

OFFICE OF THE BURT COUNTY CLERK
Burt County Board of Equalization
 July 22, 2022 Minutes
 TEKAMAH NE 68061

A meeting of the Burt County Board of Equalization was held July 22, 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. Supervisors Present were: Kevin Tobin, Gary 'Bird' Swanson, Paul Richards, Carl Pearson, Ted Connealy and David Schold. Not Present - Dale Webster. Present from the Assessor's Office: Katie Hart, Burt County Assessor.

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

Communication: Assessor's 3 year Plan of Assessment was presented and placed on file per §77-1311.02

A Public Hearing was opened at 9:02 a.m. to receive comments for Protest # 61-62. These protests were postmarked and accepted, but received after the July 13, 2022 hearings that were held for #1-60. Having no public comment, the hearing was closed at 9:03 a.m., the Board went back into regular session of Board of Equalization.

Final Decisions for 2021 Property Valuation Protests - Form 422's were reviewed, voted upon and approved by the Burt County Board of Equalization: Upon motion by Connealy, seconded by Richards, the Board voted to accept the final decisions on the valuation protest Form 422's #1-62; approved with roll call vote as follows: Ayes – Tobin, Swanson, Richards, Pearson, Connealy and Schold. Nays – none. Absent: Webster. The Board thanked the Assessor's office for the work they did for the taxpayers.

Property parcel adjustments were presented to the Board of Equalization for approval: **Undervalued/Overvalued Property per §77-1315.01**

PARCEL #	CERTIFIED LAND	CERTIFIED DWELLING	CERTIFIED IMPROVEMENT	CERTIFIED TOTAL	CHANGED LAND	CHANGED DWELLING	CHANGED IMPROVEMENT	CHANGED TOTAL	DIFFERENCE IN VALUE	REASON FOR CHANGE	
431603000	\$27,000.00	\$56,768.00	\$0.00	\$83,768.00	\$27,000.00	\$31,663.00	\$0.00	\$58,663.00	-\$25,105.00	PER PHONE CALL, ADDED 45% FUNCTION ON HOME DURING THIS TIME OF BEING REMODELED; AFTER REVIEW, USED VANGUARD WORKSHEET TO DETERMINE THAT FUNCTION SHOULD ACTUALLY BE SET AT 35% DURING THIS TIME, BUT I RECOMMEND LEAVING IT AS IS AND WILL FOLLOW UP ON PROGRESS (OVERVALUED)	OV
636006100	\$23,000.00	\$101,433.00	\$0.00	\$124,433.00	\$23,000.00	\$146,055.00	\$0.00	\$169,055.00	\$44,622.00	PER NOTES, PARCEL REVIEWED IN 2021 AND HOME WAS STILL IN BELOW NORMAL CONDITION WITH REMODEL WORK NOT COMPLETED; DWELLING REMODELED--NO PERMIT OR INFORMATION STATEMENT ON FILE--DATA CORRECTED (UNDERVALUED)	UV
112709200	\$10,349.00	\$71,163.00	\$0.00	\$81,512.00	\$10,349.00	\$92,265.00	\$0.00	\$102,614.00	\$21,102.00	DWELLING REMODELED--NO PERMIT OR INFORMATION STATEMENT ON FILE--DATA CORRECTED (UNDERVALUED)	UV
112906200	\$13,831.00	\$69,695.00	\$0.00	\$83,526.00	\$13,831.00	\$93,695.00	\$0.00	\$107,526.00	\$24,000.00	DWELLING REMODELED--NO PERMIT OR INFORMATION STATEMENT ON FILE--DATA CORRECTED (UNDERVALUED)	UV
421402300	\$62,580.00	\$35,387.00	\$29,712.00	\$127,679.00	\$55,485.00	\$35,387.00	\$29,712.00	\$120,584.00	-\$7,095.00	ADJUSTED ACRES AND LAND USE PER COURT DOCUMENTS (OVERVALUED)	OV
421400100	\$1,075,101.00	\$0.00	\$0.00	\$1,075,101.00	\$1,062,195.00	\$0.00	\$0.00	\$1,062,195.00	-\$12,906.00	ADJUSTED 2.39 ACRES PER COURT DOCUMENTS (OVERVALUED)	OV

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

undervalued and overvalued Property adjustments, with roll call vote as follows: Ayes – Tobin, Swanson, Richards, Pearson, Connealy and Schold. Absent - Webster. Nays-none.

The BOE meeting adjourned at 9:50 A.M. upon motions by Connealy and Richards.

ATTEST: SARAH J. FREIDEL
BURT COUNTY CLERK

DAVID SCHOLD, CHAIRMAN
BURT COUNTY BOARD OF SUPERVISORS

For a List of 2022 Protests and Final Decisions (Form 422's #1-62)
See pages 2-6

					PROTESTED	REQUESTED	APPROVED	Value
NUMBER	NAME	LEGAL DESCRIPTION			VALUATION	VALUATION	VALUATION	CHANGE?

1	710700131	PT ACC BLK 1&2 BLK 1 SNOWS/DECATUR	0.00	land	0.00	land	0.00		
	Greg A. Carlson	Marina Lot 3031	43,227.00	bldg	37,090.00	bldg	43,227.00		NO
		Decatur	43,227.00	TOTAL	37,090.00	TOTAL	43,227.00		
2	110401800	L7-8 BLK 29 FIRST ADD CRAIG	2,800.00	land	0.00	land	2,800.00		
	Debra Rowe	Craig	63,812.00	bldg	0.00	bldg	37,318.00		YES
			66,612.00	TOTAL	58,419.00	TOTAL	40,118.00		
3	113405700	N75'L3&4&S2ST BLK47 TEKAMAH	18,825.00	land	0.00	land	18,825.00		
	Catherine Daugherty	Tekamah	74,691.00	bldg	0.00	bldg	74,691.00		NO
			93,516.00	TOTAL	85,600.00	TOTAL	93,516.00		
4	113405200	L5-6&1/2V ALLEY BLK47 TEKAMAH	20,700.00	land	0.00	land	20,700.00		
	Jesse Harrod	Tekamah	3,750.00	bldg	0.00	bldg	3,750.00		NO
			24,450.00	TOTAL	14,290.00	TOTAL	24,450.00		
5	210603000	L18-20 BLK 36 DECATUR	9,630.00	land	1,044.00	land	9,630.00		
	Donald Greve	Decatur	0.00	bldg	0.00	bldg	157.00		YES
			9,630.00	TOTAL	1,044.00	TOTAL	9,787.00		
6	531600100	L2 NW4SW4 6-23-11	7,050.00	land	0.00	land	7,050.00		
	Wilkie Stephens Inv.	QUINNEBAUGH TWP	2,447.00	bldg	0.00	bldg	2,447.00		NO
			9,497.00	TOTAL	5,000.00	TOTAL	9,497.00		
7	530503300	L1 & 2 E2E2SE4 1-23-10	26,350.00	land	0.00	land	26,350.00		
	Wilkie Stephens Inv.	DECATUR TWP	12,235.00	bldg	0.00	bldg	12,235.00		NO
			38,585.00	TOTAL	20,000.00	TOTAL	38,585.00		
8	111005300	L4-10 BLK 91 DECATUR	11,456.00	land	6,147.00	land	11,456.00		
	Earnest Madison	Decatur	0.00	bldg	0.00	bldg	0.00		NO
			11,456.00	TOTAL	6,147.00	TOTAL	11,456.00		
9	112609600	L16&S4L15 BLK22	10,164.00	land	0.00	land	10,164.00		
	Merle Hultman	RAILROAD ADD OAKLAND	246.00	bldg	0.00	bldg	246.00		NO
			10,410.00	TOTAL	5,861.97	TOTAL	10,410.00		
10	112608200	L14&N3/4L15 BLK22	13,622.00	land	0.00	land	13,622.00		
	Merle Hultman	RAILROAD ADD OAKLAND	1,845.00	bldg	0.00	bldg	1,845.00		NO
			15,467.00	TOTAL	9,430.00	TOTAL	15,467.00		
11	113511800	L3-6&3'RST BLK21	31,325.00	land	4,000.00	land	15,662.00		
	Nora Goll	Tekamah	0.00	bldg	0.00	bldg	0.00		YES
			31,325.00	Total	4,000.00	Total	15,662.00		
12	431603000	L1 NE4SW4 8-23-11	27,000.00	land	0.00	land			
	David Malloy	QUINNEBAUGH TWP	56,768.00	bldg	0.00	bldg			<i>protester withdrew paperwork</i>
			83,768.00	TOTAL	33,250.00	TOTAL			
4									7-22-2022 BOE
13	112700600	L1-2 BLK20	13,985.00	land	8,712.00	land	13,261.00		
	Robert Blake	Oakland	0.00	bldg	0.00	bldg	63,154.00		<i>combined parcels</i>
			13,985.00	TOTAL	8,712.00	TOTAL	76,415.00		

					PROTESTED	REQUESTED	APPROVED	Value
NUMBER	NAME	LEGAL DESCRIPTION			VALUATION	VALUATION	VALUATION	CHANGE?

15	737301175	PTL3&PTS2-8&PTN2-17	0.00	land	0.00	land	0.00		
	Jeffrey Anderson Sr.	17-20-12 ARIZONA TWP	75,602.00	bldg	46,000.00	bldg	75,602.00		NO
		IVY LANES #5275	75,602.00	TOTAL	46,000.00	TOTAL	75,602.00		
16	737301176	PTL3&PTS2-8&PTN2-17	0.00	land	0.00	land	0.00		
	Jeffrey Anderson	17-20-12 ARIZONA TWP	54,397.00	bldg	38,000.00	bldg	54,397.00		NO
		IVY LANES #5276	54,397.00	TOTAL	38,000.00	TOTAL	54,397.00		
17	424501000	TR IN NW4SE4 E OF HWY 77	33,420.00	land	0.00	land	33,420.00		
	Norman & Sally Johnson	1-21-8 PERSHINGTWP	199,132.00	bldg	0.00	bldg	199,132.00		NO
			232,552.00	TOTAL	140,000.00	TOTAL	232,552.00		
18	420400200	E2NW4 EX CEMETERY	371,778.00	land	319,322.00	land	356,010.00		
	John Browning	8-23-8 EVERETT TWP	0.00	bldg	0.00	bldg	0.00		YES
			371,778.00	TOTAL	319,322.00	TOTAL	356,010.00		
19	435202600	10.55AC TR S2SW4	58,460.00	land	0.00	land	58,460.00		
	Larry Peterson	4-20-10 SUMMIT TWP	19,215.00	bldg	0.00	bldg	19,215.00		NO
			77,675.00	TOTAL	75,000.00	TOTAL	77,675.00		
20	737301130	PTL3&PTS2-8&PTN2-17	0.00	land	0.00	land	0.00		
	Ron Pike	17-20-12 ARIZONA TWP	35,247.00	bldg	24,000.00	bldg	35,247.00		NO
		IVY LANES #5230	35,247.00	TOTAL	24,000.00	TOTAL	35,247.00		
21	110900300	PTL1-3&E2L28 EX RD 18 BLK 34	7,560.00	land	1,260.00	land	3,780.00		
	David Cooper	Decatur	0.00	bldg	0.00	bldg	0.00		YES
			7,560.00	TOTAL	1,260.00	TOTAL	3,780.00		
22	113206900	N881/4'L16 LUNDSTROMS EAST ADD	8,089.00	land	1,600.00	land	8,089.00		
	Allen Fleischman	Oakland	0.00	bldg	0.00	bldg	0.00		NO
			8,089.00	TOTAL	1,600.00	TOTAL	8,089.00		
23	114502800	L3-4 BLK187	30,825.00	land	3,500.00	land	2,514.00		
	Drew Palmer	Tekamah	0.00	bldg	0.00	bldg	0.00		YES
			30,825.00	TOTAL	3,500.00	TOTAL	2,514.00		
24	1145022700	L1-4 BLK186	33,372.00	land	7,000.00	land	5,079.00		
	Drew Palmer	Tekamah	0.00	bldg	0.00	bldg	0.00		YES
			33,372.00	TOTAL	7,000.00	TOTAL	5,079.00		
25	436604700	TR E2NW4 E OF DITCH	26,700.00	land	0.00	land	26,700.00		
	John Clark	31-21-11 ARIZONA TWP	292,215.00	bldg	0.00	bldg	286,989.00		YES
			318,915.00	TOTAL	225,000.00	TOTAL	313,689.00		
26	430801400	PT SW4SE4	66,083.00	land	0.00	land	75,713.00		
	Lynn Kellogg	12-23-10 DECATUR TWP	173,093.00	bldg	0.00	bldg	146,999.00		YES
			239,176.00	TOTAL	155,000.00	TOTAL	222,712.00		
	6								7-22-2022 BOE
									2022 Protests – Final Decisions
27	636002800	L32 HARBOR 671 SUB	23,000.00	land	0.00	land	23,000.00		
	Herbert Shelton	7-21-12 ARIZONA TWP	6,988.00	bldg	0.00	bldg	6,988.00		NO
			29,988.00	TOTAL	18,488.00	TOTAL	29,988.00		

					PROTESTED	REQUESTED	APPROVED	Value
NUMBER	NAME	LEGAL DESCRIPTION			VALUATION	VALUATION	VALUATION	CHANGE?

29	636006700	L16I HARBOR 671 SUB	18,000.00	land	6,610.00	land	18,000.00	
	Herbert Shelton	7-21-12 ARIZONA TWP	0.00	bldg	0.00	bldg	0.00	NO
			18,000.00	TOTAL	6,610.00	TOTAL	18,000.00	
30	430801600	TR NW4NE4	49,380.00	land	0.00	land	49,380.00	
	E. Duane Wanamaker	14-23-10 DECATUR TWP	270,771.00	bldg	0.00	bldg	135,760.00	YES
			320,151.00	TOTAL	150,000.00	TOTAL	185,140.00	
31	436102900	L14-SL2L11 EX TR	52,928.00	land	0.00	land	49,854.00	
	Timothy Colliton	18-21-11 ARIZONA TWP	458,717.00	bldg	0.00	bldg	446,804.00	YES
			511,645.00	TOTAL	252,105.00	TOTAL	496,658.00	
32	213500100	L2-3-4 BLK9	1,688.00	land	1,438.00	land	1,378.00	
	Timothy Colliton	Tekamah	0.00	bldg	0.00	bldg	0.00	YES
			1,688.00	TOTAL	1,438.00	TOTAL	1,378.00	
33	213501300	L2-7 BLK20	8,439.00	land	7,191.00	land	7,268.00	
	Timothy Colliton	Tekamah	0.00	bldg	0.00	bldg	0.00	YES
			8,439.00	TOTAL	7,191.00	TOTAL	7,268.00	
34	213400300	L1-3 BLK12	3,726.00	land	3,174.00	land	1,639.00	
	Timothy Colliton	Tekamah	0.00	bldg	0.00	bldg	0.00	YES
			3,726.00	TOTAL	3,174.00	TOTAL	1,639.00	
35	213401300	L1-3&6-8 BLK17	8,785.00	land	7,481.00	land	5,284.00	
	Timothy Colliton	Tekamah	0.00	bldg	0.00	bldg	0.00	YES
			8,785.00	TOTAL	7,481.00	TOTAL	5,284.00	
36	213401800	L1-2,7&8 BLK19	5,005.00	land	4,264.00	land	4,412.00	
	Timothy Colliton	Tekamah	0.00	bldg	0.00	bldg	0.00	YES
			5,005.00	TOTAL	4,264.00	TOTAL	4,412.00	
37	213400400	L2-4 BLK11	1,513.00	land	1,289.00	land	1,334.00	
	Timothy Colliton	Tekamah	0.00	bldg	0.00	bldg	0.00	YES
			1,513.00	TOTAL	1,289.00	TOTAL	1,334.00	
38	213400500	1-2&E50"L3 BLK10	2,008.00	land	1,711.00	land	1,770.00	
	Timothy Colliton	Tekamah	0.00	bldg	0.00	bldg	0.00	YES
			2,008.00	TOTAL	1,711.00	TOTAL	1,770.00	
39	213401600	L1-8 BLK18	10,680.00	land	9,100.00	land	9,414.00	
	Timothy Colliton	Tekamah	0.00	bldg	0.00	bldg	0.00	YES
			10,680.00	TOTAL	9,100.00	TOTAL	9,414.00	
40	636012700	L27 ROBERTS LANDING	16,000.00	land	0.00	land	16,000.00	
	George Robinson	7-21-12 ARIZONA TWP	6,455.00	bldg	0.00	bldg	6,455.00	NO
			22,455.00	TOTAL	18,130.00	TOTAL	22,455.00	
	8							7-22-2022 BOE
					2022 Protests – Final Decisions			
41	113206600	L17&18 LUNDSTROMS EAST ADD	21,516.00	land	7,000.00	land	21,516.00	
	Evelyn Swenson	Oakland	0.00	bldg	0.00	bldg	0.00	NO
			21,516.00	TOTAL	7,000.00	TOTAL	21,516.00	

					PROTESTED	REQUESTED	APPROVED	Value
NUMBER	NAME	LEGAL DESCRIPTION			VALUATION	VALUATION	VALUATION	CHANGE?

43	112717400	L11-14 BLK32 RAILROAD ADD	16,889.00	land	0.00	land	13,849.00	
	Scott Swenson	Oakland	25,232.00	bldg	0.00	bldg	30,546.00	YES
			42,121.00	TOTAL	32,000.00	TOTAL	44,395.00	
44	424302400	6A IN SE4SE4	35,400.00	land	0.00	land	35,400.00	
	Kirk Barr	5-21-8 PERSHING TWP	278,904.00	bldg	0.00	bldg	278,904.00	NO
			314,304.00	TOTAL	267,227.00	TOTAL	314,304.00	
45	113801600	W71.5'L5&PTL4 & VAC ALLEY & 50'VAC ST	21,296.00	land	0.00	land	21,296.00	
	Daniel Whitehead	BLK65 TEKAMAH	133,711.00	bldg	0.00	bldg	133,711.00	NO
			155,007.00	TOTAL	150,000.00	TOTAL	155,007.00	
46	533502000	L2 PTL 3 & 5 W2SW4	32,500.00	land	32,500.00	land	32,500.00	
	Lee Valley Inc.-Scott Olson	19-22-11 RIVERSIDE TWP	197,900.00	bldg	170,236.50	bldg	197,900.00	NO
			230,400.00	TOTAL	202,736.50	TOTAL	230,400.00	
47	113910700	L8 BLK107	14,700.00	land	0.00	land	14,700.00	
	Fran Strong	Tekamah	144,270.00	bldg	0.00	bldg	144,270.00	NO
			158,970.00	TOTAL	130,000.00	TOTAL	158,970.00	
48	111504200	L4 & N40.5'L5 RIVERVIEW ADD	34,668.00	land	0.00	land	34,668.00	
	Joseph Wewel	DECATUR	271,520.00	bldg	0.00	bldg	247,296.00	YES
			306,188.00	TOTAL	192,777.00	TOTAL	281,964.00	
49	113403900	L6-7 BLK44	15,075.00	land	0.00	land	8,977.00	
	Tim Hemmingsen	Tekamah	2,879.00	bldg	0.00	bldg	2,879.00	YES
			17,954.00	TOTAL	5,000.00	TOTAL	11,856.00	
50	421702300	TR SW4SW4	40,500.00	land	0.00	land	40,500.00	
	Lucas Cameron	15-23-9 LOGAN TWP	316,944.00	bldg	0.00	bldg	316,944.00	NO
			357,444.00	TOTAL	312,858.00	TOTAL	357,444.00	
51	421400800	S2SW4SW4 EX RD	68,003.00	land	0.00	land	68,003.00	
	Ashley Parcel	34-24-9 LOGAN TWP	145,848.00	bldg	0.00	bldg	145,848.00	NO
			213,851.00	TOTAL	0.00	TOTAL	213,851.00	
52	112815100	L5-6 BLK6 BREW STERS ADD	13,831.00	land	5,000.00	land	16,581.00	
	Dillon Johnson	Oakland	0.00	bldg	0.00	bldg	41033.00	combined parcels
			13,831.00	TOTAL	5,000.00	TOYAL	57,614.00	
53	736902255	E2NE4&SW4NE4&NW4NE4 E OF D	0.00	land	0.00	land	0.00	
	Tom Christoffersen	31-21-12 ARIZONA TWP	72,873.00	bldg	40870.00	bldg	66,834.00	YES
			72,873.00	TOTAL	40,870.00	TOTAL	66,834.00	
54	113801000	LOT7-8,PTL6NOFST&50'VACSTBLOCK66	20,233.00	land	0.00	land	20,233.00	
	Mary Marsh-Brodersen	Tekamah	38,169.00	bldg	0.00	bldg	38,169.00	NO
			58,402.00	TOTAL	49,589.00	TOYAL	58,402.00	
	10							7-22-2022 BOE
55	431802100	TR-SW4NW4	25,380.00	land	25,380.00	land	25,380.00	
	Donnette Smith	20-23-11 QUINNEBAUGH TWP	82,443.00	bldg	58,812.00	bldg	81,383.00	YES
			107,823.00	TOTAL	84,192.00	TOTAL	106,763.00	

2022 Protests – Final Decisions

NUMBER	NAME	LEGAL DESCRIPTION	PROTESTED VALUATION	REQUESTED VALUATION	APPROVED VALUATION	Value CHANGE?
57	113807100	L8 BLK101	14,700.00	land 0.00	land 14,700.00	
	Janet McCarthy	Tekamah	118,058.00	bldg 0.00	bldg 87,713.00	YES
			132,758.00	TOTAL 115,000.00	TOTAL 102,413.00	
58	434002400	TR SW4SW4SW4	15,750.00	land 0.00	land 15,750.00	
	Eric Spenner	36-22-11 RIVERSIDE TWP	105,792.00	bldg 0.00	bldg 105,439.00	YES
			121,542.00	TOTAL 80,689.00	Total 121,189.00	
59	110604400	L18-21 BLK 29	11,250.00	land 2,736.00	land 5,625.00	
	Matthew Sparks-Freemont	DECATUR	0.00	bldg 0.00	bldg 0.00	YES
			11,250.00	TOTAL 2,736.00	TOTAL 5,625.00	
60	710700772	PT OF 5 BLOCKS BLK 85	0.00	land 0.00	land 0.00	
	Tom Baumert	DECATUR MARINA LOT 3072	29,300.00	bldg 16,975.00	bldg 28,045.00	YES
		DECATUR MARINA LOT 3072	29,300.00	TOTAL 16,975.00	TOTAL 28,045.00	
61	110601200	S 1/2 L.11-12 & L.13-14 & 21 and E 1/2 L.15-20	15,391.00	land 4,538.00	land 7,695.00	
	Larry L. McCulloch ETUX	BLK. 30, DECATUR	0.00	bldg 0.00	bldg 0.00	YES
			15,391.00	TOTAL 4,538.00	TOTAL 7,695.00	
62	110600900	L. 4 ex. RD & S 1/2 L.7-10	8,681.00	land 3417.00	land 4340.00	
	Joyce McCulloch	BLK. 30, DECATUR	0.00	bldg 0.00	bldg 0.00	YES
			8,681.00	TOTAL 3,417.00	TOTAL 4,340.00	

~ End of List ~