

OFFICE OF THE BURT COUNTY CLERK  
**Burt County Board of Equalization**  
November 13, 2024 Minutes  
TEKAMAH NE 68061

A meeting of the Burt County Board of Equalization was held November 13, 2024 in the Boardroom of the Burt County Courthouse in Tekamah, Nebraska. Notice of the meeting was given in advance thereof by Publication in the Plaindealer 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: Gary 'Bird' Swanson, Jeff Kutchera, Paul Richards, Carl Pearson, Sam Titus, David Schold and Ted Connealy. Also Present: Katie Hart, Burt County Assessor.

The meeting opened at 9:29 A.M. with Chairman Connealy informing the public that the Nebraska Open Meeting Act was posted on the wall.

**451 Exemption Application:**

*Kansas-Nebraska Conf. Assoc. of 7<sup>th</sup> Day Adventists* – application for exemption of church and cemetery in Silvercreek TWP (10-22-10) parcel 532501600. January 2024 the church was granted partial exemption (exemption was approved for the cemetery only) because they had reported the church building as not being used. They have re-submitted Form 451 application (signed and dated on 9/26/2024) with more information and are requesting full exemption. A public hearing was held for the application on October 28, 2024. Assessor Hart and three board members did an onsite review; they reported that they saw no evidence of the building being actively used. A partial exemption was granted for the parcel, the cemetery will remain exempt, but the building will not be exempted due to lack of evidence of regular use as a church. Approval of a portion was upon motion by Schold, seconded by Swanson, Roll Call Vote: Ayes – Swanson, Kutchera, Richards, Pearson, Schold and Connealy. Nays – Titus. Applicants can re-apply for exemption for 2025, they will need to provide evidence of the building being actively used as a church.

There being no further business, Chairman Connealy adjourned the Burt County Board of Equalization Meeting at 9:46 AM, upon motions by Schold and Titus.

ATTEST: SARAH J. FREIDEL  
BURT COUNTY CLERK

TED CONNEALY, 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.*