

OFFICE OF THE BURT COUNTY CLERK
Burt County Board of Equalization
February 25, 2022 Minutes
TEKAMAH NE 68061

A meeting of the Burt County Board of Equalization was held February 25, 2022 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, Kevin Tobin, Gary 'Bird' Swanson, Paul Richards, Carl Pearson, Dale Webster and Ted Connealy. Also present from the Assessor's Office: Katie Hart, Assessor

The meeting opened at 10:02 A.M. with Chairman Schold informing the public that the Nebraska Open Meeting Act was posted on the wall.

Tax List Corrections

County Assessor Katie Hart presented the following (7) Tax List Corrections:

COUNTY TAX LIST CORRECTION #		TAX YEAR		actual valuation	tax rate	consolidated tax	tax credit	1st half	2nd half	total tax
82	312400600	2021	original amount	1,452,520.00	2.23074200	32,402.00	1,562.20	15,419.90	15,419.90	30,839.80
PARCEL ID	Helena Chemical		corrected amount	685,212.00	2.23074200	15,285.30	736.96	7,274.17	7,274.17	14,548.34
NAME			additional amount							
ADDRESS	51/2 St. 2 & 3 of L. 2, 17th Add., OaMand		deducted amount	767,308.00	2.23074200	17,116.70	825.24	8,145.73	8,145.73	16,291.46
PROPERTY DESCRIPTION	EXPLANATION TEXT: Previous appraiser noted that office, warehouse, and sheds were removed from property to make room for new building. After physical review of property, buildings are gone and now removed from tax roll and should have been removed for 2021 value.									
83	436800700	2019	original amount	184,490.00	1.30876700	2,414.58	192.16	1,111.21	1,111.21	2,222.42
PARCEL ID	Brett Kazemba		corrected amount	180,078.00	1.30876700	2,356.80	192.16	1,082.32	1,082.32	2,164.64
NAME			additional amount							
ADDRESS	TR. NE1/4 SE1/4 26-21-11		deducted amount	4,412.00	1.30876700	57.74		28.87	28.87	57.74
PROPERTY DESCRIPTION	EXPLANATION TEXT: Building was being incorrectly valued on the wrong property record card.									
84	436800700	2020	original amount	189,990.00	1.36624400	2,595.74	194.20	1,200.77	1,200.77	2,401.54
PARCEL ID	Brett Kazemba		corrected amount	185,578.00	1.36624400	2,535.45	194.20	1,170.63	1,170.62	2,341.25
NAME			additional amount							
ADDRESS	TR. NE1/4 SE1/4 26-21-11		deducted amount	4,412.00	1.36624400	60.28		30.14	30.14	60.28
PROPERTY DESCRIPTION	EXPLANATION TEXT: Building was being incorrectly valued on the wrong property record card.									
85	436800700	2021	original amount	189,990.00	1.32630800	2,519.86	204.32	1,157.77	1,157.77	2,315.54
PARCEL ID	Brett Kazemba		corrected amount	185,578.00	1.32630800	2,461.34	204.32	1,128.51	1,128.51	2,257.02
NAME			additional amount							
ADDRESS	TR. NE1/4 SE1/4 26-21-11		deducted amount	4,412.00	1.32630800	58.52		29.26	29.26	58.52
PROPERTY DESCRIPTION	EXPLANATION TEXT: Building was being incorrectly valued on the wrong property record card.									
86	523000300	2019	original amount	17,974,380.00	1.46030200	262,480.26	18,720.32	121,879.97	121,879.97	243,759.94
PARCEL ID	Central Valley Ag Coop		corrected amount	17,368,265.00	1.46030200	253,629.12	18,720.32	117,454.40	117,454.40	234,908.80
NAME			additional amount							
ADDRESS	W2 NE4 & E 689.25' of e2 NW4 13-22-8		deducted amount	606,115.00	1.46030200	8,851.11		4,425.55	4,425.56	8,851.11
PROPERTY DESCRIPTION	EXPLANATION TEXT: Multiple items removed from Real Estate pricing that should have been listed on Personal Property.									
87	523000300	2020	original amount	21,606,884.00	1.51841500	328,082.18	22,182.64	152,949.77	152,949.77	305,899.54
PARCEL ID	Central Valley Ag Coop		corrected amount	21,536,732.00	1.51841500	327,016.96	22,182.64	152,417.16	152,417.16	304,834.32
NAME			additional amount							
ADDRESS	W2 NE4 & E 689.25' of e2 NW4 13-22-8		deducted amount	70,152.00	1.51841500	1,065.20		532.60	532.60	1,065.20
PROPERTY DESCRIPTION	EXPLANATION TEXT: One item removed from Real Estate pricing that should have been listed on Personal Property.									
88	523000300	2021	original amount	22,244,077.00	1.51859500	337,797.46	23,923.50	156,936.98	156,936.98	313,873.96
PARCEL ID	Central Valley Ag Coop		corrected amount	22,069,998.00	1.51859500	335,153.88	23,923.50	155,615.19	155,615.19	311,230.38
NAME			additional amount							
ADDRESS	W2 NE4 & E 689.25' of e2 NW4 13-22-8		deducted amount	174,079.00	1.51859500	2,643.55		1,321.78	1,321.77	2,643.55
PROPERTY DESCRIPTION	EXPLANATION TEXT: Multiple items removed from Real Estate pricing that should have been listed on Personal Property.									

There being no objections or comment, the Board of Equalization approved the Tax List Corrections. Upon motions by Swanson and Richards. By roll call vote: Ayes – Tobin, Swanson, Richards, Pearson, Webster, Connealy and Schold. Nays – none. Motion carried; the corrections were approved.

451 Exemption Application:

The following Form 451 Exemption Application was submitted for approval on Burt County real property for 2022:

(1) Tekamah-Herman Youth Wrestling Club: Lots 1-4, North of the Creek, Block 105, in the Original City of Tekamah, Burt County, NE.

Chairman Schold declared a Public Hearing for the Exemption Application open at 10:02 A.M. Public comment: Laurie Elliott spoke on behalf of the club, she explained they are a 501c3, the club is run by all volunteers, and they teach youth wrestling and life

lessons. The Chairman declared the Public Hearing closed at 10:08 A.M. The Board of Equalization approved the exemption for Tekamah-Herman Youth Wrestling Club upon motion by Connealy, seconded by Webster, with roll call vote as follows: Ayes – Tobin, Swanson, Richards, Pearson, Webster, Connealy and Schold. Nays –none.

457 Exemption Application:

The Center for Rural Affairs submitted a Form 457 Motor Vehicle Exemption Application for 2022 for the following (4) Vehicles: 2012, 2015, 2017 & 2018 Chevrolet Cruze.

Chairman Schold declared a Public Hearing for the Center for Rural Affairs Exemption Application open at 10:09 A.M. Having no public comment, the Chairman declared the Public Hearing closed at 10:10 A.M. The Board of Equalization approved the Vehicle Exemption Application for the Center for Rural Affairs; upon motion by Richards, seconded by Pearson. By roll call vote: Ayes – Tobin, 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 10:18 AM, upon motions by Connealy and Pearson.

ATTEST: SARAH J. FREIDEL
COUNTY CLERK

DAVID SCHOLD, CHAIRMAN
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.