

OFFICE OF THE BURT COUNTY CLERK
Burt County Board of Equalization
November 12, 2025 Minutes
TEKAMAH NE 68061

A meeting of the Burt County Board of Equalization was held November 12, 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 9:09 A.M. with Chairman Connealy informing the public that the Nebraska Open Meeting Act was posted on the wall.

COMMUNICATION: 2025-2026 Levies are now available on County website

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 on Oct. 28, 2025. No evidence of use of the church was presented to the County until 11/11/2025. The Assessor received an email from Melvin Santos on 11-11-25 @ 12:46 pm with church bulletins that were dated 11/1/25 and 11/8/25; both Vic Jensen and Melvin Santos have previously communicated to the Assessor that no church bulletins are produced or used. The Assessor received another email from Melvin Santos on 11-11-25 @ 7:48 pm stating reasons the church should be considered exempt. Reasons given, such as security cameras installed to deter vandalism and mowing the grass, do not prove a religious use of the church building. Katie reported to the Board that she is still recommending denial of exemption for 2025 tax year based off physical reviews of the property, lack of evidence showing the actual use of the church, no electricity or heat at a public church, and no testimony at the public hearing held. She reminded the Board that three of them had also seen the conditions of the church. Katie stated she must stay consistent with all properties and that she can't treat this property any differently. Action on Form 451 (10/16/2025 church signature date):

CBOE agreed with the Assessor and VOTED TO DENY 2025 EXEMPTION for Kansas-Nebraska Assoc. 7th Day Adventists Church (parcel 532501600); upon motions by Kutchera, seconded by Johnson. Passed By Roll Call Vote: Ayes – Swanson, Kutchera, Titus, Pearson, Johnson, Richards and Connealy. Nays – none.

Tax List Corrections

County Assessor Katie Hart presented (1) Tax List Correction:

- personal property (# 710700124)- 2024 correction to remove carport - deduct \$45.32

There being no objections or comment, the Board of Equalization approved the Tax List Correction upon motions by Pearson and Kutchera. 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 9:26 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.