

OFFICE OF THE BURT COUNTY CLERK  
**Burt County Board of Equalization**  
January 26, 2018 Minutes  
TEKAMAH NE 68061

A meeting of the Burt County Board of Equalization was held January 26, 2018 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. 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.

The following **(3) Form 451 Exemption Applications** were submitted for approval on their Burt County real property:

- (1) Logan Valley Baptist Church: S. 247 ft. of Lot 1, Morgan Addition, City of Lyons
- (2) Historic Bryant House, Inc.: W. 40 ft. of N½ of Lot 2, Blk. 103, City of Tekamah
- (3) Historic Bryant House, Inc.: N½ of Lots 1 & 2, except the W. 40 ft. of N½ of Lot 2, Blk. 103, City of Tekamah

Chairman Morrow declared a Public Hearing for the Exemption Applications open at 10:06 A.M. Having no public comment, the Chairman declared the Public Hearing closed at 10:08 A.M.

The Board of Equalization **approved the Exemption Applications** for Logan Valley Baptist Church and (2) Historic Bryant House, Inc. Upon motion by Newill, seconded by Brummond, 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 10:09 AM, upon motions by Schold and Connealy.

The following page will show for record all 451's & 451A's filed for 2018.

ATTEST: SARAH J. FREIDEL  
BURT COUNTY CLERK

CLIFFORD L. MORROW, CHAIRMAN  
BURT COUNTY BOARD OF SUPERVISORS

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A copy of the approved official minutes is available to the public at the Clerk's Office.*

451's & 451A's filed for 2018

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 (2)  
Lyons -Memorial United Methodist Church  
Lyons -St. Joseph's Church and Parsonage  
    St. Joseph's Holy Cross Cemetery (Everett TWP)  
Oakland -Evangelical Free Church  
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)  
Grace Lutheran Evangelical Cemetery (Bellcreek 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)  
7<sup>th</sup> Day Adventists (Silvercreek TWP)  
Silvercreek Cemetery (Silvercreek TWP)

FOR CHARITABLE, EDUCATIONAL & NON-PROFIT PURPOSES

Burt County Museum – Tekamah (1)  
Historic Bryant House, Inc – Tekamah (2)  
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

OFFICE OF THE BURT COUNTY CLERK  
**Burt County Board of Equalization**  
February 28, 2018 Minutes  
TEKAMAH NE 68061

A meeting of the Burt County Board of Equalization was held February 28, 2018 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. Present were Supervisors: Cliff Morrow, David Schold, Greg Brummond, Paul Richards, Bird Swanson, Ted Connealy and Gerald Newill.

The meeting opened at 11:13 A.M. with Chairman Morrow informing the public that the Nebraska Open Meeting Act was posted on the wall.

Assessor Joni Renshaw presented the following (4) **2017 Tax List Corrections:**

- (1) parcel # 111711400 - Arlen Kempcke: deducted \$477.88 - Homestead Tax Credit 70% to 100%
- (2) parcel # 311615000 - Logan Valley Baptist Church: deducted \$264.46 - applied Permissive Exemption; clerical error fix
- (3) parcel # 435400100 - John Bromm: added \$6,440.02 - combined 80 ac tract with other parcel; clerical error fix
- (4) parcel # 425404000 - Douglas Pruess: deducted \$257.12 - combined with another parcel; clerical error fix

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

The Center for Rural Affairs submitted a **Form 457 Motor Vehicle Exemption Application** for the following (2) Vehicles: 2012 & 2015 Chevrolet Cruze. Chairman Morrow declared a Public Hearing for the Center for Rural Affairs Exemption Application open at 11:27 A.M. Having no public comment, the Chairman declared the Public Hearing closed at 11:28 A.M. The Board of Equalization **approved the Vehicle Exemption Application for the Center for Rural Affairs**. Upon motion by Newill, 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 11:29 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**

*Noted / Placed on file May 8, 2018*

*Notes from:*

**TERC**

**Findings & Orders:**

The Tax Equalization and Review Commission finds that the levels of value for real property in Burt County for tax year 2018 meet the requirements of law.

The acceptable ratio range in NE is:

69%-75% for agricultural land and horticultural land, for both receiving and not receiving special valuation

92%-100% of actual value or fair market value for all other classes and subclasses of real property

Findings of classes and subclasses of real property in Burt County:

95% for residential class

100% for commercial class

73% for agricultural land and horticultural land not receiving special valuation

Conclusion of Law: No adjustment to the value of any class or subclass of real property in Burt County is required by law.

Signed and Sealed: April 25, 2018 by Nebraska Tax Equalization and Review Commission

The full and complete document is placed on file.

Attest: SARAH J. FREIDEL  
BURT COUNTY CLERK



OFFICE OF THE BURT COUNTY CLERK  
**Burt County Board of Equalization**

*Noted / Placed on file May 25, 2018*

Joni Renshaw, Burt County Assessor placed on file:  
Assessor's Certification of Completion of Assessment Rolls, dated May 23, 2018.

4 TERC Hearing Date Notices have been received: 1 from 2016 protests (#12-18)  
3 from 2017 protests (#2, #8, #22)

The full and complete documents have been placed on file.

Attest: SARAH J. FREIDEL  
BURT COUNTY CLERK



OFFICE OF THE BURT COUNTY CLERK  
**Burt County Board of Equalization**  
July 11, 2018 Minutes  
TEKAMAH NE 68061

A meeting of the Burt County Board of Equalization was held July 11, 2018 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, Paul Richards, Gary Swanson, Ted Connealy and Gerald Newill. Present from the Assessor's Office were: Joni Renshaw and Jeff Quist. Also Present: Barb Oswald, a Field Liaison from the Nebraska Department of Revenue.

The meeting opened at 9:00 A.M. upon motion by Schold, seconded by Newill, with roll call as follows: Ayes –Schold, Brummond, Richards, Swanson, Connealy, Newill and Morrow. 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; documents were placed on file.

At 9:03 A.M. Chairman Morrow declared a Public Hearing open for the purpose of conducting **2018 Property Valuation Protest Hearings**.

Property Owners or representatives whom requested appointments and whom visited with the Board were: Ronald Anderson, Lynn Bluml, Kevin Anderson and Clint Peterson. 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. 2018 schedule as it appeared:

<b>BURT COUNTY BOARD OF EQUALIZATION 2018 VALUATION PROTESTS</b>
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TIME	NUMBER	NAME
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9:05 AM	1	Ronald L. Anderson		PRESENT
9:15 AM	2	C & B Farms, LLC	Lynn Bluml, Manager	PRESENT
9:25 AM	3	KB Stores	Bradley G. Brink	NOT PRESENT
	4	Bradley G. Brink		
NO	5	Sharon J. Fittro		
NO	6	Sally & Andrew Santos		
NO	7	Kristin K. Daberkow		
9:35 AM	8	Julie A. Johnson		NOT PRESENT
NO	9	Philip Larsen		

9:45 AM	10	Kent Bonneau		NOT PRESENT
9:55 AM	11	Kevin & Dawn Anderson	Family Partnership	PRESENT
10:05 AM	12	Clinton Peterson		PRESENT
NO	13	JoDee Jameson		
	<i>Requested an Appt. Time</i>			

Hearings were held from 9:03 A.M. until 11:07 A.M.

With all requested appointments being completed and all protests being considered, the Chairman declared the Public Hearing closed at 11:07 A.M., the Board went back into regular session of Board of Equalization.

The meeting adjourned at 11:08 A.M. upon motions by Schold and Connealy. Protest final decisions meeting will be held July 20, 2018.

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 20, 2018 Minutes  
TEKAMAH NE 68061

A meeting of the Burt County Board of Equalization was held July 20, 2018 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: David Schold, Greg Brummond, Paul Richards, Gary Swanson, Ted Connealy, Gerald Newill and Cliff Morrow. Present from the Assessor's Office was: Joni Renshaw.

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

**Final Decisions for 2018 Property Valuation Protests** were reviewed, voted upon and approved by the Burt County Board of Equalization: Upon motion by Connealy, seconded by Newill, the Board voted to accept the final decisions on the valuation protests numbered 1-13, with roll call vote as follows: #1-10 & 12-13 Ayes – Schold, Brummond, Richards, Swanson, Connealy, Newill and Morrow. Nays – none. #11 Ayes – Richards, Swanson, Connealy, Newill and Morrow. Nays for #11 – Schold, Brummond.

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

The status was reviewed for open TERC cases from 2016 & 2017 Protest years.	2016:
#11-18 Kenneth Lange-McGill, Jr. - dismissed per taxpayer	
#2 C & B Farms, LLC - hearing scheduled for 9/20/2018	
2017: #22 C & B Farms, LLC - hearing scheduled for 9/20/2018	
#2 Timothy C. Brock - hearing scheduled for 8/14/2018	
#8 Jesse J. Harrod - dismissed per taxpayer	

The meeting adjourned at 9:52 A.M. upon motions by Schold and Connealy.

ATTEST: SARAH J. FREIDEL  
BURT COUNTY CLERK

CLIFFORD MORROW, CHAIRMAN  
BURT COUNTY BOARD OF SUPERVISORS

For the complete List of 2018 Protests and Final Decisions (#1-13)  
See Pages 2-3...



						PROTESTED		APPROVED
NUMBER	NAME	LEGAL DESCRIPTION				VALUATION		VALUATION

1	112301900	L46-47 BLK1 FRITTS ADD	1,495.00	land	1,495.00
	ANDERSON, RONALD L	LYONS	17,461.00	bldg	17,461.00
			18,956.00	TOTAL	18,956.00

2	433902200	E2SW4&W2SE4 34-22-11	990,990.00	land	990,990.00
	C & B FARMS, LLC	RIVERSIDE TWP	0.00	bldg	0.00
	Lynn Bluml, Manager	160 ac.	990,990.00	TOTAL	990,990.00

3	311001900	L15-16-17 BLK 8	3,130.00	land	3,130.00
	K B Stores	DECATUR	374,599.00	bldg	374,599.00
	Bradley G. Brink		377,729.00	TOTAL	377,729.00

4	311707800	LOT: 5-6-7 BLOCK: 26	8,420.00	land	8,420.00
	Bradley G. Brink	LYONS	242,012.00	bldg	242,012.00
			250,432.00	TOTAL	250,432.00

5	112102600	L12-13-14 BLK40 SUNNYSIDE ADD	4,635.00	land	4,635.00
	Sharon J. Fittro	LYONS	19,344.00	bldg	19,344.00
			23,979.00	TOTAL	23,979.00

6	111000700	L14-15 N2L16 & PT. ALLEY BLK 7	3,440.00	land	3,440.00
	Sally & Andrew Santos	DECATUR	22,775.00	bldg	5,766.00
			26,215.00	TOTAL	9,206.00

7	112712500	L15-16&S2L14 BLK28 RAILROAD ADD	6,535.00	land	6,535.00
	Kristin K. Daberkow	OAKLAND	208,607.00	bldg	208,607.00
			215,142.00	TOTAL	215,142.00

8	312614400	LOT: 10-11-12-& PT LOT 9 BLOCK: 5	2,625.00	land	2,625.00
	Julie A. Johnson	OAKLAND	99,192.00	bldg	99,192.00
			101,817.00	TOTAL	101,817.00



						PROTESTED		APPROVED
NUMBER	NAME	LEGAL DESCRIPTION				VALUATION		VALUATION

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9	312402400	S. 195' SUBLOT 7, LOT 2 17TH ADD.	5,977.00	land	5,977.00
	Phillip Larsen	OAKLAND	196,826.00	bldg	156,714.00
			202,803.00	TOTAL	162,691.00

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10	111906200	E 1/2 L.11 & L.12 BLK32 SECOND ADD	2,155.00	land	2,155.00
	Kent Bonneau	LYONS	63,027.00	bldg	56,700.00
			65,182.00	TOTAL	58,855.00

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11	433002000	S2SW4, ex. 1.81AC of ROAD 31-22-10	424,939.00	land	424,939.00
	Kevin & Dawn Anderson	SILVERCREEK TWP	804,109.00	bldg	766,084.00
	Family Partnership	76.11 ac.	1,229,048.00	TOTAL	1,191,023.00

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12	433001900	TRACT in NW4 SW4 31-22-10	37,886.00	land	37,886.00
	Clinton Peterson	SILVERCREEK TWP	315,819.00	bldg	306,057.00
		4.75 ac.	353,705.00	TOTAL	343,943.00

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13	112200600	LOT 7 & PT. STREET COFFIN ADD	4,020.00	land	4,020.00
	Jo Dee Jameson	LYONS	63,009.00	bldg	54,350.00
			67,029.00	TOTAL	58,370.00

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--- END OF LIST ---

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OFFICE OF THE BURT COUNTY CLERK  
**Burt County Board of Equalization**  
July 27, 2018 Minutes  
TEKAMAH NE 68061

A meeting of the Burt County Board of Equalization was held July 27, 2018 in the 1<sup>st</sup> Floor Meeting Room 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. Present were Supervisors: David Schold, Greg Brummond, Paul Richards, Gary Swanson, Gerald Newill and Cliff Morrow. Absent - Ted Connealy.

The meeting opened at 10:24 A.M. with Chairman Morrow 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 2018		
Parcel ID #	Reason Not Assessed	County Board Explanation
435005400	Removed \$750 from Building Assessment	Clerical Error
435003000	Added \$750 to Building Assessment	Clerical Error
314608500	Adjusted Pricing Table	Clerical Error
312001300	Adjusted Pricing Table	Clerical Error
536600400	Adjusted Pricing Table	Clerical Error
434400400	Added Value from Previous \$0 Parcel. (new Parcel, etc.)	Clerical Error
435005600	Added Value from Previous \$0 Parcel. (new Parcel, etc.)	Clerical Error
435005700	Added Value from Previous \$0 Parcel. (new Parcel, etc.)	Clerical Error
435905500	Added Value from Previous \$0 Parcel. (new Parcel, etc.)	Clerical Error



437002300	Added Value from Previous \$0 Parcel. (new Parcel, etc.)	Clerical Error
437002400	Added Value from Previous \$0 Parcel. (new Parcel, etc.)	Clerical Error
437701500	Added Value from Previous \$0 Parcel. (new Parcel, etc.)	Clerical Error
733001901	Added Value from Previous \$0 Parcel. (new Parcel, etc.)	Clerical Error
<b>Parcel ID #</b>	<b>Reason Not Assessed</b>	<b>County Board Explanation</b>
733301101	Added Value from Previous \$0 Parcel. (new Parcel, etc.)	Clerical Error
430403900	Added Value from Previous \$0 Parcel. (new Parcel, etc.)	Clerical Error
213210000	Correction. Changes didn't Certify in software.	Clerical Correction
213301000	Correction. Changes didn't Certify in software.	Clerical Correction
210402900	Correction. Changes didn't Certify in software.	Clerical Correction
210208700	Correction. Changes didn't Certify in software.	Clerical Correction
422600100	Correction. Changes didn't Certify in software.	Clerical Correction
435005200	Correction. Changes didn't Certify in software.	Clerical Correction
426002500	Correction. Changes didn't Certify in software.	Clerical Correction
425601900	Correction. Changes didn't Certify in software.	Clerical Correction
432300500	Correction. Changes didn't Certify in software.	Clerical Correction
435800200	Correction. Changes didn't Certify in software.	Clerical Correction
210402800	Correction. Changes didn't Certify in software.	Clerical Correction
624403700	Correction. Changes didn't Certify in software.	Clerical Correction
435300500	Correction. Changes didn't Certify in software.	Clerical Correction
435300200	Correction. Changes didn't Certify in software.	Clerical Correction
437400600	Correction. Changes didn't Certify in software.	Clerical Correction

423000400	Correction. Changes didn't Certify in software.	Clerical Correction
423901700	Correction. Changes didn't Certify in software.	Clerical Correction
422700200	Correction. Changes didn't Certify in software.	Clerical Correction
213210100	Correction. Changes didn't Certify in software.	Clerical Correction
425200600	Correction. Changes didn't Certify in software.	Clerical Correction
424000600	Correction. Changes didn't Certify in software.	Clerical Correction
424100100	Correction. Changes didn't Certify in software.	Clerical Correction
425200600	Correction. Changes didn't Certify in software.	Clerical Correction
<b>Parcel ID #</b>	<b>Reason Not Assessed</b>	<b>County Board Explanation</b>
424101400	Correction. Changes didn't Certify in software.	Clerical Correction
424500600	Correction. Changes didn't Certify in software.	Clerical Correction
213210100	Correction. Changes didn't Certify in software.	Clerical Correction
210100200	Correction. Changes didn't Certify in software.	Clerical Correction
425101600	Correction. Changes didn't Certify in software.	Clerical Correction
424801200	Correction. Changes didn't Certify in software.	Clerical Correction
210404000	Correction. Changes didn't Certify in software.	Clerical Correction
425704500	Correction. Changes didn't Certify in software.	Clerical Correction
210305400	Correction. Changes didn't Certify in software.	Clerical Correction
210205200	Correction. Changes didn't Certify in software.	Clerical Correction
434903900	Correction. Changes didn't Certify in software.	Clerical Correction
434705100	Correction. Changes didn't Certify in software.	Clerical Correction
435001400	Correction. Changes didn't Certify in software.	Clerical Correction

434800600	Correction. Changes didn't Certify in software.	Clerical Correction
212401200	Correction. Changes didn't Certify in software.	Clerical Correction
423602200	Correction. Changes didn't Certify in software.	Clerical Correction
435005100	Correction. Changes didn't Certify in software.	Clerical Correction
425100500	Correction. Changes didn't Certify in software.	Clerical Correction
425400700	Correction. Changes didn't Certify in software.	Clerical Correction
212401600	Correction. Changes didn't Certify in software.	Clerical Correction
425202400	Correction. Changes didn't Certify in software.	Clerical Correction
424800700	Correction. Changes didn't Certify in software.	Clerical Correction
210100500	Correction. Changes didn't Certify in software.	Clerical Correction
425501900	Correction. Changes didn't Certify in software.	Clerical Correction
210100100	Correction. Changes didn't Certify in software.	Clerical Correction
<b>Parcel ID #</b>	<b>Reason Not Assessed</b>	<b>County Board Explanation</b>
434602200	Correction. Changes didn't Certify in software.	Clerical Correction
434803200	Correction. Changes didn't Certify in software.	Clerical Correction
	END OF REPORT	

Upon motion by Swanson, seconded by Newill, the Board of Equalization **approved the 2018 report of omitted properties and clerical errors**, with roll call vote as follows: Ayes –Schold, Brummond, Richards, Swanson, Newill and Morrow. Nays-none. Absent – Connealy.

The following list of **Cemetery Real Property, July 2018** was noted and placed on file:

Exempted Real Property owned by the CEMETERIES in BURT COUNTY
------------------------------------------------------------------

as of: July 31, 2018	
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 10:26 A.M., upon motions by Schold and Swanson.

ATTEST: SARAH J. FREIDEL  
COUNTY CLERK

CLIFFORD 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**  
October 9, 2018 Minutes  
TEKAMAH NE 68061

A meeting of the Burt County Board of Equalization was held October 9, 2018 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: David Schold, Greg Brummond, Bird Swanson, Ted Connealy, Gerald Newill and Cliff Morrow. Absent - Paul Richards.

The meeting opened at 10:03 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 2018-2019 fiscal year. After review and discussion, Board Member Schold offered the following resolution and moved for its adoption:

**RESOLUTION #2018-15**  
Board of Equalization  
Burt County, Nebraska  
**Resolution Setting 2018-2019 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, 2018-2019 are hereby levied at the rate set for the various political subdivisions as follows:

BURT COUNTY General	0.250421
Building	0.010280
TOTAL	0.260701

TOWNSHIPS

Bellcreek	0.064771
Everett	0.059446
Logan	0.062039
Oakland	0.064336
Quinnebaugh	0.055000
Silvercreek	0.072030
Summit	0.045106

## CEMETERIES

Craig	0.003517
Decatur	0.005513
Lyons	0.006959
Oakland	0.004113
Tekamah	0.017517

## FIRE DISTRICTS

Craig	General	0.021000
Decatur	General	0.021000
	Bond	0.010327
	TOTAL	0.031327
Lyons	General	0.021000
	Bond	0.002252
	TOTAL	0.023252
Oakland	General	0.021000
Tekamah	General	0.021000

## CITIES AND VILLAGES

Craig	General	0.448712
	Bond	0.335579
	TOTAL	0.784291
Decatur	General	0.342466
Lyons	General	0.449999
	Bond	0.808610
	TOTAL	1.258609
Oakland	General	0.500000
	Bond	0.200023
	TOTAL	0.700023
Tekamah	General	0.450000
	Bond	0.106693
	TOTAL	0.556693

## SCHOOL DISTRICTS

Tekamah-Herman #1		
	General Fund	0.648490
	Sp Bldg Fund	0.139936
	TOTAL	0.788426
Oakland-Craig #14		
	General Fund	0.805137
	Bond Fund	0.077737
	Sp Bldg Fund	0.063366
	TOTAL	0.946240
Lyons-Decatur #20		
	General Fund	0.642384
	Sp Bldg Fund	0.036252
	TOTAL	0.678636

## Tekamah Airport Authority

General	0.000000
Bond	0.039458

TOTAL

0.039458

Burt-Washington Drainage Units

0.840000

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 9th day of October, 2018.

SARAH J. FREIDEL  
BURT COUNTY CLERK

CLIFFORD MORROW, CHAIRMAN  
BURT COUNTY BOARD OF EQUALIZATION

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

There being no further business, Chairman Morrow adjourned the Burt County Board of Equalization Meeting at 10:14 AM.

*ATTEST:* SARAH J. FREIDEL  
BURT COUNTY CLERK

CLIFFORD 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**  
November 5, 2018 Minutes  
TEKAMAH NE 68061

A special meeting of the Burt County Board of Equalization was held November 5, 2018 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, Paul Richards, Gary Swanson, Ted Connealy and Gerald Newill.

The meeting opened at 8:00 A.M. upon motions by Schold and Connealy. The agenda was approved upon motion by Connealy and Schold, All Ayes. Chairman Morrow informing the public that the Nebraska Open Meeting Act was posted on the wall.

An error in Oakland Township's 2018-2019 budget was found by the State Auditor's Office after 2018-2019 Levies had been certified for Burt County. The correction of the Budget leads to the need for a Levy correction.

At 8:03 A.M. Chairman Morrow declared a Public Hearing open for the purpose of discussing the correction of Oakland Township's Levy that was previously certified on Oct. 9, 2018. There was no public comment. The Chairman declared the Public Hearing closed at 8:07 A.M., the Board went back into regular session of Board of Equalization.

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

**RESOLUTION #2018-16**

**Resolution Correcting a 2018-2019 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 2018-2019 levies had been passed and approved on October 9, 2018 and after doing so, a budget error was reported from Oakland Township. Because of the Budget error, the Levy certified would be incorrect.

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, 2018-2019 are hereby levied at the rate set for Oakland Township as follows:

Oakland TWP	General	0.059499
	TOTAL	0.059499

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 5<sup>th</sup> day of November, 2018.

ATTEST: SARAH J. FREIDEL

CLIFFORD MORROW, CHAIRMAN



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

The meeting adjourned at 8:09 A.M. upon motions by Schold and Richards.

ATTEST: SARAH J. FREIDEL  
BURT COUNTY CLERK

CLIFFORD MORROW, CHAIRMAN  
BURT COUNTY BOARD OF EQUALIZATION

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