella J Schmidt		<u>0.00</u>	bldg	<u>0.00</u>
			5,544.00	TOTAL	5,544.00

NUMBER	NAME	LEGAL DESCRIPTION	PROTESTED VALUATION		APPROVED VALUATION
10	114202900 Estella J Schmidt	PTL1&2TO7 N OF CRK BLK132 TEKAMAH	2,303.00 <u>0.00</u> 2,303.00	land bldg TOTAL	2,303.00 <u>0.00</u> 2,303.00
11	114200500 Estella J Schmidt Etal	L8 BLK123 TEKAMAH 1527 L ST	9,555.00 <u>84,935.00</u> 94,490.00	land bldg TOTAL	9,555.00 <u>84,935.00</u> 94,490.00
12	114202700 Estella J Schmidt	L1-4&PT5-8 BLK131 TEKAMAH	2,520.00 <u>0.00</u> 2,520.00	land bldg TOTAL	2,520.00 <u>0.00</u> 2,520.00
13	114104700 Estella Schmidt	L5-6-7-8 BLK4 SUMMIT HEIGHTS ADD TEKAMAH	21,000.00 <u>0.00</u> 21,000.00	land bldg TOTAL	21,000.00 <u>0.00</u> 21,000.00
14	114200700 Estella Schmidt	PTL6-7EX30'STROW BLK123 TEKAMAH	819.00 <u>0.00</u> 819.00	land bldg TOTAL	819.00 <u>0.00</u> 819.00
15	421402200 Thomas John Harris	TRSW4 4-23-9 LOGAN TWP	40,300.00 <u>136,978.00</u> 177,278.00	land bldg TOTAL	40,300.00 <u>119,609.00</u> 159,909.00
16	426401500 Wayne Westergaard Trustee	550'X632' TR S2SE4 16-20-9 CRAIG TWP 1690 COUNTY RD B 7.98 AC	50,500.00 <u>61,410.00</u> 111,910.00	land bldg TOTAL	50,500.00 <u>61,410.00</u> 111,910.00
17	112609400 Rodney R Bronson Etal	L19-20 BLK22 RAILROAD ADD OAKLAND 515 N OSBORN AVE	5,810.00 66,555.00	land bldg	5,810.00 24,543.00

72,365.00	TOTAL	30,353.00
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18	421302300	L3&PTL1 SE4 32-24-9 LOGAN TWP	34,031.00	land	34,031.00
	Don E Atkinson Etux	8.38 AC	72,203.00	bldg	62,848.00
			106,234.00	TOTAL	96,879.00

						PROTESTED		APPROVED
NUMBER	NAME	LEGAL DESCRIPTION				VALUATION		VALUATION

19	420400300	TRNW4NE4 8-23-8 EVERETT TWP	55,200.00	land	55,200.00
	Douglas C Redding etux	201 COUNTY ROAD V	95,232.00	bldg	82,190.00
		8.8 AC	150,432.00	TOTAL	137,390.00

20	426402600	TR W2SW4 20-20-9 CRAIG TWP	26,050.00	land	26,050.00
	Zachary S Swift Etux	103 COUNTY ROAD 13	141,493.00	bldg	141,493.00
			167,543.00	TOTAL	167,543.00

21	425502100	SW4 20-21-9 CRAIG TWP	1,037,761.00	land	1,037,761.00
	Gregory Brummond Etux	160.0000 ACRES	311,555.00	bldg	311,555.00
			1,349,316.00	TOTAL	1,349,316.00

22	433902200	E2SW4&W2SE4 34-22-11 RIVERSIDE TWP	990,990.00	land	990,990.00
	C&B Farms LLC	160.0000 ACRES	0.00	bldg	0.00
	Lucinda Bluml Manager		990,990.00	TOTAL	990,990.00

23	436006600	TR AT SOUTH END (PT. NE4) 7-21-12	40,500.00	land	40,500.00
	Herbert P Shelton Etux	ARIZONA TWP	68,310.00	bldg	68,310.00
		5.85 AC	108,810.00	TOTAL	108,810.00

--- END OF LIST ---

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OFFICE OF THE BURT COUNTY CLERK
Burt County Board of Equalization
July 31, 2017 Minutes
TEKAMAH NE 68061

A meeting of the Burt County Board of Equalization was held July 31, 2017 in the Boardroom of the Burt County Courthouse in Tekamah, Nebraska. Notice of the meeting was given in advance thereof by Publication in the Oakland Independent 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: David Schold, Greg Brummond, Paul Richards, Gary Swanson, Ted Connealy and Gerald Newill. Absent -Cliff Morrow.

The meeting opened at 10:42 A.M. with Vice-Chairman Schold informing the public that the Nebraska Open Meeting Act was posted on the wall.

The **assessor's 3 year plan of assessment** per §77-1311.02 was noted and placed on file.

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 2017		
Parcel ID #	Reason Not Assessed	County Board Explanation
436600300	Decreased Building Assessment	Change of Assessment per Review
420100900	Decreased Building Assessment	Change of Assessment per Review
422600600	Decreased Land & Building Assessment	Change of Assessment per Review
422300400	Decreased Building Assessment	Change of Assessment per Review
420100600	Decreased Building Assessment	Change of Assessment per Review
420500100	Decreased Building Assessment	Change of Assessment per Review
434004300	Correcting Location of Buildings from Previous Breakout	Changed Building Assessment
114008000	Decreased Building Assessment	Change of Assessment per Review
434101000	Land did not come through	Clerical Correction

Upon motion by Brummond, seconded by Newill, the Board of Equalization **approved the 2017 report of omitted properties and clerical errors**, with roll call vote as follows: Ayes –Schold, Brummond, Richards, Swanson, Connealy and Newill. Nays-none. Absent – Morrow.

The following list of **Cemetery Real Property, July 2017** was noted and placed on file:

Exempted Real Property owned by the CEMETERIES in BURT COUNTY as of: July 31, 2017	
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, Vice-Chairman Schold adjourned the Burt County Board of Equalization Meeting at 10:45 A.M.

ATTEST: SARAH J. FREIDEL
COUNTY CLERK

DAVID SCHOLD, VICE-CHAIRMAN
BURT COUNTY BOARD OF SUPERVISORS

BURT

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OFFICE OF THE BURT COUNTY CLERK
Burt County Board of Equalization

Noted / Placed on file Sept. 12, 2017:

Permissive Exemptions will be published and reported to the Nebraska Department of Revenue this month (September 2017) , as follows:

BURT COUNTY REAL PROPERTY EXEMPTED IN 2017

Section 77-202.03 R.R.S. 1943

Amended Section 1, L.B. 530, 1973

Property Owned and Used Exclusively

For Religious, Cemetery, Charitable, Educational & Misc. Non-Profit Purposes

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- Logan Valley Baptist Church
Lyons -Memorial United Methodist Church
Lyons -St. Joseph's Church and Parsonage
 St. Joseph's Holy Cross Cemetery (Everett TWP)
Oakland -Evangelical Free Church
 Grace Lutheran Evangelical Cemetery (Bellcreek TWP)
Oakland -First Baptist Church
Oakland -First Lutheran Church
Oakland -First United Methodist Church
Tekamah -Emmanuel Evangelical Lutheran Church and Parsonage
Tekamah -Faith Family Baptist Church
Tekamah -First Baptist Church
Tekamah -First Presbyterian Church
Tekamah -St. Patrick's 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 (Silvercreek TWP)
Silvercreek Cemetery (Silvercreek TWP)

FOR CHARITABLE, EDUCATIONAL & NON-PROFIT PURPOSES

Burt County Museum – Tekamah (3)
Decatur -Burgess Health Center (Personal Property)
Decatur Museum Inc. (2)
Lyons -the Granary Foundation (2)

Lyons -Happy Days Senior Center
Lyons Clinic – Oakland Mercy Hospital
Oakland -Golden Oaks Center Inc.
Oakland Lodge No. 91
Oakland Mercy Hospital & Clinic
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

Two (2) TERC cases have been filed following the 2017 Protests:

- (1) C & B Farms, LLC - Burt County Protest #22
- (2) Timothy C. Brock - Burt County Protest #2

Attest: SARAH J. FREIDEL
BURT COUNTY CLERK

OFFICE OF THE BURT COUNTY CLERK
Burt County Board of Equalization

Noted / Placed on file Sept. 27, 2017:

ONE (1) more TERC case has been filed following the 2017 Protests:

Jesse Harrod - Burt County Protest #8

Attest: SARAH J. FREIDEL
BURT COUNTY CLERK

OFFICE OF THE BURT COUNTY CLERK
Burt County Board of Equalization
October 10, 2017 Minutes
TEKAMAH NE 68061

A meeting of the Burt County Board of Equalization was held October 10, 2017 in the Boardroom of the Burt County Courthouse in Tekamah, Nebraska. Notice of the meeting was given in advance thereof by Publication in the Oakland Independent 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: David Schold, Greg Brummond, Paul Richards, Bird Swanson, Ted Connealy and Gerald Newill. Absent - Cliff Morrow.

The meeting opened at 9:16 A.M. with Vice-Chairman Schold informing the public that the Nebraska Open Meeting Act was posted on the wall.

The Board reviewed the Burt County tax levies for the 2017-2018 fiscal year. After review and discussion, Board Member Brummond offered the following resolution and moved for its adoption:

RESOLUTION #2017-19
Board of Equalization
Burt County, Nebraska
Resolution Setting 2017-2018 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 publications 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, 2017-2018 are hereby levied at the rate set for the various political subdivisions as follows:

BURT COUNTY	General	0.247946
	Building	0.010006
	TOTAL	0.257952

TOWNSHIPS

Bellcreek	0.056582
Everett	0.056815
Logan	0.058773
Oakland	0.053932
Quinnebaugh	0.055929
Silvercreek	0.071544
Summit	0.042879

CEMETERIES

Craig	0.004734
Decatur	0.005623
Lyons	0.006750
Oakland	0.003872
Tekamah	0.022666

FIRE DISTRICTS

Craig General	0.021000
Decatur General	0.021000
Bond	0.010661
TOTAL	0.031661
Lyons General	0.021000
Bond	0.001113
TOTAL	0.022113
Oakland General	0.021000
Tekamah General	0.021000

CITIES AND VILLAGES

Craig General	0.442431
Bond	0.331675
TOTAL	0.774106
Decatur General	0.349632
Lyons General	0.450000
Bond	0.850280
TOTAL	1.300280
Oakland General	0.500000
Bond	0.334776
TOTAL	0.834776
Tekamah General	0.450000
Bond	0.202108
TOTAL	0.652108

SCHOOL DISTRICTS

Tekamah-Herman #1	
General Fund	0.707585
Sp Bldg Fund	0.137024
TOTAL	0.844609
Oakland-Craig #14	
General Fund	0.799852
Bond Fund	0.059225
Sp Bldg Fund	0.040059
TOTAL	0.899136
Lyons-Decatur #20	
General Fund	0.682955
Sp Bldg Fund	0.009901
TOTAL	0.692856

Tekamah Airport Authority

General	0.000000
Bond	0.040012
TOTAL	0.040012

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 10th day of October, 2017.

SARAH J. FREIDEL
BURT COUNTY CLERK

DAVID SCHOLD, VICE-CHAIRMAN
BURT COUNTY BOARD OF EQUALIZATION

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

TERC cases from 2017 Protests were noted: 3 cases have been filed.

- (1) Tim Brock Burt Co. protest #2
- (2) Jesse Harrod Burt Co. protest #8
- (3) C&B Farms Burt Co. protest # 22

The following **Tax List Correction** was presented:

\$335.52 accelerated taxes for 2017 for Cornelis Hardeman so a mobile home could be moved.

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

There being no further business, Vice-Chairman Schold adjourned the Burt County Board of Equalization Meeting at 9:32 AM.

ATTEST: SARAH J. FREIDEL
BURT COUNTY CLERK

DAVID SCHOLD, VICE-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.