

OFFICE OF THE BURT COUNTY CLERK
Burt County Board of Equalization
July 25, 2019 Minutes
TEKAMAH NE 68061

A meeting of the Burt County Board of Equalization was held July 25, 2019 in the Boardroom of the Burt County Courthouse in Tekamah, Nebraska. Notice of the meeting was given 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. Supervisors Present were: David Schold, Cliff Morrow, Gary "Bird" Swanson, Paul Richards, Carl Pearson, Dale Webster and Ted Connealy. Present from the Assessor's Office was Joni Renshaw, Burt County Assessor.

The meeting opened at 9:00 A.M. upon motion by Connealy, seconded by Richards. Chairman Schold informed the public that the Nebraska Open Meeting Act was posted on the wall.

The agenda was approved upon motion by Richards, seconded by Swanson, with roll call vote as follows: Ayes – Morrow, Swanson, Richards, Pearson, Webster, Connealy and Schold. Nays – none.

The BOE minutes of the July 8th, July 10th and July 19th meetings were approved upon motion by Connealy, seconded by Richards, with roll call vote as follows: Ayes – Morrow, Swanson, Richards, Pearson, Webster, Connealy and Schold. Nays – none.

The **assessor's 3 year plan of assessment** per §77-1311.02 was noted and placed on file.

The following reports were presented to the Board of Equalization for approval:
Overvalued & Undervalued Properties per §77-1315.01

REPORT OF OVERVALUED/UNDERVALUED PROPERTY, PURSUANT TO NEB. REV. STAT. 77-1315.01
COUNTY ASSESSOR: JONI RENSHAW DATE PREPARED: 07/24/19
PRESENTED TO BURT COUNTY BOARD OF EQUALIZATION, MEETING 07/25/19
PARCEL ID OWNER NAME LEGAL DESCRIPTION PRIOR CURRENT REASON FOR CHANGE
112615300 LOFTIS, GARY R L11-12 BLK 4 OAKLAND 8,712 4,646 LOWERED LAND VALUE AND THIS WILL BE COMBINED WITH PARCEL # 112614500/ THIS PARCEL DELETED
43550000 STORAK, LIZA MARIE TRNE48TRNE4NWA 21-20 SUMMIT TWP 476,186 458,806 VALUE CHANGE ON GARAGE / GARAGE TYPE AND CLASSIFICATION CHANGE
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7,382,923 6,628,978

Clerical Errors

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7,382,923 6,628,978

Upon motion by Overlow, seconded by Connealy, the Board of Equalization approved the 2019 reports of Overvalued & Undervalued Properties and Clerical Errors, with roll call vote as follows: Ayes - Morrow, Swanson, Richards, Pearson, Webster, Connealy and Schold. Nays-none.

The following list of **Cemetery Real Property** was noted and placed on file:

Exempted Real Property owned by the CEMETERIES in BURT COUNTY as of: July 31, 2019	
ARIZONA CEMETERY	ARIZONA TWP
GRACE LUTHERAN EVANGELICAL CEMETERY	BELLCREEK TWP
ST JOHN'S EVANGELICAL LUTHERAN CEMETERY	BELLCREEK TWP
ALDER GROVE METHODIST CHURCH CEMETERY	CRAIG TWP
HOLY FAMILY CATHOLIC CHURCH CEMETERY	DECATUR TWP
ST JOSEPH'S HOLY CROSS PARISH CEMETERY	EVERETT TWP
WESTSIDE CEMETERY	OAKLAND TWP
SALEM EVANGELICAL COVENANT CHURCH CEMETERY	PERSHING TWP
SILVERCREEK CEMETERY	SILVERCREEK TWP

Assessor Joni Renshaw's documentation of assessment practices and procedures was made a part of this protest session of the County Board of Equalization and a part of the record of each protest by reference for the protest proceedings; documents were placed on file.

At 9:14 A.M. Chairman Schold declared a Public Hearing open for the purpose of conducting **2019 Property Valuation Protest Hearings for Form 425's**.

Property Owners or representatives whom visited with the Board in person were: Donette Jackson; Tim Gregerson; and Dennis Connealy. The board met with the property owners or representatives, as well as considered the 425 protests from the people who did not choose to appear. Hearings were held from 9:14 A.M. - 10:13 A.M.

The board went back into regular session of Board of Equalization.

Final Decisions for 2019 Property Valuation Protests - Form 425's (#1-32) were reviewed, voted upon and approved by the Burt County Board of Equalization: Upon motion by Pearson, seconded by Webster, with roll call vote as follows: Ayes – Morrow, Richards, Pearson, Webster, Connealy and Schold. Nays – Swanson.

Assessor Joni Renshaw presented the following **Tax List Corrections**:

- (1) Burt Co #42 parcel#434001000 clerical error-correct acres
- (2) Burt Co #43 parcel#434003900 clerical error-correct acres
- (3) Burt Co #44 parcel#713404507 2017 tax credit-mobile home destroyed in 2016; not reported
- (4) Burt Co #45 parcel#713404507 2018 tax credit-mobile home destroyed in 2016; not reported
- (5) Burt Co #46 parcel# company #390 public service 2009-2017 correcting tax correction Burt Co.#41

There being no objections or comment, the Board of Equalization approved the Tax List Corrections. Upon motion by Webster, seconded by Richards, with roll call vote as follows: Ayes – Morrow, Richards, Pearson, Webster, Connealy and Schold. Nays – Swanson.

The meeting adjourned at 10:58 A.M. upon motions by Connealy and Webster.

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

see pages 3-6 for the listing of results for 2019 - Form 425's #1-32

2019 PROPERTY VALUATION PROTESTS							
NUMBER	NAME	LEGAL DESCRIPTION			CURRENT VALUATION		REASSESSED VALUE
425 FORMS							
1	431901300	PT L. 4-6-8 15-23-11			975,742.00	land	975,742.00
	Kenneth Gill	PT L.1 22-23-11			0.00	bldg	0.00
		QUINNEBAUGH TWP			975,742.00	TOTAL	975,742.00
2	434101600	NW4SW4 30-22-12			21,700.00	land	21,700.00
	Kim Helzer	RIVERSIDE TWP			356,412.00	bldg	356,412.00
					378,112.00	TOTAL	378,112.00
3	437700700	S OF RIVER IN E2 18-20-12			16,002.00	land	16,002.00
	L. Scott Momsen	ARIZONA TWP			0.00	bldg	0.00
					16,002.00	TOTAL	16,002.00
4	437700800	S3/4W2E OF R&PTL1NW4NW4 17-20-12			145,989.00	land	145,989.00
	L. Scott Momsen	ARIZONA TWP			74,075.00	bldg	74,075.00
					220,064.00	TOTAL	220,064.00

2019 PROPERTY VALUATION PROTESTS

2019 PROPERTY VALUATION PROTESTS				CURRENT		REASSESSED
NUMBER	NAME	LEGAL DESCRIPTION		VALUATION		VALUE
425 FORMS						
5	436800800	L1&NW4NE4&N2NW4	25-21-11	670,832.00	land	670,832.00
	Walter Lydick	ARIZONA TWP		0.00	bldg	0.00
				670,832.00	TOTAL	670,832.00
6	436303500	S2SW4&NW4SW4	24-21-11	581,112.00	land	581,112.00
	Walter Lydick	ARIZONA TWP		12,045.00	bldg	12,045.00
				593,157.00	TOTAL	593,157.00
7	436304300	NE4SW4&SW4SE4 S&W OF DITCH	24-21-11	155,170.00	land	155,170.00
	Walter Lydick	ARIZONA TWP		0.00	bldg	0.00
				155,170.00	TOTAL	155,170.00
8	432300500	S3/4 W OF RIVER	35-23-11	832,669.00	land	832,669.00
	Randy L. Olson	QUINNEBAUGH TWP		0.00	bldg	0.00
				832,669.00	TOTAL	832,669.00
9	432202000	PTSE4SE4&NE4SE4&SE4NE4	34-23-11	298,496.00	land	298,496.00
	Randy L. Olson	QUINNEBAUGH TWP		25,631.00	bldg	25,631.00
				324,127.00	TOTAL	324,127.00
10	436500200	PT W2 TO RIVER	16-21-12	139,215.00	land	139,215.00
	Donette Jackson	ARIZONA TWP		0.00	bldg	0.00
				139,215.00	TOTAL	139,215.00
11	431603500	PTL5	6-23-11	13,500.00	land	13,500.00
	John Maryott	QUINNEBAUGH TWP		67,665.00	bldg	67,665.00
				81,165.00	TOTAL	81,165.00
12	431600400	E PT L5+10' SW4SW4	6-23-11	16,920.00	land	16,920.00
	John Maryott	QUINNEBAUGH TWP		85,395.00	bldg	85,395.00
				102,315.00	TOTAL	102,315.00

13	437601300	W 2&SE4 EX DITCH 23-20-11	2,088,535.00	land	2,088,535.00
	G & G Bottom Farms	ARIZONA TWP	59,465.00	bldg	59,465.00
	Tim Gregerson		2,148,000.00	TOTAL	2,148,000.00
14	437601600	PTN4 24-20-11	421,941.00	land	421,941.00
	G & G Bottom Farms	ARIZONA TWP	0.00	bldg	0.00
	Tim Gregerson		421,941.00	TOTAL	421,941.00
15	437601100	SW4&L1-3 W OF D 13-20-11	1,004,491.00	land	1,004,491.00
	G & G Bottom Farms	ARIZONA TWP	30,840.00	bldg	30,840.00
	Tim Gregerson		1,035,331.00	TOTAL	1,035,331.00

2019 PROPERTY VALUATION PROTESTS							
NUMBER	NAME	LEGAL DESCRIPTION			CURRENT VALUATION		REASSESSED VALUE

425 FORMS

16	433400900	N2N2 ACCR 2-22-11		245,829.00	land	245,829.00
	Dennis Connealy	RIVERSIDE TWP		0.00	bldg	0.00
				245,829.00	TOTAL	245,829.00
17	433400800	N2NE4 3-22-11		411,447.00	land	411,447.00
	Dennis Connealy	RIVERSIDE TWP		6,870.00	bldg	6,870.00
				418,317.00	TOTAL	418,317.00
18	437203300	N2SW4 RD 4A 12-20-11		340,105.00	land	340,105.00
	Dennis Connealy	ARIZONA TWP		0.00	bldg	0.00
				340,105.00	TOTAL	340,105.00
19	432300400	PT N4 35-23-11		232,651.00	land	232,651.00
	Flora Martin	QUINNEBAUGH TWP		0.00	bldg	0.00
				0.00	TOTAL	0.00
				232651		232651
20	437202600	SW4NE4&SE4NW4 12-20-11		363,171.00	land	363,171.00
	Joan Connealy	ARIZONA TWP		0.00	bldg	0.00
				363,171.00	TOTAL	363,171.00
21	437203500	S2SW4&PT SE4 12-20-11		391,939.00	land	391,939.00
	Newell River Farms	ARIZONA TWP		8,105.00	bldg	8,105.00
				400,044.00	TOTAL	400,044.00
22	436900400	PT W2NW4 & ACC 29-21-12		135,344.00	land	135,344.00
	Newell River Farms	ARIZONA TWP		0.00	bldg	0.00
				135,344.00	TOTAL	135,344.00
23	436900100	L7-8PT L9&PTNE4&NE4SE4 30-21-12		665,503.00	land	665,503.00
	Newell River Farms	ARIZONA TWP		0.00	bldg	0.00
				665,503.00	TOTAL	665,503.00
24	436901000	L5 EX TR 30-21-12		255,360.00	land	255,360.00
	Van Newell Trust	.22 AC TR PT L1 29-21-12		0.00	bldg	0.00
		ARIZONA TWP		255,360.00	TOTAL	255,360.00
25	437700200	PTS2N2NE4&PTE2N OF RVR & 4A 18-20-12		314,924.00	land	314,924.00
	Alan Schmidt	4 AC S2 NW4 NW4 17-20-12		42,550.00	bldg	42,550.00
		ARIZONA TWP		357,474.00	TOTAL	357,474.00
26	431900300	L. 1-8 15-23-11		3,058,431.00	land	3,058,431.00
	Tom Tobin (Tobin island)	L.1-6 & L11 16-23-11		0.00	bldg	0.00
		QUINNEBAUGH TWP		3,058,431.00	TOTAL	3,058,431.00

2019 PROPERTY VALUATION PROTESTS						CURRENT	REASSESSED
NUMBER	NAME	LEGAL DESCRIPTION				VALUATION	VALUE
425 FORMS							
27	432300300	L6 ACCRETION 26-23-11				230,781.00	land 230,781.00
	Flora Martin & Others	QUINNEBAUGH TWP				0.00	bldg 0.00
						230,781.00	TOTAL 230,781.00
28	432201400	SE4SE4 27-23-11				169,616.00	land 169,616.00
	Flora Martin & Others	QUINNEBAUGH TWP				8,170.00	bldg 8,170.00
						177,786.00	TOTAL 177,786.00
29	432201900	L1&ACCR IN NE4NE4 34-23-11				164,240.00	land 164,240.00
	Flora Martin	QUINNEBAUGH TWP				0.00	bldg 0.00
						164,240.00	TOTAL 164,240.00
30	636005600	L10 HARBOR 671 SUB 7-21-12				19,500.00	land 19,500.00
	Linda Ewoldt	ARIZONA TWP				94,985.00	bldg 94,985.00
						114,485.00	TOTAL 114,485.00
31	436902300	S2NW4 & SW4 EX TR 31-21-12				1,159,929.00	land 1,159,929.00
	Ron Carson Jr.	ARIZONA TWP				0.00	bldg 0.00
	(filed by: Sean Mullen)					1,159,929.00	TOTAL 1,159,929.00
32	436700100	W4 EX TR 28-21-11				296,638.00	land 296,638.00
	Ron Carson Jr.	ARIZONA TWP				0.00	bldg 0.00
	(filed by: Sean Mullen)					296,638.00	TOTAL 296,638.00

~End of List~

