

OFFICE OF THE BURT COUNTY CLERK
Burt County Board of Equalization
 June 10, 2026 Minutes
 TEKAMAH NE 68061

A meeting of the Burt County Board of Equalization was held June 10, 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 (6-4-2026), 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, Jay W. Johnson, Paul Richards and Jeff Kutchera. Absent – Carl Pearson. Also present: Katie Hart, Burt County Assessor.

The meeting opened at 9:11 A.M. with Chairman Kutchera informing the public that the Nebraska Open Meeting Act was posted on the wall.

Undervalued/Overvalued Property (8)

Changes presented for consideration:

PARCEL #	DEEDHOLDER	LEGAL DESCRIPTION	CERTIFIED LAND	CERTIFIED DWELLING	CERTIFIED IMPROVEMENT	CERTIFIED TOTAL	CHANGED LAND	CHANGED DWELLING	CHANGED IMPROVEMENT	CHANGED TOTAL	DIFFERENCE IN VALUE	REASON FOR CHANGE	OV/UV
310910500	JACOBSEN JR, ROBERT A & KATHY R	L1 BLK20 DECATUR (STORAGE WAREHOUSE)	\$8,700.00	\$0.00	\$18,166.00	\$26,866.00	\$8,700.00	\$0.00	\$14,533.00	\$23,233.00	-\$3,633.00	SEO INADVERTENTLY APPLIED AND NOT REMOVED	OV
114600300	METZLER SR, GEORGE H TRUST	N2L1-2 BLK161 TEKAMAH	\$32,550.00	\$0.00	\$0.00	\$32,550.00	\$16,275.00	\$0.00	\$0.00	\$16,275.00	-\$16,275.00	PARCEL IS COMPLETELY TREE COVERED LIKE S2L1-2 BLK161; APPLYING 50% FUNCTION EQUITABLY	OV
430800400	PICKELL, JAMES & LAUNA	TR NW4NE4 11-23-10 DECATUR TWP (1.52 AC)	\$57,250.00	\$14,685.00	\$500.00	\$72,435.00	\$57,250.00	\$3,000.00	\$500.00	\$60,750.00	-\$11,685.00	OWNER NOTIFIED US THAT HOME IS COMPLETELY UNLIVABLE DUE TO BLACK MOLD AND ROTTING FLOORS AND WALLS; STILL HAS UTILITIES BUT ARE CONNECTED TO CAMPING TRAILER PARKED NEXT TO HOUSE; HOME IS NOW FLAT VALUED	OV
111408800	NATHAN, BRUCE & TRACY	L15-17 BLK 14 DECATUR	\$20,970.00	\$259,457.00	\$0.00	\$280,427.00	\$20,970.00	\$220,538.00	\$0.00	\$241,508.00	-\$38,919.00	15% FUNCTION FOR MODULAR HOME APPLIED TO 2026 VALUE (PREVIOUSLY APPLIED TO 2025 VALUE DURING BOE)	OV
422002700	LARSON, J BROOKS & JANE E	SE4 28-23-9 LOGAN TWP (158.79 AC)	\$1,015,835.00	\$428,968.00	\$286,268.00	\$1,731,071.00	\$1,015,835.00	\$366,640.00	\$244,673.00	\$1,627,148.00	-\$103,923.00	PARCEL WAS CATEGORIZED AS SINGLE FAMILY RURAL RESIDENTIAL AND RECEIVED AN ADDITIONAL 17% IN VALUE DUE TO MAP FACTOR; CHANGING MAP AREA AND NDR USE CODE TO REFLECT AG AS THAT IS THE PRIMARY USE OF THE PARCEL	OV
212720400	REPPERT GRAIN LLC	.48AC TR EAST OF BLK A IN ORIGINAL TOWN OAKLAND CITY (.48 AC)	\$3,600.00	\$0.00	\$102,319.00	\$105,919.00	\$3,600.00	\$0.00	\$25,156.00	\$28,756.00	-\$77,163.00	CHANGE IN VALUATION OF GRAIN BINS FROM COMMERCIAL TO AGRICULTURAL WITH PROPER OBSOLESCENCE APPLIED	OV
111003500	WALKER, LAVINA	L11-12 BLK 9 DECATUR	\$16,800.00	\$41,450.00	\$0.00	\$58,250.00	\$16,800.00	\$3,000.00	\$0.00	\$19,800.00	-\$38,450.00	HOUSE IS UNLIVABLE, NO UTILITIES, ALL MOLD; HOME WILL NOW BE FLAT VALUED LIKE ALL OTHER VACANT HOMES IN COUNTY; OFFICE WAS NEVER NOTIFIED OF THE INTERIOR CONDITION OF THIS HOME	OV
312800900	ANDERSON, AMANDA B TRUSTEE	S2L1 BLK 11 OAKLAND (VACANT BUILDING/OLD SALON)	\$5,808.00	\$0.00	\$21,723.00	\$27,531.00	\$5,808.00	\$0.00	\$3,812.00	\$9,620.00	-\$17,911.00	BUILDING CONDITION IS CONTINUING TO DETERIORATE WITH MOLD AND WATER THROUGHOUT; BUILDING IS VACANT AND NEW OWNER IS LOOKING INTO DEMOLITION; INCREASING FUNCTION FOR CONDITION FROM 50% TO 85%	OV
											-\$307,959.00		

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

Protest procedures were discussed. Protest filings run June 1-30th.

There being no further business, Chairman Kutchera adjourned the Burt County Board of Equalization Meeting at 9:17 AM, upon motions by Titus and Connealy.

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.