

OFFICE OF THE BURT COUNTY CLERK
Burt County Board of Equalization
June 26, 2026 Minutes
TEKAMAH NE 68061

A meeting of the Burt County Board of Equalization was held June 26, 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 (6-18-2026), 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.

Undervalued/Overvalued Property (6)
Changes presented for consideration:

PARCEL #	DEEDHOLDER	LEGAL DESCRIPTION	CERTIFIED TOTAL	CHANGED LAND	CHANGED DWELLING	CHANGED IMPROVEMENT	CHANGED TOTAL	DIFFERENCE IN VALUE	REASON FOR CHANGE	OV/UV
111005900	MITCHELL, ROBERT ANDREW	W100'L18 BLK 91 DECATUR	\$89,197.00	\$7,200.00	\$0.00	\$57,386.00	\$64,586.00	-\$24,611.00	BUILDING PERMIT FOR THIS BUILDING SHOWED NEW ADDITION HAD LIVING QUARTERS; OWNER SENT PHOTOGRAPH OF INTERIOR SHOWING NO FINISH; REMOVED APPROPRIATE ADJUSTMENTS FROM PRICING	OV
110903000	PHELPS, JAMES	S2L21-23 BLK 35 DECATUR	\$14,175.00	\$10,206.00	\$0.00	\$0.00	\$10,206.00	-\$3,969.00	ADDING 28% FUNCTION TO LAND VALUE DUE TO CREEK RUNNING THROUGH PARCEL MAKING IT UNBUILDABLE	OV
110903100	PHELPS, JAMES	N2L21-23 BLK 35 DECATUR	\$14,175.00	\$7,087.00	\$0.00	\$0.00	\$7,087.00	-\$7,088.00	PARCEL IS COMPLETELY TREE COVERED; ADDING 50% FUNCTION TO LAND FOR CONSISTENCY	OV
730800800	HARDSTEEL USA INC.	IOLL: NW4NW4 12-23-10 DECATUR TWP (HARDSTEEL)	\$5,593,812.00	\$0.00	\$0.00	\$5,559,809.00	\$5,559,809.00	-\$34,003.00	USING PICTOMETRY FLOWN MARCH 2026, ADDITION LABELED COMM B3-A3 IS NOT AN ENCLOSED ADDITION, BUT A STEEL CANOPY; HAS BEEN PREVIOUSLY VALUED INCORRECTLY	OV
110903800	GREVE, LARRY E	S2L9-10 BLK 22 DECATUR	\$33,894.00	\$8,400.00	\$3,000.00	\$0.00	\$1,140.00	-\$32,754.00	HOUSE WAS CONDEMNED MAY 2026; UTILITIES HAVE BEEN OFF FOR YEARS; HOUSE UNLIVABLE	OV
111300300	FRENCH, DOYLE & MARGIE	L1-2&S2L3&L23-28 BLK 46 DECATUR	\$217,383.00	\$27,082.00	\$159,231.00	\$2,504.00	\$188,817.00	-\$28,566.00	15% ARCHITECTURAL OBSOLESCENCE SHOULD HAVE BEEN APPLIED TO THIS MODULAR HOME	OV
								-\$130,991.00		

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

Protest filings update: Protest filings run through June 30th; the way the filings look as of now, hearings will only need to be held for one day, July 14th.

There being no further business, Chairman Kutchera adjourned the Burt County Board of Equalization Meeting at 9:34 AM, upon motions by Richards 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.