

OFFICE OF THE BURT COUNTY CLERK  
**Burt County Board of Equalization**  
August 26, 2022 Minutes  
TEKAMAH NE 68061

A meeting of the Burt County Board of Equalization was held August 26, 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 and Ted Connealy. Absent – Dale Webster. Also present from the Assessor's Office: Katie Hart, Assessor

The meeting opened at 11:53 A.M. with Chairman Schold informing the public that the Nebraska Open Meeting Act was posted on the wall.

**Tax List Correction**

County Assessor Katie Hart presented (1) Tax List Correction:

(1) Burt Co # 91: parcel # 114801300- Joni Renshaw: \$954.30 add back onto tax rolls for 2021 – Homestead review per State; homestead reduced from 100% to 0% due to income .

There being no objections or comment, the Board of Equalization approved the Tax List Correction upon motions by Swanson and Connealy. By roll call vote: Ayes – Tobin, Swanson, Richards, Pearson, Connealy and Schold. Nays – none. Absent – Webster.

**Protest**

*Parcel ID# 431603000, David Malloy.* Chairman Schold opened a Public Hearing at 11:55 A.M. to take comments on the protest. David Malloy spoke citing reasons he felt the parcel is not worth the value it is being assessed at. Assessor Hart confirmed that BOE had approved a property parcel adjustment to lower the value at their July 22, 2022 meeting for this parcel. The hearing was closed at 12:10 P.M. and the Board went back into regular session of Board of Equalization. Finding no justification for lowering the value, the Board voted to leave the value at \$58,663.00 for the parcel; upon motion by Tobin and seconded by Pearson. By Roll Call Vote: Ayes – Tobin, Swanson, Richards, Pearson, Connealy and Schold. Nays – none. Absent - Webster.

**Form 458-R Notice of Rejection of Homestead Exemption:**

*Parcel ID: 112808800, James Houston.* County Assessor Hart reported her office had been working with the property owner through the paperwork process for 2022 Homestead application; property owner had previously turned in a denied certification of disability that required her to 'reject' the Homestead on July 13, 2022. On August 10, 2022 Burt County received a valid certification of disability which then made him eligible for his Homestead Exemption. Upon motion by Connealy, seconded by Swanson, THE COUNTY BOARD OF EQUALIZATION APPROVED MR. HOUSTON'S HOMESTEAD EXEMPTION PER CATEGORY 3 (C) ON FORM 458B. By Roll Call Vote: Ayes – Tobin, Swanson, Richards, Pearson, Connealy and Schold. Nays- none. Absent - Webster.

There being no further business, Chairman Schold adjourned the Burt County Board of Equalization Meeting at 12:28 PM, upon motions by Richards 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.*