

OFFICE OF THE BURT COUNTY CLERK  
**Burt County Board of Equalization**  
January 27, 2023 Minutes  
TEKAMAH NE 68061

A meeting of the Burt County Board of Equalization was held January 27, 2023 in the Boardroom of the Burt County Courthouse in Tekamah, Nebraska. Notice of the meeting was given in advance thereof by Publication in the Oakland Independent (1-19-2023) 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, Gary 'Bird' Swanson, Jeff Kutchera, Paul Richards and Sam Titus. Absent – Carl Pearson and Ted Connealy. Also present, from the Assessor's Office: Katie Hart, Burt County Assessor.

The meeting opened at 10:59 A.M. with Chairman Schold informing the public that the Nebraska Open Meeting Act was posted on the wall.

Communication noted: 2023 property exemptions- 2023 was a year for 451A forms, assessor's office reports that all were turned in on time. There were no new 451 applications to be considered for 2023.

There were eight (8) **Tax List corrections** presented for consideration:

- (1) Burt Co #104: parcel # 431601000- Jerry Dunning: \$289.00 Deducted from 2022 tax rolls – drainage units moved to parcel 431604900 when parcel was sold and split – clerical error
- (2) Burt Co #105: parcel # 431604900 – Roberta Malloy (tr): \$289.00 added to 2022 tax rolls – drainage units from 431601000 were added to this parcel when parcel was sold and split – clerical error
- (3) Burt Co #106: parcel # 435302400- Virginia Hansen: \$124.48 add back onto tax rolls for 2020 – Homestead review per State; homestead reduced from 100% to 90% due to income .
- (4) Burt Co #107: parcel # 434400700 – Vinton Kephart: \$109.30 add back onto tax rolls for 2020 – Homestead review per State; homestead reduced from 90% to 70% due to income
- (5) Burt Co #108: parcel # 425801700 -Calvin Moseman (tr): \$418.84 add back onto tax rolls for 2020 – Homestead review per State;homestead reduced from 100% to 70% due to income
- (6) Burt Co #109: parcel # 111702100 – Erwin Nelson (tr): \$261.88 add back onto tax rolls for 2020 – Homestead review per State; homestead reduced from 50% to 30% due to income
- (7) Burt Co #110: parcel # 214901100- Midwest Service Co: \$343.10 Added to 2022 tax rolls – house was moved to 435003200 and taxes needed accelerated prior to the moving of the house
- (8) Burt Co #111: parcel # 110900400- Kevin Dunning: \$106.47 Added to 2022 tax rolls – mobile home was moved to 737700201 and taxes needed accelerated prior to the move

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

There being no further business, Chairman Schold adjourned the Burt County Board of Equalization Meeting at 11:05 AM, upon motions by Richards and Titus.

ATTEST: SARAH J. FREIDEL  
COUNTY CLERK

DAVID SCHOLD, CHAIRMAN  
BURT COUNTY BOARD OF SUPERVISORS

BURT

The following page will show for record all 451A's filed for 2023.

451A's filed for 2023

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)  
7<sup>th</sup> 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

OFFICE OF THE BURT COUNTY CLERK  
**Burt County Board of Equalization**  
February 28, 2023 Minutes  
TEKAMAH NE 68061

A meeting of the Burt County Board of Equalization was held February 28, 2023 in the Boardroom of the Burt County Courthouse in Tekamah, Nebraska. Notice of the meeting was given in advance thereof by Publication in the Oakland Independent and on the County's Website. A copy of the proof of publication is on file in the office of the County Clerk. Present were Supervisors: David Schold, Gary 'Bird' Swanson, Jeff Kutchera, Paul Richards, Carl Pearson, Sam Titus and Ted Connealy.

The meeting opened at 10:26 A.M. with Chairman Schold informing the public that the Nebraska Open Meeting Act was posted on the wall.

**457 Exemption Application:**

The Center for Rural Affairs submitted a Form 457 Motor Vehicle Exemption Application for 2023 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 10:26 A.M. Having no public comment, the Chairman declared the Public Hearing closed at 10:27 A.M. The Board of Equalization approved the Vehicle Exemption Application for the Center for Rural Affairs; upon motion by Richards, seconded by Swanson. By roll call vote: Ayes – Swanson, Kutchera, Richards, Pearson, Titus, Connealy and Schold. Nays – none.

There being no further business, Chairman Schold adjourned the Burt County Board of Equalization Meeting at 10:28 AM, upon motions by Swanson and Kutchera.

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**  
April 12, 2023 Minutes  
TEKAMAH NE 68061

A meeting of the Burt County Board of Equalization was held April 12, 2023 in the Boardroom of the Burt County Courthouse in Tekamah, Nebraska. Notice of the meeting was given in advance thereof by Publication in the Oakland Independent (4-6-2023) 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, Gary 'Bird' Swanson, Jeff Kutchera, Paul Richards, Carl Pearson, Sam Titus and Ted Connealy. Also present, from the Assessor's Office: Katie Hart, Burt County Assessor.

The meeting opened at 11:12 A.M. with Chairman Schold informing the public that the Nebraska Open Meeting Act was posted on the wall.

**Communication:**

2023 Reports and Opinions of NE Dept. of Revenue - Property Tax Administrator has been completed and published. A copy has been placed on file with Co Assessor and is also available online at: [www.revenue.nebraska.gov/PAD/2023-reports-and-opinions-property-tax-administrator](http://www.revenue.nebraska.gov/PAD/2023-reports-and-opinions-property-tax-administrator)

**Tax List corrections (2):**

There were two (2) Tax List corrections presented for consideration:

- (1) Burt Co #112: parcel # 636006700- Herbert Shelton etux: \$120.90 deducted from 2022 tax rolls – lowered valuation regarding land use of a non-buildable Lot– settlement and dismissal of TERC case.
- (2) Burt Co #113: parcel # 092062415 (Personal Property) – Larry Connealy: \$112.38 deducted from 2022 tax rolls – deleted a disposed item from Personal Property Schedule.

There being no objections, the Board of Equalization approved the Tax List Corrections. Upon motion by Kutchera, seconded by Richards. By Roll Call Vote: Ayes - Swanson, Kutchera, Richards, Pearson, Titus, Connealy and Schold. Nays – none.

There being no further business, Chairman Schold adjourned the Burt County Board of Equalization Meeting at 11:16 AM, upon motions by Swanson and Kutchera.

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**  
April 28, 2023 Minutes  
TEKAMAH NE 68061

A meeting of the Burt County Board of Equalization was held April 28, 2023 in the Boardroom of the Burt County Courthouse in Tekamah, Nebraska. Notice of the meeting was given in advance thereof by Publication in the Oakland Independent (4-20-2023) 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, Gary 'Bird' Swanson, Jeff Kutchera, Paul Richards, Carl Pearson, Sam Titus and Ted Connealy. Also present, from the Assessor's Office: Katie Hart, Burt County Assessor.

The meeting opened at 10:35 A.M. with Chairman Schold informing the public that the Nebraska Open Meeting Act was posted on the wall.

**Tax List corrections (2):**

There were two (2) Tax List corrections presented for consideration:

- (1) Burt Co #114: parcel # 092062382 (Personal Property) – Donald Uhing: \$5835.10 deducted from 2022 tax rolls – When owner passed in 2021, accounted listed items incorrectly. Error was discovered and personal property schedule was corrected.
- (2) Burt Co #115: parcel # 435601400 – Mark Inserra: \$158.02 deducted from 2022 tax rolls – In office visit from owner, shelterbelt acres not valued correctly; 2.6 acres changed from building site to shelterbelt in SE<sup>4</sup>NE<sup>4</sup>

There being no objections, the Board of Equalization approved the Tax List Corrections. Upon motion by Swanson, seconded by Richards. By Roll Call Vote: Ayes - Swanson, Kutchera, Richards, Pearson, Titus, Connealy and Schold. Nays – none.

There being no further business, Chairman Schold adjourned the Burt County Board of Equalization Meeting at 10:37 AM, upon motions by Connealy and Kutchera.

ATTEST: SARAH J. FREIDEL  
BURT COUNTY CLERK

DAVID SCHOLD, CHAIRMAN  
BURT COUNTY BOARD OF SUPERVISORS

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OFFICE OF THE BURT COUNTY CLERK  
**Burt County Board of Equalization**  
May 10, 2023 Minutes  
TEKAMAH NE 68061

A meeting of the Burt County Board of Equalization was held May 10, 2023 in the Boardroom of the Burt County Courthouse in Tekamah, Nebraska. Notice of the meeting was given in advance thereof by Publication in the Oakland Independent (5-4-2023) 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, Gary 'Bird' Swanson, Jeff Kutchera, Paul Richards, Carl Pearson, Sam Titus and Ted Connealy. Also present, from the Assessor's Office: Katie Hart, 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.

**Tax List corrections (7):**

There were seven (7) Tax List corrections presented for consideration:

- (1) Burt Co #116: parcel # 110303900 – Clifford Enge: \$18.22 added to 2020 tax rolls – State review of Income for Homestead; Homestead reduced from 100% to 80%.
- (2) Burt Co #117: parcel # 111705000 – Sandra Fuoss: \$738.92 added to 2020 tax rolls – State review of Income for Homestead; Homestead reduced from 100% to 0%
- (3) Burt Co #118: parcel # 420100900 – Gatzmeyer et al: \$104.38 added to 2020 tax rolls – State review of Income for Homestead; Homestead reduced from 100% to 90%.
- (4) Burt Co #119: parcel # 111302300 – Mary Janice Huffman, Tr.: \$226.48 added to 2020 tax rolls – State review of Income for Homestead; Homestead reduced from 100% to 60%
- (5) Burt Co #120: parcel # 432101700 – Elizabeth Lanning: \$126.06 added to 2020 tax rolls – State review of Income for Homestead; Homestead reduced from 40% to 30%.
- (6) Burt Co #121: parcel # 112713300 – Raymond Payton: \$306.30 added to 2020 tax rolls – State review of Income for Homestead; Homestead reduced from 100% to 70%
- (7) Burt Co #122: parcel # 110401300 – Robert Robson: \$178.20 added to 2020 tax rolls – State review of Income for Homestead; Homestead reduced from 90% to 70%

There being no objections, the Board of Equalization approved the Tax List Corrections. Upon motion by Connealy, seconded by Titus. By Roll Call Vote: Ayes - Swanson, Kutchera, Richards, Pearson, Titus, Connealy and Schold. Nays –none.

Katie shared handouts she created explaining Assessment Practices she follows; she confirmed that the public is welcome and encouraged to come to her office to gain knowledge of the processes and statutes used.

There being no further business, Chairman Schold adjourned the Burt County Board of Equalization Meeting at 11:52 AM, upon motions by Connealy and Pearson.

ATTEST: SARAH J. FREIDEL  
BURT COUNTY CLERK

DAVID SCHOLD, CHAIRMAN  
BURT COUNTY BOARD OF SUPERVISORS

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OFFICE OF THE BURT COUNTY CLERK  
**Burt County Board of Equalization**  
May 26, 2023 Minutes  
TEKAMAH NE 68061

(no 'meeting' opened due to no action required; communication placed on file.)

**COMMUNICATION:** TERC (Tax Equalization and Review Commission) Findings & Order  
– Burt County's 2023 levels of value meet requirements.

*ATTEST:* SARAH J. FREIDEL  
BURT COUNTY CLERK

DAVID SCHOLD, CHAIRMAN  
BURT COUNTY BOARD OF SUPERVISORS

OFFICE OF THE BURT COUNTY CLERK  
**Burt County Board of Equalization**  
June 13, 2023 Minutes  
TEKAMAH NE 68061

A meeting of the Burt County Board of Equalization was held June 13, 2023 in the Boardroom of the Burt County Courthouse in Tekamah, Nebraska. Notice of the meeting was given in advance thereof by Publication in the Oakland Independent (6-8-2023) 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, Gary 'Bird' Swanson, Jeff Kutchera, Paul Richards, Carl Pearson, Sam Titus and Ted Connealy. Also present, from the Assessor's Office: Katie Hart, Burt County Assessor.

The meeting opened at 10:22 A.M. with Chairman Schold informing the public that the Nebraska Open Meeting Act was posted on the wall.

**Property Valuation Adjustments:**

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

**Tax List correction (1):**

There was one (1) Tax List correction presented for consideration:

- (1) Burt Co #123: parcel # 114001900 – Joyce Lewis: \$675.44 added to 2020 tax rolls – State review of Income for Homestead; Homestead was initially reduced from 100% to 0%, then owner appealed. After appeal and second audit, Homestead was changed to 50% exempt.

There being no objections, the Board of Equalization approved the Tax List Correction. Upon motion by Connealy, seconded by Richards. By Roll Call Vote: Ayes - Swanson, Kutchera, Richards, Pearson, Titus, Connealy and Schold. Nays –none.

**Undervalued/Overvalued Property: per §77-1315.01 & per §77-1504**

*see pages 2-5 for complete listing.*

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

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

There being no further business, Chairman Schold adjourned the Burt County Board of Equalization Meeting at 10:48 AM, upon motions by Pearson and Connealy.

ATTEST: SARAH J. FREIDEL  
BURT COUNTY CLERK

DAVID SCHOLD, CHAIRMAN  
BURT COUNTY BOARD OF SUPERVISORS

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<u>PARCEL #</u>	<u>DEEDHOLDER</u>	<u>LEGAL DESCRIPTION</u>	<u>DIFFERENCE IN VALUE</u>	<u>REASON FOR CHANGE</u>	-
422901200	DENNING, LAVONNE E	PTS2SW4EX3.61ACTR 15-22-8 OAKLAND TWP	-\$9,927.00	LOT SPLIT AFTER 3-19-23; SPLIT OFF 3.61 ACRES	OV
422905600	RICHARDS, ROLAND R TRUSTEE	3.61ACTRPTS2SW4 15-22-8 OAKLAND TWP	\$9,928.00	3.61 ACRES FROM LOT SPLIT AFTER 3- 19-23	UV
112713000	REDDING-GEU, JASON ETAL	L8 BLK 17 OAKLAND	\$4,065.00	CHANGED LAND RATE TO OAKLAND CITY RATE; ADDED 60% FUNCTION FOR CREEK RUNNING THROUGH MIDDLE OF LOT	UV
112713100	GEU, JASON ETAL	L7 BLK17 OAKLAND	-\$1,975.00	ADDED 17% LAND FUNCTION DUE TO CREEK RUNNING THROUGH WEST SIDE OF PROPERTY	OV
113204800	JOHNSON, BRYAN W ETUX	L3 LUNDSTROMS WEST ADD OAKLAND	-\$4,000.00	LOWERED VALUE OF HOUSE DUE TO PROPERTY BEING STORAGE ONLY AND NO UTILITIES	OV
113204900	JOHNSON, BRYAN W ETUX	L4 LUNDSTROMS WEST ADD OAKLAND	-\$4,166.00	LOWERED VALUE OF FLAT VALUED HOUSE DUE TO PROPERTY BEING STORAGE ONLY	OV
113101700	JOHNSON, BRYAN W ETUX	L1-2&S2L3 BLKC ASKWIGS OAKLAND	\$17,652.00	DECREASED LAND FUNCTION FROM 86% TO 9% DUE TO MORE OF THE LOT BEING BUILDABLE THAN ORIGINALLY DETERMINED	UV
113206600	SWENSON, EVELYN M	L17&18 LUNDSTROMS EAST ADD OAKLAND	-\$2,321.00	ADDED 10% LAND FUNCTION DUE TO USABILITY OF THE CENTER OF THE LOT	OV
113204000	SWENSON, EVELYN M	L13-14+RR WEST LUNDSTROMS EAST ADD OAKLAND	\$5,912.00	DECREASED LAND FUNCTION FROM 43% TO 19% DUE TO MORE OF LOT BEING BUILDABLE THAN ORIGINALLY DETERMINED	UV
113205000	SWENSON, EVELYN M	L5 LUNDSTROMS WEST ADD OAKLAND	\$8,707.00	DECREASED LAND FUNCTION FROM 56% TO 15% DUE TO MORE OF LOT BEING BUILDABLE THAN ORIGINALLY DETERMINED	UV
113204100	SWENSON, EVELYN M	L15 LUNDSTROMS EAST ADD OAKLAND	\$5,136.00	DECREASED LAND FUNCTION FROM 53% TO 0% AS THE WHOLE LOT IS BUILDABLE	UV
113204200	HENDERSON, TRACI	L37 LUNDSTROMS EAST ADD OAKLAND	\$2,350.00	DECREASED LAND FUNCTION FROM 27% TO 0% AS THE WHOLE LOT IS BUILDABLE	UV
113204300	OLSON, TOM L ETUX	L10 LUNDSTROMS WEST ADD OAKLAND	\$4,498.00	DECREASED LAND FUNCTION FROM 36% TO 0% AS THE WHOLE LOT IS BUILDABLE	UV
113204600	ZESSIN, RONNIE D ETUX	L9 LUNDSTROMS WEST ADD OAKLAND	\$5,757.00	DECREASED LAND FUNCTION FROM 41% TO 0% AS THE WHOLE LOT IS BUILDABLE	UV
113204700	ZESSIN, RONNIE	L7-8 LUNDSTROMS WEST ADD OAKLAND	\$9,486.00	DECREASED LAND FUNCTION FROM 93% TO 0% AS THE WHOLE LOT IS BUILDABLE	UV
112712900	CRIMMINS, JEREMY ETUX	L9-13 & N2L14 BLK17 OAKLAND	-\$2,738.00	ADDED 9% LAND FUNCTION DUE TO CREEK RUNNING THROUGH WEST SIDE OF PROPERTY	OV
426403600	OLSON, F EDWIN	SW4SW4&10AC (EX.17AC TR ROAD) SE4SW4 21-20-9 CRAIG TWP	-\$13,912.00	LAND USE CHANGE MADE FOR ACCURACY AFTER SALE; ADDED 1.5 AC SHELTERBELT, 2.59 AC GRASS	OV
113206300	FLEISCHMAN, ALLEN ETAL	L20-21&W2L22 LUNDSTROMS EAST ADD OAKLAND	\$4,209.00	DECREASED LAND FUNCTION FROM 42% TO 25% DUE TO USABILITY OF LOT	UV
113206400	FLEISCHMAN, ALLEN ETUX	L19 LUNDSTROMS EAST ADD OAKLAND	\$8,695.00	DECREASED LAND FUNCTION FROM 82% TO 46% DUE TO USABILITY OF LOT	UV
113206900	FLEISCHMAN, ALLEN ETAL	N881/4'L16 LUNDSTROMS EAST ADD OAKLAND	\$6,052.00	DECREASED LAND FUNCTION FROM 49% TO 14% DUE TO USABILITY OF LOT	UV
113205300	MCCULLEY, NOLAN W	L8&W2L7 LUNDSTROMS EAST ADD OAKLAND	\$4,952.00	DECREASED LAND FUNCTION FROM 55% TO 8% DUE TO USABILITY OF LOT	UV
113205500	ANDERSON, SANDRA	L5 LUNDSTROMS EAST ADD OAKLAND	\$5,610.00	DECREASED LAND FUNCTION FROM 50% TO 15% DUE TO USABILITY OF LOT; FLAT VALUED HOUSE AT \$3,000 FOR BEING USED FOR STORAGE ONLY, NO UTILITIES, AND IS GOING TO BE TORN DOWN	UV
113205400	ANDERSON, LEONA M ETAL	L6&E38'L7 LUNDSTROMS EAST ADD OAKLAND	\$5,162.00	DECREASED LAND FUNCTION FROM 75% TO 34% DUE TO USABILITY OF LOT; FLAT VALUED HOUSE AT \$3,000 FOR BEING USED FOR STORAGE ONLY, NO UTILITIES, AND IS GOING TO BE TORN DOWN	UV
113205600	DAVIS, JERAMIE C	L4 LUNDSTROMS EAST ADD OAKLAND	\$3,399.00	DECREASED LAND FUNCTION FROM 40% TO 21% DUE TO USABILITY OF LOT	UV
113205700	STALP, TIMOTHY ETAL	L1-2-3 LUNDSTROMS EAST ADD OAKLAND	\$7,430.00	DECREASED LAND FUNCTION FROM 45% TO 13% DUE TO USABILITY OF LOT	UV

312720100	BOELL, MICHAEL	LOT: TRACT (ADJ TO LOGAN AVE & E OF BLK 13) BLK B	\$372.00	SHED ON PROPERTY SHOULD BE CLASSIFIED AS POOR AND NOT VERY POOR	UV
113203700	ERTRTE ESTATE LLC	L12 LUNDSTROMS EAST ADD OAKLAND	\$5,017.00	DECREASED LAND FUNCTION FROM 40% TO 13% DUE TO USABILITY OF LOT	UV
423304400	PETERSEN, BRIAN J ETUX	SL1L1 NE4SW4 36-22-8 OAKLAND TWP	\$55.00	CHANGED LAND USE FROM DRY TO RESIDENTIAL BUILDING SITE	UV
432103500	CARLSON, DEAN ETUX	W2SW4 EX TR 30-23-11 QUINNEBAUGH TWP	-\$12,033.00	CHANGED DIMENSIONS OF BUILDING; ADDED DEDUCTION FOR PARTIAL DIRT FLOOR; OWNER DID NOT RESPOND TO LAND USE LETTER ISSUED IN 2022; WILL LEAVE ACRES AS DRY (ALFALFA) UNLESS FSA 578 SHOWS LAND USE IS DIFFERENT	OV
114311400	CLARK, DENNIS L ETUX	S2L1 BLK144 TEKAMAH	\$2,885.00	REMOVED 30% FUNCTION FOR CONDITION ON HOME THAT WAS NOT JUSTIFIED	UV
111705300	POWERS, KEITH J	SL1L2 FIRST COURT ADD LYONS	\$2,156.00	REDUCED FUNCTION FROM 75% TO 35% BASED ON CONDITION OF HOME	UV
115110500	STANSBERRY, BRENT D ETUX	L32 NORTHRIDGE COUNTRY CLUB EST TEKAMAH	\$6,992.00	MEASURED CONCRETE AROUND NEW POOL	UV
114200700	SCHMIDT, ESTELLA	PTL6-7EX30'ST ROW BLK123 TEKAMAH	-\$10,019.00	ADDED 50% FUNCTION FOR PARCEL NOT BEING BUILDABLE	OV
111005300	MADISON, EARNEST R TRUSTEE	L4-10 BLK 91 DECATUR	\$1,120.00	DECREASED LAND FUNCTION FROM 15% TO 8% DUE TO USABILITY OF LOT	UV
111407500	HENNIG, BONNIE	L6 BLK 15 DECATUR	-\$624.00	INCREASED LAND FUNCTION FROM 35% TO 48% DUE TO IN PERSON REVIEW	OV
111407600	GABEL, BONNIE	L4-5-7&N40'L3&PT ALLEY BLK 15 DECATUR	-\$2,219.00	INCREASED LAND FUNCTION FROM 20% TO 36% DUE TO IN PERSON REVIEW	OV
111410800	HIGHTREE, JACK ETUX	L21-25 BLK 13 DECATUR	-\$17,332.00	DECREASED LAND FUNCTION FROM 59% TO 58% DUE TO USABILITY OF LOT; CHANGED CATEGORY OF BUILDING FROM MANUFACTURING TO A UTILITY BUILDING BASED ON CURRENT USE	OV
111409200	DAVIS, GEORGE A ETAL	L7-14 BLK 13 DECATUR	\$2,513.00	DECREASED LAND FUNCTION FROM 70% TO 59% DUE TO USABILITY OF LOT; CHANGED CATEGORY OF POLE BARN TO SHED	UV
111008000	PRINE, JULIE A ETVIR	L18-21 BLK 92 DECATUR	-\$4,118.00	ADDED 30% LAND FUNCTION DUE TO NORTH PORTION OF LOT IN THE CREEK	OV
214202700	SCHMIDT, ESTELLA J	L1-4&PT5-8 BLK131 TEKAMAH	-\$13,958.00	CHANGED PARCEL # FROM CITY TO CITY FARM TO REFLECT CURRENT LAND USE; PARCEL IS ALL GRASS AND BEING BALED	OV
214207600	SCHMIDT, ESTELLA J	L1&8,PTL2&7&IRTR BLK130 TEKAMAH	-\$47,915.00	PREVIOUS EMPLOYEE HAD ALREADY CLASSIFIED THIS PARCEL AS CITY FARM DUE TO CURRENT LAND USE, BUT DID NOT CHANGE PRICING FROM PER SQ FT TO CITY FARM PRICING	OV
214202900	SCHMIDT, ESTELLA J	PTL1&2-7 N OF CRK BLK132 TEKAMAH	-\$13,426.00	CHANGED PARCEL # FROM CITY TO CITY FARM TO REFLECT CURRENT LAND USE; PARCEL HAS GRASS AND BEING BALED	OV
434602100	WARREN, JEFFREY D ETUX	PT E2SW4 & SW4SW4 & NW4SE4 & .65AC TR SW4SE4 (EX RD 3.78AC) 22-21-10 SUMMIT TWP	-\$102,609.00	PER DESKTOP REVIEW, PARCEL HAS VERY FEW ACRES BEING FARMED AND IS NOW GRASS	OV
435601400	INSERRA, MARK ETUX	NE4 23-20-10 SUMMIT TWP	-\$13,650.00	PER IN OFFICE VISIT FROM OWNER, SHELTERBELT ACRES AROUND HOME SITE NOT VALUED CORRECTLY (2.6 ACRES REMOVED FROM BUILDING SITE TO SHELTERBELT)	OV
110100700	HAROLD, STEVEN J	E219'SL3L23 COURT ADD CRAIG	-\$28,264.00	CHANGED CLASSIFICATION OF PARCEL FROM CITY FARM TO CITY RES	OV
113008800	NELSON, HARLEY D ETUX	L5-7 BLK3 HOLMQUIST 4TH ADD OAKLAND	-\$2,573.00	LOT SPLIT AFTER 3-19-23; SPLIT OFF 25,736 SQ FT TO NEW PARCEL #113001180	OV
113001180	BLAND, THEO E ETUX	L3&4 BLK3 HOLMQUIST 4TH ADD OAKLAND	\$37,049.00	LOT SPLIT AFTER 3-19-23; SPLIT OFF 25,736 SQ FT FROM ORIGINAL PARCEL #113008800	UV
113811000	BOTTGER, JOHNNIE ETUX	L21-26,&28 DAYBREAK HILL TEKAMAH	-\$20,884.00	ADDED 50% FUNCTION FOR PARCEL NOT BEING BUILDABLE	OV
437001500	POTADLE FARMS LLC	S2EX TR RD 6.32 7-20-11 ARIZONA TWP	\$23,987.00	DWELLING REMODELED--NO PERMIT OR INFORMATION STATEMENT ON FILE--DATA CORRECTED (UNDERVALUED)	UV
312717800	CENTRAL VALLEY AG COOP	LOT: 96X345 TRACT BLOCK: A OAKLAND	-\$105,453.00	36X43 GRAIN BIN REMOVED IN SUMMER 2022; WAS NOTIFIED OF THIS REMOVAL IN APRIL 2023; SHOULD NOT HAVE BEEN VALUED FOR 2023; LOT SPLIT AFTER 3-19-23; GRAIN BINS SPLIT TO NEW PARCEL #212720400	OV

112008900	HOFFMAN, DAROLD M	L7 BLK7 ROBLEY 2ND ADD LYONS	-\$8,038.00	ADDED 50% FUNCTION FOR PARCEL NOT BEING BUILDABLE	OV
436500200	BLODGETT FARMS LLC	PT W2 TO RIVER 16-21-12 ARIZONA TWP	-\$201,928.00	SOIL ADJUSTMENTS FROM PREVIOUS FLOODS REMOVED FROM THIS PARCEL; AFTER SPEAKING WITH OWNER, ADJUSTED LAND USE IN SYSTEM TO ITS CURRENT USE (46.12 A WRP, 50.94 A WASTE, REST IS FARMABLE)	OV
431601800	WILLIAMS, MICHAEL R ETUX	PTSE4 5-23-11 QUINNEBAUGH TWP	-\$22,890.00	SOIL ADJUSTMENTS FROM PREVIOUS FLOODS REMOVED FROM THIS PARCEL; ADJUSTED SHELTERBELT AND WASTE ACRES PER WRP CONTRACT PROVIDED	OV
432300500	OLSON, RANDY L ETAL	S3/4 W OF RIVER 35-23-11 QUINNEBAUGH TWP	-\$77,880.00	SOIL ADJUSTMENTS FROM PREVIOUS FLOODS REMOVED FROM THIS PARCEL; USED FSA 578 PROVIDED IN 2022 TO ADJUST # OF WASTE ACRES TO REFLECT ACRES REPORTED AS TRANSITIONAL AG	OV
436802500	FISHER, ASHLEY	11.16 TR SE4NW4 35-21-11 ARIZONA TWP	-\$37,375.00	PER LAND USE STUDY, CHANGED 6.5 ACRES OF BUILDING SITE TO SHELTERBELT TO REFLECT CURRENT LAND USE	OV
432300200	PETERSEN, LYNN R ETUX	S2NW4&L4-5 26-23-11 QUINNEBAUGH TWP	-\$253,127.00	PER LAND USE STUDY AND FSA 578 AND MAP, CHANGED 65.5 ACRES OF IRRIGATED TO GRASS PER REPORT SHOWING THESE ACRES ARE NOW PASTURE	OV
210300100	BRUMMOND, GREGORY J ETUX	LOT: TRACT WEST OF BLOCK: 17 CRAIG	\$84,800.00	PER 6 YEAR REVIEW, DISCOVERED NEW 2021 GRAIN BIN AND OLDER ENCLOSED DRIVE (NO BUILDING PERMIT PROVIDED AND WAS NEVER REPORTED TO THE ASSESSOR'S OFFICE); PERSONAL PROPERTY FOR BIN ADDED TO OWNER'S PERSONAL PROPERTY ACCOUNT	UV
436900400	NEWELL RIVER FARMS INC.	PT W2NW4 & ACC 29-21-12 ARIZONA TWP	-\$56,275.00	PER LAND USE STUDY AND FSA 578 AND MAP, CHANGED 12.4 ACRES OF FARM GROUND TO WASTE	OV
432000200	OLSON, MICHAEL ETUX	LBEXTR&ACCR INCLUDES PT SEC14 11-23-11 QUINNEBAUGH TWP	-\$31,764.00	PER LAND USE STUDY ALONG WITH FSA 578 AND MAP, REDUCED # OF ACRES OF WRP AS REPORTED TO FSA AND ADDED 15.33 ACRES OF WASTE AND 15.0 ACRES OF LAND IN THE RIVER	OV
432300100	OLSON, MICHAEL ETUX	PT N2NW4 26-23-11 QUINNEBAUGH TWP	-\$13,650.00	PER LAND USE STUDY ALONG WITH FSA 578 AND MAP, CHANGED 3.5 ACRES OF 2105 TO SHELTERBELT PER GIS	OV
436902000	OLSON, ROBERT ETUX	NE4NW4&SE4 31-21-12 ARIZONA TWP	-\$29,969.00	PER LAND USE STUDY ALONG WITH FSA 578 AND MAP, REDUCED # OF BUILDING SITE ACRES, ADDED GRASS ACRES, AND REDUCED IRRIGATED ACRES TO REFLECT WHAT IS REPORTED TO FSA OFFICE	OV
111803600	PUEPPKE, BONNIE L	L9 EXSL1L9&EXW310'L9 FIRST COURT ADD LYONS	-\$20,593.00	PER DESKTOP REVIEW, CHANGED PARCEL FROM CITY FARM TO CITY RES BASED ON CURRENT USE	OV
213100500	JANNT LLC	LOT: 1-6&9-14+TRACT BLOCK:D ASKWIGS ADDITION & PTL2 20TH ADD OAKLAND	-\$50,706.00	NEW MAP AREA CREATED FOR CITY FARM IN AG CATEGORY FOR ALL OF BURT COUNTY; ADDED GRASS AND BUILDING SITE PER GIS; MEASURED AG BUILDING AND MADE CHANGES ACCORDINGLY	OV
212706400	REPPERT GRAIN LLC	LOT: 1-6&PTL7&TR BLOCK: B OAKLAND	-\$63,754.00	NEW MAP AREA CREATED FOR CITY FARM IN AG CATEGORY FOR ALL OF BURT COUNTY; DELETED FEED MILL FROM PRICING AND ADDED SUPERSTRUCTURE, ENCLOSED DRIVE, AND CONCRETE SHED	OV
437701300	NOAH, RON ETUX	PT L1&8 17-20-12 ARIZONA TWP	-\$71,982.00	PER LAND USE STUDY ALONG WITH GIS, NO VISIBLE ACRES BEING FARMED; CHANGED 16.93 ACRES TO WASTE	OV
436401400	MISSOURI RIVER FARMS LLC	ALL EX RIVER 20-21-12 ARIZONA TWP	-\$166,039.00	PER LAND USE STUDY ALONG WITH GIS, ADJUSTED # OF WASTE ACRES ACCORDING TO CURRENT USE	OV
436000100	SCHROEDER, DAVID ETUX	PTW2NW4&PTN2SW4 6-21-12 ARIZONA TWP	-\$6,899.00	PER LAND USE STUDY ALONG WITH GIS, ADJUSTED # OF SHELTERBELT ACRES ACCORDING TO CURRENT USE	OV
434002600	BOARD OF ED LANDS & FUNDS	SE4SE4&12.5ANE4SE4 36-22-11 RIVERSIDE TWP	\$59,200.00	PER LAND USE STUDY ALONG WITH GIS, ADJUSTED # OF SHELTERBELT AND DRY ACRES ACCORDING TO CURRENT USE	UV

431100900	TIPPERY FARMS INC.	1.11 AC TR IN SE4NE4 W OF HWY 24-23-10 DECATUR TWP	-\$147,996.00	LOT SPLIT AFTER 3-19-23; AG LAND AND BINS EAST OF HIGHWAY SPLIT TO NEW PARCEL #431104200	OV
431104200	TIPPERY FARMS INC.	PT E2NE4 E OF HWY 24-23-10 DECATUR TWP	\$151,590.00	LOT SPLIT AFTER 3-19-23; AG LAND AND BINS EAST OF HIGHWAY SPLIT FROM ORIGINAL PARCEL #431100900	UV
111403500	CHYTKA, ANN M ETAL	PTS L3-7,L8-10 & L25-28 BLK 17 DECATUR	-\$9,972.00	REMOVED KITCHEN AND BATHROOM FIXTURES THAT ARE ALREADY CALCULATED INTO APARTMENT PRICING	OV
113700900	BISANZ, HAROLD L ETUX	L6 BLK54 TEKAMAH	-\$1,964.00	OWNER REQUESTED REVIEW: CHANGED CONDITION OF GARAGE FROM NORMAL TO BELOW NORMAL	OV
430102000	JEPPESEN, MILO V ETUX	S2NE4&SW4&N2SE4&SW4SE4 28-24-10 DECATUR TWP	-\$8,785.00	OWNER REQUESTED REVIEW: CHANGED LAND USE PER FSA 578 AND MAP FILED (ADDED APPROX 5.0 AC OF GRASS)	OV
423101400	THOMPSON II, TROY M	TR S2NW4 33-22-8 OAKLAND TWP	-\$46,344.00	PER LAND USE STUDY ALONG WITH GIS, ADJUSTED # OF BUILDING SITE ACRES TO GRASS ACCORDING TO CURRENT USE	OV
212720400	REPPERT GRAIN LLC	.48AC TR BLK A OAKLAND CITY	\$89,298.00	LOT SPLIT AFTER 3-19-23; GRAIN BINS AND LAND SPLIT FROM ORIGINAL PARCEL #312717800	UV
431802100	SMITH, DONNETTE	TR-SW4NW4 20-23-11 QUINNEBAUGH TWP	-\$1,124.00	OWNER REQUESTED REVIEW: REDUCED CONDITION OF HOME; REDUCED FUNCTION APPLIED TO HOME BECAUSE OF BASEMENT; ADDED OFFICE FINISH INTO NEWER BUILDING	OV
421600600	KROGER, RODNEY W ETAL	N2NW4 8-23-9 LOGAN TWP	-\$15,860.00	OWNER REQUESTED REVIEW: CHANGED LAND USE PER FSA 578 AND MAP FILED (ADDED SHELTERBELT AND GRASS)	OV
112611800	WARD, DEBORAH M	L5&N11'L4 BLK39 NELSONS ADD OAKLAND	-\$34,485.00	OWNER REQUESTED REVIEW: CHANGED CONDITION OF HOME FROM VERY GOOD TO ABOVE NORMAL TO REFLECT LACK OF UPDATES; CHANGED BASEMENT FINISH FROM LIVING QUARTERS TO REC ROOM	OV
112815700	GARD, JOHN E ETUX	L11-12 BLK6 BREWSTERS ADD OAKLAND	-\$6,252.00	OWNER REQUESTED REVIEW: ADDED 10% FUNCTION FOR BASEMENT AND STRUCTURAL ISSUES	OV

~End of List~



OFFICE OF THE BURT COUNTY CLERK  
**Burt County Board of Equalization**  
June 28, 2023 Minutes  
TEKAMAH NE 68061

A meeting of the Burt County Board of Equalization was held June 28, 2023 in the Boardroom of the Burt County Courthouse in Tekamah, Nebraska. Notice of the meeting was given in advance thereof by Publication in the Oakland Independent (6-22-2023) 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, Gary 'Bird' Swanson, Jeff Kutchera, Paul Richards, Carl Pearson, Sam Titus and Ted Connealy. Also present, from the Assessor's Office: Katie Hart, Burt County Assessor.

The meeting opened at 9:56 A.M. with Chairman Schold informing the public that the Nebraska Open Meeting Act was posted on the wall.

**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 & per \$77-1504**  
*see pages 2 for complete listing.*

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

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

There being no further business, Chairman Schold adjourned the Burt County Board of Equalization Meeting at 10:00 AM, upon motions by Connealy and Kutchera.

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.*



<u>PARCEL #</u>	<u>DEEDHOLDER</u>	<u>LEGAL DESCRIPTION</u>	<u>DIFFERENCE IN VALUE</u>	<u>REASON FOR CHANGE</u>	-
425202700	LEWIS JR, GREGORY A ETUX	TR SW4SE4 8-21-9 CRAIG TWP	-\$41,805.00	PER DESKTOP LAND USE REVIEW, REDUCED BUILDING SITE AND ADDED GRASS AND SHELTERBELT	OV
432602200	SAMSON, MARK D ETUX	13.35 AC TR SE4SW4 11-22-10 SILVERCREEK TWP	-\$56,973.00	PER DESKTOP LAND USE REVIEW, REDUCED BUILDING SITE AND ADDED GRASS AND SHELTERBELT	OV
433203300	GILL, MARIE T TRUSTEE	W2SE4EXTR 35-22-10 SILVERCREEK TWP	-\$28,175.00	PER OWNER REQUEST AND FSA 578 AND MAP PROVIDED, INCREASED GRASS ACRES AND CHANGED 3.21 AC OF SHELTERBELT TO WASTE BECAUSE OF CREEK	OV
710700719	EISENHAURER, KYLE	LOT 3019 DECATUR MARINA	-\$1,494.00	GARAGE AND SHED BEING VALUED ON THIS PARCEL BELONGS TO S&R DECATUR MARINA AND WILL BE VALUED ON THEIR PARCEL #310700700	OV
310700700	S&R DECATUR MARINA LLC	PT ACCR EAST OF BLKS 1&2 & PT BLK 106-107 & ACCR E OF 85-86- 87 BLOCK: 85 DECATUR VILLAGE	\$1,918.00	GARAGE AND SHED BEING VALUED ON PARCEL #710700719 BELONGS AND IS BEING USED BY THE MARINA	UV
433600400	LINTZ LAND & CATTLE CO LLC	SW4NW4,NW4SW4 (6.92DITCH) 15-22-11 RIVERSIDE TWP	- \$418,852.00	LAND SALE/SPLIT AFTER 3-19-23; 71.08 ACRES WENT TO NEW PARCEL #433603900	OV
433603900	RED HOG EXPRESS, INC.	NW4NE4&NE4NW4 EX 2 ACTR 15- 22-11 RIVERSIDE TWP	\$415,977.00	LAND SALE/SPLIT AFTER 3-19-23; 71.08 ACRES SPLIT FROM PARCEL #433600400	UV
111901900	BRING, JOEL F ETUX	L4&5&E2L6 BLK30 SECOND ADD LYONS	\$5,220.00	PER OWNER REQUEST, COMBINED HER "ONLY LAND" PARCEL #111902000	UV
111902000	BRING, JOEL F ETUX	L5&E1/2L6 BLK30 SECOND ADD LYONS	-\$9,360.00	PER OWNER REQUEST, COMBINED THIS PARCEL WITH HER HOME PARCEL #111901900	OV
425704800	E&K AGRI FAM FARMS LLC	0.5ACTRW2L11 13-21-9 CRAIG TWP	\$1,858.00	PER OWNER REQUEST TO REVIEW AND SURVEY PROVIDED, THIS .5 ACRE OF LAND BELONGS WITH THE LLC AND NOT BROTHER'S ADJOINING PARCEL	UV
425700400	ERIKSEN, KEVIN C	W2L10&W2LCC EX .5ACTR 13-21-9 CRAIG TWP	-\$1,857.00	PER OWNER REQUEST TO REVIEW AND SURVEY PROVIDED, THIS .5 ACRE OF LAND BELONGS WITH THE LLC AND NOT THIS PARCEL	OV
434605700	KELLY IV, JAMES F ETUX	2.5ACTRL7 22-21-10 SUMMIT TWP	\$5,625.00	LOT SPLIT AFTER 3-19-23; 2.5 ACRES OF SHELTERBELT SPLIT OFF FROM ORIGINAL PARCEL #434602400	UV
434602400	WARREN, KANE E	L7-8 (RD 11A) (EX 4.2ACTR&2.5ACTR OF L7&SPUR) 22-21-10 SUMMIT TWP	\$23,114.00	LOT SPLIT AFTER 3-19-23; 2.5 ACRES OF SHELTERBELT SPLIT OFF TO NEW PARCEL #434605700; CORRECTED LAND USE BY DESKTOP REVIEW (REMOVED WASTE, DECREASED GRASS ACRES, ADDED SHELTERBELT)	UV
433402200	HUNDAHL HOMEPLACE LTD	SE4SW4EXTR&SW4SE4EXTR&L4SE 4EXTR 10-22-11 RIVERSIDE TWP	-\$28,707.00	PER OWNER REQUEST TO REVIEW, ADDED 3.26 ACRES OF WASTE AND REDUCED 3.26 ACRES OF IRRIGATED	OV
433500200	HUNDAHL HOMEPLACE LTD	SW4(RD 4.36) 18-22-11 RIVERSIDE TWP	-\$50,320.00	PER OWNER REQUEST TO REVIEW, ADJUSTED DRY AND GRASS ACRES TO REFLECT FSA MAP PROVIDED BY OWNER	OV
433503100	HUNDAHL HOMEPLACE LTD	SE4EX3.589ACTR 17-22-11 RIVERSIDE TWP	-\$18,510.00	PER OWNER REQUEST TO REVIEW, REDUCED 13.97 ACRES OF IRRIGATED AND ADDED GRASS PER FSA MAP PROVIDED BY OWNER	OV

~End of List~

OFFICE OF THE BURT COUNTY CLERK  
**Burt County Board of Equalization**  
July 13, 2023 Minutes  
TEKAMAH NE 68061

A meeting of the Burt County Board of Equalization was held July 13, 2023 in the Boardroom of the Burt County Courthouse in Tekamah, Nebraska. Notice of the meeting was given in advance thereof by Publication in the Oakland Independent and on the County’s Website. A copy of the proof of publication is on file in the office of the County Clerk. Supervisors Present were: David Schold, Gary “Bird” Swanson, Jeff Kutchera, Paul Richards, Carl Pearson, Sam Titus and Ted Connealy. Connealy had to leave the meeting early. Present from the Assessor’s Office was: Katie Hart, Burt County Assessor.

The meeting was 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.

**2023 - Form 422’s: 115 were filed for 2023**

NUMBER	NAME		NUMBER	NAME		NUMBER	NAME
1	Richard L. Nun		38	Bobbie Jo Burns-Siefken		77	Timothy Colliton
2	Paul Fortier		39	Joellen Griffin		78	Katie Novak
3	Kent & Terri Hoeneman Trust		40	Lee Norquist		79	Rodney Nelson
4	John Sparks		41	Ronald Lewis		80	N. Sue Blake
5	Hackleberry Flats Hunt Club		42	Ronald Lewis		81	Jason Saville
6	Jerry Leiding		43	Michele Sullivan		82	Donette Jackson
7	Judi Lascala		44	Russell McCall		83	Duane Mccoyle
8	Duane Andersen		45			84	
9	Dave & Sheri McArdle		46			85	Russell Ingraham
10	Brandon Carda		47			86	Lester Shaw
11	Leland & Bonita Going		48			87	Stacy Wood
12			49			88	Sean Connealy
13	Nicholas Kopietz		50			89	Bradley Boerma
14	Joseph Foust		51	Thomas & Jody Kellogg		90	Jeffrey Troupe
15	Timothy Brock		52	Robert & Jane Paul		91	Kerstan Jetensky
16	Hundahl Home Place c/o John		53	Lyle Redding		92	Christine Bruce
17			54			93	Missouri River Farms
18			55	Andrew Hawk		94	
19			56			95	
20			57	Herbert & Teresa Shelton		96	
21			58	Lyle Pille		97	Jeff Gottsch
22			59	Beverly Peterson		98	West View Farms
23			60	Lisa Stork		99	Arthur Henneman
24			61	Paul Reincke		100	Travis Thomsen
25			62			101	Joe Goebel Jr.
26	Timothy Bollinger		63	Thomas Henley		102	Elaine Kennedy
27	David Malloy		64	Kenneth Bures		103	Christopher Rytych
28	Todd Claussen		65	Adam Beck		104	Jody Gottsch
29			66	Alvin Smith Jr.		105	Justin Kephart
30	Leland Mongold		67	Roy Torres		106	Larry Jackson
31	Gale Peterson		68	Zachary Swift		107	
32			69	Hunter Nohrenberg		108	
33	Vanessa Strom		70			109	Mark Johnson
34	L. Scott Momsen		71			110	William McGuire III
35			72	Kent Bonneau		111	Janet McCarthy
36	Michael & Kimberly Roberts		73	Eric Schrader		112	Dean Carlson
37	Trevor Coufal		74	S & R Decatur Marina		113	William Rickers
			75			late filing	
			76				

Public Hearings were held for 2023 Property Valuation Protests. Public Hearings were held from 9:01 A.M. - 1:23 P.M.; the board recessed for lunch; public hearings were opened back up and continued from 2:00 P.M. - 3:54 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 on July 21, 2023 BOE meeting.

**Overvalued / Undervalued Property and Form 425 Destroyed Property Forms:**  
County Assessor Hart presented the following adjustments for board consideration. The CBOE reviewed and approved the adjustments upon motion by Titus, seconded by Swanson. By Roll Call Vote: Ayes – Swanson, Kutchera, Richards, Pearson, Titus and Schold. Nays- none. Absent – Connealy. The notice for the new valuations will be sent; property owner will have 30 days to Protest the adjusted value.

<u>PARCEL #</u>	<u>DEEDHOLDER</u>	<u>LEGAL DESCRIPTION</u>	<u>CERTIFIED LAND</u>	<u>CERTIFIED DWELLING</u>	<u>CERTIFIED IMPROVEMENT</u>	<u>CERTIFIED TOTAL</u>	<u>CHANGED LAND</u>	<u>CHANGED DWELLING</u>	<u>CHANGED IMPROVEMENT</u>	<u>CHANGED TOTAL</u>	<u>DIFFERENCE IN VALUE</u>	<u>REASON FOR CHANGE</u>
112610000	THREE RIVERS HOUSING DEVELOPMENT CORP.	L6&7 BLK 21 RAILROAD ADD OAKLAND	\$0.00	\$0.00	\$0.00	\$0.00	\$16,896.00	\$0.00	\$0.00	\$16,896.00	\$16,896.00	SALE ON 5-15-23; PROPERTY CHANGED FROM EXEMPT TO TAXED
113205200	THREE RIVERS HOUSING DEVELOPMENT CORP.	19 LUNDSTROM EAST ADD OAKLAND	\$0.00	\$0.00	\$0.00	\$0.00	\$10,622.00	\$0.00	\$0.00	\$10,622.00	\$10,622.00	SALE ON 5-15-23; PROPERTY CHANGED FROM EXEMPT TO TAXED
421001300	S T T L FARMS LLC	TRNE4SE4 33-23-8 EVERETT TWP	\$17,700.00	\$0.00	\$187,616.00	\$205,316.00	\$17,700.00	\$0.00	\$0.00	\$17,700.00	-\$187,616.00	PER FORM 425 FILED ON TIME. HOG CONFINEMENT BUILDING HAS A LOSS OF \$335,000 AND CANNOT BE USED. REMOVING VALUE FOR 2023 AND WILL CHECK BACK FOR 2024 ON IMPROVEMENTS
422503100	S T T L FARMS LLC	TR NE&NE4 4-22-8 OAKLAND TWP	\$58,888.00	\$0.00	\$153,673.00	\$212,561.00	\$58,888.00	\$0.00	\$0.00	\$58,888.00	-\$153,673.00	PER FORM 425 FILED ON TIME. HOG CONFINEMENT BUILDING HAS A LOSS OF \$435,000 AND CANNOT BE USED. REMOVING VALUE FOR 2023 AND WILL CHECK BACK FOR 2024 ON IMPROVEMENTS
423100700	BLEVINS, JIMMY E ETUX	TR E2SW4 29-22-8 OAKLAND TWP	\$45,375.00	\$0.00	\$400.00	\$45,775.00	\$45,375.00	\$0.00	\$300.00	\$45,675.00	-\$100.00	PER FORM 425 FILED ON TIME. 2&4&0 CATTLE SHED DESTROYED AND EQUATES TO 25% OF TOTAL IMPROVEMENT VALUE
423101500	KRUTILEK, SCOTT ETUX	TR NE&NE4 33-22-8 OAKLAND TWP	\$71,175.00	\$89,814.00	\$27,404.00	\$188,393.00	\$71,175.00	\$57,746.00	\$24,808.00	\$153,729.00	-\$34,664.00	PER FORM 425 FILED ON TIME. TWO BINS, CORN CRIB, TWO GARAGES, AND DAMAGE TO HOME EQUATES TO MORE THAN 20% OF ASSESSED VALUE FOR IMPROVEMENTS
423102200	JOHANSON, ANTHONY S	SE4 (RD 3.33A) 33-22-8 OAKLAND TWP	\$891,868.00	\$57,976.00	\$202,855.00	\$1,152,699.00	\$891,868.00	\$57,976.00	\$91,305.00	\$1,041,149.00	-\$111,550.00	PER FORM 425 FILED ON TIME. FOUR GRAIN BINS, OLD BARN, AND 3&4% OF NEW 2020 MACHINE SHED DAMAGED. WILL CHECK BACK ON IMPROVEMENTS MADE FOR 2024
424401600	EWALD DAHLQUIST & SONS INC.	N3/4 NW4 10-21-8 PERSHING TWP	\$671,558.00	\$142,090.00	\$145,310.00	\$958,958.00	\$671,558.00	\$113,913.00	\$28,969.00	\$814,440.00	-\$144,518.00	PER FORM 425 FILED ON TIME. ONLY 3 BINS, HEN HOUSE, AND DWELLING ARE IN USABLE CONDITION; DAMAGE TO HOME AND OTHER BUILDINGS/BINS EQUATES TO MORE THAN 20% OF ASSESSED VALUE FOR IMPROVEMENTS
422503200	KOPETZ, NICHOLAS ETUX	TR SW&SE4 4-22-8 OAKLAND TWP	\$45,000.00	\$413,669.00	\$0.00	\$458,669.00	\$38,101.00	\$323,398.00	\$0.00	\$361,499.00	-\$97,170.00	PER FORM 425 FILED ON TIME. EXTENSIVE DAMAGE TO HOME INCLUDING ROOF, WINDOWS, SIDING, INSULATION, AND INTERIOR DAMAGE; THIS EQUATES TO MORE THAN 20% OF ASSESSED VALUE FOR IMPROVEMENTS

The meeting adjourned at 4:03 P.M. upon motions by Pearson and Titus.  
Protest final decisions meeting will be held July 21, 2023.

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 21, 2023 Minutes  
TEKAMAH NE 68061

A meeting of the Burt County Board of Equalization was held July 21, 2023 in the Boardroom of the Burt County Courthouse in Tekamah, Nebraska. Notice of the meeting was given in advance thereof by Publication in the Lyons Mirror-Sun and on the County's Website. A copy of the proof of publication is on file in the office of the County Clerk. Supervisors Present were: Gary 'Bird' Swanson, Jeff Kutchera, Carl Pearson, Ted Connealy and David Schold. Sam Titus was present for part of the meeting. Not Present - Paul Richards. Attending from the Assessor's Office: Katie Hart, Burt County Assessor.

The meeting opened at 9:01 A.M. with the Pledge of Allegiance. Chairman Schold informed the public that the Open Meeting Act was posted.

**Final Decisions for 2023 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 Kutchera, the Board voted to accept the final decisions on the valuation protest Form 422's #1-115; approved By Roll Call Vote: Ayes – Swanson, Kutchera, Pearson, Connealy and Schold. Nays – none. Absent: Richards & Titus. 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**

Upon motion by Connealy, seconded by Swanson, the Board of Equalization approved the undervalued and overvalued Property adjustments, with roll call vote as follows: Ayes – Swanson, Kutchera, Pearson, Connealy and Schold. Absent – Richards & Titus. Nays-none.

The BOE meeting adjourned at 10:45 A.M. upon motions by Connealy and Kutchera.

ATTEST: SARAH J. FREIDEL  
BURT COUNTY CLERK

DAVID SCHOLD, CHAIRMAN  
BURT COUNTY BOARD OF SUPERVISORS

For a List of 2023 Protests and Final Decisions (Form 422's #1-115)  
See pages 2-10

For a List of Undervalued/Overvalued Property Adjustments approved  
See Spreadsheet on page 11

NUMBER	NAME	LEGAL DESCRIPTION	PROTESTED VALUATION	REQUESTED VALUATION	APPROVED VALUATION	Value CHANGE?
1	113405300	Lot 1-2 Blk 47	41,231.00	land 34,088.00	land 41,231.00	Yes
	Richard I. Nun	Tekamah	251,362.00	bldg 211,274.00	bldg 239,612.00	
			292,593.00	TOTAL 245,362.00	TOTAL 280,843.00	
2	314003200	Lot 5 Blk 81	26,250.00	land 23,100.00	land 26,250.00	Yes
	Paul Fortier	Tekamah	73,817.00	bldg 64,790.00	bldg 63,678.00	
			100,067.00	TOTAL 87,890.00	TOTAL 89,928.00	
3	426400800	E2NE4	428,500.00	land 400,226.00	land 396,430.00	Yes
	Kent & Terri Hoeneman	16-20-9	179,354.00	bldg 120,000.00	bldg 179,354.00	
		CRAIG TWP	607,854.00	TOTAL 520,226.00	TOTAL 575,784.00	
4	113808800	Pt L 7-8 Blk 103	23,667.00	land 18,500.00	land 23,667.00	Yes
	John Sparks	Tekamah	279,691.00	bldg 206,425.00	bldg 239,376.00	
			303,358.00	TOTAL 224,925.00	TOTAL 263,043.00	
5	433501400	SE4	166,842.00	land 125,707.00	land 166,842.00	No
	Hackleberry flats Hunt Club	19-22-11	0.00	bldg 0.00	bldg 0.00	
		Riverside TWP	166,842.00	TOTAL 125,707.00	TOTAL 166,842.00	
6	112710400	L 12-13 Blk 18	20,262.00	land 13,985.00	land 20,262.00	Yes
	Jerry Leiding	Oakland	68,933.00	bldg 48,500.00	bldg 47,335.00	
			89,195.00	TOTAL 62,485.00	TOTAL 67,597.00	
7	214501900	BLKS 179,158,PT BLKS 178 & 159 &	41,700.00	land 28,445.00	land 53,462.00	Raised
	Judi Lascala	STS&ALLEYS BLK178	60,023.00	bldg 0.00	bldg 56,863.00	
		Tekamah	101,723.00	TOTAL 28,445.00	TOTAL 110,325.00	
8	435901200	TR INCLUDING L5 SE4SE4	59,503.00	land 36,003.00	land 58,713.00	Yes
	Duane Andersen	2-21-11	67,380.00	bldg 67,380.00	bldg 67,380.00	
		Arizona TWP	126,883.00	TOTAL 103,383.00	TOTAL 126,093.00	
9	424901200	TR IN SW4SW4	70,200.00	land 38,160.00	land 52,530.00	Yes
	Dave & Sheri McArdle	28-24-8	78,257.00	bldg 45,000.00	bldg 67,089.00	
		PERSHING TWP	148,457.00	TOTAL 83,160.00	TOTAL 119,619.00	
10	113000300	N 193' L1	41,937.00	land 41,937.00	land 41,937.00	Yes
	Brandon Carda	21st Chets Add	230,518.00	bldg 153,900.00	bldg 204,517.00	
		Oakland	272,455.00	TOTAL 195,837.00	TOTAL 246,454.00	
11	111704300	L 1-4 BLK 2	7,965.00	land 2,000.00	land 7,965.00	No
	Leland & Bonita Going	Nelsen Add.	0.00	bldg 0.00	bldg 0.00	
		Lyons	7,965.00	Total 2,000.00	Total 7,965.00	
12	111711300	L 1&2 BLK 6	7,643.00	land 2,000.00	land 7,643.00	No
	Leland & Bonita Going	Nelson 2nd Add	0.00	bldg 0.00	bldg 0.00	
		Lyons	7,643.00	TOTAL 2,000.00	TOTAL 7,643.00	

					PROTESTED		REQUESTED		APPROVED	Value
NUMBER	NAME	LEGAL DESCRIPTION			VALUATION		VALUATION		VALUATION	CHANGE?
13	422503200	TR SW4SE4			45,000.00	land	35,000.00	land	38,101.00	
	Nicholas Kopietz	4-22-8			413,669.00	bldg	195,000.00	bldg	323,398.00	Yes
		Oakland TWP			458,669.00	TOTAL	230,000.00	TOTAL	361,499.00	
14	424000200	TR NW4NE4(RD.70AC)			81,525.00	land	62,220.00	land	51,045.00	
	Joseph Foust	30-22-9			109,928.00	bldg	105,660.00	bldg	121,160.00	Yes
		BELLCREEK TWP			191,453.00	TOTAL	167,880.00	TOTAL	172,205.00	
15	11402800	L8 BLK81			24,150.00	land	14,700.00	land	24,150.00	
	Timothy C. Brock	Tekamah			40,299.00	bldg	24,387.00	bldg	34,845.00	Yes
					64,449.00	TOTAL	39,087.00	TOTAL	58,995.00	
16	4320903800	1.16ACTR SE4SE4			8,700.00	land	7,000.00	land	2,880.00	
	Hundahl Home Place	13-22-10			0.00	bldg	0.00	bldg	0.00	Yes
	John Hundahl	SILVERCREEK TWP			8,700.00	TOTAL	8,700.00	TOTAL	2,880.00	
17	432901600	ALL SEC 24 EX 2 TRS			2,582,226.00	land	2,150,000.00	land	2,703,734.00	
	Hundahl Home Place	24-22-10			10,100.00	bldg	5,000.00	bldg	10,100.00	Raised
	John Hundahl	SILVERCREEK TWP			2,592,326.00	TOTAL	2,155,000.00	TOTAL	2,713,834.00	
18	432801000	NE4 160 Ac.			539,590.00	land	460,000.00	land	727,275.00	
	Hundahl Home Place	22-22-10			0.00	bldg	0.00	bldg	0.00	Raised
	John Hundahl	SILVERCREEK TWP			539,590.00	TOTAL	460,000.00	TOTAL	727,275.00	
19	432900900	SW4&W2SE4&PTE2SE4			918,422.00	land	825,000.00	land	1,019,645.00	
	Hundahl Home Place	13-22-10			295,086.00	bldg	290,000.00	bldg	295,086.00	Raised
	John Hundahl	SILVERCREEK TWP			1,213,508.00	TOTAL	1,115,000.00	TOTAL	1,314,731.00	
20	433402300	L1 PT SW4SW4 EX TR			37,353.00	land	31,000.00	land	34,018.00	
	Hundahl Home Place	11-21--11			0.00	bldg	0.00	bldg	0.00	Yes
	John Hundahl	RIVERSIDE TWP			37,353.00	TOTAL	31,000.00	TOTAL	34,018.00	
21	432903700	11.66ACTR E2SE4			74,523.00	land	71,000.00	land	72,889.00	
	Hundahl Home Place	13-22-10			250.00	bldg	250.00	bldg	250.00	Yes
	John Hundahl	SILVERCREEK TWP			74,773.00	TOTAL	71,250.00	TOTAL	73,139.00	
22	432903400	3.73 ACRE TRACT E2SE4			24,245.00	land	22,000.00	land	21,966.00	
	Hundahl Home Place	13-22-10			0.00	bldg	0.00	bldg	0.00	Yes
	John Hundahl	SILVERCREEK TWP1			24,245.00	TOTAL	22,000.00	TOTAL	21,966.00	
23	432800600	S2SE4 80 acres			390,300.00	land	299,000.00	land	353,810.00	
	Hundahl Home Place	15-22-10			0.00	bldg	0.00	bldg	0.00	Yes
	John Hundahl	SILVERCREEK TWP			390,300.00	TOTAL	299,000.00	TOTAL	353,810.00	
24	433500500	SE4 161.380 Acres			589,706.00	land	510,000.00	land	589,706.00	
	Hundahl Home Place	18-22-11			0.00	bldg	0.00	bldg	0.00	No
	John Hundahl	RIVERSIDE TWP			589,706.00	TOTAL	510,000.00	TOTAL	589,706.00	
25	432901200	S2NW4 80 Acres			301,260.00	land	250,000.00	Land	291,915.00	
	Hundahl Home Place	23-22-10			0.00	bldg	0.00	bldg	0.00	Yes
	John Hundahl	SILVERCREEK TWP			301,260.00	TOTAL	250,000.00	TOTAL	291,915.00	

						PROTESTED		REQUESTED		APPROVED		Value
NUMBER	NAME	LEGAL DESCRIPTION				VALUATION		VALUATION		VALUATION		CHANGE?
26	113809100	L4 BLK104				22,540.00	land	13,720.00	land	22,540.00		
	Timothy Bollinger	Tekamah				102,854.00	bldg	73,787.00	bldg	93,587.00		Yes
						125,394.00	TOTAL	87,507.00	TOTAL	116,127.00		
27	431603000	L1 NE4SW4				50,000.00	land	40,000.00	land	32,500.00		
	David Malloy	8-23-11				31,952.00	bldg	24,216.00	bldg	28,436.00		Yes
		QUINNEBAUGH TWP				81,952.00	TOTAL	64,216.00	TOTAL	60,936.00		
28	431300800	SE4SW4&W3/4S2SE4				498,275.00	land	357,000.00	land	494,525.00		
	Todd Claussen	33-23-10				0.00	bldg	0.00	bldg	0.00		Yes
		DECATUR TWP				498,275.00	TOTAL	357,000.00	TOTAL	494,525.00		
29	432500300	SW4NE4&S2NW4				653,425.00	land	452,000.00	land	648,285.00		
	Todd Claussen	3-22-10				0.00	bldg	0.00	bldg	0.00		Yes
		SILVERCREEK TWP				653,425.00	TOTAL	452,000.00	TOTAL	648,285.00		
30	114100200	L2 BLK2 SUMMIT HEIGHTS ADD				19,219.00	land	18,750.00	land	23,906.00		
	Leland Mongold	Tekamah				176,496.00	bldg	127,820.00	bldg	169,030.00		Yes
						195,715.00	TOTAL	146,570.00	TOTAL	192,936.00		
31	114100100	L1 BLK2 SUMMIT HEIGHTS ADD				19,219.00	land	18,750.00	land	0.00		combined with # 114100200
	Leland Mongold	Tekamah				0.00	bldg	0.00	bldg	0.00		
						19,219.00	TOTAL	18,750.00	TOTAL	0.00		
32	114101300	L5&6EXW10'L6 BLK3				23,281.00	land	22,813.00	land	23,281.00		
	Gale Peterson	SUMMIT HEIGHTS				386,762.00	bldg	266,863.00	bldg	327,768.00		Yes
		Tekamah				410,043.00	TOTAL	289,676.00	TOTAL	351,049.00		
33	431300100	N2SW4&SW4SW				397,950.00	land	357,673.00	land	460,233.00		
	Vanessa Strom	33-23-10				23,189.00	bldg	0.00	bldg	23,189.00		Raised
	Four Boys Farm, LLC	DECATUR TWP				421,139.00	TOTAL	357,673.00	TOTAL	483,422.00		
34	437700700	S OF RIVER IN E2				177,239.00	land	25,000.00	land	146,536.00		
	L. Scott Momsen	18-20-12				0.00	bldg	0.00	bldg	0.00		Yes
		ARIZONA TWP				177,239.00	TOTAL	25,000.00	TOTAL	146,536.00		
35	437700800	S3/4W2E OF R&PTL1NW4NW4				558,149.00	land	199,741.00	land	736,296.00		
	L. Scott Momsen	17-20-12				147,856.00	bldg	147,856.00	bldg	147,856.00		Raised
		ARIZONA TWP				706,005.00	TOTAL	347,597.00	TOTAL	884,152.00		
36	111600600	L7-8&L29-30				15,720.00	land	12,500.00	land	15,720.00		
	Michael Roberts Etux	NUTWOOD PARK ADD				86,103.00	bldg	65,500.00	bldg	86,103.00		No
		Lyons				101,823.00	TOTAL	78,000.00	TOTAL	101,823.00		
37	424101000	TR SW4SE4				130,500.00	land	100,000.00	land	84,000.00		
	Trevor Coufal	27-22-9				252,063.00	bldg	204,000.00	bldg	252,063.00		Yes
		BELLCREEK TWP				382,563.00	TOTAL	304,000.00	TOTAL	336,063.00		
38	112602100	N2L7&S2L8 BLK48				11,616.00	land	7,500.00	land	11,616.00		
	Bobbie Jo Burns-Siefken	HULBERTS ADD				87,009.00	bldg	68,000.00	bldg	65,028.00		Yes
		Oakland				98,625.00	TOTAL	75,500.00	TOTAL	76,644.00		



						PROTESTED		REQUESTED		APPROVED		Value
NUMBER	NAME	LEGAL DESCRIPTION				VALUATION		VALUATION		VALUATION		CHANGE?
39	114010000	L2 BLK 59				24,150.00	land	14,700.00	land	24,150.00		
	Joellen Griffin	Tekamah				141,595.00	bldg	116,000.00	bldg	137,560.00		Yes
						165,745.00	TOTAL	130,700.00	TOTAL	161,710.00		
40	113100300	TR SE4SE4SW4 + 10'X85'				27,304.00	land	17,506.00	land	13,925.00		
	Lee Norquist	TR FROM L1 NE4SE4SW4				13,025.00	bldg	5,584.00	bldg	26,749.00		Raised
		20TH ADDITION OAKLAND				40,329.00	TOTAL	23,090.00	TOTAL	40,674.00		
41	113206000	L23-24&E2L22				15,631.00	land	15,631.00	land	15,631.00		
	Ronald Lewis	LUNDSTROMS EAST ADD				92,888.00	bldg	71,394.00	bldg	53,019.00		Yes
		Oakland				108,519.00	TOTAL	87,025.00	TOTAL	68,650.00		
42	113900900	L5&PT15THST BLK 64				26,569.00	land	17,943.00	land	26,569.00		
	Ronald Lewis	TEKAMAH				22,455.00	bldg	17,421.00	bldg	22,455.00		No
						49,024.00	TOTAL	35,364.00	TOTAL	49,024.00		
43	113202900	L14&S2L13 BLK37				17,424.00	land	14,360.00	land	17,424.00		
	Michele Sullivan	RAILROAD ADD				122,658.00	bldg	105,307.00	bldg	112,042.00		Yes
		OAKLAND				140,082.00	TOTAL	119,667.00	TOTAL	129,466.00		
44	210500100	PT of 11 Blks 51-58 & 79-81				157,743.00	land	102,000.00	land	170,800.00		
	Russell McCall	DECATUR				0.00	bldg	0.00	bldg	0.00		Raised
						157,743.00	TOTAL	102,000.00	TOTAL	170,800.00		
45	211000200	L1-14&PT 6THST BLK 6 L4-6&PT ALLEY				108,963.00	land	100,000.00	land	96,437.00		
	Russell McCall	ALL BLK 88&PT 6TH ST ALL BLK 89&PT				0.00	bldg	0.00	bldg	0.00		Yes
		L11-23 PT 6th ST BLK 104 all BLK 105				108,963.00	TOTAL	100,000.00	TOTAL	96,437.00		
46	430201100	S3/4 W OF RVR&S2N4				1,316,300.00	land	1,275,000.00	land	1,170,323.00		
	Russell McCall	25-24-10				0.00	bldg	0.00	bldg	0.00		Yes
		DECATUR TWP				1,316,300.00	TOTAL	1,275,000.00	TOTAL	1,170,323.00		
47	430504100	L6&PTL5(4.28RD)				325,058.00	land	290,000.00	land	364,620.00		
	Russell McCall	35-24-10				322,111.00	bldg	0.00	bldg	322,111.00		Raised
		DECATUR TWP				647,169.00	TOTAL	290,000.00	TOTAL	686,731.00		
48	430200800	NE4SW4&W2SE4&L2-3-4&ACCR				1,406,075.00	land	1,100,000.00	land	1,373,418.00		
	Russell McCall	26-24-10				0.00	bldg	0.00	bldg	0.00		Yes
		DECATUR TWP				1,406,075.00	TOTAL	1,100,000.00	TOTAL	1,373,418.00		
49	430500300	L4&ACCR				528,530.00	land	500,000.00	land	520,630.00		
	Russell McCall	36-24-10				0.00	bldg	0.00	bldg	0.00		Yes
		DECATUR TWP				528,530.00	TOTAL	500,000.00	TOTAL	520,630.00		
50	210602600	L1-10 BLK 25				11,550.00	land	4,000.00	land	4,739.00		
	Russell McCall	DECATUR				0.00	bldg	0.00	bldg	0.00		Yes
						11,550.00	TOTAL	4,000.00	TOTAL	4,739.00		
51	210700600	BLKS 3-4-85-87-106 &L1-17&L25-28				219,040.00	land	210,000.00	land	212,171.00		
	Russell McCall	BLK 25				0.00	bldg	0.00	bldg	0.00		Yes
		DECATUR				219,040.00	TOTAL	210,000.00	TOTAL	212,171.00		

						PROTESTED		REQUESTED		APPROVED		Value
NUMBER	NAME	LEGAL DESCRIPTION				VALUATION		VALUATION		VALUATION		CHANGE?
52	110908800	L15-17 EX HWY				11,700.00	land	11,700.00	land	11,700.00		
	Thomas & Jody Kellogg	BLK 20				111,533.00	bldg	81,533.00	bldg	99,610.00		Yes
		DECATUR				123,233.00	TOTAL	93,233.00	TOYAL	111,310.00		
53	113811200	L5-6 & PT VAC ALLEY				33,150.00	land	33,150.00	land	33,150.00		
	Robert & Jane Paul	BLK 75				261,096.00	bldg	170,613.00	bldg	236,662.00		Yes
		TEKAMAH				294,246.00	TOTAL	203,763.00	TOTAL	269,812.00		
54	430800600	NE4SE4&SE4NE4				398,900.00	land	0.00	land	398,900.00		
	Lyle Redding	11-23-10				24,777.00	bldg	0.00	bldg	24,777.00		No
		DECATUR TWP				423,677.00	TOTAL	0.00	TOYAL	423,677.00		
55	431001600	N2NE4				284,600.00	land	228,614.00	land	284,600.00		
	Lyle Redding	28-23-10				4,075.00	bldg	0.00	bldg	4,075.00		No
		DECATUR TWP				288,675.00	TOTAL	228,614.00	TOTAL	288,675.00		
56	110902100	L4 BLK 35				5,568.00	land	0.00	land	5,568.00		
	Lyle Redding	DECATUR				77,353.00	bldg	47,077.00	bldg	77,353.00		No
						82,921.00	TOTAL	47,077.00	TOTAL	82,921.00		
57	113510400	E2L7&W25'L8				20,125.00	land	12,250.00	land	20,125.00		
	Andrew Hawk	BLK 52				81,773.00	bldg	59,631.00	bldg	33,619.00		Yes
		TEKAMAH				101,898.00	TOTAL	71,881.00	TOTAL	53,744.00		
58	436006600	TR AT SOUTH END				56,760.00	land	4,070.14	land	56,760.00		
	Herbert & Teresa Shelton	7-21-12				98,935.00	bldg	98,935.00	bldg	98,935.00		No
		ARIZONA TWP				155,695.00	TOTAL	103,005.00	Total	155,695.00		
59	112900100	L12-13 BLK1				18,480.00	land	12,936.00	land	18,480.00		
	Lyle Pille	BREWSTERS ADD				61,740.00	bldg	42,400.00	bldg	42,726.00		Yes
		OAKLAND				80,220.00	TOTAL	55,336.00	TOTAL	61,206.00		
60	112715800	L1-2-3 BLK30				21,054.00	land	20,616.00	land	21,054.00		
	Beverly Peterson	RAILROAD ADD				367,867.00	bldg	294,294.00	bldg	367,867.00		No
		OAKLAND				388,921.00	TOTAL	314,910.00	TOTAL	388,921.00		
61	113401700	L3-4&1/2VACALLEY				33,150.00	land	14,700.00	land	33,150.00		
	Lisa Stork	BLK19				141,930.00	bldg	97,200.00	bldg	141,930.00		No
		TEKAMAH				175,080.00	TOTAL	111,900.00	TOTAL	175,080.00		
62	433502200	NW4EX 2.57 AC TR N2				588,485.00	land	485,105.00	land	588,485.00		
	Paul Reincke	17-22-11				0.00	bldg	0.00	bldg	0.00		No
		RIVERSIDE TWP				588,485.00	TOTAL	485,105.00	TOTAL	588,485.00		
63	433501700	SW4				584,600.00	land	481,902.00	land	584,600.00		
	Paul Reincke	17-22-11				0.00	bldg	0.00	bldg	0.00		No
		RIVERSIDE TWP				584,600.00	TOTAL	481,902.00	TOTAL	584,600.00		
64	314608600	W48' OF S 80' L5				9,600.00	land	7,680.00	land	9,600.00		
	Thomas Henley	BLK 174				85,024.00	bldg	52,777.00	bldg	68,523.00		Yes
		TEKAMAH				94,624.00	TOTAL	60,457.00	TOTAL	78,123.00		

						PROTESTED		REQUESTED		APPROVED		Value
NUMBER	NAME	LEGAL DESCRIPTION				VALUATION		VALUATION		VALUATION		CHANGE?
65	112608500	LOT: 9&S41'L1O				20,064.00	land	16,064.00	land	20,064.00		
	Kenneth Bures	BLOCK 22				152,300.00	bldg	132,300.00	bldg	148,819.00		Yes
		RAILROAD ADDITION OAKLAND				172,364.00	TOTAL	148,364.00	TOTAL	168,883.00		
66	114306700	L8&E50'L7				20,269.00	land	10,000.00	land	20,269.00		
	Adam Beck	BLK 136				28,141.00	bldg	0.00	bldg	7,173.00		Yes
		TEKAMAH				48,410.00	TOTAL	10,000.00	TOTAL	27,442.00		
67	112814900	L1-2				22,000.00	land	13,831.00	land	22,000.00		
	Alvin Smith Jr.	BLK6				147,598.00	bldg	103,460.00	bldg	108,252.00		Yes
		BREWSTERS ADD OAKLAND				169,598.00	TOTAL	117,291.00	TOTAL	130,252.00		
68	113701000	L7-8				32,025.00	land	20,000.00	land	32,025.00		
	Roy Torres	BLK54				157,909.00	bldg	130,000.00	bldg	157,909.00		No
		TEKAMAH				189,934.00	TOTAL	150,000.00	TOTAL	189,934.00		
69	426402600	TR W2SW4				42,075.00	land	30,000.00	land	42,075.00		
	Zachary Swift	20-20-9				237,904.00	bldg	213,000.00	bldg	250,052.00		Yes
		CRAIG TWP				279,979.00	TOTAL	243,000.00	TOTAL	292,127.00		
70	114102100	1+10'ALLEY				24,713.00	land	15,000.00	land	24,713.00		
	Hunter Nohrenberg	BLK 125				26,959.00	bldg	20,000.00	bldg	26,959.00		No
		TEKAMAH				51,672.00	TOTAL	35,000.00	TOTAL	51,672.00		
71	113508500	PTLT7-8&ALLEY				25,275.00	land	8,000.00	land	25,275.00		
	Hunter Nohrenberg	BLK50				40,374.00	bldg	32,000.00	bldg	40,374.00		No
		TEKAMAH				65,649.00	TOTAL	40,000.00	TOTAL	65,649.00		
72	113506200	S2L6				12,075.00	land	10,000.00	land	12,075.00		
	Hunter Nohrenberg	BLK33				95,552.00	bldg	65,000.00	bldg	79,078.00		Yes
		TEKAMAH				107,627.00	TOTAL	75,000.00	total	91,153.00		
73	111906200	E1/2L11&ALL L12				9,360.00	land	4,680.00	land	9,360.00		
	Kent Bonneau	BLK32				76,939.00	bldg	56,435.00	bldg	75,732.00		Yes
		SECOND ADD LYONS				86,299.00	TOTAL	61,115.00	TOTAL	85,092.00		
74	111901800	L3 BLK30				6,240.00	land	3,120.00	land	6,240.00		
	Eric Schrader	SECOND ADD LYONS				14,885.00	bldg	11,376.00	bldg	14,885.00		No
						21,125.00	TOTAL	14,496.00	TOTAL	21,125.00		
75	110701100	L39 PT BLK 87				10,410.00	land	7,890.00	land	10,410.00		
	S&R Decatur Marina	DECATUR				1,000.00	bldg	600.00	bldg	1,000.00		No
						11,410.00	TOTAL	8,490.00	TOTAL	11,410.00		
76	210700900	L1-2-27-28&PT ACCR				166,867.00	land	81,710.00	land	167,567.00		
	S&R Decatur Marina	BLK 1				0.00	bldg	0.00	bldg	0.00		Raised
		DECATUR				166,867.00	TOTAL	81,710.00	TOTAL	167,567.00		
77	436102900	L14-SL2L11				73,354.00	land	36,677.00	land	73,354.00		
	Timothy Colliton	EX TR 18-21-11				488,398.00	bldg	244,199.00	bldg	488,398.00		No
		ARIZONA TWP				561,752.00	TOTAL	280,876.00	TOTAL	561,752.00		

						PROTESTED		REQUESTED		APPROVED		Value
NUMBER	NAME	LEGAL DESCRIPTION				VALUATION		VALUATION		VALUATION		CHANGE?
78	114000900	L6 BLK60				24,150.00	land	24,150.00	land	24,150.00		
	Katie Novak	TEKAMAH				64,484.00	bldg	51,000.00	bldg	48,667.00		Yes
						88,634.00	TOTAL	75,150.00	TOTAL	72,817.00		
79	110602300	L 4-6				12,150.00	land	11,500.00	land	12,150.00		
	Rodney Nelson	BLK 32				3,905.00	bldg	500.00	bldg	3,905.00		No
		Decatur				16,055.00	TOTAL	12,000.00	TOTAL	16,055.00		
80	114201100	W65'L3&PTL4&ST				28,788.00	land	26,000.00	land	28,788.00		
	N. Sue Blake, Personal Rep.	BLK121				130,761.00	bldg	110,000.00	bldg	130,761.00		No
		TEKAMAH				159,549.00	TOTAL	136,000.00	TOTAL	159,549.00		
81	113809000	L5&10'ALLEY				24,713.00	land	18,713.00	land	24,713.00		
	Jason Saville	BLK103				181,623.00	bldg	148,623.00	bldg	163,849.00		Yes
		TEKAMAH				206,336.00	TOTAL	167,336.00	TOTAL	188,562.00		
82	436500200	PT W2 TO RIVER				438,372.00	land	395,330.00	land	236,444.00		
	Donette Jackson	16-21-12				0.00	bldg	0.00	bldg	0.00		see BOE action 6/13/2023
		ARIZONA TWP				438,372.00	TOTAL	438,372.00	TOTAL	236,444.00		
83	436400500	L8&S PT L1&E PT L2&N PT L6&7				1,172,725.00	land	918,750.00	land	1,172,725.00		
	Donette Jackson	17-21-12				319,068.00	bldg	319,068.00	bldg	319,068.00		No
		ARIZONA TWP				1,491,793.00	TOTAL	1,237,818.00	TOTAL	1,491,793.00		
84	113402200	L5-6				32,025.00	land	19,950.00	land	32,025.00		
	Duane McCoyle	BLK40				53,213.00	bldg	35,169.00	bldg	36,777.00		Yes
		TEKAMAH				85,238.00	TOTAL	55,119.00	TOTAL	68,802.00		
85	114005900	L3 BLK87				24,150.00	land	14,700.00	land	24,150.00		
	Duane McCoyle	TEKAMAH				29,456.00	bldg	22,227.00	bldg	23,699.00		Yes
						53,606.00	TOTAL	36,927.00	TOTAL	47,849.00		
86	114009000	L6 BLK110				19,425.00	land	12,000.00	land	19,425.00		
	Russell Ingraham	TEKAMAH				56,615.00	bldg	44,000.00	bldg	46,271.00		Yes
						76,040.00	TOTAL	56,000.00	TOTAL	65,696.00		
87	111400100	App. Incorrect				0.00	land	0.00	land			
	Lester Shaw	Dismiss				0.00	bldg	0.00	bldg			Dismissed
						0.00	TOTAL	0.00	TOTAL			
88	113804700	L5 BLK95				24,150.00	land	14,700.00	land	24,150.00		
	Stacy Wood	TEKAMAH				192,375.00	bldg	138,869.00	bldg	192,375.00		No
						216,525.00	TOTAL	153,596.00	TOTAL	216,525.00		
89	431003000	TR IN SW4SW4				62,850.00	land	20,000.00	land	43,166.00		
	Sean Connealy	21-23-10				172,354.00	bldg	0.00	bldg	191,234.00		Yes
		DECATUR TWP				235,204.00	TOTAL	20,000.00	TOTAL	234,400.00		
90	11395400	E1/3L7&ALL L8				26,775.00	land	26,775.00	land	26,775.00		
	Bradley Boerma	BLK79				144,907.00	bldg	115,000.00	bldg	141,015.00		Yes
		TEKAMAH				171,682.00	TOTAL	141,775.00	TOTAL	167,790.00		

						PROTESTED		REQUESTED		APPROVED		Value
NUMBER	NAME	LEGAL DESCRIPTION				VALUATION		VALUATION		VALUATION		CHANGE?
91	112613900	L1-3 BLK5				23,166.00	land	20,000.00	land	23,166.00		
	Jeffrey Troupe	OAKLAND				152,011.00	bldg	132,000.00	bldg	152,011.00		No
						175,177.00	TOTAL	152,000.00	TOTAL	175,177.00		
92	113810700	L1 DAYBRK HILL				23,640.00	land	23,640.00	land	23,640.00		
	Kerstan Jetensky	TEKAMAH				205,646.00	bldg	165,646.00	bldg	205,646.00		No
						229,286.00	TOTAL	189,286.00	TOTAL	229,286.00		
93	436201000	TR NE4SW4				84,655.00	land	84,655.00	land	84,655.00		
	Christine Bruce	15-21-11				292,577.00	bldg	196,018.00	bldg	207,348.00		Yes
		ARIZONA TWP				377,232.00	TOTAL	280,673.00	TOTAL	292,003.00		
94	436401000	L4-5&PT L6-7&S4				1,444,170.00	land	1,061,648.00	land	1,433,052.00		
	Missouri River Farms	17-21-12				0.00	bldg	0.00	bldg	0.00		Yes
		ARIZONA TWP				1,444,170.00	TOTAL	1,061,648.00	TOTAL	1,433,052.00		
95	436400200	L6&SE4SE4				421,486.00	land	421,486.00	land	420,760.00		
	Missouri River Farms	18-21-12				146,333.00	bldg	30,000.00	bldg	136,618.00		Yes
		ARIZONA TWP				567,819.00	TOTAL	451,486.00	TOTAL	557,378.00		
96	436500300	L1 & ACCRETION				357,812.00	land	242,976.00	land	272,910.00		
	Missouri River Farms	16-21-12				0.00	bldg	0.00	bldg	0.00		Yes
		ARIZONA TWP				357,812.00	TOTAL	242,976.00	TOTAL	272,910.00		
97	436401400	ALL EX RIVER				3,496,070.00	land	3,146,463.00	land	3,330,031.00		
	Missouri River Farms	20-21-12				0.00	bldg	0.00	bldg	0.00		Yes
		ARIZONA TWP				3,496,070.00	TOTAL	3,146,463.00	TOTAL	3,330,031.00		
98	436900300	PT N2NW4				434,104.00	land	349,888.00	land	379,369.00		
	Missouri River Farms	29-21-12				0.00	bldg	0.00	bldg	0.00		Yes
		ARIZONA TWP				434,104.00	TOTAL	349,888.00	TOTAL	379,369.00		
99	113501700	S2L2&N2L7+20'ST				24,675.00	land	10,000.00	land	24,675.00		
	Jeff Gottsch	BLK21				29,758.00	bldg	10,000.00	bldg	29,758.00		No
		TEKAMAH				54,433.00	TOTAL	20,000.00	TOTAL	54,433.00		
100	425703400	E2&L2SL1L14&NE OF RR SW4 EX TR				1,791,691.00	land	1,737,466.00	land	1,791,691.00		
	West View Farms	24-21-9				107,287.00	bldg	73,825.00	bldg	107,287.00		No
		CRAIG TWP				1,898,978.00	TOTAL	1,811,291.00	TOTAL	1,898,978.00		
101	110904600	E2L26&L27-28				10,868.00	land	10,868.00	land	10,868.00		
	Arthur Henneman	BLK 22				75,727.00	bldg	35,000.00	bldg	69,725.00		Yes
		DECATUR				86,595.00	TOTAL	45,868.00	TOTAL	80,591.00		
102	113009100	L22-23-24				41,101.00	land	41,101.00	land	41,101.00		
	Travis Thomsen	CHETS SUB				331,944.00	bldg	286,000.00	bldg	325,548.00		Yes
		OAKLAND				373,045.00	TOTAL	327,101.00	TOTAL	366,649.00		
103	434703100	L2 SW4A+ADJ RR				46,125.00	land	33,900.00	land	35,221.00		
	Joe Goebel Jr.	24-21-10				9,807.00	bldg	9,385.00	bldg	9,807.00		Yes
		SUMMIT TWP				55,932.00	TOTAL	43,285.00	TOTAL	45,028.00		

						PROTESTED		REQUESTED			APPROVED	Value
NUMBER	NAME	LEGAL DESCRIPTION				VALUATION		VALUATION			VALUATION	CHANGE?
104	435004300	TR NE4NW4				2,775.00	land	2,220.00	land		2,775.00	No
	Joe Goebel Jr.	25-21-10				0.00	bldg	0.00	bldg		0.00	
		SUMMIT TWP				2,775.00	TOTAL	2,220.00	TOTAL		2,775.00	
105	113502400	L6&20'RST				26,250.00	land	16,000.00	land		26,250.00	No
	Elaine Kennedy	BLK22				98,369.00	bldg	70,935.00	bldg		98,369.00	
		TEKAMAH				124,619.00	TOTAL	87,035.00	TOTAL		124,619.00	
106	110402700	LOT: 12				7,241.00	land	4,500.00	land		7,241.00	No
	Christopher Rytch	COURT ADDITION				115,692.00	bldg	95,000.00	bldg		115,692.00	
		CRAIG				122,933.00	TOTAL	99,500.00	TOTAL		122,933.00	
107	434900100	PT N2NW4				144,277.00	land	130,000.00	land		141,793.00	Yes
	Jody Gottsch	28-21-10				33,678.00	bldg	5.00	bldg		26,008.00	
		SUMMIT TWP				177,955.00	TOTAL	130,005.00	TOTAL		167,801.00	
108	113808100	L5 BLK102				24,150.00	land	14,700.00	land		24,150.00	No
	Justin Kephart	TEKAMAH				47,122.00	bldg	32,686.00	bldg		47,122.00	
						71,272.00	TOTAL	47,386.00	TOTAL		71,272.00	
109	435905200	SE4SE4 EXTR				223,241.00	land	215,241.00	land		223,241.00	No
	Larry Jackson	12-21-11				0.00	bldg	0.00	bldg		0.00	
		ARIZONA TWP				223,241.00	TOTAL	215,241.00	TOTAL		223,241.00	
110	436300900	NE4NE4				242,550.00	land	232,259.00	land		241,700.00	Yes
	Larry Jackson	13-21-11				0.00	bldg	0.00	bldg		0.00	
		ARIZONA TWP				242,550.00	TOTAL	232,259.00	TOTAL		241,700.00	
111	436402100	N2NW4EXTR&L2-3				1,012,583.00	land	968,583.00	land		1,010,763.00	Yes
	Larry Jackson	18-21-12				0.00	bldg	0.00	bldg		0.00	
		ARIZONA TWP				1,012,583.00	TOTAL	968,538.00	TOTAL		1,010,763.00	
112	114605700	L8 BLK173				19,425.00	land	14,700.00	land		19,425.00	No
	Mark Johnson	TEKAMAH				55,051.00	bldg	51,649.00	bldg		55,051.00	
						74,476.00	TOTAL	66,349.00	TOTAL		74,476.00	
113	114003800	L7&W5'L8				24,675.00	land	15,050.00	land		24,675.00	Yes
	William McGuire III	BLK82				97,156.00	bldg	70,428.00	bldg		96,017.00	
		TEKAMAH				121,831.00	TOTAL	85,478.00	TOTAL		120,692.00	
114	113807100	L8 BLK101				24,150.00	land	15,582.00	land		24,150.00	Yes
	Janet McCarthy	TEKAMAH				125,048.00	bldg	92,976.00	bldg		110,138.00	
						149,198.00	TOTAL	108,558.00	TOTAL		134,288.00	
115	432103500	W2SW4 EX TR				276,816.00	land	201,500.00	land		291,230.00	Raised
	Dean Carlson	30-23-11				31,262.00	bldg	31,262.00	bldg		31,262.00	
		QUINNEBAUGH TWP				308,078.00	TOTAL	232,762.00	TOTAL		322,492.00	
Form 422's - RECEIVED TOO LATE (2)												
1	111502800		2	113205600								
	William Rickers			Jeramie Davis								

Undervalued/Overvalued Property per §77-1315.01

PARCEL #	DEEDHOLDER	LEGAL DESCRIPTION	CERTIFIED LAND	CERTIFIED DWELLING	CERTIFIED IMPROVEMENT	CERTIFIED TOTAL	CHANGED LAND	CHANGED DWELLING	CHANGED IMPROVEMENT	CHANGED TOTAL	DIFFERENCE IN VALUE	REASON FOR CHANGE	
422000200	FREY, NORMAN H ETUX	10.19 AC TR N2-21-23-9 LOGAN TWP	\$1,645,475.00	\$111,154.00	\$30,776.00	\$1,787,405.00	\$69,175.00	\$111,154.00	\$30,776.00	\$211,105.00	-\$1,576,300.00	LAND SPLIT AFTER 3-19-23; THIS 10 ACRES SPLIT OFF AND OTHER 309 ACRES WENT TO NEW PARCEL #422003600	OV
422003600	MCMURTRY, RHONDA ETAL	N2 EX 10.19 AC TR 21-23-9 LOGAN TWP	\$0.00	\$0.00	\$0.00	\$0.00	\$1,579,042.00	\$0.00	\$0.00	\$1,579,042.00	\$1,579,042.00	LAND SPLIT AFTER 3-19-23; 10 ACRES WITH HOME STAYED WITH ORIGINAL PARCEL #422000200	UV
423201200	RICHARDS, TERRY ETUX	TRACT S2SW4 27-22-8 OAKLAND TWP	\$66,075.00	\$487,987.00	\$223,425.00	\$777,487.00	\$51,160.00	\$392,446.00	\$32,020.00	\$475,626.00	-\$301,861.00	PER FORM 425 FILED AND PHYSICAL REVIEW, BOTH AG BUILDINGS HAVE SIGNIFICANT DAMAGE AND CANNOT BE USED; DAMAGE TO HOME INCLUDING ROOF, WINDOWS, SIDING, AND DOORS	OV
112707300	RENNERFELDT, EVAN ETUX	L3-6 BLKS HIGHLAWN ADD OAKLAND	\$18,733.00	\$79,000.00	\$2,006.00	\$99,739.00	\$18,733.00	\$7,645.00	\$131,209.00	\$157,587.00	\$57,848.00	PER DESKTOP REVIEW, CHANGED ALL MULTI PURPOSE GARAGES TO STEEL UTILITY BUILDINGS WITH APPROPRIATE COMPONENT FINISHES	UV
112717400	SWENSON, SCOTT T ETUX	L11-14 BLK32 RAILROAD ADD OAKLAND	\$21,377.00	\$39,409.00	\$0.00	\$60,786.00	\$21,377.00	\$0.00	\$79,959.00	\$101,336.00	\$40,550.00	PER DESKTOP REVIEW, CHANGED ALL MULTI PURPOSE GARAGES TO STEEL UTILITY BUILDINGS WITH APPROPRIATE COMPONENT FINISHES (ADDED INTERIOR FINISH AND CHANGED TO GRADE 3)	UV
113201200	ANDERSON, TIMOTHY V ETUX TRUSTEES	L1-28S2L3 BLK 35 RAILROAD ADD OAKLAND	\$21,054.00	\$73,678.00	\$0.00	\$94,732.00	\$21,054.00	\$0.00	\$103,089.00	\$124,143.00	\$29,411.00	PER DESKTOP REVIEW, CHANGED ALL MULTI PURPOSE GARAGES TO STEEL UTILITY BUILDINGS WITH APPROPRIATE COMPONENT FINISHES (ADDED INTERIOR FINISH, LEAN TO PATIO, AND CHANGED TO GRADE 3)	UV
424006100	JOHNSON, MARK A ETUX	PT SWANE4 & PT NW4SE4 BELLCREEK TWP 31-22-9	\$9,375.00	\$0.00	\$65,552.00	\$74,927.00	\$9,375.00	\$0.00	\$129,154.00	\$138,529.00	\$63,602.00	PER DESKTOP REVIEW, CHANGED ALL MULTI PURPOSE GARAGES TO STEEL UTILITY BUILDINGS WITH APPROPRIATE COMPONENT FINISHES (ADDED INTERIOR FINISH AND CHANGED TO GRADE 3)	UV
434200300	JOHNSON, BRETT T ETUX	8.02ACTR NE4-6-21-10 SUMMIT TWP	\$82,500.00	\$272,401.00	\$173,080.00	\$527,981.00	\$82,500.00	\$272,401.00	\$277,959.00	\$632,860.00	\$104,879.00	PER DESKTOP REVIEW, CHANGED ALL MULTI PURPOSE GARAGES TO STEEL UTILITY BUILDINGS WITH APPROPRIATE COMPONENT FINISHES (ADDED ELECTRICITY FROMLOW TO AVERAGE PRICING AND CHANGED TO GRADE 3, ADDED INTERIOR FINISH, LINER W/INSULATION)	UV
424500500	PETERSON, STEVEN J ETUX	TR W2NE4 W OF HWY 77 1-21-8 PERSHING TWP	\$57,335.00	\$595,192.00	\$410,202.00	\$1,062,729.00	\$53,987.00	\$595,192.00	\$525,330.00	\$1,174,419.00	\$111,690.00	PER DESKTOP REVIEW, CHANGED ALL MULTI PURPOSE GARAGES TO STEEL UTILITY BUILDINGS WITH APPROPRIATE COMPONENT FINISHES (CHANGED GARAGE/MACHINE SHED TO NORMAL CONDITION AND GRADE 3; ADJUSTED LINER SURFACE AREA FOR GYM BLDG; REMOVED FUNCTION ON POOL; USED YEAR ROUND)	UV

OFFICE OF THE BURT COUNTY CLERK  
**Burt County Board of Equalization**  
July 28, 2023 Minutes  
TEKAMAH NE 68061

(no 'meeting' opened due to no action required; communication placed on file.)

**COMMUNICATION:**

Assessor's 3-year Plan of Assessment (2024, 2025, 2026) has been completed and placed on file.

*ATTEST:* SARAH J. FREIDEL  
BURT COUNTY CLERK

DAVID SCHOLD, CHAIRMAN  
BURT COUNTY BOARD OF SUPERVISORS



OFFICE OF THE BURT COUNTY CLERK  
**Burt County Board of Equalization**  
August 28, 2023 Minutes  
TEKAMAH NE 68061

A meeting of the Burt County Board of Equalization was held August 28, 2023 in the Boardroom of the Burt County Courthouse in Tekamah, Nebraska. Notice of the meeting was given in advance thereof by Publication in the Oakland Independent and on the County’s Website. A copy of the proof of publication is on file in the office of the County Clerk. Supervisors Present were: Gary ‘Bird’ Swanson, Jeff Kutchera, Paul Richards, Carl Pearson, Sam Titus and David Schold. Absent – Ted Connealy. In attendance from the Assessor’s Office: Katie Hart, Burt County Assessor.

The meeting opened at 10:51 A.M. with the Pledge of Allegiance. Chairman Schold informed the public that the Open Meeting Act was posted.

**Tax List Corrections (3):** Property parcel adjustments were presented to the Board of Equalization for approval. Upon motion by Richards, seconded by Titus, the Board of Equalization approved the tax list corrections as shown. Passed By Roll Call Vote: Ayes – Swanson, Kutchera, Richards, Pearson, Titus and Schold. Nays-none. Absent – Connealy.

COUNTY TAX LIST CORRECTION #	124	TAX YEAR		actual valuation	tax rate	consolidated tax	tax credit	1st half	2nd half	total tax
PARCEL ID	432103500		original amount	203,797.00	1.36498200	2,781.80	249.94	1,265.93	1,265.93	2,531.86
NAME	CARLSON, DEAN ETUX		corrected amount	197,985.00	1.36498200	2,702.46	249.94	1,226.26	1,226.26	2,452.52
ADDRESS	1516 RIVERVIEW DR	2020	additional amount							
PROPERTY DESCRIPTION	W2SW4 EX TR 30-23-11		deducted amount	5,812.00				39.67	39.67	79.34
EXPLANATION TEXT: DIMENSIONS OF AG BUILDING WERE INCORRECT FROM YEAR OF BEING BUILT; OWNER REQUESTED TAXES TO BE CORRECTED TO REFLECT OUR ERROR										
COUNTY TAX LIST CORRECTION #	125	TAX YEAR		actual valuation	tax rate	consolidated tax	tax credit	1st half	2nd half	total tax
PARCEL ID	432103500		original amount	262,024.00	1.35303700	3,545.30	327.56	1,608.87	1,608.87	3,217.74
NAME	CARLSON, DEAN ETUX		corrected amount	256,212.00	1.35303700	3,466.64	327.56	1,569.54	1,569.54	3,139.08
ADDRESS	1516 RIVERVIEW DR	2021	additional amount							
PROPERTY DESCRIPTION	W2SW4 EX TR 30-23-11		deducted amount	5,812.00				39.33	39.33	78.66
EXPLANATION TEXT: DIMENSIONS OF AG BUILDING WERE INCORRECT FROM YEAR OF BEING BUILT; OWNER REQUESTED TAXES TO BE CORRECTED TO REFLECT OUR ERROR										
COUNTY TAX LIST CORRECTION #	126	TAX YEAR		actual valuation	tax rate	consolidated tax	tax credit	1st half	2nd half	total tax
PARCEL ID	432103500		original amount	282,478.00	1.36694300	3,861.34	350.06	1,755.64	1,755.64	3,511.28
NAME	CARLSON, DEAN ETUX		corrected amount	276,666.00	1.33943000	3,781.86	350.06	1,715.90	1,715.90	3,431.80
ADDRESS	1516 RIVERVIEW DR	2022	additional amount							
PROPERTY DESCRIPTION	W2SW4 EX TR 30-23-11		deducted amount	5,812.00				39.74	39.74	79.48
EXPLANATION TEXT: DIMENSIONS OF AG BUILDING WERE INCORRECT FROM YEAR OF BEING BUILT; OWNER REQUESTED TAXES TO BE CORRECTED TO REFLECT OUR ERROR										

**(1) Protest - Form 422:** A Public Hearing was opened at 10:55 a.m. to receive comments for one (1) Form 422 – protest filed after a July 21, 2023 notice of value change for the shed/garage. Having no Public Comment, the hearing was closed at 10:56 a.m., the Board went back into regular session of Board of Equalization.

A Final Decision for the Property Valuation Protest was voted upon and approved by the Burt County Board of Equalization, upon motion by Swanson, seconded by Kutchera; approved By Roll Call Vote: Ayes – Swanson, Kutchera, Richards, Pearson, Titus and Schold. Nays – none. Absent – Connealy.

				PROTESTED		REQUESTED		APPROVED	Value
NAME	LEGAL DESCRIPTION		VALUATION		VALUATION		VALUATION	VALUATION	CHANGE?
112707300	Lot 3-6, Blk 5		18,733.00	land	18,733.00	land	18,733.00		No
Evan Rennerfeldt	Highlawn Add.		138,854.00	bldg	81,006.00	bldg	138,854.00		
	Oakland		157,587.00	TOTAL	99,739.00	TOTAL	157,587.00		

The BOE meeting adjourned at 10:57 A.M. upon motions by Swanson and Kutchera.

ATTEST: SARAH J. FREIDEL  
BURT COUNTY CLERK

DAVID SCHOLD, CHAIRMAN  
BURT COUNTY BOARD OF SUPERVISORS

OFFICE OF THE BURT COUNTY CLERK  
Burt County Board of Equalization  
September 28, 2023 Minutes  
TEKAMAH NE 68061

A meeting of the Burt County Board of Equalization was held September 28, 2023 in the Boardroom of the Burt County Courthouse in Tekamah, Nebraska. Notice of the meeting was given in advance thereof by Publication in the Oakland Independent and on the County’s Website. A copy of the proof of publication is on file in the office of the County Clerk. Supervisors Present were: Gary ‘Bird’ Swanson, Jeff Kutchera, Paul Richards, Carl Pearson, Sam Titus, Ted Connealy and David Schold. In attendance from the Assessor’s Office: Katie Hart, Burt County Assessor.

The meeting opened at 9:51 A.M. Chairman Schold informed the public that the Open Meeting Act was posted.

**Tax List Corrections (3):** Property parcel adjustments were presented to the Board of Equalization for approval. Upon motion by Titus, seconded by Richards, the Board of Equalization approved the tax list corrections as shown. Passed By Roll Call Vote: Ayes – Swanson, Kutchera, Richards, Pearson, Titus, Connealy and Schold. Nays-none.

COUNTY TAX LIST CORRECTION #	127	TAX YEAR		actual valuation	tax rate	consolidated tax	tax credit	1st half	2nd half	total tax
PARCEL ID	435905000		original amount	500,725.00	1.36624400	6,841.10	614.10	3,113.50	3,113.50	6,227.00
NAME	DEVASURE, JOHN L ETAL		corrected amount	475,585.00	1.36624400	6,497.65	583.26	2,957.20	2,957.20	5,914.40
ADDRESS	12806 MIAMI CIR	2020	additional amount							
PROPERTY DESCRIPTION	SW4NW4&S2NW4EXTR 12-21-11 ARIZONA TWP		deducted amount	25,140.00						312.60
EXPLANATION TEXT: 12 ACRES IN NE4 PUT IN WRP PROGRAM IN 2007; EASEMENT RECORDED BUT LAND USE NEVER CHANGED										
COUNTY TAX LIST CORRECTION #	128	TAX YEAR		actual valuation	tax rate	consolidated tax	tax credit	1st half	2nd half	total tax
PARCEL ID	435905000		original amount	497,075.00	1.32630800	6,592.76	641.48	2,975.64	2,975.64	5,951.28
NAME	DEVASURE, JOHN L ETAL		corrected amount	471,935.00	1.32630800	6,259.31	609.03	2,825.14	2,825.14	5,650.28
ADDRESS	12806 MIAMI CIR	2021	additional amount							
PROPERTY DESCRIPTION	SW4NW4&S2NW4EXTR 12-21-11 ARIZONA TWP		deducted amount	25,140.00						301.00
EXPLANATION TEXT: 12 ACRES IN NE4 PUT IN WRP PROGRAM IN 2007; EASEMENT RECORDED BUT LAND USE NEVER CHANGED										
COUNTY TAX LIST CORRECTION #	129	TAX YEAR		actual valuation	tax rate	consolidated tax	tax credit	1st half	2nd half	total tax
PARCEL ID	435905000		original amount	536,875.00	1.34338200	7,212.30	686.60	3,262.85	3,262.85	6,525.70
NAME	DEVASURE, JOHN L ETAL		corrected amount	509,035.00	1.34338200	6,838.28	651.00	3,093.64	3,093.64	6,187.28
ADDRESS	12806 MIAMI CIR	2022	additional amount							
PROPERTY DESCRIPTION	SW4NW4&S2NW4EXTR 12-21-11 ARIZONA TWP		deducted amount	27,840.00						338.42
EXPLANATION TEXT: 12 ACRES IN NE4 PUT IN WRP PROGRAM IN 2007; EASEMENT RECORDED BUT LAND USE NEVER CHANGED										

The BOE meeting adjourned at 9:53 A.M. upon motions by Kutchera and Connealy.

ATTEST: SARAH J. FREIDEL  
BURT COUNTY CLERK

DAVID SCHOLD, CHAIRMAN  
BURT COUNTY BOARD OF SUPERVISORS

OFFICE OF THE BURT COUNTY CLERK  
**Burt County Board of Equalization**  
October 11, 2023 Minutes  
TEKAMAH NE 68061

A meeting of the Burt County Board of Equalization was held October 11, 2023 in the Boardroom of the Burt County Courthouse in Tekamah, Nebraska. Notice of the meeting was given in advance thereof by Publication in the Oakland Independent and on the County’s Website. A proof of publication is on file in the office of the County Clerk. Present were Supervisors: David Schold, Gary ‘Bird’ Swanson, Jeff Kutchera, Paul Richards, Carl Pearson, Sam Titus and Ted Connealy. Also Present: Katie Hart, Burt County Assessor.

The meeting opened at 9:40 A.M. with Chairman Schold informing the public that the Nebraska Open Meeting Act was posted on the wall.

**2023-2024 Burt County Political Subdivision Levies:**  
The Board reviewed the Burt County tax levies for the 2023-2024 fiscal year. After review and discussion, the following Resolution was adopted upon motions by Titus and Richards. Approved By Roll Call Vote: Ayes –Swanson, Kutchera, Richards, Pearson, Titus, Connealy and Schold. Nays-none.

**RESOLUTION #2023-15**  
Board of Equalization  
Burt County, Nebraska

**Resolution Setting 2023-2024 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, 2023-2024 are hereby levied at the rate set for the various political subdivisions as follows:

SUBDIVISION(S)		FUNDS	tax askings	TOTAL VALUATION	LEVY
<b>BURT COUNTY</b>		General	\$ 4,490,990.97	\$ 2,175,738,440.00	<b>0.206412</b>
		Bldg.	\$ 200,000.00	\$ 2,175,738,440.00	<b>0.009192</b>
<b>TOWNSHIPS</b>					
Arizona			\$ 107,100.00	\$ 270,474,063.00	<b>0.039597</b>
Bellcreek			\$ 93,462.33	\$ 155,770,559.00	<b>0.060000</b>
Craig			\$ 173,400.00	\$ 232,492,650.00	<b>0.074583</b>
Decatur			\$ 110,655.00	\$ 181,757,236.00	<b>0.060881</b>
Everett			\$ 101,990.00	\$ 141,709,703.00	<b>0.071971</b>
Logan			\$ 99,360.00	\$ 166,686,360.00	<b>0.059609</b>
Oakland			\$ 94,299.00	\$ 134,750,223.00	<b>0.069981</b>
Pershing			\$ 46,920.00	\$ 127,442,599.00	<b>0.036817</b>
Quinnebaugh			\$ 47,038.00	\$ 74,721,952.00	<b>0.062951</b>
Riverside			\$ 56,100.00	\$ 93,828,431.00	<b>0.059790</b>
Silvercreek			\$ 107,641.62	\$ 135,318,170.00	<b>0.079547</b>
Summit			\$ 178,500.00	\$ 217,358,184.00	<b>0.082123</b>
<b>CEMETERIES</b>					
Craig			\$ 10,000.00	\$ 225,562,634.00	<b>0.004433</b>
Decatur			\$ 15,564.18	\$ 256,479,189.00	<b>0.006068</b>
Lyons			\$ 30,396.00	\$ 397,610,229.00	<b>0.007645</b>
Oakland			\$ 18,953.00	\$ 430,793,576.00	<b>0.004400</b>
Tekamah			\$ 131,580.00	\$ 735,453,778.00	<b>0.017891</b>

SUBDIVISION(S)		FUNDS	tax askings	TOTAL VALUATION	LEVY
<b>FIRE DISTRICTS</b>					
Craig		General	\$ 62,691.80	\$ 278,630,257.00	<b>0.022500</b>
Decatur		General	\$ 46,767.50	\$ 284,494,326.00	<b>0.016439</b>
		Bond	\$ 27,437.50	\$ 284,494,326.00	<b>0.009644</b>
Lyons		General	\$ 109,798.10	\$ 487,996,438.00	<b>0.022500</b>
		Bond	\$ 25,000.00	\$ 487,996,438.00	<b>0.005123</b>
Oakland		General	\$ 94,999.74	\$ 422,224,850.00	<b>0.022500</b>
Tekamah		General	\$ 166,943.40	\$ 741,969,654.00	<b>0.022500</b>
<b>CITY &amp; VILLAGE</b>					
Craig Village		General	\$ 28,046.73	\$ 6,374,256.00	<b>0.440000</b>
		Bond	\$ 14,045.00	\$ 6,374,256.00	<b>0.220339</b>
Decatur Village		General	\$ 132,512.00	\$ 29,448,691.00	<b>0.449976</b>
Lyons City		General	\$ 193,475.56	\$ 47,200,303.00	<b>0.409903</b>
		Bond	\$ 144,325.00	\$ 47,200,303.00	<b>0.305771</b>
Oakland City		General	\$ 400,213.36	\$ 80,042,684.00	<b>0.500000</b>
		Bond	\$ 160,625.00	\$ 80,042,684.00	<b>0.200674</b>
Tekamah City		General	\$ 521,715.98	\$ 115,936,873.00	<b>0.450000</b>
		Bond	\$ 436,974.00	\$ 115,936,873.00	<b>0.376907</b>
<b>SCHOOL DISTRICTS</b>					
Tekamah-Herman #1		General	\$ 6,274,980.00	\$ 1,080,612,661.00	<b>0.580687</b>
		Bond	\$ 954,949.00	\$ 1,080,612,661.00	<b>0.088371</b>
		Special Bldg	\$ 954,000.00	\$ 1,080,612,661.00	<b>0.088283</b>
Oakland-Craig #14		General	\$ 5,574,372.00	\$ 619,796,188.00	<b>0.899388</b>
		Bond	\$ 477,899.00	\$ 619,796,188.00	<b>0.077106</b>
		Special Bldg	\$ 185,939.00	\$ 619,796,188.00	<b>0.030000</b>
Lyons-Decatur #20		General	\$ 4,454,545.00	\$ 630,205,072.00	<b>0.706841</b>
		Bond	\$ 1,432,323.00	\$ 479,054,922.00	<b>0.298989</b>
<b>TEKAMAH AIRPORT AUTHORITY</b>		General			-
		Bond	\$ 43,395.00	\$ 115,936,873.00	<b>0.037430</b>
<b>BURT-WASHINGTON DRAINAGE</b>		(\$.85 per unit)			<b>0.850000</b>

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 11<sup>th</sup> day of October 2023.

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 9:44 A.M.

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 27, 2023 Minutes  
TEKAMAH NE 68061

A meeting of the Burt County Board of Equalization was held October 27, 2023 in the Boardroom of the Burt County Courthouse in Tekamah, Nebraska. Notice of the meeting was given in advance thereof by Publication in the Oakland Independent and on the County's Website. A copy of the proof of publication is on file in the office of the County Clerk. Present were Supervisors: David Schold, Gary 'Bird' Swanson, Jeff Kutchera, Paul Richards, Carl Pearson, Sam Titus and Ted Connealy.

The meeting opened at 9:36 A.M. with Chairman Schold informing the public that the Nebraska Open Meeting Act was posted on the wall.

**Communication:** 2023-2024 Levies are available on Assessor's webpage on the County Website.

**457 Exemption Application:**

The Center for Rural Affairs submitted a Form 457 Motor Vehicle Exemption Application for 2023 for the following Vehicle: 2022 Chevrolet Malibu.

Chairman Schold declared a Public Hearing for the Center for Rural Affairs Exemption Application open at 9:37 A.M. Tricia Darnell introduced herself as representative for the Center for Rural Affairs; there were no objections to the application during public comment. The Chairman declared the Public Hearing closed at 9:40 A.M. The Board of Equalization approved the Vehicle Exemption Application for the Center for Rural Affairs; upon motion by Richards, seconded by Kutchera. By roll call vote: Ayes – Swanson, Kutchera, Richards, Pearson, Titus, Connealy and Schold. Nays – none.

There being no further business, Chairman Schold adjourned the Burt County Board of Equalization Meeting at 9:41 AM, upon motions by Titus 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**  
December 12, 2023 Minutes  
TEKAMAH NE 68061

A meeting of the Burt County Board of Equalization was held December 12, 2023 in the Boardroom of the Burt County Courthouse in Tekamah, Nebraska. Notice of the meeting was given in advance thereof by Publication in the Oakland Independent and on the County’s Website. A copy of the proof of publication is on file in the office of the County Clerk. Present were Supervisors: David Schold, Gary ‘Bird’ Swanson, Jeff Kutchera, Paul Richards, Carl Pearson, Sam Titus and Ted Connealy. Also present: Katie Hart, Burt County Assessor.

The meeting opened at 9:43 A.M. with Chairman Schold informing the public that the Nebraska Open Meeting Act was posted on the wall.

**451 Exemption Applications (2):**

The Franciscan Care Services submitted (2) Form 451 Exemption Applications for the following Real Estate Property for tax year 2023:

- (1) Lots 5,6,7,8,11,12,13,14,15,16 & S. 12ft. of Lot 10, Blk. 2, Brewsters Add., Oakland, Burt County, NE. (Hospital and Clinic Bldgs. - parcel 312902700)
  - (2) Lots 3-4, Blk. 2, Brewsters Add., Oakland, Burt County, NE. (old garage that will be torn down and grass area - parcel 312902600)
- Assessor Hart recommended approval for parcel 312902700 because the medical can be exempt property. Hart recommended denial of 312902600, due to the property not being used for public use or in a charitable manner. Chairman Schold declared a Public Hearing for Franciscan Healthcare Oakland Clinic open at 9:49 A.M. There was no public comment; Chairman declared the Public Hearing closed at 9:50 A.M. The Board of Equalization approved the Exemption Application for parcel 312902700; upon motion by Swanson, seconded by Connealy. By roll call vote: Ayes – Swanson, Kutchera, Richards, Pearson, Titus, Connealy and Schold. Nays – none. The Board of Equalization denied the Exemption Application for parcel 312902600; upon motion by Connealy, seconded by Kutchera. By roll call vote: Ayes – Swanson, Kutchera, Richards, Pearson, Titus, Connealy and Schold. Nays – none.

**Tax List Corrections (30):** Property parcel adjustments were presented to the Board of Equalization for approval. Upon motion by Titus, seconded by Kutchera, the Board of Equalization approved the tax list corrections as shown. Passed By Roll Call Vote: Ayes –Swanson, Kutchera, Richards, Pearson, Titus, Connealy and Schold. Nays-none.

COUNTY TAX LIST CORRECTION #	130	TAX YEAR		actual valuation	tax rate	consolidated tax	tax credit	1st half	2nd half	total tax
PARCEL ID	210700400		original amount	4,275.00						72.20
NAME	PAZAN, JOHN ETUX		corrected amount	0.00						0.00
ADDRESS		2023	additional amount							
PROPERTY DESCRIPTION	1.905 AC E OF BLK 27-28 ACROSS RIVER DECATUR		deducted amount	4,275.00						72.20
EXPLANATION TEXT: NOT DOING A TAX CORRECTION FOR THIS YEAR OR ANY PRIOR YEARS PER ADVISEMENT OF COUNTY ATTORNEY; REMOVING ENTIRE PARCEL FROM TAX ROLLS AS THIS PARCEL IS CLAIMED AND ACCOUNTED FOR BY THE STATE OF IOWA										
COUNTY TAX LIST CORRECTION #	131	TAX YEAR		actual valuation	tax rate	consolidated tax	tax credit	1st half	2nd half	total tax
PARCEL ID	111200300		original amount	0.00						0.00
NAME	GUILL, GERALD		corrected amount	0.00						0.00
ADDRESS		2023	additional amount							
PROPERTY DESCRIPTION	BLK 107-108-109 N2BLK115 DECATUR		deducted amount	0.00						0.00
EXPLANATION TEXT: NOT DOING A TAX CORRECTION FOR THIS YEAR OR ANY PRIOR YEARS PER ADVISEMENT OF COUNTY ATTORNEY; REMOVING ENTIRE PARCEL FROM TAX ROLLS AS THIS PARCEL IS CLAIMED AND ACCOUNTED FOR BY THE STATE OF IOWA										
COUNTY TAX LIST CORRECTION #	132	TAX YEAR		actual valuation	tax rate	consolidated tax	tax credit	1st half	2nd half	total tax
PARCEL ID	211505100		original amount	11,250.00						188.24
NAME	ROGERS SOD FARM		corrected amount	0.00						0.00
ADDRESS		2023	additional amount							
PROPERTY DESCRIPTION	SAC TR E OF RIVER RIVERVIEW SECOND ADD		deducted amount	11,250.00						188.24
EXPLANATION TEXT: NOT DOING A TAX CORRECTION FOR THIS YEAR OR ANY PRIOR YEARS PER ADVISEMENT OF COUNTY ATTORNEY; REMOVING ENTIRE PARCEL FROM TAX ROLLS AS THIS PARCEL IS CLAIMED AND ACCOUNTED FOR BY THE STATE OF IOWA										
COUNTY TAX LIST CORRECTION #	133	TAX YEAR		actual valuation	tax rate	consolidated tax	tax credit	1st half	2nd half	total tax
PARCEL ID	430501500		original amount	23,048.00						282.04
NAME	WEST, CAROL C ETAL TRUSTEES		corrected amount	0.00						0.00
ADDRESS		2023	additional amount							
PROPERTY DESCRIPTION	E2NE4&PTNEASE4 1-23-10 DECATUR TWP		deducted amount	23,048.00						282.04
EXPLANATION TEXT: NOT DOING A TAX CORRECTION FOR THIS YEAR OR ANY PRIOR YEARS PER ADVISEMENT OF COUNTY ATTORNEY; REMOVING ENTIRE PARCEL FROM TAX ROLLS AS THIS PARCEL IS CLAIMED AND ACCOUNTED FOR BY THE STATE OF IOWA										



COUNTY TAX LIST CORRECTION #	134	TAX YEAR		actual valuation	tax rate	consolidated tax	tax credit	1st half	2nd half	total tax
PARCEL ID	210700900		original amount	166,867.00						
NAME	S&R DECATUR MARINA LLC		corrected amount	163,337.00						
ADDRESS		2023	additional amount							
PROPERTY DESCRIPTION	L1-2-27-28&PT ACCR BLK 1 DECATUR		deducted amount	3,530.00						67.44
EXPLANATION TEXT: NOT DOING A TAX CORRECTION FOR THIS YEAR OR ANY PRIOR YEARS PER ADVISEMENT OF COUNTY ATTORNEY; REMOVING 1.88 ACRES OF SHELTERBELT FROM TAX ROLLS AS THIS PORTION IS CLAIMED AND ACCOUNTED FOR BY THE STATE OF IOWA										
COUNTY TAX LIST CORRECTION #	135	TAX YEAR		actual valuation	tax rate	consolidated tax	tax credit	1st half	2nd half	total tax
PARCEL ID	432000400		original amount	1,603,513.00						
NAME	SCHULER, JOAN REV TR		corrected amount	1,590,800.00						
ADDRESS		2023	additional amount							
PROPERTY DESCRIPTION	NE4&PTNW4&SE4NNW4&W2SW4 23-23-11 QUINNEBAUGH TWP		deducted amount	12,713.00						153.11
EXPLANATION TEXT: NOT DOING A TAX CORRECTION FOR THIS YEAR OR ANY PRIOR YEARS PER ADVISEMENT OF COUNTY ATTORNEY; REMOVING 40.0 ACRES IN NE4NE4, 44.0 ACRES IN SE4NE4, 4.50 ACRES ALL EAST OF CENTER LINE OF RIVER AS THIS PORTION OF THE PARCEL IS CLAIMED AND ACCOUNTED FOR BY THE STATE OF IOWA										
COUNTY TAX LIST CORRECTION #	136	TAX YEAR		actual valuation	tax rate	consolidated tax	tax credit	1st half	2nd half	total tax
PARCEL ID	432000500		original amount	533,838.00						
NAME	OLSON, MICHAEL ETUX		corrected amount	421,150.00						
ADDRESS		2023	additional amount							
PROPERTY DESCRIPTION	E2SW4&SE4 23-23-11 QUINNEBAUGH TWP		deducted amount	112,688.00						1,357.18
EXPLANATION TEXT: NOT DOING A TAX CORRECTION FOR THIS YEAR OR ANY PRIOR YEARS PER ADVISEMENT OF COUNTY ATTORNEY; REMOVING 40.0 ACRES OF SHELTERBELT AND 82.50 ACRES OF WASTE ALL EAST OF THE CENTER LINE OF THE MISSOURI RIVER FROM TAX ROLLS AS THIS PORTION IS CLAIMED AND ACCOUNTED FOR BY THE STATE OF IOWA										
COUNTY TAX LIST CORRECTION #	137	TAX YEAR		actual valuation	tax rate	consolidated tax	tax credit	1st half	2nd half	total tax
PARCEL ID	435000800		original amount	257,214.00						3,168.32
NAME	WAKEHOUSE, DAVID J ETUX		corrected amount	110,274.00						1,358.34
ADDRESS		2023	additional amount							
PROPERTY DESCRIPTION	2.9AC TR W2NE4NE4 25-21-10 SUMMIT TWP		deducted amount	146,940.00						1,809.98
EXPLANATION TEXT: 2023 TAX LIST CORRECTION FOR COUNTY TREASURER SO 2023 TAX LIST EXPORT IS ACCURATE; NO ADDITIONAL TAX STATEMENT NEEDED; THIS CORRECTION WAS DUE TO A LOT SPLIT										
COUNTY TAX LIST CORRECTION #	138	TAX YEAR		actual valuation	tax rate	consolidated tax	tax credit	1st half	2nd half	total tax
PARCEL ID	435006000		original amount	0.00						0.00
NAME	WAKEHOUSE, LUKE		corrected amount	130,190.00						1,603.66
ADDRESS		2023	additional amount	130,190.00						1,603.66
PROPERTY DESCRIPTION	3.10AC TR W2NE4NE4 25-21-10 SUMMIT TWP		deducted amount							
EXPLANATION TEXT: 2023 TAX LIST CORRECTION FOR COUNTY TREASURER SO 2023 TAX LIST EXPORT IS ACCURATE; NO ADDITIONAL TAX STATEMENT NEEDED; THIS CORRECTION WAS DUE TO A LOT SPLIT										
COUNTY TAX LIST CORRECTION #	139	TAX YEAR		actual valuation	tax rate	consolidated tax	tax credit	1st half	2nd half	total tax
PARCEL ID	524506900		original amount	111,507.00						1,586.97
NAME	DEL PETERSON ADVERT INC.		corrected amount	107,132.00						1,524.70
ADDRESS		2023	additional amount							
PROPERTY DESCRIPTION	TR NW4NE4 1-21-8 PERSHING TWP		deducted amount	4,375.00						62.27
EXPLANATION TEXT: 2023 TAX LIST CORRECTION FOR COUNTY TREASURER SO 2023 TAX LIST EXPORT IS ACCURATE; NO ADDITIONAL TAX STATEMENT NEEDED; THIS CORRECTION WAS DUE TO A LOT SPLIT										
COUNTY TAX LIST CORRECTION #	140	TAX YEAR		actual valuation	tax rate	consolidated tax	tax credit	1st half	2nd half	total tax
PARCEL ID	524506500		original amount	351,617.00						5,004.22
NAME	SMS HOLDINGS INC.		corrected amount	352,742.00						5,020.22
ADDRESS		2023	additional amount	1,125.00						16.00
PROPERTY DESCRIPTION	TR NW4NE4&N4NW4 1-21-8 PERSHING TWP		deducted amount							
EXPLANATION TEXT: 2023 TAX LIST CORRECTION FOR COUNTY TREASURER SO 2023 TAX LIST EXPORT IS ACCURATE; NO ADDITIONAL TAX STATEMENT NEEDED; THIS CORRECTION WAS DUE TO A LOT SPLIT										
COUNTY TAX LIST CORRECTION #	141	TAX YEAR		actual valuation	tax rate	consolidated tax	tax credit	1st half	2nd half	total tax
PARCEL ID	212500200		original amount	228,309.00						4,764.94
NAME	SCHMIDT, SAMUEL P		corrected amount	240,054.00						5,010.10
ADDRESS		2023	additional amount	11,745.00						245.16
PROPERTY DESCRIPTION	S200'SL1L1 13TH ADD OAKLAND		deducted amount							
EXPLANATION TEXT: 2023 TAX LIST CORRECTION FOR COUNTY TREASURER SO 2023 TAX LIST EXPORT IS ACCURATE; NO ADDITIONAL TAX STATEMENT NEEDED; THIS CORRECTION WAS DUE TO A LOT SPLIT AND CORRECTED AMOUNT OF HOME SITE										
COUNTY TAX LIST CORRECTION #	142	TAX YEAR		actual valuation	tax rate	consolidated tax	tax credit	1st half	2nd half	total tax
PARCEL ID	112505400		original amount	0.00						0.00
NAME	SCHMIDT, SAMUEL P		corrected amount	819.00						17.10
ADDRESS		2023	additional amount	819.00						17.10
PROPERTY DESCRIPTION	.39AC TR SL1L1 13TH ADD OAKLAND		deducted amount							
EXPLANATION TEXT: 2023 TAX LIST CORRECTION FOR COUNTY TREASURER SO 2023 TAX LIST EXPORT IS ACCURATE; NO ADDITIONAL TAX STATEMENT NEEDED; THIS CORRECTION WAS DUE TO A LOT SPLIT										
COUNTY TAX LIST CORRECTION #	143	TAX YEAR		actual valuation	tax rate	consolidated tax	tax credit	1st half	2nd half	total tax
PARCEL ID	435905000		original amount	629,750.00						7,489.35
NAME	DEVASURE, JOHN LETAL		corrected amount	597,350.00						7,104.00
ADDRESS		2023	additional amount							
PROPERTY DESCRIPTION	SW4NE4&S2NW4EXTR 12-21-11 ARIZONA TWP		deducted amount	32,400.00						385.35
EXPLANATION TEXT: 2023 TAX LIST CORRECTION FOR COUNTY TREASURER SO 2023 TAX LIST EXPORT IS ACCURATE; NO ADDITIONAL TAX STATEMENT NEEDED; THIS CORRECTION WAS DUE TO 12 ACRES OF LAND BEING PUT IN WRP PROGRAM IN 2007 BUT NEVER VALUED CORRECTLY										
COUNTY TAX LIST CORRECTION #	144	TAX YEAR		actual valuation	tax rate	consolidated tax	tax credit	1st half	2nd half	total tax
PARCEL ID	425200300		original amount	183,898.00						2,686.69
NAME	EASTERN NEBRASKA EXCHANGE EAT 1 LLC		corrected amount	211,025.00						3,083.00
ADDRESS		2023	additional amount	27,127.00						396.31
PROPERTY DESCRIPTION	RR&L2 (RD 4.90) 6-21-9 CRAIG TWP		deducted amount							
EXPLANATION TEXT: 2023 TAX LIST CORRECTION FOR COUNTY TREASURER SO 2023 TAX LIST EXPORT IS ACCURATE; NO ADDITIONAL TAX STATEMENT NEEDED; THIS CORRECTION WAS DUE TO SURVEY BEING PROVIDED THAT SHOWED MORE ACRES BELONG TO THIS PARCEL THAN BEING VALUED; FIXED PRIOR TO SALE										
COUNTY TAX LIST CORRECTION #	145	TAX YEAR		actual valuation	tax rate	consolidated tax	tax credit	1st half	2nd half	total tax
PARCEL ID	424500900		original amount	80,716.00						1,148.75
NAME	EASTERN NEBRASKA EXCHANGE EAT 1 LLC		corrected amount	85,934.00						1,223.02
ADDRESS		2023	additional amount	5,218.00						74.27
PROPERTY DESCRIPTION	SE4NE4 EX TR 1-21-8 PERSHING TWP		deducted amount							
EXPLANATION TEXT: 2023 TAX LIST CORRECTION FOR COUNTY TREASURER SO 2023 TAX LIST EXPORT IS ACCURATE; NO ADDITIONAL TAX STATEMENT NEEDED; THIS CORRECTION WAS DUE TO SURVEY BEING PROVIDED THAT SHOWED MORE ACRES BELONG TO THIS PARCEL THAN BEING VALUED; FIXED PRIOR TO SALE										

COUNTY TAX LIST CORRECTION #	146	TAX YEAR		actual valuation	tax rate	consolidated tax	tax credit	1st half	2nd half	total tax
PARCEL ID	430601000			original amount	456,632.00					6,669.52
NAME	MALLOY, JOSEPH DEE TRUSTEE			corrected amount	421,262.00					5,883.54
ADDRESS		2023		additional amount						
PROPERTY DESCRIPTION	5645W4&SW4SE4 EXTR 8-23-10 DECATUR TWP			deducted amount	35,370.00					785.98
EXPLANATION TEXT: 2023 TAX LIST CORRECTION FOR COUNTY TREASURER SO 2023 TAX LIST EXPORT IS ACCURATE; NO ADDITIONAL TAX STATEMENT NEEDED; THIS CORRECTION WAS DUE TO A LOT SPLIT										
COUNTY TAX LIST CORRECTION #	147	TAX YEAR		actual valuation	tax rate	consolidated tax	tax credit	1st half	2nd half	total tax
PARCEL ID	430603200			original amount	0.00					0.00
NAME	CONNELLY, DANIEL V TRUSTEE			corrected amount	36,386.00					493.72
ADDRESS		2023		additional amount	36,386.00					
PROPERTY DESCRIPTION	17.88 AC TR SW4SE4 8-23-10 DECATUR TWP			deducted amount						493.72
EXPLANATION TEXT: 2023 TAX LIST CORRECTION FOR COUNTY TREASURER SO 2023 TAX LIST EXPORT IS ACCURATE; NO ADDITIONAL TAX STATEMENT NEEDED; THIS CORRECTION WAS DUE TO A LOT SPLIT										
COUNTY TAX LIST CORRECTION #	148	TAX YEAR		actual valuation	tax rate	consolidated tax	tax credit	1st half	2nd half	total tax
PARCEL ID	424001400			original amount	431,806.00					6,245.57
NAME	JOHNSON, ROGER W TRUSTEE			corrected amount	378,125.00					5,469.18
ADDRESS		2023		additional amount						
PROPERTY DESCRIPTION	L11&PTL12&PTL13 NW4 &SW4NW4 EX 2TRS			deducted amount	53,681.00					776.39
EXPLANATION TEXT: 2023 TAX LIST CORRECTION FOR COUNTY TREASURER SO 2023 TAX LIST EXPORT IS ACCURATE; NO ADDITIONAL TAX STATEMENT NEEDED; THIS CORRECTION WAS DUE TO A LOT SPLIT										
COUNTY TAX LIST CORRECTION #	149	TAX YEAR		actual valuation	tax rate	consolidated tax	tax credit	1st half	2nd half	total tax
PARCEL ID	424006800			original amount	0.00					0.00
NAME	CITY OF OAKLAND			corrected amount	0.00					0.00
ADDRESS		2023		additional amount						
PROPERTY DESCRIPTION	12.28AC TR SE4NW4 EX TR 31-22-9 BELL CREEK			deducted amount	0.00					0.00
EXPLANATION TEXT: 2023 TAX LIST CORRECTION FOR COUNTY TREASURER SO 2023 TAX LIST EXPORT IS ACCURATE; NO ADDITIONAL TAX STATEMENT NEEDED; THIS CORRECTION WAS DUE TO A LOT SPLIT AND PARCEL IS NOW EXEMPT										
COUNTY TAX LIST CORRECTION #	150	TAX YEAR		actual valuation	tax rate	consolidated tax	tax credit	1st half	2nd half	total tax
PARCEL ID	112707000			original amount	18,234.00					380.55
NAME	PELAN, LYNN ETUX			corrected amount	21,423.00					447.12
ADDRESS		2023		additional amount	3,189.00					66.57
PROPERTY DESCRIPTION	L12-13-15&N11136 BLK2 HIGHLAWN ADD			deducted amount						
EXPLANATION TEXT: 2023 TAX LIST CORRECTION FOR COUNTY TREASURER SO 2023 TAX LIST EXPORT IS ACCURATE; NO ADDITIONAL TAX STATEMENT NEEDED; THIS CORRECTION WAS DUE TO A LOT SPLIT										
COUNTY TAX LIST CORRECTION #	151	TAX YEAR		actual valuation	tax rate	consolidated tax	tax credit	1st half	2nd half	total tax
PARCEL ID	112707100			original amount	14,850.00					309.93
NAME	RENNERFELDT, EVAN ETUX			corrected amount	5,609.00					117.10
ADDRESS		2023		additional amount						
PROPERTY DESCRIPTION	S11116&30 STREET BLK2 HIGHLAWN ADD			deducted amount	9,241.00					192.83
EXPLANATION TEXT: 2023 TAX LIST CORRECTION FOR COUNTY TREASURER SO 2023 TAX LIST EXPORT IS ACCURATE; NO ADDITIONAL TAX STATEMENT NEEDED; THIS CORRECTION WAS DUE TO A LOT SPLIT										
COUNTY TAX LIST CORRECTION #	152	TAX YEAR		actual valuation	tax rate	consolidated tax	tax credit	1st half	2nd half	total tax
PARCEL ID	113200200			original amount	130,853.00					2,730.98
NAME	JOHNSON, BRYAN W ETUX			corrected amount	151,115.00					3,153.86
ADDRESS		2023		additional amount	20,262.00					422.88
PROPERTY DESCRIPTION	L4-7 BLK33 RAILROAD ADD OAKLAND			deducted amount						
EXPLANATION TEXT: 2023 TAX LIST CORRECTION FOR COUNTY TREASURER SO 2023 TAX LIST EXPORT IS ACCURATE; NO ADDITIONAL TAX STATEMENT NEEDED; THIS CORRECTION WAS DUE TO COMBINATION OF LOTS PER OWNER REQUEST										
COUNTY TAX LIST CORRECTION #	153	TAX YEAR		actual valuation	tax rate	consolidated tax	tax credit	1st half	2nd half	total tax
PARCEL ID	111301300			original amount	78,865.00					1,506.77
NAME	DRUCKENMILLER, CARMEN			corrected amount	90,247.00					1,724.24
ADDRESS		2023		additional amount	11,382.00					217.47
PROPERTY DESCRIPTION	L19-20&39&L21&40 VACATED 11TH STREET			deducted amount						
EXPLANATION TEXT: 2023 TAX LIST CORRECTION FOR COUNTY TREASURER SO 2023 TAX LIST EXPORT IS ACCURATE; NO ADDITIONAL TAX STATEMENT NEEDED; THIS CORRECTION WAS DUE TO COMBINATION OF LOTS PER OWNER REQUEST										
COUNTY TAX LIST CORRECTION #	154	TAX YEAR		actual valuation	tax rate	consolidated tax	tax credit	1st half	2nd half	total tax
PARCEL ID	310700700			original amount	199,035.00					3,802.70
NAME	S&R DECATUR MARINA LLC			corrected amount	200,035.00					3,821.80
ADDRESS		2023		additional amount	1,000.00					19.10
PROPERTY DESCRIPTION	BLK 106-107 BLK 85 DECATUR VILLAGE			deducted amount						
EXPLANATION TEXT: 2023 TAX LIST CORRECTION FOR COUNTY TREASURER SO 2023 TAX LIST EXPORT IS ACCURATE; NO ADDITIONAL TAX STATEMENT NEEDED; THIS CORRECTION WAS DUE TO COMBINATION OF LOTS										
COUNTY TAX LIST CORRECTION #	155	TAX YEAR		actual valuation	tax rate	consolidated tax	tax credit	1st half	2nd half	total tax
PARCEL ID	110701100			original amount	11,410.00					218.00
NAME	S&R DECATUR MARINA LLC			corrected amount	0.00					0.00
ADDRESS		2023		additional amount						
PROPERTY DESCRIPTION	L39 PT BLK87 DECATUR			deducted amount	11,410.00					218.00
EXPLANATION TEXT: 2023 TAX LIST CORRECTION FOR COUNTY TREASURER SO 2023 TAX LIST EXPORT IS ACCURATE; NO ADDITIONAL TAX STATEMENT NEEDED; THIS CORRECTION WAS DUE TO COMBINATION OF LOTS										
COUNTY TAX LIST CORRECTION #	156	TAX YEAR		actual valuation	tax rate	consolidated tax	tax credit	1st half	2nd half	total tax
PARCEL ID	113000600			original amount	200,194.00					4,178.16
NAME	BLANC, LUKE ETUX			corrected amount	207,292.00					4,326.30
ADDRESS		2023		additional amount	7,098.00					148.14
PROPERTY DESCRIPTION	L12A 21ST CHETS OAKLAND			deducted amount						
EXPLANATION TEXT: 2023 TAX LIST CORRECTION FOR COUNTY TREASURER SO 2023 TAX LIST EXPORT IS ACCURATE; NO ADDITIONAL TAX STATEMENT NEEDED; THIS CORRECTION WAS DUE TO A REPLAT OF LOTS										
COUNTY TAX LIST CORRECTION #	157	TAX YEAR		actual valuation	tax rate	consolidated tax	tax credit	1st half	2nd half	total tax
PARCEL ID	113010900			original amount	260,803.00					5,443.11
NAME	MOSEMAN, ROBERT J ETUX			corrected amount	261,467.00					5,456.98
ADDRESS		2023		additional amount	664.00					13.87
PROPERTY DESCRIPTION	L10A 21ST CHETS ADD OAKLAND CITY			deducted amount						
EXPLANATION TEXT: 2023 TAX LIST CORRECTION FOR COUNTY TREASURER SO 2023 TAX LIST EXPORT IS ACCURATE; NO ADDITIONAL TAX STATEMENT NEEDED; THIS CORRECTION WAS DUE TO A REPLAT OF LOTS										
COUNTY TAX LIST CORRECTION #	158	TAX YEAR		actual valuation	tax rate	consolidated tax	tax credit	1st half	2nd half	total tax
PARCEL ID	424507100			original amount	2,025.00					28.82
NAME	OLSON, GORDON V			corrected amount	0.00					0.00
ADDRESS		2023		additional amount						
PROPERTY DESCRIPTION	RR IN NE4NE4 1-21-8 PERSHING TWP			deducted amount	2,025.00					28.82
EXPLANATION TEXT: 2023 TAX LIST CORRECTION FOR COUNTY TREASURER SO 2023 TAX LIST EXPORT IS ACCURATE; NO ADDITIONAL TAX STATEMENT NEEDED; THIS CORRECTION WAS DUE TO A COMBINATION OF PARCELS										
COUNTY TAX LIST CORRECTION #	159	TAX YEAR		actual valuation	tax rate	consolidated tax	tax credit	1st half	2nd half	total tax
PARCEL ID	424502200			original amount	4,343.00					61.81
NAME	OLSON, TOM L			corrected amount	6,368.00					90.62
ADDRESS		2023		additional amount	2,025.00					28.81
PROPERTY DESCRIPTION	RR IN NE4NE4 1-21-8 PERSHING TWP			deducted amount						
EXPLANATION TEXT: 2023 TAX LIST CORRECTION FOR COUNTY TREASURER SO 2023 TAX LIST EXPORT IS ACCURATE; NO ADDITIONAL TAX STATEMENT NEEDED; THIS CORRECTION WAS DUE TO A COMBINATION OF PARCELS										

There being no further business, Chairman Schold adjourned the Burt County Board of Equalization Meeting at 9:57 AM, upon motions by Pearson and Richards.

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**  
December 28, 2023 Minutes  
TEKAMAH NE 68061

A meeting of the Burt County Board of Equalization was held December 28, 2023 in the Boardroom of the Burt County Courthouse in Tekamah, Nebraska. Notice of the meeting was given in advance thereof by Publication in the Oakland Independent and on the County’s Website. A copy of the proof of publication is on file in the office of the County Clerk. Present were Supervisors: David Schold, Gary ‘Bird’ Swanson, Jeff Kutchera, Paul Richards, Carl Pearson, Sam Titus and Ted Connealy. Also present: Katie Hart, Burt County Assessor.

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

**Tax List Corrections (3):** Property parcel adjustments were presented to the Board of Equalization for approval. Upon motion by Richards, seconded by Connealy, the Board of Equalization approved the tax list corrections as shown. Passed By Roll Call Vote: Ayes –Swanson, Kutchera, Richards, Pearson, Titus, Connealy and Schold. Nays-none.

COUNTY TAX LIST CORRECTION	160	TAX YEAR		actual valuation	tax rate	consolidated tax	tax credit	1st half	2nd half	total tax
PARCEL ID	008061801		original amount	10,725.00	2.12133900	250.28				250.28
NAME	CHAMBERLAIN, PAUL		corrected amount	0.00						0.00
ADDRESS	PO BOX 55	2023	additional amount							
PROPERTY DESCRIPTION	PERSONAL PROPERTY ACCOUNT		deducted amount	10,725.00		0.00				250.28
EXPLANATION TEXT: ITEM MISTAKENLY VALUED ON PERSONAL PROPERTY; REMOVING ITEM FOR 2023 TAXES										

COUNTY TAX LIST CORRECTION	161	TAX YEAR		actual valuation	tax rate	consolidated tax	tax credit	1st half	2nd half	total tax
PARCEL ID	111409000		original amount	94,082.00	1.91056600	1,797.52	104.70	846.41	846.41	1,692.82
NAME	GRANDGENETT, HEATHER ETAL (C/O REGINA STORM)	2023	corrected amount	94,082.00	1.91056600	1,797.52	104.7 + 359.50	666.66	666.66	1,333.32
ADDRESS	360 E 14TH ST		additional amount							
PROPERTY DESCRIPTION	L22-23 BLK14 DECATUR		deducted amount	0.00				179.75	179.75	359.50
EXPLANATION TEXT: PER OWNER APPEAL FOR STATE TO DO AUDIT REVIEW OF INCOME FOR HOMESTEAD EXEMPTION, 2023 HOMESTEAD EXEMPTION WAS INCREASED FROM 0% TO 20%										

COUNTY TAX LIST CORRECTION	162	TAX YEAR		actual valuation	tax rate	consolidated tax	tax credit	1st half	2nd half	total tax
PARCEL ID	435301500		original amount	1,584,894.00	1.23178300	19,522.44	2,073.10	8,724.67	8,724.67	17,449.34
NAME	HARMS, ROBERT		corrected amount	120,759.00	1.23178300	1,487.50	135.40	676.05	676.05	1,352.10
ADDRESS	330 COUNTY RD 35	2023	additional amount							
PROPERTY DESCRIPTION	4.67 AC TR SE4NE4 12-20-10 SUMMIT TWP		deducted amount	1,464,135.00		18,034.94				16,097.24
EXPLANATION TEXT: LOT SPLIT DONE AUGUST 2023; 4.67 ACRES STAYED WITH THIS PARCEL; 235.33 ACRES WENT TO NEW PARCEL #435303400; CURRENT VALUATION FOR PARCEL #435301500 WAS NOT MOVED TO CERTIFIED TO REFLECT ACCURATELY ON TAX STATEMENTS; THE AMOUNT DEDUCTED ON TAXES WAS ALREADY ISSUED A TAX STATEMENT FOR 2023 ON NEW PARCEL AG TAX CREDIT: \$6.00 NON AG TAX CREDIT: \$129.40 TOTAL CREDIT: \$135.40										

There being no further business, Chairman Schold adjourned the Burt County Board of Equalization Meeting at 9:48 AM, upon motions by Titus and Kutchera.

ATTEST: SARAH J. FREIDEL  
BURT COUNTY CLERK

DAVID SCHOLD, CHAIRMAN  
BURT COUNTY BOARD OF SUPERVISORS

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