

OFFICE OF THE BURT COUNTY CLERK
Burt County Board of Equalization
May 14, 2019 Minutes
TEKAMAH NE 68061

A meeting of the Burt County Board of Equalization was held May 14, 2019 in the Boardroom of the Burt County Courthouse in Tekamah, Nebraska. Notice of the meeting was given in advance thereof by Publication in the Lyons Mirror-Sun and on the County's Website. A copy of the proof of publication is on file in the office of the County Clerk. Present were Supervisors: David Schold, Cliff Morrow, Gary 'Bird' Swanson, Paul Richards, Carl Pearson, Dale Webster and Ted Connealy.

The meeting opened at 10:54 A.M. with Chairman Schold informing the public that the Nebraska Open Meeting Act was posted on the wall.

Communication from TERC placed on file.

Notes from TERC Findings & Orders: Levels of value for real property in Burt County for tax year 2019 meet the requirements of law.

The acceptable ratio range in NE is:

- 69%-75% for agricultural land and horticultural land, for both receiving and not receiving special valuation
- 92%-100% of actual value or fair market value for all other classes and subclasses of real property

Findings of classes and subclasses of real property in Burt County:

- 98% for residential class
- 100% for commercial class
- 71% for agricultural land and horticultural land not receiving special valuation

Conclusion of Law: No adjustment to the value of any class or subclass of real property in Burt County is required by law.

Signed and Sealed: May 7, 2019 by Nebraska Tax Equalization and Review Commission
The full and complete document is placed on file.

Assessor Joni Renshaw presented the following 2018 Tax List Corrections:

- (1) parcel # 114206300- Richard Smiley: added \$1,338.20 back onto tax rolls - remove Homestead Credit
- (2) parcel # 111706600 – Dale Vavra: tax credit \$1,408.32 - applied Homestead to this parcel; clerical error
- (3) parcel # 111706500 – Dale Vavra: added \$525.96 to tax rolls- (remove Homestead on this parcel); clerical error
- (4) parcel # 110300900 -Duane Hinman: remove \$1,294.50 from tax rolls – this parcel duplicate of 310300900; clerical error from system change over.
- (5) parcel # 004051403 – De Lage Landen Financial Services (Personal Property): remove \$619.84 from tax rolls; should have deleted personal property for 2018; clerical error
- (6) parcel # 008073104 – Mailfinance Inc (Personal Property): credit \$13.34 to taxpayer; should have no taxes owed for personal property for 2018; clerical error
- (7) parcel # 008073105 – Mailfinance Inc (Personal Property): credit \$17.58 to taxpayer; should have received exemption for personal property for 2018; clerical error
- (8) parcel # 001607301 – Deere Credit Inc (Personal Property): refund \$5.74 to taxpayer; clerical error when entering purchase price

There being no objections or comment, the Board of Equalization approved the Tax List Corrections. Upon motion by Connealy, seconded by Morrow, with roll call vote as follows: Ayes – Morrow, Swanson, Richards, Pearson, Webster, Connealy and Schold. Nays –none.

There being no further business, Chairman Schold adjourned the Burt County Board of Equalization Meeting at 10:57 A.M.

ATTEST: SARAH J. FREIDEL DAVID SCHOLD, CHAIRMAN
COUNTY CLERK BURT COUNTY BOARD OF SUPERVISORS

BURT

*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.*