

OFFICE OF THE BURT COUNTY CLERK  
**Burt County Board of Equalization**  
 July 24, 2020 Minutes  
 TEKAMAH NE 68061

A meeting of the Burt County Board of Equalization was held July 24, 2020 in the Courtroom of the Burt County Courthouse in Tekamah, Nebraska. Notice of the meeting was given in advance thereof by Publication in the Oakland Independent 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: Cliff Morrow, Gary 'Bird' Swanson, Paul Richards, Carl Pearson and Ted Connealy. Absent - Dale Webster and David Schold. Present from the Assessor's Office: Joni Renshaw, Burt County Assessor and Jeff Quist.

The meeting opened at 9:00 A.M. with the Pledge of Allegiance. Vice-Chairman Morrow informed the public that the Open Meeting Act was posted.

**Final Decisions for 2020 Property Valuation Protests - Form 422's** were reviewed, voted upon and approved by the Burt County Board of Equalization: Upon motion by Richards, seconded by Connealy, the Board voted to accept the final decisions on the valuation protest Form 422's #1-45; approved with roll call vote as follows: Ayes – Swanson, Richards, Pearson, Connealy and Morrow. Nays – none. Absent -Webster and Schold.

There were no Form 425's filed in 2020.

The Board thanked Joni and her office for the work they did for the taxpayers.

The following report was presented to the Board of Equalization for approval:  
**Overvalued & Undervalued Properties & Clerical Errors per §77-1315.01**

BURT COUNTY 2020 VALUATION CHANGE REPORT							CLERICAL ERROR	CE
DATE	PARCELID	OWNER NAME	LEGAL DESCRIPTION	PRIOR VALUE	CURRENT VALUE	REASON FOR CHANGE	OMITTED PROPERTY	OP
MAILED							UNDervalued / Overvalued	UV/OV
	29							
07/13/20	114313000	EMANUEL EVANGELICAL LUTHERAN CHURCH	E25' L7 & ALL L8 & W50' L7 & L6 N OF CREEK	0	131,558	PARSONAGE PUT ON TAX ROLL - RENTED		OP
07/13/20	312400400	FRANCISCAN CARE SERVICES INC	SL1L2 17TH ADD OAKLAND	0	230,880	TOO LATE FOR PERMISSIVE EXEMPTION / NO LONGER IN LIEU OF FOR NPPD		OP
06/29/20	730800800	HARDSTEEL-(B)	NW4NW4 12-23-10 DECAUR TWP	3,227,398	2,906,833	REVIEWED BLDGS - DATA ENTRY ERROR CORRECTED		CE
06/29/20	430800800	HARDEMAN, CORNELIS N ETUX	NW4NW4 (EX HWY .43A) 12-23-10 DECATUR TWP	806,076	748,423	REVIEWED BLDGS - ADJUSTMENTS MADE		UV/OV
06/29/20	430801000	HARDEMAN, CORNELIS N ETUX	E2NW4,NE4SW4,NW4SE4 W HWY 12-23-10 DECATUR TWP	567,621	539,339	REVIEWED BLDGS - ADJUSTMENTS MADE		UV/OV
06/29/20	432300500	OLSON, RANDY L ETAL	S3/4 W OF RIVER 35-23-11 UIINNEBAUGH TWP	836,102	832,669	NEW ASSESSMENT / LAND CORRECTION		UV/OV
06/26/20	113808700	ROBINSON, LARRY L ETUX	N2L7-8 BLK103 TEKAMAH	68,899	77,812	NEW ASSESSMENT / ADDED BSMNT FINISH -GRADE ADJ PER VANGUARD STANDARDS		OP
06/25/20	112709500	MAGNUSSON, NEIL	L9 BLK18 OAKLAND	67,340	48,595	REDUCED VALUE BECAUSE NO ONE HAS LIVED THERE FOR YEARS		UV/OV
06/25/20	426102900	JOHNSON, GREG N ETUX	TR NE4NW4&N2NE4 8-20-9 CRAIG TWP	827,569	806,850	NEW ASSESSMENT		UV/OV
06/24/20	425301700	VILLWOK, LYNN	TR NW4NW4 10-21-9 CRAIG TWP	199,790	125,654	REDUCED VALUE BECAUSE IT IS UNLIVEABLE / BEING MOVED ONTO NEW BASEMENT		UV/OV
06/24/20	112500700	CASE,NORMAN E ETUX TRUSTEES	SL6L1 NE4 13TH ADD OAKLAND	91,293	77,871	CHANGED CONDITION OF HOME AFTER INTERIOR INSPECTION		UV/OV
06/19/20	736902260	PLUMB, JEFF - (T)	E2NE4&SW4NE4&NW4NE4 E OF D 31-21-12 ARIZONA TWP	55,064	37,041	ADDED FUNCTIONAL BECAUSE HOME IS NOT FINISHED ON THE INSIDE		UV/OV
06/16/20	730503392	MURPHY, SHERYL - (T)	L1&L2 E2E2SE4 1-23-10 DECATUR TWP ON WILKIE'S	15,985	9,627	REDUCED VALUE AFTER INTERIOR INSPECTION		UV/OV
06/19/20	115115300	YANKE, GARRY ETUX	L107 NORTHBRIDGE OCOUNTRY CLUB EST TEKAMAH	207,202	254,642	NEW ASSESSMENT/ADDED BSMNT FINISH		OP
06/18/20	114005400	SHIRLEY, KANDACE K	L8 BLK 88 TEKAMAH	54,182	76,950	NEW ASSESSMENT/ CHANGED GRADE PER VANGUARD STANDARDS		CE
06/18/20	114006300	ALLISON, KENT R	L7 BLK 87 TEKAMAH	50,169	81,458	NEW ASSESSMENT/CHANGED GRADE PER VANGUARD STANDARDS		CE
06/17/20	724400901	JOHNSON, RICK - (B)	W2SW4&S2SE4SW4 3-21-8 PERSING TWP	100	0	MADE AWARE OF PREVIOUS BIN REMOVAL		OV
06/11/20	112609300	BRONSON, RODNEY ETUX	L21-22 BLK22 RAIROAD ADD OAKLAND	31,756	22,538	NEW ASSESSMENT/ADDED FUNC FOR CONDITION OF HOME		UV/OV
06/11/20	730400601	GREVE, LARRY - (B)	L7-8 DECATUR TWP 34-24-10	84,091	72,663	NEW ASSESSMENT/CORRECTED INFO ON BLDG		UV/OV
06/09/20	114101700	VOLQUARTSEN, PATRICK ETUX	E25'L2&L1 BLK3 SUMMIT HGHT TEKAMAH	89,391	102,474	NEW ASSESSMENT/ CONDITION TO ABOVE NORMAL/KITCHEN REMODEL		UV/OV
06/09/20	423101000	FRENCH FARM INC	SW4 28-22-8 OAKLAND TWP	955,925	648,740	NEW ASSESSMENT CORRECTED INFORMATION		CE
06/08/20	113902500	RENSHAW, MARK A ETUX	N2L4&PTL3 BLK61 TEKAMAH	16,441	47,645	CORRECTION TO INFO/PART OF HOUSE NOT ACCOUNTED FOR		OP
06/08/20	113903400	SUNDELL, JANE	S2L3-4 BLK61 TEKAMAH	18,915	55,220	NEW ASSESSMENT/WERE NOT ABLE TO GET INSIDE HOUSE UNTIL PROTEST/CHNG GRADE TO REFLECT WHAT HOUSE WAS ORIGINALLY		UV/OV
06/04/20	113008600	BLANC, LANCE ETUX	L9 21ST CHETS OAKLAND	165,134	154,522	CHANGED GRADE OF HOME /IT IS A MOBILE HOME ON A BASEMENT / SEVERAL ADDITIONS		UV/OV
06/05/20	211410400	SMALL, DANIEL L	L1-14, 18-24, 27-36 & 39-45 & PARK MILLSTONE ADD DECA	150,899	152,215	COMPUTER DID NOT PICK UP HOME AND BLDG SITE INCREASES		CE
06/04/20	112709400	ERICKSON, LEONARD ETUX	L11-12 BLK27 RAIROAD ADD OAKLAND	74,640	96,442	NEW ASSESSMENT-UPDATED CLASSIFICATION		CE
06/03/20	111805100	MASON, WOODROW A ETUX	LOT: E18'L2&ALL L1 BLK 14 LYONS	40,998	33,185	BLACK MOLD DISCOVERED-FUNCTIONAL ADDED		UV/OV
06/03/20	113704000	NUN, LARRY A ETUX	L4 BLK30 GAMMEL'S ADD TEKAMAH	139,325	137,248	REMOVED BASEMENT FINISH		UV/OV
06/03/20	113907600	SCHRUNK, KEVIN ETUX	L1 BLK89 TEKAMAH	21,365	44,226	BATHROOM HAS BEEN REMODELED AND UPDATED SINCE 2016 PURCHASE		UV/OV
				8,863,670	8,553,320			

Upon motion by Pearson, seconded by Swanson, the Board of Equalization approved the

2020 reports of Overvalued & Undervalued Properties and Clerical Errors, with roll call vote as follows: Ayes –Swanson, Richards, Pearson, Connealy and Morrow. Absent -Webster and Schold. Nays-none.

The BOE meeting adjourned at 10:03 A.M. upon motions by Pearson and Richards.

ATTEST: SARAH J. FREIDEL  
BURT COUNTY CLERK

CLIFF MORROW, VICE-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*

For the complete List of 2020 Protests and Final Decisions (Form 422’s #1-45)  
See Pages 2-5...

NUMBER	NAME	LEGAL DESCRIPTION	PROTESTED VALUATION	APPROVED VALUATION
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1	113910700	L 8 Blk 107		9,450.00	land	9,450.00	
	Strong, Fran	Tekamah		136,357.00	bldg	136,357.00	
				145,807.00	TOTAL	145,807.00	
2	424302400	SE4SE4 (6 AC)		35,620.00	land	35,620.00	
	Barr, Kirk S.	5-21-8		184,750.00	bldg	184,750.00	
		Pershing TWP		220,370.00	TOTAL	220,370.00	
3	430301400	PT NW4NW4 (3.31 AC)		33,060.00	land	33,060.00	
	Urbanec, Jason	5-23-10		244,750.00	bldg	231,432.00	lowered
		Dec TWP		277,810.00	TOTAL	264,492.00	
4	424901200	TR SW4SW4		38,160.00	land	38,160.00	
	McArdle, Dave & Sheri	28-21-8		9,950.00	bldg	9,950.00	
		Persh TWP		48,110.00	TOTAL	48,110.00	
5	431801900	TR N2SW4SW4 (Rd 17)		27,000.00	land	27,000.00	
	Hansen, Jack	19-23-11		256,000.00	bldg	217,236.00	lowered
		Quinn TWP		283,020.00	TOTAL	244,236.00	
6	710700739	Pt of 5 Blks Blk 85 Lot 3039		0.00	land	0.00	
	Weborg, Brian	Decatur Marina		44,386.00	bldg	44,386.00	
				44,386.00	TOTAL	44,386.00	
7	432102800	SE1/4		496,250.00	land	493,075.00	
	Clements, Frances D.	32-23-11		200.00	bldg	0.00	lowered
		Quinn TWP		496,450.00	TOTAL	493,075.00	
8	113810400	L1 BLK 67		9,450.00	land	9,450.00	
	Allison, Dan	TEKAMAH, NE		72,575.00	bldg	72,575.00	
				82,025.00	TOTAL	82,025.00	
9	423602700	TR E2NE4		43,440.00	land	43,440.00	
	Webster, Justin	11-22-9		103,505.00	bldg	103,505.00	
		BellCreek TWP		146,945.00	TOTAL	146,945.00	
10	730503390	L 1&2 E2E2SE4		0.00	land	0.00	
	Stephens, Julie	1-23-10		20,160.00	bldg	20,160.00	
		Dec TWP		20,160.00	TOTAL	20,160.00	
11	430503300	L 1&2 E2E2SE4		39,900.00	land	39,900.00	
	Warren Wilkie Inv.	1-23-10		59,823.00	bldg	59,823.00	
3							July 24, 2020 BOE
							2020 Protests – Final Decisions

						<b>PROTESTED</b>		<b>APPROVED</b>
<b>NUMBER</b>	<b>NAME</b>	<b>LEGAL DESCRIPTION</b>				<b>VALUATION</b>		<b>VALUATION</b>

12	311500800	L 18-20 PT Alley Blk 93	6,900.00	land	6,900.00	
	Warren, Don	Decatur	51,755.00	bldg	26,891.00	lowered
			58,655.00	TOTAL	33,791.00	
13	434802600	PT SE4	237,828.00	land	237,828.00	
	Potadle, Grant G. Etux	29-21-10	0.00	bldg	0.00	
		Summit TWP	237,828.00	TOTAL	237,828.00	
14	434904200	PT SW4	277,063.00	land	277,063.00	
	Potadle, Kurt	28-21-10	0.00	bldg	0.00	
		Summit TWP	277,063.00	TOTAL	277,063.00	
15	435301900	PT S2N2 Strip N2NE4	557,823.00	land	558,060.00	removed Buildings; went up
	DeVasure, John	1-20-10	100.00	bldg	0.00	
		Summit TWP	557,923.00	TOTAL	558,060.00	
16	434200800	PT NE4SW4	45,000.00	land	37,900.00	
	Ruwe, William	6-21-10	177,285.00	bldg	177,285.00	lowered
		Summ TWP	222,285.00	TOTAL	215,185.00	
17	<del>313100500</del>	LOT: 1-6&9-16+TRACT BLOCK:D	5,820.00	land	5,820.00	
	113100500	ASKWIGS ADDITION & PTL2 20TH ADD	168,297.00	bldg	138,916.00	lowered
	JANNT, LLC	Oakland	174,117.00	TOTAL	144,736.00	
18	424001700	NW 1/4	968,626.00	land	968,626.00	
	Kerl Partnership	32-22-9	0.00	bldg	0.00	
		BellCreek TWP	968,626.00	TOTAL	968,626.00	
19	436303800	S2 E OF DITCH & S2NW4	964,867.00	land	901,464.00	
	Shaner, Jeff & Kelli	24-21-11	0.00	bldg	0.00	lowered
		ARZ TWP	964,867.00	TOTAL	901,464.00	
20	436401500	PT W2SW RD 2.4	269,220.00	land	268,830.00	
	Shaner, Jeff & Kelli	19-21-12	0.00	bldg	0.00	lowered
		Arz TWP	269,220.00	TOTAL	268,830.00	
21	424000300	N2NW4	468,626.00		468,626.00	
	Follstad, Virginia	29-22-9	67,005.00		67,005.00	
	c/o Lallman & Paulson Inc.	BellCreek TWP	535,631.00	TOTAL	535,631.00	
5						July 24, 2020 BOE
22	423701800	S2SW4	459,026.00	land	459,026.00	2020 Protests - Final Decisions
	Miller, Stanley	20-22-9	0.00	bldg	0.00	



						<b>PROTESTED</b>		<b>APPROVED</b>
<b>NUMBER</b>	<b>NAME</b>	<b>LEGAL DESCRIPTION</b>				<b>VALUATION</b>		<b>VALUATION</b>

24	431000800	N2SE4 (RD2.51A)	235,608.00	land	235,608.00	
	Norton, Daniel	21-23-10	0.00	bldg	0.00	
		Dec TWP	235,608.00	TOTAL	235,608.00	
25	112705800	L15 BLK 14	4,356.00	land	4,356.00	
	Linder, Reginald & Pamela	Oakland	2,352.00	bldg	2,352.00	
			6,708.00	TOTAL	6,708.00	
26	112705600	L1-2 Blk 14	8,712.00	land	8,712.00	
	Linder, Reginald & Pamela	Oakland	5,579.00	bldg	5,579.00	
			14,291.00	TOTAL	14,291.00	
27	112705900	L13-14 BLK 14	8,712.00	land	8,712.00	
	Linder, Reginal & Pamela	Oakland	136,943.00	bldg	136,943.00	
			145,655.00	TOTAL	145,655.00	
28	430801400	PTSW4SE4	64,230.00	land	64,230.00	
	Kellogg, Lynn	12-23-10	169,719.00	bldg	169,719.00	
		Dec TWP	233,949.00	TOTAL	233,949.00	
29	<del>312706400</del> 112706400	L1-6PTL7 & TR Block B Oakland	4,645.00 150,210.00	land bldg	4,646.00 102,656.00	lowered
	Reppert Grain, LLC		154,855.00	TOTAL	107,302.00	
30	421702700	L1 SE4	55,800.00	land	40,800.00	
	Cameron, Steve	15-23-9	61,360.00	bldg	18,306.00	lowered
		Logan TWP	117,160.00	TOTAL	59,106.00	
31	113009100	L22-24	20,506.00	land	20,506.00	
	Thomsen, Travis	Chets Sub.	253,529.00	bldg	253,529.00	
		Oakland	274,035.00	TOTAL	274,035.00	
32	112607300	L3N2L2EXE7' BLK1	6,831.00	land	6,831.00	
	Van Foeken, Harold	Hulberts Add.	78,781.00	bldg	78,781.00	
		Oakland	85,612.00	TOTAL	85,612.00	
33	112611600	L8&9 BLK 39	8,712.00	land	8,712.00	
	Van Foeken, Harold	Nelson Add.	121,986.00	bldg	121,986.00	
		Oakland	130,698.00	TOTAL	130,698.00	
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34	424903400	N2SW4EXTR	409,208.00	land	409,208.00	2020 Protests - Final Decisions
	Mallette, Ted & Diane	28-21-8	0.00	bldg	0.00	



						PROTESTED		APPROVED
NUMBER	NAME	LEGAL DESCRIPTION				VALUATION		VALUATION

36	213501300	L2-7 Blk20	7,816.00	land	7,816.00
	Colliton, Timothy	Tekamah	0.00	bldg	0.00
			7,816.00	TOTAL	7,816.00
37	213400300	L1-3 Blk12	3,554.00	land	3,554.00
	Colliton, Timothy	Tekamah	0.00	bldg	0.00
			3,554.00	TOTAL	3,554.00
38	213401600	L1-8 Blk18	9,891.00	land	9,891.00
	Colliton, Timothy	Tekamah	0.00	bldg	0.00
			9,891.00	TOTAL	9,891.00
39	213400500	L1-2E50'L3 Blk 10	1,860.00	land	1,860.00
	Colliton, Timothy	Tekamah	0.00	bldg	0.00
			1,860.00	TOTAL	1,860.00
40	213400400	L2-4 Blk11	1,401.00	land	1,401.00
	Colliton, Timothy	Tekamah	0.00	bldg	0.00
			1,401.00	TOTAL	1,401.00
41	213401800	L1-2,7-8 Blk 19	4,635.00	land	4,635.00
	Colliton, Timothy	Tekamah	0.00	bldg	0.00
			4,635.00	TOTAL	4,635.00
42	213401300	L1-3,6-8 Blk 17	8,182.00	land	8,182.00
	Colliton, Timothy	Tekamah	0.00	bldg	0.00
			8,182.00	TOTAL	8,182.00
43	436102900	L14-SL2L11EXTR	51,012.00	land	51,012.00
	Colliton, Timothy	18-21-11	330,965.00	bldg	330,965.00
		Arizona TWP	381,977.00	TOTAL	381,977.00
44	114806900	L1E10'L210'alley Blk9	3,150.00	land	3,150.00
	Schlickbernd, Douglas	Railroad Add.	98,234.00	bldg	98,234.00
			101,384.00	TOTAL	101,384.00
45	730503389	L1&2E2E2SE4	0.00	land	0.00
	Schnoor, Kyle	1-23-10	23,689.00	bldg	23,689.00
		Dec Twp	23,689.00	TOTAL	23,689.00
10					July 24, 2020 BOE
					2020 Protests – Final Decisions

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