

OFFICE OF THE BURT COUNTY CLERK
Burt County Board of Equalization
February 11, 2020 Minutes
TEKAMAH NE 68061

A meeting of the Burt County Board of Equalization was held February 11, 2020 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, 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.

County Assessor Joni Renshaw presented (1) **Tax List Correction:**

Burt Co # 58: parcel # 092062313- Donald J. Wallace: added \$7.96 for 2019 personal property – clerical error

Renshaw explained that the tax list correction was needed in order to correct the taxing district assignment. There being no objections or comment, the Board of Equalization approved the Tax List Correction. Upon motions by Connealy and Richards. By roll call vote: Ayes – all. Nays – none. Motion carried; the correction was approved.

Pursuant to Nebraska Statute, Form **451 Exemption Applications** are due to be considered by the Burt County Board of Equalization in this year 2020 (a year evenly divisible by four).

Chairman Schold declared a Public Hearing open to consider 451 Exemption Applications at 9:32 A.M. Having no public comment, the Chairman declared the Public Hearing closed at 9:34 A.M.

The Board of Equalization reviewed and approved the 451 Exemption Applications- listing on page 2. Upon motion by Morrow, seconded by Swanson. By roll call vote: Ayes – all. Nays – none. Motion carried; all applications were approved.

There being no further business, Chairman Schold adjourned the Burt County Board of Equalization Meeting at 9:40 AM.

ATTEST: SARAH J. FREIDEL
BURT COUNTY CLERK

DAVID SCHOLD, 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.

2020 Exemption Applications – Form 451

Exemption Type*	Organization Owning Exempt Property	City/Township
RELIGIOUS	First Presbyterian Church	Craig
RELIGIOUS	Methodist Church	Craig
RELIGIOUS	Church of Jesus Christ -Restoration Branch	Decatur
RELIGIOUS	Holy Family Church	Decatur
CEMETERY	Holy Family Church Cemetery	Decatur TWP
RELIGIOUS	Light of the World Gospel Ministries	Decatur
RELIGIOUS	Methodist Church	Decatur
RELIGIOUS	Trinity Lutheran Church	Decatur
RELIGIOUS	Assembly of God Church	Lyons
RELIGIOUS	Bethany Evangelical Lutheran Church & Parsonage	Lyons
RELIGIOUS	First Presbyterian Church	Lyons
RELIGIOUS	Logan Valley Baptist Church	Lyons
RELIGIOUS	Memorial United Methodist Church	Lyons
RELIGIOUS	St. Joseph's Church	Lyons
CEMETERY	St. Joseph's Holy Cross Cemetery	Everett TWP
RELIGIOUS	Evangelical Free Church	Oakland
RELIGIOUS	First Baptist Church	Oakland
RELIGIOUS	First Lutheran Church	Oakland
RELIGIOUS	First United Methodist Church	Oakland
RELIGIOUS	Emmanuel Evangelical Lutheran Church	Tekamah
RELIGIOUS	Faith Family Baptist Church	Tekamah
RELIGIOUS	First Baptist Church	Tekamah
RELIGIOUS	First Presbyterian Church	Tekamah
RELIGIOUS	St Patrick's Church	Tekamah
RELIGIOUS	St. Patrick's Catholic Church Parsonage	Tekamah
RELIGIOUS	United Methodist Church	Tekamah
CEMETERY	Arizona Cemetery	Arizona TWP
RELIGIOUS	Evangelical Free Church Oakland	Bellcreek TWP
CEMETERY	Grace Lutheran Evangelical Cemetery	Bellcreek TWP
RELIGIOUS & CEMETERY	St. John's Evangelical Lutheran Church & Cemetery	Bellcreek TWP
RELIGIOUS & CEMETERY	Alder Grove Methodist Church & Cemetery	Craig TWP
CEMETERY	Westside Cemetery	Oakland TWP
RELIGIOUS & CEMETERY	Salem Evangelical Covenant Church & Cemetery	Pershing TWP
RELIGIOUS	Riverside Baptist Church	Riverside TWP
CEMETERY	7th Day Adventists	Silvercreek TWP
CEMETERY	Silvercreek Cemetery	Silvercreek TWP
NON-PROFIT PURPOSES	Burgess Health Center (Personal Property)	Decatur
NON-PROFIT PURPOSES	Decatur Museum INC. (2)	Decatur
NON-PROFIT PURPOSES	The Granary Foundation	Lyons
NON-PROFIT PURPOSES	Happy Days Senior Center	Lyons
NON-PROFIT PURPOSES	Oakland Mercy Hospital - (Lyons Clinic)	Lyons
NON-PROFIT PURPOSES	Golden Oaks Center Inc.	Oakland
NON-PROFIT PURPOSES	Oakland Mercy Hospital & Clinic	Oakland
NON-PROFIT PURPOSES	Swedish Heritage Center	Oakland

NON-PROFIT PURPOSES	Oakland Veterans Organization	Oakland
NON-PROFIT PURPOSES	Burt County Museum	Tekamah
NON-PROFIT PURPOSES	Historic Bryant House, Inc (2)	Tekamah
NON-PROFIT PURPOSES	Memorial Community Hospital Corp.	Tekamah
NON-PROFIT PURPOSES	Tekamah -Herman-Decatur Church	Tekamah
NON-PROFIT PURPOSES	Tekamah Lions Club (Personal Property)	Tekamah
NON-PROFIT PURPOSES	Orville & Willa Chatt Senior Center (Personal Property)	Tekamah
NON-PROFIT PURPOSES	Templecraft Association, Inc	Tekamah
NON-PROFIT PURPOSES	Veterans of Foreign Wars	Tekamah

~ End of Report ~

OFFICE OF THE BURT COUNTY CLERK
Burt County Board of Equalization
March 27, 2020 Minutes
TEKAMAH NE 68061

A meeting of the Burt County Board of Equalization was held March 27, 2020 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, Cliff Morrow, Gary "Bird" Swanson, Paul Richards, Carl Pearson and Ted Connealy. Present via Zoom meeting -Dale Webster.

The meeting opened at 10:30 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 10:31 A.M. Having no public comment, the Chairman declared the Public Hearing closed at 10:32 A.M. The Board of Equalization **approved the Vehicle Exemption Application for the Center for Rural Affairs**. Upon motion by Connealy, seconded by Richards. By roll call vote: Ayes -7. Nays -none.

Richards made a motion to go into *Closed Session*, Swanson seconded, and the motion passed with Ayes-7. Chairman Schold declared at 10:33 A.M. the board went into closed session *for the protection of the public interest to discuss litigations*. Swanson made a motion to come out of Closed Session, Richards seconded, and motion passed with Ayes-7. Chairman Schold declared the public meeting back in regular session at 10:44 A.M. No action was taken during closed session.

There being no further business, Chairman Schold adjourned the Burt County Board of Equalization Meeting at 10:45 AM.

ATTEST: SARAH J. FREIDEL
BURT COUNTY CLERK

DAVID SCHOLD, CHAIRMAN
BURT COUNTY BOARD OF SUPERVISORS

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OFFICE OF THE BURT COUNTY CLERK
Burt County Board of Equalization
May 12, 2020 Minutes
TEKAMAH NE 68061

A meeting of the Burt County Board of Equalization was held via ZOOM meeting (virtual) session on Tuesday, May 12, 2020. 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 (virtually) were Supervisors: David Schold, Cliff Morrow, Gary 'Bird' Swanson, Paul Richards, Carl Pearson, Dale Webster and Ted Connealy.

The meeting opened at 9:27 A.M. with Chairman Schold informing the public that the Nebraska Open Meeting Act was posted on the County's website.

Communication from TERC placed on file.

Notes from TERC Findings & Orders: Levels of value for real property in Burt County for tax year 2020 meet the requirements of law.

The acceptable ratio range in NE is:

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

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

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

96% for residential class

100% for commercial class

72% 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 8, 2020 by Nebraska Tax Equalization and Review Commission

The full and complete document is placed on file.

Assessor Joni Renshaw presented the following **2019 Tax List Corrections** needed to correct the personal property schedule for Great American Financial Svc Corp:

Burt County #59 - parcel 011052001: add \$ 30.74 to tax rolls; corrects omitted items added to tax list

Burt County #60 - parcel 016072008: add \$166.92 to tax rolls; corrects omitted items added to tax list

Burt County #61 - parcel 016072009: add \$ 58.94 to tax rolls; corrects omitted items added to tax list

There being no objections or comment, the Board of Equalization approved the Tax List Corrections. Upon motion by Morrow, seconded by Connealy. By roll call vote: Ayes – all. Nays –none.

The board reviewed a correction for a 2020 property exemption as submitted by Joni Renshaw, Burt County Assessor. Happy Days Senior Center's (Lyons) exemption status was changed from 100% exempt to 80% exempt due to an apartment being lived in on the property. The board approved the change in the percentage of exemption upon motion by Swanson, seconded by Webster. By roll call vote: Ayes – all. Nays- none.

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

July 15, 2020 Minutes

TEKAMAH NE 68061

A meeting of the Burt County Board of Equalization was held July 15, 2020 in the Courtroom 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, 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 9:00 A.M. with the Pledge of Allegiance. Chairman Schold informed the public that the Open Meeting Act was available on the counter.

Communication(2): (1) TERC – Burt County's levels of value for tax year 2020 meet the requirements of law. (2) Assessor's 3 year plan of assessment was placed on file.

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 9:02 A.M. Chairman Schold declared a Public Hearing open for the purpose of conducting **2020 Property Valuation Protest Hearings**.

Property Owners or representatives whom requested appointments and whom visited with the Board in person were: Fran Strong; Jason Urbanec; Kurt Potadle; Jesse Schold; Jeff & Kelli Shaner; Travis Thomsen; Ted & Diane Mallette and Tim Colliton & Theresa DeVries.

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.

2020 - Form 422's:

1	Fran Strong
2	Kirk S. Barr
3	Jason Urbanec
4	Dave & Sheri McArdle
5	Jack Hansen
6	Brian Weborg
7	Frances Clements
8	Dan Allison
9	Justin Webster
10	Julie Stephens
11	Warren Wilkie Inv.

12	Don Warren
13	Grant Potadle
14	Kurt Potadle
15	John DeVasure
16	William J. Ruwe
17	JANNT, LLC
18	Kerl Partnership
19 - 20	Jeff & Kelli Shaner
21	Virginia Follstad
22	Stanley Miller
23	Norman Miller
24	Daniel Norton
25 - 27	Reginal & Pamela Linder
28	Lynn Kellogg
29	Reppert Grain, LLC
30	Steve Cameron
31	Travis Thomsen
32 - 33	Harold Van Foeken
34 - 35	Ted & Diane Mallette
36 - 43	Timothy Colliton ETAL
44	Douglas Schlickbernd
45	Kyle Schnoor

Hearings were held from 9:09 A.M. until 12:29 P.M. With all requested appointments being completed and all protests being considered, the Chairman declared the Public Hearing closed at 12:29 P.M., and the Board went back into regular session of Board of Equalization.

Chairman Schold declared a Public Hearing open to consider a change in Exemption for Emmanuel Evangelical Lutheran Church (Tekamah) Parsonage at 12:29 P.M. Having no public comment, the Chairman declared the Public Hearing closed at 12:30 P.M.

The parsonage is being rented out, and therefore no longer qualifies for real property exemption. The church and the parsonage will be split and assigned two separate parcel ID's and legal descriptions; the parsonage will go back onto the tax rolls and exemption will be approved for the church property only. The Board of Equalization reviewed and approved the new 451 Exemption upon motion by Morrow, seconded by Swanson. By roll call vote: Ayes – all. Nays – none. Motion carried.

The approved 451 for Emmanuel Lutheran Church approves the tax exempt status for legal description as: Lots 1-2, Blk. 118, original city of Tekamah, Burt Co., NE.

The meeting adjourned at 12:31 P.M. upon motions by Swanson and Webster. Protest final decisions meeting will be held July 24, 2020.

ATTEST: SARAH J. FREIDEL

DAVID SCHOLD, CHAIRMAN

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OFFICE OF THE BURT COUNTY CLERK
Burt County Board of Equalization
 July 24, 2020 Minutes
 TEKAMAH NE 68061

A meeting of the Burt County Board of Equalization was held July 24, 2020 in the Courtroom 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, Gary 'Bird' Swanson, Paul Richards, Carl Pearson and Ted Connealy. Absent - Dale Webster and David Schold. Present from the Assessor's Office: Joni Renshaw, Burt County Assessor and Jeff Quist.

The meeting opened at 9:00 A.M. with the Pledge of Allegiance. Vice-Chairman Morrow informed the public that the Open Meeting Act was posted.

Final Decisions for 2020 Property Valuation Protests - Form 422's were reviewed, voted upon and approved by the Burt County Board of Equalization: Upon motion by Richards, seconded by Connealy, the Board voted to accept the final decisions on the valuation protest Form 422's #1-45; approved with roll call vote as follows: Ayes – Swanson, Richards, Pearson, Connealy and Morrow. Nays – none. Absent -Webster and Schold.

There were no Form 425's filed in 2020.

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

The following report was presented to the Board of Equalization for approval:

Overvalued & Undervalued Properties & Clerical Errors per §77-1315.01

BURT COUNTY 2020 VALUATION CHANGE REPORT							
	29					CLERICAL ERROR OMITTED PROPERTY UNDervalued / OVERvalued	CE OP UV/OV
DATE MAILED	PARCEL ID	OWNER NAME	LEGAL DESCRIPTION	PRIOR VALUE	CURRENT VALUE	REASON FOR CHANGE	
07/13/20	114313000	EMANUEL EVANGELICAL LUTHERAN CHURCH	E25' L7 & ALL L8 & W50' L7 & L6 N OF CREEK	0	131,558	PARSONAGE PUT ON TAX ROLL - RENTED	OP
07/13/20	312400400	FRANCISCAN CARE SERVICES INC	SL1L2 17TH ADD OAKLAND	0	230,880	TOO LATE FOR PERMISSIVE EXEMPTION / NO LONGER IN LIEU OF FOR NPPD	OP
06/29/20	730800800	HARDSTEEL - (B)	NW4NW4 12-23-10 DECAUR TWP	3,227,398	2,906,833	REVIEWED BLDGS - DATA ENTRY ERROR CORRECTED	CE
06/29/20	430800800	HARDEMAN, CORNELIS N ETUX	NW4NW4 (EX HWY .43A) 12-23-10 DECATUR TWP	806,076	748,423	REVIEWED BLDGS - ADJUSTMENTS MADE	UV/OV
06/29/20	430801000	HARDEMAN, CORNELIS N ETUX	E2NW4, NE4SW4, NW4SE4 W HWY 12-23-10 DECATUR TWP	567,621	539,339	REVIEWED BLDGS - ADJUSTMENTS MADE	UV/OV
06/29/20	432300500	OLSON, RANDY L ETAL	S3/4 W OF RIVER 35-23-11 UINNEBAUGH TWP	836,102	832,669	NEW ASSESSMENT / LAND CORRECTION	UV/OV
06/26/20	113808700	ROBINSON, LARRY L ETUX	N2L7-8 BLK103 TEKAMAH	68,899	77,812	NEW ASSESSMENT / ADDED BSMNT FINISH - GRADE ADJ PER VANGUARD STANDARDS	OP
06/25/20	112709500	MAGNUSSON, NEIL	L9 BLK18 OAKLAND	67,340	48,595	REDUCED VALUE BECAUSE NO ONE HAS LIVED THERE FOR YEARS	UV/OV
06/25/20	426102900	JOHNSON, GREG N ETUX	TR NE4NW4&N2NE4 8-20-9 CRAIG TWP	827,569	806,850	NEW ASSESSMENT	UV/OV
06/24/20	425301700	VILLWOK, LYNN	TR NW4NW4 10-21-9 CRAIG TWP	199,790	125,654	REDUCED VALUE BECAUSE IT IS UNLIVEABLE / BEING MOVED ONTO NEW BASEMENT	UV/OV
06/24/20	112500700	CASE, NORMAN E ETUX TRUSTEES	SL6L1 NE4 13TH ADD OAKLAND	91,293	77,871	CHANGED CONDITION OF HOME AFTER INTERIOR INSPECTION	UV/OV
06/19/20	736902260	PLUMB, JEFF - (T)	E2NE4&SW4NE4&NW4NE4 E OF D 31-21-12 ARIZONA TWP	55,064	37,041	ADDED FUNCTIONAL BECAUSE HOME IS NOT FINISHED ON THE INSIDE	UV/OV
06/16/20	730503392	MURPHY, SHERYL - (T)	L1&L2 E2E2SE4 1-23-10 DECATUR TWP ON WILKIE'S	15,985	9,627	REDUCED VALUE AFTER INTERIOR INSPECTION	UV/OV
06/19/20	115115300	YANKE, GARRY ETUX	L107 NORTHBRIDGE COUNTRY CLUB EST TEKAMAH	207,202	254,642	NEW ASSESSMENT/ADDED BSMNT FINISH	OP
06/18/20	114005400	SHIRLEY, KANDACE K	L8 BLK 88 TEKAMAH	54,182	76,950	NEW ASSESSMENT/ CHANGED GRADE PER VANGUARD STANDARDS	CE
06/18/20	114006300	ALLISON, KENT R	L7 BLK 87 TEKAMAH	50,169	81,458	NEW ASSESSMENT/CHANGED GRADE PER VANGUARD STANDARDS	CE
06/17/20	724400901	JOHNSON, RICK - (B)	W2SW4&S2SE4SW4 3-21-8 PERSING TWP	100	0	MADE AWARE OF PREVIOUS BIN REMOVAL	OV
06/11/20	112609300	BRONSON, RODNEY ETUX	L21-22 BLK22 RAIROAD ADD OAKLAND	31,756	22,538	NEW ASSESSMENT/ADDED FUNC FOR CONDITION OF HOME	UV/OV
06/11/20	730400601	GREVE, LARRY - (B)	L7-8 DECATUR TWP 34-24-10	84,091	72,663	NEW ASSESSMENT/CORRECTED INFO ON BLDG	UV/OV
06/09/20	114101700	VOLQUARTSEN, PATRICK ETUX	E25'L2&L1 BLK3 SUMMIT HIGHT TEKAMAH	89,391	102,474	NEW ASSESSMENT/ CONDITION TO ABOVE NORMAL/KITCHEN REMODEL	UV/OV
06/09/20	423101000	FRENCH FARM INC	SW4 28-22-8 OAKLAND TWP	955,925	648,740	NEW ASSESSMENT CORRECTED INFORMATION	CE
06/08/20	113902500	RENSHAW, MARK A ETUX	N2L4&PTL3 BLK61 TEKAMAH	16,441	47,645	CORRECTION TO INFO/PART OF HOUSE NOT ACCOUNTED FOR	OP
06/08/20	113903400	SUNDELL, JANE	S2L3-4 BLK61 TEKAMAH	18,915	55,220	NEW ASSESSMENT/WERE NOT ABLE TO GET INSIDE HOUSE UNTIL PROTEST/CHNG GRADE TO REFLECT WHAT HOUSE WAS ORIGINALLY	UV/OV
06/04/20	113008600	BLANC, LANCE ETUX	L9 21ST CHETS OAKLAND	165,134	154,522	CHANGED GRADE OF HOME /IT IS A MOBILE HOME ON A BASEMENT / SEVERAL ADDITIONS	UV/OV
06/05/20	211410400	SMALL, DANIEL L	L1-14, 18-24, 27-36 & 39-45 & PARK MILLSTONE ADD DECA	150,899	152,215	COMPUTER DID NOT PICK UP HOME AND BLDG SITE INCREASES	CE
06/04/20	112709400	ERICKSON, LEONARD ETUX	L11-12 BLK27 RAIROAD ADD OAKLAND	74,640	96,442	NEW ASSESSMENT-UPDATED CLASSIFICATION	CE
06/03/20	111805100	MASON, WOODROW A ETUX	LOT: E18'L2&ALL L1 BLK 14 LYONS	40,998	33,185	BLACK MOLD DISCOVERED-FUNCTIONAL ADDED	UV/OV
06/03/20	113704000	NUN, LARRY A ETUX	L4 BLK30 GAMMEL'S ADD TEKAMAH	139,325	137,248	REMOVED BASEMENT FINISH	UV/OV
06/03/20	113907600	SCHRUNK, KEVIN ETUX	L1 BLK89 TEKAMAH	21,365	44,226	BATHROOM HAS BEEN REMODELED AND UPDATED SINCE 2016 PURCHASE	UV/OV
				8,863,670	8,553,320		

Upon motion by Pearson, seconded by Swanson, the Board of Equalization approved the

2020 reports of Overvalued & Undervalued Properties and Clerical Errors, with roll call vote as follows: Ayes –Swanson, Richards, Pearson, Connealy and Morrow. Absent -Webster and Schold. Nays-none.

The BOE meeting adjourned at 10:03 A.M. upon motions by Pearson and Richards.

ATTEST: SARAH J. FREIDEL
BURT COUNTY CLERK

CLIFF MORROW, VICE-CHAIRMAN
BURT COUNTY BOARD OF SUPERVISORS

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For the complete List of 2020 Protests and Final Decisions (Form 422's #1-45)
See Pages 2-5...

						PROTESTED		APPROVED
NUMBER	NAME	LEGAL DESCRIPTION				VALUATION		VALUATION

1	113910700	L 8 Blk 107		9,450.00	land	9,450.00	
	Strong, Fran	Tekamah		136,357.00	bldg	136,357.00	
				145,807.00	TOTAL	145,807.00	
2	424302400	SE4SE4 (6 AC)		35,620.00	land	35,620.00	
	Barr, Kirk S.	5-21-8		184,750.00	bldg	184,750.00	
		Pershing TWP		220,370.00	TOTAL	220,370.00	
3	430301400	PT NW4NW4 (3.31 AC)		33,060.00	land	33,060.00	
	Urbanec, Jason	5-23-10		244,750.00	bldg	231,432.00	lowered
		Dec TWP		277,810.00	TOTAL	264,492.00	
4	424901200	TR SW4SW4		38,160.00	land	38,160.00	
	McArdle, Dave & Sheri	28-21-8		9,950.00	bldg	9,950.00	
		Persh TWP		48,110.00	TOTAL	48,110.00	
5	431801900	TR N2SW4SW4 (Rd 17)		27,000.00	land	27,000.00	
	Hansen, Jack	19-23-11		256,000.00	bldg	217,236.00	lowered
		Quinn TWP		283,020.00	TOTAL	244,236.00	
6	710700739	Pt of 5 Blks Blk 85 Lot 3039		0.00	land	0.00	
	Weborg, Brian	Decatur Marina		44,386.00	bldg	44,386.00	
				44,386.00	TOTAL	44,386.00	
7	432102800	SE1/4		496,250.00	land	493,075.00	
	Clements, Frances D.	32-23-11		200.00	bldg	0.00	lowered
		Quinn TWP		496,450.00	TOTAL	493,075.00	
8	113810400	L1 BLK 67		9,450.00	land	9,450.00	
	Allison, Dan	TEKAMAH, NE		72,575.00	bldg	72,575.00	
				82,025.00	TOTAL	82,025.00	
9	423602700	TR E2NE4		43,440.00	land	43,440.00	
	Webster, Justin	11-22-9		103,505.00	bldg	103,505.00	
		BellCreek TWP		146,945.00	TOTAL	146,945.00	
10	730503390	L 1&2 E2E2SE4		0.00	land	0.00	
	Stephens, Julie	1-23-10		20,160.00	bldg	20,160.00	
		Dec TWP		20,160.00	TOTAL	20,160.00	
11	430503300	L 1&2 E2E2SE4		39,900.00	land	39,900.00	
	Warren Wilkie Inv.	1-23-10		59,823.00	bldg	59,823.00	

July 24, 2020 BOE
2020 Protests – Final Decisions

						PROTESTED		APPROVED
NUMBER	NAME	LEGAL DESCRIPTION				VALUATION		VALUATION

12	311500800	L 18-20 PT Alley Blk 93		6,900.00	land	6,900.00		
	Warren, Don	Decatur		51,755.00	bldg	26,891.00	lowered	
				58,655.00	TOTAL	33,791.00		
13	434802600	PT SE4		237,828.00	land	237,828.00		
	Potadle, Grant G. Etux	29-21-10		0.00	bldg	0.00		
		Summit TWP		237,828.00	TOTAL	237,828.00		
14	434904200	PT SW4		277,063.00	land	277,063.00		
	Potadle, Kurt	28-21-10		0.00	bldg	0.00		
		Summit TWP		277,063.00	TOTAL	277,063.00		
15	435301900	PT S2N2 Strip N2NE4		557,823.00	land	558,060.00	removed Buildings; went up	
	DeVasure, John	1-20-10		100.00	bldg	0.00		
		Summit TWP		557,923.00	TOTAL	558,060.00		
16	434200800	PT NE4SW4		45,000.00	land	37,900.00		
	Ruwe, William	6-21-10		177,285.00	bldg	177,285.00	lowered	
		Summ TWP		222,285.00	TOTAL	215,185.00		
17	313100500	LOT: 1-6&9-16+TRACT BLOCK:D		5,820.00	land	5,820.00		
	113100500	ASKWIGS ADDITION & PTL2 20TH ADD		168,297.00	bldg	138,916.00	lowered	
	JANNT, LLC	Oakland		174,117.00	TOTAL	144,736.00		
18	424001700	NW 1/4		968,626.00	land	968,626.00		
	Kerl Partnership	32-22-9		0.00	bldg	0.00		
		BellCreek TWP		968,626.00	TOTAL	968,626.00		
19	436303800	S2 E OF DITCH & S2NW4		964,867.00	land	901,464.00		
	Shaner, Jeff & Kelli	24-21-11		0.00	bldg	0.00	lowered	
		ARZ TWP		964,867.00	TOTAL	901,464.00		
20	436401500	PT W2SW RD 2.4		269,220.00	land	268,830.00		
	Shaner, Jeff & Kelli	19-21-12		0.00	bldg	0.00	lowered	
		Arz TWP		269,220.00	TOTAL	268,830.00		
21	424000300	N2NW4		468,626.00		468,626.00		
	Follstad, Virginia	29-22-9		67,005.00		67,005.00		
	c/o Lallman & Paulson Inc.	BellCreek TWP		535,631.00	TOTAL	535,631.00		
22	423701800	S2SW4		459,026.00	land	459,026.00		
	Miller, Stanley	20-22-9		0.00	bldg	0.00		

July 24, 2020 BOE
2020 Protests - Final Decisions

						PROTESTED		APPROVED
NUMBER	NAME	LEGAL DESCRIPTION				VALUATION		VALUATION

24	431000800	N2SE4 (RD2.51A)	235,608.00	land	235,608.00	
	Norton, Daniel	21-23-10	0.00	bldg	0.00	
		Dec TWP	235,608.00	TOTAL	235,608.00	
25	112705800	L15 BLK 14	4,356.00	land	4,356.00	
	Linder, Reginald & Pamela	Oakland	2,352.00	bldg	2,352.00	
			6,708.00	TOTAL	6,708.00	
26	112705600	L1-2 Blk 14	8,712.00	land	8,712.00	
	Linder, Reginald & Pamela	Oakland	5,579.00	bldg	5,579.00	
			14,291.00	TOTAL	14,291.00	
27	112705900	L13-14 BLK 14	8,712.00	land	8,712.00	
	Linder, Reginal & Pamela	Oakland	136,943.00	bldg	136,943.00	
			145,655.00	TOTAL	145,655.00	
28	430801400	PTSW4SE4	64,230.00	land	64,230.00	
	Kellogg, Lynn	12-23-10	169,719.00	bldg	169,719.00	
		Dec TWP	233,949.00	TOTAL	233,949.00	
29	312706400	L1-6PTL7 & TR Block B	4,645.00	land	4,646.00	
	112706400	Oakland	150,210.00	bldg	102,656.00	lowered
	Reppert Grain, LLC		154,855.00	TOTAL	107,302.00	
30	421702700	L1 SE4	55,800.00	land	40,800.00	
	Cameron, Steve	15-23-9	61,360.00	bldg	18,306.00	lowered
		Logan TWP	117,160.00	TOTAL	59,106.00	
31	113009100	L22-24	20,506.00	land	20,506.00	
	Thomsen, Travis	Chets Sub.	253,529.00	bldg	253,529.00	
		Oakland	274,035.00	TOTAL	274,035.00	
32	112607300	L3N2L2EXE7' BLK1	6,831.00	land	6,831.00	
	Van Foeken, Harold	Hulberts Add.	78,781.00	bldg	78,781.00	
		Oakland	85,612.00	TOTAL	85,612.00	
33	112611600	L8&9 BLK 39	8,712.00	land	8,712.00	
	Van Foeken, Harold	Nelson Add.	121,986.00	bldg	121,986.00	
		Oakland	130,698.00	TOTAL	130,698.00	
8					July 24, 2020 BOE	
34	424903400	N2SW4EXTR	409,208.00	land	409,208.00	2020 Protests - Final Decisions
	Mallette, Ted & Diane	28-21-8	0.00	bldg	0.00	

						PROTESTED		APPROVED
NUMBER	NAME	LEGAL DESCRIPTION				VALUATION		VALUATION

36	213501300	L2-7 Blk20		7,816.00	land	7,816.00		
	Colliton, Timothy	Tekamah		0.00	bldg	0.00		
				7,816.00	TOTAL	7,816.00		
37	213400300	L1-3 Blk12		3,554.00	land	3,554.00		
	Colliton, Timothy	Tekamah		0.00	bldg	0.00		
				3,554.00	TOTAL	3,554.00		
38	213401600	L1-8 Blk18		9,891.00	land	9,891.00		
	Colliton, Timothy	Tekamah		0.00	bldg	0.00		
				9,891.00	TOTAL	9,891.00		
39	213400500	L1-2E50'L3 Blk 10		1,860.00	land	1,860.00		
	Colliton, Timothy	Tekamah		0.00	bldg	0.00		
				1,860.00	TOTAL	1,860.00		
40	213400400	L2-4 Blk11		1,401.00	land	1,401.00		
	Colliton, Timothy	Tekamah		0.00	bldg	0.00		
				1,401.00	TOTAL	1,401.00		
41	213401800	L1-2,7-8 Blk 19		4,635.00	land	4,635.00		
	Colliton, Timothy	Tekamah		0.00	bldg	0.00		
				4,635.00	TOTAL	4,635.00		
42	213401300	L1-3,6-8 Blk 17		8,182.00	land	8,182.00		
	Colliton, Timothy	Tekamah		0.00	bldg	0.00		
				8,182.00	TOTAL	8,182.00		
43	436102900	L14-SL2L11EXTR		51,012.00	land	51,012.00		
	Colliton, Timothy	18-21-11		330,965.00	bldg	330,965.00		
		Arizona TWP		381,977.00	TOTAL	381,977.00		
44	114806900	L1E10'L210'alley Blk9		3,150.00	land	3,150.00		
	Schlickbernd, Douglas	Railroad Add.		98,234.00	bldg	98,234.00		
				101,384.00	TOTAL	101,384.00		
45	730503389	L1&2E2E2SE4		0.00	land	0.00		
	Schnoor, Kyle	1-23-10		23,689.00	bldg	23,689.00		
		Dec Twp		23,689.00	TOTAL	23,689.00		
10						July 24, 2020 BOE		
						2020 Protests – Final Decisions		

--- END OF LIST ---

OFFICE OF THE BURT COUNTY CLERK
Burt County Board of Equalization
September 28, 2020 Minutes
TEKAMAH NE 68061

A meeting of the Burt County Board of Equalization was held on Monday, September 28, 2020. 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, Cliff Morrow, Gary 'Bird' Swanson, Paul Richards, Carl Pearson, Dale Webster and Ted Connealy.

The meeting opened at 10:55 A.M. with Chairman Schold informing the public that the Nebraska Open Meeting Act was posted on the County's website.

Assessor Joni Renshaw had 1 Tax List correction to present:

Burt County #62 - parcel 436201000: accelerated the 2020 taxes (\$771.40) due to the mobile home being sold in June of 2020 and moved out of the County.

There being no objections or comment, the Board of Equalization approved the Tax List Correction. Upon motion by Swanson, seconded by Webster. By roll call vote: Ayes – all. 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

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 13, 2020 Minutes
TEKAMAH NE 68061

A meeting of the Burt County Board of Equalization was held October 13, 2020 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, Cliff Morrow, Gary 'Bird' Swanson, Carl Pearson, Dale Webster and Ted Connealy. Absent - Paul Richards.

The meeting opened at 9:11 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 2020-2021 fiscal year. After review and discussion, Board Member Morrow offered the following resolution and moved for its adoption:

RESOLUTION #2020-17

Board of Equalization
Burt County, Nebraska

Resolution Setting 2020-2021 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, 2020-2021 are hereby levied at the rate set for the various political subdivisions as follows:

SUBDIVISION(S)		FUNDS	tax askings	TOTAL VALUATION	LEVY	
BURT COUNTY		General	\$ 4,535,121.00	\$ 1,784,494,398.00	0.254140	
		Bldg.	\$ 100,000.00	\$ 1,784,494,398.00	0.005604	
TOWNSHIPS						
Arizona			\$ 153,000.00	\$ 197,618,585.00	0.077422	
Bellcreek			\$ 103,675.24	\$ 148,182,526.00	0.069965	
Craig			\$ 102,000.00	\$ 221,360,769.00	0.046079	
Decatur			\$ 102,450.00	\$ 128,062,830.00	0.080000	
Everett			\$ 88,740.00	\$ 114,088,023.00	0.077782	
Logan			\$ 96,000.00	\$ 121,123,116.00	0.079258	
Oakland			\$ 85,946.56	\$ 136,858,970.00	0.062799	
Pershing			\$ 91,321.79	\$ 118,542,664.00	0.077037	
Quinnebaugh			\$ 42,437.00	\$ 56,374,641.00	0.075277	
Riverside			\$ 53,040.00	\$ 66,837,941.00	0.079356	
Silvercreek			\$ 96,900.00	\$ 105,471,903.00	0.091873	
Summit			\$ 116,790.00	\$ 197,523,720.00	0.059127	
CEMETERIES						
Craig			\$ 7,800.00	\$ 212,648,367.00	0.003668	
Decatur			\$ 12,240.00	\$ 184,351,390.00	0.006639	
Lyons			\$ 27,336.00	\$ 309,163,284.00	0.008842	
Oakland			\$ 17,599.83	\$ 397,338,784.00	0.004429	
Tekamah			\$ 99,960.00	\$ 564,347,886.00	0.017712	

SUBDIVISION(S)	FUNDS	tax askings	TOTAL VALUATION	LEVY
FIRE DISTRICTS				
Craig	General	\$ 57,618.94	\$ 256,084,161.00	0.022500
Decatur	General	\$ 47,048.15	\$ 209,102,875.00	0.022500
	Bond	\$ 25,000.00	\$ 209,102,875.00	0.011956
Lyons	General	\$ 87,828.90	\$ 390,350,646.00	0.022500
	Bond	\$ 10,000.00	\$ 390,350,646.00	0.002562
Oakland	General	\$ 88,489.45	\$ 393,286,482.00	0.022500
Tekamah	General	\$ 129,248.16	\$ 574,436,272.00	0.022500
CITY & VILLAGE				
Craig Village	General	\$ 19,588.00	\$ 4,355,671.00	0.449713
	Bond	\$ 14,045.00	\$ 4,355,671.00	0.322453
Decatur Village	General	\$ 83,031.00	\$ 18,451,408.00	0.449998
Lyons City	General	\$ 165,056.00	\$ 33,011,474.00	0.499996
	Bond	\$ 140,400.00	\$ 33,011,474.00	0.425307
Oakland City	General	\$ 280,669.00	\$ 56,133,822.00	0.500000
	Bond	\$ 133,650.00	\$ 56,133,822.00	0.238092
Tekamah City	General	\$ 374,653.00	\$ 83,256,275.00	0.450000
	Bond	\$ 132,300.00	\$ 83,256,275.00	0.158907
SCHOOL DISTRICTS				
Tekamah-Herman #1	General	\$ 5,996,099.00	\$ 856,942,887.00	0.699708
	Bond	\$ 767,677.00	\$ 856,942,887.00	0.089583
	Special Bldg	\$ 454,909.00	\$ 856,942,887.00	0.053085
Oakland-Craig #14	General	\$ 5,334,754.00	\$ 569,460,060.00	0.936809
	Bond	\$ 402,655.00	\$ 569,460,060.00	0.070708
	Special Bldg	\$ 115,042.00	\$ 569,460,060.00	0.020202
Lyons-Decatur #20	General	\$ 4,008,081.00	\$ 483,039,710.00	0.829762
TEKAMAH AIRPORT AUTHORITY	Bond	\$ 38,500.00	\$ 83,256,275.00	0.046243
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 13th day of October 2020.

ATTEST: SARAH J. FREIDEL
BURT COUNTY CLERK

DAVID SCHOLD, CHAIRMAN
BURT COUNTY BOARD OF EQUALIZATION

Board Member Connealy seconded the motion, and the Chairman declared it adopted, with

roll call vote as follows: Ayes – Morrow, Swanson, Pearson, Webster, Connealy and Schold.
Nays-none. Absent – Richards.

There being no further business, Chairman Schold adjourned the Burt County Board of Equalization Meeting at 9:17 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 25, 2020 Minutes
TEKAMAH NE 68061

A meeting of the Burt County Board of Equalization was held November 25, 2020 in the Courtroom 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, Cliff Morrow, Gary "Bird" Swanson, Paul Richards, Carl Pearson, Dale Webster and Ted Connealy.

The meeting opened at 10:30 A.M. with the Chairman Schold informing the public that the Open Meeting Act was available on the counter.

Chairman Schold declared a Public Hearing open to consider a 451 exemption application for Great Plains Annual Conference of the United Methodist Church at 10:32 A.M. Having no public comment, the Chairman declared the Public Hearing closed at 10:33 A.M.

The Board of Equalization reviewed and approved the new 451 Exemption upon motion by Pearson, seconded by Connealy. By roll call vote: Ayes – Morrow, Swanson, Richards, Pearson, Webster, Connealy and Schold. Nays – none. Motion carried. The approved 451 for Great Plains Annual Conference of the United Methodist Church approved the tax exemption status for legal description as: S. 20 ft. of Lot 8 & all of Lot 9, Blk. 19, Craig, Burt Co., NE.

The meeting adjourned at 10:34 A.M. upon motions by Richards and Swanson.

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
December 28, 2020 Minutes
TEKAMAH NE 68061

A meeting of the Burt County Board of Equalization was held December 28, 2020 in the Courtroom of the Burt County Courthouse in Tekamah, Nebraska. The meeting was also available via ZOOM meeting (virtual) session. 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, Cliff Morrow, Gary 'Bird' Swanson, Paul Richards, Carl Pearson, Dale Webster and Ted Connealy.

The meeting opened at 10:01 A.M. with Chairman Schold informing the public that the Open Meeting Act was posted on the County's website.

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

Burt County #63 - parcel 212009400: tax credit \$2.06 for tax year 2020; clerical error correction
Burt County #64 - parcel 436303000: add \$209.30 to tax rolls; Dept. of Revenue reduced Homestead assistance
from 100% to 80% for tax year 2018

There being no objections or comment, the Board of Equalization approved the Tax List Corrections. Upon motion by Morrow, seconded by Webster. By roll call vote: 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 10:04 A.M.

ATTEST: SARAH J. FREIDEL
COUNTY CLERK

DAVID SCHOLD, CHAIRMAN
BURT COUNTY BOARD OF SUPERVISORS

BURT

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