

OFFICE OF THE BURT COUNTY CLERK  
**Burt County Board of Equalization**  
 June 28, 2022 Minutes  
 TEKAMAH NE 68061

A meeting of the Burt County Board of Equalization was held June 28, 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, Paul Richards, Carl Pearson, Dale Webster, Ted Connealy and David Schold. Present from the Assessor's Office: Katie Hart, Burt County Assessor.

The meeting opened at 9:42 A.M. with the Pledge of Allegiance. Chairman Schold informed the public that the Open Meeting Act was posted.

**Property Valuation Adjustments:**

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

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

<u>PARCEL #</u>	<u>DIFFERENCE IN VALUE</u>	<u>REASON FOR CHANGE</u>	
434502700	-\$16,072.00	SUBTRACTED 5.3 ACRES OF BUILDING SITE AND ADDED 4D SOIL (OVERVALUED)	OV
114007100	\$8,636.00	DWELLING REMODELED--NO PERMIT OR INFORMATION STATEMENT ON FILE--DATA CORRECTED (UNDERVALUED)	UV
113703500	\$14,700.00	DWELLING REMODELED--NO PERMIT OR INFORMATION STATEMENT ON FILE--DATA CORRECTED (UNDERVALUED)	UV
432200300	-\$1,215.00	CHANGED IRRIGATED LAND TO DRY PER FSA 578 REPORT	OV
432200900	-\$14,578.00	CHANGED IRRIGATED LAND TO DRY PER FSA 578 REPORT (OVERVALUED)	OV
436201000	-\$34,161.00	ADJUSTED BUILDING SITE ACRES TO REFLECT GRASS AND SHELTERBELT (OVERVALUED)	OV
432502700	\$462,819.00	LAND SPLIT DONE AND PREVIOUS EMPLOYEE DID NOT MOVE VALUE TO CERTIFIED CORRECTLY/LAND SPLIT TO 432502200 (UNDERVALUED)	UV
432502200	-\$462,819.00	LAND SPLIT DONE AND PREVIOUS EMPLOYEE DID NOT MOVE VALUE TO CERTIFIED CORRECTLY/LAND SPLIT FROM 432502700 (OVERVALUED)	OV
312001500	-\$20,153.00	INCORRECT CLASSIFICATION AND STYLE OF BUILDING/FULL REVIEW COMPLETED (OVERVALUED)	OV
311801700	-\$898.00	INCORRECT CLASSIFICATION AND STYLE OF BUILDING/FULL REVIEW COMPLETED (OVERVALUED)	OV
311801600	-\$32,268.00	INCORRECT CLASSIFICATION AND STYLE OF BUILDING/FULL REVIEW COMPLETED (OVERVALUED)	OV

311614100	-\$4,209.00	INCORRECT CLASSIFICATION AND STYLE OF BUILDING/FULL REVIEW COMPLETED (OVERVALUED)	OV
311613800	-\$35,069.00	INCORRECT CLASSIFICATION AND STYLE OF BUILDING/FULL REVIEW COMPLETED (OVERVALUED)	OV
112500900	-\$8,234.00	PARCEL IS NARROW AND NOT BUILDABLE (OVERVALUED)	OV
310206100	-\$3,573.00	BUILDING HAS FURTHER DETERIORATED SINCE SUMMER 2021 REVIEW (OVERVALUED)	OV
435900200	-\$13,920.00	LAND USE CHANGE/WRP ACRES PREVIOUSLY NOT REPORTED (OVERVALUED)	OV
436800800	-\$22,041.00	LAND USE CHANGE/WRP ACRES PREVIOUSLY NOT REPORTED (OVERVALUED)	OV
113201000	\$1,980.00	COMBINED TWO PARCELS (113201000 AND 113201100) (UNDERVALUED)	UV
114205100	-\$2,956.00	REC FINISH IN BASEMENT HAS BEEN REMOVED/CHANGED GRADE OF HOME (OVERVALUED)	OV
533502000	-\$10,378.00	INCORRECT CLASSIFICATION AND STYLE OF BUILDING/FULL REVIEW COMPLETED (OVERVALUED)	OV
710700772	-\$2,307.00	MADE AN ADJUSTMENT FOR PTAC UNIT/ADDED 5% FUNCTION FOR USING REPURPOSED MATERIALS (OVERVALUED)	OV
214204300	-\$12,158.00	OWNER PROVIDED ORDINANCE PASSED IN 2015 THAT MADE HIS LAND TRANSITIONAL AG (OVERVALUED)	OV
214207700	-\$7,578.00	OWNER PROVIDED ORDINANCE PASSED IN 2015 THAT MADE HIS LAND TRANSITIONAL AG (OVERVALUED)	OV
431600400	-\$5,863.00	INCREASED FUNCTION ON HOME DUE TO FURTHER DETERIORATION OF HOME FROM FLOOD (OVERVALUED)	OV
114805900	-\$57,380.00	DWELLING WILL BE COMPLETELY REMODELED/CURRENTLY IS JUST A SHELL WITH ROTTEN SUBFLOORS AND CEILINGS AND NO UTILITIES (OVERVALUED)	OV

The BOE reviewed, voted upon and approved the valuation changes... Upon motion by Richards, seconded by Connealy, with roll call vote as follows: Ayes –Tobin, Swanson, Richards, Pearson, Webster, Connealy and Schold. 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 Swanson and Connealy.

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*

