

OFFICE OF THE BURT COUNTY CLERK
Burt County Board of Equalization
March 11, 2026 Minutes
TEKAMAH NE 68061

A meeting of the Burt County Board of Equalization (BOE) was held March 11, 2026 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, upon a bulletin board in the courthouse and on the County's Website. A copy of the 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: County Assessor Katie Hart.

The meeting opened at 9:18 A.M. with Chairman Kutchera informing the public that the Nebraska Open Meeting Act was posted on the wall.

PUBLIC HEARINGS for five (5) 2026 Form 451 Property Exemption Applications:

Lyons Cemetery Association: PUBLIC HEARING held 9:23 – 9:25 a.m. PUBLIC COMMENTS: Gloria Myers, representative from the church; requested copy of regulation. ACTION: Approval of a Portion – cemetery portion exempt, ag land does not qualify for exemption. Motion by Titus, seconded by Richards, all Ayes.

DeJay Monson (private cemetery): PUBLIC HEARING held 9:27 – 9:32 a.m. PUBLIC COMMENTS: DeJay, landowner/applicant; explained burials on his land, unaware of the need to create an official cemetery organization. ACTION: Denied. Motion by Pearson, seconded by Johnson, all Ayes.

First Evangelical Lutheran Church: PUBLIC HEARING held 9:33 – 9:34 a.m. PUBLIC COMMENTS: none. ACTION: Denied. Motion by Connealy, seconded by Titus, all Ayes.

Kansas-Nebraska Conference Association of Seventh Day Adventist Church: PUBLIC HEARING held 9:35 – 10:10 a.m. Assessor stated she is recommending denial of exemption due to open TERC cases and inconsistent evidence. PUBLIC COMMENTS (IN SUPPORT OF EXEMPTION): Lisa Anderson, 2291 Co.Rd. 9, Lyons; Victor Jensen, 3030 Co.Rd. P, Tekamah 9 (handouts); Greg Brummond, 1320 Co.Rd. G, Craig (handout); Carla Bascom, 931 E. Walnut, Elkhart, IA (handouts). ACTION: Approved. Motion by Titus, seconded by Richards, Roll Call Vote – Ayes – Swanson, Titus, Johnson Richards and Kutchera. Nays – Pearson and Connealy.

Accura Healthcare of Tekamah LLC: Form 451NF -Nursing Facility Exemption is figured using a formula based upon the number of occupied Medicaid beds. PUBLIC HEARING held 10:13 – 10:14 a.m. PUBLIC COMMENTS: none. ACTION: Approved for – 61%. Motion by Connealy, seconded by Pearson, all Ayes.

(See Spreadsheet on Page 2)

PUBLIC HEARING for Reviews of Form 451 Property Exemptions:

A public hearing was held from 10:16-10:17 a.m. to review the previously granted permissive exemption status for the tax years of 2024 & 2025 for the Lyons Cemetery Association property (parcel ID #520900600) cemetery and Ag Land. There was no public comment. Hart reported that exemption for these years was granted as Approval of a Portion. The cemetery portion is exempt, and the Ag Land portion is not exempt per Title 350 Chapter 40 Reg. 005.04G, use of the income by the exempt organization does not qualify for exemption. Following review, no changes are necessary for the Exemptions; they will remain the same.

		BURT COUNTY, NE			Form 451's	
		PROPERTY EXEMPTIONS per §77-202.03			2026	
<i>Exempt Status approved</i>		<small>* Ownership types -- Ag-Society, Educational, Religious, Charitable, Cemetery</small>				
		Ownership Type*	Applicant Name	City/Township	Parcel #	Legal Description
1	0%	CEMETERY	Monson, DeJay (Private Cemetery)	Craig TWP	425901000	TR SE4SW4 27-21-9 CRAIG TWP
		NOTES:	DENIED. Not an official cemetery. No cemetery organization has been created with areas formally set apart for the interment of human dead.			
2	50%	CEMETERY	Lyons Cemetery Assoc. (Cemetery & Ag Land)	Everett TWP	520900600	PT. SE4SE4 24-23-8 EVERETT TWP
		NOTES:	PARTIAL EXEMPTION -- Cemetery portion is exemption; Ag Land portion is not exempt. Per Title 350 Chapter 40 Reg. 005.04G, use of the income by the exempt organization does not qualify for exemption.			
3	0%	RELIGIOUS	First Evangelical Lutheran Church	Oakland TWP	423200200	N2NE4 27-22-8 OAKLAND TWP (73.29 AC)
		NOTES:	DENIED. Per Title 350 Chapter 40 Reg. 005.04G, use of the income by the exempt organization does not qualify for exemption.			
4	100%	RELIGIOUS	Kansas-Nebr. Assoc. 7th Day Adventists	Silvercreek TWP	532501600	1.95 AC TR. NW4 10-22-10 SILVERCREEK TWP (CHURCH BLDG)
		NOTES:				
5	61%	SKILLED NURSING FACILITY	Accura Healthcare of Tekamah LLC	Tekamah	314009300	L1-8 & TRACT BLK 111, TEKAMAH
		NOTES:	451NF -Nursing Facility Exemption is figured using a formula based upon the number of occupied Medicaid beds.			

There being no further business, Chairman Kutchera adjourned the Burt County Board of Equalization Meeting at 10:17 AM.

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*