Burt County Board of Equalization

February 9, 2021 Minutes TEKAMAH NE 68061

A meeting of the Burt County Board of Equalization was held February 9, 2021 in the Boardroom of the Burt County Courthouse in Tekamah, Nebraska. Notice of the meeting was given in advance thereof by Publication in the Plaindealer and on the County's Website. A copy of the proof of publication is on file in the office of the County Clerk. Present were Supervisors: David Schold, Cliff Morrow, Gary 'Bird' Swanson, Paul Richards, Carl Pearson, Dale Webster and Ted Connealy. Also present from the Assessor's Office: Jeanice Bowers, Deputy Assessor

The meeting opened at 9:23 A.M. with Chairman Schold informing the public that the Nebraska Open Meeting Act was posted on the wall.

Communication noted: 2021 451A's filed.

The following **Form 451 Exemption Application** was submitted for approval on their Burt County real property:

(1) Franciscan Health Care-Oakland Clinic: SubLot 1 of Lot 2, $17^{\rm th}$ Addition, Oakland, Burt County, NE.

Chairman Schold declared a Public Hearing for the Exemption Application open at 9:26 A.M. Having no public comment, the Chairman declared the Public Hearing closed at 9:27 A.M.

The Board of Equalization approved the exemption for Franciscan Care-Oakland Clinic upon motion by Pearson, seconded by Webster, 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 9:29 AM, upon motions by Morrow and Connealy.

The following page will show for record all 451's & 451A's filed/approved for 2021.

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

BURT

451's & 451A's filed for 2021

Property Owned and Used Exclusively

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

FOR RELIGIOUS PURPOSES

Craig -First Presbyterian Church

Craig -Great Plains Annual Conference of Methodist Church

Decatur - Church of Jesus Christ -Decatur Restoration Branch

Decatur - Holy Family Catholic Church

Holy Family Catholic Church Cemetery (Decatur TWP)

Decatur - Light of the World Gospel Ministries

Decatur - Methodist Church

Decatur - Trinity Lutheran Church

Lyons - New Life Assembly of God Church

Lyons -Bethany Evangelical Lutheran Church & Parsonage

Lyons -First Presbyterian Church

Lyons- Logan Valley Baptist Church

Lyons -United Memorial 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

Tekamah -Faith Family Baptist Church

Tekamah -First Baptist Church

Tekamah -First Presbyterian Church

Tekamah -St. Patrick's Catholic Church

Tekamah – St. Patrick's Catholic Church Parsonage

Tekamah -United Methodist Church

Arizona Cemetery (Arizona TWP)

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 (partial - 80%)

Lyons Clinic - Mercy Hospital

Oakland - Mercy Hospital & Clinic

Oakland -Franciscan Healthcare Family Practice

Oakland -Golden Oaks Center Inc.

Oakland -Swedish Heritage Center

Oakland -Veterans Organization

Tekamah - Burt County Museum (2)

Tekamah - Historic Bryant House, Inc (2)

Tekamah Clinic - Memorial Community Hospital

Tekamah – Tekamah-Herman-Decatur Church Food Pantry

Tekamah Lions Club (Personal Property)

Tekamah -Orville & Willa Chatt Senior Center (Personal Property)

Tekamah Templecraft Association, Inc.

Tekamah -Veterans of Foreign Wars

Burt County Board of Equalization

February 26, 2021 Minutes TEKAMAH NE 68061

A meeting of the Burt County Board of Equalization was held February 26, 2021 in the Boardroom of the Burt County Courthouse in Tekamah, Nebraska. Notice of the meeting was given in advance thereof by Publication in the Plaindealer and on the County's Website. A copy of the proof of publication is on file in the office of the County Clerk. Present were Supervisors: David Schold, Cliff Morrow, Gary 'Bird' Swanson, Paul Richards, Carl Pearson, Dale Webster and Ted Connealy. There was no one present from the Assessor's Office due to COVID.

The meeting opened at 10:04 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 (4) Vehicles: 2012, 2015, 2017 & 2018 Chevrolet Cruze. Chairman Schold declared a Public Hearing for the Center for Rural Affairs Exemption Application open at 10:05 A.M. Emilee Pease was present to represent the Center; having no public comment, the Chairman declared the Public Hearing closed at 10:07 A.M. The Board of Equalization approved the Vehicle Exemption Application for the Center for Rural Affairs; upon motion by Morrow, seconded by Richards. By roll call vote: Ayes –7. Nays – none.

There were two (2) **Tax List corrections**:

- (1) Burt Co # 65: parcel # 111404600- Tracy Davis: deducted \$158.16 for 2019 real estate taxes clerical error on Homestead
- (2) Burt Co # 66: parcel # 111404600- Tracy Davis: deducted \$167.28 for 2020 real estate taxes clerical error on Homestead

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

There being no further business, Chairman Schold adjourned the Burt County Board of Equalization Meeting at 10:09 AM, upon motions by Richards and Connealy.

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

BURT

Burt County Board of Equalization March 26, 2021 Minutes TEKAMAH NE 68061

A meeting of the Burt County Board of Equalization was held March 26, 2021 in the Boardroom of the Burt County Courthouse in Tekamah, Nebraska. Notice of the meeting was given in advance thereof by Publication in the Plaindealer and on the County's Website. A copy of the proof of publication is on file in the office of the County Clerk. Present were Supervisors: David Schold, Cliff Morrow, Gary 'Bird' Swanson, Paul Richards, Carl Pearson, Dale Webster and Ted Connealy. Present from the Assessor's Office: Joni Renshaw, Burt County Assessor.

The meeting opened at 11:41 A.M. with Chairman Schold informing the public that the Nebraska Open Meeting Act was posted on the wall.

There were four (4) **Tax List corrections** presented for consideration:

- (1) Burt Co # 67: parcel # 110200500- Rae Johnson: add to tax rolls for 2017 \$286.64

 % Homestead rejected per State of Nebr.
- (2) Burt Co # 68: parcel # 113804600- Richard Uhing ETUX: deducted \$613.02 for 2020 real estate taxes

 should've received max. exemption for Vets Service connection
- (3) Burt Co # 69: parcel # 113804600- Richard Uhing ETUX: deducted \$508.88 for 2019 real estate taxes

 should've received max. exemption for Vets Service connection
- (4) Burt Co # 70: parcel # 113703200- Thomas Beck ETUX: deducted \$434.22 for 2020 real estate tax

 should've received max. exemption for Vets Service connection

There being no objections or comment, the Board of Equalization approved the Tax List Corrections. Upon motion by Swanson, seconded by Pearson. 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 11:46 AM, upon motions by Richards and Connealy.

ATTEST: SARAH J. FREIDEL DAVID SCHOLD, CHAIRMAN COUNTY CLERK 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.

These minutes are not the official record; a complete copy is available at the Clerk's Office or on our website at www.burtcounty.ne.gov. Official minutes are not yet approved.

Burt County Board of Equalization April 28, 2021 Minutes TEKAMAH, NE 68061

A meeting of the Burt County Board of Equalization was held April 28, 2021 in the Boardroom of the Burt County Courthouse in Tekamah, Nebraska. Notice of the meeting was given in advance thereof by Publication in the Plaindealer and on the County's Website. A copy of the proof of publication is on file in the office of the County Clerk. Present were Supervisors: David Schold, Cliff Morrow, Gary "Bird" Swanson, Paul Richards, Carl Pearson, Dale Webster and Ted Connealy.

The meeting opened at 11:06 A.M. with Chairman Schold informing the public that the Nebraska Open Meeting Act was posted on the wall.

COMMUNICATION: Nebraska Department of Revenue's -2021 Reports and Opinions - report for Burt County will be on file in the Assessor's Office and in the Clerk's Office.

Deputy County Assessor Jeanice Bowers presented (5) **Tax List Corrections**:

- (1) Burt Co # 71: parcel # 111711400- Arlen Kempke ETUX: addition \$1,004.56 eligible from 50% to 0%
- (2) Burt Co # 72: parcel # 112902500- Delwyn Pearson ETUX: addition \$1,054.98 eligible from 100% to 40%
- (3) Burt Co # 73: parcel # 114000100- Shari Widener: addition \$155.66 eligible from 10% to 0%
- (4) Burt Co # 74: parcel # 110200500- Rae F. Johnson: addition \$331.94 eligible from 90% to 0%
- (5) Burt Co # 75: parcel # 110401300- Robert Robson ETUX: addition \$84.58 eligible from 70% to 60%

Bowers explained that the Nebraska State Department of Revenue will go back up to three years to check Homestead applications, and these tax list correction were needed to correct the amount of exemption that the tax payers were found to be eligible for. There being no objections or comment, the Board of Equalization approved the Tax List Corrections. Upon motions by Pearson and Richards. By roll call vote: Ayes – Morrow, Swanson, Richards, Pearson, Webster, Connealy and Schold. Nays – none. Motion carried; the corrections were approved.

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

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

These minutes are not the official record and may be corrected.

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

1 APRIL 28, 2021

2 APRIL 28, 2021 BOE

Burt County Board of Equalization June 28, 2021 Minutes TEKAMAH. NE 68061

A meeting of the Burt County Board of Equalization was held June 28, 2021 in the Boardroom of the Burt County Courthouse in Tekamah, Nebraska. Notice of the meeting was given in advance thereof by Publication in the Plaindealer and on the County's Website. A copy of the proof of publication is on file in the office of the County Clerk. Present were Supervisors: David Schold, Cliff Morrow, Gary "Bird" Swanson, Paul Richards, Carl Pearson, Dale Webster and Ted Connealy.

The meeting opened at 11:39 A.M. with Chairman Schold informing the public that the Nebraska Open Meeting Act was posted on the wall.

COMMUNICATION: NE TERC-Findings and Order: Range of value of class or subclass of real property for Burt County. *Conclusion: No adjustment of any class or subclass of real property in Burt County is required by law.* This report for Burt County will be on file in the Clerk's Office.

County Assessor Joni Renshaw presented **Clerical Error** property adjustments pursuant to §77-128 and **Undervalued and Overvalued** Adjustments for Real Property. The CBOE reviewed and approved the Valuation corrections/adjustments; motion by Swanson, seconded by Morrow. By Roll Call Vote: Ayes – Morrow, Swanson, Richards, Pearson, Webster, Connealy and Schold. Nays- none.

CLERICAL ERRORS

| | | | PRIOR 2021 | CURRENT VALUE for | | |
|-----------|----------------------------|--|---------------|----------------------|---|----|
| PARCEL ID | OWNER NAME | LEGAL DESCRIPTION | VALUE | 2021 | REASON FOR CHANGE | |
| 312800900 | HANNA, DANIEL L | LOT: S2L1 BLOCK: 11 OAKLAND | 48393 | 29847 | REVIEWED PROPERTY, DATA ENTRY ERRORS CORRECTED, CHANGED CONDITION | CE |
| 314312700 | BRENNEIS, EDWARD A ETUX | LOT: S2SL8L5&6 BLOCK: 146 TEKAMAH | 26119 | 19838 | REVIEWED PROPERTY, DATA ENTRY ERRORS CORRECTED | CE |
| 314601900 | PICKELL, BILLY ETUX | LOT: E40'N1/2L3 BLOCK: 163 TEKAMAH | 16199 | 12822 | REVIEWED PROPERTY, DATA ENTRY ERRORS CORRECTED | CE |
| 312401100 | K-C PARTS & REPAIR PTNRSHP | LOT: 9 TO 15 13TH ADDITION OAKLAND | 104883 | 88217 | NEW ASSESSMENT, DATA ENTRY ERRORS CORRECTED, CHANGED CONDITION | CE |
| 312805500 | TROUPE, JEFFREY R | LOT: N2L5 BLOCK: 10 OAKLAND | 44225 | 42044 | NEW ASSESSMENT, DATA ENTRY ERRORS CORRECTED | CE |
| 315001000 | WL INVESTMENTS LLC ETAL | LOT: W PT SL2L6 SOUTH INDUSTRIAL AREA TEKAMAH | 257052 | 247584 | NEW ASSESSMENT, REMOVED GRAIN SPREADER, ADJUSTED GRADE | CE |
| 312811500 | SCHINCK, ALAN ETUX | LOT: 7-8 & N2 L6 BLOCK: 9 OAKLAND | 30373 | 28658 | NEW ASSESSMENT, CHANGED CONDITION, CHANGED USE OF BUILDING | CE |
| 312801900 | SCHINCK, LEE ETUX | LOT: S1/2L14&N21'L15 BLOCK: 6 OAKLAND | 35210 | 15919 | NEW ASSESSMENT, CHANGED CONDITION, CHANGED DEPRECIATION | CE |
| 313500800 | LEICHLEITER, ANDREW M ETUX | LOT: 4&W6'L3&S20'ST BLOCK: 6 TEKAMAH | 133327 | 129717 | NEW ASSESSMENT, CHANGED CONDITION, DATA ENTRY ERRORS CORRECTED | CE |
| 314608000 | SEARS, AARON R ETAL | LOT: TRACT A BLOCK: 190 TEKAMAH | 13766 | 17478 | NEW ASSESSMENT, ADDED VALUE TO ELEVATOR | CE |
| 113509000 | HART, MITCHELL ETUX | E2L3&PTL2 BLK51 TEKAMAH | 155567 | 138414 | CHANGED CONDITION, DATA ENTRY ERRORS CORRECTED | CE |
| 114207400 | OLSON, MITCHELL R ETUX | L5-6&PT7&PT ST BLK 133 TEKAMAH | 271058 | 260318 | CHANGE OF SOLAR ROOM TO ENCLOSED PORCH, REMOVAL OF HEAT PUMP | CE |
| 110601200 | MCCULLOCK, LARRY L ETUX | S1/2L11-12&L13-14&21&E1/2L15-20 BLK 30 DECATUR | 7058 | 4538 | ADJUSTED FOR STEEPNESS & UNDERGROUND SPRING | CE |
| 110600900 | MCCULLOCK, JOYCE | L4 EX RD &S2L7-10 BLK 30 DECATUR | 6834 | 3417 | ADJUSTED LAND FOR TREE COVER AND UNDERGROUND SPRING | CE |
| 212007800 | JOHNSON, ROGER W ETUX | L1-6 BLK 7 2ND ROBLEY'S ADD LYONS | 29644 | 11019 | CLASSIFICATION CHANGED TO LYONS CITY FARM | CE |
| 112008900 | HOFFMAN, DAROLD M | L7 BLK7 2ND ROBLEY'S ADD LYONS | 11156 | 3668 | LAND DISCOUNTED - TREE COVERED/LIMITED USAGE | CE |

UNDERVALUED/OVERVALUED

| | | | PRIOR | | | |
|-----------|----------------------|---------------------------------|---------|-----------|---|----|
| | | | 2021 | NEW VALUE | | |
| PARCEL ID | OWNER NAME | LEGAL DESCRIPTION | VALUE | for 2021 | REASON FOR CHANGE | |
| 425301700 | VILLWOK, LYNN | TR NW4NW4 10-21-9 CRAIG TWP | 167,191 | 160,162 | CHANGED FUNCTION TO ACCOUNT FOR HOME RENOVATION | OV |
| 112702600 | SLUYTER, THOMAS ETUX | L1-2 BLK25 RAILROAD ADD OAKLAND | 334,471 | 318,540 | CHANGED GRADE TO REFLECT HOME CONDITION | OV |

New Valuation Statements will be sent in the mail today. Property owners will have 30 days to Protest these 2021 Valuations.

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

1 JUNE 28, 2021

ATTEST: SARAH J. FREIDEL BURT COUNTY CLERK

DAVID SCHOLD, CHAIRMAN BURT COUNTY BOARD OF SUPERVISORS

These minutes are not the official record and may be corrected.

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

2 JUNE 28, 2021

Burt County Board of Equalization July 14, 2021 Minutes TEKAMAH NE 68061

A meeting of the Burt County Board of Equalization was held July 14, 2021 in the Boardroom of the Burt County Courthouse in Tekamah, Nebraska. Notice of the meeting was given in advance thereof by Publication in the Plaindealer and on the County's Website. A copy of the proof of publication is on file in the office of the County Clerk. Supervisors Present were: David Schold, 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 displayed on the wall.

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

At 9:02 A.M. Chairman Schold declared a Public Hearing open for the purpose of conducting **2021 Property Valuation Protest Hearings**.

Property Owners or representatives who requested appointments and who visited with the Board in person were: Stan and Derek Welte.

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

2021 - Form 422's:

| 1 | Robert N. Fleming |
|----|----------------------------|
| 2 | Gary Dorathy |
| 3 | Jo Dee Jameson |
| 4 | Welte Farms - Derek Welte |
| 5 | Steven Nelson |
| 6 | Steven Nelson |
| 7 | Lori Wheaton |
| 8 | Tim Bollinger |
| 9 | Linweld MFG INC. (Ryan) |
| 10 | Melanie Edward |
| 11 | Bel Fury Investments Group |
| | |

1 7-14-2021 BOE 2021 Protests

Hearings were held from 9:02 A.M. until 10:36 A.M. With all requested appointments being completed and all protests being considered, the Chairman declared the Public Hearing closed at 10:36 A.M., and the Board went back into regular session of Board of Equalization.

County Assessor Joni Renshaw presented (2) **Clerical Error** property adjustments pursuant to §77-128. The CBOE reviewed and approved the Valuation corrections/adjustments; motion by Connealy, seconded by Richards. By Roll Call Vote: Ayes – Morrow, Swanson, Richards, Pearson, Webster, Connealy and Schold. Nays-none.

| | | | PRIOR | CURRENT | | |
|-----------|----------------------|--|--------|---------|--------------------------------------|----|
| PARCEL ID | OWNER NAME | LEGAL DESCRIPTION | VALUE | VALUE | REASON FOR CHANGE | |
| 114701500 | CASS TAB SERVICE LLC | L3 BLK 172 TEKAMAH | 26830 | 15053 | BUILDINGS ON PARCEL TO BE DEMOLISHED | CE |
| 214204100 | BRETT W. LANGLEY | L. 5-8 + ST.& ALLEY, BLK. 150, TEKAMAH | 361965 | 352607 | NEW ASSESSMENT, GEOTHERMAL REMOVED | CE |

New Valuation Statements will be sent in the mail today. Property owners will have 30 days to Protest these 2021 Valuations.

The meeting adjourned at 10:58 A.M. upon motions by Pearson and Connealy. Protest final decisions meeting will be held July 23, 2021.

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

These minutes are not the official record and may be corrected. A copy of the approved official minutes is available to the public at the Clerk's Office

2 7-14-2021 BOE 2021 Protests

Burt County Board of Equalization

July 23, 2021 Minutes TEKAMAH NE 68061

A meeting of the Burt County Board of Equalization was held July 23, 2021 in the Boardroom of the Burt County Courthouse in Tekamah, Nebraska. Notice of the meeting was given in advance thereof by Publication in the Plaindealer and on the County's Website. A copy of the proof of publication is on file in the office of the County Clerk. Supervisors Present were: Gary 'Bird' Swanson, Paul Richards, Carl Pearson, Dale Webster, Ted Connealy and David Schold. Not Present - Cliff Morrow. Present from the Assessor's Office: Jeanice Bowers, Burt County Deputy Assessor 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 posted.

Communication: Assessor's 3 year Plan of Assessment was presented and placed on file per $\S77\text{-}1311.02$

Final Decisions for 2021 Property Valuation Protests - Form 422's were reviewed, voted upon and approved by the Burt County Board of Equalization: Upon motion by Pearson, seconded by Swanson, the Board voted to accept the final decisions on the valuation protest Form 422's #1-11; approved with roll call vote as follows: Ayes –Swanson, Richards, Pearson, Webster, Connealy and Schold. Nays – none. Absent: Morrow. The Board thanked the Assessor's office for the work they did for the taxpayers.

One property parcel was presented to the Board of Equalization for approval:

Undervalued Property per §77-1315.01

| DATE | | | | PRIOR | CURRENT | | |
|----------|-----------|-------------------------|---|--------|---------|--|----|
| MAILED | PARCEL ID | OWNER NAME | LEGAL DESCRIPTION | VALUE | VALUE | REASON FOR CHANGE | |
| 07/23/21 | 521402100 | NEBRASKA SITES LLC ETAL | PTSW4SE4&PTSE4SW4 24.43AC 33-24-9 LOGAN TWP | 42.145 | 427,283 | INPUT BLDG. INFORMATION INTO VANGUARD SYSTEM | UV |

Upon motion by Connealy, seconded by Richards, the Board of Equalization approved the Undervalued Property adjustment, with roll call vote as follows: Ayes –Swanson, Richards, Pearson, Webster, Connealy and Schold. Absent -Morrow. Nays-none.

The BOE meeting adjourned at 10:47 A.M. upon motions by Swanson and Richards.

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

For the complete List of 2021 Protests and Final Decisions (Form 422's #1-11) See Page 2

| | | | | PROTESTED | | REQUESTED | | APPROVED | Value |
|--------|---|---------------------------|--------------------|--------------------------|-------|--------------------------|---------------|--------------------------|---------|
| NUMBER | NAME | LEGAL DESCRIPTIO | N | VALUATION | | VALUATION | | VALUATION | CHANGE? |
| | | | | | | | | | |
| 1 | 112719200 | L3 Rogers Add | | 25,657.00 | | | land | 25,657.00 | V |
| | Fleming, Robert N. | Oakland | | 71,898.00 | | 0.00 | | 68,599.00 | Yes |
| | | | | 97,555.00 | TOTAL | 88,000.00 | TOTAL | 94,256.00 | |
| 2 | 114305200 | L1&E12'L2 BLK 13 | E | 10,962.00 | 11 | | land | 10,962.00 | |
| | Dorathy, Gary | Tekamah | 5 | 137,716.00 | | | bldg | 137,716.00 | No |
| | Dorattry, Gary | Texaman | | 148,678.00 | | 130,000.00 | | 148,678.00 | |
| | | | | | | | | | |
| 3 | 112200600 | L7&PT ST COFFIN | ADD | 7,863.00 | land | 4,020.00 | land | 7,863.00 | |
| | Jameson, Jo Dee | Lyons | | 61,835.00 | bldg | 54,350.00 | bldg | 61,835.00 | No |
| | | | | 69,698.00 | TOTAL | 58,370.00 | TOTAL | 69,698.00 | |
| 4 | 245004000 | W PT CL2LC COLIT | IL INDUCTRIAL AREA | 20, 200, 00 | | 20, 200, 00 | | 20, 200, 00 | |
| 4 | 315001000 | | H INDUSTRIAL AREA | 29,290.00 | | 29,290.00 | | 29,290.00 | No |
| | WL Investments, LLC Welte Farms | Tekamah | | 218,294.00 | | 120,000.00 | | 218,294.00 | - 140 |
| | Weite rains | | | 247,584.00 | TOTAL | 149,290.00 | TOTAL | 247,584.00 | |
| 5 | 434100700 | Tract N1/2 NW1/4 | | 22,680.00 | | | | 22,680.00 | |
| 5 | Nelson, Steve | 31-22-12 | | 171,876.00 | | | land | 125,081.00 | Yes |
| | Neison, Steve | Riverside Twp | | 171,876.00 | | 146,500.00 | bldg | 147,761.00 | - 100 |
| | | Riverside Twp | | 154,550.00 | IOIAL | 140,300.00 | TOTAL | 147,701.00 | |
| 6 | 313300600 | L 1-2, 19th Add. | | 6,674.00 | 1 | 0.00 | la a d | 6,674.00 | |
| - 0 | Nelson, Steven | Oakland | | 135,752.00 | | 0.00 | bldg | 135,752.00 | No |
| | iteladii, aceveii | Oukidila | | 142,426.00 | | 69,710.00 | | 142,426.00 | |
| | | | | | | | | | |
| 7 | 111808000 | W 1/2 L.3-4-5, BLI | K 21 | 6,720.00 | land | 4,140.00 | land | 6,720.00 | |
| , | Wheaton, Lori | Lyons | | 23,235.00 | | 22,298.00 | _ | 23,235.00 | No |
| | | 7,5112 | | 29,955.00 | | 26,438.00 | | 29,955.00 | |
| | | | | | | | | | |
| 8 | 113809100 | L4 BLK104 | | 8,820.00 | land | | land | 8,820.00 | |
| | Bollinger, Tim | TEKAMAH | | 77,161.00 | | | bldg | 77,161.00 | No |
| | Zeimigel, iiii | 12.00.00 | | 85,981.00 | | 83,087.00 | | 85,981.00 | |
| | | | | | | | | | |
| 9 | 312401900 | LOT: 1, 24TH ADD | DITION | 20,038.00 | land | 17,425.00 | land | 20,038.00 | |
| | Linweld MFG Inc. | Oakland | | 523,108.00 | bldg | 157,510.00 | bldg | 267,479.00 | Yes |
| | Matheson Tri-Gas Inc. | | | 543,146.00 | TOTAL | 174,935.00 | TOTAL | 287,517.00 | |
| | | | | | | | | | |
| 10 | 734101419 | TR N1/2NW1/4 | (Leased | | land | 0.00 | land | 0.00 | Yes |
| | Leslie Honeycutt Melanie Edward, POA | 31-22-12 RIVERSIDE TWP | | 196,792.00 196,792.00 | | 110,500.00 110,500.00 | bldg TOTAL | 164,724.00 164,724.00 | 162 |
| | | | | | | | | | |
| 11 | 114311200 | L2 BLK144 | | 9,450.00 | land | 9,450.00 | land | 9,450.00 | |
| | Bel Fury Investments | Tekamah | | 79,958.00 | bldg | 55,650.00 | bldg | 76,531.00 | Yes |
| | | | | 89,408.00 | Total | 65,100.00 | Total | 85,981.00 | |

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

Burt County Board of Equalization October 12, 2021 Minutes

TEKAMAH NE 68061

A meeting of the Burt County Board of Equalization was held October 12, 2021 in the Boardroom of the Burt County Courthouse in Tekamah, Nebraska. Notice of the meeting was given in advance thereof by Publication in the Plaindealer and on the County's Website. A copy of the proof of publication is on file in the office of the County Clerk. Present were Supervisors: David Schold, Gary 'Bird' Swanson, Paul Richards, Carl Pearson, Dale Webster and Ted Connealy. Absent - Cliff Morrow.

The meeting opened at 9:07 A.M. with Chairman Schold informing the public that the Nebraska Open Meeting Act was posted on the wall.

COMMUNICATION: The one (and only) TERC case from 2020 Protests was dismissed.

The Board reviewed the Burt County tax levies for the 2021-2022 fiscal year. After review and discussion, Board Member Pearson offered the following resolution and moved for its adoption:

RESOLUTION #2021-23

Board of Equalization
Burt County, Nebraska
Resolution Setting 2021-2022 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, 2021-2022 are hereby levied at the rate set for the various political subdivisions as follows:

| SUBDIVISION(S) | FUNDS | tax askings | Т | OTAL VALUATION | LEVY |
|----------------|---------|--------------------|----|------------------|----------|
| | | | | | |
| BURT COUNTY | General | \$ 4,136,244.00 | \$ | 1,788,139,212.00 | 0.231316 |
| | Bldg. | \$ 200,000.00 | \$ | 1,788,139,212.00 | 0.011185 |
| TOWNSHIPS | | | | | |
| Arizona | | \$ 102,000.00 | \$ | 197,388,867.00 | 0.051675 |
| Bellcreek | | \$ 103,675.24 | \$ | 148,598,821.00 | 0.069769 |
| Craig | | \$ 142,800.00 | \$ | 214,995,258.00 | 0.066420 |
| Decatur | | \$ 103,298.00 | \$ | 129,123,407.00 | 0.079999 |
| Everett | | \$ 82,620.00 | \$ | 114,605,990.00 | 0.072090 |
| Logan | | \$ 96,000.00 | \$ | 121,408,369.00 | 0.079072 |
| Oakland | | \$ 85,946.56 | \$ | 135,182,741.00 | 0.063578 |
| Pershing | | \$ 75,390.16 | \$ | 115,984,866.00 | 0.065000 |
| Quinnebaugh | | \$ 43,934.00 | \$ | 56,864,247.00 | 0.077261 |
| Riverside | | \$ 51,000.00 | \$ | 68,339,829.00 | 0.074627 |
| Silvercreek | | \$ 96,900.00 | \$ | 105,056,556.00 | 0.092236 |
| Summit | | \$ 130,050.00 | \$ | 192,593,537.00 | 0.067526 |
| CEMETERIES | | | | | |
| Craig | | \$ 7,800.00 | \$ | 206,522,242.00 | 0.003777 |
| Decatur | | \$ 12,750.00 | \$ | 185,944,925.00 | 0.006857 |
| Lyons | | \$ 28,305.00 | \$ | 312,856,748.00 | 0.009047 |
| Oakland | | \$ 17,599.83 | \$ | 399,296,137.00 | 0.004408 |
| Tekamah | | \$ 99,960.00 | \$ | 568,675,708.00 | 0.017578 |

| SUBDIVISION(S) | FUNDS | tax askings | TOTAL VALUATION | LEVY | |
|---------------------------|--------------|-----------------|-------------------|----------|--|
| FIRE DISTRICTS | | | | | |
| Craig | General | \$ 56,610.00 | \$ 251,598,699.00 | 0.022500 | |
| Decatur | General | \$ 47,412.86 | \$ 210,724,851.00 | 0.022500 | |
| | Bond | \$ 25,000.00 | | 0.011864 | |
| Lyons | General | \$ 88,343.30 | \$ 392,643,889.00 | 0.022500 | |
| | Bond | \$ 10,000.00 | \$ 392,643,889.00 | 0.002547 | |
| Oakland | General | \$ 88,068.99 | \$ 391,417,738.00 | 0.022500 | |
| Tekamah | General | \$ 129,938.31 | \$ 577,501,986.00 | 0.022500 | |
| CITY & VILLAGE | | | | | |
| Craig Village | General | \$ 23,527.00 | | 0.449930 | |
| | Bond | \$ 14,045.00 | \$ 5,229,032.00 | 0.268597 | |
| Decatur Village | General | \$ 89,227.00 | \$ 19,828,353.00 | 0.449997 | |
| Lyons City | General | \$ 166,422.00 | \$ 36,982,798.00 | 0.449998 | |
| | Bond | \$ 143,579.00 | \$ 36,982,798.00 | 0.388232 | |
| Oakland City | General | \$ 304,434.00 | \$ 60,886,782.00 | 0.500000 | |
| | Bond | \$ 167,880.00 | \$ 60,886,782.00 | 0.275725 | |
| Tekamah City | General | \$ 405,145.64 | \$ 90,032,457.00 | 0.450000 | |
| | Bond | \$ 197,167.36 | \$ 90,032,457.00 | 0.218996 | |
| SCHOOL DISTRICTS | | | | | |
| Tekamah-Herman #1 | General | \$ 5,898,530.00 | \$ 862,463,058.00 | 0.683917 | |
| | Bond | \$ 954,949.00 | | 0.110723 | |
| | Special Bldg | \$ 454,909.00 | \$ 862,463,058.00 | 0.052745 | |
| Oakland-Craig #14 | General | \$ 5,431,270.00 | \$ 567,585,205.00 | 0.956908 | |
| | Bond | \$ 458,081.00 | | 0.080707 | |
| | Special Bldg | \$ 57,820.00 | \$ 567,585,205.00 | 0.010187 | |
| Lyons-Decatur #20 | General | \$ 4,000,000.00 | \$ 487,698,525.00 | 0.820179 | |
| | Special Bldg | \$ 252,525.00 | \$ 487,698,525.00 | 0.051779 | |
| TEKAMAH AIRPORT AUTHORITY | General | | | - | |
| | Bond | \$ 40,000.00 | \$ 90,032,457.00 | 0.044428 | |
| | | | | | |

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 12th day of October 2021.

ATTEST: SARAH J. FREIDEL
BURT COUNTY CLERK

DAVID SCHOLD, CHAIRMAN
BURT COUNTY BOARD OF EQUALIZATION

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

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

There being no further business, Chairman Schold adjourned the Burt County Board of Equalization Meeting at 9:11 A.M.

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

These minutes are not the official record and may be corrected. A copy of the approved official minutes is available to the public at the Clerk's Office.

Burt County Board of Equalization

November 24, 2021 Minutes TEKAMAH NE 68061

A meeting of the Burt County Board of Equalization was held November 24, 2021 in the Boardroom of the Burt County Courthouse in Tekamah, Nebraska. Notice of the meeting was given in advance thereof by Publication in the Plaindealer and on the County's Website. A copy of the proof of publication is on file in the office of the County Clerk. Present were Supervisors: David Schold, Gary "Bird" Swanson, Paul Richards, Carl Pearson, Dale Webster and Ted Connealy. Absent -Cliff Morrow.

The meeting opened at 11:16 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 Correction**:

Burt County #76 - parcel 110200500: add \$368.16 to tax rolls; Dept. of Revenue reduced Homestead assistance from 100% to 0% for tax year 2019 citing income discovery

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

There being no further business, Chairman Schold adjourned the Burt County Board of Equalization Meeting at 11:19 A.M.

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

BURT

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