

OFFICE OF THE BURT COUNTY CLERK  
**Burt County Board of Equalization**  
January 14, 2026 Minutes  
TEKAMAH NE 68061

A meeting of the Burt County Board of Equalization was held January 14, 2026 in the Burt County Courthouse in Tekamah, Nebraska. Notice of the meeting was given in advance thereof by Publication in the Burt County Independent (1-8-2026), 1<sup>st</sup> 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: Ted Connealy, Gary 'Bird' Swanson, Sam Titus, Carl Pearson, Jay W. Johnson, Paul Richards and Jeff Kutchera. Also present: Katie Hart, Burt County Assessor.

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

**Tax List corrections:**

Assessor Hart presented twenty-one (21) Tax List corrections for consideration. Hart reported that most are due to the State doing an audit on Homestead exemptions from tax years 2022-2023; and tax monies will be owed by taxpayers due to the audit results. There being no objections, the Board of Equalization approved the Tax List Corrections upon motion by Connealy, seconded by Pearson. Roll Call Vote: Ayes – Connealy, Swanson, Titus, Pearson, Johnson, Richards and Kutchera. Nays –none.

Listing of Corrections: Pages 2 – 5

There being no further business, Chairman Connealy adjourned the Burt County Board of Equalization Meeting at 9:50 AM, upon motions by Titus and Swanson.

ATTEST: SARAH J. FREIDEL  
BURT COUNTY CLERK

JEFF KUTCHERA, 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.*

COUNTY TAX LIST CORRECTION #	207	TAX YEAR		Actual Valuation	Tax Rate	Consolidated Tax	Ag Tax Credit	Non-Ag Tax Credit	School Tax Credit	Homestead Value	Homestead Credit	Penalty Tax	1st half	2nd half	total tax
PARCEL ID	113701600		original amount	194,313.00	2.23952600	4,351.70	0.00	207.12	0.00	95,647.00	2,142.04	0.00	1,001.27	1,001.27	2,002.54
NAME	CAMERON, BARBARA J	2022	corrected amount							74,392.00	1,666.02	0.00	1,239.28	1,239.28	2,478.56
ADDRESS	820 Q ST TEKAMAH		additional amount									0.00	238.01	238.01	476.02
PROPERTY DESCRIPTION	L5&6 BLK30 GAMMELS ADD TEKAMAH		deducted amount							21,255.00	476.02				
EXPLANATION TEXT: HOMESTEAD EXEMPTION AUDIT COMPLETED BY THE STATE OF NEBRASKA; CORRECTING EXEMPTION PERCENTAGE FROM 90% TO 70% FOR TAX YEAR 2022															
COUNTY TAX LIST CORRECTION #	208	TAX YEAR		Actual Valuation	Tax Rate	Consolidated Tax	Ag Tax Credit	Non-Ag Tax Credit	School Tax Credit	Homestead Value	Homestead Credit	Penalty Tax	1st half	2nd half	total tax
PARCEL ID	113701500		original amount	121,771.00	2.23952600	2,727.10	0.00	129.80	0.00	106,274.00	2,380.02	0.00	108.64	108.64	217.28
NAME	COFFMAN, DONALD L ETUX	2022	corrected amount							85,019.00	1,904.02	0.00	346.64	346.64	693.28
ADDRESS	804 P ST TEKAMAH		additional amt									0.00	238.00	238.00	476.00
PROPERTY DESCRIPTION	L8 BLK55 TEKAMAH		deducted amount							21,255.00	476.00				
EXPLANATION TEXT: HOMESTEAD EXEMPTION AUDIT COMPLETED BY THE STATE OF NEBRASKA; CORRECTING EXEMPTION PERCENTAGE FROM 100% TO 80% FOR TAX YEAR 2022															
COUNTY TAX LIST CORRECTION #	209 - VOID	TAX YEAR		Actual Valuation	Tax Rate	Consolidated Tax	Ag Tax Credit	Non-Ag Tax Credit	School Tax Credit	Homestead Value	Homestead Credit	Penalty Tax	1st half	2nd half	total tax
PARCEL ID	111411500		original amount												
NAME	MAGILL, RANDY	2022	corrected amount												
ADDRESS	330 E 15TH ST DECATUR		additional amount												
PROPERTY DESCRIPTION	L27-28 MILLSTONE ADD DECATUR		deducted amount												
EXPLANATION TEXT: APPLICANT IS DECEASED; THIS TAX LIST CORRECTION NUMBER IS VOID; HOMESTEAD EXEMPTION AUDIT COMPLETED BY THE STATE OF NEBRASKA; CORRECTING EXEMPTION PERCENTAGE FROM 90% TO 60% FOR TAX YEAR 2022															
COUNTY TAX LIST CORRECTION #	210	TAX YEAR		Actual Valuation	Tax Rate	Consolidated Tax	Ag Tax Credit	Non-Ag Tax Credit	School Tax Credit	Homestead Value	Homestead Credit	Penalty Tax	1st half	2nd half	total tax
PARCEL ID	112708400		original amount	26,370.00	2.26428100	597.10	0.00	0.00	0.00	26,370.00	597.10	0.00	0.00	0.00	0.00
NAME	OTTO, GARY	2022	corrected amount					28.10		13,185.00	298.54	0.00	135.23	135.23	270.46
ADDRESS	213 N PARSON AVE OAKLAND		additional amt									0.00	135.23	135.23	270.46
PROPERTY DESCRIPTION	L3-5 BLK3 HIGHLAWN ADD OAKLAND		deducted amount							13,185.00	298.56				
EXPLANATION TEXT: HOMESTEAD EXEMPTION AUDIT COMPLETED BY THE STATE OF NEBRASKA; CORRECTING EXEMPTION PERCENTAGE FROM 100% TO 50% FOR TAX YEAR 2022															
COUNTY TAX LIST CORRECTION #	211	TAX YEAR		Actual Valuation	Tax Rate	Consolidated Tax	Ag Tax Credit	Non-Ag Tax Credit	School Tax Credit	Homestead Value	Homestead Credit	Penalty Tax	1st half	2nd half	total tax
PARCEL ID	112811200		original amount	76,727.00	2.26428100	1,737.32	0.00	0.00	0.00	76,727.00	1,737.32	0.00	0.00	0.00	0.00
NAME	OGDEN, DENNIS R ETUX	2022	corrected amount					81.78		0.00	0.00	0.00	827.77	827.77	1,655.54
ADDRESS	506 E 2ND ST OAKLAND		additional amt									0.00	827.77	827.77	1,655.54
PROPERTY DESCRIPTION	L15-16 BLK4 BREWSTERS ADD OAKLAND		deducted amount							76,727.00	1,737.32				
EXPLANATION TEXT: HOMESTEAD EXEMPTION AUDIT COMPLETED BY THE STATE OF NEBRASKA; CORRECTING EXEMPTION PERCENTAGE FROM 100% TO 0% FOR TAX YEAR 2022															
COUNTY TAX LIST CORRECTION #	212	TAX YEAR		Actual Valuation	Tax Rate	Consolidated Tax	Ag Tax Credit	Non-Ag Tax Credit	School Tax Credit	Homestead Value	Homestead Credit	Penalty Tax	1st half	2nd half	total tax
PARCEL ID	435902100		original amount	197,193.00	1.34338200	2,649.06	0.00	210.20	0.00	80,727.00	1,084.46	0.00	677.20	677.20	1,354.40
NAME	TOBIN, PATRICK J ETUX	2022	corrected amount							35,878.00	481.98	0.00	978.44	978.44	1,956.88
ADDRESS	4425 COUNTY RD J TEKAMAH		additional amt									0.00	301.24	301.24	602.48
PROPERTY DESCRIPTION	L6&7 11-21-11 ARIZONA TWP		deducted amount							44,849.00	602.48				
EXPLANATION TEXT: HOMESTEAD EXEMPTION AUDIT COMPLETED BY THE STATE OF NEBRASKA; CORRECTING EXEMPTION PERCENTAGE FROM 90% TO 40% FOR TAX YEAR 2022															

COUNTY TAX LIST CORRECTION #	213	TAX YEAR		Actual Valuation	Tax Rate	Consolidated Tax	Ag Tax Credit	Non-Ag Tax Credit	School Tax Credit	Homestead Value	Homestead Credit	Penalty Tax	1st half	2nd half	total tax
PARCEL ID	430901100		original amount	805,847.00	1.72825800	13,255.22	643.88	322.30	0.00	106,274.00	1,836.70	0.00	5,226.17	5,226.17	10,452.34
NAME	CONNELY, LARRY T ETUX	2022	corrected amount							95,646.00	1,653.00	0.00	5,318.02	5,318.02	10,636.04
ADDRESS	2692 OLD HWY 118 DECATUR		additional amt									0.00	91.85	91.85	183.70
PROPERTY DESCRIPTION	SE4 EX RD 20-23-10 DECATUR TWP		deducted amount							10,628.00	183.70				
EXPLANATION TEXT: HOMESTEAD EXEMPTION AUDIT COMPLETED BY THE STATE OF NEBRASKA; CORRECTING EXEMPTION PERCENTAGE FROM 100% TO 90% FOR TAX YEAR 2022															
COUNTY TAX LIST CORRECTION #	214	TAX YEAR		Actual Valuation	Tax Rate	Consolidated Tax	Ag Tax Credit	Non-Ag Tax Credit	School Tax Credit	Homestead Value	Homestead Credit	Penalty Tax	1st half	2nd half	total tax
PARCEL ID	436702800		original amount	61,561.00	1.34338200	827.00	0.00	65.62	0.00	47,705.00	640.84	0.00	60.27	60.27	120.54
NAME	TRASK, VAUGHN C ETUX	2022	corrected amount							0.00	0.00	0.00	380.69	380.69	761.38
ADDRESS	3925 COUNTY RD F TEKAMAH		additional amt									0.00	320.42	320.42	640.84
PROPERTY DESCRIPTION	TR NW4NW4 33-21-11 ARIZONA TWP		deducted amount							47,705.00	640.84				
EXPLANATION TEXT: HOMESTEAD EXEMPTION AUDIT COMPLETED BY THE STATE OF NEBRASKA; CORRECTING EXEMPTION PERCENTAGE FROM 100% TO 0% FOR TAX YEAR 2022															
COUNTY TAX LIST CORRECTION #	215	TAX YEAR		Actual Valuation	Tax Rate	Consolidated Tax	Ag Tax Credit	Non-Ag Tax Credit	School Tax Credit	Homestead Value	Homestead Credit	Penalty Tax	1st half	2nd half	total tax
PARCEL ID	112001800		original amount	77,580.00	2.46126100	1,909.46	0.00	82.70	0.00	62,064.00	1,527.56	0.00	149.60	149.60	299.20
NAME	MATHIS, TONY E ETUX	2022	corrected amount							46,548.00	1,145.66	0.00	340.55	340.55	681.10
ADDRESS	830 DEBBIE LANE LYONS		additional amt									0.00	190.95	190.95	381.90
PROPERTY DESCRIPTION	L10 BLK4 ROBLEYS ADD LYONS		deducted amount							15,516.00	381.90				
EXPLANATION TEXT: HOMESTEAD EXEMPTION AUDIT COMPLETED BY THE STATE OF NEBRASKA; CORRECTING EXEMPTION PERCENTAGE FROM 80% TO 60% FOR TAX YEAR 2022															
COUNTY TAX LIST CORRECTION #	216	TAX YEAR		Actual Valuation	Tax Rate	Consolidated Tax	Ag Tax Credit	Non-Ag Tax Credit	School Tax Credit	Homestead Value	Homestead Credit	Penalty Tax	1st half	2nd half	total tax
PARCEL ID	425801700		original amount	1,040,128.00	1.56377500	16,265.28	1,102.80	189.54	0.00	98,330.00	1,537.68	0.00	6,717.63	6,717.63	13,435.26
NAME	MOSEMAN, CALVIN ETUX TRUSTEES	2022	corrected amount							68,831.00	1,076.36	0.00	6,948.29	6,948.29	13,896.58
ADDRESS	1341 COUNTY RD F CRAIG		additional amt									0.00	230.66	230.66	461.32
PROPERTY DESCRIPTION	E2SE4 EX 5.01AC&NE4 32-21-9 CRAIG TWP		deducted amount							29,499.00	461.32				
EXPLANATION TEXT: HOMESTEAD EXEMPTION AUDIT COMPLETED BY THE STATE OF NEBRASKA; CORRECTING EXEMPTION PERCENTAGE FROM 100% TO 70% FOR TAX YEAR 2022															
COUNTY TAX LIST CORRECTION #	217	TAX YEAR		Actual Valuation	Tax Rate	Consolidated Tax	Ag Tax Credit	Non-Ag Tax Credit	School Tax Credit	Homestead Value	Homestead Credit	Penalty Tax	1st half	2nd half	total tax
PARCEL ID	425300900		original amount	163,470.00	1.55241000	2,537.72	0.00	174.24	0.00	85,019.00	1,319.82	0.00	521.83	521.83	1,043.66
NAME	STROMQUIST, ALAN D ETUX	2022	corrected amount							63,764.00	989.88	0.00	686.80	686.80	1,373.60
ADDRESS	1057 COUNTY RD 15 OAKLAND		additional amt									0.00	164.97	164.97	329.94
PROPERTY DESCRIPTION	TR IN S2NW4&SW4 4-21-9 CRAIG TWP		deducted amount							21,255.00	329.94				
EXPLANATION TEXT: HOMESTEAD EXEMPTION AUDIT COMPLETED BY THE STATE OF NEBRASKA; CORRECTING EXEMPTION PERCENTAGE FROM 80% TO 60% FOR TAX YEAR 2022															
COUNTY TAX LIST CORRECTION #	218	TAX YEAR		Actual Valuation	Tax Rate	Consolidated Tax	Ag Tax Credit	Non-Ag Tax Credit	School Tax Credit	Homestead Value	Homestead Credit	Penalty Tax	1st half	2nd half	total tax
PARCEL ID	111907200		original amount	91,833.00	2.10976200	1,937.46	0.00	102.20	0.00	45,917.00	968.76	0.00	433.25	433.25	866.50
NAME	BLEVINS, C CHRISTINE	2023	corrected amount							36,733.00	774.98	0.00	530.14	530.14	1,060.28
ADDRESS	445 LINCOLN ST LYONS		additional amt									0.00	96.89	96.89	193.78
PROPERTY DESCRIPTION	L12&W2L13 BLK18 LYONS		deducted amount							9,184.00	193.78				
EXPLANATION TEXT: HOMESTEAD EXEMPTION AUDIT COMPLETED BY THE STATE OF NEBRASKA; CORRECTING EXEMPTION PERCENTAGE FROM 50% TO 40% FOR TAX YEAR 2023															

COUNTY TAX LIST CORRECTION #	219	TAX YEAR		Actual Valuation	Tax Rate	Consolidated Tax	Ag Tax Credit	Non-Ag Tax Credit	School Tax Credit	Homestead Value	Homestead Credit	Penalty Tax	1st half	2nd half	total tax
PARCEL ID	113007400		original amount	202,506.00	2.08705800	4,226.42	0.00	225.40	0.00	107,146.00	2,236.20	0.00	882.41	882.41	1,764.82
NAME	HULTMAN, MERLE A ETUX		corrected amount							26,786.00	559.04	0.00	1,720.99	1,720.99	3,441.98
ADDRESS	816 E 3RD ST OAKLAND	2023	additional amt									0.00	838.58	838.58	1,677.16
PROPERTY DESCRIPTION	L3&W25'L4 BLK1 HOLMQUIST 3RD ADD OAKLAND		deducted amount							80,360.00	1,677.16				
EXPLANATION TEXT: HOMESTEAD EXEMPTION AUDIT COMPLETED BY THE STATE OF NEBRASKA; CORRECTING EXEMPTION PERCENTAGE FROM 80% TO 20% FOR TAX YEAR 2023															
COUNTY TAX LIST CORRECTION #	220	TAX YEAR		Actual Valuation	Tax Rate	Consolidated Tax	Ag Tax Credit	Non-Ag Tax Credit	School Tax Credit	Homestead Value	Homestead Credit	Penalty Tax	1st half	2nd half	total tax
PARCEL ID	114801300		original amount	61,739.00	2.01399700	1,243.46	0.00	68.72	0.00	43,707.00	880.28	0.00	147.23	147.23	294.46
NAME	RENSHAW, JONI		corrected amount							0.00	0.00	0.00	587.37	587.37	1,174.74
ADDRESS	810 S 14TH ST TEKAMAH	2023	additional amt									0.00	440.14	440.14	880.28
PROPERTY DESCRIPTION	L1-6&L7-9&10' ALLEY BLK 2 RAILROAD ADD TEKAMAH		deducted amount							43,707.00	880.28				
EXPLANATION TEXT: HOMESTEAD EXEMPTION AUDIT COMPLETED BY THE STATE OF NEBRASKA; CORRECTING EXEMPTION PERCENTAGE FROM 70% TO 0% FOR TAX YEAR 2023															
COUNTY TAX LIST CORRECTION #	221 - VOID	TAX YEAR		Actual Valuation	Tax Rate	Consolidated Tax	Ag Tax Credit	Non-Ag Tax Credit	School Tax Credit	Homestead Value	Homestead Credit	Penalty Tax	1st half	2nd half	total tax
PARCEL ID	111411500		original amount												
NAME	MAGILL, RANDY		corrected amount												
ADDRESS	330 E 15TH ST DECATUR	2023	additional amount												
PROPERTY DESCRIPTION	L27-28 MILLSTONE ADD DECATUR		deducted amount												
EXPLANATION TEXT: APPLICANT IS DECEASED; THIS TAX LIST CORRECTION NUMBER IS VOID; HOMESTEAD EXEMPTION AUDIT COMPLETED BY THE STATE OF NEBRASKA; CORRECTING EXEMPTION PERCENTAGE FROM 100% TO 20% FOR TAX YEAR 2023															
COUNTY TAX LIST CORRECTION #	222	TAX YEAR		Actual Valuation	Tax Rate	Consolidated Tax	Ag Tax Credit	Non-Ag Tax Credit	School Tax Credit	Homestead Value	Homestead Credit	Penalty Tax	1st half	2nd half	total tax
PARCEL ID	113804700		original amount	216,525.00	2.01399700	4,360.82	0.00	241.00	0.00	96,431.00	1,942.12	0.00	1,088.85	1,088.85	2,177.70
NAME	WOOD III, STACY R ETUX		corrected amount							0.00	0.00	0.00	2,059.91	2,059.91	4,119.82
ADDRESS	1722 M ST TEKAMAH	2023	additional amt									0.00	971.06	971.06	1,942.12
PROPERTY DESCRIPTION	L5 BLK95 TEKAMAH		deducted amount							96,431.00	1,942.12				
EXPLANATION TEXT: HOMESTEAD EXEMPTION AUDIT COMPLETED BY THE STATE OF NEBRASKA; CORRECTING EXEMPTION PERCENTAGE FROM 60% TO 0% FOR TAX YEAR 2023															
COUNTY TAX LIST CORRECTION #	223	TAX YEAR		Actual Valuation	Tax Rate	Consolidated Tax	Ag Tax Credit	Non-Ag Tax Credit	School Tax Credit	Homestead Value	Homestead Credit	Penalty Tax	1st half	2nd half	total tax
PARCEL ID	434700600		original amount	802,079.00	1.23178300	9,879.90	794.58	230.52	0.00	68,312.00	841.48	0.00	4,006.66	4,006.66	8,013.32
NAME	CHAMBERLAIN, EUGENE TRUSTEE		corrected amount							54,650.00	673.16	0.00	4,090.82	4,090.82	8,181.64
ADDRESS	893 CO RD 34 TEKAMAH	2023	additional amt									0.00	84.16	84.16	168.32
PROPERTY DESCRIPTION	13-21-10 SUMMIT TWP		deducted amount							13,662.00	168.32				
EXPLANATION TEXT: HOMESTEAD EXEMPTION AUDIT COMPLETED BY THE STATE OF NEBRASKA; CORRECTING EXEMPTION PERCENTAGE FROM 100% TO 80% FOR TAX YEAR 2023															
COUNTY TAX LIST CORRECTION #	224	TAX YEAR		Actual Valuation	Tax Rate	Consolidated Tax	Ag Tax Credit	Non-Ag Tax Credit	School Tax Credit	Homestead Value	Homestead Credit	Penalty Tax	1st half	2nd half	total tax
PARCEL ID	112600800		original amount	45,033.00	2.08705800	939.86	0.00	0.00	0.00	45,033.00	939.86	0.00	0.00	0.00	0.00
NAME	MCNEESE, EDELTRAUT ETAL		corrected amount					50.12		0.00	0.00	0.00	444.87	444.87	889.74
ADDRESS	710 N THOMAS AVE OAKLAND	2023	additional amt									0.00	444.87	444.87	889.74
PROPERTY DESCRIPTION	N2L6&S2L7 BLK47 HULBERTS ADD OAKLAND		deducted amount							45,033.00	939.86				
EXPLANATION TEXT: HOMESTEAD EXEMPTION AUDIT COMPLETED BY THE STATE OF NEBRASKA; CORRECTING EXEMPTION PERCENTAGE FROM 100% TO 0% FOR TAX YEAR 2023															

COUNTY TAX LIST CORRECTION #	225	TAX YEAR		Actual Valuation	Tax Rate	Consolidated Tax	Ag Tax Credit	Non-Ag Tax Credit	School Tax Credit	Homestead Value	Homestead Credit	Penalty Tax	1st half	2nd half	total tax
PARCEL ID	113704000		original amount	211,453.00	2.01399700	4,258.68	0.00	235.36	0.00	80,359.00	1,618.46	0.00	1,202.43	1,202.43	2,404.86
NAME	NUN, LARRY A ETUX	2023	corrected amount							0.00	0.00	0.00	2,011.66	2,011.66	4,023.32
ADDRESS	521 N 9TH ST TEKAMAH		additional amt									0.00	809.23	809.23	1,618.46
PROPERTY DESCRIPTION	L3&L4 BLK30 GAMMELS ADD TEKAMAH		deducted amount							80,359.00	1,618.46				
EXPLANATION TEXT: HOMESTEAD EXEMPTION AUDIT COMPLETED BY THE STATE OF NEBRASKA; CORRECTING EXEMPTION PERCENTAGE FROM 60% TO 0% FOR TAX YEAR 2023															
COUNTY TAX LIST CORRECTION #	226	TAX YEAR		Actual Valuation	Tax Rate	Consolidated Tax	Ag Tax Credit	Non-Ag Tax Credit	School Tax Credit	Homestead Value	Homestead Credit	Penalty Tax	1st half	2nd half	total tax
PARCEL ID	112811200		original amount	117,618.00	2.08705800	2,454.76	0.00	0.00	0.00	117,618.00	2,454.76	0.00	0.00	0.00	0.00
NAME	OGDEN, DENNIS R ETUX	2023	corrected amount			0.00	0.00	130.90	0.00	105,856.00	2,209.28	0.00	57.29	57.29	114.58
ADDRESS	506 E 2ND ST OAKLAND		additional amt									0.00	57.29	57.29	114.58
PROPERTY DESCRIPTION	L15-16 BLK4 BREWSTERS ADD OAKLAND		deducted amount							11,762.00	245.48				
EXPLANATION TEXT: HOMESTEAD EXEMPTION AUDIT COMPLETED BY THE STATE OF NEBRASKA; CORRECTING EXEMPTION PERCENTAGE FROM 100% TO 90% FOR TAX YEAR 2023															
COUNTY TAX LIST CORRECTION #	227	TAX YEAR		Actual Valuation	Tax Rate	Consolidated Tax	Ag Tax Credit	Non-Ag Tax Credit	School Tax Credit	Homestead Value	Homestead Credit	Penalty Tax	1st half	2nd half	total tax
PARCEL ID	019050804		original amount	40,481.00	1.78956900	724.44	0.00	0.00	0.00	0.00	0.00	181.10	452.77	452.77	905.54
NAME	VIASAT INC.	2025	corrected amount	0.00	1.78956900	0.00	0.00					0.00	362.22	362.22	724.44
ADDRESS			additional amount												
PROPERTY DESCRIPTION	PERSONAL PROPERTY		deducted amount	0.00	1.78956900							181.10			181.10
EXPLANATION TEXT: TAX YEAR 2025 PERSONAL PROPERTY SCHEDULE RECEIVED ON TIME AND SHOULD NOT HAVE RECEIVED PENALTY ON TAX STATEMENT															

End of List