

OFFICE OF THE BURT COUNTY CLERK  
**Burt County Board of Equalization**  
 August 28, 2023 Minutes  
 TEKAMAH NE 68061

A meeting of the Burt County Board of Equalization was held August 28, 2023 in the Boardroom of the Burt County Courthouse in Tekamah, Nebraska. Notice of the meeting was given in advance thereof by Publication in the Oakland Independent 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: Gary 'Bird' Swanson, Jeff Kutchera, Paul Richards, Carl Pearson, Sam Titus and David Schold. Absent – Ted Connealy. In attendance from the Assessor's Office: Katie Hart, Burt County Assessor.

The meeting opened at 10:51 A.M. with the Pledge of Allegiance. Chairman Schold informed the public that the Open Meeting Act was posted.

**Tax List Corrections (3):** Property parcel adjustments were presented to the Board of Equalization for approval. Upon motion by Richards, seconded by Titus, the Board of Equalization approved the tax list corrections as shown. Passed By Roll Call Vote: Ayes – Swanson, Kutchera, Richards, Pearson, Titus and Schold. Nays-none. Absent – Connealy.

COUNTY TAX LIST CORRECTION #	124	TAX YEAR		actual valuation	tax rate	consolidated tax	tax credit	1st half	2nd half	total tax
PARCEL ID	432103500	2020	original amount	203,797.00	1.36498200	2,781.80	249.94	1,265.93	1,265.93	2,531.86
NAME	CARLSON, DEAN ETUX		corrected amount	197,985.00	1.36498200	2,702.46	249.94	1,226.26	1,226.26	2,452.52
ADDRESS	1516 RIVERVIEW DR		additional amount							
PROPERTY DESCRIPTION	W2SW4 EX TR 30-23-11		deducted amount	5,812.00				39.67	39.67	79.34
<b>EXPLANATION TEXT:</b> DIMENSIONS OF AG BUILDING WERE INCORRECT FROM YEAR OF BEING BUILT; OWNER REQUESTED TAXES TO BE CORRECTED TO REFLECT OUR ERROR										
COUNTY TAX LIST CORRECTION #	125	TAX YEAR		actual valuation	tax rate	consolidated tax	tax credit	1st half	2nd half	total tax
PARCEL ID	432103500	2021	original amount	262,024.00	1.35303700	3,545.30	327.56	1,608.87	1,608.87	3,217.74
NAME	CARLSON, DEAN ETUX		corrected amount	256,212.00	1.35303700	3,466.64	327.56	1,569.54	1,569.54	3,139.08
ADDRESS	1516 RIVERVIEW DR		additional amount							
PROPERTY DESCRIPTION	W2SW4 EX TR 30-23-11		deducted amount	5,812.00				39.33	39.33	78.66
<b>EXPLANATION TEXT:</b> DIMENSIONS OF AG BUILDING WERE INCORRECT FROM YEAR OF BEING BUILT; OWNER REQUESTED TAXES TO BE CORRECTED TO REFLECT OUR ERROR										
COUNTY TAX LIST CORRECTION #	126	TAX YEAR		actual valuation	tax rate	consolidated tax	tax credit	1st half	2nd half	total tax
PARCEL ID	432103500	2022	original amount	282,478.00	1.36694300	3,861.34	350.06	1,755.64	1,755.64	3,511.28
NAME	CARLSON, DEAN ETUX		corrected amount	276,666.00	1.33943000	3,781.86	350.06	1,715.90	1,715.90	3,431.80
ADDRESS	1516 RIVERVIEW DR		additional amount							
PROPERTY DESCRIPTION	W2SW4 EX TR 30-23-11		deducted amount	5,812.00				39.74	39.74	79.48
<b>EXPLANATION TEXT:</b> DIMENSIONS OF AG BUILDING WERE INCORRECT FROM YEAR OF BEING BUILT; OWNER REQUESTED TAXES TO BE CORRECTED TO REFLECT OUR ERROR										

**(1) Protest - Form 422:** A Public Hearing was opened at 10:55 a.m. to receive comments for one (1) Form 422 – protest filed after a July 21, 2023 notice of value change for the shed/garage. Having no Public Comment, the hearing was closed at 10:56 a.m., the Board went back into regular session of Board of Equalization.

A Final Decision for the Property Valuation Protest was voted upon and approved by the Burt County Board of Equalization, upon motion by Swanson, seconded by Kutchera; approved By Roll Call Vote: Ayes – Swanson, Kutchera, Richards, Pearson, Titus and Schold. Nays – none. Absent – Connealy.

				PROTESTED		REQUESTED		APPROVED	Value
NAME	LEGAL DESCRIPTION			VALUATION		VALUATION		VALUATION	CHANGE?
112707300	Lot 3-6, Blk 5			18,733.00	land	18,733.00	land	18,733.00	
Evan Rennerfeldt	Highlawn Add.			138,854.00	bldg	81,006.00	bldg	138,854.00	No
	Oakland			157,587.00	TOTAL	99,739.00	TOTAL	157,587.00	

The BOE meeting adjourned at 10:57 A.M. upon motions by Swanson and Kutchera.

ATTEST: SARAH J. FREIDEL  
BURT COUNTY CLERK

DAVID SCHOLD, CHAIRMAN  
BURT COUNTY BOARD OF SUPERVISORS