

OFFICE OF THE BURT COUNTY CLERK

Burt County Board of Equalization

December 26, 2025 Minutes

TEKAMAH NE 68061

A meeting of the Burt County Board of Equalization was held December 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 (12-18-2025), 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, Sam Titus, Carl Pearson, Jay W. Johnson, Paul Richards and Ted Connealy. Also present: Katie Hart, Burt County Assessor.

The meeting opened at 9:45 A.M. with Chairman Connealy informing the public that the Nebraska Open Meeting Act was posted on the wall.

Tax List corrections:

Assessor Hart presented nine (9) Tax List corrections for consideration. There being no objections, the Board of Equalization approved the Tax List Corrections. Upon motion by Titus, seconded by Kutchera. By Roll Call Vote: Ayes - Swanson, Kutchera, Titus, Pearson, Johnson, Richards and Connealy. Nays -none.

COUNTY TAX LIST CORRECTION #	198	TAX YEAR		actual valuation	tax rate	consolidated tax	tax credit	1st half	2nd half	total tax
PARCEL ID	113300800		original amount	218,832.00	1.96590800	4,302.03	2,010.33	1,145.85	1,145.85	2,291.70
NAME	HURLESS, RICHARD & DEBBIE		corrected amount	165,000.00	1.96590800	3,243.78	1,847.28	698.25	698.25	1,396.50
ADDRESS	600 E FULTON AVE		additional amount							
PROPERTY DESCRIPTION	PTL4 SOUTH ADD OAKLAND		deducted amount	53,832.00	1.96590800					895.20
EXPLANATION TEXT: TERC CASE RULING IN APPELLANT'S FAVOR USING HOME APPRAISAL REPORT; HOMESTEAD PERCENTAGE APPROVED AT 40% OF AVERAGE ASSESSED VALUE (\$158,408)										

COUNTY TAX LIST CORRECTION #	199	TAX YEAR		actual valuation	tax rate	consolidated tax	tax credit	1st half	2nd half	total tax
PARCEL ID	710700124		original amount	2,998.00	1.73586100	52.02	8.72	21.65	21.65	43.30
NAME	BEQUETTE, DAVE		corrected amount	0.00	1.73586100	0.00	0.00	0.00	0.00	0.00
ADDRESS	3024 SNOW AVENUE		additional amount							
PROPERTY DESCRIPTION	LOT 3024 DECATUR MARINA		deducted amount	2,998.00	1.73586100					43.30
EXPLANATION TEXT: TAX LIST CORRECTION DONE FOR TAX YEAR 2024 IN NOVEMBER 2025; THIS IS CORRECTING TAX YEAR 2025 FOR CARPORT REMOVED IN 2023 AND ASSESSOR'S OFFICE NOT NOTIFIED										

COUNTY TAX LIST CORRECTION #	200	TAX YEAR		actual valuation	tax rate	consolidated tax	tax credit	1st half	2nd half	total tax
PARCEL ID	421901300		original amount	833,914.00	1.27327000	10,219.13	2,532.23	3,843.45	3,843.45	7,686.90
NAME	VAVRA, BRANTLEY & MEGAN		corrected amount	378,110.00	1.27327000	4,806.30	1,101.58	1,852.36	1,852.36	3,704.72
ADDRESS	1250 COUNTY ROAD RS		additional amount							
PROPERTY DESCRIPTION	SAC TR SW4NE4 30-23-9 LOGAN TWP (5.00 ACRES)		deducted amount	455,804.00	1.27327000	5,412.83				3,982.18
EXPLANATION TEXT: LOT SPLIT PROCESSED IN AUGUST 2025 WAS NOT FULLY TRANSFERRED IN COMPUTER SYSTEM										

COUNTY TAX LIST CORRECTION #	201	TAX YEAR		actual valuation	tax rate	consolidated tax	tax credit	1st half	2nd half	total tax
PARCEL ID	423103200		original amount	1,158,620.00	1.21240000	14,047.10	4,182.14	4,932.48	4,932.48	9,864.96
NAME	ANDERSON, KEITH M TRUSTEE		corrected amount	622,430.00	1.21240000	7,546.35	2,246.73	2,649.81	2,649.81	5,299.62
ADDRESS			additional amount							
PROPERTY DESCRIPTION	NE4 EX 3TRS 32-22-8 OAKLAND TWP (89.78 ACRES)		deducted amount	536,190.00	1.21240000	6,500.75				4,565.34
EXPLANATION TEXT: LOT SPLIT PROCESSED IN AUGUST 2025 WAS NOT FULLY TRANSFERRED IN COMPUTER SYSTEM										

COUNTY TAX LIST CORRECTION #	202	TAX YEAR		actual valuation	tax rate	consolidated tax	tax credit	1st half	2nd half	total tax
PARCEL ID	113811200		original amount	310,709.00	1.91439000	5,948.19	1,261.81	2,158.32	2,158.32	4,316.64
NAME	PAUL, ROBERT E & CARLOTTA J (LIFE ESTATE)		corrected amount	256,456.00	1.91439000	4,909.57	1,466.63	1,721.47	1,721.47	3,442.94
ADDRESS	209 N 17TH ST		additional amount							
PROPERTY DESCRIPTION	L5-6 & PT VAC ALLEY BLK 75 TEKAMAH		deducted amount	54,253.00	1.91439000	1,038.62				873.70
EXPLANATION TEXT: ERROR IN OBSOLESCENCE APPLIED FOR TAX YEAR 2025										

COUNTY TAX LIST CORRECTION #	203	TAX YEAR		actual valuation	tax rate	consolidated tax	tax credit	1st half	2nd half	total tax
PARCEL ID	421503700		original amount	685,330.00	1.28691000	8,802.79	1,997.21	3,402.79	3,402.79	6,805.58
NAME	BACON, JON D & SHELLY J		corrected amount	389,287.00	1.28691000	4,993.14	1,136.40	1,928.37	1,928.37	3,856.74
ADDRESS			additional amount							
PROPERTY DESCRIPTION	SAC TR W2NW4 2-23-9 LOGAN TWP		deducted amount	296,043.00	1.28691000	3,809.65				2,948.84
EXPLANATION TEXT: LOT SPLIT PROCESSED IN JULY 2025 WAS NOT FULLY TRANSFERRED IN COMPUTER SYSTEM										

continued onto next page >

COUNTY TAX LIST CORRECTION #	204	TAX YEAR 2025		actual valuation	tax rate	consolidated tax	tax credit	1st half	2nd half	total tax
PARCEL ID	421504500		original amount	0.00	0.00000000	0.00	0.00	0.00	0.00	0.00
NAME	BACON, KELLY		corrected amount	112,768.00	1.28691000	1,449.59	328.33	560.63	560.63	1,121.26
ADDRESS			additional amount	112,768.00	1.28691000	1,449.59	328.33	560.63	560.63	1,121.26
PROPERTY DESCRIPTION	1.88ACTRW2NW4 2-23-9 LOGAN TWP		deducted amount							

EXPLANATION TEXT: LOT SPLIT PROCESSED IN JULY 2025 WAS NOT FULLY TRANSFERRED IN COMPUTER SYSTEM; THIS IS A NEW PARCEL FOR 2025 AND WILL BE A NEW TAX STATEMENT

COUNTY TAX LIST CORRECTION #	205	TAX YEAR 2025		actual valuation	tax rate	consolidated tax	tax credit	1st half	2nd half	total tax
PARCEL ID	092062718		original amount	8,114.00	1.16152500	94.26	0.00	58.93	58.93	117.86
NAME	DONNELLY FARMS INC.		corrected amount	0.00	1.16152500	0.00	0.00	0.00	0.00	0.00
ADDRESS			additional amount			23.60 - PENALTY				
PROPERTY DESCRIPTION	PERSONAL PROPERTY		deducted amount	8,114.00	1.16152500	94.26				117.86

EXPLANATION TEXT: ALL PERSONAL PROPERTY WAS SOLD AT AUCTION IN SEPTEMBER 2024 AND ASSESSOR'S OFFICE WAS NOT NOTIFIED UNTIL DECEMBER 2025; TAX STATEMENT SHOULD NOT HAVE BEEN ISSUED

COUNTY TAX LIST CORRECTION #	206	TAX YEAR 2025		actual valuation	tax rate	consolidated tax	tax credit	1st half	2nd half	total tax
PARCEL ID	007112300		original amount	206,360.00	1.13291400	2,337.88	0.00	1,461.18	1,461.18	2,922.36
NAME	CLAAS FINANCIAL SERVICES LLC		corrected amount	0.00	1.13291400	0.00	0.00	0.00	0.00	0.00
ADDRESS			additional amount			584.48 - PENALTY				
PROPERTY DESCRIPTION	PERSONAL PROPERTY		deducted amount	206,360.00	1.13291400	2,337.88				2,922.36

EXPLANATION TEXT:

There being no further business, Chairman Connealy adjourned the Burt County Board of Equalization Meeting at 9:48 AM, upon motions by Richards 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.