OFFICE OF THE BURT COUNTY CLERK

Burt County Board of Equalization

October 28, 2025 Minutes TEKAMAH NE 68061

A meeting of the Burt County Board of Equalization was held October 28, 2025 in the Boardroom of the Burt County Courthouse in Tekamah, Nebraska. Notice of the meeting was given in advance thereof by Publication in the Burt County Independent 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, Sam Titus, Carl Pearson, Jay W. Johnson, Paul Richards and Ted Connealy. Also Present: Katie Hart, Burt County Assessor.

The meeting opened at 9:37 A.M. with Chairman Connealy informing the public that the Nebraska Open Meeting Act was posted on the wall.

2025-2026 Burt County Political Subdivision Levy Correction:

There was one correction to be made following certification of levies during the October 8th BOE meeting. Resolution 2025-12 was adopted upon motions by Swanson and Richards. Approved By Roll Call Vote: Ayes –Swanson, Kutchera, Titus, Pearson, Johnson, Richards and Connealy. Nays-none.

RESOLUTION #2025-12 Board of Equalization Burt County, Nebraska

Resolution Correcting a 2025-2026 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, Resolution 2025-11 setting the 2025-2026 levies had been passed and approved on October 8, 2025 and after doing so, a recertification of Levy was submitted by Burt-Washington Drainage District citing an error on their part.

WHEREAS, the recertification submission by a political subdivision requires the Board to take action to correct and set a new rate for such Levy.

NOW THEREFORE, BE IT RESOLVED BY THE BURT COUNTY BOARD OF EQUALIZATION that the taxes for the current year, 2025-2026 are hereby corrected for Burt-Washington Drainage District as follows:

Resolution 2025-11 incorrect Levy set was \$0.85

Resolution 2025-12 correct Levy set will be \$0.86 for 2025-2026

BURT-WASHINGTON DRAINAGE DISTRICT Levy \$0.86

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 28th day of October 2025.

ATTEST: SARAH J. FREIDEL TED CONNEALY, CHAIRMAN

BURT COUNTY CLERK BURT COUNTY BOARD OF EQUALIZATION

Review of granted 2025 Property Exemption: Kansas-Nebraska Assoc. 7th Day Adventists Church (parcel 532501600)

Per REG-40-006.08, a public hearing was held from 9:45 – 9:47 a.m. to review evidence and receive public comment about the use of the building for religious purposes throughout the 2025 calendar year. No one from the organization was present; no evidence of use of the church was received. No one spoke during the hearing. No action was taken; the CBOE will review the final 2025 exemption status during their November 12, 2025 BOE meeting.

Tax List Corrections

County Assessor Katie Hart presented (1) Tax List Correction:
- personal property (# 0024041100)- 2024 correction to remove personal property - deduct \$1,086.70

There being no objections or comment, the Board of Equalization approved the Tax List Correction upon motions by Kutchera and Titus. By Roll Call Vote: Ayes – Swanson, Kutchera, Titus, Pearson, Johnson, Richards and Connealy. Nays – none.

There being no further business, Chairman Connealy adjourned the Burt County Board of Equalization Meeting at 9:47 A.M.

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.