

OFFICE OF THE BURT COUNTY CLERK
Burt County Board of Equalization
January 28, 2022 Minutes
TEKAMAH NE 68061

A meeting of the Burt County Board of Equalization was held January 28, 2022 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, Gary 'Bird' Swanson, Carl Pearson, Dale Webster and Ted Connealy. Absent – Paul Richards and District 1. Also present from the Assessor's Office: Joni Renshaw, Assessor and Katie Hart.

The meeting opened at 9:50 A.M. with Chairman Schold informing the public that the Nebraska Open Meeting Act was posted on the wall.

Communication noted: 2022 property exemptions- 2022 was a year for 451A forms, assessor's office reports that all were turned in on time. One new 451 will be considered by Burt County BOE at their Feb. 25, 2022 meeting after a public hearing is held at that meeting.

There were five (5) **Tax List corrections** presented for consideration:

- (1) Burt Co # 77: parcel # 110601400- Betty Kellogg: \$61.08 add back onto tax rolls for 2019 – Homestead review per State; homestead reduced from 100% to 80% due to income .
- (2) Burt Co # 78: parcel # 110303900- Clifford Enge: \$55.02 add back onto tax rolls for 2019 – Homestead review per State; homestead reduced from 90% to 80% due to income .
- (3) Burt Co # 79: parcel # 113510200- Vernita Bottger: \$649.10 add back onto tax rolls for 2019 – Homestead review per State; homestead reduced from 100% to 40% due to income .
- (4) Burt Co # 80: (personal property) schedule # 0092062354 – refund taxpayer \$6,910.70 for 2021 personal property schedule, the value of property was listed wrong – clerical error needed correcting
- (5) Burt Co # 81: (personal property) schedule # 021031502 – refund taxpayer \$476.92 for 2021 personal property schedule, the district code for property was listed wrong – clerical error. Changed district code from 500 to 285

There being no objections or comment, the Board of Equalization approved the Tax List Corrections. Upon motion by Connealy, seconded by Swanson. By roll call vote: Ayes - Swanson, Pearson, Webster, Connealy and Schold. Nays –none. Absent – Richards and District 1.

There being no further business, Chairman Schold adjourned the Burt County Board of Equalization Meeting at 9:54 AM, upon motions by Swanson and Pearson..

ATTEST: SARAH J. FREIDEL
BURT COUNTY CLERK

DAVID SCHOLD, CHAIRMAN
BURT COUNTY BOARD OF SUPERVISORS



The following page will show for record all 451A's filed for 2022.

451A's filed for 2022

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 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 Care Services Inc., Oakland 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

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TEKAMAH NE 68061

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ATTEST: SARAH J. FREIDEL
BURT COUNTY CLERK

DAVID SCHOLD, CHAIRMAN
BURT COUNTY BOARD OF SUPERVISORS



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Tekamah Templecraft Association, Inc.
Tekamah -Veterans of Foreign Wars

OFFICE OF THE BURT COUNTY CLERK
Burt County Board of Equalization
February 25, 2022 Minutes
TEKAMAH NE 68061

A meeting of the Burt County Board of Equalization was held February 25, 2022 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, Kevin Tobin, Gary 'Bird' Swanson, Paul Richards, Carl Pearson, Dale Webster and Ted Connealy. Also present from the Assessor's Office: Katie Hart, Assessor

The meeting opened at 10:02 A.M. with Chairman Schold informing the public that the Nebraska Open Meeting Act was posted on the wall.

Tax List Corrections

County Assessor Katie Hart presented the following (7) Tax List Corrections:

COUNTY TAX LIST CORRECTION #	82	TAX YEAR		actual valuation	tax rate	consolidated tax	tax credit	1st half	2nd half	total tax
PARCEL ID	312400600		original amount	1,452,520.00	2.23074200	32,402.00	1,562.20	15,419.90	15,419.90	30,839.80
NAME	Helena Chemical		corrected amount	685,212.00	2.23074200	15,285.30	736.96	7,274.17	7,274.17	14,548.34
ADDRESS		2021	additional amount							
PROPERTY DESCRIPTION	S 1/2 St. 2 & 3 of L. 2, 17th Add., Oakland		deducted amount	767,308.00	2.23074200	17,116.70	825.24	8,145.73	8,145.73	16,291.46
EXPLANATION TEXT: Previous appraiser noted that office, warehouse, and sheds were removed from property to make room for new building. After physical review of property, buildings are gone and now removed from tax roll and should have been removed for 2021 values.										
COUNTY TAX LIST CORRECTION #	83	TAX YEAR		actual valuation	tax rate	consolidated tax	tax credit	1st half	2nd half	total tax
PARCEL ID	436800700		original amount	184,490.00	1.30876700	2,414.58	192.16	1,111.21	1,111.21	2,222.42
NAME	Brett Kazemba		corrected amount	180,078.00	1.30876700	2,356.80	192.16	1,082.32	1,082.32	2,164.64
ADDRESS		2019	additional amount							
PROPERTY DESCRIPTION	TR. NE 1/4 SE 1/4 26-21-11		deducted amount	4,412.00	1.30876700	57.74		28.87	28.87	57.74
EXPLANATION TEXT: Building was being incorrectly valued on the wrong property record card.										
COUNTY TAX LIST CORRECTION #	84	TAX YEAR		actual valuation	tax rate	consolidated tax	tax credit	1st half	2nd half	total tax
PARCEL ID	436800700		original amount	189,990.00	1.36624400	2,595.74	194.20	1,200.77	1,200.77	2,401.54
NAME	Brett Kazemba		corrected amount	185,578.00	1.36624400	2,535.45	194.20	1,170.63	1,170.62	2,341.25
ADDRESS		2020	additional amount							
PROPERTY DESCRIPTION	TR. NE 1/4 SE 1/4 26-21-11		deducted amount	4,412.00	1.36624400	60.28		30.14	30.14	60.28
EXPLANATION TEXT: Building was being incorrectly valued on the wrong property record card.										
COUNTY TAX LIST CORRECTION #	85	TAX YEAR		actual valuation	tax rate	consolidated tax	tax credit	1st half	2nd half	total tax
PARCEL ID	436800700		original amount	189,990.00	1.32630800	2,519.86	204.32	1,157.77	1,157.77	2,315.54
NAME	Brett Kazemba		corrected amount	185,578.00	1.32630800	2,461.34	204.32	1,128.51	1,128.51	2,257.02
ADDRESS		2021	additional amount							
PROPERTY DESCRIPTION	TR. NE 1/4 SE 1/4 26-21-11		deducted amount	4,412.00	1.32630800	58.52		29.26	29.26	58.52
EXPLANATION TEXT: Building was being incorrectly valued on the wrong property record card.										
COUNTY TAX LIST CORRECTION #	86	TAX YEAR		actual valuation	tax rate	consolidated tax	tax credit	1st half	2nd half	total tax
PARCEL ID	523000300		original amount	17,974,380.00	1.46030200	262,480.26	18,720.32	121,879.97	121,879.97	243,759.94
NAME	Central Valley Ag Coop		corrected amount	17,368,265.00	1.46030200	253,629.12	18,720.32	117,454.40	117,454.40	234,908.80
ADDRESS		2019	additional amount							
PROPERTY DESCRIPTION	W2 NE4 & E 689.25' of e2 NW4 13-22-8		deducted amount	606,115.00	1.46030200	8,851.11		4,425.55	4,425.56	8,851.11
EXPLANATION TEXT: Multiple items removed from Real Estate pricing that should have been listed on Personal Property.										
COUNTY TAX LIST CORRECTION #	87	TAX YEAR		actual valuation	tax rate	consolidated tax	tax credit	1st half	2nd half	total tax
PARCEL ID	523000300		original amount	21,606,884.00	1.51841500	328,082.18	22,182.64	152,949.77	152,949.77	305,899.54
NAME	Central Valley Ag Coop		corrected amount	21,536,732.00	1.51841500	327,016.96	22,182.64	152,417.16	152,417.16	304,834.32
ADDRESS		2020	additional amount							
PROPERTY DESCRIPTION	W2 NE4 & E 689.25' of e2 NW4 13-22-8		deducted amount	70,152.00	1.51841500	1,065.20		532.60	532.60	1,065.20
EXPLANATION TEXT: One item removed from Real Estate pricing that should have been listed on Personal Property.										
COUNTY TAX LIST CORRECTION #	88	TAX YEAR		actual valuation	tax rate	consolidated tax	tax credit	1st half	2nd half	total tax
PARCEL ID	523000300		original amount	22,244,077.00	1.51859500	337,797.46	23,923.50	156,936.98	156,936.98	313,873.96
NAME	Central Valley Ag Coop		corrected amount	22,069,998.00	1.51859500	335,153.88	23,923.50	155,615.19	155,615.19	311,230.38
ADDRESS		2021	additional amount							
PROPERTY DESCRIPTION	W2 NE4 & E 689.25' of e2 NW4 13-22-8		deducted amount	174,079.00	1.51859500	2,643.55		1,321.78	1,321.77	2,643.55
EXPLANATION TEXT: Multiple items removed from Real Estate pricing that should have been listed on Personal Property.										

There being no objections or comment, the Board of Equalization approved the Tax List Corrections. Upon motions by Swanson and Richards. By roll call vote: Ayes – Tobin, Swanson, Richards, Pearson, Webster, Connealy and Schold. Nays – none. Motion carried; the corrections were approved.

451 Exemption Application:

The following Form 451 Exemption Application was submitted for approval on Burt County real property for 2022:

(1) Tekamah-Herman Youth Wrestling Club: Lots 1-4, North of the Creek, Block 105, in the Original City of Tekamah, Burt County, NE.

Chairman Schold declared a Public Hearing for the Exemption Application open at 10:02 A.M. Public comment: Laurie Elliott spoke on behalf of the club, she explained they are a 501c3, the club is run by all volunteers, and they teach youth wrestling and life

lessons. The Chairman declared the Public Hearing closed at 10:08 A.M. The Board of Equalization approved the exemption for Tekamah-Herman Youth Wrestling Club upon motion by Connealy, seconded by Webster, with roll call vote as follows: Ayes – Tobin, Swanson, Richards, Pearson, Webster, Connealy and Schold. Nays –none.

457 Exemption Application:

The Center for Rural Affairs submitted a Form 457 Motor Vehicle Exemption Application for 2022 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 10:09 A.M. Having no public comment, the Chairman declared the Public Hearing closed at 10:10 A.M. The Board of Equalization approved the Vehicle Exemption Application for the Center for Rural Affairs; upon motion by Richards, seconded by Pearson. By roll call vote: Ayes – Tobin, 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 AM, upon motions by Connealy and Pearson.

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
March 28, 2022 Minutes
TEKAMAH NE 68061

A meeting of the Burt County Board of Equalization was held March 28, 2022 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, Kevin Tobin, Paul Richards, Carl Pearson, Dale Webster and Ted Connealy. Absent -Gary 'Bird' Swanson. Also present from the Assessor's Office: Katie Hart, Assessor

The meeting opened at 10:06 A.M. with Chairman Schold informing the public that the Nebraska Open Meeting Act was posted on the wall.

Tax List Corrections

County Assessor Katie Hart presented the following (2) Tax List Corrections:

- (1) Burt Co # 89: parcel # 315001000- WL Investments ETAL: tax credit for 2021- \$1,483.32 – Trade Fixtures on 2020 bins removed & added to personal property per statute / Land changed from Commercial to City Farm; parcel does not qualify for commercial status.
- (2) Burt Co # 90: parcel # 110206100- American Legion Post 127, Craig: deducted tax for 2021- \$73.64 – Clerical Error.

There being no objections or comment, the Board of Equalization approved the Tax List Corrections. Burt County #89: Upon motions by Webster and Richards. By roll call vote: Ayes – Tobin, Richards, Pearson, Webster, Connealy and Schold. Nays – none. Absent – Swanson. Motion carried. Burt County #90: Upon motions by Connealy and Pearson. By roll call vote: Ayes – Tobin, Richards, Pearson, Webster, Connealy and Schold. Nays – none. Absent – Swanson. Motion carried

There being no further business, Chairman Schold adjourned the Burt County Board of Equalization Meeting at 10:10 AM, 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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OFFICE OF THE BURT COUNTY CLERK
Burt County Board of Equalization
June 14, 2022 Minutes
TEKAMAH NE 68061

A meeting of the Burt County Board of Equalization was held June 14, 2022 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 proof of publication is on file in the office of the County Clerk. Supervisors Present were: Kevin Tobin, Gary 'Bird' Swanson, Carl Pearson, Ted Connealy and David Schold. Not Present - Paul Richards and Dale Webster. Present from the Assessor's Office: Katie Hart, Burt County Assessor.

The meeting opened at 9:30 A.M. with the Pledge of Allegiance. Chairman Schold informed the public that the Open Meeting Act was posted.

Communication: Nebraska Tax Equalization and Review Commission (TERC) FINDINGS AND ORDER for 2022.

Property Valuation Adjustments:

Katie Hart, Burt County Assessor presented valuation adjustment recommendations to the Burt County Board of Equalization.

Clerical Errors per §77-128

<u>PARCEL #</u>	<u>DIFFERENCE IN VALUE</u>	<u>REASON FOR CHANGE</u>
111503300	-\$48,263.00	CONDITION CHANGED FROM VERY GOOD TO NORMAL (CLERICAL ERROR)
111502700	-\$35,769.00	CHANGED GRADE FROM 3 TO 3-10 AND CONDITION FROM VERY GOOD TO ABOVE NORMAL (CLERICAL ERROR)
111503800	-\$10,414.00	CHANGED GRADE FROM 3 TO 3-10 (CLERICAL ERROR)
111503900	-\$12,890.00	CHANGED CONDITION FROM ABOVE NORMAL TO NORMAL (CLERICAL ERROR)
111504900	-\$1,726.00	CHANGED GRADE FROM 2-10 TO 3+10 (CLERICAL ERROR)
111505500	-\$35,919.00	CHANGED WOOD DECK, PATIO, GARAGE, DRIVEWAY AND LIVING QUARTERS FROM HIGH PRICING TO AVERAGE FOR CONSISTENCY (CLERICAL ERROR)
111505700	-\$9,522.00	CHANGED GRADE FROM 2-10 TO 3+10 FOR CONSISTENCY AND LIVING QUARTERS FROM HIGH PRICING TO AVERAGE (CLERICAL ERROR)
111505900	-\$28,727.00	CHANGED GRADE FROM 2-5 TO 3+10 FOR CONSISTENCY AND LIVING QUARTERS FROM HIGH PRICING TO AVERAGE (CLERICAL ERROR)
111501400	-\$12,347.00	CHANGED LIVING QUARTERS FROM HIGH PRICING TO AVERAGE, CHANGED DRIVEWAY FROM STANDARD GOOD TO STANDARD NORMAL (CLERICAL ERROR)
114202400	\$12,807.00	CHANGED CONDITION FROM NORMAL TO ABOVE NORMAL, CHANGED PRICING ON DECK AND WALKOUT FROM HIGH TO AVERAGE, CHANGED DRIVEWAY FROM ABOVE NORMAL TO NORMAL CONDITION (CLERICAL ERROR)
722101101	-\$91,158.00	FOR CONSISTENCY WITH BURT COUNTY AND VANGUARD RECOMMENDATION, FUNCTION FOR SIZE AND STYLE OF HOME WAS NOT APPLIED TO THIS HOME PRIOR TO CERTIFYING VALUES (CLERICAL ERROR)
725700901	-\$52,503.00	PREVIOUS ASSESSOR DID NOT HAVE VANGUARD MOVE THIS PARCEL BACK TO ORIGINAL VALUE AS IT IS LOCATED IN CRAIG TOWNSHIP THAT HAD NOT BEEN REVIEWED YET (CLERICAL ERROR)
726300801	-\$37,373.00	PREVIOUS ASSESSOR DID NOT HAVE VANGUARD MOVE THIS PARCEL BACK TO ORIGINAL VALUE AS IT IS LOCATED IN CRAIG TOWNSHIP THAT HAD NOT BEEN REVIEWED YET (CLERICAL ERROR)

114800500	\$5,122.00	PREVIOUS EMPLOYEE REVIEWED HER OWN HOME AND MADE INCORRECT CHANGES TO THE STYLE OF HER HOME/REVIEWED THIS HOME WITH OTHER STAFF AND MADE EQUITABLE CHANGES TO REFLECT CURRENT STYLE OF HOME (CLERICAL ERROR)
112812200	\$15,812.00	STYLE OF HOME WAS INCORRECTLY ENTERED AS 1 1/2 STORY FRAME AND NOT 1 1/2 STORY BRICK/INFORMATION STATEMENT RECEIVED BACK IN MAIL ON 6/13 INDICATING A KITCHEN REMODEL/CHANGED GRADE FROM 3+5 TO 3+10 TO ACCOUNT FOR THIS (CLERICAL ERROR)
636007800	-\$7,720.00	PARCEL WAS BEING INCORRECTLY VALUED FOR PRIVATE ROADS (CLERICAL ERROR)
434002400	-\$23,535.00	DURING REVIEW OF TOWNSHIP, REVIEWERS ACCOUNTED FOR MORE FINISH INSIDE OF HOME THAN ACTUAL (CLERICAL ERROR)
111504100	-\$1,107.00	SHED BUILT IN 2020 DOES NOT HAVE ELECTRICAL OR STEEL SLIDING DOORS (CLERICAL ERROR)
311003300	-\$2,710.00	BUSINESS INCORRECTLY CODED AS STEEL FRAME INSTEAD OF WOOD FRAME (CLERICAL ERROR)

Undervalued/Overvalued Property per §77-1315.01

<u>PARCEL #</u>	<u>DIFFERENCE IN VALUE</u>	<u>REASON FOR CHANGE</u>	
112712200	\$4,943.00	COMBINED TWO PARCELS (112712100 & 112712200) (UNDervalUED)	UV
113811300	-\$5,944.00	DECREASE IN VALUE FROM LOT SPLIT WITH 113811600 (OVERVALUED)	OV
113811600	\$39,541.00	NEW PARCEL CREATED FROM LOT SPLIT FROM 113811300 (UNDervalUED)	UV
112203600	-\$2,412.00	ADDED PT L 18 TO 112203800 (OVERVALUED)	OV
112203800	\$1,236.00	ADDED PT L 18 FROM 112203600 (UNDervalUED)	UV
113905900	\$16,917.00	DWELLING REMODELED--NO PERMIT OR INFORMATION STATEMENT ON FILE--DATA CORRECTED/CHANGED CONDITION FROM NORMAL TO ABOVE NORMAL (UNDervalUED)	UV
112814100	\$14,821.00	DWELLING REMODELED--NO PERMIT OR INFORMATION STATEMENT ON FILE--DATA CORRECTED/CHANGED CONDITION FROM ABOVE NORMAL TO VERY GOOD (UNDervalUED)/PER PHONE CALL FROM OWNER ON 5/20, OWNER CLAIMS TO HAVE JUST DONE "A REALLY GOOD JOB" ON HER MINIMAL IMPROVEMENTS	UV
111402000	-\$3,888.00	LAND HAS BEEN TAKEN OVER BY CREEK/CONSISTENT WITH LOTS JUST SOUTH OF THIS PARCEL (OVERVALUED)	OV
437001200	\$21,770.00	DWELLING REMODELED--NO PERMIT OR INFORMATION STATEMENT ON FILE--DATA CORRECTED (UNDervalUED)	UV
114302800	\$9,203.00	DWELLING REMODELED--NO PERMIT OR INFORMATION STATEMENT ON FILE--DATA CORRECTED (UNDervalUED)	UV
113900800	\$24,927.00	DWELLING REMODELED--NO PERMIT OR INFORMATION STATEMENT ON FILE--DATA CORRECTED (UNDervalUED)	UV
110912300	\$4,921.00	DWELLING REMODELED--NO PERMIT OR INFORMATION STATEMENT ON FILE--DATA CORRECTED (UNDervalUED)	UV
111409200	-\$1,709.00	ADJUSTMENT FOR APPROPRIATE SQ FT OF LOT MINUS SQ FT IN CREEK (OVERVALUED)	OV
111410800	-\$1,598.00	ADJUSTMENT FOR APPROPRIATE SQ FT OF LOT MINUS SQ FT IN CREEK (OVERVALUED)	OV
111407500	-\$1,260.00	ADJUSTMENT FOR LAND IN CREEK (OVERVALUED)	OV
111407600	-\$695.00	ADJUSTMENT FOR APPROPRIATE SQ FT OF LOT MINUS SQ FT IN CREEK (OVERVALUED)	OV
111005300	-\$2,022.00	ADJUSTMENT FOR LAND IN CREEK (OVERVALUED)	OV
111007600	-\$2,486.00	ADJUSTMENT FOR LAND IN CREEK (OVERVALUED)	OV
530501400	-\$5,200.00	ADJUSTMENT FOR LAND IN CREEK (OVERVALUED)	OV

114104300	\$15,012.00	DWELLING REMODELED--NO PERMIT OR INFORMATION STATEMENT ON FILE-- DATA CORRECTED/CHANGED CONDITION FROM NORMAL TO ABOVE NORMAL (UNDERVALUED)	UV
436701200	-\$900.00	ADJUSTMENT FROM BUILDING SITE TO 1D1 (OVERVALUED)	OV
112700100	-\$9,412.00	ADJUSTMENT OF UNBUILDABLE LAND--CREEK RUNS ALONG PROPERTY (OVERVALUED)	OV
112700500	-\$8,445.00	ADJUSTMENT OF UNBUILDABLE LAND--CREEK RUNS ALONG PROPERTY (OVERVALUED)	OV
112700700	-\$10,644.00	ADJUSTMENT OF UNBUILDABLE LAND--CREEK RUNS ALONG PROPERTY (OVERVALUED)	OV
112718200	-\$11,178.00	ADJUSTMENT OF UNBUILDABLE LAND--CREEK RUNS ALONG PROPERTY (OVERVALUED)	OV
112718700	-\$12,410.00	ADJUSTMENT OF UNBUILDABLE LAND--CREEK RUNS ALONG PROPERTY (OVERVALUED)	OV
112500300	-\$14,238.00	ADJUSTMENT OF UNBUILDABLE LAND--CREEK RUNS ALONG PROPERTY (OVERVALUED)	OV
112607900	-\$3,282.00	ADJUSTMENT OF UNBUILDABLE LAND--CREEK RUNS ALONG PROPERTY (OVERVALUED)	OV
112616400	-\$14,424.00	ADJUSTMENT OF UNBUILDABLE LAND--CREEK RUNS ALONG PROPERTY (OVERVALUED)	OV
113101700	-\$1,685.00	ADJUSTMENT OF UNBUILDABLE LAND--ADJACENT TO RAILROAD WITH DITCH (OVERVALUED)	OV
113203700	-\$6,860.00	ADJUSTMENT OF UNBUILDABLE LAND--ADJACENT TO RAILROAD WITH CREEK (OVERVALUED)	OV
113204000	-\$9,558.00	ADJUSTMENT OF UNBUILDABLE LAND--ADJACENT TO ABANDONED RAILROAD (OVERVALUED)	OV
113204100	-\$4,834.00	ADJUSTMENT OF UNBUILDABLE LAND--ADJACENT TO ABANDONED RAILROAD (OVERVALUED)	OV
113204200	-\$2,212.00	ADJUSTMENT OF UNBUILDABLE LAND--ADJACENT TO ABANDONED RAILROAD (OVERVALUED)	OV
113204300	-\$4,234.00	ADJUSTMENT OF UNBUILDABLE LAND--ADJACENT TO ABANDONED RAILROAD (OVERVALUED)	OV
113204600	-\$5,419.00	ADJUSTMENT OF UNBUILDABLE LAND--ADJACENT TO ABANDONED RAILROAD (OVERVALUED)	OV
113204700	-\$8,928.00	ADJUSTMENT OF UNBUILDABLE LAND--ADJACENT TO ABANDONED RAILROAD (OVERVALUED)	OV
113205000	-\$10,261.00	ADJUSTMENT OF UNBUILDABLE LAND--ADJACENT TO RAILROAD WITH DITCH (OVERVALUED)	OV
113209300	-\$13,406.00	ADJUSTMENT OF UNBUILDABLE LAND--ADJACENT TO RAILROAD WITH NO ACCESS (OVERVALUED)	OV
113001500	-\$12,746.00	ADJUSTMENT OF UNBUILDABLE LAND--DITCH RUNS THROUGH MIDDLE OF PROPERTY WITH NO DRAINAGE (OVERVALUED)	OV
113205300	-\$1,031.00	ADJUSTMENT OF UNBUILDABLE LAND--CREEK RUNS ALONG PROPERTY (OVERVALUED)	OV
113205400	-\$12,418.00	ADJUSTMENT OF UNBUILDABLE LAND--CREEK RUNS ALONG PROPERTY (OVERVALUED)	OV
113205500	-\$8,056.00	ADJUSTMENT OF UNBUILDABLE LAND--CREEK RUNS ALONG PROPERTY (OVERVALUED)	OV
113205600	-\$6,584.00	ADJUSTMENT OF UNBUILDABLE LAND--CREEK RUNS ALONG PROPERTY (OVERVALUED)	OV
113205700	-\$9,685.00	ADJUSTMENT OF UNBUILDABLE LAND--CREEK RUNS ALONG PROPERTY (OVERVALUED)	OV
113206000	-\$8,863.00	ADJUSTMENT OF UNBUILDABLE LAND--CREEK RUNS ALONG PROPERTY (OVERVALUED)	OV
113206300	-\$9,363.00	ADJUSTMENT OF UNBUILDABLE LAND--CREEK RUNS ALONG PROPERTY (OVERVALUED)	OV
113206400	-\$15,982.00	ADJUSTMENT OF UNBUILDABLE LAND--CREEK RUNS ALONG PROPERTY (OVERVALUED)	OV

113206900	-\$5,243.00	ADJUSTMENT OF UNBUILDABLE LAND--CREEK RUNS ALONG PROPERTY (OVERVALUED)	OV
214207500	-\$25,833.00	OWNER STATES PARCEL IS ALL GRASS AND IS BALED FOR HAY EVERY YEAR (OVERVALUED)	OV
113501400	-\$15,620.00	PARCEL HAS NO ROAD AND NO ACCESS (OVERVALUED)	OV
113511800	-\$15,663.00	PARCEL HAS NO ROAD AND NO ACCESS (OVERVALUED)	OV
113503400	-\$16,163.00	PARCEL HAS NO ROAD AND NO ACCESS (OVERVALUED)	OV
113403300	-\$15,790.00	PARCEL HAS NO ROAD AND NO ACCESS (OVERVALUED)	OV
113400700	\$4,988.00	PARCEL IS STEEP AND NOT BUILDABLE/CHANGED FUNCTION FROM 75% TO 50% (UNDERVALUED)	UV
114202700	-\$13,725.00	PARCEL HAS NO ROAD AND NO ACCESS (OVERVALUED)	OV
114202900	-\$12,950.00	PARCEL HAS NO ROAD AND NO ACCESS (OVERVALUED)	OV
114204300	-\$16,529.00	PARCEL HAS LIMITED USE DUE TO POWER LINES AND LYING IN A FLOOD PLAIN (OVERVALUED)	OV
114207700	-\$8,363.00	PARCEL HAS LIMITED ACCESS AND USABILITY (OVERVALUED)	OV
114206100	-\$18,590.00	ADJUSTMENT FOR LAND IN CREEK (OVERVALUED)	OV
114203000	-\$5,635.00	PARCEL HAS NO ROAD AND NO ACCESS (OVERVALUED)	OV
214203100	-\$2,522.00	OWNER STATES PARCEL IS ALL GRASS AND IS BALED FOR HAY EVERY YEAR (OVERVALUED)	OV
114203400	-\$10,463.00	PARCEL IS STEEP AND HAS LIMITED USE (OVERVALUED)	OV
113008600	\$8,890.00	COMBINED TWO PARCELS (113008600 AND 113009800) (UNDERVALUED)	UV
113704000	\$5,250.00	COMBINED TWO PARCELS (113704000 AND 113709900) (UNDERVALUED)	UV
434502700	-\$14,840.00	SUBTRACTED 5.3 ACRES OF BUILDING SITE AND ADDED 4D SOIL (OVERVALUED)	pending

The BOE reviewed, voted upon and approved the valuation changes... Upon motion by Pearson, seconded by Swanson, with roll call vote as follows: Ayes –Tobin, Swanson, Pearson, Connealy and Schold. Absent -Richards and Webster. Nays- none.

Updated valuation notices will be sent out, and taxpayers will have thirty days to Protest the new values if they choose to do so.

The BOE meeting adjourned at 9:50 A.M. upon motions by Pearson and Tobin.

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
June 28, 2022 Minutes
TEKAMAH NE 68061

A meeting of the Burt County Board of Equalization was held June 28, 2022 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 proof of publication is on file in the office of the County Clerk. Supervisors Present were: Kevin Tobin, Gary 'Bird' Swanson, Paul Richards, Carl Pearson, Dale Webster, Ted Connealy and David Schold. Present from the Assessor's Office: Katie Hart, Burt County Assessor.

The meeting opened at 9:42 A.M. with the Pledge of Allegiance. Chairman Schold informed the public that the Open Meeting Act was posted.

Property Valuation Adjustments:

Katie Hart, Burt County Assessor presented valuation adjustment recommendations to the Burt County Board of Equalization.

Undervalued/Overvalued Property per §77-1315.01

<u>PARCEL #</u>	<u>DIFFERENCE IN VALUE</u>	<u>REASON FOR CHANGE</u>	
434502700	-\$16,072.00	SUBTRACTED 5.3 ACRES OF BUILDING SITE AND ADDED 4D SOIL (OVERVALUED)	OV
114007100	\$8,636.00	DWELLING REMODELED--NO PERMIT OR INFORMATION STATEMENT ON FILE--DATA CORRECTED (UNDERVALUED)	UV
113703500	\$14,700.00	DWELLING REMODELED--NO PERMIT OR INFORMATION STATEMENT ON FILE--DATA CORRECTED (UNDERVALUED)	UV
432200300	-\$1,215.00	CHANGED IRRIGATED LAND TO DRY PER FSA 578 REPORT	OV
432200900	-\$14,578.00	CHANGED IRRIGATED LAND TO DRY PER FSA 578 REPORT (OVERVALUED)	OV
436201000	-\$34,161.00	ADJUSTED BUILDING SITE ACRES TO REFLECT GRASS AND SHELTERBELT (OVERVALUED)	OV
432502700	\$462,819.00	LAND SPLIT DONE AND PREVIOUS EMPLOYEE DID NOT MOVE VALUE TO CERTIFIED CORRECTLY/LAND SPLIT TO 432502200 (UNDERVALUED)	UV
432502200	-\$462,819.00	LAND SPLIT DONE AND PREVIOUS EMPLOYEE DID NOT MOVE VALUE TO CERTIFIED CORRECTLY/LAND SPLIT FROM 432502700 (OVERVALUED)	OV
312001500	-\$20,153.00	INCORRECT CLASSIFICATION AND STYLE OF BUILDING/FULL REVIEW COMPLETED (OVERVALUED)	OV
311801700	-\$898.00	INCORRECT CLASSIFICATION AND STYLE OF BUILDING/FULL REVIEW COMPLETED (OVERVALUED)	OV
311801600	-\$32,268.00	INCORRECT CLASSIFICATION AND STYLE OF BUILDING/FULL REVIEW COMPLETED (OVERVALUED)	OV

311614100	-\$4,209.00	INCORRECT CLASSIFICATION AND STYLE OF BUILDING/FULL REVIEW COMPLETED (OVERVALUED)	OV
311613800	-\$35,069.00	INCORRECT CLASSIFICATION AND STYLE OF BUILDING/FULL REVIEW COMPLETED (OVERVALUED)	OV
112500900	-\$8,234.00	PARCEL IS NARROW AND NOT BUILDABLE (OVERVALUED)	OV
310206100	-\$3,573.00	BUILDING HAS FURTHER DETERIORATED SINCE SUMMER 2021 REVIEW (OVERVALUED)	OV
435900200	-\$13,920.00	LAND USE CHANGE/WRP ACRES PREVIOUSLY NOT REPORTED (OVERVALUED)	OV
436800800	-\$22,041.00	LAND USE CHANGE/WRP ACRES PREVIOUSLY NOT REPORTED (OVERVALUED)	OV
113201000	\$1,980.00	COMBINED TWO PARCELS (113201000 AND 113201100) (UNDERVALUED)	UV
114205100	-\$2,956.00	REC FINISH IN BASEMENT HAS BEEN REMOVED/CHANGED GRADE OF HOME (OVERVALUED)	OV
533502000	-\$10,378.00	INCORRECT CLASSIFICATION AND STYLE OF BUILDING/FULL REVIEW COMPLETED (OVERVALUED)	OV
710700772	-\$2,307.00	MADE AN ADJUSTMENT FOR PTAC UNIT/ADDED 5% FUNCTION FOR USING REPURPOSED MATERIALS (OVERVALUED)	OV
214204300	-\$12,158.00	OWNER PROVIDED ORDINANCE PASSED IN 2015 THAT MADE HIS LAND TRANSITIONAL AG (OVERVALUED)	OV
214207700	-\$7,578.00	OWNER PROVIDED ORDINANCE PASSED IN 2015 THAT MADE HIS LAND TRANSITIONAL AG (OVERVALUED)	OV
431600400	-\$5,863.00	INCREASED FUNCTION ON HOME DUE TO FURTHER DETERIORATION OF HOME FROM FLOOD (OVERVALUED)	OV
114805900	-\$57,380.00	DWELLING WILL BE COMPLETELY REMODELED/CURRENTLY IS JUST A SHELL WITH ROTTEN SUBFLOORS AND CEILINGS AND NO UTILITIES (OVERVALUED)	OV

The BOE reviewed, voted upon and approved the valuation changes... Upon motion by Richards, seconded by Connealy, with roll call vote as follows: Ayes –Tobin, Swanson, Richards, Pearson, Webster, Connealy and Schold. Nays-none. Updated valuation notices will be sent out, and taxpayers will have thirty days to Protest the new values if they choose to do so.

The BOE meeting adjourned at 9:50 A.M. upon motions by Swanson and Connealy.

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
 July 13, 2022 Minutes
 TEKAMAH NE 68061

A meeting of the Burt County Board of Equalization was held July 13, 2022 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, Kevin Tobin, Gary "Bird" Swanson, Paul Richards, Carl Pearson, Dale Webster and Ted Connealy. Present from the Assessor's Office was: Katie Hart, Burt County Assessor.

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.

2022 - Form 422's: 60 were filed for 2022

1	Greg Carlson	25	John Clark	49	Tim Hemmingsen
2	Debra Rowe	26	Lynn Kellogg	50	Lucas Cameron
3	Catherine Daugherty	27	Herbert Shelton	51	Ashley Parcel
4	Jesse Harrod	28		52	Dillon Johnson
5	Donald Greve	29		53	Tom Christoffersen
6	Wilkie Stephens Inv.	30	E. Duane Wanamaker	54	Mary Marsh-Brodersen
7		31	Timothy Colliton	55	Donnette Smith
8	Earnest Madison	32		56	Alexandra Powell
9	Merle Hultman	33		57	Janet McCarthy
10		34		58	Eric & Jill Spenner
11	Nora Goll	35		59	Matthew Sparks-Freemont
12	David Malloy	36		60	Tom Baumert
13	Robert Blake	37			
14	Terry Noah	38			
15	Jeffrey Anderson	39			
16		40	George Robinson		
17	Norman & Sally Johnson	41	Evelyn Swenson		
18	John Browning	42			
19	Larry Peterson	43	Scott Swenson		
20	Ron Pike	44	Kirk Barr		
21	David Cooper	45	Daniel & Shannon Whitehead		
22	Allen Fleischman	46	Lee Valley Inc. - Scott Olson (VP)		
23	Drew Palmer	47	Fran Strong		
24		48	Joseph Wewel		

Public Hearings were held for 2022 Property Valuation Protests.

Public Hearings were held from 9:01 A.M. - 12:46 P.M.; the board recessed for lunch; public hearings were opened back up and continued from 1:40 P.M. - 2:27 P.M.

With all requested appointments being completed and all protests being considered, the Board went back into regular session of Board of Equalization. Final decisions will be made at July 22, 2022 BOE meeting.

Form 425 -Destroyed Property Form: County Assessor Hart reported she had received (1) Form 425 for consideration, she reported that forms are due July 15. The CBOE reviewed and approved adjustments for Parcel ID #421301700 due to the loss of a

home to a fire; motion by Connealy, seconded by Richards. By Roll Call Vote: Ayes – Tobin, Swanson, Richards, Pearson, Webster, Connealy and Schold. Nays- none. A new Valuation Statement will be sent with the signed Form 425; property owner will have 30 days to Protest the adjusted value.

The meeting adjourned at 2:29 P.M. upon motions by Pearson and Connealy. Protest final decisions meeting will be held July 22, 2022.

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 22, 2022 Minutes
 TEKAMAH NE 68061

A meeting of the Burt County Board of Equalization was held July 22, 2022 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: Kevin Tobin, Gary 'Bird' Swanson, Paul Richards, Carl Pearson, Ted Connealy and David Schold. Not Present - Dale Webster. Present from the Assessor's Office: Katie Hart, Burt County Assessor.

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 §77-1311.02

A Public Hearing was opened at 9:02 a.m. to receive comments for Protest # 61-62. These protests were postmarked and accepted, but received after the July 13, 2022 hearings that were held for #1-60. Having no public comment, the hearing was closed at 9:03 a.m., the Board went back into regular session of Board of Equalization.

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 Connealy, seconded by Richards, the Board voted to accept the final decisions on the valuation protest Form 422's #1-62; approved with roll call vote as follows: Ayes – Tobin, Swanson, Richards, Pearson, Connealy and Schold. Nays – none. Absent: Webster. The Board thanked the Assessor's office for the work they did for the taxpayers.

Property parcel adjustments were presented to the Board of Equalization for approval: **Undervalued/Overvalued Property per §77-1315.01**

PARCEL #	CERTIFIED LAND	CERTIFIED DWELLING	CERTIFIED IMPROVEMENT	CERTIFIED TOTAL	CHANGED LAND	CHANGED DWELLING	CHANGED IMPROVEMENT	CHANGED TOTAL	DIFFERENCE IN VALUE	REASON FOR CHANGE	
431603000	\$27,000.00	\$56,768.00	\$0.00	\$83,768.00	\$27,000.00	\$31,663.00	\$0.00	\$58,663.00	-\$25,105.00	PER PHONE CALL, ADDED 45% FUNCTION ON HOME DURING THIS TIME OF BEING REMODELED; AFTER REVIEW, USED VANGUARD WORKSHEET TO DETERMINE THAT FUNCTION SHOULD ACTUALLY BE SET AT 35% DURING THIS TIME, BUT I RECOMMEND LEAVING IT AS IS AND WILL FOLLOW UP ON PROGRESS (OVERVALUED)	OV
636006100	\$23,000.00	\$101,433.00	\$0.00	\$124,433.00	\$23,000.00	\$146,055.00	\$0.00	\$169,055.00	\$44,622.00	PER NOTES, PARCEL REVIEWED IN 2021 AND HOME WAS STILL IN BELOW NORMAL CONDITION WITH REMODEL WORK NOT COMPLETED; DWELLING REMODELED--NO PERMIT OR INFORMATION STATEMENT ON FILE--DATA CORRECTED (UNDERVALUED)	UV
112709200	\$10,349.00	\$71,163.00	\$0.00	\$81,512.00	\$10,349.00	\$92,265.00	\$0.00	\$102,614.00	\$21,102.00	DWELLING REMODELED--NO PERMIT OR INFORMATION STATEMENT ON FILE--DATA CORRECTED (UNDERVALUED)	UV
112906200	\$13,831.00	\$69,695.00	\$0.00	\$83,526.00	\$13,831.00	\$93,695.00	\$0.00	\$107,526.00	\$24,000.00	DWELLING REMODELED--NO PERMIT OR INFORMATION STATEMENT ON FILE--DATA CORRECTED (UNDERVALUED)	UV
421402300	\$62,580.00	\$35,387.00	\$29,712.00	\$127,679.00	\$55,485.00	\$35,387.00	\$29,712.00	\$120,584.00	-\$7,095.00	ADJUSTED ACRES AND LAND USE PER COURT DOCUMENTS (OVERVALUED)	OV
421400100	\$1,075,101.00	\$0.00	\$0.00	\$1,075,101.00	\$1,062,195.00	\$0.00	\$0.00	\$1,062,195.00	-\$12,906.00	ADJUSTED 2.39 ACRES PER COURT DOCUMENTS (OVERVALUED)	OV

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

undervalued and overvalued Property adjustments, with roll call vote as follows: Ayes – Tobin, Swanson, Richards, Pearson, Connealy and Schold. Absent - Webster. Nays-none.

The BOE meeting adjourned at 9:50 A.M. upon motions by Connealy and Richards.

ATTEST: SARAH J. FREIDEL
BURT COUNTY CLERK

DAVID SCHOLD, CHAIRMAN
BURT COUNTY BOARD OF SUPERVISORS

For a List of 2022 Protests and Final Decisions (Form 422's #1-62)
See pages 2-6

						PROTESTED		REQUESTED		APPROVED		Value
NUMBER	NAME	LEGAL DESCRIPTION				VALUATION		VALUATION		VALUATION		CHANGE?

1	710700131	PT ACC BLK 1&2 BLK 1 SNOWS/DECATUR	0.00	land	0.00	land	0.00		
	Greg A. Carlson	Marina Lot 3031	43,227.00	bldg	37,090.00	bldg	43,227.00	NO	
		Decatur	43,227.00	TOTAL	37,090.00	TOTAL	43,227.00		
2	110401800	L7-8 BLK 29 FIRST ADD CRAIG	2,800.00	land	0.00	land	2,800.00		
	Debra Rowe	Craig	63,812.00	bldg	0.00	bldg	37,318.00	YES	
			66,612.00	TOTAL	58,419.00	TOTAL	40,118.00		
3	113405700	N75'L3&4&S2ST BLK47 TEKAMAH	18,825.00	land	0.00	land	18,825.00		
	Catherine Daugherty	Tekamah	74,691.00	bldg	0.00	bldg	74,691.00	NO	
			93,516.00	TOTAL	85,600.00	TOTAL	93,516.00		
4	113405200	L5-6&1/2V ALLEY BLK47 TEKAMAH	20,700.00	land	0.00	land	20,700.00		
	Jesse Harrod	Tekamah	3,750.00	bldg	0.00	bldg	3,750.00	NO	
			24,450.00	TOTAL	14,290.00	TOTAL	24,450.00		
5	210603000	L18-20 BLK 36 DECATUR	9,630.00	land	1,044.00	land	9,630.00		
	Donald Greve	Decatur	0.00	bldg	0.00	bldg	157.00	YES	
			9,630.00	TOTAL	1,044.00	TOTAL	9,787.00		
6	531600100	L2 NW4SW4 6-23-11	7,050.00	land	0.00	land	7,050.00		
	Wilkie Stephens Inv.	QUINNEBAUGH TWP	2,447.00	bldg	0.00	bldg	2,447.00	NO	
			9,497.00	TOTAL	5,000.00	TOTAL	9,497.00		
7	530503300	L1 & 2 E2E2SE4 1-23-10	26,350.00	land	0.00	land	26,350.00		
	Wilkie Stephens Inv.	DECATUR TWP	12,235.00	bldg	0.00	bldg	12,235.00	NO	
			38,585.00	TOTAL	20,000.00	TOTAL	38,585.00		
8	111005300	L4-10 BLK 91 DECATUR	11,456.00	land	6,147.00	land	11,456.00		
	Earnest Madison	Decatur	0.00	bldg	0.00	bldg	0.00	NO	
			11,456.00	TOTAL	6,147.00	TOTAL	11,456.00		
9	112609600	L16&S4L15 BLK22	10,164.00	land	0.00	land	10,164.00		
	Merle Hultman	RAILROAD ADD OAKLAND	246.00	bldg	0.00	bldg	246.00	NO	
			10,410.00	TOTAL	5,861.97	TOTAL	10,410.00		
10	112608200	L14&N3/4L15 BLK22	13,622.00	land	0.00	land	13,622.00		
	Merle Hultman	RAILROAD ADD OAKLAND	1,845.00	bldg	0.00	bldg	1,845.00	NO	
			15,467.00	TOTAL	9,430.00	TOTAL	15,467.00		
11	113511800	L3-6&3'RST BLK21	31,325.00	land	4,000.00	land	15,662.00		
	Nora Goll	Tekamah	0.00	bldg	0.00	bldg	0.00	YES	
			31,325.00	Total	4,000.00	Total	15,662.00		
12	431603000	L1 NE4SW4 8-23-11	27,000.00	land	0.00	land			
	David Malloy	QUINNEBAUGH TWP	56,768.00	bldg	0.00	bldg		protester withdrew paperwork	
			83,768.00	TOTAL	33,250.00	TOTAL			
4								7-22-2022 BOE	
13	112700600	L1-2 BLK20	13,985.00	land	8,712.00	land	13,261.00		
	Robert Blake	Oakland	0.00	bldg	0.00	bldg	63,154.00	combined	
			13,985.00	TOTAL	8,712.00	TOTAL	76,415.00	parcels	

					PROTESTED	REQUESTED	APPROVED	Value
NUMBER	NAME	LEGAL DESCRIPTION			VALUATION	VALUATION	VALUATION	CHANGE?

15	737301175	PTL3&PTS2-8&PTN2-17	0.00	land	0.00	land	0.00		
	Jeffrey Anderson Sr.	17-20-12 ARIZONA TWP	75,602.00	bldg	46,000.00	bldg	75,602.00	NO	
		IVY LANES #5275	75,602.00	TOTAL	46,000.00	TOTAL	75,602.00		
16	737301176	PTL3&PTS2-8&PTN2-17	0.00	land	0.00	land	0.00		
	Jeffrey Anderson	17-20-12 ARIZONA TWP	54,397.00	bldg	38,000.00	bldg	54,397.00	NO	
		IVY LANES #5276	54,397.00	TOTAL	38,000.00	TOTAL	54,397.00		
17	424501000	TR IN NW4SE4 E OF HWY 77	33,420.00	land	0.00	land	33,420.00		
	Norman & Sally Johnson	1-21-8 PERSHINGTWP	199,132.00	bldg	0.00	bldg	199,132.00	NO	
			232,552.00	TOTAL	140,000.00	TOTAL	232,552.00		
18	420400200	E2NW4 EX CEMETERY	371,778.00	land	319,322.00	land	356,010.00		
	John Browning	8-23-8 EVERETT TWP	0.00	bldg	0.00	bldg	0.00	YES	
			371,778.00	TOTAL	319,322.00	TOTAL	356,010.00		
19	435202600	10.55AC TR S2SW4	58,460.00	land	0.00	land	58,460.00		
	Larry Peterson	4-20-10 SUMMIT TWP	19,215.00	bldg	0.00	bldg	19,215.00	NO	
			77,675.00	TOTAL	75,000.00	TOTAL	77,675.00		
20	737301130	PTL3&PTS2-8&PTN2-17	0.00	land	0.00	land	0.00		
	Ron Pike	17-20-12 ARIZONA TWP	35,247.00	bldg	24,000.00	bldg	35,247.00	NO	
		IVY LANES #5230	35,247.00	TOTAL	24,000.00	TOTAL	35,247.00		
21	110900300	PTL1-3&E2L28 EX RD 18 BLK 34	7,560.00	land	1,260.00	land	3,780.00		
	David Cooper	Decatur	0.00	bldg	0.00	bldg	0.00	YES	
			7,560.00	TOTAL	1,260.00	TOTAL	3,780.00		
22	113206900	N881/4'L16 LUNDSTROMS EAST ADD	8,089.00	land	1,600.00	land	8,089.00		
	Allen Fleischman	Oakland	0.00	bldg	0.00	bldg	0.00	NO	
			8,089.00	TOTAL	1,600.00	TOTAL	8,089.00		
23	114502800	L3-4 BLK187	30,825.00	land	3,500.00	land	2,514.00		
	Drew Palmer	Tekamah	0.00	bldg	0.00	bldg	0.00	YES	
			30,825.00	TOTAL	3,500.00	TOTAL	2,514.00		
24	1145022700	L1-4 BLK186	33,372.00	land	7,000.00	land	5,079.00		
	Drew Palmer	Tekamah	0.00	bldg	0.00	bldg	0.00	YES	
			33,372.00	TOTAL	7,000.00	TOTAL	5,079.00		
25	436604700	TR E2NW4 E OF DITCH	26,700.00	land	0.00	Land	26,700.00		
	John Clark	31-21-11 ARIZONA TWP	292,215.00	bldg	0.00	bldg	286,989.00	YES	
			318,915.00	TOTAL	225,000.00	TOTAL	313,689.00		
26	430801400	PT SW4SE4	66,083.00	land	0.00	land	75,713.00		
	Lynn Kellogg	12-23-10 DECATUR TWP	173,093.00	bldg	0.00	bldg	146,999.00	YES	
			239,176.00	TOTAL	155,000.00	TOTAL	222,712.00		
	6						7-22-2022 BOE		
27	636002800	L32 HARBOR 671 SUB	23,000.00	land	0.00	land	23,000.00		
	Herbert Shelton	7-21-12 ARIZONA TWP	6,988.00	bldg	0.00	bldg	6,988.00	NO	
			29,988.00	TOTAL	18,488.00	TOTAL	29,988.00		

2022 Protests – Final Decisions

					PROTESTED	REQUESTED		APPROVED	Value
NUMBER	NAME	LEGAL DESCRIPTION			VALUATION	VALUATION		VALUATION	CHANGE?

29	636006700	L16I HARBOR 671 SUB		18,000.00	land	6,610.00	land	18,000.00	
	Herbert Shelton	7-21-12 ARIZONA TWP		0.00	bldg	0.00	bldg	0.00	NO
				18,000.00	TOTAL	6,610.00	TOTAL	18,000.00	
30	430801600	TR NW4NE4		49,380.00	land	0.00	land	49,380.00	
	E. Duane Wanamaker	14-23-10 DECATUR TWP		270,771.00	bldg	0.00	bldg	135,760.00	YES
				320,151.00	TOTAL	150,000.00	TOTAL	185,140.00	
31	436102900	L14-SL2L11 EX TR		52,928.00	land	0.00	land	49,854.00	
	Timothy Colliton	18-21-11 ARIZONA TWP		458,717.00	bldg	0.00	bldg	446,804.00	YES
				511,645.00	TOTAL	252,105.00	TOTAL	496,658.00	
32	213500100	L2-3-4 BLK9		1,688.00	land	1,438.00	land	1,378.00	
	Timothy Colliton	Tekamah		0.00	bldg	0.00	bldg	0.00	YES
				1,688.00	TOTAL	1,438.00	TOTAL	1,378.00	
33	213501300	L2-7 BLK20		8,439.00	land	7,191.00	land	7,268.00	
	Timothy Colliton	Tekamah		0.00	bldg	0.00	bldg	0.00	YES
				8,439.00	TOTAL	7,191.00	TOTAL	7,268.00	
34	213400300	L1-3 BLK12		3,726.00	land	3,174.00	land	1,639.00	
	Timothy Colliton	Tekamah		0.00	bldg	0.00	bldg	0.00	YES
				3,726.00	TOTAL	3,174.00	TOTAL	1,639.00	
35	213401300	L1-3&6-8 BLK17		8,785.00	land	7,481.00	land	5,284.00	
	Timothy Colliton	Tekamah		0.00	bldg	0.00	bldg	0.00	YES
				8,785.00	TOTAL	7,481.00	TOTAL	5,284.00	
36	213401800	L1-2,7&8 BLK19		5,005.00	land	4,264.00	land	4,412.00	
	Timothy Colliton	Tekamah		0.00	bldg	0.00	bldg	0.00	YES
				5,005.00	TOTAL	4,264.00	TOTAL	4,412.00	
37	213400400	L2-4 BLK11		1,513.00	land	1,289.00	land	1,334.00	
	Timothy Colliton	Tekamah		0.00	bldg	0.00	bldg	0.00	YES
				1,513.00	TOTAL	1,289.00	TOTAL	1,334.00	
38	213400500	1-2&E50'L3 BLK10		2,008.00	land	1,711.00	land	1,770.00	
	Timothy Colliton	Tekamah		0.00	bldg	0.00	bldg	0.00	YES
				2,008.00	TOTAL	1,711.00	TOTAL	1,770.00	
39	213401600	L1-8 BLK18		10,680.00	land	9,100.00	land	9,414.00	
	Timothy Colliton	Tekamah		0.00	bldg	0.00	bldg	0.00	YES
				10,680.00	TOTAL	9,100.00	TOTAL	9,414.00	
40	636012700	L27 ROBERTS LANDING		16,000.00	land	0.00	land	16,000.00	
	George Robinson	7-21-12 ARIZONA TWP		6,455.00	bldg	0.00	bldg	6,455.00	NO
				22,455.00	TOTAL	18,130.00	TOTAL	22,455.00	
	8							7-22-2022 BOE	
						2022	Protests – Final Decisions		
41	113206600	L17&18 LUNDSTROMS EAST ADD		21,516.00	land	7,000.00	land	21,516.00	
	Evelyn Swenson	Oakland		0.00	bldg	0.00	bldg	0.00	NO
				21,516.00	TOTAL	7,000.00	TOTAL	21,516.00	

					PROTESTED	REQUESTED	APPROVED	Value
NUMBER	NAME	LEGAL DESCRIPTION			VALUATION	VALUATION	VALUATION	CHANGE?

43	112717400	L11-14 BLK32 RAILROAD ADD	16,889.00	land	0.00	land	13,849.00		
	Scott Swenson	Oakland	25,232.00	bldg	0.00	bldg	30,546.00	YES	
			42,121.00	TOTAL	32,000.00	TOTAL	44,395.00		
44	424302400	6A IN SE4SE4	35,400.00	land	0.00	land	35,400.00		
	Kirk Barr	5-21-8 PERSHING TWP	278,904.00	bldg	0.00	bldg	278,904.00	NO	
			314,304.00	TOTAL	267,227.00	TOTAL	314,304.00		
45	113801600	W71.5'L5&PTL4 & VAC ALLEY & 50'VAC ST	21,296.00	land	0.00	land	21,296.00		
	Daniel Whitehead	BLK65 TEKAMAH	133,711.00	bldg	0.00	bldg	133,711.00	NO	
			155,007.00	TOTAL	150,000.00	TOTAL	155,007.00		
46	533502000	L2 PTL 3 & 5 W2SW4	32,500.00	land	32,500.00	land	32,500.00		
	Lee Valley Inc.-Scott Olson	19-22-11 RIVERSIDE TWP	197,900.00	bldg	170,236.50	bldg	197,900.00	NO	
			230,400.00	TOTAL	202,736.50	TOTAL	230,400.00		
47	113910700	L8 BLK107	14,700.00	land	0.00	land	14,700.00		
	Fran Strong	Tekamah	144,270.00	bldg	0.00	bldg	144,270.00	NO	
			158,970.00	TOTAL	130,000.00	TOTAL	158,970.00		
48	111504200	L4 & N40.5'L5 RIVERVIEW ADD	34,668.00	land	0.00	land	34,668.00		
	Joseph Wewel	DECATUR	271,520.00	bldg	0.00	bldg	247,296.00	YES	
			306,188.00	TOTAL	192,777.00	TOTAL	281,964.00		
49	113403900	L6-7 BLK44	15,075.00	land	0.00	land	8,977.00		
	Tim Hemmingsen	Tekamah	2,879.00	bldg	0.00	bldg	2,879.00	YES	
			17,954.00	TOTAL	5,000.00	TOTAL	11,856.00		
50	421702300	TR SW4SW4	40,500.00	land	0.00	land	40,500.00		
	Lucas Cameron	15-23-9 LOGAN TWP	316,944.00	bldg	0.00	bldg	316,944.00	NO	
			357,444.00	TOTAL	312,858.00	TOTAL	357,444.00		
51	421400800	S2SW4SW4 EX RD	68,003.00	land	0.00	land	68,003.00		
	Ashley Parcel	34-24-9 LOGAN TWP	145,848.00	bldg	0.00	bldg	145,848.00	NO	
			213,851.00	TOTAL	0.00	TOTAL	213,851.00		
52	112815100	L5-6 BLK6 BREWSTERS ADD	13,831.00	land	5,000.00	land	16,581.00		
	Dillon Johnson	Oakland	0.00	bldg	0.00	bldg	41033.00	combined	
			13,831.00	TOTAL	5,000.00	TOYAL	57,614.00	parcels	
53	736902255	E2NE4&SW4NE4&NW4NE4 E OF D	0.00	land	0.00	land	0.00		
	Tom Christoffersen	31-21-12 ARIZONA TWP	72,873.00	bldg	40870.00	bldg	66,834.00	YES	
			72,873.00	TOTAL	40,870.00	TOTAL	66,834.00		
54	113801000	LOT7-8,PTL6NOFST&50'VACSTBLOCK66	20,233.00	land	0.00	land	20,233.00		
	Mary Marsh-Brodersen	Tekamah	38,169.00	bldg	0.00	bldg	38,169.00	NO	
			58,402.00	TOTAL	49,589.00	TOYAL	58,402.00		
10									
7-22-2022 BOE									
55	431802100	TR-SW4NW4	25,380.00	land	25,380.00	land	25,380.00		
	Donnette Smith	20-23-11 QUINNEBAUGH TWP	82,443.00	bldg	58,812.00	bldg	81,383.00	YES	
			107,823.00	TOTAL	84,192.00	TOTAL	106,763.00		

						PROTESTED		REQUESTED		APPROVED		Value
NUMBER	NAME	LEGAL DESCRIPTION				VALUATION		VALUATION		VALUATION		CHANGE?
57	113807100	L8 BLK101				14,700.00	land	0.00	land	14,700.00		
	Janet McCarthy	Tekamah				118,058.00	bldg	0.00	bldg	87,713.00		YES
						132,758.00	TOTAL	115,000.00	TOTAL	102,413.00		
58	434002400	TR SW4SW4SW4				15,750.00	land	0.00	land	15,750.00		
	Eric Spenner	36-22-11 RIVERSIDE TWP				105,792.00	bldg	0.00	bldg	105,439.00		YES
						121,542.00	TOTAL	80,689.00	Total	121,189.00		
59	110604400	L18-21 BLK 29				11,250.00	land	2,736.00	land	5,625.00		
	Matthew Sparks-Freemont	DECATUR				0.00	bldg	0.00	bldg	0.00		YES
						11,250.00	TOTAL	2,736.00	TOTAL	5,625.00		
60	710700772	PT OF 5 BLOCKS BLK 85				0.00	land	0.00	land	0.00		
	Tom Baumert	DECATUR MARINA LOT 3072				29,300.00	bldg	16,975.00	bldg	28,045.00		YES
		DECATUR MARINA LOT 3072				29,300.00	TOTAL	16,975.00	TOTAL	28,045.00		
61	110601200	S 1/2 L.11-12 & L.13-14 & 21 and E 1/2 L.15-20				15,391.00	land	4,538.00	land	7,695.00		
	Larry L. McCulloch ETUX	BLK. 30, DECATUR				0.00	bldg	0.00	bldg	0.00		YES
						15,391.00	TOTAL	4,538.00	TOTAL	7,695.00		
62	110600900	L. 4 ex. RD & S 1/2 L.7-10				8,681.00	land	3417.00	land	4340.00		
	Joyce McCulloch	BLK. 30, DECATUR				0.00	bldg	0.00	bldg	0.00		YES
						8,681.00	TOTAL	3,417.00	TOTAL	4,340.00		

~ End of List ~

OFFICE OF THE BURT COUNTY CLERK
Burt County Board of Equalization
August 26, 2022 Minutes
TEKAMAH NE 68061

A meeting of the Burt County Board of Equalization was held August 26, 2022 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, Kevin Tobin, Gary 'Bird' Swanson, Paul Richards, Carl Pearson and Ted Connealy. Absent – Dale Webster. Also present from the Assessor's Office: Katie Hart, Assessor

The meeting opened at 11:53 A.M. with Chairman Schold informing the public that the Nebraska Open Meeting Act was posted on the wall.

Tax List Correction

County Assessor Katie Hart presented (1) Tax List Correction:

(1) Burt Co # 91: parcel # 114801300- Joni Renshaw: \$954.30 add back onto tax rolls for 2021 – Homestead review per State; homestead reduced from 100% to 0% due to income .

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

Protest

Parcel ID# 431603000, David Malloy. Chairman Schold opened a Public Hearing at 11:55 A.M. to take comments on the protest. David Malloy spoke citing reasons he felt the parcel is not worth the value it is being assessed at. Assessor Hart confirmed that BOE had approved a property parcel adjustment to lower the value at their July 22, 2022 meeting for this parcel. The hearing was closed at 12:10 P.M. and the Board went back into regular session of Board of Equalization. Finding no justification for lowering the value, the Board voted to leave the value at \$58,663.00 for the parcel; upon motion by Tobin and seconded by Pearson. By Roll Call Vote: Ayes – Tobin, Swanson, Richards, Pearson, Connealy and Schold. Nays – none. Absent - Webster.

Form 458-R Notice of Rejection of Homestead Exemption:

Parcel ID: 112808800, James Houston. County Assessor Hart reported her office had been working with the property owner through the paperwork process for 2022 Homestead application; property owner had previously turned in a denied certification of disability that required her to 'reject' the Homestead on July 13, 2022. On August 10, 2022 Burt County received a valid certification of disability which then made him eligible for his Homestead Exemption. Upon motion by Connealy, seconded by Swanson, THE COUNTY BOARD OF EQUALIZATION APPROVED MR. HOUSTON'S HOMESTEAD EXEMPTION PER CATEGORY 3 (C) ON FORM 458B. By Roll Call Vote: Ayes – Tobin, Swanson, Richards, Pearson, Connealy and Schold. Nays- none. Absent - Webster.

There being no further business, Chairman Schold adjourned the Burt County Board of Equalization Meeting at 12:28 PM, upon motions by Richards and Connealy.

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.

OFFICE OF THE BURT COUNTY CLERK
Burt County Board of Equalization
October 11, 2022 Minutes
TEKAMAH NE 68061

A meeting of the Burt County Board of Equalization was held October 11, 2022 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 proof of publication is on file in the office of the County Clerk. Present were Supervisors: David Schold, Kevin Tobin, Gary 'Bird' Swanson, Paul Richards, Carl Pearson, Dale Webster and Ted Connealy. Also Present: Katie Hart, Burt County Assessor.

The meeting opened at 9:06 A.M. with Chairman Schold informing the public that the Nebraska Open Meeting Act was posted on the wall.

Clerical Error Adjustments to Properties per §77-128:

Property parcel adjustments were presented to the Board of Equalization for approval: *Tax List Adjustments (7):*

(1&2) 311612000 & 311623300 The Granary Foundation;

(3&4) 114300100 & 114600400 City of Tekamah

*(# 1-4) Exempt Properties received valuation and should not be on tax rolls;
clerical error – remove from tax rolls*

Upon motion by Connealy, seconded by Pearson, the Board of Equalization approved the clerical error Property adjustments to #1-4, with roll call vote as follows: Ayes –Tobin, Swanson, Richards, Pearson, Webster, Connealy and Schold. Nays-none.

(#5) 114009500 Matt Hopkins – parcel discounted no access; clerical error -\$11,288.00

(# 6) 214401200 Matt Hopkins – reclassified as City Farm; clerical error -\$16,078.00

(# 7) 414404000 Matt Hopkins – valued incorrectly for site; clerical error -\$ 6,011.00

Upon motion by Tobin, seconded by Connealy, the Board of Equalization approved the clerical error Property adjustments to #5-7, with roll call vote as follows: Ayes –Tobin, Swanson, Richards, Pearson, Webster, Connealy and Schold. Nays-none.

2022-2023 Burt County Political Subdivision Levies:

The Board reviewed the Burt County tax levies for the 2022-2023 fiscal year. After review and discussion, the following Resolution was adopted upon motions by Connealy and Webster. Approved By Roll Call Vote: Ayes –Tobin, Swanson, Richards, Pearson, Webster, Connealy and Schold. Nays-none.

RESOLUTION #2022-22

Board of Equalization

Burt County, Nebraska

Resolution Setting 2022-2023 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, 2022-2023 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	\$ 4,410,306.00	\$ 1,878,981,669.00	0.234718
	Bldg.	\$ 200,000.00	\$ 1,878,981,669.00	0.010644
TOWNSHIPS				
Arizona		\$ 107,100.00	\$ 221,983,108.00	0.048247
Bellcreek		\$ 103,675.24	\$ 152,235,644.00	0.068102
Craig		\$ 150,960.00	\$ 217,097,439.00	0.069536
Decatur		\$ 106,913.00	\$ 141,244,925.00	0.075693
Everett		\$ 95,000.00	\$ 123,723,002.00	0.076784
Logan		\$ 96,000.00	\$ 131,080,769.00	0.073237
Oakland		\$ 91,176.78	\$ 128,593,652.00	0.070903
Pershing		\$ 45,900.00	\$ 120,973,249.00	0.037942
Quinnebaugh		\$ 45,384.00	\$ 61,281,357.00	0.074058
Riverside		\$ 51,000.00	\$ 74,886,826.00	0.068103
Silvercreek		\$ 103,934.94	\$ 114,642,997.00	0.090660
Summit		\$ 166,770.00	\$ 199,398,588.00	0.083636
CEMETERIES				
Craig		\$ 8,600.00	\$ 210,781,729.00	0.004080
Decatur		\$ 14,688.00	\$ 202,520,934.00	0.007253
Lyons		\$ 29,325.00	\$ 333,030,804.00	0.008805
Oakland		\$ 17,600.00	\$ 396,446,197.00	0.004439
Tekamah		\$ 114,750.00	\$ 616,831,511.00	0.018603
FIRE DISTRICTS				
Craig	General	\$ 58,014.54	\$ 257,846,386.00	0.022500
Decatur	General	\$ 46,560.00	\$ 226,456,395.00	0.020560
	Bond	\$ 25,000.00	\$ 226,456,395.00	0.011040
Lyons	General	\$ 92,977.50	\$ 413,235,410.00	0.022500
	Bond	\$ 10,000.00	\$ 413,235,410.00	0.002420
Oakland	General	\$ 87,143.70	\$ 387,298,389.00	0.022500
Tekamah	General	\$ 140,731.50	\$ 625,476,126.00	0.022500
CITY & VILLAGE				
Craig Village	General	\$ 24,374.69	\$ 5,419,862.00	0.449729
	Bond	\$ 14,045.00	\$ 5,419,862.00	0.259139
Decatur Village	General	\$ 99,838.50	\$ 22,188,453.00	0.449957
Lyons City	General	\$ 169,553.31	\$ 37,682,420.00	0.449953
	Bond	\$ 141,558.00	\$ 37,682,420.00	0.375661
Oakland City	General	\$ 295,768.04	\$ 59,153,604.00	0.500000
	Bond	\$ 166,462.50	\$ 59,153,604.00	0.281407
Tekamah City	General	\$ 426,819.51	\$ 94,848,836.00	0.450000
	Bond	\$ 433,423.75	\$ 94,848,836.00	0.456963
SCHOOL DISTRICTS				
Tekamah-Herman #1	General	\$ 6,573,763.00	\$ 921,457,276.00	0.713409
	Bond	\$ 954,949.00	\$ 921,457,276.00	0.103635
	Special Bldg	\$ 454,909.00	\$ 921,457,276.00	0.049368
Oakland-Craig #14	General	\$ 5,657,576.00	\$ 568,928,758.00	0.994426
	Bond	\$ 459,596.00	\$ 568,928,758.00	0.080783
Lyons-Decatur #20	General	\$ 4,343,434.00	\$ 519,027,164.00	0.836841
	Bond	\$ 1,490,989.00	\$ 387,919,337.00	0.384355
TEKAMAH AIRPORT AUTHORITY	General			-
	Bond	\$ 35,500.00	\$ 94,848,836.00	0.037428
BURT-WASHINGTON DRAINAGE	(\$.85 per unit)			0.850000

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

There being no further business, Chairman Schold adjourned the Burt County Board of Equalization Meeting at 9:12 A.M.

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
December 13, 2022 Minutes
TEKAMAH NE 68061

A meeting of the Burt County Board of Equalization was held December 13, 2022 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, Kevin Tobin, Gary 'Bird' Swanson, Paul Richards, Carl Pearson, Dale Webster and Ted Connealy. Also present from the Assessor's Office: Katie Hart, Burt County Assessor.

The meeting opened at 9:08 A.M. with Chairman Schold informing the public that the Nebraska Open Meeting Act was posted on the wall.

TAX LIST
CORRECTIONS

COUNTY TAX LIST CORRECTION #	92	TAX YEAR		actual valuation	tax rate	consolidated tax	tax credit	1st half	2nd half	total tax
PARCEL ID	110302000		original amount	1,960.00	2.26091900	44.30	2.10	21.10	21.10	42.20
NAME	COREY NELSON		corrected amount	10,954.00	2.26091900	247.68	11.68	118.00	118.00	236.00
ADDRESS	190 S BURT ST	2022	additional amount	8,994.00	2.26091900	203.38	9.58	96.90	96.90	193.80
PROPERTY DESCRIPTION	L9&S20'18 BLK 19 CRAIG		deducted amount							
EXPLANATION TEXT: THIS EXEMPT PARCEL IS NOW BEING USED FOR RESIDENTIAL USE. THE VALUE OF THE CHURCH WAS NOT ENTERED PRIOR TO TAX STATEMENTS BEING MAILED.										
COUNTY TAX LIST CORRECTION #	93	TAX YEAR		actual valuation	tax rate	consolidated tax	tax credit	1st half	2nd half	total tax
PARCEL ID	113100500		original amount	139,934.00	2.26428100	3,168.50	149.16	1,509.67	1,509.67	3,019.34
NAME	JANNT LLC		corrected amount	137,366.00	2.26428100	3,110.36	146.42	1,481.97	1,481.97	2,963.94
ADDRESS	571 24TH ROAD	2022	additional amount							
PROPERTY DESCRIPTION	LOT:1-6&9-14 + TRACT BLOCK: D ASKWIGS ADDITION & PTL2 20TH ADD OAKLAND		deducted amount	2,568.00	2.26428100	58.14	2.74	27.70	27.70	55.40
EXPLANATION TEXT: PER SURVEY, THIS PARCEL WAS BEING VALUED FOR THE INCORRECT AMOUNT OF LAND AFTER LAND SPLIT WITH PARCEL #313102100.										
COUNTY TAX LIST CORRECTION #	94	TAX YEAR		actual valuation	tax rate	consolidated tax	tax credit	1st half	2nd half	total tax
PARCEL ID	114207000		original amount	88,247.00	2.23952600	1,976.32	94.06	941.13	941.13	1,882.26
NAME	AUDRY SMITH		corrected amount	88,247.00	2.23952600	1,976.32	0.00	0.00	0.00	0.00
ADDRESS	1412 K ST	2022	additional amount							
PROPERTY DESCRIPTION	S23'L7&PT SUB 7-23-9 LOGAN TWP		deducted amount							1,976.32
EXPLANATION TEXT: HOMESTEAD CREDIT WAS NOT APPLIED TOWARD 2022 TAX STATEMENTS (100%)										
COUNTY TAX LIST CORRECTION #	95	TAX YEAR		actual valuation	tax rate	consolidated tax	tax credit	1st half	2nd half	total tax
PARCEL ID	422000800		original amount	127,877.00	1.72067400	2,200.36	136.30	1,032.03	1,032.03	2,064.06
NAME	SMITH, DONETTE E ETAL		corrected amount	127,877.00	1.72067400	2,200.36	136.30	352.90	352.90	705.80
ADDRESS	1832 COUNTY ROAD S	2022	additional amount							
PROPERTY DESCRIPTION	TRACT S25E4 22-23-9 LOGAN TWP		deducted amount					679.13	679.13	1,358.26
EXPLANATION TEXT: HOMESTEAD CREDIT WAS NOT APPLIED TOWARD 2022 TAX STATEMENTS (100%)										
COUNTY TAX LIST CORRECTION #	96	TAX YEAR		actual valuation	tax rate	consolidated tax	tax credit	1st half	2nd half	total tax
PARCEL ID	636004500		original amount	86,898.00	1.34338200	1,167.40	92.62	537.39	537.39	1,074.78
NAME	SMITH, DARRELL R		corrected amount	89,898.00	1.34338200	1,167.40	0.00	0.00	0.00	0.00
ADDRESS	4862 LAKESHORE DRIVE	2022	additional amount							
PROPERTY DESCRIPTION	L23 HARBOR 671 SUB 7-12 ARIZONA TWP		deducted amount							1,167.40
EXPLANATION TEXT: HOMESTEAD CREDIT WAS NOT APPLIED TOWARD 2022 TAX STATEMENTS (100%)										
COUNTY TAX LIST CORRECTION #	97	TAX YEAR		actual valuation	tax rate	consolidated tax	tax credit	1st half	2nd half	total tax
PARCEL ID	111902900		original amount	45,466.00	2.46126100	1,119.04	48.46	535.29	535.29	1,070.58
NAME	SMITH, JOYCE A		corrected amount	45,466.00	2.46126100	1,119.04	0.00	0.00	0.00	0.00
ADDRESS	620 PEARL ST	2022	additional amount							
PROPERTY DESCRIPTION	L5&E1/2L6 BLK 29 SECOND ADD LYONS		deducted amount							1,119.04
EXPLANATION TEXT: HOMESTEAD CREDIT WAS NOT APPLIED TOWARD 2022 TAX STATEMENTS (100%)										
COUNTY TAX LIST CORRECTION #	98	TAX YEAR		actual valuation	tax rate	consolidated tax	tax credit	1st half	2nd half	total tax
PARCEL ID	114007800		original amount	95,510.00	2.23952600	2,139.00	101.80	1,018.60	1,018.60	2,037.20
NAME	SNOW, ANNA E		corrected amount	95,510.00	2.23952600	2,139.00	0.00	0.00	0.00	0.00
ADDRESS	116 SOUTH 10TH STREET	2022	additional amount							
PROPERTY DESCRIPTION	N72'18 BLK 109 TEKAMAH		deducted amount							2,139.00
EXPLANATION TEXT: HOMESTEAD CREDIT WAS NOT APPLIED TOWARD 2022 TAX STATEMENTS (100%)										
COUNTY TAX LIST CORRECTION #	99	TAX YEAR		actual valuation	tax rate	consolidated tax	tax credit	1st half	2nd half	total tax
PARCEL ID	111704100		original amount	67,184.00	2.46126100	1,653.60	71.60	791.00	791.00	1,582.00
NAME	SIMONSEN, ANN M ETAL		corrected amount	67,184.00	2.46126100	1,653.60	0.00	0.00	0.00	0.00
ADDRESS	700 CUSTER AVE	2022	additional amount							
PROPERTY DESCRIPTION	L3 BLK 3 2ND NELSEN ADD LYONS		deducted amount							1,653.60
EXPLANATION TEXT: HOMESTEAD CREDIT WAS NOT APPLIED TOWARD 2022 TAX STATEMENTS (100%)										
COUNTY TAX LIST CORRECTION #	100	TAX YEAR		actual valuation	tax rate	consolidated tax	tax credit	1st half	2nd half	total tax
PARCEL ID	111406600		original amount	14,062.00	2.17821500	306.30	15.00	145.65	145.65	291.30
NAME	FREEMONT, PATRICIA SPARKS		corrected amount	14,062.00	2.17821500	306.30	15.00	12.15	12.15	24.30
ADDRESS	1232 S BROADWAY STREET	2022	additional amount							
PROPERTY DESCRIPTION	L17-18 BLK 13 DECATUR		deducted amount					133.50	133.50	267.00
EXPLANATION TEXT: HOMESTEAD CREDIT WAS NOT APPLIED TOWARD 2022 TAX STATEMENTS (90%)										

There being no objections or comment, the Board of Equalization approved the Burt County Tax List Corrections (#92 - #100). Upon motion by Connealy, seconded by Richards. By roll call vote: Ayes - Tobin, Swanson, Richards, Pearson, Webster and Connealy. Nays – none. Abstain - Schold.

There being no further business, Chairman Schold adjourned the Burt County Board of Equalization Meeting at 9:15 AM, upon motions by Swanson and Connealy.

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
 December 28, 2022 Minutes
 TEKAMAH NE 68061

A meeting of the Burt County Board of Equalization was held December 28, 2022 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: Kevin Tobin, Gary 'Bird' Swanson, Paul Richards, Carl Pearson, Dale Webster and Ted Connealy. Absent -David Schold. Also present from the Assessor's Office: Katie Hart, Burt County Assessor.

The meeting opened at 10:20 A.M. with Vice-Chairman Ted Connealy informing the public that the Nebraska Open Meeting Act was posted on the wall.

TAX LIST CORRECTIONS

COUNTY TAX LIST CORRECT	101	TAX YEAR		actual valuation	tax rate	consolidated tax	tax credit	1st half	2nd half	total tax
PARCEL ID	432402000		original amount	273,091.00	1.59948800	4,368.06	298.76	2,034.65	2,034.65	4,069.30
NAME	ELDER JR, FRED W ETAL		corrected amount	235,094.00	1.59948800	3,773.28	255.92	1,758.68	1,758.68	3,517.36
ADDRESS	2520 COUNTY ROAD O	2022	additional amount							
PROPERTY DESCRIPTION	TR S2SW4 8-22-10 SILVERCREEK TWP		deducted amount	37,997.00	1.59948800			275.97	275.97	551.94
EXPLANATION TEXT: LAND VALUES WERE NOT CORRECTED AFTER PARCEL SPLIT IN AUGUST 2022										
COUNTY TAX LIST CORRECT	102	TAX YEAR		actual valuation	tax rate	consolidated tax	tax credit	1st half	2nd half	total tax
PARCEL ID	112712100		original amount	8,131.00	2.26428100	184.14	8.68	87.73	87.73	175.46
NAME	SHUMAKE, MICHAEL ETUX		corrected amount	0.00	2.26428100	0.00	0.00	0.00	0.00	0.00
ADDRESS	106 N FRIED AVE	2022	additional amount							
PROPERTY DESCRIPTION	L5 BLK28 RAILROAD ADD OAKLAND		deducted amount	8,131.00	2.26428100	0.00	0.00	87.73	87.73	175.46
EXPLANATION TEXT: THIS PARCEL WAS COMBINED WITH PARCEL #112712200 IN MARCH 2022; THIS PARCEL WAS NOT RETIRED AND WAS ISSUED A TAX STATEMENT MISTAKENLY.										
COUNTY TAX LIST CORRECT	103	TAX YEAR		actual valuation	tax rate	consolidated tax	tax credit	1st half	2nd half	total tax
PARCEL ID	433202800		original amount	0.00	0.00000000	957.96	0.00	478.98	478.98	957.96
NAME	ELLIOTT, BRIAN ETUX		corrected amount	0.00	0.00000000	0.00	0.00	0.00	0.00	0.00
ADDRESS	3485 COUNTY ROAD K	2022	additional amount							
PROPERTY DESCRIPTION	SE4 RD .98AC 36-22-10 SILVERCREEK TWP		deducted amount					478.98	478.98	957.96
EXPLANATION TEXT: 1127 DRAINAGE UNITS WERE MOVED TO PARCEL #433204300 AFTER SALE ENTERED IN JULY 2022; NEW TAX STATEMENT FOR DRAINAGE UNITS WILL BE ISSUED TO PARCEL #433204300.										

There being no objections or comment, the Board of Equalization approved the Burt County Tax List Corrections (#101- #103). Upon motion by Richards, seconded by Webster. By roll call vote: Ayes - Tobin, Swanson, Richards, Pearson, Webster and Connealy. Nays - none. Absent - Schold.

There being no further business, Vice-Chairman Connealy adjourned the Burt County Board of Equalization Meeting at 10:23 AM, upon motions by Pearson and Webster.

ATTEST: SARAH J. FREIDEL
 BURT COUNTY CLERK

TED CONNEALY, VICE-CHAIRMAN
 BURT COUNTY BOARD OF SUPERVISORS

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