

OFFICE OF THE BURT COUNTY CLERK
Burt County Board of Equalization
September 26, 2025 Minutes
TEKAMAH NE 68061

A meeting of the Burt County Board of Equalization was held September 26, 2025 in the Burt County Courthouse in Tekamah, Nebraska. Notice of the meeting was given in advance thereof by Publication in the Burt County Independent (9-18-2025), 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, Carl Pearson, Jay W. Johnson, Paul Richards and Ted Connealy. Absent – Sam Titus. Also present: Katie Hart, Burt County Assessor.

The meeting opened at 11:32 A.M. with Chairman Connealy informing the public that the Nebraska Open Meeting Act was posted on the wall.

Communication:

Real Property Exemptions for 2025 were published in the Burt County Independent this month *per* §77-202.03(5). * see page 2 Proof of publication and full exemption spreadsheet was also sent to NE Department of Revenue (pat.tech@nebraska.gov).

Tax List corrections:

Tax List corrections presented for consideration:

COUNTY TAX LIST CORRECTION #	-	TAX YEAR		actual valuation	tax rate	consolidated tax	tax credit	1st half	2nd half	total tax
PARCEL ID	431601400			original amount	8,008.00	0.00000000	0.00	0.00	0.00	0.00
NAME	UNITED STATES OF AMERICA			corrected amount	0.00	0.00000000	0.00	0.00	0.00	0.00
ADDRESS				additional amount						
PROPERTY DESCRIPTION	4.7ACTR SE4NE4 6-23-11 QUINNEBAUGH TWP	2025		deducted amount	8,008.00	0.00000000				0.00
EXPLANATION TEXT: PARCEL WAS OWNED BY NE GAME AND PARKS; BOARD NOTICE SENT TO OWNER ON 7-15-2025 DURING BOE; PARCEL HAS SINCE SOLD TO THE ARMY CORPS OF ENGINEERS; PARCEL IS NOW EXEMPT; NO TAXES GENERATED FOR 2025; THIS IS INFORMATION ONLY										

COUNTY TAX LIST CORRECTION #	-	TAX YEAR		actual valuation	tax rate	consolidated tax	tax credit	1st half	2nd half	total tax
PARCEL ID	431601700			original amount	81,175.00	0.00000000	0.00	0.00	0.00	0.00
NAME	UNITED STATES OF AMERICA			corrected amount	0.00	0.00000000	0.00	0.00	0.00	0.00
ADDRESS				additional amount						
PROPERTY DESCRIPTION	130ACTR E2NW4 SEC 5 5-23-11 QUINNEBAUGH TWP (130.00 AC)	2025		deducted amount	81,175.00	0.00000000				0.00
EXPLANATION TEXT: PARCEL WAS OWNED BY NE GAME AND PARKS; BOARD NOTICE SENT TO OWNER ON 7-15-2025 DURING BOE; PARCEL HAS SINCE SOLD TO THE ARMY CORPS OF ENGINEERS; PARCEL IS NOW EXEMPT; NO TAXES GENERATED FOR 2025; THIS IS INFORMATION ONLY										

COUNTY TAX LIST CORRECTION #	195	TAX YEAR		actual valuation	tax rate	consolidated tax	tax credit	1st half	2nd half	total tax
PARCEL ID	434604200			original amount	611,698.00	1.16825400	7,146.20	1,705.26	2,720.47	5,440.94
NAME	LOGAN, JERIMIE & KRISTIE			corrected amount	582,175.00	1.16825400	6,801.28	1,623.24	2,589.02	5,178.04
ADDRESS	2828 COUNTY ROAD G			additional amount						
PROPERTY DESCRIPTION	TR W2SE4 21-21-10 SUMMITTWP (10.02 AC)	2024		deducted amount	29,523.00	1.16825400	344.92			262.90
EXPLANATION TEXT: OWNER REQUESTED IN WRITING A TAX CORRECTION BE ISSUED FOR THE PAST 8 YEARS FOR INCORRECT SQ FOOTAGE BEING VALUED; OWNER PROTESTED IN 2025 AND CORRECTED VALUE WAS ISSUED TO REFLECT CORRECT SQ FOOTAGE; OWNER NOTIFIED THAT A TAX CORRECTION WOULD BE ISSUED FOR TAX YEAR 2024, BUT NO FURTHER AS IT IS OWNER RESPONSIBILITY TO VERIFY PROPERTY RECORD CARD										
AG TAX CREDIT: \$34.26 (23,828 X .0014378)										
NON-AG TAX CREDIT: \$669.07 (558,347 X .0011983)										
SCHOOL TAX CREDIT: \$919.90 (582,175/632.87)										

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

There being no further business, Chairman Connealy adjourned the Burt County Board of Equalization Meeting at 11:35 AM, upon motions by Pearson and Johnson.

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.

Tax Exempt Real Property				
Burt County, Nebraska				
TAX YEAR 2025				
In compliance with Section 77-202.03(5), 1978 Nebraska R.R.S., the following is a list of all non-governmental real property in Burt County which is property tax-exempt. Real property must strictly qualify each year by ownership and use through an application and affidavit process with the county assessor and the county board of equalization.				
Ownership Type*		Organization Owning Exempt Property	City/Township	
RELIGIOUS		First Presbyterian Church	Craig	
RELIGIOUS		Church of Jesus Christ -Decatur Restoration Branch	Decatur	
CEMETERY		Holy Family Church of Decatur Cemetery	Decatur TWP	
RELIGIOUS		Light of the World Gospel Ministries	Decatur	
RELIGIOUS		Decatur First United Methodist Church	Decatur	
RELIGIOUS		Trinity Lutheran Church	Decatur	
RELIGIOUS		New Life Assembly of God Church (parsonage)	Lyons	
RELIGIOUS		New Life Assembly of God Church	Lyons	
RELIGIOUS		Bethany Evangelical Lutheran Church	Lyons	
RELIGIOUS		Bethany Evangelical Lutheran Church (parsonage)	Lyons	
RELIGIOUS		First Presbyterian Church (church)	Lyons	
RELIGIOUS		First Presbyterian Church (Parking)	Lyons	
RELIGIOUS		Logan Valley Baptist Church of Lyons	Lyons	
RELIGIOUS		The Memorial United Methodist Church of Lyons	Lyons	
RELIGIOUS		St. Joseph's Catholic Church	Lyons	
CEMETERY		St. Joseph's Holy Cross Cemetery	Everett TWP	
RELIGIOUS		Evangelical Free Church of Oakland (parsonage)	Oakland	
RELIGIOUS		Evangelical Free Church of Oakland (garage)	Oakland	
RELIGIOUS		Evangelical Free Church of Oakland	Oakland	
RELIGIOUS		First Baptist Church	Oakland	
RELIGIOUS		First Baptist Church (parsonage)	Oakland	
RELIGIOUS		First Evangelical Lutheran Church	Oakland	
RELIGIOUS		First United Methodist Church	Oakland	
RELIGIOUS		First United Methodist Church (parsonage)	Oakland	
RELIGIOUS		Emmanuel Evangelical Lutheran Church	Tekamah	
RELIGIOUS		Faith Family Baptist Church	Tekamah	
RELIGIOUS		First Baptist Church	Tekamah	
RELIGIOUS		First Presbyterian Church	Tekamah	
RELIGIOUS		First Presbyterian Church (parsonage)	Tekamah	
RELIGIOUS		St Patrick's Catholic Church Tekamah	Summit TWP	
RELIGIOUS		St. Patrick's Catholic Church Tekamah	Tekamah	
RELIGIOUS		United Methodist Church	Tekamah	
CEMETERY		Arizona Cemetery	Arizona TWP	
CEMETERY		Grace Lutheran Evangelical Cemetery	Bellcreek TWP	
RELIGIOUS & CEMETERY		St. John's Evangelical Lutheran Church & Cemetery	Bellcreek TWP	
RELIGIOUS & CEMETERY		Alder Grove United Methodist Church & Cemetery	Craig TWP	
CEMETERY		Randall Andersen private Cemetery	Decatur TWP	
CEMETERY	50%	Lyons Cemetery Assoc. (Cemetery & Ag Land) -50%	Everett TWP	
CEMETERY		Westside Cemetery	Oakland TWP	
RELIGIOUS		Salem Evangelical Covenant Church	Pershing TWP	
CEMETERY		Salem Evangelical Covenant Church Cemetery	Pershing TWP	
RELIGIOUS		Salem Evangelical Covenant Church (parsonage)	Pershing TWP	
RELIGIOUS		Riverside Baptist Church	Riverside TWP	
RELIGIOUS & CEMETERY		Kansas-Nebr. Assoc. 7th Day Adventists (2)	Silvercreek TWP	
CEMETERY		Silvercreek Cemetery	Silvercreek TWP	
EDUCATIONAL		Decatur Museum INC. (3)	Decatur	
CHARITABLE		The Granary Foundation (2)	Lyons	
CHARITABLE		Happy Days Senior Center	Lyons	
EDUCATIONAL		Region IV, Inc	Lyons	
EDUCATIONAL		Region IV, Inc	Oakland	
AG SOCIETY		Burt County Ag Society	Oakland	
CHARITABLE		Franciscan Care Services, Inc (2)	Oakland	
CHARITABLE		Golden Oaks Center Inc.	Oakland	
CHARITABLE		Swedish Heritage Center	Oakland	
CHARITABLE		Oakland Veterans Organization VFW # 5543 (2)	Oakland	
SKILLED NURSING FACILITY	61%	Arbor Care Centers	Tekamah	
EDUCATIONAL		Burt County Museum (2)	Tekamah	
EDUCATIONAL		Historic Bryant House, Inc (2)	Tekamah	
CHARITABLE		Memorial Community Hospital (Tekamah Clinic)	Tekamah	
CHARITABLE		Tekamah - Herman- Decatur Church Council	Tekamah	
CHARITABLE		Templecraft Association, Inc	Tekamah	
CHARITABLE		Veterans of Foreign Wars VFW # 3304	Tekamah	
CHARITABLE/EDUCATION		Tekamah-Herman Youth Wrestling Club	Tekamah	
CHARITABLE		Mid-America Council, Boy Scouts of Am.	Decatur TWP	