

OFFICE OF THE BURT COUNTY CLERK
Burt County Board of Equalization
July 21, 2023 Minutes
TEKAMAH NE 68061

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

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

Final Decisions for 2023 Property Valuation Protests - Form 422's were reviewed, voted upon and approved by the Burt County Board of Equalization: Upon motion by Connealy, seconded by Kutchera, the Board voted to accept the final decisions on the valuation protest Form 422's #1-115; approved By Roll Call Vote: Ayes – Swanson, Kutchera, Pearson, Connealy and Schold. Nays – none. Absent: Richards & Titus. The Board thanked the Assessor's office for the work they did for the taxpayers.

Undervalued/Overvalued Property per §77-1315.01 and a Form 425 -Destroyed Property: Property parcel adjustments were presented to the Board of Equalization for approval. Upon motion by Connealy, seconded by Swanson, the Board of Equalization approved the adjustments. Passed By Roll Call Vote: Ayes –Swanson, Kutchera, Pearson, Connealy and Schold. Absent – Richards & Titus. Nays-none. A notice for the new valuations will be sent; property owner will have 30 days to Protest the adjusted value.

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

ATTEST: SARAH J. FREIDEL
BURT COUNTY CLERK

DAVID SCHOLD, CHAIRMAN
BURT COUNTY BOARD OF SUPERVISORS



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

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

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

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

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

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

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

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65	112608500	LOT: 9&S41'L10	20,064.00	land	16,064.00	land	20,064.00	Yes
	Kenneth Bures	BLOCK 22	152,300.00	bldg	132,300.00	bldg	148,819.00	
		RAILROAD ADDITION OAKLAND	172,364.00	TOTAL	148,364.00	TOTAL	168,883.00	
66	114306700	L8&E50'L7	20,269.00	land	10,000.00	land	20,269.00	Yes
	Adam Beck	BLK 136	28,141.00	bldg	0.00	bldg	7,173.00	
		TEKAMAH	48,410.00	TOTAL	10,000.00	TOTAL	27,442.00	
67	112814900	L1-2	22,000.00	land	13,831.00	land	22,000.00	Yes
	Alvin Smith Jr.	BLK6	147,598.00	bldg	103,460.00	bldg	108,252.00	
		BREWSTERS ADD OAKLAND	169,598.00	TOTAL	117,291.00	TOTAL	130,252.00	
68	113701000	L7-8	32,025.00	land	20,000.00	land	32,025.00	No
	Roy Torres	BLK54	157,909.00	bldg	130,000.00	bldg	157,909.00	
		TEKAMAH	189,934.00	TOTAL	150,000.00	TOTAL	189,934.00	
69	426402600	TR W2SW4	42,075.00	land	30,000.00	land	42,075.00	Yes
	Zachary Swift	20-20-9	237,904.00	bldg	213,000.00	bldg	250,052.00	
		CRAIG TWP	279,979.00	TOTAL	243,000.00	TOTAL	292,127.00	
70	114102100	1+10'ALLEY	24,713.00	land	15,000.00	land	24,713.00	No
	Hunter Nohrenberg	BLK 125	26,959.00	bldg	20,000.00	bldg	26,959.00	
		TEKAMAH	51,672.00	TOTAL	35,000.00	TOTAL	51,672.00	
71	113508500	PTLT7-8&ALLEY	25,275.00	land	8,000.00	land	25,275.00	No
	Hunter Nohrenberg	BLK50	40,374.00	bldg	32,000.00	bldg	40,374.00	
		TEKAMAH	65,649.00	TOTAL	40,000.00	TOTAL	65,649.00	
72	113506200	S2L6	12,075.00	land	10,000.00	land	12,075.00	Yes
	Hunter Nohrenberg	BLK33	95,552.00	bldg	65,000.00	bldg	79,078.00	
		TEKAMAH	107,627.00	TOTAL	75,000.00	total	91,153.00	
73	111906200	E1/2L11&ALL L12	9,360.00	land	4,680.00	land	9,360.00	Yes
	Kent Bonneau	BLK32	76,939.00	bldg	56,435.00	bldg	75,732.00	
		SECOND ADD LYONS	86,299.00	TOTAL	61,115.00	TOTAL	85,092.00	
74	111901800	L3 BLK30	6,240.00	land	3,120.00	land	6,240.00	No
	Eric Schrader	SECOND ADD LYONS	14,885.00	bldg	11,376.00	bldg	14,885.00	
			21,125.00	TOTAL	14,496.00	TOTAL	21,125.00	
75	110701100	L39 PT BLK 87	10,410.00	land	7,890.00	land	10,410.00	No
	S&R Decatur Marina	DECATUR	1,000.00	bldg	600.00	bldg	1,000.00	
			11,410.00	TOTAL	8,490.00	TOTAL	11,410.00	
76	210700900	L1-2-27-28&PT ACCR	166,867.00	land	81,710.00	land	167,567.00	Raised
	S&R Decatur Marina	BLK 1	0.00	bldg	0.00	bldg	0.00	
		DECATUR	166,867.00	TOTAL	81,710.00	TOTAL	167,567.00	
77	436102900	L14-SL2L11	73,354.00	land	36,677.00	land	73,354.00	No
	Timothy Colliton	EX TR 18-21-11	488,398.00	bldg	244,199.00	bldg	488,398.00	
		ARIZONA TWP	561,752.00	TOTAL	280,876.00	TOTAL	561,752.00	

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

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

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104	435004300	TR NE4NW 4	2,775.00	land	2,220.00	land	2,775.00	No
	Joe Goebel Jr.	25-21-10	0.00	bldg	0.00	bldg	0.00	
		SUMMIT TWP	2,775.00	TOTAL	2,220.00	TOTAL	2,775.00	
105	113502400	L6&20'RST	26,250.00	land	16,000.00	land	26,250.00	No
	Elaine Kennedy	BLK22	98,369.00	bldg	70,935.00	bldg	98,369.00	
		TEKAMAH	124,619.00	TOTAL	87,035.00	TOTAL	124,619.00	
106	110402700	LOT: 12	7,241.00	land	4,500.00	land	7,241.00	No
	Christopher Rytych	COURT ADDITION	115,692.00	bldg	95,000.00	bldg	115,692.00	
		CRAIG	122,933.00	TOTAL	99,500.00	TOTAL	122,933.00	
107	434900100	PT N2NW 4	144,277.00	land	130,000.00	land	141,793.00	Yes
	Jody Gottsch	28-21-10	33,678.00	bldg	5.00	bldg	26,008.00	
		SUMMIT TWP	177,955.00	TOTAL	130,005.00	TOTAL	167,801.00	
108	113808100	L5 BLK102	24,150.00	land	14,700.00	land	24,150.00	No
	Justin Kephart	TEKAMAH	47,122.00	bldg	32,686.00	bldg	47,122.00	
			71,272.00	TOTAL	47,386.00	TOTAL	71,272.00	
109	435905200	SE4SE4 EXTR	223,241.00	land	215,241.00	land	223,241.00	No
	Larry Jackson	12-21-11	0.00	bldg	0.00	bldg	0.00	
		ARIZONA TWP	223,241.00	TOTAL	215,241.00	TOTAL	223,241.00	
110	436300900	NE4NE4	242,550.00	land	232,259.00	land	241,700.00	Yes
	Larry Jackson	13-21-11	0.00	bldg	0.00	bldg	0.00	
		ARIZONA TWP	242,550.00	TOTAL	232,259.00	TOTAL	241,700.00	
111	436402100	N2NW4EXTR&L2-3	1,012,583.00	land	968,583.00	land	1,010,763.00	Yes
	Larry Jackson	18-21-12	0.00	bldg	0.00	bldg	0.00	
		ARIZONA TWP	1,012,583.00	TOTAL	968,538.00	TOTAL	1,010,763.00	
112	114605700	L8 BLK173	19,425.00	land	14,700.00	land	19,425.00	No
	Mark Johnson	TEKAMAH	55,051.00	bldg	51,649.00	bldg	55,051.00	
			74,476.00	TOTAL	66,349.00	TOTAL	74,476.00	
113	114003800	L7&W5'L8	24,675.00	land	15,050.00	land	24,675.00	Yes
	William McGuire III	BLK82	97,156.00	bldg	70,428.00	bldg	96,017.00	
		TEKAMAH	121,831.00	TOTAL	85,478.00	TOTAL	120,692.00	
114	113807100	L8 BLK101	24,150.00	land	15,582.00	land	24,150.00	Yes
	Janet McCarthy	TEKAMAH	125,048.00	bldg	92,976.00	bldg	110,138.00	
			149,198.00	TOTAL	108,558.00	TOTAL	134,288.00	
115	432103500	W2SW4 EX TR	276,816.00	land	201,500.00	land	291,230.00	Raised
	Dean Carlson	30-23-11	31,262.00	bldg	31,262.00	bldg	31,262.00	
		QUINNEBAUGH TWP	308,078.00	TOTAL	232,762.00	TOTAL	322,492.00	
Form 422's - RECEIVED TOO LATE (2)								
1	111502800		2	113205600				
	William Rickers			Jeramie Davis				

PARCEL #	DEEDHOLDER	LEGAL DESCRIPTION	CERTIFIED LAND	CERTIFIED DWELLING	CERTIFIED IMPROVEMENT	CERTIFIED TOTAL	CHANGED LAND	CHANGED DWELLING	CHANGED IMPROVEMENT	CHANGED TOTAL	DIFFERENCE IN VALUE	REASON FOR CHANGE	
422000200	FREY, NORMAN H ETUX	10.19 AC TR N2 21-23-9 LOGAN TWP	\$1,645,475.00	\$111,154.00	\$30,776.00	\$1,787,405.00	\$69,175.00	\$111,154.00	\$30,776.00	\$211,105.00	-\$1,576,300.00	LAND SPLIT AFTER 3-19-23; THIS 10 ACRES SPLIT OFF AND OTHER 309 ACRES WENT TO NEW PARCEL #422003600	OV
422003600	MCMURTRY, RHONDA ETAL	N2 EX 10.19 AC TR 21-23-9 LOGAN TWP	\$0.00	\$0.00	\$0.00	\$0.00	\$1,579,042.00	\$0.00	\$0.00	\$1,579,042.00	\$1,579,042.00	LAND SPLIT AFTER 3-19-23; 10 ACRES WITH HOME STAYED WITH ORIGINAL PARCEL #422000200	UV
423201200	RICHARDS, TERRY ETUX	TRACT S2SW4 27-22-8 OAKLAND TWP	\$66,075.00	\$487,987.00	\$223,425.00	\$777,487.00	\$51,160.00	\$392,446.00	\$32,020.00	\$475,626.00	-\$301,861.00	PER FORM 425 FILED AND PHYSICAL REVIEW, BOTH AG BUILDINGS HAVE SIGNIFICANT DAMAGE AND CANNOT BE USED; DAMAGE TO HOME INCLUDING ROOF, WINDOWS, SIDING, AND DOORS	OV
112707300	RENNERFELDT, EVAN ETUX	L3-6 BLK5 HIGHLAWN ADD OAKLAND	\$18,733.00	\$79,000.00	\$2,006.00	\$99,739.00	\$18,733.00	\$7,645.00	\$131,209.00	\$157,587.00	\$57,848.00	PER DESKTOP REVIEW, CHANGED ALL MULTI PURPOSE GARAGES TO STEEL UTILITY BUILDINGS WITH APPROPRIATE COMPONENT FINISHES	UV
112717400	SWENSON, SCOTT T ETUX	L11-14 BLK32 RAILROAD ADD OAKLAND	\$21,377.00	\$39,409.00	\$0.00	\$60,786.00	\$21,377.00	\$0.00	\$79,959.00	\$101,336.00	\$40,550.00	PER DESKTOP REVIEW, CHANGED ALL MULTI PURPOSE GARAGES TO STEEL UTILITY BUILDINGS WITH APPROPRIATE COMPONENT FINISHES (ADDED INTERIOR FINISH AND CHANGED TO GRADE 3)	UV
113201200	ANDERSON, TIMOTHY V ETUX TRUSTEES	L1-2&S2L3 BLK 35 RAILROAD ADD OAKLAND	\$21,054.00	\$73,678.00	\$0.00	\$94,732.00	\$21,054.00	\$0.00	\$103,089.00	\$124,143.00	\$29,411.00	PER DESKTOP REVIEW, CHANGED ALL MULTI PURPOSE GARAGES TO STEEL UTILITY BUILDINGS WITH APPROPRIATE COMPONENT FINISHES (ADDED INTERIOR FINISH, LEAN TO PATIO, AND CHANGED TO GRADE 3)	UV
424006100	JOHNSON, MARK A ETUX	Pt SW4NE4 & PT NW4SE4 31-22-9 BELL CREEK TWP	\$9,375.00	\$0.00	\$65,552.00	\$74,927.00	\$9,375.00	\$0.00	\$129,154.00	\$138,529.00	\$63,602.00	PER DESKTOP REVIEW, CHANGED ALL MULTI PURPOSE GARAGES TO STEEL UTILITY BUILDINGS WITH APPROPRIATE COMPONENT FINISHES (ADDED INTERIOR FINISH AND CHANGED TO GRADE 3)	UV
434200300	JOHNSON, BRETT T ETUX	8.02ACTR NE4 6-21-10 SUMMIT TWP	\$82,500.00	\$272,401.00	\$173,080.00	\$527,981.00	\$82,500.00	\$272,401.00	\$277,959.00	\$632,860.00	\$104,879.00	PER DESKTOP REVIEW, CHANGED ALL MULTI PURPOSE GARAGES TO STEEL UTILITY BUILDINGS WITH APPROPRIATE COMPONENT FINISHES (ADDED ELECTRICITY FROM LOW TO AVERAGE PRICING AND CHANGED TO GRADE 3, ADDED INTERIOR FINISH, LINER W/INSULATION)	UV
424500500	PETERSON, STEVEN J ETUX	TR W2NE4 W OF HWY 77 1-21-8 PERSHING TWP	\$57,335.00	\$595,192.00	\$410,202.00	\$1,062,729.00	\$53,987.00	\$595,192.00	\$525,330.00	\$1,174,419.00	\$111,690.00	PER DESKTOP REVIEW, CHANGED ALL MULTI PURPOSE GARAGES TO STEEL UTILITY BUILDINGS WITH APPROPRIATE COMPONENT FINISHES (CHANGED GARAGE/MACHINE SHED TO NORMAL CONDITION AND GRADE 3; ADJUSTED LINER SURFACE AREA FOR GYM BLDG; REMOVED FUNCTION ON POOL, USED YEAR ROUND)	UV