

OFFICE OF THE BURT COUNTY CLERK
Burt County Board of Equalization
May 28, 2026 Minutes
TEKAMAH NE 68061

A meeting of the Burt County Board of Equalization was held May 28, 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 (5-21-2026), 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: 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 9:31 A.M. with Chairman Kutchera informing the public that the Nebraska Open Meeting Act was posted on the wall.

COMMUNICATION:
TERC Findings & Order- Statewide Equalization: Levels of value for real property in Burt County for tax year 2026 meet the requirements of law.

Tax List corrections (3)
Tax List corrections presented for consideration:

COUNTY TAX LIST CORRECTION #	228	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	111408800	2025	original amount	265,685.00	1.73586100	4,611.92	0.00	316.17	456.35	0.00	0.00	0.00	1,919.70	1,919.70	3,839.40
NAME	NATHAN, BRUCE & TRACY		corrected amount	227,046.00	1.73586100	3,941.20	0.00	270.18	389.98	0.00	0.00	0.00	1,640.52	1,640.52	3,281.04
ADDRESS	1312 S BROADWAY ST		additional amount												
PROPERTY DESCRIPTION	L15-17 BLK14 DECATUR		deducted amt	38,639.00	1.73586100	670.72	0.00	45.99	66.37	0.00	0.00	0.00	279.18	279.18	558.36
EXPLANATION TEXT: MODULAR HOMES RECEIVE 15% OBSOLESCENCE; THIS PROCESS STARTED IN 2025; THIS PARCEL WAS MISSED UNTIL WE COMPLETED OUR 6 YEAR REVIEW AND FOUND BUILDING PERMIT SHOWING IT WAS A MODULAR															

COUNTY TAX LIST CORRECTION #	229	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	532501600	2024	original amount	20,466.00	1.16008300	237.42	4.24	21.00	0.00	0.00	0.00	0.00	106.09	106.09	212.18
NAME	KANSAS-NEBRASKA CONF CHURCH		corrected amount	0.00	1.16008300	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
ADDRESS	2850 COUNTY RD P		additional amount												
PROPERTY DESCRIPTION	PT NW4NW4 10-22-10 SILVERCREEK TWP (CHURCH & CEMETERY)		deducted amt	20,466.00	1.16008300	237.42	4.24	21.00	0.00	0.00	0.00	0.00	106.09	106.09	212.18
EXPLANATION TEXT: TERC CASE #24E 1519 DISMISSED; PROPERTY IS NOW EXEMPT STATUS FOR TAX YEAR 2024; DOCUMENTATION OF USE WILL BE REQUIRED AS FREQUENTLY AS OTHER PERMISSIVE EXEMPTIONS UNLESS QUESTIONS ARISE															

COUNTY TAX LIST CORRECTION #	230	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	532501600	2025	original amount	17,727.00	1.17682800	208.61	3.96	17.80	32.79	0.00	0.00	0.00	77.03	77.03	154.06
NAME	KANSAS-NEBRASKA CONF CHURCH		corrected amount	0.00	1.17682800	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
ADDRESS	2850 COUNTY RD P		additional amount												
PROPERTY DESCRIPTION	1.95AC TR NW4 10-22-10 SILVERCREEK TWP (CHURCH)		deducted amt	17,727.00	1.17682800	208.61	3.96	17.80	32.79	0.00	0.00	0.00	77.03	77.03	154.06
EXPLANATION TEXT: TERC CASE #25E 1329 DISMISSED; PROPERTY IS NOW EXEMPT STATUS FOR TAX YEAR 2025; DOCUMENTATION OF USE WILL BE REQUIRED AS FREQUENTLY AS OTHER PERMISSIVE EXEMPTIONS UNLESS QUESTIONS ARISE															

There being no objections, the Board of Equalization approved the Tax List Corrections. Upon motion by Pearson, seconded by Titus. By Roll Call Vote: Ayes – Connealy, Swanson, Titus, Pearson, Johnson, Richards and Kutchera. Nays –none.

There being no further business, Chairman Kutchera adjourned the Burt County Board of Equalization Meeting at 9:33 AM, upon motions by Connealy and Richards.

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.