

OFFICE OF THE BURT COUNTY CLERK  
**Burt County Board of Equalization**  
 June 14, 2022 Minutes  
 TEKAMAH NE 68061

A meeting of the Burt County Board of Equalization was held June 14, 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 proof of publication is on file in the office of the County Clerk. Supervisors Present were: Kevin Tobin, Gary 'Bird' Swanson, Carl Pearson, Ted Connealy and David Schold. Not Present - Paul Richards and Dale Webster. Present from the Assessor's Office: Katie Hart, Burt County Assessor.

The meeting opened at 9:30 A.M. with the Pledge of Allegiance. Chairman Schold informed the public that the Open Meeting Act was posted.

*Communication:* Nebraska Tax Equalization and Review Commission (TERC) FINDINGS AND ORDER for 2022.

**Property Valuation Adjustments:**

Katie Hart, Burt County Assessor presented valuation adjustment recommendations to the Burt County Board of Equalization.

**Clerical Errors per §77-128**

<u>PARCEL #</u>	<u>DIFFERENCE IN VALUE</u>	<u>REASON FOR CHANGE</u>
111503300	-\$48,263.00	CONDITION CHANGED FROM VERY GOOD TO NORMAL (CLERICAL ERROR)
111502700	-\$35,769.00	CHANGED GRADE FROM 3 TO 3-10 AND CONDITION FROM VERY GOOD TO ABOVE NORMAL (CLERICAL ERROR)
111503800	-\$10,414.00	CHANGED GRADE FROM 3 TO 3-10 (CLERICAL ERROR)
111503900	-\$12,890.00	CHANGED CONDITION FROM ABOVE NORMAL TO NORMAL (CLERICAL ERROR)
111504900	-\$1,726.00	CHANGED GRADE FROM 2-10 TO 3+10 (CLERICAL ERROR)
111505500	-\$35,919.00	CHANGED WOOD DECK, PATIO, GARAGE, DRIVEWAY AND LIVING QUARTERS FROM HIGH PRICING TO AVERAGE FOR CONSISTENCY (CLERICAL ERROR)
111505700	-\$9,522.00	CHANGED GRADE FROM 2-10 TO 3+10 FOR CONSISTENCY AND LIVING QUARTERS FROM HIGH PRICING TO AVERAGE (CLERICAL ERROR)
111505900	-\$28,727.00	CHANGED GRADE FROM 2-5 TO 3+10 FOR CONSISTENCY AND LIVING QUARTERS FROM HIGH PRICING TO AVERAGE (CLERICAL ERROR)
111501400	-\$12,347.00	CHANGED LIVING QUARTERS FROM HIGH PRICING TO AVERAGE, CHANGED DRIVEWAY FROM STANDARD GOOD TO STANDARD NORMAL (CLERICAL ERROR)
114202400	\$12,807.00	CHANGED CONDITION FROM NORMAL TO ABOVE NORMAL, CHANGED PRICING ON DECK AND WALKOUT FROM HIGH TO AVERAGE, CHANGED DRIVEWAY FROM ABOVE NORMAL TO NORMAL CONDITION (CLERICAL ERROR)
722101101	-\$91,158.00	FOR CONSISTENCY WITH BURT COUNTY AND VANGUARD RECOMMENDATION, FUNCTION FOR SIZE AND STYLE OF HOME WAS NOT APPLIED TO THIS HOME PRIOR TO CERTIFYING VALUES (CLERICAL ERROR)
725700901	-\$52,503.00	PREVIOUS ASSESSOR DID NOT HAVE VANGUARD MOVE THIS PARCEL BACK TO ORIGINAL VALUE AS IT IS LOCATED IN CRAIG TOWNSHIP THAT HAD NOT BEEN REVIEWED YET (CLERICAL ERROR)
726300801	-\$37,373.00	PREVIOUS ASSESSOR DID NOT HAVE VANGUARD MOVE THIS PARCEL BACK TO ORIGINAL VALUE AS IT IS LOCATED IN CRAIG TOWNSHIP THAT HAD NOT BEEN REVIEWED YET (CLERICAL ERROR)

114800500	\$5,122.00	PREVIOUS EMPLOYEE REVIEWED HER OWN HOME AND MADE INCORRECT CHANGES TO THE STYLE OF HER HOME/REVIEWED THIS HOME WITH OTHER STAFF AND MADE EQUITABLE CHANGES TO REFLECT CURRENT STYLE OF HOME (CLERICAL ERROR)
112812200	\$15,812.00	STYLE OF HOME WAS INCORRECTLY ENTERED AS 1 1/2 STORY FRAME AND NOT 1 1/2 STORY BRICK/INFORMATION STATEMENT RECEIVED BACK IN MAIL ON 6/13 INDICATING A KITCHEN REMODEL/CHANGED GRADE FROM 3+5 TO 3+10 TO ACCOUNT FOR THIS (CLERICAL ERROR)
636007800	-\$7,720.00	PARCEL WAS BEING INCORRECTLY VALUED FOR PRIVATE ROADS (CLERICAL ERROR)
434002400	-\$23,535.00	DURING REVIEW OF TOWNSHIP, REVIEWERS ACCOUNTED FOR MORE FINISH INSIDE OF HOME THAN ACTUAL (CLERICAL ERROR)
111504100	-\$1,107.00	SHED BUILT IN 2020 DOES NOT HAVE ELECTRICAL OR STEEL SLIDING DOORS (CLERICAL ERROR)
311003300	-\$2,710.00	BUSINESS INCORRECTLY CODED AS STEEL FRAME INSTEAD OF WOOD FRAME (CLERICAL ERROR)

**Undervalued/Overvalued Property per §77-1315.01**

<u>PARCEL #</u>	<u>DIFFERENCE IN VALUE</u>	<u>REASON FOR CHANGE</u>	
112712200	\$4,943.00	COMBINED TWO PARCELS (112712100 & 112712200) (UNDERVALUED)	UV
113811300	-\$5,944.00	DECREASE IN VALUE FROM LOT SPLIT WITH 113811600 (OVERVALUED)	OV
113811600	\$39,541.00	NEW PARCEL CREATED FROM LOT SPLIT FROM 113811300 (UNDERVALUED)	UV
112203600	-\$2,412.00	ADDED PT L 18 TO 112203800 (OVERVALUED)	OV
112203800	\$1,236.00	ADDED PT L 18 FROM 112203600 (UNDERVALUED)	UV
113905900	\$16,917.00	DWELLING REMODELED--NO PERMIT OR INFORMATION STATEMENT ON FILE-- DATA CORRECTED/CHANGED CONDITION FROM NORMAL TO ABOVE NORMAL (UNDERVALUED)	UV
112814100	\$14,821.00	DWELLING REMODELED--NO PERMIT OR INFORMATION STATEMENT ON FILE-- DATA CORRECTED/CHANGED CONDITION FROM ABOVE NORMAL TO VERY GOOD (UNDERVALUED)/PER PHONE CALL FROM OWNER ON 5/20, OWNER CLAIMS TO HAVE JUST DONE "A REALLY GOOD JOB" ON HER MINIMAL IMPROVEMENTS	UV
111402000	-\$3,888.00	LAND HAS BEEN TAKEN OVER BY CREEK/CONSISTENT WITH LOTS JUST SOUTH OF THIS PARCEL (OVERVALUED)	OV
437001200	\$21,770.00	DWELLING REMODELED--NO PERMIT OR INFORMATION STATEMENT ON FILE-- DATA CORRECTED (UNDERVALUED)	UV
114302800	\$9,203.00	DWELLING REMODELED--NO PERMIT OR INFORMATION STATEMENT ON FILE-- DATA CORRECTED (UNDERVALUED)	UV
113900800	\$24,927.00	DWELLING REMODELED--NO PERMIT OR INFORMATION STATEMENT ON FILE-- DATA CORRECTED (UNDERVALUED)	UV
110912300	\$4,921.00	DWELLING REMODELED--NO PERMIT OR INFORMATION STATEMENT ON FILE-- DATA CORRECTED (UNDERVALUED)	UV
111409200	-\$1,709.00	ADJUSTMENT FOR APPROPRIATE SQ FT OF LOT MINUS SQ FT IN CREEK (OVERVALUED)	OV
111410800	-\$1,598.00	ADJUSTMENT FOR APPROPRIATE SQ FT OF LOT MINUS SQ FT IN CREEK (OVERVALUED)	OV
111407500	-\$1,260.00	ADJUSTMENT FOR LAND IN CREEK (OVERVALUED)	OV
111407600	-\$695.00	ADJUSTMENT FOR APPROPRIATE SQ FT OF LOT MINUS SQ FT IN CREEK (OVERVALUED)	OV
111005300	-\$2,022.00	ADJUSTMENT FOR LAND IN CREEK (OVERVALUED)	OV
111007600	-\$2,486.00	ADJUSTMENT FOR LAND IN CREEK (OVERVALUED)	OV
530501400	-\$5,200.00	ADJUSTMENT FOR LAND IN CREEK (OVERVALUED)	OV

114104300	\$15,012.00	DWELLING REMODELED--NO PERMIT OR INFORMATION STATEMENT ON FILE-- DATA CORRECTED/CHANGED CONDITION FROM NORMAL TO ABOVE NORMAL (UNDERVALUED)	UV
436701200	-\$900.00	ADJUSTMENT FROM BUILDING SITE TO 1D1 (OVERVALUED)	OV
112700100	-\$9,412.00	ADJUSTMENT OF UNBUILDABLE LAND--CREEK RUNS ALONG PROPERTY (OVERVALUED)	OV
112700500	-\$8,445.00	ADJUSTMENT OF UNBUILDABLE LAND--CREEK RUNS ALONG PROPERTY (OVERVALUED)	OV
112700700	-\$10,644.00	ADJUSTMENT OF UNBUILDABLE LAND--CREEK RUNS ALONG PROPERTY (OVERVALUED)	OV
112718200	-\$11,178.00	ADJUSTMENT OF UNBUILDABLE LAND--CREEK RUNS ALONG PROPERTY (OVERVALUED)	OV
112718700	-\$12,410.00	ADJUSTMENT OF UNBUILDABLE LAND--CREEK RUNS ALONG PROPERTY (OVERVALUED)	OV
112500300	-\$14,238.00	ADJUSTMENT OF UNBUILDABLE LAND--CREEK RUNS ALONG PROPERTY (OVERVALUED)	OV
112607900	-\$3,282.00	ADJUSTMENT OF UNBUILDABLE LAND--CREEK RUNS ALONG PROPERTY (OVERVALUED)	OV
112616400	-\$14,424.00	ADJUSTMENT OF UNBUILDABLE LAND--CREEK RUNS ALONG PROPERTY (OVERVALUED)	OV
113101700	-\$1,685.00	ADJUSTMENT OF UNBUILDABLE LAND--ADJACENT TO RAILROAD WITH DITCH (OVERVALUED)	OV
113203700	-\$6,860.00	ADJUSTMENT OF UNBUILDABLE LAND--ADJACENT TO RAILROAD WITH CREEK (OVERVALUED)	OV
113204000	-\$9,558.00	ADJUSTMENT OF UNBUILDABLE LAND--ADJACENT TO ABANDONED RAILROAD (OVERVALUED)	OV
113204100	-\$4,834.00	ADJUSTMENT OF UNBUILDABLE LAND--ADJACENT TO ABANDONED RAILROAD (OVERVALUED)	OV
113204200	-\$2,212.00	ADJUSTMENT OF UNBUILDABLE LAND--ADJACENT TO ABANDONED RAILROAD (OVERVALUED)	OV
113204300	-\$4,234.00	ADJUSTMENT OF UNBUILDABLE LAND--ADJACENT TO ABANDONED RAILROAD (OVERVALUED)	OV
113204600	-\$5,419.00	ADJUSTMENT OF UNBUILDABLE LAND--ADJACENT TO ABANDONED RAILROAD (OVERVALUED)	OV
113204700	-\$8,928.00	ADJUSTMENT OF UNBUILDABLE LAND--ADJACENT TO ABANDONED RAILROAD (OVERVALUED)	OV
113205000	-\$10,261.00	ADJUSTMENT OF UNBUILDABLE LAND--ADJACENT TO RAILROAD WITH DITCH (OVERVALUED)	OV
113209300	-\$13,406.00	ADJUSTMENT OF UNBUILDABLE LAND--ADJACENT TO RAILROAD WITH NO ACCESS (OVERVALUED)	OV
113001500	-\$12,746.00	ADJUSTMENT OF UNBUILDABLE LAND--DITCH RUNS THROUGH MIDDLE OF PROPERTY WITH NO DRAINAGE (OVERVALUED)	OV
113205300	-\$1,031.00	ADJUSTMENT OF UNBUILDABLE LAND--CREEK RUNS ALONG PROPERTY (OVERVALUED)	OV
113205400	-\$12,418.00	ADJUSTMENT OF UNBUILDABLE LAND--CREEK RUNS ALONG PROPERTY (OVERVALUED)	OV
113205500	-\$8,056.00	ADJUSTMENT OF UNBUILDABLE LAND--CREEK RUNS ALONG PROPERTY (OVERVALUED)	OV
113205600	-\$6,584.00	ADJUSTMENT OF UNBUILDABLE LAND--CREEK RUNS ALONG PROPERTY (OVERVALUED)	OV
113205700	-\$9,685.00	ADJUSTMENT OF UNBUILDABLE LAND--CREEK RUNS ALONG PROPERTY (OVERVALUED)	OV
113206000	-\$8,863.00	ADJUSTMENT OF UNBUILDABLE LAND--CREEK RUNS ALONG PROPERTY (OVERVALUED)	OV
113206300	-\$9,363.00	ADJUSTMENT OF UNBUILDABLE LAND--CREEK RUNS ALONG PROPERTY (OVERVALUED)	OV
113206400	-\$15,982.00	ADJUSTMENT OF UNBUILDABLE LAND--CREEK RUNS ALONG PROPERTY (OVERVALUED)	OV

113206900	-\$5,243.00	ADJUSTMENT OF UNBUILDABLE LAND--CREEK RUNS ALONG PROPERTY (OVERVALUED)	OV
214207500	-\$25,833.00	OWNER STATES PARCEL IS ALL GRASS AND IS BALED FOR HAY EVERY YEAR (OVERVALUED)	OV
113501400	-\$15,620.00	PARCEL HAS NO ROAD AND NO ACCESS (OVERVALUED)	OV
113511800	-\$15,663.00	PARCEL HAS NO ROAD AND NO ACCESS (OVERVALUED)	OV
113503400	-\$16,163.00	PARCEL HAS NO ROAD AND NO ACCESS (OVERVALUED)	OV
113403300	-\$15,790.00	PARCEL HAS NO ROAD AND NO ACCESS (OVERVALUED)	OV
113400700	\$4,988.00	PARCEL IS STEEP AND NOT BUILDABLE/CHANGED FUNCTION FROM 75% TO 50% (UNDERVALUED)	UV
114202700	-\$13,725.00	PARCEL HAS NO ROAD AND NO ACCESS (OVERVALUED)	OV
114202900	-\$12,950.00	PARCEL HAS NO ROAD AND NO ACCESS (OVERVALUED)	OV
114204300	-\$16,529.00	PARCEL HAS LIMITED USE DUE TO POWER LINES AND LYING IN A FLOOD PLAIN (OVERVALUED)	OV
114207700	-\$8,363.00	PARCEL HAS LIMITED ACCESS AND USABILITY (OVERVALUED)	OV
114206100	-\$18,590.00	ADJUSTMENT FOR LAND IN CREEK (OVERVALUED)	OV
114203000	-\$5,635.00	PARCEL HAS NO ROAD AND NO ACCESS (OVERVALUED)	OV
214203100	-\$2,522.00	OWNER STATES PARCEL IS ALL GRASS AND IS BALED FOR HAY EVERY YEAR (OVERVALUED)	OV
114203400	-\$10,463.00	PARCEL IS STEEP AND HAS LIMITED USE (OVERVALUED)	OV
113008600	\$8,890.00	COMBINED TWO PARCELS (113008600 AND 113009800) (UNDERVALUED)	UV
113704000	\$5,250.00	COMBINED TWO PARCELS (113704000 AND 113709900) (UNDERVALUED)	UV
434502700	-\$14,840.00	SUBTRACTED 5.3 ACRES OF BUILDING SITE AND ADDED 4D SOIL (OVERVALUED)	pending

The BOE reviewed, voted upon and approved the valuation changes... Upon motion by Pearson, seconded by Swanson, with roll call vote as follows: Ayes –Tobin, Swanson, Pearson, Connealy and Schold. Absent -Richards and Webster. Nays- none.

Updated valuation notices will be sent out, and taxpayers will have thirty days to Protest the new values if they choose to do so.

The BOE meeting adjourned at 9:50 A.M. upon motions by Pearson and Tobin.

ATTEST: SARAH J. FREIDEL  
BURT COUNTY CLERK

DAVID SCHOLD, 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*