Burt County Board of Equalization

January 26, 2024 Minutes TEKAMAH NE 68061

A meeting of the Burt County Board of Equalization was held January 26, 2024 in the Boardroom of the Burt County Courthouse in Tekamah, Nebraska. Notice of the meeting was given in advance thereof by Publication in the Plaindealer and on the County's Website. A copy of the proof of publication is on file in the office of the County Clerk. Present were Supervisors: Gary 'Bird' Swanson, Jeff Kutchera, Paul Richards, Carl Pearson, Sam Titus, David Schold and Ted Connealy. Also present: Katie Hart, Burt County Assessor.

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

Burt County owned parcels to transfer:

Assessor Hart explained that she had found these two (2) small parcels while researching for her "intent to tax Notices". Burt County owns these currently; the assumption is that in the past they'd been obtained and utilized by the County for road projects, etc., but present day the ground is being utilized by the adjoining landowners.

- (1) Parcel # 433201500 1 ac. in 35-22-10. Obtained by County in April 1960. Adjoining landowner: Norman Petersen & Sons;
- (2) Parcel # 430801900 1.5 ac. in 14-23-10. Obtained by County in 1962. Adjoining landowner: Dennis Gill

The board agreed that at this time Burt County has no public use for these parcels and they agreed to offer these parcels to be transferred to the adjoining landowners; upon motion by Swanson, seconded by Titus. Motion passed By Roll Call Vote: Ayes – Swanson, Kutchera, Richards, Pearson, Titus, Schold and Connealy. Nays-none. County Assessor will send a letter to the landowners notifying them of situation of the parcels and offering them the land transfers; if landowners agree to the transfers, deeds will be executed at a later date.

Tax List Corrections (4):

Property parcel adjustments were presented to the Board of Equalization for approval. Upon motion by Schold, 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, Schold and Connealy. Nays-none.

COUNTY TAX LIST CORRECTION #	163	TAX YEAR		actual valuation	tax rate	consolidated tax	tax credit	1st half	2nd half	total tax
PARCEL ID	312902600	., .,	original amount	0.00	2.08705800	0.00	0.00	0.00	0.00	0.00
NAME	FRANCISCAN CARE SERVICES INC.		corrected amount	18,269.00	2.08705800	381.30	20.32	180.49	180.49	360.98
ADDRESS	601 3 2ND ST OAKLAND, NE 68045	2023	additional amount	18,269.00						360.98
PROPERTY DESCRIPTION	L3-4 BLK2 BREWSTERS ADD OAKLAND		deducted amount							
EXPLANATION TEXT: 451 EXEMPTION IS APPROV	ON APPLICATION FOR TAX YEAR 2023	DENIED AND PR	ROPERTY ADDED TO TA	AX ROLLS; TAX STATEMEN	T FOR 2023 WILL BE IS	SUED; PROPERTY WILL E	E TAXED GO	NG FORW	ARD UNLES	SA
QUALIFIED EXEMPTION IS APPROV	VED.									
COUNTY TAX LIST CORRECTION #	164	TAX YEAR		actual valuation	tax rate	consolidated tax	tax credit	1st half	2nd half	total tax
PARCELID	425500600		original amount	382,363.00	1.46096700	5,586.20	464.88	2,560.66	2,560.66	5,121.32
NAME	NINCEHELSER, JANE R ETVIR		corrected amount	232,009.00	1.46096700	3,389.58	259.60	1,564.99	1,564.99	3,129.98
ADDRESS	851 CTY RD 11 OAKLAND, NE 68045	2023	additional amount							
PROPERTY DESCRIPTION	8.74ACTRNW4SW4 18-21-9 CRAIG TWP		deducted amount	150,354.00				995.67	995.67	1,991.34
EXPLANATION TEXT: LOT SPLIT DO	NE; AG LAND AND APPROPRIATE TAX	ES SPLIT TO PAF	RCEL #425504000; CER	TIFICATION OF TAXES ON (ORIGINAL PARCEL WA	S NOT COMPLETE				
AG TAX CREDIT: \$8.10										
NON AG TAX CREDIT: \$251.50										
COUNTY TAX LIST CORRECTION #	165	TAX YEAR		actual valuation	tax rate	consolidated tax	tax credit	1st half	2nd half	total tax
PARCEL ID	437001500	TAX TEAN	original amount	1,855,348.00	1.18925700	22,064.86	2,430.87	9,817.01	9,817.01	19,634.0
NAME	WINKELBAUER, HEATH A ETUX		corrected amount	211,798.00	1.18925700	2,518.82	235.88	1,141.47	1,141.47	2,282.94
ADDRESS	301 CTY RD 35 TEKAMAH, NE 68061	2023	additional amount							
PROPERTY DESCRIPTION	4.5 ACTR SW4SW4 7-20-11 ARIZONA TWP		deducted amount	1,643,550.00				8,675.54	8,675.54	17,351.0
EXPLANATION TEXT: LOT SPLIT DO	NE; AG LAND SPLIT TO NEW PARCEL #	4437002500; CER	TIFICATION OF TAXES	ON BOTH PARCELS WAS N	NOT COMPLETE; DRAI	NAGE UNITS ARE CORRE	CT			
AG TAX CREDIT: \$0.86										
NON AG TAX CREDIT: \$235.02										
COUNTY TAX LIST CORRECTION #	166	TAX YEAR		actual valuation	tax rate	consolidated tax	tax credit	1st half	2nd half	total tax
PARCEL ID	437002500	IMA TEME	original amount	0.00	1.18925700	0.00	0.00	0.00	0.00	0.00
NAME	POTADLE FARMS LLC		corrected amount	1,641,532.00	1.18925700	19,522.06	2,192.28	8,664.89	8,664.89	17,329.7
ADDRESS	20668 US HWY 75 HERMAN, NE 68029	2023	additional amount	1,641,532.00		19,522.06				17,329.7
	20008 US HWT /S HERIVIAN, NE 08029									
PROPERTY DESCRIPTION	S2 EX 2TRS (RD 6.32) 7-20-11 ARIZONA TWP		deducted amount							
	·	A NEW PARCE		OUS TAX STATEMENT WA	S NOT ISSUED; ALL AG	S LAND AND TAXES ACC	OUNTED FOR	ON THIS PA	ARCEL	
	S2 EX 2TRS (RD 6.32) 7-20-11 ARIZONA TWP	A NEW PARCEI		OUS TAX STATEMENT WA	S NOT ISSUED; ALL AG	G LAND AND TAXES ACC	OUNTED FOR	ON THIS PA	ARCEL	
EXPLANATION TEXT: LOT SPLIT DO	S2 EX 2TRS (RD 6.32) 7-20-11 ARIZONA TWP INE FROM PARCEL #437001500; THIS IS	A NEW PARCEI		OUS TAX STATEMENT WA	S NOT ISSUED; ALL AG	G LAND AND TAXES ACC	OUNTED FOR	ON THIS PA	ARCEL	

451 Exemption Applications for 2024:

There were two (2) organizations that did not get their exemption applications turn in on time; deadline was Dec. 31, 2023: (1) Church of Jesus Christ, Decatur Restoration Branch, (2) Happy Days Senior Center. They have both submitted letters of request for Burt County Board of Equalization to allow them to turn in 451's for 2024; the board voted to allow these two organizations to turn their applications in, they will be considered with the rest of those submitted at that future March meeting; upon motions by Richards and Titus. Requests approved By Roll Call Vote: Ayes - Swanson, Kutchera, Richards, Pearson, Titus, Schold and Connealy. Nays-none. The Burt County BOE is set to consider all 2024 451 applications at their March 13, 2024 meeting.

There being no further business, Chairman Connealy adjourned the Burt County Board of Equalization Meeting at 10:32 AM, upon motions by Schold and Pearson.

ATTEST: SARAH J. FREIDEL BURT COUNTY CLERK TED CONNEALY, CHAIRMAN
BURT COUNTY BOARD OF SUPERVISORS

Burt County Board of Equalization

February 28, 2024 Minutes TEKAMAH NE 68061

A meeting of the Burt County Board of Equalization was held February 28, 2024 in the Boardroom of the Burt County Courthouse in Tekamah, Nebraska. Notice of the meeting was given in advance thereof by Publication in the Plaindealer and on the County's Website. A copy of the proof of publication is on file in the office of the County Clerk. Present were Supervisors: Gary 'Bird' Swanson, Jeff Kutchera, Paul Richards, Carl Pearson, Sam Titus and David Schold. Absent – Ted Connealy. Carl Pearson had to leave early. Also present: Katie Hart, Burt County Assessor and Robin Olson, Burt County Treasurer.

The meeting opened at 12:29 P.M. with Vice-Chairman Schold informing the public that the Nebraska Open Meeting Act was posted on the wall.

451 - Property Exemption Applications for 2024:

There were three (3) organizations that did not get their exemption applications turn in on time; deadline was Dec. 31, 2023: (1) REGION IV, LYONS (2) BOY SCOUTS OF AMERICA, DECATUR TWP; (3) FIRST UNITED METHODIST CHURCH, OAKLAND. They all have both submitted letters of request for Burt County Board of Equalization to allow them to turn in 451's for 2024; the board voted to allow the three organizations to turn their applications in for consideration with all 2024 451 applications. Upon motions by Pearson and Titus. Requests approved By Roll Call Vote: Ayes - Swanson, Kutchera, Richards, Pearson, Titus and Schold. Nays-none. Absent- Connealy. The Burt County BOE is set to consider all 2024 451 applications at their March 13, 2024 meeting.

457 - Vehicle Exemption Application:

The Center for Rural Affairs submitted a Form 457 Motor Vehicle Exemption Application for 2024 for the following (5) Vehicles: 2012, 2015, 2017 & 2018 Chevrolet Cruze and 2022 Chevrolet Malibu.

Vice-Chairman Schold declared a Public Hearing for the Center for Rural Affairs Exemption Application open at 12:35 P.M. Treasurer Olson explained the application; having no public comment, the Chairman declared the Public Hearing closed at 12:38 P.M. The Board of Equalization approved the Vehicle Exemption Application for the Center for Rural Affairs; upon motion by Kutchera, seconded by Titus. By roll call vote: Ayes –Kutchera, Richards, Titus and Schold. Nays – Swanson. Absent- Connealy and Pearson.

Burt County owned parcels to transfer:

Assessor Hart explained that she had found these two (2) small parcels while researching for her "intent to tax Notices". Burt County owns these currently; deeds were executed during the Supervisors meeting today.

- (1) Parcel # 112616100 deeded to Region IV.
- (2) Parcel # 430801900 deeded to Dennis Gill.

Tax List Corrections (10):

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

COUNTY TAX LIST CORRECTION #	167	TAX YEAR		actual valuation	tax rate	consolidated tax	tax credit	1st half	2nd half	total ta
ARCELID	311618200		original amount	25,847.00	2.46126100	636.20	27.56	304.32	304.32	608.6
AME	SHATTO, ANTHONY F		corrected amount	0.00	2.46126100	0.00	0.00	0.00	0.00	0.00
DDRESS	PO BOX 61 LYONS, NE 68038	2022	additional amount							
ROPERTY DESCRIPTION	E24'L2 BLK 1 LYONS		deducted amount	25,847.00				L		608.6
XPLANATION TEXT: PARCEL # W.A	AS CHANGED TO 311618400; PROPERT	' SOLD AND TAX	(ES PAID BY NEW OWI	NER UNDER NEW PARCEL #	t; THIS TAX STATEMEN	IT SHOULD NOT HAVE B	EN ISSUED F	FOR THE SA	ME PROPE	RTY
OUNTY TAX LIST CORRECTION #	168	TAX YEAR		actual valuation	tax rate	consolidated tax	tax credit	1st half	2nd half	total t
ARCELID	0007042701 (PERSONAL PROPERTY)		original amount	398,814.00	1.49845300	5,976.04	0.00	2,988.02	2,988.02	5,976
NAME	LOWMAR INC.		corrected amount	42,905.00	1.49845300	642.90	0.00	321.45	321.45	642.9
ADDRESS	116 COUNTY RD 19	2023	additional amount							
PROPERTY DESCRIPTION EXPLANATION TEXT: TAX ACCOUN	PERSONAL PROPERTY NTANT FOR DEEDHOLDER FILED WRON	G DEPRECIATIO	deducted amount IN SCHEDULE WITH OL	355,909.00 UR OFFICE FOR 2023; CORRI	1.49845300 ECTED ITEMS AS THES	E WERE FOR DODGE CO	JMTY	2,666.57	2,666.57	5,333.
COUNTY TAX LIST CORRECTION #	169	TAVVEAD		actual valuation	tax rate	consolidated tax	tax credit	1st half	2nd half	total t
PARCELID	426100600	TAX YEAR	original amount	104,544.00	1.25548000	1,312.52	114.06	65.27	65.27	130.5
NAME	WILLIAMS, PHYLLIS		corrected amount	104,544.00	1.25548000	1,312.52	114.06	332.25	332.25	664.5
ADDRESS	1650 COUNTY RD DE	2021	additional amount			-,		266.98	266.98	533.9
ROPERTY DESCRIPTION	4.04ACTR SE4NE4 4-20-9 CRAIG TWP		deducted amount				_	200.50	200.50	5551.
XPLANATION TEXT: STATE AUDIT	OF INCOME; HOMESTEAD EXEMPTIO	N REDUCED FRO)M 100% TO 50%							
COUNTY TAX LIST CORRECTION #	170			actual valuation	tax rate	consolidated tax	tax credit	1st half	2nd half	total t
ARCEL ID	114200400	TAX YEAR	original amount	38,514.00	1.98805700	765.68	41.42	0.00	0.00	0.00
IAME	BARR, VICKIE ETVIR		corrected amount	38,514.00	1.98805700	765.68	41.42	362.13	362.13	724.
	1701 L ST TEKAMAH	2021		30,314.00	1.30003700	703.00	41.42	362.13 362.13	362.13 362.13	
DDRESS ROPERTY DESCRIPTION	1701 L ST TEKAMAH L1 BLK123 TEKAMAH	2021	additional amount deducted amount		+		+	302.13	302.13	724.
	OF INCOME; 2021 HOMESTEAD EXEM	PTION REDUCE								
COUNTY TAX LIST CORRECTION #	171	TAVVEAD		actual valuation	tax rate	consolidated tax	tax credit	1st half	2nd half	total
ARCELID	112719200	TAX YEAR	original amount	94,256.00	2.23074200	2,102.60	101.38	0.00	0.00	0.0
AME	FLEMING, ROBERT N ETUX		corrected amount	94,256.00	2.23074200	2,102.60	101.38	1,000.61	1,000.61	2,001
DDRESS	315 GOLF LINK DR OAKLAND	2021	additional amount	3 1,230.00	2.2507 1200	2,102.00	101.50	1,000.61	1,000.61	2,001
ROPERTY DESCRIPTION	L3 ROGERS ADD OAKLAND	2022	deducted amount				+	1,000.01	1,000.01	2,001
COUNTY TAX LIST CORRECTION # PARCEL ID NAME	172 115111600 BEAVER, ELINOR A TRUSTEE	TAX YEAR	original amount	actual valuation 217,209.00	tax rate 1.98805700 1.98805700	consolidated tax 4,318.26 4,318.26	233.60 233.60	1st half 2,042.33 2,042.33	2nd half 2,042.33 2,042.33	4,084 4,084
DDRESS	237 VISTA CIR TEKAMAH	2021	corrected amount additional amount	217,209.00	1.90003700	4,310.20	255.00	0.00	0.00	0.00
ROPERTY DESCRIPTION XPLANATION TEXT: TATEMENT NEEDED	N21.120 NORTHRIDGE COUNTRY CLUB TEKAMAH OF INCOME; 2021 HOMESTEAD EXEM	PTION REDUCE	deducted amount D FROM 70% TO 0%; P	REVIOUS HOMESTEAD NO	T APPLIED DUE TO HO	ME VALUATION EXCEED	ING COUNT	Y LIMIT; NO) NEW TAX	
COUNTY TAX LIST CORRECTION #	173	TAX YEAR		actual valuation		:		4 - 1 1 - 16	2 - 11 - 16	
ARCELID	110305900	IOV IFWD			tax rate	consolidated tax	tax credit	1st half	2nd half	total
IAME			original amount	49,390.00	2.23933300	1,106.02	tax credit 53.12	0.00	0.00	
	CHAMBERLAIN, JAYMESON D ETVIR		original amount							0.00
ADDRESS	CHAMBERLAIN, JAYMESON D ETVIR PO BOX 55 CRAIG	2021		49,390.00	2.23933300	1,106.02	53.12	0.00	0.00	0.0 1,052
ADDRESS PROPERTY DESCRIPTION EXPLANATION TEXT: STATE AUDIT	CHAMBERLAIN, JAYMESON D ETVIR PO BOX 55 CRAIG 17-12 BLIS34 FIRST ADD CRAIG OF INCOME; 2021 HOMESTEAD EXEM	2021	corrected amount additional amount deducted amount	49,390.00 49,390.00	2.23933300 2.23933300	1,106.02 1,106.02	53.12 53.12	0.00 526.45 526.45	0.00 526.45 526.45	0.00 1,052 1,052
DDRESS ROPERTY DESCRIPTION XPLANATION TEXT: STATE AUDIT OUNTY TAX LIST CORRECTION #	CHAMBERLAIN, JAYMESON D ETVIR PO BOX 55 CRAIG 17-12 BLKS14 FIRST ADD CRAIG OF INCOME; 2021 HOMESTEAD EXEM	2021	corrected amount additional a mount deducted amount D FROM 100% TO 0%	49,390.00 49,390.00 actual valuation	2.23933300 2.23933300 tax rate	1,106.02 1,106.02 consolidated tax	53.12 53.12 tax credit	0.00 526.45 526.45 1st half	0.00 526.45 526.45 2nd half	0.00 1,052 1,052
IDDRESS ROPERTY DESCRIPTION XPLANATION TEXT: STATE AUDIT COUNTY TAX LIST CORRECTION # ARCEL ID	CHAMBERLAIN, JAYMESON D ETVIR PO BOX 55 CRAIG 17:28 LISAS HERY ADD CRAIG OF INCOME; 2021 HOMESTEAD EXEM 174 111702100	2021 IPTION REDUCEI	corrected amount additional amount deducted amount D FROM 100% TO 0%	49,390.00 49,390.00 actual valuation 72,946.00	2.23933300 2.23933300 2.23933300 tax rate 2.12458900	1,106.02 1,106.02 consolidated tax	53.12 53.12 tax credit 78.46	0.00 526.45 526.45 1st half 193.25	0.00 526.45 526.45 2nd half 193.25	0.00 1,052 1,052 total 1
DDRESS ROPERTY DESCRIPTION XPLANATION TEXT: STATE AUDIT OUNTY TAX LIST CORRECTION # ARCEL ID IAME	CHAMBERLAIN, JAYMESON D ETVIR PO BOX 55 CRAIG 17-12 BLISJ4 FIRST ADD CRAIG OF INCOME; 2021 HOMESTEAD EXEM 174 111702100 NELSON, ERWIN H ETUX TRUSTEES	2021 IPTION REDUCEI TAX YEAR	corrected amount additional amount deducted amount D FROM 100% TO 0% original amount corrected amount	49,390.00 49,390.00 actual valuation	2.23933300 2.23933300 tax rate	1,106.02 1,106.02 consolidated tax	53.12 53.12 tax credit	0.00 526.45 526.45 1st half 193.25 348.22	0.00 526.45 526.45 2nd half 193.25 348.22	0.00 1,052 1,052 total 1 386.9
IDDRESS ROPERTY DESCRIPTION XPLANATION TEXT: STATE AUDIT COUNTY TAX LIST CORRECTION # ARCEL ID LAME LODRESS	CHAMBERLAIN, JAYMESON D ETVIR PO BOX 55 CRAIG 17-12 BLK94 FIRST ADD CRAIG OF INCOME; 2021 HOMESTEAD EXEM 174 111702100 NELSON, ERWIN H ETUX TRUSTEES 625 EVERETT ST LYONS	2021 IPTION REDUCEI	corrected amount additional amount deducted amount D FROM 100% TO 0% original amount corrected amount additional amount	49,390.00 49,390.00 actual valuation 72,946.00	2.23933300 2.23933300 2.23933300 tax rate 2.12458900	1,106.02 1,106.02 consolidated tax	53.12 53.12 tax credit 78.46	0.00 526.45 526.45 1st half 193.25	0.00 526.45 526.45 2nd half 193.25	0.0 1,052 1,052 total 386. 696.
ADDRESS COUNTY TAX LIST CORRECTION # CARCEL ID LAME LODDRESS COPERTY DESCRIPTION	CHAMBERLAIN, JAYMESON D ETVIR PO BOX 55 CRAIG 17-12 BLISJ4 FIRST ADD CRAIG OF INCOME; 2021 HOMESTEAD EXEM 174 111702100 NELSON, ERWIN H ETUX TRUSTEES	2021 IPTION REDUCEI TAX YEAR 2021	corrected amount additional amount deducted amount D FROM 100% TO 0% original amount corrected amount additional amount deducted amount	49,390.00 49,390.00 actual valuation 72,946.00	2.23933300 2.23933300 2.23933300 tax rate 2.12458900	1,106.02 1,106.02 consolidated tax	53.12 53.12 tax credit 78.46	0.00 526.45 526.45 1st half 193.25 348.22	0.00 526.45 526.45 2nd half 193.25 348.22	total t 0.00 1,052 1,052 total t 386.5 696.4 309.9
DDRESS ROPERTY DESCRIPTION XPLANATION TEXT: STATE AUDIT OUNTY TAX LIST CORRECTION # ARCEL ID AME DDRESS ROPERTY DESCRIPTION XPLANATION TEXT: STATE AUDIT	CHAMBERLAIN, JAYMESON D ETVIR PO BOX 55 CRAIG 17:28 ILSA'S HISK 7DD CRAIG OF INCOME; 2021 HOMESTEAD EXEM 174 111702100 NELSON, ERWIN H ETUX TRUSTEES 625 EVERETT'S I LYONS E83 'N2L3 BLK4 EVERETI ADD LYONS	2021 TAX YEAR 2021 PTION REDUCES	corrected amount additional amount deducted amount D FROM 100% TO 0% original amount corrected amount additional amount deducted amount	49,390.00 49,390.00 actual valuation 72,946.00	2.23933300 2.23933300 2.23933300 tax rate 2.12458900	1,106.02 1,106.02 consolidated tax	53.12 53.12 tax credit 78.46	0.00 526.45 526.45 1st half 193.25 348.22	0.00 526.45 526.45 2nd half 193.25 348.22	0.00 1,052 1,052 total 1 386.5 696.4 309.5
DDRESS ROPERTY DESCRIPTION XPLANATION TEXT: STATE AUDIT OUNTY TAX LIST CORRECTION # ARCEL ID IAME DDRESS ROPERTY DESCRIPTION XPLANATION TEXT: STATE AUDIT	CHAMBERLAIN, JAYMESON D ETVIR PO BOX 55 CRAIG 17-12 BLISJ4 FIRSTADD CRAIG OF INCOME; 2021 HOMESTEAD EXEM 174 111702100 NELSON, ERWIN H ETUX TRUSTEES 625 EVERETT ST LYONS E83*NZ13 BLIS EVERETT ADD LYONS OF INCOME; 2021 HOMESTEAD EXEM	2021 IPTION REDUCEI TAX YEAR 2021	corrected amount additional amount deducted amount D FROM 100% TO 0% original amount corrected amount additional amount deducted amount	49,390.00 49,390.00 actual valuation 72,946.00 72,946.00	2.23933300 2.23933300 2.23933300 tax rate 2.12458900 2.12458900	1,106.02 1,106.02 consolidated tax 1,549.80 1,549.80	53.12 53.12 tax credit 78.46 78.46	0.00 526.45 526.45 1st half 193.25 348.22 154.97	0.00 526.45 526.45 2nd half 193.25 348.22 154.97	0.00 1,052 1,052 total t 386.5
DDRESS ROPERTY DESCRIPTION XPLANATION TEXT: STATE AUDIT OUNTY TAX LIST CORRECTION # ARCEL ID AME DDRESS ROPERTY DESCRIPTION XPLANATION TEXT: STATE AUDIT OUNTY TAX LIST CORRECTION # ARCEL ID	CHAMBERLAIN, JAYMESON D ETVIR PO BOX 55 CRAIG 17:28 LISAS HIST ADD CRAIG OF INCOME; 2021 HOMESTEAD EXEM 174 111702100 NELSON, ERWIN H ETUX TRUSTEES 625 EVERETT'ST LYONS E83 'N2L3 BUK4 EVERETT ADD LYONS OF INCOME; 2021 HOMESTEAD EXEM	2021 TAX YEAR 2021 PTION REDUCES	corrected amount additional amount deducted amount D FROM 100% TO 0% original amount corrected amount additional amount deducted amount D FROM 70% TO 50%	49,390.00 49,390.00 actual valuation 72,946.00 72,946.00	2.23933300 2.23933300 2.23933300 2.23933300 2.12458900 2.12458900 2.12458900	1,106.02 1,106.02 consolidated tax 1,549.80 1,549.80	53.12 53.12 tax credit 78.46 78.46	0.00 526.45 526.45 1st half 193.25 348.22 154.97	0.00 526.45 526.45 2nd half 193.25 348.22 154.97	total 1 386.309.2
DDRESS ROPERTY DESCRIPTION XPLANATION TEXT: STATE AUDIT OUNTY TAX LIST CORRECTION # ARCEL ID AME DDRESS ROPERTY DESCRIPTION XPLANATION TEXT: STATE AUDIT OUNTY TAX LIST CORRECTION # ARCEL ID AME DDRESS ROPERTY DESCRIPTION OUNTY TAX LIST CORRECTION # ARCEL ID AME DDRESS ROPERTY DESCRIPTION	CHAMBERLAIN, JAYMESON D ETVIR PO BOX 55 CRAIG 17:12 BLAISH FIRST ADD CRAIG OF INCOME; 2021 HOMESTEAD EXEM 174 111702100 NELSON, ERWIN H ETUX TRUSTEES 625 EVERETT ST LYONS E83*N21 BLAISE EVERETT ADD LYONS OF INCOME; 2021 HOMESTEAD EXEM	2021 TAX YEAR 2021 TAX YEAR 2021	corrected amount additional amount to reginal amount original amount additional amount additional amount corrected amount additional amount corrected amount additional amount additional amount deducted amount additional amount deducted amount corrected amount additional amount additional amount deducted amount deducted amount deducted amount additional amount deducted amount	49,390.00 49,390.00 actual valuation 72,946.00 72,946.00 actual valuation 43,160.00 43,160.00	2.23933300 2.23933300 2.23933300 2.23933300 2.12458900 2.12458900 2.12458900 2.12458900	1,106.02 1,106.02 consolidated tax 1,549.80 1,549.80 consolidated tax	53.12 53.12 tax credit 78.46 78.46 tax credit 46.42	0.00 526.45 526.45 1st half 193.25 348.22 154.97	0.00 526.45 526.45 2nd half 193.25 348.22 154.97	total 1 total 1 total 1 total 1 onumber 1 total 1 onumber 2 total 1 onumber 2 total 2
IDDRESS ROPERTY DESCRIPTION XPLANATION TEXT: STATE AUDIT OUNTY TAX LIST CORRECTION # ARCEL ID IAME IDDRESS ROPERTY DESCRIPTION XPLANATION TEXT: STATE AUDIT ARCEL ID IAME IDDRESS ROPERTY DESCRIPTION XPLANATION TEXT: STATE AUDIT IAME IDDRESS ROPERTY DESCRIPTION XPLANATION TEXT: STATE AUDIT IAME IDDRESS ROPERTY DESCRIPTION XPLANATION TEXT: STATE AUDIT XPLANATION TEXT: STATE AUDIT	CHAMBERLAIN, JAYMESON D ETVIR PO BOX 55 CRAIG 17:28 LISAS HERY ADD CRAIG OF INCOME; 2021 HOMESTEAD EXEM 174 111702100 NELSON, ERWIN H ETUX TRUSTEES 625 EVERTT ST LYONS 88*YUL3 BUKE EVERTT ADD LYONS OF INCOME; 2021 HOMESTEAD EXEM 175 113907300 2IMMERMAN, HARRY A ETUX 121 H 12TH ST TEKAMAH N2L48W107N21 BUKS TEKAMAH N2L48W107N21 BUKS TEKAMAH OF INCOME; 2021 HOMESTEAD EXEM	2021 TAX YEAR 2021 TAX YEAR 2021	corrected amount additional amount to reginal amount original amount additional amount additional amount corrected amount additional amount corrected amount additional amount additional amount deducted amount additional amount deducted amount corrected amount additional amount additional amount deducted amount deducted amount deducted amount additional amount deducted amount	49,390.00 49,390.00 actual valuation 72,946.00 72,946.00 actual valuation 43,160.00	2.23933300 2.23933300 2.23933300 2.23933300 2.12458900 2.12458900 2.12458900 1.98805700 1.98805700	1,106.02 1,106.02 consolidated tax 1,549.80 1,549.80 consolidated tax 858.08	53.12 53.12 tax credit 78.46 78.46 tax credit 46.42 46.42	1st half 193.25 348.22 154.97	2nd half 193.25 348.22 154.97 2nd half 0.00 105.52	0.00 1,052 1,052 1,052 total 1 386.5 696.4 309.9
ADDRESS COUNTY TAX LIST CORRECTION #	CHAMBERLAIN, JAYMESON D ETVIR PO BOX 55 CRAIG 17:28 LISAS HERY ADD CRAIG OF INCOME; 2021 HOMESTEAD EXEM 174 111702100 NELSON, ERWIN H ETUX TRUSTEES 625 EVERTT ST LYONS 88*19:123 BLK4 EVERETT ADD LYONS OF INCOME; 2021 HOMESTEAD EXEM 175 113907300 ZIMMERMAN, HARRY A ETUX 121 N 127H ST TEKAMAH N214&W10*N213 BLK89 TEKAMAH OF INCOME; 2021 HOMESTEAD EXEM	2021 TAX YEAR 2021 TAX YEAR 2021	corrected amount additional amount deducted amount original amount corrected amount additional amount additional amount corrected amount acditional amount corrected amount of corrected amount additional amount deducted amount original amount corrected amount additional amount additional amount deducted amount D FROM 100% TO 70%	49,390.00 49,390.00 actual valuation 72,946.00 72,946.00 actual valuation 43,160.00 43,160.00	2.23933300 2.23933300 2.23933300 2.23933300 2.12458900 2.12458900 2.12458900 1.98805700 1.98805700 1.98805700	1,106.02 1,106.02 consolidated tax 1,549.80 1,549.80 consolidated tax 858.08 858.08	53.12 53.12 tax credit 78.46 78.46 tax credit 46.42 46.42	1st half 193.25 348.22 154.97 1st half 0.00 105.52	2nd half 193.25 348.22 154.97 2nd half 0.00 105.52	0.00 1,052 1
ADDRESS COUNTY TAX LIST CORRECTION # PARCEL ID ADDRESS PROPERTY DESCRIPTION EXPLANATION TEXT: STATE AUDIT COUNTY TAX LIST CORRECTION # PARCEL ID ADDRESS PROPERTY DESCRIPTION EXPLANATION TEXT: STATE AUDIT COUNTY TAX LIST CORRECTION # PARCEL ID ADDRESS EXPLANATION TEXT: STATE AUDIT EXPLANATION TEXT: STATE AUDIT COUNTY TAX LIST CORRECTION # PARCEL ID COUNTY TAX LIST CORRECTION #	CHAMBERLAIN, JAYMESON D ETVIR PO BOX 55 CRAIG 17:28 LISAS HISK TAD CRAIG OF INCOME; 2021 HOMESTEAD EXEM 174 111702100 NELSON, ERWIN H ETUX TRUSTEES 625 EVERETTST LYONS E83*N218 JAKE EVERETTAD LYONS OF INCOME; 2021 HOMESTEAD EXEM 175 113907300 ZIMMERMAN, HARRY A ETUX 121 N 12TH ST TEKAMAH OF INCOME; 2021 HOMESTEAD EXEM OF INCOME; 2021 HOMESTEAD EXEM 176 710700126	TAX YEAR 2021 TAX YEAR 2021 TAX YEAR 2021 TAX YEAR 2021	corrected amount additional amount to reginal amount original amount additional amount additional amount corrected amount additional amount corrected amount additional amount additional amount deducted amount additional amount deducted amount corrected amount additional amount additional amount deducted amount deducted amount deducted amount additional amount deducted amount	49,390.00 49,390.00 actual valuation 72,946.00 72,946.00 actual valuation 43,160.00	2.23933300 2.23933300 2.23933300 2.23933300 2.12458900 2.12458900 2.12458900 1.98805700 1.98805700	1,106.02 1,106.02 consolidated tax 1,549.80 1,549.80 consolidated tax 858.08	53.12 53.12 tax credit 78.46 78.46 tax credit 46.42 46.42	1st half 193.25 348.22 154.97	2nd half 193.25 348.22 154.97 2nd half 0.00 105.52	0.00 1,052 1
ADDRESS ADD	CHAMBERLAIN, JAYMESON D ETVIR PO BOX 55 CRAIG 17-12 BLK94 PIRSTADD CRAIG OF INCOME; 2021 HOMESTEAD EXEM 174 111702100 NELSON, ERWIN H ETUX TRUSTEES 625 EVERETTST LYONS CB3 "N2L3 BLK4 EVERETT ADD LYONS OF INCOME; 2021 HOMESTEAD EXEM 175 113907300 ZIMMERMAN, HARRY A ETUX 121 N 12TH ST TEKAMAH N2L4&W10"N2L3 BLK9 TEKAMAH OF INCOME; 2021 HOMESTEAD EXEM OF INCOME; 2021 HOMESTEAD EXEM 176 710700126 PORTO, JASON M ETUX	TAX YEAR TAX YEAR TAX YEAR TAX YEAR TAX YEAR TAX YEAR	corrected amount additional amount deducted amount original amount corrected amount additional amount additional amount corrected amount acditional amount corrected amount of corrected amount additional amount deducted amount original amount corrected amount additional amount additional amount deducted amount D FROM 100% TO 70%	49,390.00 49,390.00 actual valuation 72,946.00 72,946.00 actual valuation 43,160.00 43,160.00	2.23933300 2.23933300 2.23933300 2.23933300 2.12458900 2.12458900 2.12458900 1.98805700 1.98805700 1.98805700	1,106.02 1,106.02 consolidated tax 1,549.80 1,549.80 consolidated tax 858.08 858.08	53.12 53.12 tax credit 78.46 78.46 tax credit 46.42 46.42	1st half 193.25 348.22 154.97 1st half 0.00 105.52	2nd half 193.25 348.22 154.97 2nd half 0.00 105.52	total 1 386.5 696.4 309.9 total 1 410.9
ADDRESS	CHAMBERLAIN, JAYMESON D ETVIR PO BOX 55 CRAIG 1/128LKS4 FIRST ADD CRAIG OF INCOME; 2021 HOMESTEAD EXEM 174 111702100 NELSON, ERWIN H ETUX TRUSTEES 625 EVERTI 5T LYONS E83*N213 BLK4 EVERETT ADD LYONS OF INCOME; 2021 HOMESTEAD EXEM 175 113907300 ZIMMERMAN, HARRY A ETUX 121 N 12TH 5T TEKAMAH N2L4&W10*N2L3 BLK89 TEKAMAH OF INCOME; 2021 HOMESTEAD EXEM 176 710700126 PORTO, JASON M ETUX 3026 SNOW AVENUE	TAX YEAR 2021 TAX YEAR 2021 TAX YEAR 2021 TAX YEAR 2021	corrected amount additional amount to PROM 100% TO 0% original amount corrected amount additional amount deducted amount additional amount corrected amount properties of the	49,390.00 49,390.00 actual valuation 72,946.00 72,946.00 actual valuation 43,160.00 43,160.00	2.23933300 2.23933300 2.23933300 2.23933300 2.12458900 2.12458900 2.12458900 1.98805700 1.98805700 1.98805700	1,106.02 1,106.02 consolidated tax 1,549.80 1,549.80 consolidated tax 858.08 858.08	53.12 53.12 tax credit 78.46 78.46 tax credit 46.42 46.42	1st half 193.25 348.22 154.97 1st half 0.00 105.52	2nd half 193.25 348.22 154.97 2nd half 0.00 105.52 2nd half	0.00 1,052 1
ADDRESS COUNTY TAX LIST CORRECTION # COUNTY TAX LIST CORRECTION	CHAMBERLAIN, JAYMESON D ETVIR PO BOX 55 CRAIG 17-12 BLK94 PIRSTADD CRAIG OF INCOME; 2021 HOMESTEAD EXEM 174 111702100 NELSON, ERWIN H ETUX TRUSTEES 625 EVERETTST LYONS CB3 "N2L3 BLK4 EVERETT ADD LYONS OF INCOME; 2021 HOMESTEAD EXEM 175 113907300 ZIMMERMAN, HARRY A ETUX 121 N 12TH ST TEKAMAH N2L4&W10"N2L3 BLK9 TEKAMAH OF INCOME; 2021 HOMESTEAD EXEM OF INCOME; 2021 HOMESTEAD EXEM 176 710700126 PORTO, JASON M ETUX	TAX YEAR 2021 TAX YEAR 2021 TAX YEAR 2021 TAX YEAR 2021 TAX YEAR 2021	corrected amount additional amount to riginal amount of the total amount to the total amount to the total amount additional amount additional amount additional amount to the total amount additional amount to the total amount additional amount additional amount additional amount additional amount additional amount to the total amount additional amount deducted amount deducted amount deducted amount additional amount deducted amount deducted amount deducted amount additional amount deducted amount deducted amount additional amount deducted amount	49,390.00 49,390.00 actual valuation 72,946.00 72,946.00 actual valuation 43,160.00 43,160.00 actual valuation 22,839.00	2.23933300 2.23933300 2.23933300 2.23933300 2.12458900 2.12458900 2.12458900 1.98805700 1.98805700 1.98805700 1.98805700	1,106.02 1,106.02 consolidated tax 1,549.80 1,549.80 consolidated tax 858.08 858.08 consolidated tax 436.40	53.12 53.12 tax credit 78.46 78.46 tax credit 46.42 46.42	1st half 193.25 348.22 154.97 1st half 0.00 105.52	2nd half 193.25 348.22 154.97 2nd half 0.00 105.52 2nd half	total 1 386.3 696.3 09.1 total 1 0.00 211.4 410.9

There being no further business, Vice-Chairman Schold adjourned the Burt County Board of Equalization Meeting at 12:39 P.M., upon motions by Titus and Kutchera.

ATTEST: SARAH J. FREIDEL BURT COUNTY CLERK David Schold, VICE-CHAIRMAN BURT COUNTY BOARD OF SUPERVISORS

OFFICE OF THE BURT COUNTY CLERK **Burt County Board of Equalization** March 13, 2024 Minutes

TEKAMAH NE 68061

A meeting of the Burt County Board of Equalization was held March 13, 2024 in the Boardroom of the Burt County Courthouse in Tekamah, Nebraska. Notice of the meeting was given in advance thereof by Publication in the Plaindealer and on the County's Website. A copy of the proof of publication is on file in the office of the County Clerk. Present were Supervisors: Gary "Bird" Swanson, Jeff Kutchera, Paul Richards, Carl Pearson, Sam Titus, David Schold and Ted Connealy. Also Present: County Assessor Katie Hart.

The meeting opened at 9:13 A.M. with Chairman Connealy informing the public that the Nebraska Open Meeting Act was posted on the wall.

Pursuant to Nebraska Statute, Form **451 Exemption Applications** are due to be considered by the Burt County Board of Equalization in this year 2024 (a year evenly divisible by four).

Chairman Connealy declared a Public Hearing open to consider 451 Exemption Applications at 9:16 A.M. Having no public comment, the Chairman declared the Public Hearing closed at 9:19 A.M.

The Board of Equalization reviewed and approved the 451 Exemption Applicationsas listed on page 2-3. Upon motion by Swanson, seconded by Kutchera. By Roll Call Vote: Ayes - all. Nays - none. Motion carried.

There being no further business, Chairman Connealy adjourned the Burt County Board of Equalization Meeting at 9:38 AM.

ATTEST: SARAH J. FREIDEL BURT COUNTY CLERK

TED CONNEALY, 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.

See Spreadsheet - pages 2-5

2024 Exemption Applications – Form 451

			BURT COUNTY, NE		Form 451's	
			PROPERTY EXEMPTIONS per §77-202.03		2024	
	Exempt Status - %	* Ownership types Ag-	Society, Educational, Religious, Charitable, Cemetery			
	approved	Ownership Type*	Organization Owning Exempt Property	City/Township	Parcel #	
1	100%	RELIGIOUS	First Presbyterian Church	Craig	310400200	
2	100%	RELIGIOUS	Church of Jesus Christ -Decatur Restoration Branch	Decatur	310911600	
3	100%	RELIGIOUS	Holy Family Catholic Church	Decatur	310905200	
4	100%	CEMETERY	Holy Family Church of Decatur Cemetery	Decatur TWP	530402800	
5	100%	RELIGIOUS	Light of the World Gospel Ministries	Decatur	310906900	
6	100%	RELIGIOUS	Decatur First United Methodist Church	Decatur	310908400	
7	100%	RELIGIOUS	Trinity Lutheran Church	Decatur	310902200	
8	100%	RELIGIOUS	New Life Assembly of God Church (parsonage)	Lyons	111802100	
9	100%	RELIGIOUS	New Life Assembly of God Church	Lyons	312200200	
10	100%	RELIGIOUS	Bethany Evangelical Lutheran Church	Lyons	311709200	(CHURCH & PARKING)
11	100%	RELIGIOUS	Bethany Evangelical Lutheran Church (parsonage)	Lyons	111708400	
12	100%	RELIGIOUS	First Presbyterian Church (church)	Lyons	311601900	
13	100%	RELIGIOUS	First Presbyterian Church (Parking)	Lyons	312303900	
14	100%	RELIGIOUS	Logan Valley Baptist Church of Lyons	Lyons	312008100	
15	100%	RELIGIOUS	The Memorial United Methodist Church of Lyons	Lyons	311805000	(CHURCH & PARKING)
16	100%	RELIGIOUS	St. Joseph's Catholic Church	Lyons	311904900	(CHURCH & PARSONAGE)

17	100%	CEMETERY	St. Joseph's Holy Cross Cemetery	Everett TWP	520400100	
18	100%	RELIGIOUS	Evangelical Free Church of Oakland (parsonage)	Oakland	112801200	
19	100%	RELIGIOUS	Evangelical Free Church of Oakland (garage)	Oakland	112801100	
20	100%	RELIGIOUS	Evangelical Free Church of Oakland	Oakland	124002900	
21	100%	RELIGIOUS	First Baptist Church	Oakland	312708900	
22	100%	RELIGIOUS	First Baptist Church (parsonage)	Oakland	112719000	
23	100%	RELIGIOUS	First Evangelical Lutheran Church	Oakland	312809200	
24	100%	RELIGIOUS	First United Methodist Church	Oakland	312812100	
25	100%	RELIGIOUS	Emmanuel Evangelical Lutheran Church	Tekamah	314301500	
26	100%	RELIGIOUS	Faith Family Baptist Church	Tekamah	313911000	
27	100%	RELIGIOUS	First Baptist Church	Tekamah	314302600	(CHURCH, PARSONAGE, GARAGE)
28	100%	RELIGIOUS	First Presbyterian Church	Tekamah	314301100	
29	100%	RELIGIOUS	First Presbyterian Church (parsonage)	Tekamah	113702000	
30	100%	RELIGIOUS	St Patrick's Catholic Church Tekamah	Summit TWP	534704700	(CHURCH & HALL)
31	100%	RELIGIOUS	St. Patrick's Catholic Church Tekamah	Tekamah	214104200	(GROUNDS)
32	100%	RELIGIOUS	United Methodist Church	Tekamah	313908600	(CHURCH & PARSONAGE)
33	100%	CEMETERY	Arizona Cemetery	Arizona TWP	535901100	
34	100%	CEMETERY	Grace Lutheran Evangelical Cemetery	Bellcreek TWP	523901000	(2AC CEMETERY) 13-22-9 BELLCREEK TWP
35	100%	RELIGIOUS & CEMETERY	St. John's Evangelical Lutheran Church & Cemetery	Bellcreek TWP	523402600	
36	100%	RELIGIOUS & CEMETERY	Alder Grove United Methodist Church & Cemetery	Craig TWP	526600600	

37	50%	CEMETERY	Lyons Cemetery Assoc. (Cemetery & Ag Land)	Everett TWP	520900600	(24-23-8) 50% TAXED UNTIL AG-LAND GETS SPLIT OFF
38	100%	CEMETERY	Westside Cemetery	Oakland TWP	522801700	
39	100%	RELIGIOUS	Salem Evangelical Covenant Church	Pershing TWP	524600300	
40	100%	CEMETERY	Salem Evangelical Covenant Church Cemetery	Pershing TWP	524301600	
41	10%	RELIGIOUS	Salem Evangelical Covenant Church (parsonage)	Pershing TWP	424301800	TOTAL PARCEL = 9 ac; 10% (ten percent) EXEMPT ONLY THE PARSONAGE & 1 ac. WILL BE EXEMPTED.
42	100%	RELIGIOUS	Riverside Baptist Church	Riverside TWP	533300100	
43	40%	RELIGIOUS & CEMETERY	Kansas-Nebr. Assoc. 7th Day Adventists	Silvercreek TWP	532501600	3.28 AC TR. In 10-22-10 40% EXEMPTED for 2024 (only 1.25 AC CEMETERY is EXEMPT)
44	100%	CEMETERY	Silvercreek Cemetery	Silvercreek TWP	533101300	
45	100%	EDUCATIONAL	Decatur Museum INC.	Decatur	310907500	
46	100%	EDUCATIONAL	Decatur Museum INC.	Decatur	311002900	
47	100%	CHARITABLE	The Granary Foundation	Lyons	311612000	(CENTER FOR RURAL AFFAIRS)
48	100%	CHARITABLE	The Granary Foundation	Lyons	311612300	(CENTER FOR RURAL AFFAIRS)
49	60%	CHARITABLE	Happy Days Senior Center	Lyons	311611800	APARTMENT UPSTAIRS IS TAXED AT 40%
50	100%	EDUCATIONAL	Region IV, Inc	Lyons	112002100	(DEVELOPMENTAL DISABILITIES SERVICES)
51	100%	CHARITABLE	Franciscan Care Services -Oakland Clinic	Oakland	312902700	
52	100%	CHARITABLE	Franciscan Care Services, Inc	Oakland	312400400	
53	100%	CHARITABLE	Golden Oaks Center Inc.	Oakland	312613300	
54	100%	CHARITABLE	Swedish Heritage Center	Oakland	312804800	

55	100%	CHARITABLE	Oakland Veterans Organization VFW # 5543	Oakland	312612900	(MEMORIAL & PARKING)
56	100%	CHARITABLE	Oakland Veterans Organization VFW # 5543	Oakland	312613000	(BUILDING)
57	0%	CHARITABLE	Friends of Oakland Foundation	Oakland	112812800	EXEMPTION DENIED (NOT PUBLIC USE; INHERITED AND PLAN TO SELL)
58	100%	EDUCATIONAL	Burt County Museum	Tekamah	113509600	
59	100%	EDUCATIONAL	Burt County Museum	Tekamah	113509700	
60	100%	EDUCATIONAL	Historic Bryant House, Inc	Tekamah	113808400	
61	100%	EDUCATIONAL	Historic Bryant House, Inc	Tekamah	113808500	
62	100%	CHARITABLE	Memorial Community Hospital (Tekamah Clinic)	Tekamah	314200600	
63	100%	CHARITABLE	Tekamah - Herman- Decatur Church Council	Tekamah	314008800	
64	100%	CHARITABLE	Tekamah Lions Club (Personal Property)	Tekamah	N/A	(PERSONAL PROPERTY DEPRECIATED)
65	100%	CHARITABLE	Orville & Willa Chatt Senior Center (Personal Property)	Tekamah	N/A	(PERSONAL PROPERTY DEPRECIATED)
66	100%	CHARITABLE	Templecraft Association, Inc	Tekamah	313902400	
67	100%	CHARITABLE	Veterans of Foreign Wars VFW # 3304	Tekamah	313909700	
68	100%	CHARITABLE/EDUCATION	Tekamah-Herman Youth Wrestling Club	Tekamah	313908400	
69	100%	CHARITABLE	Mid-America Council, Boy Scouts of Am.	Decatur TWP	430200400	(CAMP)

Burt County Board of Equalization

April 10, 2024 Minutes TEKAMAH NE 68061

A meeting of the Burt County Board of Equalization was held April 10, 2024 in the Boardroom of the Burt County Courthouse in Tekamah, Nebraska. Notice of the meeting was given in advance thereof by Publication in the Plaindealer (4-2-2024), 1st floor courthouse bulletin board, and on the County's Website. A proof of publication is on file in the office of the County Clerk. Present were Supervisors: Gary 'Bird' Swanson, Jeff Kutchera, Paul Richards, Carl Pearson, Sam Titus, David Schold and Ted Connealy. Also present, from the Assessor's Office: Katie Hart, Burt County Assessor.

The meeting opened at 11:20 A.M. with Chairman Connealy informing the public that the Nebraska Open Meeting Act was posted on the wall.

Communication:

2024 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

Tax List corrections (5):

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

COUNTY TAX LIST CORRECTION #	177	TAX YEAR		actual valuation	tax rate	consolidated tax	tax credit	1st half	2nd half	total tax
PARCEL ID	020042801	77772711	original amount	289.00	1.22920700	3.58	0.00	1.79	1.79	3.58
NAME	QUADIENT INC.		corrected amount	227.00	1.22920700	2.80	0.00	1.40	1.40	2.80
ADDRESS		2023	additional amount							
PROPERTY DESCRIPTION	PERSONAL PROPERTY		deducted amount							0.78
EXPLANATION TEXT: ONE ITE	M WAS DISPOSED OF IN 2022 AND	NOT REMOVI	ED FROM ACCOUNT;	CORRECTION MADE						
COUNTY TAX LIST CORRECTION #	178			actual valuation	tax rate	consolidated tax	tax credit	1st half	2nd half	total tax
PARCEL ID	092062210	TAX YEAR	original amount	677,726.00	1.18925700	8,059.92	0.00	4,029.96	4,029.96	8,059.93
NAME	TED CONNEALY		corrected amount	441,614.00	1.18925700	5,251.92	0.00	2,625.96	2,625.96	
ADDRESS	TED CONTENE	2023	additional amount	441,014.00	1.10323700	3,231.32	0.00	2,023.30	2,023.30	3,231.3
PROPERTY DESCRIPTION	PERSONAL PROPERTY	2023	deducted amount							2,808.0
	IS TRADED; CONFUSION BETWEEN	NI IMPERE DE		TATION COUEDINE VC AC	COLINITANT'S HAN	DW/DITTEN NOTES: VA	LUATION C	ODDECT E	OB 2022 7	
	ARE CORRECT FOR 2024 SCHEDULE		OWES ON SET WEE	ALL TOTAL SCIENCE TO AC					J. 2022,	11113 13
							_			
COLINITY TAY LIST CORRECTION #	179			actual valuation	tax rate	consolidated tax	tax credit	1st half	2nd half	total tax
COUNTY TAX LIST CORRECTION #		TAX YEAR	original amount	actual valuation	tax rate	consolidated tax	tax credit	1st half	2nd half	1
PARCEL ID	19030401	TAX YEAR	original amount	482.00	2.08705800	10.08	0.00	6.29	6.29	12.58
PARCEL ID NAME	19030401 STUDIO 213		corrected amount				_			1
PARCEL ID NAME ADDRESS PROPERTY DESCRIPTION	19030401 STUDIO 213 213 N OAKLAND AVE PERSONAL PROPERTY	2023	corrected amount additional amount deducted amount	482.00 482.00	2.08705800 2.08705800	10.08 10.08	0.00	6.29 5.04	6.29 5.04	2.50
PARCEL ID NAME ADDRESS PROPERTY DESCRIPTION EXPLANATION TEXT: OWNER	19030401 STUDIO 213 213 N OAKLAND AVE	2023 THAT INCLUD	corrected amount additional amount deducted amount ED ALL AG AND CON	482.00 482.00 //MERCIAL ITEMS; PREVIO	2.08705800 2.08705800	10.08 10.08	0.00	6.29 5.04	6.29 5.04	12.58 10.08 2.50
PARCEL ID NAME ADDRESS PROPERTY DESCRIPTION EXPLANATION TEXT: OWNER SCHEDULE; OWNER FEELS \$2.5	19030401 STUDIO 213 213 N OAKLAND AVE PERSONAL PROPERTY SIGNED DEPRECIATION SCHEDULE O PENALTY IS UNFAIR BECAUSE ST.	2023 THAT INCLUD AFF SHOULD H	corrected amount additional amount deducted amount ED ALL AG AND CON	482.00 482.00 MMERCIAL ITEMS; PREVIONAS HER STUDIO	2.08705800 2.08705800 DUS STAFF DID NO	10.08 10.08 T REALIZE THIS ACCOU	0.00 0.00 NT WAS PA	6.29 5.04 ART OF TH	6.29 5.04 E DEPREC	12.58 10.08 2.50
PARCEL ID NAME ADDRESS PROPERTY DESCRIPTION EXPLANATION TEXT: OWNER SCHEDULE; OWNER FEELS \$2.5	19030401 STUDIO 213 213 N OAKLAND AVE PERSONAL PROPERTY SIGNED DEPRECIATION SCHEDULE O PENALTY IS UNFAIR BECAUSE ST.	2023 THAT INCLUD	corrected amount additional amount deducted amount ED ALL AG AND CON HAVE KNOWN THIS V	482.00 482.00 MMERCIAL ITEMS; PREVIONAS HER STUDIO actual valuation	2.08705800 2.08705800 DUS STAFF DID NOT	10.08 10.08 T REALIZE THIS ACCOU	0.00 0.00 NT WAS PA	6.29 5.04 ART OF TH	6.29 5.04 E DEPREC	12.58 10.08 2.50 IATION
PARCEL ID NAME ADDRESS PROPERTY DESCRIPTION EXPLANATION TEXT: OWNER SCHEDULE; OWNER FEELS \$2.5 COUNTY TAX LIST CORRECTION # PARCEL ID	19030401 STUDIO 213 213 N OAKLAND AVE PERSONAL PROPERTY SIGNED DEPRECIATION SCHEDULE O PENALTY IS UNFAIR BECAUSE ST. 180 17021501	2023 THAT INCLUD AFF SHOULD H	corrected amount additional amount deducted amount ED ALL AG AND CON AVE KNOWN THIS V	482.00 482.00 //MERCIAL ITEMS; PREVIOUS HER STUDIO actual valuation 8,907.00	2.08705800 2.08705800 DUS STAFF DID NO tax rate 1.44638400	10.08 10.08 T REALIZE THIS ACCOU	0.00 0.00 NT WAS PA	6.29 5.04 ART OF TH	6.29 5.04 E DEPREC	12.58 10.08 2.50 IATION total tal
PARCEL ID NAME ADDRESS PROPERTY DESCRIPTION EXPLANATION TEXT: OWNER SCHEDULE; OWNER FEELS \$2.5 COUNTY TAX LIST CORRECTION # PARCEL ID NAME	19030401 STUDIO 213 213 N OAKLAND AVE PERSONAL PROPERTY SIGNED DEPRECIATION SCHEDULE O PENALTY IS UNFAIR BECAUSE ST.	2023 THAT INCLUD AFF SHOULD F	corrected amount additional amount deducted amount ED ALL AG AND CONTAVE KNOWN THIS NOTIFIED THE CORRECT OF THE COR	482.00 482.00 MMERCIAL ITEMS; PREVIONAS HER STUDIO actual valuation	2.08705800 2.08705800 DUS STAFF DID NOT	10.08 10.08 T REALIZE THIS ACCOU	0.00 0.00 NT WAS PA	6.29 5.04 ART OF TH	6.29 5.04 E DEPREC	12.58 10.08 2.50 IATION
PARCEL ID NAME ADDRESS PROPERTY DESCRIPTION EXPLANATION TEXT: OWNER SCHEDULE; OWNER FEELS \$2.5 COUNTY TAX LIST CORRECTION # PARCEL ID NAME ADDRESS	19030401 STUDIO 213 213 N OAKLAND AVE PERSONAL PROPERTY SIGNED DEPRECIATION SCHEDULE O PENALTY IS UNFAIR BECAUSE ST. 180 17021501	2023 THAT INCLUD AFF SHOULD H	corrected amount additional amount deducted amount ED ALL AG AND CON HAVE KNOWN THIS N original amount corrected amount additional amount	482.00 482.00 //MERCIAL ITEMS; PREVIOUS HER STUDIO actual valuation 8,907.00	2.08705800 2.08705800 DUS STAFF DID NO tax rate 1.44638400	10.08 10.08 T REALIZE THIS ACCOU	0.00 0.00 NT WAS PA	6.29 5.04 ART OF TH	6.29 5.04 E DEPREC	12.58 10.08 2.50 IATION total tax 128.82
PARCEL ID NAME ADDRESS PROPERTY DESCRIPTION EXPLANATION TEXT: OWNER SCHEDULE; OWNER FEELS \$2.5 COUNTY TAX LIST CORRECTION # PARCEL ID NAME ADDRESS PROPERTY DESCRIPTION EXPLANATION TEXT: PREVIOU	19030401 STUDIO 213 213 N OAKLAND AVE PERSONAL PROPERTY SIGNED DEPRECIATION SCHEDULE O PENALTY IS UNFAIR BECAUSE ST. 180 17021501 WALLERSTEDT, JOSHUA D & SARA B	2023 THAT INCLUD AFF SHOULD F TAX YEAR 2023 S ON TWO DIF	corrected amount additional amount deducted amount ED ALL AG AND CON HAVE KNOWN THIS V original amount corrected amount additional amount deducted amount ferent schedules	482.00 482.00 MMERCIAL ITEMS; PREVIOUAL	2.08705800 2.08705800 DUS STAFF DID NOT tax rate 1.44638400 1.44638400	10.08 10.08 10.08 T REALIZE THIS ACCOU	0.00 0.00 0.00 NT WAS P/ tax credit 0.00 0.00	6.29 5.04 ART OF TH 1st half 64.41 0.00	6.29 5.04 E DEPREC 2nd half 64.41 0.00	12.58 10.08 2.50 IATION total ta: 128.82 0.00
PARCELID NAME ADDRESS PROPERTY DESCRIPTION EXPLANATION TEXT: OWNER SCHEDULE; OWNER FEELS \$2.5 COUNTY TAX LIST CORRECTION # PARCELID NAME ADDRESS PROPERTY DESCRIPTION EXPLANATION TEXT: PREVIOL ITEMS AT THIS LOCATION; OW	19030401 STUDIO 213 213 N OAKLAND AVE PERSONAL PROPERTY SIGNED DEPRECIATION SCHEDULE O PENALTY IS UNFAIR BECAUSE ST. 180 17021501 WALLERSTEDT, JOSHUA D & SARA B PERSONAL PROPERTY US STAFF ASSESSED TWO AG ITEMS	2023 THAT INCLUD AFF SHOULD F TAX YEAR 2023 S ON TWO DIF OF THE ITEMS	corrected amount additional amount deducted amount ED ALL AG AND CON HAVE KNOWN THIS V original amount corrected amount additional amount deducted amount ferent schedules	482.00 482.00 MMERCIAL ITEMS; PREVIOUAL ITEMS; PREVIOUAL ITEMS; PREVIOUAL ITEMS; PREVIOUAL ITEMS; PREVIOUAL ITEMS; PREVIOUAL ITEMS	2.08705800 2.08705800 2.08705800 DUS STAFF DID NO tax rate 1.44638400 1.44638400 1.44638400 TAXES ON THIS AC	10.08 10.08 10.08 T REALIZE THIS ACCOU consolidated tax 128.82 0.00 COUNT; ACCOUNT BEI OULD MATTER; EDUCA	tax credit 0.00 0.00 tax credit 0.00 0.00	6.29 5.04 ART OF TH 1st half 64.41 0.00 D FOR 2024 VIDED	6.29 5.04 E DEPREC 2nd half 64.41 0.00	12.58 10.08 2.50 IATION total ta: 128.82 0.00 128.82
PARCELID NAME ADDRESS PROPERTY DESCRIPTION EXPLANATION TEXT: OWNER SCHEDULE; OWNER FEELS \$2.5 COUNTY TAX LIST CORRECTION # PARCEL ID NAME ADDRESS PROPERTY DESCRIPTION EXPLANATION TEXT: PREVIOL ITEMS AT THIS LOCATION; OW	19030401 STUDIO 213 213 N OAKLAND AVE PERSONAL PROPERTY SIGNED DEPRECIATION SCHEDULE O PENALTY IS UNFAIR BECAUSE ST. 180 17021501 WALLERSTEDT, JOSHUA D & SARA B PERSONAL PROPERTY JS STAFF ASSESSED TWO AG ITEMS WER STATES THAT THE LOCATION	2023 THAT INCLUD AFF SHOULD F TAX YEAR 2023 S ON TWO DIF	corrected amount additional amount deducted amount ED ALL AG AND CON AVE KNOWN THIS N original amount corrected amount additional amount deducted amount FERENT SCHEDULES OR THE TIMING OF	482.00 482.00 MMERCIAL ITEMS; PREVIOUS ACTUAL VALUATION actual valuation 8,907.00 0.00 FOR 2023; CORRECTING THE YEAR WHEN ITEMS actual valuation	2.08705800 2.08705800 2.08705800 DUS STAFF DID NOT tax rate 1.44638400 1.44638400 1.44638400 TAXES ON THIS AC ARE ACQUIRED SH	10.08 10.08 10.08 T REALIZE THIS ACCOU consolidated tax 128.82 0.00 COUNT; ACCOUNT BEI OULD MATTER; EDUCA	tax credit 0.00 0.00 tax credit 0.00 0.00 tax credit tax credit tax credit	6.29 5.04 ART OF TH 1st half 64.41 0.00 D FOR 2024 VIDED	6.29 5.04 E DEPREC 2nd half 64.41 0.00	12.58 10.08 2.50 IATION total ta: 128.82 0.00 128.82 OTHER
PARCELID NAME ADDRESS PROPERTY DESCRIPTION EXPLANATION TEXT: OWNER SCHEDULE; OWNER FEELS \$2.5 COUNTY TAX LIST CORRECTION # PARCEL ID NAME ADDRESS PROPERTY DESCRIPTION EXPLANATION TEXT: PREVIOU ITEMS AT THIS LOCATION; OW COUNTY TAX LIST CORRECTION # PARCEL ID	19030401 STUDIO 213 213 N OAKLAND AVE PERSONAL PROPERTY SIGNED DEPRECIATION SCHEDULE O PENALTY IS UNFAIR BECAUSE ST. 180 17021501 WALLERSTEDT, JOSHUA D & SARA B PERSONAL PROPERTY JS STAFF ASSESSED TWO AG ITEMS NER STATES THAT THE LOCATION 181 114105100	2023 THAT INCLUD AFF SHOULD F TAX YEAR 2023 S ON TWO DIF OF THE ITEMS	corrected amount additional amount deducted amount ED ALL AG AND CON HAVE KNOWN THIS N original amount corrected amount additional amount deducted amount FERENT SCHEDULES OR THE TIMING OF	482.00 482.00 //MERCIAL ITEMS; PREVIOUS actual valuation 8,907.00 0.00 FOR 2023; CORRECTING THE YEAR WHEN ITEMS actual valuation 211,036.00	2.08705800 2.08705800 2.08705800 DUS STAFF DID NO tax rate 1.44638400 1.44638400 TAXES ON THIS AC ARE ACQUIRED SH	10.08 10.08 10.08 T REALIZE THIS ACCOU consolidated tax 128.82 0.00 COUNT; ACCOUNT BEI OULD MATTER; EDUCA consolidated tax 4,250.28	tax credit 0.00 0.00 tax credit 0.00 0.00 tax credit 0.00 tax credit 2.00 tax credit 2.44.88	1st half 64.41 0.00 0 FOR 2024 VIDED	6.29 5.04 E DEPREC 2nd half 64.41 0.00 4 AS NO C	12.58 10.08 2.50 IATION total ta: 128.82 0.00 128.82 0.THER
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There being no objections, the Board of Equalization approved the Tax List Corrections. Upon motion by Schold, seconded by Swanson. By Roll Call Vote: Ayes - Swanson, Kutchera, Richards, Pearson, Titus, Schold and Connealy. Nays -none.

There being no further business, Chairman Connealy adjourned the Burt County Board of Equalization Meeting at 11:23 AM, upon motions by Schold and Pearson.

ATTEST: SARAH J. FREIDEL BURT COUNTY CLERK

TED CONNEALY, 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.

Burt County Board of Equalization

June 11, 2024 Minutes TEKAMAH NE 68061

A meeting of the Burt County Board of Equalization was held June 11, 2024 in the Boardroom of the Burt County Courthouse in Tekamah, Nebraska. Notice of the meeting was given in advance thereof by Publication in the Plaindealer (6-4-2024) and on the County's Website. A proof of publication is on file in the office of the County Clerk. Present were Supervisors: Gary 'Bird' Swanson, Jeff Kutchera, Paul Richards, Carl Pearson, Sam Titus David Schold and Ted Connealy. Also present, from the Assessor's Office: Katie Hart, Burt County Assessor.

The meeting opened at 9:54 A.M. with Chairman Connealy informing the public that the Nebraska Open Meeting Act was posted on the wall.

COMMUNICATION:

TERC Findings & Order- Statewide Equalization: Levels of value for real property in Burt County for tax year 2024 meet the requirements of law.

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 and voted upon the valuation changes; upon motion by Schold, seconded by Kutcher. Approved By Roll Call Vote: Ayes – Swanson, Kutchera, Richards, Pearson, Titus Schold and Connealy. 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 Connealy adjourned the Burt County Board of Equalization Meeting at 10:00 AM, upon motions by Pearson and Connealy.

ATTEST: SARAH J. FREIDEL TED CONNEALY, CHAIRMAN
BURT COUNTY CLERK BURT COUNTY BOARD OF SUPERVISORS

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

6-11-2024

PARCEL#	DEEDHOLDER	LEGAL DESCRIPTION	DIFFERENCE IN VALUE	REASON FOR CHANGE	<u>ov/uv</u>
432901600	HUNDAHL HOMEPLACE LTD	ALL SEC 24 EX 3 TRS 24-22-10 SILVERCREEK TWP	-\$24,639.00	LOT SPLIT PROCESSED AFTER CUTOFF DATE 3-19-24	OV
432904000	PRESTIGE WW LLC	4.54ACTR NE4NE4 24-22-10 SILVERCREEK TWP	\$24,352.00	LOT SPLIT PROCESSED AFTER CUTOFF DATE 3-19-24	UV
431604400	KELLOGG, SHANNON D	TR E2SW4 6-23-11 QUINNEBAUGH TWP	-\$4,440.00	LOT SPLIT PROCESSED AFTER CUTOFF DATE 3-19-24	OV
431604600	THELEN, BRIAN ETUX	TR N2SE4SW4 6-23-11 QUINNEBAUGH TWP	\$7,600.00	LOT SPLIT PROCESSED AFTER CUTOFF DATE 3-19-24	UV
114104900	HIGHLAND, JENNIFER	L5 BLK2 SUMMIT HEIGHTS ADD TEKAMAH	\$32,879.00	DWELLING REMODELEDNO PERMIT OR INFORMATION STATEMENT ON FILEDATA CORRECTED (UNDERVALUED)	UV
112615400	CARMICHAEL, THOMAS & KAMALA	L7-8EXE7' BLK C OAKLAND	\$35,443.00	DWELLING REMODELEDNO PERMIT OR INFORMATION STATEMENT ON FILEDATA CORRECTED (UNDERVALUED)	UV
113202500	SCHULTIS, BRAYDEN T	L5&N2L4 BLK37 RAILROAD ADD OAKLAND	\$55,185.00	DWELLING REMODELEDNO PERMIT OR INFORMATION STATEMENT ON FILEDATA CORRECTED (UNDERVALUED)	UV
112906600	KRUSE, ROGER O & CHERYL A	PTL5&6&S2L4 BLK9 BREWSTERS ADD OAKLAND	-\$32,274.00	CONDITION OF HOME WAS INCORRECT FROM PREVIOUS REVIEWERS; CORRECTED INFORMATION; HOME IS OVERVALUED	OV
426201400	JOHNSON, JUSTIN & ELLY	4.43ACTR SE4 2-20-9 CRAIG TWP	-\$1,030,835.00	LOT SPLIT PROCESSED AFTER CUTOFF DATE 3-19-24	OV
426202900	MULLER, DUANE E ETAL	SE4EXTR&E20ASE4SW4 2-20-9 CRAIG TWP	\$1,010,804.00	LOT SPLIT PROCESSED AFTER CUTOFF DATE 3-19-24	UV
110904100	GRAHAM, TERREE L	L6 BLK 22 DECATUR	-\$8,352.00	TREASURER'S TAX DEED (FORECLOSURE SALE); NOW OWNED BY BURT COUNTY AND EXEMPT	OV
110204300	PUFFER, WES	L7-8 BLK 9 CRAIG	-\$22,046.00	TREASURER'S TAX DEED (FORECLOSURE SALE); NOW OWNED BY BURT COUNTY AND EXEMPT	OV
310205800	LGM CORP.	L6-7 BLK 16 CRAIG	-\$4,022.00	TREASURER'S TAX DEED (FORECLOSURE SALE); NOW OWNED BY BURT COUNTY AND EXEMPT	OV
312808100	BLOCK, STEVE ETUX	N2L11 EX S1'W46' BLK 7 OAKLAND	-\$21,833.00	TREASURER'S TAX DEED (FORECLOSURE SALE); NOW OWNED BY BURT COUNTY AND EXEMPT	OV
112705300	DANIELSON, KIM ETAL	L8&N2L7 BLK14 OAKLAND	-\$17,860.00	TREASURER'S TAX DEED (FORECLOSURE SALE); NOW OWNED BY BURT COUNTY AND EXEMPT	OV
110307200	CHICAGO NORTHWESTERN TRANS CO	95 AC TR LYING WEST OF LOT 10 COURT ADD CRAIG	-\$29,096.00	TREASURER'S TAX DEED (FORECLOSURE SALE); NOW OWNED BY BURT COUNTY AND EXEMPT	OV
434800200	PATTERSON, LEONARD V	N OF RR NE4NE4 30-21-10 SUMMIT TWP	-\$1,763.00	TREASURER'S TAX DEED (FORECLOSURE SALE); NOW OWNED BY BURT COUNTY AND EXEMPT	OV
114201300	SNOW, ROGER C	PTL1&ADJ ST BLK 121 TEKAMAH	-\$14,732.00	TREASURER'S TAX DEED (FORECLOSURE SALE); NOW OWNED BY BURT COUNTY AND EXEMPT	OV
112707100	RENNERFELDT, EVAN ETUX	S11'L16&30'STREET BLK2 HIGHLAWN ADD OAKLAND	\$3,696.00	INCORRECT SQUARE FEET OF LAND VALUED AFTER LOT SPLIT	UV
113008600	BLANC, LANCE & JEANNETTE	S1/2L7 & L8-L9 21ST CHETS OAKLAND	-\$42,064.00	APPLIED A 20% FUNCTION FOR ORIGINAL WALLS OF MOBILE HOME THAT WAS MOVED IN AND ADDED ONTO	OV
422501800	WICKSTROM, LORELEI R TRUSTEE	E2SE4 EX TRACT 4.10A 9-22-8 OAKLAND TWP	-\$4,890.00	GRAIN BIN DESTROYED SPRING 2023; SHOULDN'T HAVE BEEN VALUED FOR 2024	ov
214009700	CAMERON, TERRY L ETAL	7 BLKS & STREET BLK1 TEKAMAH	-\$317.00	LEAN TO BELONGS TO CITY OF TEKAMAH AND SHOULD NOT BE VALUED PER REQUEST OF OWNER TO REVIEW PROPERTY, LOWERED CONDITION AND	OV
422002800	WEBSTER, JIM ETAL	TR NW4SW4 27-23-9 LOGAN TWP	\$77,043.00	APPLIED FUNCTION TO 6 OLDER BINS, CHANGED HARDSTEEL BUILDING FROM WOOD FRAME TO STEEL FRAME, VALUED OFFICE AS AN ATTACHED STRUCTURE AND NOT WITHIN THE ORIGINAL BUILDING	UV
112609300	BRONSON, RODNEY R & JAN M	L21-22 BLK22 RAILROAD ADD OAKLAND	-\$51,800.00	PER INFORMATION FROM OWNER, THIS BUILDING IS NOT BEING USED AS A COMMERCIAL REPAIR GARAGE AS ORIGINALLY THOUGHT; CHANGED TO A STEEL UTILITY BUILDING GRADE 3 WITH APPROPRIATE ADJUSTMENTS	OV

2 6-11-2024

Burt County Board of Equalization

June 28, 2024 Minutes TEKAMAH NE 68061

A meeting of the Burt County Board of Equalization was held June 28, 2024 in the Boardroom of the Burt County Courthouse in Tekamah, Nebraska. Notice of the meeting was given in advance thereof by Publication in the Plaindealer (6-18-2024) and on the County's Website. A proof of publication is on file in the office of the County Clerk. Present were Supervisors: Gary 'Bird' Swanson, Jeff Kutchera, Paul Richards, Carl Pearson, Sam Titus David Schold and Ted Connealy. Also present, from the Assessor's Office: Katie Hart, Burt County Assessor.

The meeting opened at 9:46 A.M. with Chairman Connealy 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 and voted upon the valuation changes; upon motion by Titus, seconded by Kutchera. Approved By Roll Call Vote: Ayes – Swanson, Kutchera, Richards, Pearson, Titus, Schold and Connealy. 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 Connealy adjourned the Burt County Board of Equalization Meeting at 9:48 AM, upon motions by Schold and Swanson.

ATTEST: SARAH J. FREIDEL TED CONNEALY, CHAIRMAN
BURT COUNTY CLERK BURT COUNTY BOARD OF SUPERVISORS

436702500	422905700	422900100	420401600	534605800	113008300	113804900	112600400	PARCEL#	
QUICK, KORD	LINDSTROM, TRAVIS D	LINDSTROM, SCOTT K ETAL TRUSTEES	HAMMEL FAMILY FARM LLC	GLUP, TROY	BLANC, MAX G & CYNTHIA S	WEATHERLY, DENNY LETUX	BLANC, MAX G ETUX	DEEDHOLDER	
L1 SW4SE4 34-21-11 ARIZONA TWP	N2NW4 15-22-8 OAKLAND TWP	N2NE4 15-22-8 OAKLAND TWP	NW4 EX 48.83AC TR 16-23-8 EVERETT TWP	2.21AC TR W2NW4 22-21-10 SUMMIT TWP	L2-3-4-5 21ST CHETS OAKLAND	N2L1-2+20'ST BLK94 TEKAWAH	L11-12 BLK47 HULBERTS ADD OAKLAND	LEGAL DESCRIPTION	
\$57,290.00	\$0.00	\$973,975.00	\$650,148.00	\$31,050.00	\$59,701.00	\$25,875.00	\$20,744.00	<u>CERTIFIED</u> <u>LAND</u>	
\$471,636.00	\$0.00	\$104,341.00	\$69,440.00	\$0.00	\$286,356.00	\$140,188.00	\$0.00	CERTIFIED DWELLING	
\$172,882.00	\$0.00	\$43,565.00	\$28,286.00	\$0.00	\$1,035.00	\$0.00	\$68,455.00	CERTIFIED IMPROVEMENT	
\$701,808.00	\$0.00	\$1,121,881.00	\$747,874.00	\$31,050.00	\$347,092.00	\$166,063.00	\$89,199.00	CERTIFIED TOTAL	
\$57,290.00	\$498,925.00	\$475,050.00	\$650,148.00	\$5,757.00	\$59,701.00	\$25,875.00	\$20,744.00	CHANGED LAND	
\$463,924.00	\$104,341.00	\$0.00	\$69,440.00	\$0.00	\$268,655.00	\$163,693.00	\$0.00	<u>CHANGED</u> DWELLING	
\$172,972.00	\$43,565.00	\$0.00	\$2,286.00	\$0.00	\$1,846.00	\$1,274.00	\$26,675.00	CHANGED IMPROVEMENT	
\$694,186.00	\$646,831.00	\$475,050.00	\$721,874.00	\$5,757.00	\$330,202.00	\$190,842.00	\$47,419.00	CHANGED TOTAL	
-\$7,622.00	\$646,831.00	-\$646,831.00	-\$26,000.00	-\$25,293.00	-\$16,890.00	\$24,779.00	-\$41,780.00	DIFFERENCE IN VALUE	
PER OWNER REQUEST TO REVIEW, REMOVED 1 FIXTURE AND 1 SINK FROM PRICING; ADJUSTED CATEGORIZATION OF 8X15 ADDITION	LOT SPLIT PROCESSED AFTER CUTOFF DATE 3-19-24	-\$646,831.00 LOT SPLIT PROCESSED AFTER CUTOFF DATE 3-19-24	PER OWNER REQUEST TO REVIEW WHY BUILDING VALUE INCREASED, ONE FLAT VALUED BUILDING WAS ASSESSED AT THE WRONG RATE	PER OWNER REQUEST TO REVIEW, 2.21 ACRES IS CODED AS RURAL COMMERCIAL AND WILL EVENTUALLY HAVE PIPE BUSINESS ON THE LAND (DID NOT AS OF 1/1); WILL VALUE LAND AS GRASS FOR 2024, ADD SIGN TO PERSONAL PROPERTY, AND CHECK BACK FOR 2025	PER OWNER REQUEST TO REVIEW, ADDED 5% FUNCTION FOR POOR LAYOUT AND LOW CEILINGS; ADDED INTERIOR FINISH TO 2017 ADDITION TO GARAGE FOR OUTDOOR KITCHEN	DWELLING REMODELEDNO PERMIT OR INFORMATION STATEMENT ON FILEDATA CORRECTED (UNDERVALUED)	PER OWNER REQUEST TO REVIEW, NO INTERIOR FINISH OR PLUMBING SHOULD BE VALUED	REASON FOR CHANGE	
VO	VU	OV	OV	0V	OV	VU	VO	<u>0V/UV</u>	

Burt County Board of Equalization

July 11-12, 2024 Minutes TEKAMAH NE 68061

A meeting of the Burt County Board of Equalization was held July 11, 2024 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 Plaindealer and on the County's Website. A copy of the proof of publication is on file in the office of the County Clerk. Supervisors Present were: David Schold, Gary "Bird" Swanson, Jeff Kutchera, Paul Richards, Carl Pearson, Sam Titus and Ted Connealy. Present from the Assessor's Office: Katie Hart, Burt County Assessor.

The meeting was opened at 9:02 A.M. with the Pledge of Allegiance. Chairman Connealy informed the public that the Open Meeting Act was displayed on the wall.

The agenda was approved, upon motion by Schold, seconded by Titus. By Roll Call Vote: Ayes – Swanson, Kutchera, Richards, Pearson, Titus, Schold and Connealy. Nays – none.

2024 - Form 422's (Property Valuation Protests): 86 were filed for 2024

TIME	NUMBER	NAME			46	Larry Nun	
	1	Aaron Snow			47	Breanne Chamberlain	
9:00 AM	2	Brandon Carda	(not coming now)		48	Kevin Uhing ETAL	
	3	David Baldwin		2:00 PM	49	D&K Uhing Farms	Terra Uhing
9:10 AM	4	Mike & Mary Anderson			50	Scott Coates	
	5	Jantzen Veskerna		2:15 PM	51	Susan Skinner	
9:20 AM	6	Russell Grass			52	JoEllen Griffin	
9:30 AM	7	Rex Monif		2:30 PM	53	Laura Chadwick	
9:40 AM	8	Christopher & Jeannes Rytych			54	Jody Gottsch	
	9	Noretta Glup			55	Brett Johnson	
	10	Jay & Tami Hovendick		2:40 PM	56	Mark McNeill	
9:50 AM	11	Fredrick C. Schmidt	no show for appt		57	James Kelly IV	
10:00 AM	12	Duana McCaula & Curt Wilson			58	James Kelly IV	
10.00 AIVI	13	Duane McCoyle & Curt Wilson			59	Kelly Five LLC - Liza Kelly	James & Liza Kellly
	14	Jason Saville			60	Kelly Five LLC - Liza Kelly	Junies & Lizu Keilly
	15	Steven Nelson	#15, #30		61	Kelly Five LLC - Liza Kelly	
10:45 AM	16	Richard Hurless			62	Kelly Five LLC - Liza Kelly	
	17				63	Timothy Bollinger	
	18	Joyce McCullock			64	Quinn Charling	
	19				65	V-Ten LLC (Pheasant Bonanza)	
	20	Hannah Brudigam			66	Trent Leichleiter ETUX	
	21	Erik Jackson			67	Shur Shot Sporting LLC	Trent Leichleiter
11:00 AM	22	Scott Taylor			68	Trent Leichleiter ETUX	
11:10 AM	23	Deborah Sunderman	(not coming now)		69	Shur Shot Sporting LLC	
	24	Donald Gingles (Rev. Tr)			70	Kevin & Julie Hall	
11:30 AM	25	James Conety			71	Michele Sullivan	
	26	Arthur Stillman		2:50 PM	72	Paul Chamberlain	
11:40 AM	27	Robert & Jane Paul		3:00 PM	73	Gale Peterson	#73, #83
11:50 AM	28	WL Investments -Stan Welte		(see 4:00)	74	Mary Marsh Brodersen	
1:20 PM	29	Tracy Begley	no show for appt		75	Samantha Goodbird	
	30	Steven Nelson	#15, #30		76	Mark Allen Johnson	
1:30 PM	31	Monica Waggoner & Melanie Edw	ard		77	Stanley Mark Wichelt	
	32	Johnnie Bottger		3:15	78	Lee Norquist	
	33	Johnne Bottger			79	Joni Renshaw	
	34	Calissa Anderson			80	James VonEssen	
	35	George Robinson			81	James VonEssen	
	36	Justin & Elly Johnson			82	Larry Peterson	
1:40 PM	37	Charles VA Rogers			83	Gale Peterson	see #73 @ 3:00 p.m.
1.40 PIVI	38	Chanes va rogers		3:30	84	Dean Carlson	
	39	Darin Brown		3:45	85	Eric Schrader	no show for appt
1:50 PM	40	Timothy Colliton & Theresa DeVri	es		86	L.Scott Momsen	
	41	Kathleen Pearson		4:00	74	Mary Marsh Brodersen	#74
	42	Timothy Anderson					
	43	Lisa Stork					
	44	Todd Parks					
	45	Jeremy Helzer					

Public Hearings were held for 2024 Property Valuation Protests.

Public Hearings were held from 9:02 A.M. - 12:12 P.M.: the board recessed for lunch; public hearings were opened back up and continued from 1:09 P.M. - 4:01 P.M. All requested appointments were completed on July 11th, but not all protests were reviewed; the board will return on July 12th to finish review of 2024 Protests filed.

7-11,12-2024 BOE 2024 Protests

The meeting adjourned at 4:03 P.M. upon motions by Pearson and Titus. Protest final decisions meeting will be held July 19, 2024.

ATTEST: SARAH J. FREIDEL BURT COUNTY CLERK

TED CONNEALY, CHAIRMAN BURT COUNTY BOARD OF EQUALIZATION

OFFICE OF THE BURT COUNTY CLERK **Burt County Board of Equalization** July 11-12, 2024 Minutes TEKAMAH NE 68061

A meeting of the Burt County Board of Equalization was held July 12, 2024 in the Boardroom of the Burt County Courthouse in Tekamah, Nebraska; this meeting is a continuation from July 11, 2024 BOE meeting. Supervisors Present were: David Schold, Gary "Bird" Swanson, Jeff Kutchera, Paul Richards, Carl Pearson, Sam Titus and Ted Connealy. Present from the Assessor's Office: Katie Hart, Burt County Assessor.

The meeting was opened at 9:01 A.M. with the Pledge of Allegiance. Chairman Connealy informed the public that the Open Meeting Act was displayed on the wall.

The agenda is a continuation of July 11, 2024 meeting.

Public Hearings were continued for 2024 Property Valuation Protests. Public Hearing was held from 9:02 A.M. - 10:22 A.M. All requested appointments took place on July 11th, so there were no members from the public in attendance during today's public hearing; with all protests being reviewed, the Board went back into regular session of Board of Equalization. Final decisions on all Form 422's filed will be made during the July 19, 2024 BOE meeting.

Form 425's (Report of Destroyed Real Property): Multiple 425s have been filed this year due to flash flooding of the Missouri River; however, Form 425's are not due until July 15, 2024, therefore all 425's will be reviewed and acted upon during the July 19, 2024 BOE meeting.

The meeting adjourned at 10:35 A.M. upon motions by Pearson and Schold. The next BOE meeting will be held July 19, 2024.

ATTEST: SARAH J. FREIDEL BURT COUNTY CLERK

TED CONNEALY, CHAIRMAN BURT COUNTY BOARD OF EQUALIZATION

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

2 7-11,12-2024 BOE

Burt County Board of Equalization

July 19, 2024 Minutes TEKAMAH NE 68061

A meeting of the Burt County Board of Equalization was held July 19, 2024 in the Boardroom of the Burt County Courthouse in Tekamah, Nebraska. Notice of the meeting was given in advance thereof by Publication in the Plaindealer (7-16-2024), on a 1st floor courthouse bulletin board, and on the County's Website. A copy of the proof of publication is on file in the office of the County Clerk. Board Members Present: Gary 'Bird' Swanson, Jeff Kutchera, Paul Richards, Carl Pearson, Sam Titus, Ted Connealy and David Schold. Present from the Assessor's Office: Katie Hart, Burt County Assessor.

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

The agenda was approved, upon motion by Schold, seconded by Swanson. By Roll Call Vote: Ayes - Swanson, Kutchera, Richards, Pearson, Titus, Schold and Connealy. Nays - none.

Public Hearings for 2024 Property Valuation Protests:

Public Hearings were held for two protests before action could be taken on decisions; (#11) missed appointment time on July 11 and requested return today - Charlie spoke; and (#87 -Melissa Hetrick) was postmarked in time, but received after July 11-12 hearings - Melissa did not come to hearing. Hearing was held from 9:01 A.M. - 9:14 P.M. for the two protests.

Final Decisions for 2024 Property Valuation Protests - Form 422's:

Filings were reviewed, voted upon and approved by the Burt County Board of Equalization: Upon motion by Pearson, seconded by Titus, the Board voted to accept the final decisions on the valuation protest Form 422's #1-87. Approved By Roll Call Vote: Ayes – Swanson, Kutchera, Richards, Pearson, Titus, Connealy and Schold. Nays - none. (see spreadsheet)

Report of Destroyed Real Property Forms - Form 425's:

County Assessor Hart presented 62 forms filed. The CBOE voted to accept the Assessor's recommendations upon motion by Pearson, seconded by Titus. By Roll Call Vote: Ayes -Swanson, Kutchera, Richards, Pearson, Titus, Schold and Connealy. Nays-none. Notice of decisions will be sent to the property owners; property owners will have 30 days to Protest the 425 decisions. (see spreadsheet)

Approval for Extension of Homestead Filing Deadline:

Assessor Hart explained that constituents who missed the filing deadline for Homestead Applications have a right to ask for an extension of the deadline (until July 20th). Upon motion by Schold, seconded by Kutchera, the board approved extension for homestead filings. Approved By Roll Call Vote: Ayes - Kutchera, Richards, Pearson, Titus, Schold and Connealy. Nays-Swanson.

(1) Linda Simpson (2) Barbara L. Maslonka

(3) Alvin Norris Smith, Jr. (4) Robert W. Aronson

(5) Randy Magill (6) Timothy J. Jasa (7) Gary Marshall

(8) Clark K. Beck

(9) Victor Jensen (10) George Metzler, Sr. (11) Gary Grove

The Board thanked Katie for the work she and her office did for the taxpayers. The BOE meeting adjourned at 11:06 A.M. upon motions by Connealy and Kutchera.

ATTEST: SARAH J. FREIDEL BURT COUNTY CLERK TED CONNEALY, CHAIRMAN BURT COUNTY BOARD OF SUPERVISORS

~ See Spreadsheets PG. 2-19 ~

Protests and Final Decisions (Form 422's #1-87) See pages 2-13

PROTEST #	PARCEL #	LAND	DWELL	TOTAL	REQ LAND	REQ DWELL	REQ TOTAL	FINAL LAND	FINAL DWELL	FINAL TOTAL	CHANGED	REASON
24-001	434605400	46,568	431,459	478,027	32,147	380,475	412,622	46,568	431,459	478,027	0.00	RECOMMEND NO CHANGE : HOUSE BUILT NEW IN 2021; VERIFIED DATA ENTRY; AGREE WITH QUALITY AND CONDITION THAT HOME IS CURRENTLY IN
24-002	113000300	52,326	240,258	292,584	35,925	164,955	200,880	52,326	240,258	292,584	0.00	RECOMMEND NO CHANGE : VERIFIED DATA ON HOME IS CORRECT; INTERIOR PICTURES PROVIDED BY OWNER SHOWS THAT HOME HAS HAD IMPROVEMENTS AND ABOVE NORMAL CONDITION IS JUSTIFIED; QUALITY OF HOME IS ACCURATE; COMP SALES USED BY OWNER ARE NOT IN SAME NEIGHBORHOOD
24-003	636002200	23,000	80,915	103,915	23,000	66,000	89,000	23,000	80,915	103,915	0.00	RECOMMEND NO CHANGE : OWNER DID NOT PROVIDE ANY INFORMATION OR DOCUMENTATION AS TO WHY ASSESSMENT OF PROPERTY IS NOT CORRECT; PROPERTY IS LOCATED IN HARBOR 671; INFORMED OWNER THAT IF HE WOULD LIKE ME TO REVIEW PROPERTY DUE TO FLOOD DAMAGE, FORM 425 WAS PROVIDED
24-004	113511200	22,838	364,599	387,437	23,345	262,163	285,508	22,838	364,599	387,437	0.00	RECOMMEND NO CHANGE : VERIFIED DATA ENTRY OF HOME; PROPERTY HAD 6 YEAR REVIEW IN MAY 2024; AGREE WITH REVIEW NOTES; NO EVIDENCE PROVIDED BY OWNER THAT CONDITION OF HOME IS INCORRECT (ABOVE NORMAL); NO OTHER CHANGES
24-005	424005500	44,978	799,167	844,145	45,000	700,000	745,000	44,978	794,865	839,843	-4,302.00	VERIFIED DATA ENTRY OF HOME; AGREE WITH QUALITY AND CONDITION OF HOME; ADJUSTED # OF BATHROOMS; ADDED ROUGH PLUMBING AND CONCRETE PATIO TO AG 1 BUILDING; THIS HOME IS A HIGHER QUALITY THAN THE REST OF THE HOMES ON THIS ROAD; NO OTHER CHANGES; NO EVIDENCE PROVIDED BY OWNER THAT DATA IS WRONG OR HOME IS NOT AT MARKET VALUE
24-006	113406100	23,625	36,899	60,524	8,000	25,000	33,000	23,625	31,396	55,021	-5,503.00	VERIFIED DATA ON THIS PARCEL IS CORRECT; PROPERTY HAD 6 YEAR REVIEW IN MAY 2024; AGREE WITH REVIEW NOTES; CHANGING QUALITY OF BUILDING FROM 3 TO 4 AS IT IS LOWER GRADE OF MATERIAL; REMOVED INSULATION FROM PRICING; NO OTHER CHANGES

PROTES	T PARCEL #	LAND	DWELL	TOTAL	REQ LAND	REQ DWELL	REQ TOTAL	FINAL LAND	FINAL DWELL	FINAL TOTAL	CHANGED	REASON
24-00	115111100	67,618	449,002	516,620	60,000	360,305	420,305	67,618	482,739	550,357	33,737.00	VERIFIED DATA ENTRY OF HOME DONE DURING 6 YEAR REVIEW JULY 2024; EXISTING 2S OPEN PORCHES NOT ENTERED CORRECTLY; ROOFTOP DECK NOT ENTERED WITH CORRECT SQ FT; SIDING ON NORTH SIDE IS WORN AND FADED; NO EVIDENCE PROVIDED BY OWNER THAT HOME CONDITION SHOULD BE LOWERED (IN NORMAL CONDITION); SIDING DAMAGE FROM 10+ YEARS AGO SHOULD BE HANDLED WITH INSURANCE
24-00	110402700	29,712	131,173	160,885	5,000	99,000	104,000	29,712	125,320	155,032	-5,853.00	VERIFIED DATA ENTRY OF HOME; CHANGED 72 SQ FT AND 84 SQ FT ADDITIONS ON EAST SIDE OF HOME TO ORIGINAL YEAR BUILT; CHANGED 1997 ADDITION ON EAST SIDE OF HOME FROM GOOD TO ABOVE NORMAL AS IT IS NEWER; NO EVIDENCE PROVIDED BY OWNERS THAT INTERIOR COMPONENTS ARE DETERIORATING IN ANYWAY OR THAT CONDITION SHOULD BE LOWERED; MAJOR CHANGE FOR 2024 WAS LAND VALUATION
24-00	433002300	339,191	1,464	340,655	339,191	,	339,191	339,191	-	339,191	-1,464.00	TWO SMALL SHEDS PREVIOUSLY ADDED USING PICTOMETRY APPEAR TO HAVE NO VALUE
24-01	435401600	92,326	234,111	326,437	92,326	213,717	306,043	92,326	232,243	324,569	-1,868.00	CHANGED YEAR BUILT OF 840 SQ FT ADDITION AND ATTACHED GARAGE TO 1979; NO CHANGES TO 15X15 ADDITION AS NO PROOF PROVIDED AND OWNER NOT HOME AT TIME OF REVIEW TO DO AN INTERIOR REVIEW; NO OTHER CHANGES
24-01	111403100	14,887	-	14,887	7,000	•	7,000	14,887	-	14,887	0.00	RECOMMEND NO CHANGE : LAND IS FLAT AND BUILDABLE AND EQUALIZED
24-01	113402200	31,500	62,616	94,116	31,500	36,777	68,277	31,500	62,616	94,116	0.00	RECOMMEND NO CHANGE : VERIFIED DATA ENTRY DONE DURING 6 YEAR REVIEW MAY 2024; AGREE WITH QUALITY AND CONDITION OF HOME; PROPERTY IS EQUALIZED WITH THE AREA; SALES IN THIS MAP AREA INDICATED AN INCREASE IN VALUE WAS WARRANTED; OWNER PROVIDED NO EVIDENCE THAT OUR DATA ENTRY WAS INCORRECT
24-01	114005900	26,250	26,506	52,756	24,150	23,699	47,849	26,250	26,506	52,756	0.00	RECOMMEND NO CHANGE : VERIFIED DATA ENTRY DONE DURING 6 YEAR REVIEW JUNE 2024; AGREE WITH QUALITY AND CONDITION OF HOME; PROPERTY IS EQUALIZED WITH THE AREA; SALES IN THIS MAP AREA INDICATED AN INCREASE IN VALUE WAS WARRANTED; OWNER PROVIDED NO EVIDENCE THAT OUR DATA ENTRY WAS INCORRECT
24-01	113809000	24,188	199,304	223,492	22,188	170,304	192,492	24,188	199,304	223,492	0.00	RECOMMEND NO CHANGE : VERIFIED DATA ENTRY OF HOME AFTER SIX YEAR REVIEW IN APRIL 2024; NO QUALITY OR CONDITION CHANGES FOR HOUSE; NO CHANGES TO GARAGE OR LAND

PROTEST #	PARCEL #	LAND	DWELL	TOTAL	REQ LAND	REQ DWELL	REQ TOTAL	FINAL LAND	FINAL DWELL	FINAL TOTAL	CHANGED	REASON
24-015	110402200	24,006		24,006	7,500		7,500	-	-	-	-24,006.00	LAND IS FLAT AND BUILDABLE AND EQUALIZED; OWNER REQUESTS COMBINING THIS PARCEL WITH HIS ADJOINING HOUSE PARCEL (PROTEST #30)
24-016	113300800	29,268	196,686	225,954	29,268	136,090	165,358	29,268	189,564	218,832	-7,122.00	VERIFIED DATA ENTRY OF HOME; PHYSICAL REVIEW AND INTERIOR PICTURES SHOWN IN APPRAISAL SHOW THAT KITCHEN AND BATHROOMS ARE NOT ORIGINAL; QUALITY CHANGED 4+10 AND CONDITION SHOULD BE CHANGED FROM GOOD TO ABOVE NORMAL TO REFLECT NOT AS MANY UPDATES AS THOUGHT IN PREVIOUS REVIEW
24-017	111008300	12,528	111,793	124,321	8,352	86,040	94,392	12,528	100,613	113,141	-11,180.00	VERIFIED DATA ENTRY OF BUILDING; INTERIOR IS ALL NEW AND BEING RENTED; ONLY A COUPLE ISSUES WITH CONCRETE BLOCKS AND GUTTERS; SHOULD ADD A 10% FUNCTION FOR ATTACHED GARAGE; CAN'T BE USED AS A GARAGE DUE TO PIT STILL INSIDE
24-018	111006100	12,528	71,597	84,125	8,352	55,152	63,504	12,528	71,597	84,125	0.00	RECOMMEND NO CHANGE : VERIFIED DATA ENTRY OF HOME AFTER PHYSICAL REVIEW AND AGREE WITH QUALITY AND CONDITION; SALES IN DECATUR WARRANTED THE INCREASE
24-019	110600400	1,411	18,471	19,882	941	13,900	14,841	1,411	12,429	13,840	-6,042.00	VERIFIED DATA ENTRY OF HOME; ENTIRE HOME IS STARTING TO DETERIORATE WITH ROTTING AROUND WINDOWS AND EAVES, HOLE IN THE FLOOR ON INTERIOR, ORIGINAL GUTTERS AND WINDOWS; QUALITY OF HOME SHOULD BE CHANGED FROM 5+10 TO 5 AND CONDITION CHANGED FROM BELOW NORMAL TO FAIR; NO OTHER CHANGES
24-020	112708300	15,180	209,026	224,206	15,000	162,000	177,000	15,180	209,026	224,206	0.00	RECOMMEND NO CHANGE : VERIFIED DATA ENTRY OF HOME; SALE OF HOME IN 2024 IS OUTSIDE OF OUR SALES RANGE USED TO SET VALUE FOR 2024; MANY UPDATES TO THE HOME PRIOR TO SALE; AGREE WITH QUALITY AND CONDITION
24-021	110200700	23,475	342	23,817	5,000	•	5,000	11,737	342	12,079	-11,738.00	LAND IS FLAT AND TREE COVERED; LAND IS EQUALIZED WITH THE REST OF THE VILLAGE; 50% FUNCTION SHOULD BE APPLIED FOR TREE COVERED PARCEL; THIS FUNCTION IS CONSISTENTLY DONE THROUGHOUT THE COUNTY; VALUE FOR SHED STAYS
24-022	111903000	14,040	68,926	82,966	9,360	53,286	62,646	14,040	40,297	54,337	-28,629.00	VERIFIED DATA ENTRY OF HOME; AGREE WITH QUALITY OF HOME BUT CONDITION IS WORSE THAN ORIGINALLY REPORTED; CONDITION SHOULD BE CHANGED FROM NORMAL TO BELOW NORMAL; APPLYING 10% FUNCTION FOR NO UTILITIES TURNED ON WHILE WORK IS BEING DONE; WE WILL FOLLOW UP ON PROGRESS LATER THIS YEAR

PROTEST #	PARCEL #	LAND	DWELL	TOTAL	REQ LAND	REQ DWELL	REQ TOTAL	FINAL LAND	FINAL DWELL	FINAL TOTAL	CHANGED	REASON
24-023	111700400	16,198	76,856	93,054	13,306	59,880	73,186	16,198	58,679	74,877	-18,177.00	VERIFIED DATA ENTRY OF HOME; AGREE WITH QUALITY BUT CONDITION SHOULD BE LOWERED FROM NORMAL TO BELOW NORMAL; OWNER PROVIDED PICTURES SHOWING COMPONENTS OF INTERIOR ARE DETERIORATING
24-024	431603600	94,911	-	94,911	33,835	-	33,835	94,911	-	94,911	0.00	RECOMMEND NO CHANGE : TENANT PROVIDED FSA REPORT IN 2023 AND LAND USE WAS ADJUSTED AT THAT TIME; MOST ACRES ARE IRRIGATED FARM LAND
24-025	111403900	15,120	116,111	131,231	7,000	75,000	82,000	15,120	93,291	108,411	-22,820.00	VERIFIED DATA ENTRY OF HOME; AGREE WITH QUALITY BUT CONDITION SHOULD BE LOWERED FROM VERY GOOD TO ABOVE NORMAL; HOME HAS SIDING AND FOUNDATION ISSUES; HOME WAS PREVIOUSLY CONDITIONED TOO HIGH DUE TO SALE
24-026	111404100	17,500	136,996	154,496	12,460	103,352	115,812	17,500	119,732	137,232	-17,264.00	VERIFIED DATA ENTRY OF HOME; AGREE WITH QUALITY BUT CONDITION SHOULD BE LOWERED FROM VERY GOOD TO ABOVE NORMAL; HOME WAS PREVIOUSLY CONDITIONED TOO HIGH DUE TO SALE; CHANGED CONDITION OF DETACHED GARAGES TO NORMAL; HOMESTEAD EXEMPTION WAS OFFERED AND REFUSED
24-027	113811200	35,250	281,751	317,001	20,700	236,662	257,362	35,250	281,751	317,001	0.00	RECOMMEND NO CHANGE : VERIFIED DATA ENTRY OF HOME; AGREE WITH QUALITY AND CONDITION OF HOME;
24-028	215001000	26,240	483,949	510,189	26,240	260,000	286,240	26,240	483,949	510,189	0.00	RECOMMEND NO CHANGE : COST TABLES WERE INCREASED FOR 2024 FOR ENTIRE COUNTY; VERIFIED DATA ENTRY OF BINS AND BUILDING
24-029	431401200	649,757	56,423	706,180	634,791	47,018	681,809	649,757	56,423	706,180	0.00	RECOMMEND NO CHANGE : OWNER DID NOT PROVIDE ANY INFORMATION OR DOCUMENTATION AS TO WHY ASSESSMENT OF PROPERTY IS NOT CORRECT
24-030	110401400	23,438	110,354	133,792	23,438	80,000	103,438	28,694	110,354	139,048	5,256.00	OWNER DID NOT UNDERSTAND VALUATION NOTICE; BUILDING COLUMN INCLUDES HOUSE AND ALL BUILDINGS; OWNER REQUESTS TO COMBINE THIS PARCEL WITH PROTEST #15; NO CHANGES TO HOUSE OR BUILDINGS
24-031	734101419	-	218,060	218,060	•	170,000	170,000	-	215,856	215,856	-2,204.00	VERIFIED EXTERIOR MEASUREMENTS OF HOME AND THEY MATCH TO OUR RECORDS; CHANGED HOME TO 2BED 1 BATH; HOME HAS EXISTING 10% FUNCTION APPLIED FOR STRUCTURAL ISSUES FROM PREVIOUS FLOOD; OWNER REPORTS NO NEW ISSUES; NO OTHER CHANGES

PROTEST #	PARCEL #	LAND	DWELL	TOTAL	REQ LAND	REQ DWELL	REQ TOTAL	FINAL LAND	FINAL DWELL	FINAL TOTAL	CHANGED	REASON
24-032	113811000	21,476	,	21,476	10,000	-	10,000	21,476	-	21,476	0.00	RECOMMEND NO CHANGE : LAND IS MOSTLY TREE COVERED AND UNDEVELOPED; LAND IS EQUALIZED AND ALREADY DISCOUNTED 50% FOR CONSISTENCY
24-033	113800400	25,500	115,277	140,777	10,000	90,000	100,000	25,500	115,277	140,777	0.00	RECOMMEND NO CHANGE : VERIFIED DATA ENTRY OF HOME; SIX YEAR REVIEW COMPLETED MAY 2024 AND AGREE WITH NOTES, QUALITY, AND CONDITION; OWNER PROVIDED NO EVIDENCE THAT CONDITION SHOULD BE LOWERED
24-034	113907000	26,250	248,495	274,745	19,500	225,500	245,000	26,250	248,495	274,745	0.00	RECOMMEND NO CHANGE : VERIFIED DATA ENTRY OF HOME; SIX YEAR REVIEW COMPLETED JUNE 2024; CONDITION CHANGE MADE DURING SIX YEAR REVIEW WILL BE FOR 2025 VALUES; OWNER PROVIDED TAX STATEMENTS FOR SURROUNDING HOMEOWNERS BUT ARE NOT ACCURATE REFLECTION; OWNER NON COMPLIANT WITH ALLOWING AN INTERIOR REVIEW OR SENDING INTERIOR PICTURES
24-035	636012700	16,000	8,509	24,509	16,000	2,000	18,000	16,000	8,509	24,509	0.00	RECOMMEND NO CHANGE : MOBILE HOME IS ALREADY LISTED IN VERY POOR CONDITION; UTILITY SHED APPEARS TO BE BEING USED AND IS IN NICE CONDITION; NEWER PRIVACY FENCE HAS BEEN PUT UP AROUND ENTIRE PROPERTY SO HARD TO VIEW ALL SIDES
24-036	426201400	49,678	108,166	157,844	49,678	50,095	99,773	49,678	64,910	114,588	-43,256.00	VERIFIED DATA ENTRY OF HOME; CHANGED QUALITY OF HOME FROM 5+10 TO 5 FOR CONSISTENCY; DAMAGE TO HOME, UTILITIES SHUT OFF, MOLD GROWING, HOUSE UNLIVABLE CHANGES CONDITION FROM ABOVE NORMAL TO BELOW NORMAL WITH 10% FUNCTION FOR ALL UTILITIES SHUT OFF; WILL CHECK BACK AT THE END OF THE YEAR TO SEE IF MORE STRUCTURES HAVE BEEN TORN DOWN AS PLANNED
24-037	113906400	34,125	246,348	280,473	34,125	215,000	249,125	34,125	240,463	274,588	-5,885.00	VERIFIED DATA ENTRY OF HOME AND SIX YEAR REVIEW NOTES DONE JUNE 2024; IT APPEARS HOUSE HAS BEEN CONDITIONED TOO HIGH FOR QUITE AWHILE WITHOUT ENOUGH IMPROVEMENTS BEING DONE; LOWERING CONDITION FROM VERY GOOD TO ABOVE NORMAL; CHANGING STEEL UTILITY BUILDING FROM AG TO A DETACHED METAL GARAGE WITH FINISHED INTERIOR AND INSULATION AS IT IS USED AS A GARAGE FOR CLASSIC CARS; CHANGING QUALITY OF HOUSE FROM 3 TO 3+5 FOR CONSISTENCY; NO OTHER CHANGES
24-038	113912000	22,050	162,492	184,542	22,050	153,000	175,050	22,050	162,492	184,542	0.00	RECOMMEND NO CHANGE : AGREE WITH QUALITY AND CONDITION AND 6 YEAR REVIEW NOTES; SALES DATE IS OUTSIDE OF SALES RANGE USED TO SET 2024 VALUE

PROTEST #	PARCEL #	LAND	DWELL	TOTAL	REQ LAND	REQ DWELL	REQ TOTAL	FINAL LAND	FINAL DWELL	FINAL TOTAL	CHANGED	REASON
24-039	425803100	43,846	559,496	603,342	43,846	465,000	508,846	43,846	558,420	602,266	-1,076.00	VERIFIED DATA ENTRY OF HOME; CHANGING QUALITY FROM 2 TO 2-5 IS MORE APPROPRIATE FOR THIS SIZE AND STYLE OF HOME; AGREE WITH CONDITION BEING LEFT AT ABOVE NORMAL; REMOVING BASEMENT FINISH IN CERTAIN PORTIONS OF HOUSE AS THIS WAS NOT ACCOUNTED FOR PROPERLY; FOR THE EXISTING BASEMENT FINISH, CHANGING FROM MINIMAL FINISH TO REC ROOM; NO OTHER CHANGES
24-040	436102900	78,354	577,533	655,887	39,267	288,766	328,033	78,354	577,533	655,887	0.00	RECOMMEND NO CHANGE : VERIFIED DATA ENTRY OF HOME; HOME WILL BE REVIEWED AS PART OF SIX YEAR REVIEW THIS FALL
24-041	112905900	14,606	154,070	168,676	14,250	131,732	145,982	14,606	154,070	168,676	0.00	RECOMMEND NO CHANGE : VERIFIED DATA ENTRY OF HOME; AGREE WITH QUALITY AND CONDITION OF HOME; MANY PARTS OF THE HOME WERE REMODELED AND CONDITION RAISED IN 2022 TO REFLECT THESE IMPROVEMENTS; CONDITION WILL BE LOWERED WHEN OAKLAND CITY IS REVIEWED
24-042	113201200	21,536	173,934	195,470	21,054	73,678	94,732	21,536	150,168	171,704	-23,766.00	VERIFIED DATA ENTRY OF BUILDING; ADDED AIR CONDITIONING, BATHROOM, AND WATER HEATER TO PRICING; REDUCED INTERIOR FINISH FROM 2016 SQ FT TO 1008 SQ FT AS THE EAST HALF OF THE BUILDING HAS ALL THE FINISH; NO OTHER CHANGES
24-043	113401700	32,625	181,894	214,519	32,625	142,000	174,625	32,625	186,245	218,870	4,351.00	VERIFIED DATA ENTRY OF HOME; SIX YEAR REVIEW DONE MAY 2024; AGREE WITH CURRENT QUALITY AND CONDITION OF HOME; ADDED TWO SHEDS INTO PRICING THAT HAVE BEEN ON THE PROPERTY BUT NOT REPORTED; REDUCED PRICING OF SHE SHED FROM HIGH TO AVERAGE; NO OTHER CHANGES
24-044	111705200	16,569	77,218	93,787	16,569	65,000	81,569	16,569	63,190	79,759	-14,028.00	VERIFIED DATA ENTRY OF HOME; PORTIONS OF HOME STARTING TO DETERIORATE AND NOT BEING REPLACED; AGREE WITH QUALITY OF HOME BUT CONDITION SHOULD BE LOWERED FROM ABOVE NORMAL TO NORMAL; NO OTHER CHANGES
24-045	424600700	76,896	224,408	301,304	76,896	206,314	283,210	76,896	220,889	297,785	-3,519.00	VERIFIED DATA ENTRY OF PROPERTY; OWNER REPORTS DAMAGE TO SEVERAL BUILDINGS FROM TORNADO MAY 2023; HOME HAS NEW METAL ROOF AND SOME NEW WINDOWS; BIG BARN HAS NEW METAL ROOF; REMOVED MACHINE SHED 56X28; CHANGED CONDITION OF MACHINE SHED 26X40 FROM BELOW NORMAL TO FAIR DUE TO DAMAGE
24-046	113704000	34,650	195,991	230,641	18,000	182,000	200,000	34,650	195,991	230,641	0.00	RECOMMEND NO CHANGE : VERIFIED DATA ENTRY OF HOME AND USING SIX YEAR REVIEW NOTES FROM JULY 2024; AGREE WITH QUALITY AND CONDITION (ABOVE NORMAL); SHED AND DECK PRICING CHANGES MADE DURING SIX YEAR REVIEW WILL BE IN EFFECT FOR 2025 VALUES

PROTEST #	PARCEL #	LAND	DWELL	TOTAL	REQ LAND	REQ DWELL	REQ TOTAL	FINAL LAND	FINAL DWELL	FINAL TOTAL	CHANGED	REASON
24-047	114302400	10,238	68,286	78,524	9,019	55,382	64,401	10,238	68,286	78,524	0.00	RECOMMEND NO CHANGE : SOLD DECEMBER 2022 FOR \$65,000; AGREE WITH QUALITY AND CONDITION (NORMAL); AGREE WITH SIX YEAR REVIEW NOTES DONE IN JUNE 2024
24-048	426400500	58,732	296,460	355,192	58,732	239,274	298,006	58,732	285,557	344,289	-10,903.00	VERIFIED DATA ENTRY OF PROPERTY; CONDITION OF HOME WAS PREVIOUSLY RAISED TOO HIGH FOR THE NUMBER OF IMPROVEMENTS THAT WERE DONE; LOWERED CONDITION FROM VERY GOOD TO GOOD; CHANGED CONDITION OF 20X34 GARAGE FROM ABOVE NORMAL TO NORMAL; BOUGHT IN 2022 FOR \$365,000; NO OTHER CHANGES
24-049	426100800	466,700	260,041	726,741	466,700	216,811	683,511	466,700	257,114	723,814	-2,927.00	VERIFIED DATA ENTRY OF PROPERTY; CONDITION OF HOME WAS PREVIOUSLY RAISED TOO HIGH FOR THE NUMBER OF IMPROVEMENTS THAT WERE DONE; LOWERED CONDITION FROM VERY GOOD TO GOOD; CHANGED QUALITY OF HOME FROM 4 TO 4+10 FOR CONSISTENCY; NO OTHER CHANGES
24-050	312805700	7,920	98,233	106,153	7,920	?	7,920	7,920	98,233	106,153	0.00	RECOMMEND NO CHANGE : VERIFIED DATA ENTRY OF BUILDING; EXPLAINED TO OWNERS THAT VALUATION IS FOR STATUS AS OF 1/1; VALUATION FOR 2025 WILL BE ADJUSTED TO OFFICES, UPPER APARTMENT, ETC.; AGREE WITH CURRENT QUALITY AND CONDITION
24-051	110403200	29,712	84,572	114,284	12,500	84,572	97,072	29,712	82,162	111,874	-2,410.00	VERIFIED DATA ENTRY OF HOME; AGREE WITH QUALITY AND CONDITION; REMOVED VALUE OF OLD SHED AND BARN; EXPLAINED TO OWNER HOW LAND IS CALCULATED
24-052	114010000	26,250	152,818	179,068	-	-	-	26,250	152,818	179,068	0.00	RECOMMEND NO CHANGE : VERIFIED DATA ENTRY OF HOME; AGREE WITH QUALITY AND CONDITION; AGREE WITH 6 YEAR REVIEW NOTES
24-053	114003700	24,500	160,338	184,838	22,540	145,579	168,119	24,500	110,753	135,253	-49,585.00	VERIFIED DATA ENTRY OF HOME AND SIX YEAR REVIEW NOTES DONE JUNE 2024; IT APPEARS HOUSE HAS BEEN CONDITIONED TOO HIGH FROM PREVIOUS STAFF DUE TO SALE WITHOUT ENOUGH IMPROVEMENTS BEING DONE; LOWERING CONDITION FROM EXCELLENT TO GOOD; NO OTHER CHANGES
24-054	434900100	150,551	29,800	180,351	120,000	15,000	135,000	137,676	29,800	167,476	-12,875.00	VERIFIED DATA ENTRY OF PROPERTY; QUALITY AND CONDITION CHANGES FROM 6 YEAR REVIEW WILL BE IN EFFECT FOR 2025 VALUES; ADJUSTED LAND USE DECREASING BUILDING SITE AND ADDING GRASS ACRES; NO OTHER CHANGES

PROTEST #	PARCEL #	LAND	DWELL	TOTAL	REQ LAND	REQ DWELL	REQ TOTAL	FINAL LAND	FINAL DWELL	FINAL TOTAL	CHANGED	REASON
24-055	111708100	12,096	91,410	103,506	8,064	71,222	79,286	12,096	91,410	103,506	0.00	RECOMMEND NO CHANGE: VERIFIED DATA ENTRY OF HOME; NO CHANGE TO QUALITY OR CONDITION AT THIS TIME; HOME IS CURRENTLY LISTED FOR SALE AND LISTS NUMBER OF INTERIOR UPDATES THAT WERE DONE AFTER 2022 WITH NO BUILDING PERMIT OR INFORMATION STATEMENT PROVIDED TO OFFICE; VALUE IS STILL LOWER THAN SALES PRICE IN 2022 (\$110,000)
24-056	110306500	29,250	74,291	103,541	7,013	74,291	81,304	29,250	74,291	103,541	0.00	RECOMMEND NO CHANGE : VERIFIED DATA ENTRY OF HOME; OWNER IS CONCERNED WITH LAND VALUE; LOTS TO THE WEST OF THE HOUSE ARE MOWED AS RESIDENTIAL USE; OFFICE RECORDS DO NOT SHOW LAND EVER BEING VALUED AS AG OR LOTS BEING COMBINED
24-057	114700800	22,050	33,655	55,705	22,050	4,000	26,050	22,050	33,655	55,705	0.00	RECOMMEND NO CHANGE: VERIFIED DATA ENTRY OF HOME; SIX YEAR REVIEW PICTURES FROM MAY 2024 DO NOT SHOW ANY EXTERIOR DAMAGE FROM A FIRE; OWNER WAS INFORMED AT TIME OF PROTEST THAT INTERIOR PICTURES OR A FIRE REPORT SHOULD BE FILED WITH PROTEST SHOWING WHAT KIND/AMOUNT OF DAMAGE; NEITHER WERE PROVIDED; HOUSE HAS BEEN TORN DOWN
24-058	113506800	28,350	131,504	159,854	28,350	118,504	146,854	28,350	115,459	143,809	-16,045.00	VERIFIED DATA ENTRY OF HOME; REMOVING REC ROOM BASEMENT FINISH PER PICTURES AS THIS FINISH DOES NOT EXIST; NO OTHER CHANGES
24-059	113500900	28,161	87,452	115,613	28,161	84,052	112,213	28,161	86,756	114,917	-696.00	VERIFIED DATA ENTRY OF HOME; REMOVING BASEMENT BATHROOM FROM PRICING PER PICTURES PROVIDED BY OWNER; CONDITION CHANGE DURING SIX YEAR REVIEW WILL BE IN EFFECT FOR 2025 VALUES; NO OTHER CHANGES
24-060	113507500	9,000	69,414	78,414	9,000	69,414	78,414	9,000	68,795	77,795	-619.00	VERIFIED DATA ENTRY OF HOME AND USING 6 YEAR REVIEW NOTES FROM MAY 2024; REMOVED BASEMENT BEDROOM FROM CAMA AS THERE IS NO EGRESS WINDOW; LEFT CONDITION OF HOME AT ABOVE NORMAL AS OWNER PROVIDES NO EVIDENCE THAT IT SHOULD BE LOWERED; NO OTHER CHANGES
24-061	113504500	15,750	51,590	67,340	15,750	35,447	51,197	15,750	45,883	61,633	-5,707.00	VERIFIED DATA ENTRY OF HOME AND USING 6 YEAR REVIEW NOTES FROM MAY 2024; REMOVED ATTIC FINISH PER PICTURES PROVIDED BY OWNER; AGREE WITH QUALITY AND CONDITION FOR 2024 VALUES; CONDITION CHANGE TO BELOW NORMAL WILL BE IN EFFECT FOR 2025 VALUES; NO OTHER CHANGES

PROTES #	PARCEL #	LAND	DWELL	TOTAL	REQ LAND	REQ DWELL	REQ TOTAL	FINAL LAND	FINAL DWELL	FINAL TOTAL	CHANGED	REASON
24-062	113507900	11,250	129,261	140,511	11,250	126,261	137,511	11,250	125,881	137,131	-3,380.00	VERIFIED DATA ENTRY OF HOME AND USING PICTURES PROVIDED BY OWNER, REMOVED MINIMAL FINISH IN BASEMENT AS IT DOES NOT EXIST; NO OTHER CHANGES
24-063	113809100	22,050	119,937	141,987	22,050	100,000	122,050	22,050	116,013	138,063	-3,924.00	VERIFIED DATA ENTRY OF HOME; NO GRADE OR CONDITION CHANGES AT THIS TIME; CITY CURBS ARE NOT SOMETHING I CAN ADJUST VALUE FOR; DECREASE IN VALUE FOR VALUING THE WRONG SIZE DECK PREVIOUSLY; NO OTHER CHANGES
24-064	424003100	52,000	465,534	517,534	40,000	395,000	435,000	41,158	430,681	471,839	-45,695.00	VERIFIED DATA ENTRY OF HOME; AGREE WITH CONDITION OF HOME AS NORMAL; CHANGED QUALITY OF HOME FROM 2+5 TO 2-5 AS IT IS NOT AS HIGH QUALITY; CHANGED LAND USE REMOVING BUILDING SITE AND ADDING GRASS AS THERE ARE NO OTHER BUILDINGS BESIDE THE HOME; NO OTHER CHANGES
24-065	532800400	1,242,036	3,488,715	4,730,751	1,242,036	2,902,362	4,144,398	1,242,036	3,488,715	4,730,751	0.00	RECOMMEND NO CHANGE : VERIFIED DATA ENTRY OF PROPERTY; MAIN INCREASE APPEARS TO BE AN INCREASE IN THE COST TABLES WHICH IS REFLECTED IN THE RCN WITH THE APPROPRIATE AMOUNT OF DEPRECIATION; ALSO RECLASSIFIED AS RURAL COMMERCIAL FROM RURAL RESIDENTIAL
24-060	432502800	357,556	5,000	362,556	357,556	-	357,556	357,556	5,000	362,556	0.00	RECOMMEND NO CHANGE : SHIPPING CONTAINERS ARE VALUED ON REAL PROPERTY
24-067	432502200	92,595	61,380	153,975	92,595	51,149	143,744	92,595	53,407	146,002	-7,973.00	PER INFORMATION PROVIDED BY OWNER, BUILDINGS CAN'T BE USED AS INTENDED DUE TO LEAKING AND WALL ISSUES; REDUCED CONDITION OF BOTH BUILDINGS FROM BELOW NORMAL TO FAIR; NO OTHER CHANGES
24-068	432802400	164,384	646,503	810,887	164,384	515,771	680,155	164,384	617,984	782,368	-28,519.00	VERIFIED DATA ENTRY OF PARCEL AND USING 6 YEAR REVIEW NOTES FROM JULY 2024; CHANGING QUALITY OF HOME FROM 4 TO 4+10; CHANGING CONDITION TO ABOVE NORMAL TO ACCOUNT FOR NEW SIDING AND WINDOW IMPROVEMENTS; CHANGES MADE TO ENTRY OF LARGE AG BUILDING THAT HAS LIVING QUARTER; NO OTHER CHANGES
24-069	536103100	35,000	416,642	451,642	27,500	364,564	392,064	35,000	416,642	451,642	0.00	RECOMMEND NO CHANGE : DESKTOP REVIEWED DATA ENTRY PORTION; AGREE WITH QUALITY AND CONDITION AS IS; NO INSULATION OR INTERIOR LINER IS STANDARD

PROTEST #	PARCEL #	LAND	DWELL	TOTAL	REQ LAND	REQ DWELL	REQ TOTAL	FINAL LAND	FINAL DWELL	FINAL TOTAL	CHANGED	REASON
24-070	431102300	82,098	604,330	686,428	50,000	500,000	550,000	82,098	605,564	687,662	1,234.00	VERIFIED DATA ENTRY OF PARCEL USING EXTERIOR REVIEW AND MEASUREMENTS DONE; LAND USE WAS ADJUSTED IN 2023; AGREE WITH QUALITY AND CONDITION (NORMAL) OF HOME; HARDSTEEL BUILDING WAS ENTERED AS POST FRAME INSTEAD OF RIGID STEEL - MADE CORRECTION; ADJUSTED NUMBER OF BATHROOMS AND SIZES OF DECK (WERE PREVIOUSLY INCORRECT); NO OTHER CHANGES
24-071	113202900	17,860	130,527	148,387	17,860	119,050	136,910	17,860	120,720	138,580	-9,807.00	VERIFIED DATA ENTRY OF HOME; MAJOR IMPROVEMENTS WERE DONE 15 YEARS AGO; CONDITION SHOULD BE LOWERED FROM GOOD TO ABOVE NORMAL; NO OTHER CHANGES
24-072	110305900	24,000	66,140	90,140	4,913	53,607	58,520	24,000	66,140	90,140	0.00	RECOMMEND NO CHANGE : VERIFIED DATA ENTRY OF HOME; LAND IS EQUALIZED ACCORDING TO SALES; OWNER PROVIDED NO EVIDENCE THAT ANY COMPONENTS ARE DETERIORATING TO LOWER CONDITION OF HOME
24-073	736902215	-	9,387	9,387	-	7,823	7,823	-	9,387	9,387	0.00	RECOMMEND NO CHANGE : SHED AND DECK WERE FINE AS OF 1/1/24; NO DESTROYED PROPERTY FORM FILED
24-074	113801000	31,924	78,348	110,272	25,000	57,500	82,500	31,924	67,667	99,591	-10,681.00	VERIFIED DATA ENTRY OF HOME; CHANGED HOME TO 1S RANCH WITH LIVING QUARTERS IN BASEMENT; ADDED 25% FUNCTION FOR UPPER FLOOR NOT BEING USED; CHANGED CONDITION OF HOME FROM BELOW NORMAL TO FAIR BASED ON CURRENT CONDITION; NO OTHER CHANGES
24-075	110902600	9,547	141,302	150,849	6,365	100,000	106,365	9,547	125,552	135,099	-15,750.00	VERIFIED DATA ENTRY OF HOME; CHANGING QUALITY FROM 3+5 TO 3-5 FOR THIS STYLE OF HOME; CHANGING CONDITION FROM VERY GOOD TO GOOD DUE TO THE NUMBER OF COMPONENTS THAT ARE DETERIORATING PER OWNER; NO OTHER CHANGE
24-076	114605700	22,050	67,419	89,469	14,700	51,649	66,349	22,050	67,419	89,469	0.00	RECOMMEND NO CHANGE : VERIFIED DATA ENTRY OF HOME; AGREE WITH QUALITY AND CONDITION OF HOME; THIS PROPERTY IS NICELY MAINTAINED FOR ITS AGE; NO EVIDENCE PROVIDED SHOWING ANY MAJOR COMPONENTS DETERIORATING ENOUGH TO LOWER THE CONDITION
24-077	436102800	214,899	366,539	581,438	214,899	288,478	503,377	214,899	366,539	581,438	0.00	RECOMMEND NO CHANGE : BUILDING IS ENTERED APPROPRIATELY WITH LIVING QUARTERS AND MACHINE SHED BROKE OUT WITH APPROPRIATE ADJUSTMENTS; BIGGEST CHANGE FOR 2024 WAS INCREASING COST TABLES WHICH WAS REFLECTED IN THE RCN FOR THE BUILDING

١	PROTEST #	PARCEL #	LAND	DWELL	TOTAL	REQ LAND	REQ DWELL	REQ TOTAL	FINAL LAND	FINAL DWELL	FINAL TOTAL	CHANGED	REASON
	24-078	113100300	14,171	24,077	38,248	13,925	17,000	30,925	14,171	22,010	36,181	-2,067.00	REMOVED INSULATION FROM PRICING AND ADDED ADJUSTMENT FOR NO HEAT; NO OTHER CHANGES; TERC CASE HAS NOT BEEN SCHEDULED YET
	24-079	114801300	11,088	61,968	73,056	10,388	52,051	62,439	11,088	61,968	73,056	0.00	RECOMMEND NO CHANGE : VERIFIED DATA ENTRY OF HOME AND SIX YEAR REVIEW NOTES FROM APRIL 2024; EXTERIOR OF HOME APPEARS TO BE IN NORMAL CONDITION; ALL EXTERIOR COMPONENTS ARE MAINTAINED AND IN GOOD CONDITION; AGREE WITH GRADE AND CONDITION; IN 2019, PREVIOUS EMPLOYEES ADDED A 20% FUNCTION ON PARCEL FOR ROOF ISSUES; 20% FUNCTION WAS REMOVED IN 2021 AS OWNER STATES ROOF IS NO LONGER LEAKING; FUNCTION CANNOT BE ADDED BACK ON AS THIS CANNOT BE ADDED EQUITABLY FOR ALL HOMEOWNERS IN THE COUNTY THAT HAVE AN ISSUE WITH THEIR ROOF; IT WOULD SEEM THIS IS AN INSURANCE ISSUE
	24-080	424600600	526,450	529,738	1,056,188	526,450	484,123	1,010,573	526,450	529,738	1,056,188	0.00	RECOMMEND NO CHANGE: VERIFIED DATA ENTRY OF HOME AND SPOKE WITH OWNER AT TIME OF REVIEW; THE MAIN INCREASE FOR 2024 WAS AN INCREASE IN THE COST TABLES WHICH IS REFLECTED IN THE RCN; EXPLAINED THIS TO THE OWNER AND THAT OUR INTENT IS TO SET MARKET VALUE OF PROPERTIES; OWNER SEEMS TO BE MORE UPSET AT PROPERTY TAXES IN NEBRASKA; OWNER DOES NOT CARE ABOUT MARKET VALUE FOR HIS PROPERTY BECAUSE HE IS NOT GOING TO SELL; OWNER REPORTS NO ISSUES WITH HOUSE OTHER THAN NEEDING A NEW ROOF (LOOKS FINE) AND BELIEVES IT SHOULD BE VALUED AS A 1928 HOME
	24-081	424600200	115,526	766,832	882,358	115,526	597,461	712,987	115,526	766,832	882,358	0.00	RECOMMEND NO CHANGE : VERIFIED DATA ENTRY OF PROPERTY; NO CHANGE TO QUALITY CONDITION OR ANY BUILDINGS; OWNER UPSET WITH NEBRASKA PROPERTY TAXES; MAIN INCREASE FOR 2024 WAS AN INCREASE TO COST TABLES WHICH IS REFLECTED IN THE RCN; ALSO NEW STEEL FRAME LEAN TO THAT WAS NEVER REPORTED TO ASSESSOR'S OFFICE WAS ADDED ON FOR 2024
	24-082	435202600	63,339	21,528	84,867	58,000	10,000	68,000	63,339	21,528	84,867	0.00	RECOMMEND NO CHANGE : SUMMIT TOWNSHIP WILL BE REVIEWED THIS SUMMER AND A CLOSER LOOK WILL BE TAKEN AT THE BUILDINGS; LEFT HAY SHED AND OLD MACHINE SHED FLAT VALUED; LEFT RED MACHINE SHED PRICED BY CAMA; NO EVIDENCE PROVIDED THAT CONDITION SHOULD BE LOWERED
	24-083	114101300	29,844	370,957	400,801	25,000	340,000	365,000	29,844	364,809	394,653	-6,148.00	VERIFIED DATA ENTRY OF HOME; ADJUSTED SIZES OF DECK AND PATIO; AGREE WITH QUALITY AND CONDITION; APPROPRIATE FUNCTIONS ALREADY APPLIED TO PARCEL; NO OTHER CHANGES

PR	OTEST #	PARCEL #	LAND	DWELL	TOTAL	REQ LAND	REQ DWELL	REQ TOTAL	FINAL LAND	FINAL DWELL	FINAL TOTAL	CHANGED	REASON
24	1-084	432103500	336,425	184,666	521,091	285,000	184,666	469,666	336,425	184,666	521,091	0.00	RECOMMEND NO CHANGE : VERIFIED DATA ENTRY OF PROPERTY; AG LAND WAS ADJUSTED DURING 2023 PROTEST ACCORDING TO FSA REPORT PROVIDED BY OWNER; LAND IS EQUALIZED; HOME IS IN THE PROCESS OF BEING BUILT AND HAS APPROPRIATE FUNCTION APPLIED FOR NOT BEING COMPLETE; HEARING FOR TERC CASE HAS NOT BEEN SET
24	1-085	111901800	9,360	16,505	25,865	2,000	12,000	14,000	9,360	16,505	25,865	0.00	RECOMMEND NO CHANGE : AGREE WITH QUALITY AND CONDITION OF HOME; EXTERIOR REVIEW DONE; OWNER NOT HOME AT TIME OF REVIEW; HOME IN BELOW NORMAL CONDITION WITH NO EVIDENCE PROVIDED THAT IT SHOULD BE LOWERED FURTHER
24	1-086	437700800	741,296	175,908	917,204	300,000	140,000	440,000	741,296	175,908	917,204	0.00	RECOMMEND NO CHANGE : VERIFIED DATA ENTRY OF PROPERTY; NO QUALITY OR CONDITION CHANGES TO HOME AT THIS TIME; NO CHANGES TO LAND; FSA 578 WAS PROVIDED BY OWNER IN 2023 AND ALL LAND CHANGES WERE MADE AT THAT TIME; NO OTHER CHANGES
24	1-087	431600300	52,780	266,297	319,077	47,780	228,228	276,008	48,757	266,297	315,054	-4,023.00	CHANGING .66 ACRES OF BUILDING SITE TO GRASS AS THERE IS ONLY A HOME ON THIS PROPERTY; NO VALUE DEDUCTION FOR COUNTY ROAD NEEDING ROCK OR BEING BUSY; HOUSE ALREADY HAS 5% FUNCTION APPLIED FOR BEING OVERBUILT WHICH IS DONE ACROSS THE ENTIRE COUNTY; NO OTHER CHANGES

Report of Destroyed Real Property Forms (Form 425's # 1-62) See Spreadsheet on page 14-19

	PARCEL#	DEEDHOLDER	LEGAL DESCRIPTION	CERTIFIED LAND	CERTIFIED DWELLING	CERTIFIED IMPROVEMENT	CERTIFIED TOTAL	CHANGED LAND	CHANGED DWELLING	CHANGED IMPROVEMENT	CHANGED TOTAL	VALUE CHANGED	REASON FOR CHANGE
1	436303800	SHANER, JEFF A ETUX	S2 E OF DITCH & S2NW4 S RD 24-21-11 ARIZONA TWP	\$1,216,995.00	\$0.00	\$0.00	\$1,216,995.00	\$1,216,995.00	\$0.00	\$0.00	\$1,216,995.00	\$0.00	NO CHANGE; FORM 425 DESTROYED REAL PROPERTY
2	436401500	SHANER, JEFF A ETUX	PT W2SW4 RD2.4 19-21- 12 ARIZONA TWP	\$383,160.00	\$0.00	\$0.00	\$383,160.00	\$383,160.00	\$0.00	\$0.00	\$383,160.00	\$0.00	NO CHANGE; FORM 425 DESTROYED REAL PROPERTY
3	431900300	TOB ISLE INC.	L1TO8SEC15&L1- 6&L11SEC16 15-23-11 QUINNEBAUGH TWP	\$3,816,065.00	\$0.00	\$0.00	\$3,816,065.00	\$38,165,065.00	\$0.00	\$0.00	\$3,816,065.00	\$0.00	NO CHANGE; FORM 425 DESTROYED REAL PROPERTY
4	431700500	TOB ISLE INC.	L1-4SEC9&L1-2EX TR SEC10 9-23-11 QUINNEBAUGH TWP	\$426,652.00	\$0.00	\$0.00	\$426,652.00	\$426,652.00	\$0.00	\$0.00	\$426,652.00	\$0.00	NO CHANGE; FORM 425 DESTROYED REAL PROPERTY
5	437700800	MOMSEN, L SCOTT ETAL TRUSTEES	S3/4W2E OF R&PTL1NW4NW4 17-20- 12 ARIZONA TWP	\$741,296.00	\$175,908.00	\$0.00	\$917,204.00	\$741,296.00	\$175,908.00	\$0.00	\$917,204.00	\$0.00	NO CHANGE; FORM 425 DESTROYED REAL PROPERTY
6	437700700	MOMSEN, L SCOTT ETAL TRUSTEES	S OF RIVER IN E2 18-20- 12 ARIZONA TWP	\$146,536.00	\$0.00	\$0.00	\$146,536.00	\$146,536.00	\$0.00	\$0.00	\$146,536.00	\$0.00	NO CHANGE; FORM 425 DESTROYED REAL PROPERTY
7	734001501	BRASKA-IOWA HELICOPT	IOLL: S2EX1.91ATRACT 25- 22-11 RIVERSIDE TWP	\$0.00	\$0.00	\$929,797.00	\$929,797.00	\$0.00	\$0.00	\$929,797.00	\$929,797.00	\$0.00	NO CHANGE; FORM 425 DESTROYED REAL PROPERTY
8	434101900	BRUMMOND, KEVIN L & KLARISE K	PT SW4NW4 (GOV LOT 3) W OF RD 31-22-12 RIVERSIDE TWP	\$170,565.00	\$0.00	\$0.00	\$170,565.00	\$170,565.00	\$0.00	\$0.00	\$170,565.00	\$0.00	NO CHANGE; FORM 425 DESTROYED REAL PROPERTY
9	434101800	BRUMMOND, KEVIN L & KLARISE K	N2NW4 EX 2TRS INC GOV L1-2 31-22-12 RIVERSIDE TWP	\$190,753.00	\$0.00	\$0.00	\$190,753.00	\$190,753.00	\$0.00	\$0.00	\$190,753.00	\$0.00	NO CHANGE; FORM 425 DESTROYED REAL PROPERTY
10	434101500	BRUMMOND, KEVIN L & KLARISE K	2.62A TRACT IN NW4SW4 30-22-12 RIVERSIDETWP	\$4,779.00	\$0.00	\$0.00	\$4,779.00	\$4,779.00	\$0.00	\$0.00	\$4,779.00	\$0.00	NO CHANGE; FORM 425 DESTROYED REAL PROPERTY
11	434100300	BRUMMOND, KEVIN L & KLARISE K	TR S2NW4NW4 W OF RD (GOV LT 2) 31-22-12 RIVERSIDE TWP	\$49,682.00	\$0.00	\$0.00	\$49,682.00	\$49,682.00	\$0.00	\$0.00	\$49,682.00	\$0.00	NO CHANGE; FORM 425 DESTROYED REAL PROPERTY

	PARCEL#	DEEDHOLDER	LEGAL DESCRIPTION	CERTIFIED LAND	CERTIFIED DWELLING	CERTIFIED IMPROVEMENT	CERTIFIED TOTAL	CHANGED LAND	CHANGED DWELLING	CHANGED IMPROVEMENT	CHANGED TOTAL	VALUE CHANGED	REASON FOR CHANGE
12	434100200	BRUMMOND, KEVIN L & KLARISE K	PT SW4 30-22-12 RIVERSIDE TWP	\$858,629.00	\$0.00	\$0.00	\$858,629.00	\$858,629.00	\$0.00	\$0.00	\$858,629.00	\$0.00	NO CHANGE; FORM 425 DESTROYED REAL PROPERTY
13	434004200	BRUMMOND, KEVIN L & KLARISE K	N2NE4 EX TR 36-22-11 RIVERSIDE TWP	\$459,375.00	\$0.00	\$0.00	\$459,375.00	\$459,375.00	\$0.00	\$0.00	\$459,375.00	\$0.00	NO CHANGE; FORM 425 DESTROYED REAL PROPERTY
14	434004100	BRUMMOND, KEVIN L & KLARISE K	TRN2NE4 36-22-11 RIVERSIDE TWP	\$60,801.00	\$0.00	\$0.00	\$60,801.00	\$60,801.00	\$0.00	\$0.00	\$60,801.00	\$0.00	NO CHANGE; FORM 425 DESTROYED REAL PROPERTY
15	434002100	BRUMMOND, KEVIN L & KLARISE K	S2NE4& ACCR 36-22-11 RIVERSIDE TWP	\$469,300.00	\$0.00	\$0.00	\$469,300.00	\$469,300.00	\$0.00	\$0.00	\$469,300.00	\$0.00	NO CHANGE; FORM 425 DESTROYED REAL PROPERTY
16	434001500	BRUMMOND, KEVIN L & KLARISE K	S2EX1.91ATRACT 25-22- 11 RIVERSIDE TWP	\$2,061,276.00	\$0.00	\$0.00	\$2,061,276.00	\$2,061,276.00	\$0.00	\$0.00	\$2,061,276.00	\$0.00	NO CHANGE; FORM 425 DESTROYED REAL PROPERTY
17	433700100	BRUMMOND, KEVIN L & KLARISE K	L1(PT NW4)EXTRS&L2 14- 22-11 RIVERSIDE TWP	\$414,162.00	\$0.00	\$0.00	\$414,162.00	\$414,162.00	\$0.00	\$0.00	\$414,162.00	\$0.00	NO CHANGE; FORM 425 DESTROYED REAL PROPERTY
18	433600900	BRUMMOND, KEVIN L & KLARISE K	E2NE4 EX 3.33AC DITCH&SW4NE4&SE4NW4& NE4SW 15-22-11RIVERSIDE TWP	\$1,208,181.00	\$0.00	\$0.00	\$1,208,181.00	\$1,208,181.00	\$0.00	\$0.00	\$1,208,181.00	\$0.00	NO CHANGE; FORM 425 DESTROYED REAL PROPERTY
19	633701400	BRUMMOND, KEVIN L & KLARISE K	LT2 SCANNON LANDING RIVERSIDE TWP	\$53,044.00	\$689,046.00	\$125,483.00	\$867,573.00	\$53,044.00	\$689,046.00	\$125,483.00	\$867,573.00	\$0.00	NO CHANGE; FORM 425 DESTROYED REAL PROPERTY
20	434101600	HELZER, JOHN & KIM	2.37ACTR NW4SW4 30-22- 12 RIVERSIDE TWP	\$53,593.00	\$311,510.00	\$225,498.00	\$590,601.00	\$53,593.00	\$311,510.00	\$225,498.00	\$590,601.00	\$0.00	NO CHANGE; FORM 425 DESTROYED REAL PROPERTY
21	434003500	HELZER, JOHN & KIM	1.91ACTR NE4SE4 25-22- 11 RIVERSIDE TWP	\$15,280.00	\$0.00	\$0.00	\$15,280.00	\$15,280.00	\$0.00	\$0.00	\$15,280.00	\$0.00	NO CHANGE; FORM 425 DESTROYED REAL PROPERTY
22	436303500	LYDICK FAMILY FARMS LLC	S2SW4&NW4SW4 24-21- 11 ARIZONA TWP	\$760,375.00	\$0.00	\$11,382.00	\$771,757.00	\$760,375.00	\$0.00	\$11,382.00	\$771,757.00	\$0.00	NO CHANGE; FORM 425 DESTROYED REAL PROPERTY

	PARCEL#	DEEDHOLDER	LEGAL DESCRIPTION	CERTIFIED LAND	CERTIFIED DWELLING	CERTIFIED IMPROVEMENT	CERTIFIED TOTAL	CHANGED LAND	CHANGED DWELLING	CHANGED IMPROVEMENT	CHANGED TOTAL	VALUE CHANGED	REASON FOR CHANGE
23	436800800	LYDICK FAMILY FARMS LLC	L1&NW4NE4&N2NW4 25- 21-11 ARIZONA TWP	\$892,238.00	\$0.00	\$0.00	\$892,238.00	\$892,238.00	\$0.00	\$0.00	\$892,238.00	\$0.00	NO CHANGE; FORM 425 DESTROYED REAL PROPERTY
24	436800500	LYDICK FAMILY FARMS LLC	NE4NE4 26-21-11 ARIZONA TWP	\$210,989.00	\$0.00	\$0.00	\$210,989.00	\$210,989.00	\$0.00	\$0.00	\$210,989.00	\$0.00	NO CHANGE; FORM 425 DESTROYED REAL PROPERTY
25	436304300	LYDICK FAMILY FARMS LLC	NE4SW4&SW4SE4 S&W OF DITCH 24-21-11 ARIZONA TWP	\$202,851.00	\$0.00	\$0.00	\$202,851.00	\$202,851.00	\$0.00	\$0.00	\$202,851.00	\$0.00	NO CHANGE; FORM 425 DESTROYED REAL PROPERTY
26	431600400	MARYOTT, JOHN W	E PT L5+10' SW4SW4 6-23- 11 QUINNEBAUGH TWP	\$44,650.00	\$123,318.00	\$1,067.00	\$169,035.00	\$44,650.00	\$123,318.00	\$1,067.00	\$169,035.00	\$0.00	NO CHANGE; FORM 425 DESTROYED REAL PROPERTY
27	636005300	HARDING, DAVID W ETUX	L15 HARBOR 671 ARIZONA TWP	\$23,000.00	\$46,150.00	\$893.00	\$70,043.00	\$23,000.00	\$33,228.00	\$893.00	\$57,121.00	-\$12,922.00	FORM 425 DESTROYED REAL PROPERTY; APPLYING 28% FUNCTION DUE TO NUMBER OF COMPONENTS THAT HAVE BEEN RUINED; THIS IS MORE THAN 20% OF ASSESSED VALUE OF DWELLING
28	636003400	BAKER, GREGG ETUX	L12 HARBOR 671 ARIZONA TWP	\$23,000.00	\$63,830.00	\$0.00	\$86,830.00	\$23,000.00	\$50,991.00	\$0.00	\$73,991.00	-\$12,839.00	FORM 425 DESTROYED REAL PROPERTY; APPLYING 25% FUNCTION DUE TO NUMBER OF COMPONENTS THAT HAVE BEEN RUINED; THIS IS MORE THAN 20% OF ASSESSED VALUE OF DWELLING
29	436400500	BLODGETT FARMS LLC	L8&S PT L1&E PT L2&N PT L6&7 17-21-12 ARIZONA TWP	\$1,210,078.00	\$285,010.00	\$93,831.00	\$1,588,919.00	\$1,210,078.00	\$285,010.00	\$93,831.00	\$1,588,919.00	\$0.00	NO CHANGE; FORM 425 DESTROYED REAL PROPERTY
30	436500200	BLODGETT FARMS LLC	PT W2 TO RIVER 16-21-12 ARIZONA TWP	\$239,849.00	\$0.00	\$0.00	\$239,849.00	\$239,849.00	\$0.00	\$0.00	\$239,849.00	\$0.00	NO CHANGE; FORM 425 DESTROYED REAL PROPERTY
31	636002300	STEVENSON, BRIAN & FLORENCE	L19 HARBOR 671 ARIZONA TWP	\$23,000.00	\$187,272.00	\$0.00	\$210,272.00	\$23,000.00	\$187,272.00	\$0.00	\$210,272.00	\$0.00	NO CHANGE; FORM 425 DESTROYED REAL PROPERTY

	PARCEL#	DEEDHOLDER	LEGAL DESCRIPTION	CERTIFIED LAND	CERTIFIED DWELLING	CERTIFIED IMPROVEMENT	CERTIFIED TOTAL	CHANGED LAND	CHANGED DWELLING	CHANGED IMPROVEMENT	CHANGED TOTAL	VALUE CHANGED	REASON FOR CHANGE
32	636003600	STEVENSON, BRIAN & FLORENCE	L18 HARBOR 671 ARIZONA TWP	\$23,000.00	\$0.00	\$9,615.00	\$32,615.00	\$23,000.00	\$0.00	\$9,615.00	\$32,615.00	\$0.00	NO CHANGE; FORM 425 DESTROYED REAL PROPERTY
33	434003700	HANSEN, SHERRI K	N2N2 EX TRACTS 25-22- 11 RIVERSIDE TWP	\$146,033.00	\$313,694.00	\$355,696.00	\$815,423.00	\$146,033.00	\$313,694.00	\$355,696.00	\$815,423.00	\$0.00	NO CHANGE; FORM 425 DESTROYED REAL PROPERTY
34	432300500	OLSON, RANDY L ETAL	S3/4 W OF RIVER 35-23- 11 QUINNEBAUGH TWP	\$1,949,600.00	\$0.00	\$0.00	\$1,949,600.00	\$1,949,600.00	\$0.00	\$0.00	\$1,949,600.00	\$0.00	NO CHANGE; FORM 425 DESTROYED REAL PROPERTY
35	432202000	OLSON, RANDY L ETAL	PTSE4SE4&NE4SE4&SE4N E4 34-23-11 QUINNEBAUGH TWP	\$723,300.00	\$0.00	\$27,295.00	\$750,595.00	\$723,300.00	\$0.00	\$27,295.00	\$750,595.00	\$0.00	NO CHANGE; FORM 425 DESTROYED REAL PROPERTY
36	636003000	MASEK, BRIAN JOHN ETAL	L13 HARBOR 671 ARIZONA TWP	\$23,000.00	\$43,154.00	\$0.00	\$66,154.00	\$23,000.00	\$43,154.00	\$0.00	\$66,154.00	\$0.00	NO CHANGE; FORM 425 DESTROYED REAL PROPERTY
37	436804300	POWELL, ALEXANDRA & JOSHUA	TR SW4NE4 26-21-11 ARIZONA TWP	\$64,723.00	\$393,221.00	\$51,454.00	\$509,398.00	\$64,723.00	\$393,221.00	\$51,454.00	\$509,398.00	\$0.00	NO CHANGE; FORM 425 DESTROYED REAL PROPERTY
38	636003100	BAKER, CLINTON K	L17 HARBOR 671 ARIZONA TWP	\$23,000.00	\$36,755.00	\$0.00	\$59,755.00	\$23,000.00	\$36,755.00	\$0.00	\$59,755.00	\$0.00	NO CHANGE; FORM 425 DESTROYED REAL PROPERTY
39	436804800	QUICK, KORD ETUX	S2SE4NE4&NE4SE4EXTR 26-21-11 ARIZONA TWP	\$332,150.00	\$0.00	\$15,422.00	\$347,572.00	\$332,150.00	\$0.00	\$15,422.00	\$347,572.00	\$0.00	NO CHANGE; FORM 425 DESTROYED REAL PROPERTY
40	436902000	OLSON, ROBERT & LYNN	NE4NW4&SE4 31-21-12 ARIZONA TWP	\$505,654.00	\$353,899.00	\$1,512.00	\$861,065.00	\$505,654.00	\$353,899.00	\$1,512.00	\$861,065.00	\$0.00	NO CHANGE; FORM 425 DESTROYED REAL PROPERTY
41	432300100	OLSON, MICHAEL ETUX	PT N2NW4 26-23-11 QUINNEBAUGH TWP	\$364,156.00	\$0.00	\$0.00	\$364,156.00	\$364,156.00	\$0.00	\$0.00	\$364,156.00	\$0.00	NO CHANGE; FORM 425 DESTROYED REAL PROPERTY
42	432000200	OLSON, MICHAEL ETUX	LBEXTR&ACCR INCLUDES PT SEC14 11-23-11 QUINNEBAUGH TWP	\$987,124.00	\$0.00	\$0.00	\$987,124.00	\$987,124.00	\$0.00	\$0.00	\$987,124.00	\$0.00	NO CHANGE; FORM 425 DESTROYED REAL PROPERTY

	PARCEL#	DEEDHOLDER	LEGAL DESCRIPTION	CERTIFIED LAND	CERTIFIED DWELLING	CERTIFIED IMPROVEMENT	CERTIFIED TOTAL	CHANGED LAND	CHANGED DWELLING	CHANGED IMPROVEMENT	CHANGED TOTAL	VALUE CHANGED	REASON FOR CHANGE
43	436801800	OLSON, ROBERT ETUX	PT NE4&PT NW4&PTSW4&PTSE4 25- 21-11 ARIZONA TWP	\$1,315,819.00	\$0.00	\$0.00	\$1,315,819.00	\$0.00	\$0.00	\$0.00	\$1,315,819.00	\$0.00	NO CHANGE; FORM 425 DESTROYED REAL PROPERTY
44	436900800	OLSON, ROBERT ETUX	L2 S OF D & W2SW4 30- 21-12 ARIZONA TWP	\$567,695.00	\$0.00	\$0.00	\$567,695.00	\$567,695.00	\$0.00	\$0.00	\$567,695.00	\$0.00	NO CHANGE; FORM 425 DESTROYED REAL PROPERTY
45	436902500	OLSON, ROBERT L ETAL	PT SW4NE4 & PT SE4NE4 31-21-12 ARIZONA TWP	\$247,982.00	\$0.00	\$0.00	\$247,982.00	\$247,982.00	\$0.00	\$0.00	\$247,982.00	\$0.00	NO CHANGE; FORM 425 DESTROYED REAL PROPERTY
46	436803200	OLSON, ROBERT L ETUX	NW4NE4NE4 36-21-11 ARIZONA TWP	\$22,110.00	\$0.00	\$22,381.00	\$44,491.00	\$22,110.00	\$0.00	\$22,381.00	\$44,491.00	\$0.00	NO CHANGE; FORM 425 DESTROYED REAL PROPERTY
47	432000500	OLSON, MICHAEL ETUX	E2SW4 (W OF RIVER) 23- 23-11 QUINNEBAUGH TWP	\$433,038.00	\$0.00	\$0.00	\$433,038.00	\$433,038.00	\$0.00	\$0.00	\$433,038.00	\$0.00	NO CHANGE; FORM 425 DESTROYED REAL PROPERTY
48	436901900	OLSON, MICHAEL R ETAL	NW4NW4 31-21-12 ARIZONA TWP	\$42,125.00	\$0.00	\$0.00	\$42,125.00	\$42,125.00	\$0.00	\$0.00	\$42,125.00	\$0.00	NO CHANGE; FORM 425 DESTROYED REAL PROPERTY
49	436803300	OLSON, MICHAEL R ETAL	E2NE4NE4 36-21-11 ARIZONA TWP	\$20,000.00	\$0.00	\$0.00	\$20,000.00	\$20,000.00	\$0.00	\$0.00	\$20,000.00	\$0.00	NO CHANGE; FORM 425 DESTROYED REAL PROPERTY
50	436006800	SCHROEDER, TERRY M	PTNW4 6-21-12 ARIZONA TWP	\$26,013.00	\$0.00	\$0.00	\$26,013.00	\$26,013.00	\$0.00	\$0.00	\$26,013.00	\$0.00	NO CHANGE; FORM 425 DESTROYED REAL PROPERTY
51	434100800	SCHROEDER, TERRY M	PTSW4SW4 31-22-12 RIVERSIDE TWP	\$7,500.00	\$0.00	\$29,799.00	\$37,299.00	\$7,500.00	\$0.00	\$29,799.00	\$37,299.00	\$0.00	NO CHANGE; FORM 425 DESTROYED REAL PROPERTY
52	437601300	G & G BOTTOM FARMS LLC	W2&SE4 EX DITCH 23-20- 11 ARIZONA TWP	\$2,784,911.00	\$0.00	\$66,818.00	\$2,851,729.00	\$2,784,911.00	\$0.00	\$66,818.00	\$2,851,729.00	\$0.00	NO CHANGE; FORM 425 DESTROYED REAL PROPERTY
53	436902400	KENDEL 5 FARMS LLC	PT L9 30-21-12 ARIZONA TWP	\$83,827.00	\$0.00	\$0.00	\$83,827.00	\$83,827.00	\$0.00	\$0.00	\$83,827.00	\$0.00	NO CHANGE; FORM 425 DESTROYED REAL PROPERTY

	PARCEL#	DEEDHOLDER	LEGAL DESCRIPTION	CERTIFIED LAND	CERTIFIED DWELLING	CERTIFIED IMPROVEMENT	CERTIFIED TOTAL	CHANGED LAND	CHANGED DWELLING	CHANGED IMPROVEMENT	CHANGED TOTAL	VALUE CHANGED	REASON FOR CHANGE
54	436902600	KENDEL 5 FARMS LLC	TR W2SE4 E OF DITH 30- 21-12 ARIZONA TWP	\$59,619.00	\$0.00	\$0.00	\$59,619.00	\$59,619.00	\$0.00	\$0.00	\$59,619.00	\$0.00	NO CHANGE; FORM 425 DESTROYED REAL PROPERTY
55	436900700	KENDEL 5 FARMS LLC	L1-3-4&PT L2&S2EXL5 30- 21-12 ARIZONA TWP	\$1,142,439.00	\$0.00	\$0.00	\$1,142,439.00	\$1,142,439.00	\$0.00	\$0.00	\$1,142,439.00	\$0.00	NO CHANGE; FORM 425 DESTROYED REAL PROPERTY
56	636006300	PHILLIPS, DENNIS E ETAL	L10I HARBOR 671 SUB 7- 21-12 ARIZONA TWP	\$18,000.00	\$114,437.00	\$0.00	\$132,437.00	\$18,000.00	\$114,437.00	\$0.00	\$132,437.00	\$0.00	NO CHANGE; FORM 425 DESTROYED REAL PROPERTY
57	436401200	OCEAN PROPERTY HOLDINGS LLC	PT SW4-SE4-NE4- NW4&L2-3 19-21-12 ARIZONA TWP	\$1,983,099.00	\$0.00	\$0.00	\$1,983,099.00	\$1,983,099.00	\$0.00	\$0.00	\$1,983,099.00	\$0.00	NO CHANGE; FORM 425 DESTROYED REAL PROPERTY
58	436400900	OCEAN PROPERTY HOLDINGS LLC	L9 & SW4SE4 18-21-12 ARIZONA TWP	\$385,703.00	\$0.00	\$0.00	\$385,703.00	\$385,703.00	\$0.00	\$0.00	\$385,703.00	\$0.00	NO CHANGE; FORM 425 DESTROYED REAL PROPERTY
59	432300300	OCEAN PROPERTY HOLDINGS LLC	L6 ACCRETION 26-23-11 QUINNEBAUGH TWP	\$551,025.00	\$0.00	\$0.00	\$551,025.00	\$551,025.00	\$0.00	\$0.00	\$551,025.00	\$0.00	NO CHANGE; FORM 425 DESTROYED REAL PROPERTY
60	432300400	OCEAN PROPERTY HOLDINGS LLC	PT N4 35-23-11 QUINNEBAUGH TWP	\$627,242.00	\$0.00	\$0.00	\$627,242.00	\$627,242.00	\$0.00	\$0.00	\$627,242.00	\$0.00	NO CHANGE; FORM 425 DESTROYED REAL PROPERTY
61	436902300	CARSON LLC	S2NW4&SW4 EXTR 31-21- 12 ARIZONA TWP	\$1,503,893.00	\$0.00	\$0.00	\$1,503,893.00	\$1,503,893.00	\$0.00	\$0.00	\$1,503,893.00	\$0.00	NO CHANGE; FORM 425 DESTROYED REAL PROPERTY
62	436804000	CARSON LLC	SE4NE4&E2SE4 EX TR ARIZONA TWP 36-21-11	\$630,002.00	\$0.00	\$0.00	\$630,002.00	\$630,002.00	\$0.00	\$0.00	\$630,002.00	\$0.00	NO CHANGE; FORM 425 DESTROYED REAL PROPERTY

[~] end of Reports ~

Burt County Board of Equalization

July 26, 2024 Minutes TEKAMAH NE 68061

A meeting of the Burt County Board of Equalization was held July 26, 2024 in the Boardroom of the Burt County Courthouse in Tekamah, Nebraska. Notice of the meeting was given in advance thereof by Publication in the Plaindealer (7-23-2024), 1st floor courthouse bulletin board, and on the County's Website. A proof of publication is on file in the office of the County Clerk. Present were Supervisors: Gary 'Bird' Swanson, Jeff Kutchera, Paul Richards, Sam Titus, David Schold and Ted Connealy. Absent: Carl Pearson. Also present, from the Assessor's Office: Katie Hart, Burt County Assessor.

The meeting opened at 9:33 A.M. with Chairman Connealy informing the public that the Nebraska Open Meeting Act was posted on the wall.

Communication:

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

Tax List corrections (3):

There were three (3) Tax List corrections presented for consideration:

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COUNTY TAX LIST CORRECTION #	182	TAX YEAR		actual valuation	tax rate	consolidated tax	tax credit	1st half	2nd half	total tax	
PARCEL ID	212500200	TAX TLAN	original amount	240,054.00	2.08705800	5,010.10	267.50	2,371.30	2,371.30	4,742.60	
NAME	SCHMIDT, SAMUEL P		corrected amount	235,293.00	2.08705800	4,910.70	262.20	2,324.25	2,324.25	4,648.50	
ADDRESS	712 N OSBORN AVE	2023	additional amount								
PROPERTY DESCRIPTION	S200' SL1L1 (EXL2SL2L1& EX.28ACTR&EX.39ACTR) 13TH ADD OAKLAND		deducted amount	4,761.00						94.10	
EXPLANATION TEXT: AG I	(PLANATION TEXT: AG BUILDING VALUED INCORRECTLY ON THIS PARCEL: VALUE MOVED TO PARCEL #112501500 FOR 2024: TAX CORRECTION REQUESTED BY PROPERTY										

EXPLANATION TEXT: AG BUILDING VALUED INCORRECTLY ON THIS PARCEL; VALUE MOVED TO PARCEL #112501500 FOR 2024; TAX CORRECTION REQUESTED BY PROPERTY OWNER

COUNTY TAX LIST CORRECTION #	183	TAX YEAR		actual valuation	tax rate	consolidated tax	tax credit	1st half	2nd half	total tax
PARCEL ID	212500200	I/OC I E/ICC	original amount	162,515.00	2.26428100	3,679.80	173.22	1,753.29	1,753.29	3,506.58
NAME	SCHMIDT, SAMUEL P		corrected amount	157,982.00	2.26428100	3,577.16	168.39	1,704.38	1,704.39	3,408.77
ADDRESS	712 N OSBORN AVE	2022	additional amount							
PROPERTY DESCRIPTION	S200' SL1L1 (EXL2SL2L1& EX.28ACTR&EX.39ACTR) 13TH ADD OAKLAND		deducted amount	4,533.00						97.81

EXPLANATION TEXT: AG BUILDING VALUED INCORRECTLY ON THIS PARCEL; VALUE MOVED TO PARCEL #112501500 FOR 2024; TAX CORRECTION REQUESTED BY PROPERTY

COUNTY TAX LIST CORRECTION #	184	TAX YEAR		actual valuation	tax rate	consolidated tax	tax credit	1st half	2nd half	total tax
PARCEL ID	212500200	IAX ILAK	original amount	169,142.00	2.23074200	3,773.12	181.90	1,795.61	1,795.61	3,591.22
NAME	SCHMIDT, SAMUEL P		corrected amount	164,492.00	2.23074200	3,669.39	176.89	1,746.25	1,746.25	3,492.50
ADDRESS	712 N OSBORN AVE	2021	additional amount							
PROPERTY DESCRIPTION	S200' SL1L1 (EXL2SL2L1& EX.28ACTR&EX.39ACTR) 13TH ADD OAKLAND		deducted a mount	4,650.00						98.72

EXPLANATION TEXT: AG BUILDING VALUED INCORRECTLY ON THIS PARCEL; VALUE MOVED TO PARCEL #112501500 FOR 2024; TAX CORRECTION REQUESTED BY PROPERTY OWNER

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

There being no further business, Chairman Connealy adjourned the Burt County Board of Equalization Meeting at 9:38 AM, upon motions by Titus and Kutchera.

ATTEST: SARAH J. FREIDEL BURT COUNTY CLERK

TED CONNEALY, CHAIRMAN
BURT COUNTY BOARD OF SUPERVISORS

Burt County Board of Equalization

August 14, 2024 Minutes TEKAMAH NE 68061

A meeting of the Burt County Board of Equalization was held August 14, 2024 in the Courtroom of the Burt County Courthouse in Tekamah, Nebraska. Notice of the meeting was given in advance thereof by Publication in the Plaindealer (8-6-2024), 1st floor courthouse bulletin board, and on the County's Website. A proof of publication is on file in the office of the County Clerk. Present were Supervisors: Gary 'Bird' Swanson, Jeff Kutchera, Paul Richards, Carl Pearson, Sam Titus, David Schold and Ted Connealy. Also present, from the Assessor's Office: Katie Hart, Burt County Assessor.

The meeting opened at 11:28 A.M. with Chairman Connealy informing the public that the Nebraska Open Meeting Act was posted on the wall.

Tax List corrections (3):

There were three (3) Tax List corrections presented for consideration:

						,				
COUNTY TAX LIST CORRECTION #	185	TAX YEAR		actual valuation	tax rate	consolidated tax	tax credit	1st half	2nd half	total tax
PARCEL ID	112501500	TAXTEAN	original amount	185,933.00	2.23074200	4,147.70	199.98	1,973.86	1,973.86	3,947.72
NAME	ANDERSEN, KENT ETUX		corrected amount	190,583.00	2.23074200	4,251.42	204.97	2,023.22	2,023.23	4,046.45
ADDRESS	708 N OSBORN AVE	2021	additional amount	4,650.00		103.72				98.73
PROPERTY DESCRIPTION	SL2L1 13TH ADD OAKLAND		deducted amount							
EVEL ANIATION TEVE ACC	IIII DINIG MALLIED INIGODDES	TIV ON DADO	FL #242E00200	\/A A A O \ /	IC DADGEL EOD	2024 TAVES ADDED	TO TILL	DARGEL		

EXPLANATION TEXT: AG BUILDING VALUED INCORRECTLY ON PARCEL #212500200; VALUE MOVED TO THIS PARCEL FOR 2024; TAXES ADDED TO THIS PARCEL FOR 3 YEARS PRECEDING

COUNTY TAX LIST CORRECTION #	186	TAX YEAR		actual valuation	tax rate	consolidated tax	tax credit	1st half	2nd half	total tax
PARCEL ID	112501500	TAX TEAR	original amount	175,521.00	2.26428100	3,974.28	187.10	1,893.59	1,893.59	3,787.18
NAME	ANDERSEN, KENT ETUX		corrected amount	180,054.00	2.26428100	3,577.16	191.94	1,942.49	1,942.50	3,884.99
ADDRESS	708 N OSBORN AVE	2022	additional amount	4,533.00		102.65				97.81
PROPERTY DESCRIPTION	SL2L1 13TH ADD OAKLAND		deducted amount							

EXPLANATION TEXT: AG BUILDING VALUED INCORRECTLY ON PARCEL #212500200; VALUE MOVED TO THIS PARCEL FOR 2024; TAXES ADDED TO THIS PARCEL FOR 3 YEARS PRECEDING

COUNTY TAX LIST CORRECTION #	187	TAX YEAR		actual valuation	tax rate	consolidated tax	tax credit	1st half	2nd half	total tax
PARCEL ID	112501500	TAXTEAN	original amount	267,378.00	2.08705800	5,580.36	297.60	2,641.38	2,641.38	5,282.76
NAME	ANDERSEN, KENT ETUX		corrected amount	272,139.00	2.08705800	5,679.70	302.89	2,688.40	2,688.41	5,376.81
ADDRESS	708 N OSBORN AVE	2023	additional amount	4,761.00		99.34				94.05
PROPERTY DESCRIPTION	SL2L1 13TH ADD OAKLAND		deducted amount							

EXPLANATION TEXT: AG BUILDING VALUED INCORRECTLY ON PARCEL #212500200; VALUE MOVED TO THIS PARCEL FOR 2024; TAXES ADDED TO THIS PARCEL FOR 3 YEARS PRECEDING

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

There being no further business, Chairman Connealy adjourned the Burt County Board of Equalization Meeting at 11:30 AM, upon motions by Schold and Pearson.

ATTEST: SARAH J. FREIDEL
BURT COUNTY CLERK

TED CONNEALY, CHAIRMAN BURT COUNTY BOARD OF SUPERVISORS

Burt County Board of Equalization

August 28, 2024 Minutes TEKAMAH NE 68061

A meeting of the Burt County Board of Equalization was held August 28, 2024 in the Boardroom of the Burt County Courthouse in Tekamah, Nebraska. Notice of the meeting was given in advance thereof by Publication in the Plaindealer and on the County's Website. A copy of the proof of publication is on file in the office of the County Clerk. Supervisors Present were: Gary "Bird" Swanson, Jeff Kutchera, Paul Richards, Carl Pearson, Sam Titus, David Schold and Ted Connealy. Present from the Assessor's Office: Katie Hart, Burt County Assessor.

The meeting was opened at 11:06 A.M. with the Pledge of Allegiance. Chairman Connealy informed the public that the Open Meeting Act was displayed on the wall.

The agenda was approved, upon motion by Kutchera, seconded by Titus. By Roll Call Vote: Ayes – Swanson, Kutchera, Richards, Pearson, Titus, Schold and Connealy. Nays – none.

Form 422's (Property Valuation Protests):

Three (3) protests were filed after Form 425: Report of Destroyed Real Property decisions from July 19, 2024 CBOE meeting. (1) Dennis & Tonya Phillips (2) & (3) Blodgett Farms, LLC/Donette Jackson.

A Public Hearing was held from 11:07-11:20 a.m. for the Protests.

Present and Speaking during the Hearing: Donette Jackson.

Following the hearing action was taken on the below parcel:

PARCEL ID#		PROTESTED	REQUESTED	APPROVED	Value
NAME	LEGAL DESCRIPTION	VALUATION	VALUATION	VALUATION	CHANGE?
636006300	10-I, Harbor 671 Subdivision	18,000.00 land	15,000.00 land	18,000.00	
Dennis & Tonya Phillips	7-21-12	114,437.00 bldg	0.00 bldg	114,437.00	NO
	Arizona TWP	132,437.00 TOTAL	15,000.00 TOTAL	132,437.00	

The CBOE moved for no change in value; upon motion by Schold, seconded by Pearson, Roll Call Vote: Ayes – all. Nays- none. The protest was filed based on Form 425 filing that was received too late. NE Dept of Revenue Information Guide for Form 425 – Filing Requirements – The deadline may not be extended.

No action was taken today on (2) & (3) Blodgett Farms LLC/Donette Jackson protests. The landowner is awaiting bids for repairs after the flooding. CBOE will take action on these protests at their Sept 11, 2024 meeting.

The meeting adjourned at 11:21 A.M. upon motions by Kutchera and Titus.

ATTEST: SARAH J. FREIDEL BURT COUNTY CLERK TED CONNEALY, CHAIRMAN
BURT COUNTY BOARD OF EQUALIZATION

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

1 8-28-2024 BOE

Burt County Board of Equalization

September 11, 2024 Minutes TEKAMAH NE 68061

A meeting of the Burt County Board of Equalization was held August 28, 2024 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, David Schold and Ted Connealy. Present from the Assessor's Office: Katie Hart, Burt County Assessor.

The meeting was opened at 9:42 A.M. Chairman Connealy informed the public that the Open Meeting Act was displayed on the wall.

The agenda was approved, upon motion by Kutchera, seconded by Titus. By Roll Call Vote: Ayes – Swanson, Kutchera, Richards, Pearson, Titus, Schold and Connealy. Nays – none.

COMMUNICATION: Real Property Exemptions will be published this month per §77-202.03(5).

Form 422's (Property Valuation Protests):

Blodgett Farms, LLC/Donette Jackson -two (2) protests were filed after Form 425: Report of Destroyed Real Property decisions from July 19, 2024 CBOE meeting. A Public Hearing was held 8/28/2024 for these Protests.

Following discussions with Donette Jackson and Assessor Hart, the CBOE moved for no change in value; upon motion by Swanson, seconded by Schold, Roll Call Vote: Ayes – all. Nays- none. The protests were filed based on Form 425 filings; there was no evidence presented to show damage exceeded 20%. *NE Dept of Revenue Information Guide for Form 425 – Damaged Property Examples and Considerations – damage must exceed 20% of land value for that year.*

436400500	L8 & S PT L1 & E PT L2 & N PT L6&7	1,210,078.00 land 1,172,725.00 land 1,210,078.00	
Blodgett Farms, LLC	17-21-12	378,841.00 bldg 378,841.00 bldg 378,841.00	NO
	Arizona TWP	1,588,919.00 TOTAL 1,551,566.00 TOTAL 1,588,919.00	
436500200	PT W 1/2 to River	239,849.00 land 236,444.00 land 239,849.00	
	·	· · · · · · · · · · · · · · · · · · ·	NO
Blodgett Farms, LLC	16-21-12	0.00 bldg 0.00 bldg 0.00	NO
	Arizona TWP	239,849.00 TOTAL 236,444.00 TOTAL 239,849.00	

The meeting adjourned at 10:08 A.M. upon motions by Schold and Kutchera.

ATTEST: SARAH J. FREIDEL BURT COUNTY CLERK TED CONNEALY, CHAIRMAN BURT COUNTY BOARD OF EQUALIZATION

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

9-11-2024 BOE

Burt County Board of Equalization

October 9, 2024 Minutes TEKAMAH NE 68061

A meeting of the Burt County Board of Equalization was held October 9, 2024 in the Boardroom of the Burt County Courthouse in Tekamah, Nebraska. Notice of the meeting was given in advance thereof by Publication in the Plaindealer and on the County's Website. A proof of publication is on file in the office of the County Clerk. Present were Supervisors: Gary 'Bird' Swanson, Jeff Kutchera, Paul Richards, Carl Pearson, Sam Titus, David Schold and Ted Connealy. Also Present: Katie Hart, Burt County Assessor.

The meeting opened at 9:28 A.M. with Chairman Connealy informing the public that the Nebraska Open Meeting Act was posted on the wall.

2024-2025 Burt County Political Subdivision Levies:

The Board reviewed the Burt County tax levies for the 2024-2025 fiscal year. After review, the following Resolution was adopted upon motions by Schold and Richards. Approved By Roll Call Vote: Ayes -Swanson, Kutchera, Richards, Pearson, Titus, Schold and Connealy. Nays-none.

RESOLUTION #2024-16

Board of Equalization - Burt County, Nebraska

Resolution Setting 2024-2025 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, 2024-2025 are hereby levied at the rate set for the various political subdivisions as follows:

SUBDIVISION(S)	IVISION(S) FUNDS		askings	T	OTAL VALUATION	LEVY
BURT COUNTY	General	\$	5,547,380.97	\$	2,326,291,276.00	0.238465
	Bldg.	\$	200,000.00	\$	2,326,291,276.00	0.008597
TOWNSHIPS						
Arizona		\$	102,000.00	\$	285,623,383.00	0.035711
Bellcreek		\$	96,737.82	\$	161,229,449.00	0.060000
Craig		\$	193,800.00	\$	246,682,353.00	0.078563
Decatur		\$	114,528.00	\$	199,176,127.00	0.057501
Everett		\$	105,560.00	\$	149,055,802.00	0.070819
Logan		\$	102,837.60	\$	176,541,136.00	0.058251
Oakland		\$	96,655.20	\$	145,849,115.00	0.066271
Pershing		\$	48,815.57	\$	132,979,287.00	0.036709
Quinnebaugh		\$	48,799.00	\$	78,247,311.00	0.062365
Riverside		\$	58,140.00	\$	100,767,471.00	0.057697
Silvercreek		\$	111,526.80	\$	143,723,264.00	0.077598
Summit		\$	193,800.00	\$	225,955,637.00	0.085769
CEMETERIES						
Craig		\$	10,200.00	\$	239,562,117.00	0.004258
Decatur		\$	16,110.90	\$	277,423,438.00	0.005807
Lyons		\$	31,008.00	\$	427,015,814.00	0.007262
Oakland		\$	16,100.50	\$	461,186,605.00	0.003491
Tekamah		\$	151,000.80	\$	785,257,315.00	0.019229

General	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	66,312.24 60,000.00 26,812.50 119,063.78 25,000.00 99,450.00 178,141.98 36,783.25 14,045.00 164,626.87 206,067.50 141,877.50	\$ \$ \$ \$ \$ \$ \$	294,725,529.00 313,483,497.00 313,483,497.00 529,169,384.00 529,169,384.00 458,458,936.00 791,725,474.00 9,488,793.00 9,488,793.00 36,583,724.00 58,149,689.00 58,149,689.00	0.022500 0.019140 0.008553 0.022500 0.004724 0.021692 0.022500 0.387649 0.148017 0.450000 0.354374 0.243987
General	\$ \$ \$ \$ \$ \$ \$	60,000.00 26,812.50 119,063.78 25,000.00 99,450.00 178,141.98 36,783.25 14,045.00 164,626.87 206,067.50 141,877.50	\$ \$ \$ \$ \$ \$ \$	313,483,497.00 313,483,497.00 529,169,384.00 529,169,384.00 458,458,936.00 791,725,474.00 9,488,793.00 9,488,793.00 36,583,724.00 58,149,689.00	0.019140 0.008553 0.022500 0.004724 0.021692 0.022500 0.387649 0.148017 0.450000
General	\$ \$ \$ \$ \$ \$ \$	60,000.00 26,812.50 119,063.78 25,000.00 99,450.00 178,141.98 36,783.25 14,045.00 164,626.87 206,067.50 141,877.50	\$ \$ \$ \$ \$ \$ \$	313,483,497.00 313,483,497.00 529,169,384.00 529,169,384.00 458,458,936.00 791,725,474.00 9,488,793.00 9,488,793.00 36,583,724.00 58,149,689.00	0.019140 0.008553 0.022500 0.004724 0.021692 0.022500 0.387649 0.148017 0.450000
General General General General General General General General General	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$	26,812.50 119,063.78 25,000.00 99,450.00 178,141.98 36,783.25 14,045.00 164,626.87 206,067.50 141,877.50	\$ \$ \$ \$ \$ \$ \$	313,483,497.00 529,169,384.00 529,169,384.00 458,458,936.00 791,725,474.00 9,488,793.00 9,488,793.00 36,583,724.00 58,149,689.00	0.008553 0.022500 0.004724 0.021692 0.022500 0.387649 0.148017 0.450000 0.354374
General General General General General General General General General	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$	26,812.50 119,063.78 25,000.00 99,450.00 178,141.98 36,783.25 14,045.00 164,626.87 206,067.50 141,877.50	\$ \$ \$ \$ \$ \$ \$	313,483,497.00 529,169,384.00 529,169,384.00 458,458,936.00 791,725,474.00 9,488,793.00 9,488,793.00 36,583,724.00 58,149,689.00	0.008553 0.022500 0.004724 0.021692 0.022500 0.387649 0.148017 0.450000 0.354374
General General General General General General General General	\$ \$ \$ \$ \$ \$ \$ \$	119,063.78 25,000.00 99,450.00 178,141.98 36,783.25 14,045.00 164,626.87 206,067.50 141,877.50	\$ \$ \$ \$ \$ \$	529,169,384.00 529,169,384.00 458,458,936.00 791,725,474.00 9,488,793.00 9,488,793.00 36,583,724.00 58,149,689.00	0.022500 0.004724 0.021692 0.022500 0.387649 0.148017 0.450000 0.354374
General General General General General General General General	\$ \$ \$ \$ \$ \$ \$	25,000.00 99,450.00 178,141.98 36,783.25 14,045.00 164,626.87 206,067.50 141,877.50	\$ \$ \$ \$ \$ \$	529,169,384.00 458,458,936.00 791,725,474.00 9,488,793.00 9,488,793.00 36,583,724.00 58,149,689.00	0.004724 0.021692 0.022500 0.387649 0.148017 0.450000 0.354374
General General General General General General General	\$ \$ \$ \$ \$ \$	99,450.00 178,141.98 36,783.25 14,045.00 164,626.87 206,067.50 141,877.50	\$ \$ \$ \$ \$	9,488,793.00 9,488,793.00 9,488,793.00 36,583,724.00 58,149,689.00	0.021692 0.022500 0.387649 0.148017 0.450000 0.354374
General General General General General General	\$ \$ \$	36,783.25 14,045.00 164,626.87 206,067.50 141,877.50	\$ \$ \$	9,488,793.00 9,488,793.00 9,488,793.00 36,583,724.00 58,149,689.00	0.022500 0.387649 0.148017 0.450000 0.354374
General General General General General General	\$ \$ \$	36,783.25 14,045.00 164,626.87 206,067.50 141,877.50	\$ \$ \$	9,488,793.00 9,488,793.00 9,488,793.00 36,583,724.00 58,149,689.00	0.022500 0.387649 0.148017 0.450000 0.354374
General General General Bond General	\$ \$ \$	36,783.25 14,045.00 164,626.87 206,067.50 141,877.50	\$ \$ \$	9,488,793.00 9,488,793.00 36,583,724.00 58,149,689.00	0.387649 0.148017 0.450000 0.354374
General General General Bond General	\$ \$ \$	36,783.25 14,045.00 164,626.87 206,067.50 141,877.50	\$ \$ \$	9,488,793.00 9,488,793.00 36,583,724.00 58,149,689.00	0.387649 0.148017 0.450000 0.354374
General General Gond General	\$ \$ \$ \$ \$	14,045.00 164,626.87 206,067.50 141,877.50	\$	9,488,793.00 36,583,724.00 58,149,689.00	0.148017 0.450000 0.354374
General General Gond General	\$ \$ \$ \$ \$	14,045.00 164,626.87 206,067.50 141,877.50	\$	9,488,793.00 36,583,724.00 58,149,689.00	0.148017 0.450000 0.354374
General General Gond General	\$ \$ \$ \$ \$	14,045.00 164,626.87 206,067.50 141,877.50	\$	9,488,793.00 36,583,724.00 58,149,689.00	0.148017 0.450000 0.354374
General General Bond General	\$ \$	164,626.87 206,067.50 141,877.50	\$	36,583,724.00 58,149,689.00	0.450000 0.354374
General Bond General	\$ \$	206,067.50 141,877.50	\$	58,149,689.00	0.354374
General Bond General	\$ \$	206,067.50 141,877.50	\$	58,149,689.00	0.354374
Bond General	\$	141,877.50			
Bond General	\$	141,877.50			
		453 300 80			
		153 300 80			
		4JJ,JUJ.0J	\$	90,662,006.00	0.500000
	\$	164,395.00	\$	90,662,006.00	0.181327
General	\$	592,433.27	\$	131,651,837.00	0.450000
Bond	\$	445,110.00	\$	131,651,837.00	0.338096
General	\$	6,816,210.00	\$	1,148,108,561.00	0.593690
Bond	\$	954,949.00	\$	1,148,108,561.00	0.083176
Special Bldg	\$	600,000.00	\$	1,148,108,561.00	0.052260
General	\$	5,574,372.00	\$	664,868,756.00	0.838417
3ond	\$	477,899.00	\$	664,868,756.00	0.071879
Special Bldg	\$	265,949.00	\$	664,868,756.00	0.040000
Conoral	Ċ	1 162 626 00	Ċ	688 630 569 00	0.648191
					0.648191
oniu	Ş	1,429,293.00	Ş	320,330,320.00	0.270424
Seneral					-
Rond	\$	50,000.00	\$	131,651,837.00	0.037979
JUITU					
E	General Bond General Bond General Bond General Bond	General \$ Bond \$ Special Bldg \$ General \$ Bond \$	General \$ 5,574,372.00 Bond \$ 477,899.00 Special Bldg \$ 265,949.00 General \$ 4,463,636.00 Bond \$ 1,429,293.00 General	General \$ 5,574,372.00 \$ Bond \$ 477,899.00 \$ Special Bldg \$ 265,949.00 \$ General \$ 4,463,636.00 \$ Bond \$ 1,429,293.00 \$	General \$ 5,574,372.00 \$ 664,868,756.00 Bond \$ 477,899.00 \$ 664,868,756.00 Special Bldg \$ 265,949.00 \$ 664,868,756.00 General \$ 4,463,636.00 \$ 688,629,568.00 Bond \$ 1,429,293.00 \$ 528,538,326.00

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 9th day of October 2024.

ATTEST: SARAH J. FREIDEL TED CONNEALY, CHAIRMAN

BURT COUNTY CLERK BURT COUNTY BOARD OF EQUALIZATION

There being no further business, Chairman Connealy adjourned the Burt County Board of Equalization Meeting at 9:34 A.M.

ATTEST: SARAH J. FREIDEL BURT COUNTY CLERK TED CONNEALY, CHAIRMAN
BURT COUNTY BOARD OF SUPERVISORS

public at the Clerk's Office.		

These minutes are not the official record and may be corrected. A copy of the approved official minutes is available to the

Burt County Board of Equalization

October 28, 2024 Minutes TEKAMAH NE 68061

A meeting of the Burt County Board of Equalization was held October 28, 2024 in the Boardroom of the Burt County Courthouse in Tekamah, Nebraska. Notice of the meeting was given in advance thereof by Publication in the Plaindealer and on the County's Website. A copy of the proof of publication is on file in the office of the County Clerk. Present were Supervisors: Gary 'Bird' Swanson, Jeff Kutchera, Paul Richards, Carl Pearson, Sam Titus, David Schold and Ted Connealy. Also Present: Katie Hart, Burt County Assessor.

The meeting opened at 10:38 A.M. with Chairman Connealy informing the public that the Nebraska Open Meeting Act was posted on the wall.

Communication: 2024-2025 Levies are available on Assessor's webpage on the County Website.

451 Exemption Application:

Kansas-Nebraska Conf. Assoc. of 7th Day Adventists – application for exemption of church and cemetery in Silvercreek TWP (10-22-10) parcel 532501600. January 2024 the church was granted partial exemption (exemption was approved for the cemetery only) because they had reported the church building as not being used. They have re-submitted Form 451 application (signed and dated on 9/26/2024) with more information, and are requesting full exemption.

Chairman Connealy declared a Public Hearing open at 10:40 A.M. Mel Santos, vice president of administration was present and explained that a staff member provided inaccurate information when they reported non-use of the building; he confirmed that the church is on their rolls as an active church. Vic Jensen was present and provided photos of the building being used, he did confirm that there is currently no power to the building. The Chairman declared the Public Hearing closed at 10:53 A.M. No action was taken on the application today; because there has been no power to the building, the board said they want to wait to have an onsite review done before a decision is made. Action on the application will be taken at the November 13, 2024 BOE meeting.

There being no further business, Chairman Connealy adjourned the Burt County Board of Equalization Meeting at 10:53 AM, upon motions by Schold and Titus.

ATTEST: SARAH J. FREIDEL BURT COUNTY CLERK

TED CONNEALY, CHAIRMAN BURT COUNTY BOARD OF SUPERVISORS

Burt County Board of Equalization

November 13, 2024 Minutes TEKAMAH NE 68061

A meeting of the Burt County Board of Equalization was held November 13, 2024 in the Boardroom of the Burt County Courthouse in Tekamah, Nebraska. Notice of the meeting was given in advance thereof by Publication in the Plaindealer and on the County's Website. A copy of the proof of publication is on file in the office of the County Clerk. Present were Supervisors: Gary 'Bird' Swanson, Jeff Kutchera, Paul Richards, Carl Pearson, Sam Titus, David Schold and Ted Connealy. Also Present: Katie Hart, Burt County Assessor.

The meeting opened at 9:29 A.M. with Chairman Connealy informing the public that the Nebraska Open Meeting Act was posted on the wall.

451 Exemption Application:

Kansas-Nebraska Conf. Assoc. of 7th Day Adventists – application for exemption of church and cemetery in Silvercreek TWP (10-22-10) parcel 532501600. January 2024 the church was granted partial exemption (exemption was approved for the cemetery only) because they had reported the church building as not being used. They have re-submitted Form 451 application (signed and dated on 9/26/2024) with more information and are requesting full exemption. A public hearing was held for the application on October 28, 2024. Assessor Hart and three board members did an onsite review; they reported that they saw no evidence of the building being actively used. A partial exemption was granted for the parcel, the cemetery will remain exempt, but the building will not be exempted due to lack of evidence of regular use as a church. Approval of a portion was upon motion by Schold, seconded by Swanson, Roll Call Vote: Ayes – Swanson, Kutchera, Richards, Pearson, Schold and Connealy. Nays – Titus. Applicants can re-apply for exemption for 2025, they will need to provide evidence of the building being actively used as a church.

There being no further business, Chairman Connealy adjourned the Burt County Board of Equalization Meeting at 9:46 AM, upon motions by Schold and Titus.

ATTEST: SARAH J. FREIDEL BURT COUNTY CLERK

TED CONNEALY, CHAIRMAN BURT COUNTY BOARD OF SUPERVISORS

Burt County Board of Equalization

November 27, 2024 Minutes TEKAMAH NE 68061

A meeting of the Burt County Board of Equalization was held November 27, 2024 in the Boardroom of the Burt County Courthouse in Tekamah, Nebraska. Notice of the meeting was given in advance thereof by Publication in the Plaindealer (11-19-2024), 1st floor courthouse bulletin board, and on the County's Website. A proof of publication is on file in the office of the County Clerk. Present were Supervisors: Gary 'Bird' Swanson, Paul Richards, Carl Pearson, Sam Titus, David Schold and Ted Connealy. Absent: Jeff Kutchera. Also present, from the Assessor's Office: Katie Hart, Burt County Assessor. Titus had to leave at 10:15 a.m.

The meeting opened at 10:08 A.M. with Chairman Connealy informing the public that the Nebraska Open Meeting Act was posted on the wall.

Tax List correction:

Tax List correction presented for consideration:

COUNTY TAX LIST CORRECTION #	188	TAX YEAR		actual valuation	tax rate	consolidated tax	tax credit	1st half	2nd half	total tax
PARCELID	0009050601	IAX IEAN	original amount	11,050.00	1.46243500	161.62	0.00	80.81	80.81	161.62
NAME	TYLER J FADA		corrected amount	0.00		0.00	0.00	0.00	0.00	0.00
ADDRESS	3320 KUCHEL TRL	2023	additional amount							
PROPERTY DESCRIPTION	PERSONAL PROPERTY		deducted amount	11,050.00						161.62

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

Communication:

Communication was received about Property Exemption decision on parcel 532501600. Asssessor Hart gave information to Vic Jensen for protesting the 2024 decision, and for filing for the 2025 exemption for the property.

There being no further business, Chairman Connealy adjourned the Burt County Board of Equalization Meeting at 10:21 AM, upon motions by Schold and Richards.

ATTEST: SARAH J. FREIDEL BURT COUNTY CLERK TED CONNEALY, CHAIRMAN
BURT COUNTY BOARD OF SUPERVISORS

Burt County Board of Equalization

December 11, 2024 Minutes TEKAMAH NE 68061

A meeting of the Burt County Board of Equalization was held December 11, 2024 in the Boardroom of the Burt County Courthouse in Tekamah, Nebraska. Notice of the meeting was given in advance by Publication, 1st floor courthouse bulletin board, and on the County's Website; proof of publication is on file in the office of the County Clerk. Present were Supervisors: Gary 'Bird' Swanson, Jeff Kutchera, Paul Richards, Carl Pearson, Sam Titus, David Schold and Ted Connealy. Also present, from the Assessor's Office: Katie Hart, Burt County Assessor.

The meeting opened at 9:19 A.M. with Chairman Connealy informing the public that the Nebraska Open Meeting Act was posted on the wall.

Tax List corrections:

Tax List corrections presented for consideration:

PERSONAL PROPERTY

COUNTY TAX LIST CORRECTION #	189	TAX YEAR		actual valuation	tax rate	consolidated tax	tax credit	1st half	2nd half	total tax
PARCEL ID	0019042902	TAX ILAN	original amount	377,713.00	1.46605900	6,921.88	0.00	3,460.94	3,460.94	6,921.88
NAME	MARKET MAKER NE HOLDINGS INC.		corrected amount	0.00		0.00	0.00	0.00	0.00	0.00
ADDRESS	OTTAWA, ONTARIO	2023	additional amount							
PROPERTY DESCRIPTION	PERSONAL PROPERTY		deducted amount	377,713.00						6,921.88
EXPLANATION TEXT: C	OMPANY WAS SOLD AND FINAL	PERSONA	AL PROPERTY TA	X FILING WAS FO	R TAX YEAR	2022; NO VALU	E OR TA	XES SHO	ULD HAV	/E BEEN
ASSESSED FOR TAX YEA	AR 2023									
COUNTY TAX LIST CORRECTION #										
COONTT TAX LIST CONNECTION #	190	TAY VEAR		actual valuation	tax rate	consolidated tax	tax credit	1st half	2nd half	total tax
PARCEL ID	190 0012052301	TAX YEAR	original amount	actual valuation 235,634.00	tax rate 1.46605900	consolidated tax	tax credit	1st half 2,159.09	2nd half 2,159.09	total tax 4,318.18
		TAX YEAR	original amount							
PARCEL ID	0012052301	TAX YEAR 2023	i i	235,634.00	1.46605900	4,318.18	0.00	2,159.09	2,159.09	4,318.18

EXPLANATION TEXT: COMPANY LISTED ON TAX CORRECTION #189 WAS SOLD TO DEHY ALFALFA MILLS: TWO ITEMS SHOULD HAVE BEEN REPORTED ON THIS ACCOUNT FOR TAX YEAR 2023 AND WERE NOT; NEW VALUE AND TAXES AND 25% PENALTY APPLIED FOR TAX YEAR 2023; NO OTHER CHANGES

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

deducted amount

There being no further business, Chairman Connealy adjourned the Burt County Board of Equalization Meeting at 9:21 AM, upon motions by Schold and Richards.

ATTEST: SARAH J. FREIDEL BURT COUNTY CLERK

ROPERTY DESCRIPTION

TED CONNEALY, 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.