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

A meeting of the Burt County Board of Equalization was held October 28, 2026 in the Boardroom of the Burt County Courthouse in Tekamah, Nebraska. Notice of the meeting was given on a 1st floor courthouse bulletin board and on the County's Website. Present were Supervisors: Ted Connealy, Gary 'Bird' Swanson, Sam Titus, Carl Pearson, Jay W. Johnson and Jeff Kutchera. Absent -Paul Richards. Also present: Katie Hart, Burt County Assessor.

The meeting opened at 9:20 A.M. Chairman Kutchera informing the public that the Nebraska Open Meeting Act is posted on the County website and in a binder in the meeting room.

Tax List corrections (3):

Tax List corrections presented for consideration:

COUNTY TAX LIST CORRECTION #	232	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	014050707		original amount	30,408.00	1.17160400	356.26	0.00	0.00	0.00	0.00	0.00	0.00	178.13	178.13	356.26
NAME	DEGAN HOLDINGS LLC		corrected amount	0.00	1.17160400	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
ADDRESS		2025	additional amount												
PROPERTY DESCRIPTION	PERSONAL PROPERTY		**deducted amount**	**30,408.00**	**1.17160400**	**356.26**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**178.13**	**178.13**	**356.26**
EXPLANATION TEXT: **BUSINESS HAS BEEN SOLD AND PERSONAL PROPERTY ACCOUNT SHOULD HAVE BEEN CLOSED; NO TAXES DUE FOR 2025**															

COUNTY TAX LIST CORRECTION #	233	TAX YEAR		Actual Valuation	Tax Rate	Consolidated Tax	Ag Tax Credit	Non-Ag Tax Cre	School Tax Cred	omestead Valu	omestead Cred	Penalty Tax	1st half	2nd half	total tax
PARCEL ID	025042807		original amount	6,432.00	1.82092300	117.12	0.00	0.00	0.00	0.00	0.00	0.00	58.56	58.56	117.12
NAME	NATHAN & JENNIFER ANDERSON		corrected amount	0.00	1.82092300	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
ADDRESS		2025	additional amount												
PROPERTY DESCRIPTION	PERSONAL PROPERTY		**deducted amount**	**6,432.00**	**1.82092300**	**117.12**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**58.56**	**58.56**	**117.12**
EXPLANATION TEXT: **DUPLICATE ACCOUNT CREATED IN 2025; VALUE AND TAXES WERE ASSESSED AND PAID ON A SEPARATE ACCOUNT**															

COUNTY TAX LIST CORRECTION #	BOARD NOTICE	TAX YEAR		Actual Valuation	Tax Rate	Consolidated Tax	Ag Tax Credit	Non-Ag Tax Cre	School Tax Cred	omestead Valu	omestead Cred	Penalty Tax	1st half	2nd half	total tax
PARCEL ID	531003100		original amount	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
NAME	DECATUR TOWER 31 LLC		corrected amount	38,109.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
ADDRESS		2026	**additional amount**	**38,109.00**											
PROPERTY DESCRIPTION	2.41ACTR NE4NE4 27-23-10 DECATUR TWP (TOWER & SHED)		deducted amount	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
EXPLANATION TEXT: **EXEMPT PROPERTY SOLD TO NON EXEMPT ENTITY BEFORE LEVY DATE; BOE SHALL SEND NOTICE OF THE ASSESSED VALUE TO THE NEW OWNER; PROTESTS MAY BE FILED WITHIN 30 DAYS (REG 003.11C)**															

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

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

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.