

OFFICE OF THE BURT COUNTY CLERK
Burt County Board of Equalization
July 8, 2026 Minutes
TEKAMAH NE 68061

A meeting of the Burt County Board of Equalization was held July 8, 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 (7-2-2026), 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 9:15 A.M. with Chairman Kutchera informing the public that the Nebraska Open Meeting Act was posted on the wall.

Undervalued/Overvalued Property (20)

Changes presented for consideration: See next page.

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, Pearson, Johnson, Richards and Kutchera. Nays –none.

There being no further business, Chairman Kutchera adjourned the Burt County Board of Equalization Meeting at 9:22 AM, upon motions by Connealy and Pearson.

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.

<u>PARCEL #</u>	<u>DEEDHOLDER</u>	<u>LEGAL DESCRIPTION</u>	<u>CERTIFIED TOTAL</u>	<u>CHANGED LAND</u>	<u>CHANGED DWELLING</u>	<u>CHANGED IMPROVEMENT</u>	<u>CHANGED TOTAL</u>	<u>DIFFERENCE IN VALUE</u>	<u>REASON FOR CHANGE</u>	<u>OV/UV</u>
424800200	JOHNSON, SCOTT C & AMY L TRUSTEES	N2SE4&S3/4NE4 13-21-8 PERSHING TWP (197.15 AC)	\$485,497.00	\$1,216,390.00	\$0.00	\$44.00	\$1,216,434.00	\$730,937.00	LOT COMBINATION WITH RETIRED PARCEL #424802600	UV
424802600	JOHNSON, SCOTT C & AMY L TRUSTEES	S3/4 NE4 13-21-8 PERSHING TWP (118.43 AC)	\$730,937.00	\$0.00	\$0.00	\$0.00	\$0.00	-\$730,937.00	RETIRED PARCEL AND COMBINED WITH ABOVE PARCEL #424800200	OV
312802500	CITY OF OAKLAND TO LOGAN VALLEY INVESTMENTS LLC (EXEMPT TO TAXABLE)	ALL LOTS 9 & 10 & N2 LOT11 BLK6 OAKLAND (EMPTY LOT/FUTURE BANK)	\$0.00	\$24,479.00	\$0.00	\$0.00	\$24,479.00	\$24,479.00	PARCEL SOLD FROM EXEMPT TO TAXABLE ENTITY; PER REGULATIONS, PARCEL NEEDS TO BE ON TAX ROLLS; PARCEL COMBINED WITH ADJACENT EXEMPT PARCELS 312801000 AND 312802600	UV
115115200	JOHNSON, JORDAN M & HEIDI J	N2L128&L129 NORTHRIDGE COUNTRY CLUB EST TEKAMAH	\$508,375.00	\$107,164.00	\$429,833.00	\$0.00	\$536,997.00	\$28,622.00	LOT COMBINATION WITH RETIRED PARCEL #115111900	UV
115111900	JOHNSON, JORDAN M & HEIDI J	N2L128 NORTHRIDGE COUNTRY CLUB EST TEKAMAH	\$14,311.00	\$0.00	\$0.00	\$0.00	\$0.00	-\$14,311.00	RETIRED PARCEL AND COMBINED WITH ABOVE PARCEL #115115200	OV
424401200	SYDOW, DEBORAH L (LIFE ESTATE)	4.24AC TR SW4SW4 2-21-8 PERSHING TWP (4.24 AC)	\$149,025.00	\$65,466.00	\$50,812.00	\$0.00	\$116,278.00	-\$32,747.00	LOT SPLIT PROCESSED THROUGH ZONING; SPLIT 19.25 ACRES TO NEW PARCEL #424404300	OV
424404300	SYDOW, DEBORAH L (LIFE ESTATE)	PTSW4SW4 EXTR 2-21-8 PERSHING TWP (19.25 AC)	\$0.00	\$41,540.00	\$0.00	\$0.00	\$41,540.00	\$41,540.00	LOT SPLIT PROCESSED THROUGH ZONING; SPLIT 19.25 ACRES FROM ORIGINAL PARCEL #424401200	UV
433901700	BRUMMOND, TYLER J	3.19AC TR SW4NW4 34-22-11 RIVERSIDE TWP (3.19 AC)	\$621,703.00	\$66,964.00	\$336,749.00	\$62,921.00	\$466,634.00	-\$155,069.00	LOT SPLIT PROCESSED THROUGH ZONING; SPLIT 44.85 ACRES AG LAND TO NEW PARCEL #433903500	OV
433903500	BRUMMOND, TYLER J	NW4SW4 & S 247'SW4NW4 EXTR 34-22-11 RIVERSIDE TWP (44.85 AC)	\$0.00	\$281,014.00	\$0.00	\$0.00	\$281,014.00	\$281,014.00	LOT SPLIT PROCESSED THROUGH ZONING; SPLIT 44.85 ACRES AG LAND FROM ORIGINAL PARCEL #433901700	UV
425403200	DAVI G&R FARM LLC	SE4SW4&SW4SE4 1-21-9 CRAIG TWP (80.24 AC)	\$748,204.00	\$542,689.00	\$0.00	\$0.00	\$542,689.00	-\$205,515.00	LOT SPLIT PROCESSED THROUGH ZONING; SPLIT 31.30 ACRES AG LAND TO NEW PARCEL #425404000	OV
425404000	DAVI G&R FARM LLC	SE4SE4 EXTR 1-21-9 CRAIG TWP (31.30 AC)	\$0.00	\$204,779.00	\$0.00	\$0.00	\$204,779.00	\$204,779.00	LOT SPLIT PROCESSED THROUGH ZONING; SPLIT 31.30 ACRES AG LAND FROM ORIGINAL PARCEL #425403200	UV
436000200	BRAINARD, DAVID L & ELIZABETH K	PTS2SW4 SEC 6 & PTE2NW4 & PRIVATE RD SEC 7 6-21-12 ARIZONA TWP (36.01 AC)	\$40,606.00	\$40,301.00	\$0.00	\$0.00	\$40,301.00	-\$305.00	SPLIT LOT 30 ROBERTS LANDING FROM THIS PARCEL TO NEW PARCEL #636013000	OV
636013000	BRAINARD, DAVID L & ELIZABETH K	L30 ROBERTS LANDING SUB 7-21-12 ARIZONA TWP	\$0.00	\$16,500.00	\$0.00	\$0.00	\$16,500.00	\$16,500.00	SPLIT LOT 30 ROBERTS LANDING FROM ORIGINAL PARCEL #436007300	UV
430302400	BACON, KELLY W ETAL	52.30AC TR PT S2SE4&PTNE4SE4 32-24-10 DECATUR TWP (52.30 AC)	\$617,854.00	\$303,996.00	\$0.00	\$0.00	\$303,996.00	-\$313,858.00	LOT SPLIT PROCESSED THROUGH ZONING; SPLIT 54.22 ACRES AG LAND TO NEW PARCEL #430303200	OV
430303200	BACON, KELLY W ETAL	54.22AC TR PT SW4SE4&PT NE4SE4 32-24-10 DECATUR TWP (54.22 AC)	\$0.00	\$304,391.00	\$0.00	\$0.00	\$304,391.00	\$304,391.00	LOT SPLIT PROCESSED THROUGH ZONING; SPLIT 54.22 ACRES AG LAND FROM ORIGINAL PARCEL #430302400	UV
421503700	BACON, KELLY W ETAL	1.33AC TR SW4NW4 2-23-9 LOGAN TWP (1.33 AC)	\$380,974.00	\$9,975.00	\$0.00	\$350,092.00	\$360,067.00	-\$20,907.00	LOT SPLIT PROCESSED THROUGH ZONING; ACRES SHIFTED TO ORIGINAL PARCEL #421503000	OV
421503000	BACON, KELLY W ETAL	25.85AC TR NW4NW4&SW4NW4 2-23-9 LOGAN TWP (25.85 AC)	\$259,829.00	\$132,120.00	\$0.00	\$0.00	\$132,120.00	-\$127,709.00	LOT SPLIT PROCESSED THROUGH ZONING; SPLIT 24.84 ACRES AG LAND TO NEW PARCEL #421504600	OV
421504600	BACON, KELLY W ETAL	24.84AC TR NW4NW4&SW4NW4 2-23-9 LOGAN TWP (24.84 AC)	\$0.00	\$137,605.00	\$0.00	\$0.00	\$137,605.00	\$137,605.00	LOT SPLIT PROCESSED THROUGH ZONING; SPLIT 24.84 ACRES AG LAND FROM ORIGINAL PARCEL #421503000	UV
312009400	NELSON, DAVID P & THERESA A	S120' N220' E156.3' LOT9 BLK5 ROBLEYS ADD LYONS (NELSON CONSTRUCTION STORAGE WAREHOUSE)	\$117,130.00	\$13,971.00	\$0.00	\$99,251.00	\$113,222.00	-\$3,908.00	LOT SPLIT PER REQUEST OF LYONS CITY CLERK; SPLITTING OFF NORTH PART OF PARCEL TO NEW PARCEL #312009800 TO BE VALUED AS INDUSTRIAL	OV
312009800	NELSON, DAVID P & THERESA A	N100' N220' E156.3' LOT9 BLK5 ROBLEYS ADD LYONS (LOT FOR CRUSHING ROCK)	\$0.00	\$35,168.00	\$0.00	\$0.00	\$35,168.00	\$35,168.00	LOT SPLIT PER REQUEST OF LYONS CITY CLERK; SPLITTING OFF NORTH PART OF PARCEL FROM ORIGINAL PARCEL #312009400 TO BE VALUED AS INDUSTRIAL	UV
								\$199,769.00		