

OFFICE OF THE BURT COUNTY CLERK
Burt County Board of Equalization
January 28, 2019 Minutes
TEKAMAH NE 68061

A meeting of the Burt County Board of Equalization was held January 28, 2019 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: David Schold, Cliff Morrow, Paul Richards, Carl Pearson, Dale Webster and Ted Connealy. Absent – Gary 'Bird' Swanson.

The meeting opened at 9:45 A.M. with Chairman Schold informing the public that the Nebraska Open Meeting Act was posted on the wall.

Communication noted: One TERC case has been filed from 2018 Protests (C&B Farms, LLC). A date for the TERC hearing has not yet been set.

The following **(4) Form 451 Exemption Applications** were submitted for approval on their Burt County real property:

- (1) Light of the World Gospel Ministries: North Half of Lot 3, Blk 21, Village of Decatur.
- (2) Habitat for Humanity of Omaha, Inc: North Half of Lot 3 & 4, Blk 45, City of Tekamah
- (3) Habitat for Humanity of Omaha, Inc: Lot 2, Block 89, City of Tekamah
- (4) Habitat for Humanity of Omaha, Inc: East ½ of Lot 13 & 14, Blk 42, Sunnyside Add,
City of Lyons

Chairman Schold declared a Public Hearing for the Exemption Applications open at 9:46 A.M. Having no public comment, the Chairman declared the Public Hearing closed at 9:48 A.M.

The Board of Equalization **approved (1)** for Light of the World Gospel Ministries upon motion by Morrow, seconded by Connealy, with roll call vote as follows: Ayes – Morrow, Richards, Pearson, Webster, Connealy and Schold. Nays –none. Absent – Swanson. The Board of Equalization **denied (2)(3)** for Habitat for Humanity of Omaha, Inc, both upon motion by Connealy, seconded by Richards, with roll call vote as follows: Ayes – Morrow, Richards, Pearson, Webster, Connealy and Schold. Nays –none. Absent – Swanson. The Board of Equalization **denied (4)** for Habitat for Humanity of Omaha, Inc upon motion by Connealy, seconded by Pearson, with roll call vote as follows: Ayes – Morrow, Richards, Pearson, Webster, Connealy and Schold. Nays –none. Absent – Swanson. The board clarified that exemptions cannot be approved unless there is a building on the lot(s).

County Assessor Joni Renshaw presented the following Tax List Corrections:

- (1) Margaret Johnson: Homestead App. –clerical error- \$981.08 credit
- (2) Wells Fargo Financial Leasing: Depreciation Schedule – clerical error- \$207.52 tax credit.
- (3) Patty Olson: split out changed to Residential – clerical error- \$15.10 tax credit.

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

There being no further business, Chairman Schold adjourned the Burt County Board of Equalization Meeting at 10:01 AM, upon motions by Connealy and Pearson.

The following page will show for record all 451's & 451A's filed/approved for 2019.

ATTEST: SARAH J. FREIDEL
COUNTY CLERK

DAVID SCHOLD, CHAIRMAN
BURT COUNTY BOARD OF SUPERVISORS

BURT

451's & 451A's filed for 2019

Property Owned and Used Exclusively
For Religious, Cemetery, Charitable, Educational & Misc. Non-Profit Purposes

FOR RELIGIOUS PURPOSES

Craig -First Presbyterian Church
Craig -Methodist Church
Decatur - Church of Jesus Christ -Decatur Restoration Branch
Decatur - Holy Family Church
Holy Family Catholic Church Cemetery (Decatur TWP)
Decatur – Light of the World Gospel Ministries
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
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)
Evangelical Free Church Oakland (Bellcreek 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)
7th Day Adventists (Silvercreek TWP)
Silvercreek Cemetery (Silvercreek TWP)

FOR CHARITABLE, EDUCATIONAL & NON-PROFIT PURPOSES

Decatur -Burgess Health Center (Personal Property)
Decatur Museum Inc. (2)
Lyons -the Granary Foundation
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 - Burt County Museum
Tekamah - Historic Bryant House, Inc (2)
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

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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
February 12, 2019 Minutes
TEKAMAH NE 68061

A meeting of the Burt County Board of Equalization was held February 12, 2019 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: David Schold, Cliff Morrow, Gary 'Bird' Swanson, Paul Richards, Carl Pearson, Dale Webster and Ted Connealy.

The meeting opened at 9:30 A.M. with Chairman Schold informing the public that the Nebraska Open Meeting Act was posted on the wall.

The following **(4) Form 451 Exemption Applications** were submitted for approval on their Burt County real property:

- (1) Light of the World Gospel Ministries: North Half of Lot 3, Blk 21, Village of Decatur.
- (2) Habitat for Humanity of Omaha, Inc: North Half of Lot 3 & 4, Blk 45, City of Tekamah (3) Habitat for Humanity of Omaha, Inc: Lot 2, Block 89, City of Tekamah
- (4) Habitat for Humanity of Omaha, Inc: East ½ of Lot 13 & 14, Blk 42, Sunnyside Add,
City of Lyons

The above applications were presented for consideration on January 28, 2019; however, this date was too soon for approval/denial per §77-202.02, so decisions will be official with today's date.

Chairman Schold declared a Public Hearing for the Exemption Applications open at 9:31 A.M. Having no public comment, the Chairman declared the Public Hearing closed at 9:32 A.M.

The Board of Equalization **approved (1)** for Light of the World Gospel Ministries and **denied (2)(3)(4)** for Habitat for Humanity of Omaha, Inc, upon motion by Connealy, seconded by Swanson, with roll call vote as follows: Ayes – Morrow, Swanson, Richards, Pearson, Webster, Connealy and Schold. Nays –none.

There being no further business, Chairman Schold adjourned the Burt County Board of Equalization Meeting at 9:33 AM, upon motions by Swanson and Connealy.

ATTEST: SARAH J. FREIDEL
COUNTY CLERK

DAVID SCHOLD, CHAIRMAN
BURT COUNTY BOARD OF SUPERVISORS

BURT

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OFFICE OF THE BURT COUNTY CLERK
Burt County Board of Equalization
April 26, 2019 Minutes
TEKAMAH NE 68061

A meeting of the Burt County Board of Equalization was held April 26, 2019 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: David Schold, Cliff Morrow, Gary 'Bird' Swanson, Paul Richards, Carl Pearson, Dale Webster and Ted Connealy.

The meeting opened at 10:28 A.M. with Chairman Schold 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 (3) Vehicles: 2012, 2015 & 2017 Chevrolet Cruze. Chairman Schold declared a Public Hearing for the Center for Rural Affairs Exemption Application open at 10:29 A.M. Having no public comment, the Chairman declared the Public Hearing closed at 10:30 A.M. The Board of Equalization **approved the Vehicle Exemption Application for the Center for Rural Affairs**. Upon motion by Morrow, seconded by Connealy, with roll call vote as follows: Ayes – Morrow, Swanson, Richards, Pearson, Webster, Connealy and Schold. Nays –none.

There being no further business, Chairman Schold adjourned the Burt County Board of Equalization Meeting at 10:31 A.M.

ATTEST: SARAH J. FREIDEL DAVID SCHOLD, CHAIRMAN
COUNTY CLERK BURT COUNTY BOARD OF SUPERVISORS

BURT

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OFFICE OF THE BURT COUNTY CLERK
Burt County Board of Equalization
May 14, 2019 Minutes
TEKAMAH NE 68061

A meeting of the Burt County Board of Equalization was held May 14, 2019 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: David Schold, Cliff Morrow, Gary 'Bird' Swanson, Paul Richards, Carl Pearson, Dale Webster and Ted Connealy.

The meeting opened at 10:54 A.M. with Chairman Schold informing the public that the Nebraska Open Meeting Act was posted on the wall.

Communication from TERC placed on file.

Notes from TERC Findings & Orders: Levels of value for real property in Burt County for tax year 2019 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:

98% for residential class
100% for commercial class
71% 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: May 7, 2019 by Nebraska Tax Equalization and Review Commission

The full and complete document is placed on file.

Assessor Joni Renshaw presented the following **2018 Tax List Corrections:**

- (1) parcel # 114206300- Richard Smiley: added \$1,338.20 back onto tax rolls - remove Homestead Credit
- (2) parcel # 111706600 – Dale Vavra: tax credit \$1,408.32 - applied Homestead to this parcel; clerical error
- (3) parcel # 111706500 – Dale Vavra: added \$525.96 to tax rolls- (remove Homestead on this parcel); clerical error
- (4) parcel # 110300900 -Duane Hinman: remove \$1,294.50 from tax rolls – this parcel duplicate of 310300900; clerical error from system change over.
- (5) parcel # 004051403 – De Lage Landen Financial Services (Personal Property): remove \$619.84 from tax rolls; should have deleted personal property for 2018; clerical error
- (6) parcel # 008073104 – Mailfinance Inc (Personal Property): credit \$13.34 to taxpayer; should have no taxes owed for personal property for 2018; clerical error
- (7) parcel # 008073105 – Mailfinance Inc (Personal Property): credit \$17.58 to taxpayer; should have received exemption for personal property for 2018; clerical error
- (8) parcel # 001607301 – Deere Credit Inc (Personal Property): refund \$5.74 to taxpayer; clerical error when entering purchase price

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

There being no further business, Chairman Schold adjourned the Burt County Board of Equalization Meeting at 10:57 A.M.

ATTEST: SARAH J. FREIDEL
COUNTY CLERK

DAVID SCHOLD, CHAIRMAN
BURT COUNTY BOARD OF SUPERVISORS

BURT

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OFFICE OF THE BURT COUNTY CLERK
Burt County Board of Equalization
June 27, 2019 Minutes
TEKAMAH NE 68061

A meeting of the Burt County Board of Equalization was held June 27, 2019 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: David Schold, Cliff Morrow, Gary 'Bird' Swanson, Paul Richards, Carl Pearson, Dale Webster and Ted Connealy.

The meeting opened at 10:19 A.M. with Chairman Schold informing the public that the Nebraska Open Meeting Act was posted on the wall.

Wally Lydick asked for time to address the board: He asked about what the County Board plans to do in order to provide some relief to the landowners who have land that keeps getting flooded; he feels it is going to continue to happen based off of his opinion of the Corp of Engineers decisions they are making. He is asking the board to consider a plan to address valuation on the wet ground; "find a formula to lower the assessed value of this ground".

Communication placed on file:

from TERC: 1 TERC Protest Hearing has been scheduled for 2018 Protests.

from NACO: a webinar has been scheduled for July 8, 2019. The NE Property Tax Administrator, Ruth Sorensen will provide information about handling the Form 425 requests and the intention of LB512.

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

Burt County (# 39) parcel # 425302200- Donald Wallace: Clerical Error with Legal Breakout – 2018 taxes

Burt County (# 40) parcel # 425303900- Sarah Wallace: Clerical Error with Legal Breakout – 2018 taxes

Burt County (# 41) Public Service -Company # 390- Black Hills Gas: Settlement with Dept of Revenue; adjustments needed –
2009-2017 taxes

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

There being no further business, Chairman Schold adjourned the Burt County Board of Equalization Meeting at 10:36 A.M.

At the end of the June 27, 2019 Burt County Board of Supervisors Meeting: Barb Oswald and Russ Loontjer, from the NE Department of Revenue-Property Assessment Division presented information and answered questions about duties and procedures of the County Board of Equalization.

ATTEST: SARAH J. FREIDEL
COUNTY CLERK

DAVID SCHOLD, CHAIRMAN
BURT COUNTY BOARD OF SUPERVISORS

BURT

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OFFICE OF THE BURT COUNTY CLERK
Burt County Board of Equalization
July 8, 2019 Minutes
TEKAMAH NE 68061

A (special) meeting of the Burt County Board of Equalization was held Monday, July 8, 2019 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 and Carl Pearson. Also Present was Burt County Assessor, Joni Renshaw.

The meeting opened with the Pledge of Allegiance at 1:33 P.M. Pearson stated that the Nebraska Open Meeting Act was posted on the wall.

A WEBINAR was hosted by NACO (Nebraska Association of County Officials) in order to provide information about handling the Form 425 requests and the intention of LB512. These discussions were held with the NE Property Tax Administrator, Ruth Sorensen via this Webinar.

Meeting Adjourned at 2:15 P.M.

Respectfully Submitted: Sarah J. Freidel
Burt County Clerk

OFFICE OF THE BURT COUNTY CLERK
Burt County Board of Equalization
July 10, 2019 Minutes
TEKAMAH NE 68061

A meeting of the Burt County Board of Equalization was held July 10, 2019 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: David Schold, Cliff Morrow, Gary "Bird" Swanson, Paul Richards, Carl Pearson, Dale Webster and Ted Connealy. Present from the Assessor's Office were: Joni Renshaw and Jeff Quist.

The meeting opened at 9:05 A.M. upon motion by Connealy, seconded by Morrow. Chairman Schold informed the public that the Nebraska Open Meeting Act was posted on the wall.

Communication: TERC results for one case that had been combined from 2016 & 2017 Protests.

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 9:09 A.M. Chairman Schold declared a Public Hearing open for the purpose of conducting **2019 Property Valuation Protest Hearings**.

Property Owners or representatives whom requested appointments and whom visited with the Board in person were: Beverly Peterson; Kelly Adamson; Fran Strong; Randy Olson; Peggy Cooper; Pat Kocsis; Tarie Surls & Hunter Nohrenberg; Kim Helzer; and Wally Lydick.

The board met with the property owners or representatives whom requested appointments, as well as considered the protests from the people who did not choose to appear.

2019 - Form 422's & Form 425's:

1	Bobby Larson
2	Dalene DeGeest
3	Beverly Peterson
4	Robert Schlumberger
5	Robert Schlumberger
6	Nancy Wichman
7	Stan Welte
8	Stan Welte
9	Stan Welte
10	Three Rivers Housing Dev.
11	Ginger Stahr

12 & #26	Frances K. Strong Frances K. Strong
13	Randy Olson
14	Peggy Cooper
15 16	Rex Monif Rex Monif
17	Lisa Frederickson
18	Lee Norquist
19 20	Samuel Schmidt Samuel Schmidt
21	Pat Kocsis
22 23 24 25	Greg Brummond Greg Brummond Greg Brummond Greg Brummond
26	Frances K. Strong
27	Tarie Surls & Hunter Nohrenberg
28	Thomas W. Lipps
29	Randall C. Redding
425 FORMS	
1	Kenneth Gill
2	John & Kim Helzer
3 4	L. Scott Momsen L. Scott Momsen
5 6 7	Walter Lydick Walter Lydick Walter Lydick
8 9	Randy L. Olson Randy L. Olson

Hearings were held from 9:09 A.M. until 2:11 P.M.

With all requested appointments being completed and all protests being considered, the Chairman declared the Public Hearing closed at 2:11 P.M., and the Board went back into regular session of Board of Equalization.

The meeting adjourned at 2:12 P.M. upon motions by Swanson and Webster. Protest final decisions meeting will be held July 19, 2019.

ATTEST: SARAH J. FREIDEL
BURT COUNTY CLERK

DAVID SCHOLD, CHAIRMAN
BURT COUNTY BOARD OF EQUALIZATION

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OFFICE OF THE BURT COUNTY CLERK
Burt County Board of Equalization
July 19, 2019 Minutes
TEKAMAH NE 68061

A meeting of the Burt County Board of Equalization was held July 19, 2019 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: Gary 'Bird' Swanson, Paul Richards, Carl Pearson, Dale Webster, Ted Connealy and David Schold. Absent -Cliff Morrow. Present from the Assessor's Office was Joni Renshaw, Burt County Assessor.

The meeting opened at 9:02 A.M. upon motions by Pearson and Connealy, with roll call: Swanson, Richards, Pearson, Webster, Connealy and Schold. Chairman Schold informe the public that the Nebraska Open Meeting Act was posted on the wall.

Final Decisions for 2019 Property Valuation Protests - Form 422's were reviewed, voted upon and approved by the Burt County Board of Equalization: Upon motion by Connealy, seconded by Swanson, the Board voted to accept the final decisions on the valuation protest Form 422's #1-29; approved with roll call vote as follows: Ayes – Swanson, Richards, Pearson, Webster, Connealy and Schold. Nays – none. Absent - Morrow.

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

The BOE meeting was recessed at 9:37 A.M. upon motion by Swanson, seconded by Richards, with roll call vote as: Ayes – Swanson, Richards, Pearson, Webster, Connealy and Schold. Nays – none. Absent - Morrow. The BOE meeting reconvened at 11:29 A.M. upon motion by Swanson, seconded by Richards, with roll call vote as: Ayes – Swanson, Richards, Pearson, Webster, Connealy and Schold. Nays – none. Absent - Morrow. The board reviewed 2019 Property Valuation Protest Form 425's; decisions on 425 Forms will be held July 25, 2019.

The meeting adjourned at 11:55 A.M. upon motions by Connealy and Richards.

ATTEST: SARAH J. FREIDEL
BURT COUNTY CLERK

DAVID SCHOLD, CHAIRMAN
BURT COUNTY BOARD OF SUPERVISORS

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For the complete List of 2019 Protests and Final Decisions (Form 422's #1-29)
See Pages 2-4...

							PROTESTED		APPROVED
NUMBER	NAME		LEGAL DESCRIPTION				VALUATION		VALUATION

[illegible]

						PROTESTED		APPROVED
NUMBER	NAME	LEGAL DESCRIPTION				VALUATION		VALUATION

12	113910600	E2L8 BLK107		4,725.00	land	0.00	
	Frances Strong	TEKAMAH		0.00	bldg	0.00	
				4,725.00	TOTAL	0.00	
						combine w/#113910700	
13	434400900	S2 EX TR 1-21-10		1,407,116.00	land	1,407,116.00	
	Randy Olson	SUMMIT TWP		770,994.00	bldg	739,491.00	lowered
				2,178,110.00	TOTAL	2,146,607.00	
14	422802400	S21.09A SE4SE4 (RD 1.67AC) 21-22-8		126,382.00	land	126,382.00	
	Kenneth & Peggy Cooper	OAKLAND TWP		63,010.00	bldg	63,010.00	
				189,392.00	TOTAL	189,392.00	
15	115114100	L34 NORTHRIDGE COUNTRY CLUB EST		23,183.00	land	23,183.00	
	Rex Monif	TEKAMAH		0.00	bldg		
				23,183.00	TOTAL	23,183.00	
16	115111100	L33 NORTHRIDGE COUNTRY CLUB EST		38,639.00	land	38,639.00	
	Rex Monif	TEKAMAH		301,520.00	bldg	301,520.00	
				340,159.00	TOTAL	340,159.00	
17	112718900	S2L10&N2L11 BLK31 RAILROAD ADD		4,356.00	land	4,356.00	
	Lisa Frederickson	OAKLAND		80,691.00	bldg	80,691.00	
				85,047.00	TOTAL	85,047.00	
18	113100300	TRSE4SE4SW4 + 10'X85' TR. FROM		14,346.00	land	6,425.00	lowered
	Lee Norquist	L1 NE4SE4SW4 20TH ADDITION		9,603.00	bldg	9,603.00	
		OAKLAND		23,949.00	TOTAL	16,028.00	
19	212500200	S200' SL1L1 (EXL2SL2L1& EX.28ACTR)		12,790.00	land	12,790.00	
	Samuel Schmidt	13TH ADD		133,168.00	bldg	133,168.00	
		OAKLAND		145,958.00	TOTAL	145,958.00	
20	112704500	L1&2 BLK19		8,712.00	land	5,810.00	
	Samuel Schmidt	OAKLAND		28,875.00	bldg	26,250.00	
				37,587.00	TOTAL	32,060.00	lowered
21	113900800	L6 BLK 64		10,125.00		10,125.00	
	Pat Kocsis	TEKAMAH		73,585.00		73,585.00	
				83,710.00	TOTAL	83,710.00	
22	⁵ 431301400	N 204.34 Ft SE1/4 33-23-10		46,373.00	land	46,373.00	
	Greg Brummond				bldg		
						46,373.00	

July 19, 2019 BOE
2019 Protests - Final Decisions on 422's

NUMBER	NAME	LEGAL DESCRIPTION	PROTESTED VALUATION	APPROVED VALUATION
24	425502100	SW4 20-21-9	949,381.00	949,381.00
	Greg Brummond	CRAIG TWP	485,042.00	485,042.00
			TOTAL	1,434,423.00
25	435201900	SW4 10-20-10	720,196.00	720,196.00
	Greg Brummond	SUMMIT TWP		
			TOTAL	720,196.00
26	113910700	W2L8 BLK107	4,725.00	9,450.00
	Frances Strong	TEKAMAH	146,741.00	130,338.00
			151,466.00	139,788.00
				combine w/#113910600
27	113508500	PTLT7-8&ALLEY BLK50	10,800.00	10,800.00
	Tarie Surls	TEKAMAH	47,719.00	31,334.00
	Hunter Nohrenberg		58,519.00	42,134.00
28	434003800	SW4SW4EX2TRS 36-22-11	151,525.00	151,525.00
	Thomas W. Lipps	RIVERSIDE TWP	0.00	
			151,525.00	151,525.00
29	710700714	PT OF 5 BLOCKS BLK 85	0.00	
	Randall Redding	DECATUR MARINA	51,820.00	49,503.00
		DECATUR, NE	51,820.00	49,503.00

--- END OF LIST ---

OFFICE OF THE BURT COUNTY CLERK
Burt County Board of Equalization
July 25, 2019 Minutes
TEKAMAH NE 68061

A meeting of the Burt County Board of Equalization was held July 25, 2019 in the Boardroom of the Burt County Courthouse in Tekamah, Nebraska. Notice of the meeting was given 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: David Schold, Cliff Morrow, Gary "Bird" Swanson, Paul Richards, Carl Pearson, Dale Webster and Ted Connealy. Present from the Assessor's Office was Joni Renshaw, Burt County Assessor.

The meeting opened at 9:00 A.M. upon motion by Connealy, seconded by Richards. Chairman Schold informed the public that the Nebraska Open Meeting Act was posted on the wall.

The agenda was approved upon motion by Richards, seconded by Swanson, with roll call vote as follows: Ayes – Morrow, Swanson, Richards, Pearson, Webster, Connealy and Schold. Nays – none.

The BOE minutes of the July 8th, July 10th and July 19th meetings were approved upon motion by Connealy, seconded by Richards, with roll call vote as follows: Ayes – Morrow, Swanson, Richards, Pearson, Webster, Connealy and Schold. Nays – none.

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

The following reports were presented to the Board of Equalization for approval:
Overvalued & Undervalued Properties per §77-1315.01

REPORT OF OVERVALUED/UNDERVALUED PROPERTY, PURSUANT TO NEB. REV. STAT. 77-1315.01					
COUNTY ASSESSOR: JONI RENSHAW			DATE PREPARED: 07/24/19		
PRESENTED TO BURT COUNTY BOARD OF EQUALIZATION, MEETING 07/25/19					
PARCEL ID	OWNER NAME	LEGAL DESCRIPTION	PRIOR VALUE	CURRENT VALUE	REASON FOR CHANGE
112615300	LOFTIS, GARY R	L11-12 BLK 4 OAKLAND	8,712	6,466	LOWERED LAND VALUE AND THIS WILL BE COMBINED WITH PARCEL # 112614500/ THIS PARCEL DELETED
435500900	STORK, LIZA MARIE	TRNE48TRNEANW 21-20-10 SUMMIT TWP	476,186	458,806	VALUE CHANGE ON GARAGE / GARAGE TYPE AND CLASSIFICATION CHANGE
112710900	JERNIGAN, SEAN ETUX	L12-138PTL14-16 BLK15 OAKLAND	44,009	41,395	LOWERED LAND VALUE / ADJUSTED LAND DUE TO TREE COVER AND CREEK RUNNING THRU
112700400	CORWINE, ROBERT JR ETUX	L5-6 BLK20 OAKLAND	49,770	45,704	ADJUSTED LAND VALUE / ADJUSTED DUE TO TREE COVER AND STEEP BANK BEHIND HOUSE
112713000	REDDING-GEIJ, JASON ETAL	L8 BLK17 OAKLAND	2,904	581	ADJUSTED LAND VALUE / ADJUSTED LAND - NOT A BUILDABLE LOT TREES AND CREEK RUNS THROUGH
112712900	CRIMMINS, JEREMY ETUX	L9-13 & N21L14 BLK17 OAKLAND	16,843	14,229	ADJUSTED LAND VALUE / ADJUSTED SOUTH END OF LOTS DUE TO TREES AND CREEK
112500300	NELSON, DEAN L ETUX	PTSL12L283 16TH ADD OAKLAND	77,098	58,971	ADJUSTED LAND VALUE / ADJUSTED LAND DUE TO TREES AND CREEK
113100300	NORQUIST, LEE	TR SE4SE45W4 - 10*85* TR FROM L1 NE4SE45W4 20TH ADDITIO	23,949	16,028	ADJUSTED LAND VALUE / CREDIT FOR SMALL LOT WITH MOSTLY DRIVEWAY TO GET TO IT
113008800	NELSON, HARLEY D ETUX	L7-3 BLK3 HOLMQUIST 4TH ADD OAKLAND	0	202,650	NEW ASSESSMENT: COMBINATION OF THREE PARCELS/DISCOUNT FOR FIBER OPTIC CABLE RUNNING THRU LOTS
437300500	MCBURNIEY, SUSAN A	S2L18L2-138PTNW4 7-20-12 ARIZONA TWP	532,005	327,580	CHANGED LAND CLASS / FARMABLE AND IRRIGATED LAND HAS CHANGED
437300600	MCBURNIEY, SUSAN A	L1-2-8-20-12 ARIZONA TWP	73,920	0	CHANGE LAND CLASS / HAS LOST ACRES OF LAND TO RIVER DUE TO FLOODING
437600700	MCBURNIEY, SUSAN A	PTN W4NE4&8NE4W4&PTNW4NW4 13-20-11 ARIZONA TWP	375,817	219,248	LAND CLASS CHANGE / FLAT VALUED STORAGE BIN NO LONGER USED AND DISCOUNTED FLOODED GROUND
113700900	BISANZ, HAROLD L ETUX	L6 BLK 54 TEKAMAH	81,173	63,120	LOWERED VALUE OF HOME / HOME CONDITION CHANGED TO BELOW NORMAL AFTER PHYSICAL REVIEW / NEEDS NEW ROOF / NO UPDATES SINCE BUILD DATE
434701000	BISANZ, HAROLD L ETUX	W25E4 14-21-10 SUMMIT TWP	493,462	493,186	HOME VALUE CHANGED SLIGHTLY AFTER REVIEW
113910700	STRONG, GARY ETUX CO TRUSTEES	W2L8 BLK107 TEKAMAH	160,519	151,466	NEW ASSESSMENT REVIEWED AND ADJUSTED CONDITION OF PROPERTY AND ADJUSTED SQ FEET
111604900	OLSON, GARY P ETUX	L1-2 & E 11*13 FIRST CITY ADD LYONS	95,468	87,279	ADD CARPORT/CORRECTED VALUE
434801400	GOTTSCHE, JEFFERY D ETUX	TR NW4SW4 32-21-10 SUMMIT TWP	260,614	230,847	NEW ASSESSMENT / CORRECTED CONDITION AND SPECIFICS ON BUILDINGS
114002100	FISHER, KENNETH J ETUX	L8 BLK58 TEKAMAH	76,960	70,270	NEW ASSESSMENT / REMOVED PRICE INCREASE / CONDITION DID NOT JUSTIFY INCREASE
434204200	METHOOD, GAROLD H III ETUX	TR SE4SW4 5-21-10 SUMMIT TWP	91,465	73,539	NEW ASSESSMENT / BASEMENT FINISH ADJUSTMENTS AND OTHER CHANGES BASED ON NEW INFORMATION RECEIVED
431802100	SMITH, JUSTIN ETUX	TR SW4NW4 20-23-11 QUINNNEBAUGH TWP	73,556	59,884	NEW ASSESSMENT / BASEMENT HAD WATER AND MOLD ISSUES/ CONDITION AND FUNCTION ADDED AFTER REVIEW
114009200	TOMASIEWICZ, MEGAN A	S2L4 BLK110 TEKAMAH	37,870	25,617	NEW VALUE ON HOME/ FOUNDATION ISSUE / BROKEN JOISTS UPSTAIRS/DID NOT JUSTIFY INCREASE/ FUNCTION ADDED
710700714	REDDING, RANDALL C ETUX - ©	PT OF 5 BLOCKS BLK 85 DECATUR MARINA DECATUR	73,948	51,820	NEW VALUE / FUNC ON CABIN/ CONDITION CHANGED AFTER REVIEW
435301300	HANSEN, GENE H ETUX TRUSTEES	NE4&E2NW4 EX TR 11-20-10 SUMMIT TWP	1,223,096	1,210,469	HOUSE AND OUTBUILDING ADJUSTMENT
113801000	MARSH, TRUAMAND H TRUSTEE	LOT- 7, 8, PT L6 OF ST & 50*VAC ST BLOCK:66 TEKAMAH	70,508	48,911	NEW ASSESSMENT / PROPERTY DISCOUNT FOR STEEP WAS LOST WHEN CONVERTED TO NEW COMPUTER SYSTEM/HOUSE CHANGED AFTER REVIEW
434502700	QUALLEY, LYLE ETUX C/O QUALLEY, SHAWN	TRNW4SW4 20-21-10 SUMMIT TWP	244,117	220,644	NEW VALUE ON HOME - NEW INFORMATION PROVIDED BY HOME OWNER
114000900	NOVAK, KATIE M ETUIR	L6 BLK60 TEKAMAH	78,059	71,260	NEW ASSESSMENT / HOLE IN CEILING - REMOVED INCREASE CAN NOT JUSTIFY
114800400	GOTTSCHE, JEFFERY D ETUX	L2&S2L1 BLK5 RAILROAD ADD TEKAMAH	30,120	27,395	NEW ASSESSMENT / CAN NOT JUSTIFY INCREASE
114603200	GOTTSCHE, JEFFERY D ETUX	S6S18 BLK 164 TEKAMAH	55,337	50,288	NEW ASSESSMENT / INCREASE REMOVED / DOES NOT SEEM JUSTIFIED
431604200	MCVEIGH, MICHAEL J ETUX	TR EZSW4 5-23-11 QUINNNEBAUGH TWP	22,268	23,323	NEW ASSESSMENT/CHANGED LAND CLASSIFICATIONS AND VALUE OF TRAILERS AFTER REVIEW
431603700	SPIKER, RONALD R ETUX	PT EZSW4 5-23-11 QUINNNEBAUGH TWP	89,730	23,823	NEW ASSESSMENT / NEW INFORMATION PROVIDED/REMOVED HOME SITE/LAND CLASSES CHANGED AND MOBILE HOME VALUE AFTER REVIEW
434003800	UPPS, THOMAS W	SW4SW4EX2TR5 36-22-11 RIVERSIDE TWP	157,060	151,525	NEW ASSESSMENT ON LAND
113900900	LEWIS, RONALD L	LS&PT15THST BLK 64 TEKAMAH	53,767	49,663	NEW ASSESSMENT/ POOR CONDITION/UNINHABITED- SHOULD NOT HAVE RECEIVED THE INCREASE ON HOME-TAKEN OFF
113800800	BERNACCHI, RAYMOND E ETUX	L3-4 BLK66 TEKAMAH	94,938	78,643	NEW ASSESSMENT / LAND ADJUSTMENT
435402600	HOVENDICK, JACK P ETUX	NE4NW4NE4 EXTR 20-20-10 SUMMIT TWP	76,464	94,987	SPLIT PARCEL BACK OUT PER OWNER
435401600	HOVENDICK, JAY ETUX	TR NE4NW4NE4 20-20-10 SUMMIT TWP	217,527	107,998	PARCELS SPLIT BACK OUT PER OWNER
735402601	HOVENDICK, JAY ETUX (-B) (D)	TR NE4NW4NE4 20-20-10 SUMMIT TWP	0	14,542	SPLIT PARCEL BACK OUT PER OWNER
113204400	ZESSIN, RONNIE D	L1 LUNDSTROMS WEST ADD OAKLAND	3,038	3,050	LAND VALUE CHANGE/PROPERTY REVIEW SHOWED DWELLING REMOVED AND GARAGE WORK IN PROGRESS FLAT VALUE FOR NOW
113203700	ERTTRE ESTATE LLC	L12 LUNDSTROMS EAST ADD OAKLAND	34,818	31,138	LAND VALUE CHANGE / LAND CLASS CHANGES
113204000	SWENSON, EVELYN M	L13-14*RR WEST LUNDSTROMS EAST ADD OAKLAND	101,886	101,802	LAND VALUE CHANGE / LAND VALUE CHANGE LOST IN COMPUTER TRANSITION
215001800	MIDWEST SERVICE COMPANY LLC C/O MAXV	N664.13*14 INDUSTRIAL TEKAMAH	0	10,614	BREAKOUT/SPLIT COMPLETED 6/3/19
214901100	MIDWEST SERVICE COMPANY LLC C/O MAXV	SL3 L16 (RD. 011) SOUTH INDUSTRIAL AREA TEKAMAH	62,966	50,065	BREAKOUT/SPLIT COMPLETED 6/3/19
114806100	ROBINSON, JEFFREY D ETAL C/O ROBINSON,	L1-2 BLK 12 RAILROAD ADD TEKAMAH	27,995	25,845	CONDITION DOES NOT WARRANT THE PERCENTAGE INCREASE
114805400	ROBINSON, JEFFREY D ETAL C/O ROBINSON,	L10 BLK8 RAILROAD ADD TEKAMAH	11,722	10,755	REMOVED PERCENTAGE INCREASE AS CONDITION DOES NOT JUSTIFY
115116000	PRUSSA, MARY A TRUSTEE	L114 THRU 116 NORTHDRIDGE COUNTRY CLUB EST TEKAMAH	527,135	495,950	ADJUSTED UNIMPROVED LOTS PER DISCUSSION WITH MR PRUSSA & HOUSE LOCATION FROM LOT LINES
434400200	HABER, KEVIN E ETUX	L7 34 AC TR N2 1-25 SUMMIT TWP	133,188	117,336	LAND ADJUSTMENT / LAND CLASS CHANGES AFTER REVIEW
434200400	WILSON, JOHN A ETUX	NW4 5-21-10 SUMMIT TWP74	759,677	755,797	BUILDING VALUE CHANGED AFTER CLOSER REVIEW
114008000	WORTMAN, BRIAN D ETUX	L6 BLK 109 TEKAMAH	99,709	76,877	NEW ASSESSMENT / REVIEWED INSIDE AND OUT ADJ FOR QUALITY AND CONDITION MATCH PAIR ANALYSIS WITH RECENT LIKE SALES
114800500	WORTMAN, MARY ETUIR	L3-6 BLK5 RAILROAD ADD TEKAMAH	81,550	79,412	NEW ASSESSMENT/INSIDE AND OUTSIDE REVIEW/ADJ TO CONDITION - CHECKED AGAINST MARKET AND SALES; ADJ PER SQUARE FOOT
			7,382,923	6,628,978	

Clerical Errors

REPORT OF OVERVALUED/UNDERVALUED PROPERTY, PURSUANT TO NEB. REV. STAT. 77-1315.01					
COUNTY ASSESSOR: JONI RENSHAW		DATE PREPARED: 07/24/19			
PRESENTED TO BURT COUNTY BOARD OF EQUALIZATION, MEETING 07/25/19					
PARCELID	OWNER NAME	LEGAL DESCRIPTION	PRIOR VALUE	CURRENT VALUE	REASON FOR CHANGE
112615300	LOFTIS, GARY R	L11-12 BLK 4 OAKLAND	8,712	6,466	LOWERED LAND VALUE AND THIS WILL BE COMBINED WITH PARCEL # 112614500/ THIS PARCEL DELETED
435500900	STORK, LIZA MARIE	TRNE48TRNEANW 21-20-10 SUMMIT TWP	476,186	458,806	VALUE CHANGE ON GARAGE / GARAGE TYPE AND CLASSIFICATION CHANGE
112710900	JERNIGAN, SEAN ETUX	L12-138PTL14-16 BLK15 OAKLAND	44,009	41,395	LOWERED LAND VALUE / ADJUSTED LAND DUE TO TREE COVER AND CREEK RUNNING THRU
112700400	CORWINE, ROBERT JR ETUX	L5-6 BLK20 OAKLAND	49,770	45,704	ADJUSTED LAND VALUE / ADJUSTED DUE TO TREE COVER AND STEEP BANK BEHIND HOUSE
112713000	REDDING-GEU, JASON ETAL	L8 BLK17 OAKLAND	2,904	581	ADJUSTED LAND VALUE / ADJUSTED LAND - NOT A BUILDABLE LOT TREES AND CREEK RUNS THROUGH
112712900	CRIMMINS, JEREMY ETUX	L9-13 & N21L14 BLK17 OAKLAND	16,843	14,229	ADJUSTED LAND VALUE / ADJUSTED SOUTH END OF LOTS DUE TO TREES AND CREEK
112500300	NELSON, DEAN L ETUX	PTSL12L283 16TH ADD OAKLAND	77,098	58,971	ADJUSTED LAND VALUE / ADJUSTED LAND DUE TO TREES AND CREEK
113100300	NORQUIST, LEE	TR SE4SE45W4 - 10*85* TR FROM L1 NE4SE45W4 20TH ADDITIO	23,949	16,028	ADJUSTED LAND VALUE / CREDIT FOR SMALL LOT WITH MOSTLY DRIVEWAY TO GET TO IT
113008800	NELSON, HARLEY D ETUX	L7-3 BLK3 HOLMQUIST 4TH ADD OAKLAND	0	202,650	NEW ASSESSMENT: COMBINATION OF THREE PARCELS/DISCOUNT FOR FIBER OPTIC CABLE RUNNING THRU LOTS
437300500	MCBURNIEY, SUSAN A	S2L18L2-138PTNW4 7-20-12 ARIZONA TWP	532,005	327,580	CHANGED LAND CLASS / FARMABLE AND IRRIGATED LAND HAS CHANGED
437300600	MCBURNIEY, SUSAN A	L1-2-8-20-12 ARIZONA TWP	73,920	0	CHANGE LAND CLASS / HAS LOST ACRES OF LAND TO RIVER DUE TO FLOODING
437600700	MCBURNIEY, SUSAN A	PTN W4NE4&8NE4W4&PTNW4NW4 13-20-11 ARIZONA TWP	375,817	219,248	LAND CLASS CHANGE / FLAT VALUED STORAGE BIN NO LONGER USED AND DISCOUNTED FLOODED GROUND
113700900	BISANZ, HAROLD L ETUX	L6 BLK 54 TEKAMAH	81,173	63,120	LOWERED VALUE OF HOME / HOME CONDITION CHANGED TO BELOW NORMAL AFTER PHYSICAL REVIEW / NEEDS NEW ROOF / NO UPDATES SINCE BUILD DATE
434701000	BISANZ, HAROLD L ETUX	W25E4 14-21-10 SUMMIT TWP	493,462	493,186	HOME VALUE CHANGED SLIGHTLY AFTER REVIEW
113910700	STRONG, GARY ETUX CO TRUSTEES	W2L8 BLK107 TEKAMAH	160,519	151,466	NEW ASSESSMENT REVIEWED AND ADJUSTED CONDITION OF PROPERTY AND ADJUSTED SQ FEET
111604900	OLSON, GARY P ETUX	L1-2 & E 11*13 FIRST CITY ADD LYONS	95,468	87,279	ADD CARPORT/CORRECTED VALUE
434801400	GOTTSCHE, JEFFERY D ETUX	TR NW4SW4 32-21-10 SUMMIT TWP	260,614	230,847	NEW ASSESSMENT / CORRECTED CONDITION AND SPECIFICS ON BUILDINGS
114002100	FISHER, KENNETH J ETUX	L8 BLK58 TEKAMAH	76,960	70,270	NEW ASSESSMENT / REMOVED PRICE INCREASE / CONDITION DID NOT JUSTIFY INCREASE
434204200	METHOOD, GAROLD H III ETUX	TR SE4SW4 5-21-10 SUMMIT TWP	91,465	73,539	NEW ASSESSMENT / BASEMENT FINISH ADJUSTMENTS AND OTHER CHANGES BASED ON NEW INFORMATION RECEIVED
431802100	SMITH, JUSTIN ETUX	TR SW4NW4 20-23-11 QUINNNEBAUGH TWP	73,556	59,884	NEW ASSESSMENT / BASEMENT HAD WATER AND MOLD ISSUES/ CONDITION AND FUNCTION ADDED AFTER REVIEW
114009200	TOMASIEWICZ, MEGAN A	S2L4 BLK110 TEKAMAH	37,870	25,617	NEW VALUE ON HOME/ FOUNDATION ISSUE / BROKEN JOISTS UPSTAIRS/DID NOT JUSTIFY INCREASE/ FUNCTION ADDED
710700714	REDDING, RANDALL C ETUX - ©	PT OF 5 BLOCKS BLK 85 DECATUR MARINA DECATUR	73,948	51,820	NEW VALUE / FUNC ON CABIN/ CONDITION CHANGED AFTER REVIEW
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113801000	MARSH, TRUAMAND H TRUSTEE	LOT- 7, 8, PT L6 OF ST & 50*VAC ST BLOCK:66 TEKAMAH	70,508	48,911	NEW ASSESSMENT / PROPERTY DISCOUNT FOR STEEP WAS LOST WHEN CONVERTED TO NEW COMPUTER SYSTEM/HOUSE CHANGED AFTER REVIEW
434502700	QUALLEY, LYLE ETUX C/O QUALLEY, SHAWN	TRNW4SW4 20-21-10 SUMMIT TWP	244,117	220,644	NEW VALUE ON HOME - NEW INFORMATION PROVIDED BY HOME OWNER
114000900	NOVAK, KATIE M ETUIR	L6 BLK60 TEKAMAH	78,059	71,260	NEW ASSESSMENT / HOLE IN CEILING - REMOVED INCREASE CAN NOT JUSTIFY
114800400	GOTTSCHE, JEFFERY D ETUX	L2&S2L1 BLK5 RAILROAD ADD TEKAMAH	30,120	27,395	NEW ASSESSMENT / CAN NOT JUSTIFY INCREASE
114603200	GOTTSCHE, JEFFERY D ETUX	S6S18 BLK 164 TEKAMAH	55,337	50,288	NEW ASSESSMENT / INCREASE REMOVED / DOES NOT SEEM JUSTIFIED
431604200	MCVEIGH, MICHAEL J ETUX	TR EZSW4 5-23-11 QUINNNEBAUGH TWP	22,268	23,323	NEW ASSESSMENT/CHANGED LAND CLASSIFICATIONS AND VALUE OF TRAILERS AFTER REVIEW
431603700	SPIKER, RONALD R ETUX	PT EZSW4 5-23-11 QUINNNEBAUGH TWP	89,730	23,823	NEW ASSESSMENT / NEW INFORMATION PROVIDED/REMOVED HOME SITE/LAND CLASSES CHANGED AND MOBILE HOME VALUE AFTER REVIEW
434003800	UPPS, THOMAS W	SW4SW4EX2TRS 36-22-11 RIVERSIDE TWP	157,060	151,525	NEW ASSESSMENT ON LAND
113900900	LEWIS, RONALD L	LS&PT15THST BLK 64 TEKAMAH	53,767	49,663	NEW ASSESSMENT/ POOR CONDITION/UNINHABITED - SHOULD NOT HAVE RECEIVED THE INCREASE ON HOME-TAKEN OFF
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435402600	HOVENDICK, JACK P ETUX	NE4NW4NE4 EXTR 20-20-10 SUMMIT TWP	76,464	94,987	SPLIT PARCEL BACK OUT PER OWNER
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735402601	HOVENDICK, JAY ETUX (-B) (D)	TR NE4NW4NE4 20-20-10 SUMMIT TWP	0	14,542	SPLIT PARCEL BACK OUT PER OWNER
113204400	ZESSIN, RONNIE D	L1 LUNDSTROMS WEST ADD OAKLAND	3,038	3,050	LAND VALUE CHANGE/PROPERTY REVIEW SHOWED DWELLING REMOVED AND GARAGE WORK IN PROGRESS FLAT VALUE FOR NOW
113203700	ERTTRE ESTATE LLC	L12 LUNDSTROMS EAST ADD OAKLAND	34,818	31,138	LAND VALUE CHANGE / LAND CLASS CHANGES
113204000	SWENSON, EVELYN M	L13-14*RR WEST LUNDSTROMS EAST ADD OAKLAND	101,886	101,802	LAND VALUE CHANGE / LAND VALUE CHANGE LOST IN COMPUTER TRANSITION
215001800	MIDWEST SERVICE COMPANY LLC C/O MAXV	N664.13*14 INDUSTRIAL TEKAMAH	0	10,614	BREAKOUT/SPLIT COMPLETED 6/3/19
214901100	MIDWEST SERVICE COMPANY LLC C/O MAXV	SL3 L16 (RD. 011) SOUTH INDUSTRIAL AREA TEKAMAH	62,966	50,065	BREAKOUT/SPLIT COMPLETED 6/3/19
114806100	ROBINSON, JEFFREY D ETAL C/O ROBINSON,	L1-2 BLK 12 RAILROAD ADD TEKAMAH	27,995	25,845	CONDITION DOES NOT WARRANT THE PERCENTAGE INCREASE
114805400	ROBINSON, JEFFREY D ETAL C/O ROBINSON,	L10 BLK8 RAILROAD ADD TEKAMAH	11,722	10,755	REMOVED PERCENTAGE INCREASE AS CONDITION DOES NOT JUSTIFY
115116000	PRUSSA, MARY A TRUSTEE	L114 THRU 116 NORTHDRIDGE COUNTRY CLUB EST TEKAMAH	527,135	495,950	ADJUSTED UNIMPROVED LOTS PER DISCUSSION WITH MR PRUSSA & HOUSE LOCATION FROM LOT LINES
434400200	HABER, KEVIN E ETUX	L7 34 AC TR N2 1-25 SUMMIT TWP	133,188	117,336	LAND ADJUSTMENT / LAND CLASS CHANGES AFTER REVIEW
434200400	WILSON, JOHN A ETUX	NW4 5-21-10 SUMMIT TWP74	759,677	755,797	BUILDING VALUE CHANGED AFTER CLOSER REVIEW
114008000	WORTMAN, BRIAN D ETUX	L6 BLK 109 TEKAMAH	99,709	76,877	NEW ASSESSMENT / REVIEWED INSIDE AND OUT ADJ FOR QUALITY AND CONDITION MATCH PAIR ANALYSIS WITH RECENT LIKE SALES
114800500	WORTMAN, MARY ETUIR	L3-6 BLKS RAILROAD ADD TEKAMAH	81,550	79,412	NEW ASSESSMENT/INSIDE AND OUTSIDE REVIEW/ADJ TO CONDITION - CHECKED AGAINST MARKET AND SALES; ADJ PER SQUARE FOOT
			7,382,923	6,628,978	

Upon motion by Morrow, seconded by Connealy, the Board of Equalization approved the 2019 reports of Overvalued & Undervalued Properties and Clerical Errors, with roll call vote as follows: Ayes –Morrow, Swanson, Richards, Pearson, Webster, Connealy and Schold. Nays-none.

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

Exempted Real Property owned by the CEMETERIES in BURT COUNTY as of: July 31, 2019	
ARIZONA CEMETERY	ARIZONA TWP
GRACE LUTHERAN EVANGELICAL CEMETERY	BELLCREEK TWP
ST JOHN'S EVANGELICAL LUTHERAN CEMETERY	BELLCREEK TWP
ALDER GROVE METHODIST CHURCH CEMETERY	CRAIG TWP
HOLY FAMILY CATHOLIC CHURCH CEMETERY	DECATUR 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

Assessor Joni Renshaw's documentation of assessment practices and procedures was made a part of this protest session of the County Board of Equalization and a part of the record of each protest by reference for the protest proceedings; documents were placed on file.

At 9:14 A.M. Chairman Schold declared a Public Hearing open for the purpose of conducting **2019 Property Valuation Protest Hearings for Form 425's**.

Property Owners or representatives whom visited with the Board in person were: Donette Jackson; Tim Gregerson; and Dennis Connealy. The board met with the property owners or representatives, as well as considered the 425 protests from the people who did not choose to appear. Hearings were held from 9:14 A.M. - 10:13 A.M.

The board went back into regular session of Board of Equalization.

Final Decisions for 2019 Property Valuation Protests - Form 425's (#1-32) were reviewed, voted upon and approved by the Burt County Board of Equalization: Upon motion by Pearson, seconded by Webster, with roll call vote as follows: Ayes – Morrow, Richards, Pearson, Webster, Connealy and Schold. Nays – Swanson.

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

- (1) Burt Co #42 parcel#434001000 clerical error-correct acres
- (2) Burt Co #43 parcel#434003900 clerical error-correct acres
- (3) Burt Co #44 parcel#713404507 2017 tax credit-mobile home destroyed in 2016; not reported
- (4) Burt Co #45 parcel#713404507 2018 tax credit-mobile home destroyed in 2016; not reported
- (5) Burt Co #46 parcel# company #390 public service 2009-2017 correcting tax correction Burt Co.#41

There being no objections or comment, the Board of Equalization approved the Tax List Corrections. Upon motion by Webster, seconded by Richards, with roll call vote as follows: Ayes – Morrow, Richards, Pearson, Webster, Connealy and Schold. Nays – Swanson.

The meeting adjourned at 10:58 A.M. upon motions by Connealy and Webster.

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

see pages 3-6 for the listing of results for 2019 - Form 425's #1-32

2019 PROPERTY VALUATION PROTESTS								
NUMBER	NAME	LEGAL DESCRIPTION				CURRENT VALUATION		REASSESSED VALUE
425 FORMS								
1	431901300	PT L. 4-6-8 15-23-11				975,742.00	land	975,742.00
	Kenneth Gill	PT L.1 22-23-11				0.00	bldg	0.00
		QUINNEBAUGH TWP				975,742.00	TOTAL	975,742.00
2	434101600	NW4SW4 30-22-12				21,700.00	land	21,700.00
	Kim Helzer	RIVERSIDE TWP				356,412.00	bldg	356,412.00
						378,112.00	TOTAL	378,112.00
3	437700700	S OF RIVER IN E2 18-20-12				16,002.00	land	16,002.00
	L. Scott Momsen	ARIZONA TWP				0.00	bldg	0.00
						16,002.00	TOTAL	16,002.00
4	437700800	S3/4W2E OF R&PTL1NW4NW4 17-20-12				145,989.00	land	145,989.00
	L. Scott Momsen	ARIZONA TWP				74,075.00	bldg	74,075.00
						220,064.00	TOTAL	220,064.00

2019 PROPERTY VALUATION PROTESTS									
NUMBER	NAME	LEGAL DESCRIPTION				CURRENT VALUATION		REASSESSED VALUE	
425 FORMS									
5	436800800	L1&NW4NE4&N2NW4	25-21-11			670,832.00	land	670,832.00	
	Walter Lydick	ARIZONA TWP				0.00	bldg	0.00	
						670,832.00	TOTAL	670,832.00	
6	436303500	S2SW4&NW4SW4	24-21-11			581,112.00	land	581,112.00	
	Walter Lydick	ARIZONA TWP				12,045.00	bldg	12,045.00	
						593,157.00	TOTAL	593,157.00	
7	436304300	NE4SW4&SW4SE4 S&W OF DITCH	24-21-11			155,170.00	land	155,170.00	
	Walter Lydick	ARIZONA TWP				0.00	bldg	0.00	
						155,170.00	TOTAL	155,170.00	
8	432300500	S3/4 W OF RIVER	35-23-11			832,669.00	land	832,669.00	
	Randy L. Olson	QUINNEBAUGH TWP				0.00	bldg	0.00	
						832,669.00	TOTAL	832,669.00	
9	432202000	PTSE4SE4&NE4SE4&SE4NE4	34-23-11			298,496.00	land	298,496.00	
	Randy L. Olson	QUINNEBAUGH TWP				25,631.00	bldg	25,631.00	
						324,127.00	TOTAL	324,127.00	
10	436500200	PT W2 TO RIVER	16-21-12			139,215.00	land	139,215.00	
	Donette Jackson	ARIZONA TWP				0.00	bldg	0.00	
						139,215.00	TOTAL	139,215.00	
11	431603500	PTL5	6-23-11			13,500.00	land	13,500.00	
	John Maryott	QUINNEBAUGH TWP				67,665.00	bldg	67,665.00	
						81,165.00	TOTAL	81,165.00	
12	431600400	E PT L5+10' SW4SW4	6-23-11			16,920.00	land	16,920.00	
	John Maryott	QUINNEBAUGH TWP				85,395.00	bldg	85,395.00	
						102,315.00	TOTAL	102,315.00	

13	437601300	W2&SE4 EX DITCH 23-20-11	2,088,535.00	land	2,088,535.00
	G & G Bottom Farms	ARIZONA TWP	59,465.00	bldg	59,465.00
	Tim Gregerson		2,148,000.00	TOTAL	2,148,000.00
14	437601600	PTN4 24-20-11	421,941.00	land	421,941.00
	G & G Bottom Farms	ARIZONA TWP	0.00	bldg	0.00
	Tim Gregerson		421,941.00	TOTAL	421,941.00
15	437601100	SW4&L1-3 W OF D 13-20-11	1,004,491.00	land	1,004,491.00
	G & G Bottom Farms	ARIZONA TWP	30,840.00	bldg	30,840.00
	Tim Gregerson		1,035,331.00	TOTAL	1,035,331.00

2019 PROPERTY VALUATION PROTESTS								
NUMBER	NAME	LEGAL DESCRIPTION				CURRENT VALUATION	REASSESSED VALUE	

425 FORMS

16	433400900	N2N2 ACCR 2-22-11	245,829.00	land	245,829.00
	Dennis Connealy	RIVERSIDE TWP	0.00	bldg	0.00
			245,829.00	TOTAL	245,829.00
17	433400800	N2NE4 3-22-11	411,447.00	land	411,447.00
	Dennis Connealy	RIVERSIDE TWP	6,870.00	bldg	6,870.00
			418,317.00	TOTAL	418,317.00
18	437203300	N2SW4 RD 4A 12-20-11	340,105.00	land	340,105.00
	Dennis Connealy	ARIZONA TWP	0.00	bldg	0.00
			340,105.00	TOTAL	340,105.00
19	432300400	PT N4 35-23-11	232,651.00	land	232,651.00
	Flora Martin	QUINNEBAUGH TWP	0.00	bldg	0.00
			0.00	TOTAL	0.00
			232651		232651
20	437202600	SW4NE4&SE4NW4 12-20-11	363,171.00	land	363,171.00
	Joan Connealy	ARIZONA TWP	0.00	bldg	0.00
			363,171.00	TOTAL	363,171.00
21	437203500	S2SW4&PT SE4 12-20-11	391,939.00	land	391,939.00
	Newell River Farms	ARIZONA TWP	8,105.00	bldg	8,105.00
			400,044.00	TOTAL	400,044.00
22	436900400	PT W2NW4 & ACC 29-21-12	135,344.00	land	135,344.00
	Newell River Farms	ARIZONA TWP	0.00	bldg	0.00
			135,344.00	TOTAL	135,344.00
23	436900100	L7-8PT L9&PTNE4&NE4SE4 30-21-12	665,503.00	land	665,503.00
	Newell River Farms	ARIZONA TWP	0.00	bldg	0.00
			665,503.00	TOTAL	665,503.00
24	436901000	L5 EX TR 30-21-12	255,360.00	land	255,360.00
	Van Newell Trust	.22 AC TR PT L1 29-21-12	0.00	bldg	0.00
		ARIZONA TWP	255,360.00	TOTAL	255,360.00
25	437700200	PTS2N2NE4&PTE2N OF RVR & 4A 18-20-12	314,924.00	land	314,924.00
	Alan Schmidt	4 AC S2 NW4 NW4 17-20-12	42,550.00	bldg	42,550.00
		ARIZONA TWP	357,474.00	TOTAL	357,474.00
26	431900300	L. 1-8 15-23-11	3,058,431.00	land	3,058,431.00
	Tom Tobin (Tobin island)	L.1-6 & L11 16-23-11	0.00	bldg	0.00
		QUINNEBAUGH TWP	3,058,431.00	TOTAL	3,058,431.00

2019 PROPERTY VALUATION PROTESTS								
NUMBER	NAME	LEGAL DESCRIPTION				CURRENT VALUATION		REASSESSED VALUE
425 FORMS								
27	432300300	L6 ACCRETION 26-23-11				230,781.00	land	230,781.00
	Flora Martin & Others	QUINNEBAUGH TWP				0.00	bldg	0.00
						230,781.00	TOTAL	230,781.00
28	432201400	SE4SE4 27-23-11				169,616.00	land	169,616.00
	Flora Martin & Others	QUINNEBAUGH TWP				8,170.00	bldg	8,170.00
						177,786.00	TOTAL	177,786.00
29	432201900	L1&ACCR IN NE4NE4 34-23-11				164,240.00	land	164,240.00
	Flora Martin	QUINNEBAUGH TWP				0.00	bldg	0.00
						164,240.00	TOTAL	164,240.00
30	636005600	L10 HARBOR 671 SUB 7-21-12				19,500.00	land	19,500.00
	Linda Ewoldt	ARIZONA TWP				94,985.00	bldg	94,985.00
						114,485.00	TOTAL	114,485.00
31	436902300	S2NW4 & SW4 EX TR 31-21-12				1,159,929.00	land	1,159,929.00
	Ron Carson Jr.	ARIZONA TWP				0.00	bldg	0.00
	(filed by: Sean Mullen)					1,159,929.00	TOTAL	1,159,929.00
32	436700100	W4 EX TR 28-21-11				296,638.00	land	296,638.00
	Ron Carson Jr.	ARIZONA TWP				0.00	bldg	0.00
	(filed by: Sean Mullen)					296,638.00	TOTAL	296,638.00

~End of List~

OFFICE OF THE BURT COUNTY CLERK
Burt County Board of Equalization
August 28, 2019 Minutes
TEKAMAH NE 68061

A meeting of the Burt County Board of Equalization was held August 28, 2019 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: David Schold, Cliff Morrow, Gary 'Bird' Swanson, Paul Richards, Carl Pearson, Dale Webster and Ted Connealy.

The meeting opened at 9:44 A.M. with Chairman Schold informing the public that the Nebraska Open Meeting Act was posted on the wall.

Wally Lydick visited with the board to continue discussions for ideas to help provide relief to landowners whom have land that gets flooded; "find a formula to lower the percentage of assessed value on this ground". He explained that he felt the best solution would be to find a way to set the assessment/sales ratio of that type of ground at a lower percentage level than ground that doesn't get saturated and/or possibly doing tax adjustment for years that production is affected. The assessor's office recommends constituents to come into the assessor's office after January 1st with their FSA paperwork in order to compare with the land specs on file.

Communication placed on file:
from TERC: 2018 Protest #2 that was scheduled for a TERC hearing in September has been dismissed by the landowner.

Assessor Office Staff Member, Rebecca Varga presented the following **Tax List Corrections:**

(correction 1) Burt Co #47 parcel#534100400	clerical error -deducted from parcel
Burt Co #48 parcel#534100400	clerical error -added amount from #47
(correction 2) Burt Co #49 parcel#434100400	clerical error -deducted from parcel
Burt Co #50 parcel#434102000	clerical error -added to parcel from #49

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

There being no further business, Chairman Schold adjourned the Burt County Board of Equalization Meeting at 10:11 A.M.

ATTEST: SARAH J. FREIDEL
COUNTY CLERK

DAVID SCHOLD, CHAIRMAN
BURT COUNTY BOARD OF SUPERVISORS

BURT

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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 8, 2019 Minutes

TEKAMAH NE 68061

A meeting of the Burt County Board of Equalization was held October 8, 2019 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: David Schold, Cliff Morrow, Gary 'Bird' Swanson, Paul Richards, Carl Pearson, Dale Webster and Ted Connealy.

The meeting opened at 9:21 A.M. with 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 2019-2020 fiscal year. After review and discussion, Board Member Connealy offered the following resolution and moved for its adoption:

RESOLUTION #2019-19

Board of Equalization

Burt County, Nebraska

Resolution Setting 2019-2020 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, 2019-2020 are hereby levied at the rate set for the various political subdivisions as follows:

BURT COUNTY	General	\$	4,545,547.00	\$	1,827,183,974.00	0.248773
	Bldg.	\$	200,000.00	\$	1,827,183,974.00	0.010946
TOWNSHIPS						
Arizona		\$	163,200.00	\$	204,889,500.00	0.079653
Bellcreek		\$	101,169.38	\$	152,444,544.00	0.066365
Craig		\$	169,918.80	\$	226,558,389.00	0.075000
Decatur		\$	102,805.00	\$	129,008,701.00	0.079688
Everett		\$	88,700.00	\$	115,161,829.00	0.077022
Logan		\$	96,000.00	\$	129,101,229.00	0.074360
Oakland		\$	83,029.79	\$	135,412,113.00	0.061316
Pershing		\$	91,321.79	\$	121,762,387.00	0.075000
Quinnebaugh		\$	40,800.00	\$	58,208,775.00	0.070093
Riverside		\$	53,550.00	\$	70,372,449.00	0.076095
Silvercreek		\$	93,840.00	\$	102,145,650.00	0.091869

Summit		\$	114,240.00	\$	208,465,341.00	0.054800
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CEMETERIES						
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Craig		\$	7,800.00	\$	218,739,492.00	0.003566
Decatur		\$	12,240.00	\$	187,391,234.00	0.006532
Lyons		\$	26,520.00	\$	319,764,812.00	0.008294
Oakland		\$	17,150.96	\$	401,797,160.00	0.004269
Tekamah		\$	114,750.00	\$	579,508,679.00	0.019801
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FIRE DISTRICTS						
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Craig	General	\$	59,179.50	\$	263,019,998.00	0.022500
Decatur	General	\$	48,235.36	\$	214,379,362.00	0.022500
	Bond	\$	25,000.00	\$	214,379,362.00	0.011662
Lyons	General	\$	90,543.84	\$	402,417,083.00	0.022500
	Bond	\$	8,805.00	\$	402,417,083.00	0.002188
Oakland	General	\$	82,335.88	\$	393,787,435.00	0.020909
Tekamah	General	\$	133,043.37	\$	591,303,930.00	0.022500
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CITY & VILLAGE						
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Craig Village	General	\$	19,050.00	\$	4,237,199.00	0.449589
	Bond	\$	14,185.00	\$	4,237,199.00	0.334773
Decatur Village	General	\$	75,750.00	\$	18,294,566.00	0.414057
Lyons City	General	\$	148,860.00	\$	33,101,906.00	0.449702
	Bond	\$	254,950.00	\$	33,101,906.00	0.770197
Oakland City	General	\$	280,874.50	\$	56,174,929.00	0.500000
	Bond	\$	131,736.00	\$	56,174,929.00	0.234510
Tekamah City	General	\$	378,544.00	\$	84,120,827.00	0.450000
	Bond	\$	83,775.00	\$	84,120,827.00	0.099589
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SCHOOL DISTRICTS						
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Tekamah-Herman #1	General	\$	5,686,136.00	\$	886,119,717.00	0.641689
	Special Bldg	\$	1,223,030.00	\$	886,119,717.00	0.138021
Oakland-Craig #14	General	\$	4,899,309.00	\$	576,166,984.00	0.850328
	Bond	\$	460,947.00	\$	576,166,984.00	0.080002
	Special Bldg	\$	230,808.00	\$	576,166,984.00	0.040059
Lyons-Decatur #20	General	\$	3,792,929.00	\$	496,653,369.00	0.763697

TEKAMAH AIRPORT AUTHORITY	Bond	\$	35,700.00	\$	84,120,827.00	0.042439
BURT-WASHINGTON DRAINAGE	(\$.84 per unit)					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 8th day of October, 2019.

ATTEST: SARAH J. FREIDEL
BURT COUNTY CLERK

DAVID SCHOLD, CHAIRMAN
BURT COUNTY BOARD OF EQUALIZATION

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

There being no further business, Chairman Schold adjourned the Burt County Board of Equalization Meeting at 9:24 A.M.

ATTEST: SARAH J. FREIDEL
COUNTY CLERK

DAVID SCHOLD, CHAIRMAN
BURT COUNTY BOARD OF SUPERVISORS

BURT

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OFFICE OF THE BURT COUNTY CLERK
Burt County Board of Equalization
November 27, 2019 Minutes
TEKAMAH NE 68061

A meeting of the Burt County Board of Equalization was held November 27, 2019 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: David Schold, Cliff Morrow, Gary 'Bird' Swanson, Paul Richards, Carl Pearson, Dale Webster and Ted Connealy.

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

Assessor Joni Renshaw presented the following **(7) Tax List Corrections:**

- (1) Burt Co # 51: parcel # 013050306- Northern Leasing Systems: deducted \$3.10 for 2018 personal property located at Ronnie's Bar - applied credit eligibility – clerical error
- (2) Burt Co # 52: parcel # 060620001 – Neopost: deducted \$1.12 for 2018 personal property - applied credit eligibility – clerical error
- (3) Burt Co # 53: parcel # 008073103 – Neopost: deducted \$2.46 for 2018 personal property - applied credit eligibility – clerical error
- (4) Burt Co # 54: parcel # 007061201 – Neopost: deducted \$3.88 for 2018 personal property - applied credit eligibility – clerical error
- (5) Burt Co # 55: parcel # 010091601 – Neopost: deducted \$1.54 for 2018 personal property - applied credit eligibility – clerical error
- (6) Burt Co # 56: parcel # 013050307- Northern Leasing Systems: deducted \$1.64 for 2018 personal property - applied credit eligibility – clerical error
- (7) Burt Co # 57: parcel # 016071503- Northern Leasing Systems: deducted \$2.28 for 2018 personal property located at Tooley's Bottle Shop - applied credit eligibility – clerical error

Renshaw explained the reason for these: The wrong date got selected in the system and because of that the eligibility showed as not eligible, when in fact these were all eligible; changes were made to fix the clerical errors. There being no objections or comment, the Board of Equalization approved the Tax List Corrections. Upon motion by Morrow, seconded by Pearson, with roll call vote as follows: Ayes – Morrow, Swanson, Richards, Pearson, Webster, Connealy and Schold. Nays –none.

There being no further business, Chairman Schold adjourned the Burt County Board of Equalization Meeting at 10:18 A.M.

ATTEST: SARAH J. FREIDEL
COUNTY CLERK

DAVID SCHOLD, CHAIRMAN
BURT COUNTY BOARD OF SUPERVISORS

BURT

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