



Butler Board of Equalization Minutes



BOARD PROCEEDINGS

January 22, 2013

A meeting of the Board of Equalization of Butler County, Nebraska was held on the 22nd day of January, 2013 at the Butler County Courthouse in David City, Nebraska at 9:30 a.m.

Present were the following: David W. Mach, Tony Krafka, Kevin Slama, William J. Kozisek, Greg Janak, and Irvin F. Cidlik. Absent: Max Birkel.

Notice of the meeting was given in advance thereof, by Publication, a designated method for giving notice, as shown by the Proof of Publication attached to the minutes. Notice of this meeting was given to all members of the Board and a copy of their acknowledgement of receipt of notice and the agenda is attached to the minutes. Availability of the agenda was communicated in the advance notice and in the notice to all members of the board of this meeting. All proceedings hereafter shown were taken while the convened meeting was open to the attendance of the public.

Vicki L. Truksa, County Clerk, called the meeting to order.

The County Clerk announced that a complete copy of the Open Meetings Act is posted on the wall in the County Supervisors Meeting Room.

The County Clerk called for nominations for a Temporary Chairman.

Irvin Cidlik nominated David Mach and Kevin Slama seconded the nomination for Temporary Chairman. No other nominations were made.

Moved by Janak, seconded by Kozisek to cease nominations for the position of Temporary Chairman. Upon roll call vote the following voted aye: Janak, Kozisek, Mach, Krafka, Slama, and Cidlik. The following voted nay: None. Absent: Birkel. Motion carried.

David Mach was declared the Temporary Chairman.

The Temporary Chairman asked for nominations for the Permanent Chairman position.

Kevin Slama nominated David Mach for the Chairman position, seconded by William Kozisek.

Moved by Cidlik, seconded by Janak to cease nominations for the Permanent Chairman position. Upon roll call vote the following voted aye: Cidlik, Janak, Kozisek, Mach, Krafka, and Slama. The following voted nay: None. Absent: Birkel. Motion carried.

David Mach was declared the Permanent Chairman for the Board of Equalization for 2013.

The Chairman declared the minutes of the previous meeting stand approved as presented.

Consideration of Permissive Exemption Applications

Vickie Donoghue, County Assessor presented a listing of the real estate in Butler County that is exempt from taxation. Moved by Janak, seconded by Krafka to approve the list of properties as being tax exempt. Upon roll call vote the following voted aye: Janak, Kozisek, Krafka, Slama, Cidlik, and Mach. The following voted nay: None. Absent: Birkel. Motion carried.

Moved by Cidlik, seconded by Slama to go out of Board of Equalization. Upon roll call vote the following voted aye: Cidlik, Slama, Krafka, Kozisek, Janak, and Mach. The following voted nay: None. Absent: Birkel. Motion carried.



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Vicki L. Truksa
County Clerk

David W. Mach
Chairman



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BOARD PROCEEDINGS

March 18, 2013

A meeting of the Board of Equalization of Butler County, Nebraska was held on the 18th day of March, 2013 at the Butler County Courthouse in David City, Nebraska at 9:30 a.m.

Present were the following: David W. Mach, Tony Krafka, Kevin Slama, Max Birkel, William J. Kozisek, Greg Janak, and Irvin F. Cidlik.

Notice of the meeting was given in advance thereof, by Publication, a designated method for giving notice, as shown by the Proof of Publication attached to the minutes. Notice of this meeting was given to all members of the Board and a copy of their acknowledgement of receipt of notice and the agenda is attached to the minutes. Availability of the agenda was communicated in the advance notice and in the notice to all members of the board of this meeting. All proceedings hereafter shown were taken while the convened meeting was open to the attendance of the public.

The Chairman declared the minutes of the previous meeting stand approved as presented.

Tax Acceleration

Tax List Correction No. 2816 and 2817 to accelerate taxes, were presented. Moved by Cidlik, seconded by Kozisek to approve the tax accelerations as presented. Upon roll call vote the following voted aye: Cidlik, Birkel, Janak, Kozisek, Krafka, Slama, and Mach. The following voted nay: None. Motion carried.

Moved by Kozisek, seconded by Janak to go out of Board of Equalization at 9:40 a.m. Upon roll call vote the following voted aye: Kozisek, Janak, Birkel, Cidlik, Slama, Krafka, and Mach. The following voted nay: None. Motion carried.

Vicki L. Truksa
County Clerk

David W. Mach
Chairman



Butler Board of Equalization Minutes



BOARD PROCEEDINGS

May 6, 2013

A meeting of the Board of Equalization of Butler County, Nebraska was held on the 6th day of May, 2013 at the Butler County Courthouse in David City, Nebraska at 9:30 a.m.

Present were the following: David W. Mach, Tony Krafka, Kevin Slama, Max Birkel, William J. Kozisek, Greg Janak, and Irvin F. Cidlik.

Notice of the meeting was given in advance thereof, by Publication, a designated method for giving notice, as shown by the Proof of Publication attached to the minutes. Notice of this meeting was given to all members of the Board and a copy of their acknowledgement of receipt of notice and the agenda is attached to the minutes. Availability of the agenda was communicated in the advance notice and in the notice to all members of the board of this meeting. All proceedings hereafter shown were taken while the convened meeting was open to the attendance of the public.

The Chairman declared the minutes of the previous meeting stand approved as presented.

Errors, Omissions, Corrections

Vickie Donoghue, County Assessor presented the listing of changes to properties that were found necessary after March 19, 2013.

Moved by Krafka, seconded by Janak to approve the changes as presented. Upon roll call vote the following voted aye: Krafka, Kozisek, Janak, Birkel, Cidlik, Slama, and Mach. The following voted nay: None. Motion carried.

Moved by Kozisek, seconded by Birkel to go out of Board of Equalization at 9:35 a.m. Upon roll call vote the following voted aye: Kozisek, Janak, Birkel, Cidlik, Slama, Krafka, and Mach. The following voted nay: None. Motion carried.

Vicki L. Truksa
County Clerk

David W. Mach
Chairman



Butler Board of Equalization Minutes



BOARD PROCEEDINGS

June 3, 2013

A meeting of the Board of Equalization of Butler County, Nebraska was held on the 3rd day of June, 2013 at the Butler County Courthouse in David City, Nebraska at 9:15 a.m.

Present were the following: David W. Mach, Tony Krafka, Kevin Slama, Max Birkel, William J. Kozisek, Greg Janak, and Irvin F. Cidlík.

Notice of the meeting was given in advance thereof, by Publication, a designated method for giving notice, as shown by the Proof of Publication attached to the minutes. Notice of this meeting was given to all members of the Board and a copy of their acknowledgement of receipt of notice and the agenda is attached to the minutes. Availability of the agenda was communicated in the advance notice and in the notice to all members of the board of this meeting. All proceedings hereafter shown were taken while the convened meeting was open to the attendance of the public.

The Chairman called the meeting to order, and announced that a complete copy of the Open Meetings Act is posted in the meeting room.

The Chairman declared the minutes from the previous meeting shall stand approved as presented.

Errors, Omissions, Corrections

Vickie Donoghue, County Assessor presented the listing of changes to properties that were found necessary after March 19, 2013. Moved by Janak, seconded by Kozisek to approve the changes as presented. Upon roll call vote the following voted aye: Janak, Kozisek, Krafka, Slama, Cidlík, Birkel, and Mach. The following voted nay: None. Motion carried.

Tax List Corrections No. 2819, 2820, 2821 and 2822 were presented for the board's approval. Moved by Cidlík, seconded by Krafka to approve the tax list corrections as presented. Upon roll call vote the following voted aye: Cidlík, Slama, Krafka, Kozisek, Janak, Birkel, and Mach. The following voted nay: None. Motion carried.

Set Dates for Property Valuation Protest Hearings

The following meeting dates and times have been set to hear and act on the Property Valuation Protests:

July 8, 2013 9:00 a.m.

July 15, 2013 1:00 p.m.

July 16, 2013 1:00 p.m.

Date to finalize: July 22, 2013 9:00 a.m.

Discussion

The following matters were discussed by the County Assessor and the County Board:

1. Tax Equalization and Review Committee 2013 Findings and Orders
2. Land valuation increases
3. Real Estate valuation in Butler County totals \$1,631,792,415.00
4. Replacement of server (Assessor & Treasurer programs), consensus of the board to go ahead and place the order

Moved by Birkel, seconded by Kozisek to go out of Board of Equalization at 9:45 a.m. Upon roll call vote the following voted aye: Birkel, Janak, Kozisek, Krafka, Slama, Cidlík, and Mach. The following voted nay: None. Motion carried.

Vicki L. Truksa
County Clerk

David W. Mach
Chairman



Butler Board of Equalization Minutes



BOARD PROCEEDINGS

June 17, 2013

A meeting of the Board of Equalization of Butler County, Nebraska was held on the 17th day of June, 2013 at the Butler County Courthouse in David City, Nebraska at 10:00 a.m.

Present were the following: David W. Mach, Tony Krafka, Kevin Slama, Max Birkel, William J. Kozisek, Greg Janak, and Irvin F. Cidlik.

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The Chairman called the meeting to order, and announced that a complete copy of the Open Meetings Act is posted on the wall in the meeting room.

The Chairman declared the minutes from the previous meeting shall stand approved as presented.

Tax List Correction & Errors, Omissions, Corrections

Tax List Correction No. 2823 (accelerate 2013 tax for Aquinas High School) was presented for the board's approval.

Vickie Donoghue, County Assessor presented the listing of changes to properties that were found necessary up to June 17, 2013.

Moved by Janak, seconded by Krafka to approve the Tax List Correction and the changes to properties as presented. Upon roll call vote the following voted aye: Janak, Kozisek, Krafka, Slama, Cidlik, Birkel, and Mach. The following voted nay: None. Motion carried.

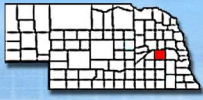
2013 Plan of Assessment

The County Assessor presented the 2013 Plan of Assessment for years 2014, 2015 & 2016 and reviewed the document for the Supervisors. Moved by Janak, seconded by Birkel to approve the Plan of Assessment as presented. Upon roll call vote the following voted aye: Janak, Birkel, Cidlik, Slama, Krafka, Kozisek, and Mach. The following voted nay: None. Motion carried.

Moved by Birkel, seconded by Slama to go out of Board of Equalization at 10:15 a.m. Upon roll call vote the following voted aye: Birkel, Cidlik, Slama, Krafka, Kozisek, Janak, and Mach. The following voted nay: None. Motion carried.

Vicki L. Truksa
County Clerk

David W. Mach
Chairman



Butler Board of Equalization Minutes



BOARD PROCEEDINGS

July 1, 2013

A meeting of the Board of Equalization of Butler County, Nebraska was held on the 1st day of July, 2013 at the Butler County Courthouse in David City, Nebraska at 10:10 a.m.

Present were the following: David W. Mach, Tony Krafka, William J. Kozisek, Greg Janak, and Irvin F. Cidlik. Absent: Kevin Slama and Max Birkel.

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The Chairman called the meeting to order, and announced that a complete copy of the Open Meetings Act is posted on the wall in the meeting room.

The Chairman declared the minutes from the previous meeting shall stand approved as presented.

Motor Vehicle Exemption Applications

Applications for Exemption from Motor Vehicle Taxes by Qualifying Nonprofit Organizations were filed with the County Treasurer by Adorers of the Blood of Christ and St. Joseph's Villa, Inc. Moved by Cidlik, seconded by Kozisek to approve the Motor Vehicle Exemption Applications as presented. Upon roll call vote the following voted aye: Cidlik, Krafka, Kozisek, Janak, and Mach. The following voted nay: None. Absent: Slama and Birkel. Motion carried.

Errors, Omissions, Corrections & Tax List Correction

Tax List Correction No. 2824 (homestead application denied by State) was presented for the board's approval.

Tax List Correction No. 2825 (accelerated tax to move mobile home) was presented for the board's approval.

Vickie Donoghue, County Assessor presented the listing of changes to properties that were found necessary.

Moved by Cidlik, seconded by Janak to approve the Tax List Corrections and the changes to properties as presented. Upon roll call vote the following voted aye: Cidlik, Janak, Kozisek, Krafka, and Mach. The following voted nay: None. Absent: Slama and Birkel. Motion carried.

Moved by Kozisek, seconded by Krafka to go out of Board of Equalization at 10:15 a.m. Upon roll call vote the following voted aye: Kozisek, Krafka, Cidlik, Janak, and Mach. The following voted nay: None. Absent: Slama and Birkel. Motion carried.

Vicki L. Truksa
County Clerk

David W. Mach
Chairman



Butler Board of Equalization Minutes



BOARD PROCEEDINGS

July 8, 2013

A meeting of the Board of Equalization of Butler County, Nebraska was held on the 8th day of July, 2013 at the Butler County Courthouse in David City, Nebraska at 9:00 a.m.

Present were the following: David W. Mach, Tony Krafka, Kevin Slama, Max Birkel, William J. Kozisek, Greg Janak, Irvin F. Cidlik, Vickie Donoghue-County Assessor, and Vicki Truksa-County Clerk.

Notice of the meeting was given in advance thereof, by Publication, a designated method for giving notice, as shown by the Proof of Publication attached to the minutes. Notice of this meeting was given to all members of the Board and a copy of their acknowledgement of receipt of notice and the agenda is attached to the minutes. Availability of the agenda was communicated in the advance notice and in the notice to all members of the board of this meeting. All proceedings hereafter shown were taken while the convened meeting was open to the attendance of the public.

The Chairman called the meeting to order, and announced that a complete copy of the Open Meetings Act is posted on the wall in the meeting room.

The Chairman declared the minutes from the previous meeting shall stand approved as presented.

The following Property Valuation Protest hearings were conducted by the board.

Protest #1	Steven Spencer
Protest #2	Frontier Cooperative Company
Protest #3	Cathleen Pokorny
Protest #4	Dale S. & Leslie J. Milne
Protest #5	Wayne & Linda Ehlers
Protest #6	Steven Benesch
Protest #7	John Meysenburg
Protest #8	John Meysenburg
Protest #9	Donald J. & Martha Behne
Protest #10	Donald J. & Martha Behne
Protest #11	Larry C. & Ruth Jenkins
Protest #12	Darrell Pabian
Protest #13	Leon M. Mika, etal
Protest #14	Renee Polacek
Protest #15	Renee Polacek
Protest #16	Daniel L. Morkert
Protest #17	Anthony J. & Mary Ann Osmera

The Chairman adjourned the meeting at 11:55 a.m. The next Board of Equalization meeting will be held on July 15, 2013 at 1:00 p.m., at which time the board will continue the Property Valuation Protest hearings.

Vicki L. Truksa
County Clerk

David W. Mach
Chairman



Butler Board of Equalization Minutes



BOARD PROCEEDINGS

July 15, 2013

A meeting of the Board of Equalization of Butler County, Nebraska was held on the 15th day of July, 2013 at the Butler County Courthouse in David City, Nebraska at 1:00 p.m.

Present were the following: David W. Mach, Tony Krafka, Kevin Slama, Max Birkel, William J. Kozisek, Greg Janak, Irvin F. Cidlik, Vickie Donoghue-County Assessor, and Vicki Truksa-County Clerk.

Notice of the meeting was given in advance thereof, by Publication, a designated method for giving notice, as shown by the Proof of Publication attached to the minutes. Notice of this meeting was given to all members of the Board and a copy of their acknowledgement of receipt of notice and the agenda is attached to the minutes. Availability of the agenda was communicated in the advance notice and in the notice to all members of the board of this meeting. All proceedings hereafter shown were taken while the convened meeting was open to the attendance of the public.

The Chairman called the meeting to order, and announced that a complete copy of the Open Meetings Act is posted on the wall in the meeting room.

The Chairman declared the minutes from the previous meeting shall stand approved as presented.

The following Property Valuation Protest hearings were conducted by the board.

Protest #18	Lynn Martin
Protest #19	Lynn Martin
Protest #20	Terry R. Kilgore
Protest #21	Terry R. Kilgore
Protest #22	Janet Swanda
Protest #23	Orden E. & Sandra J. Owen
Protest #24	Orden E. & Sandra J. Owen
Protest #25	Orden E. & Sandra J. Owen
Protest #26	William Craig & Willard Scott Jeffery
Protest #27	William Craig & Willard Scott Jeffery
Protest #28	William Craig Jeffery
Protest #29	Robert L. Codr

Errors, Omissions, Corrections

Vickie Donoghue, County Assessor presented a listing of changes to properties that were found necessary. The changes were made to the following parcels: 120027580, 120014679, 120046755, 120028658, 120015771, and 120015772. Moved by Krafka, seconded by Janak to approve the changes as presented. Upon roll call vote the following voted aye: Krafka, Kozisek, Janak, Birkel, Cidlik, Slama, and Mach. The following voted nay: None. Motion carried.

The County Assessor presented information relating to changes to properties that were found necessary. The changes were made to the following parcels: 120040314, 120040348, and 120040327. Moved by Cidlik, seconded by Kozisek to approve the changes as presented. Upon roll call vote the following voted aye: Cidlik, Slama, Krafka, Kozisek, Janak, Birkel, and Mach. The following voted nay: None. Motion carried.

The Chairman adjourned the meeting at 3:05 p.m. The next Board of Equalization meeting will be held on July 22, 2013 at 9:00 a.m., at which time the board will finalize the Property Valuation Protests.

Vicki L. Truksa
County Clerk

David W. Mach
Chairman



Butler Board of Equalization Minutes



BOARD PROCEEDINGS

July 22, 2013

A meeting of the Board of Equalization of Butler County, Nebraska was held on the 22nd day of July, 2013 at the Butler County Courthouse in David City, Nebraska at 9:00 a.m.

Present were the following: David W. Mach, Tony Krafka, Kevin Slama, Max Birkel, William J. Kozisek, Gregory Janak, Irvin Cidlik, Vickie Donoghue-County Assessor, and Vicki Truksa-County Clerk.

Notice of the meeting was given in advance thereof, by Publication, a designated method for giving notice, as shown by the Proof of Publication attached to the minutes. Notice of this meeting was given to all members of the Board and a copy of their acknowledgement of receipt of notice and the agenda is attached to the minutes. Availability of the agenda was communicated in the advance notice and in the notice to all members of the board of this meeting. All proceedings hereafter shown were taken while the convened meeting was open to the attendance of the public.

The Chairman called the meeting to order, and announced that a complete copy of the Open Meetings Act is posted on the wall in the County Supervisor's Room.

The Chairman declared the minutes from the previous meeting shall stand approved.

Finalization of Property Valuation Protests

#1-Protest of Steven Spencer on Lot 15, W16' Lot 16, Clear Lake 2nd Subdivision. Moved by Cidlik, seconded by Slama to adjust lot square footage from 13,550 sq. feet to 13,292.72 sq. feet. Upon roll call vote the following voted aye: Cidlik, Slama, Krafka, Kozisek, Janak, Birkel, and Mach. The following voted nay: None. Motion carried.

#2-Protest of Frontier Cooperative Company on Pt. NE $\frac{1}{4}$ SE $\frac{1}{4}$ Section 19 T16N R2E. Moved by Slama, seconded by Kozisek for no change to the valuation. Upon roll call vote the following voted aye: Slama, Krafka, Kozisek, Janak, Birkel, Cidlik, and Mach. The following voted nay: None. Motion carried.

#3-Protest of Cathleen Pokorny on Lot 90, Brandenburgh Lakes (cabin) Section 2 T16N R1E. Moved by Birkel, seconded by Krafka to add 25% functional depreciation due to construction. Upon roll call vote the following voted aye: Birkel, Cidlik, Slama, Krafka, Kozisek, Janak, and Mach. The following voted nay: None. Motion carried.

#4-Protest of Dale S. & Leslie J. Milne on the S50' of Lot 1 & N75' of Lot 4 & 75'x50' strip in S $\frac{1}{2}$ of Lot 4 (west side), Block 5, Garlow's Addition. Moved by Cidlik, seconded by Janak to remove driveway due to condition-no value, add 50% adjustment to lot due to terrain. Upon roll call vote the following voted aye: Cidlik, Birkel, Janak, Kozisek, Krafka, Slama, and Mach. The following voted nay: None. Motion carried.

#5-Protest of Wayne & Linda Ehlers on Lot #20 Bellwood Lakes (cabin) Section 1 T16N R1E. Moved by Slama, seconded by Janak for no change to the valuation. Upon roll call vote the following voted aye: Slama, Krafka, Kozisek, Janak, Birkel, Cidlik, and Mach. The following voted nay: None. Motion carried.

#6-Protest of Steven J. Benesch on the S $\frac{1}{2}$ NE $\frac{1}{4}$, N $\frac{1}{2}$ SE $\frac{1}{4}$ Section 1 T15N R3E. Moved by Janak, seconded by Krafka for no change to the valuation. Upon roll call vote the following voted aye: Janak, Kozisek, Krafka, Slama, Cidlik, Birkel, and Mach. The following voted nay: None. Motion carried.

#7-Protest of John Meysenburg on the S $\frac{1}{2}$ SW $\frac{1}{4}$ Section 19 T16N R3E. Moved by Cidlik, seconded by Birkel for no change to the valuation. Upon roll call vote the following voted aye: Cidlik, Birkel, Janak, Kozisek, Krafka, Slama, and mach. The following voted nay: None. Motion carried.

#8-Protest of John Meysenburg on the NW $\frac{1}{4}$ NE $\frac{1}{4}$ Section 14 T16N R2E. Moved by Janak, seconded by Krafka for no change to the valuation. Upon roll call vote the following voted aye: Janak, Kozisek, Krafka, Slama, Cidlik, Birkel, and Mach. The following voted nay: None. Motion carried.



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#9-Protest of Donald J. & Martha Behne on the S $\frac{1}{2}$ NE $\frac{1}{4}$, SE $\frac{1}{4}$ NW $\frac{1}{4}$, NE $\frac{1}{4}$ SW $\frac{1}{4}$ Section 5 T14N R4E. Moved by Kozisek, seconded by Slama for no change to the valuation. Upon roll call vote the following voted aye: Kozisek, Krafka, Slama, Cidlik, Birkel, Janak, and Mach. The following voted nay: None. Motion carried.

#10-Protest of Donald J. & Martha Behne on the SE $\frac{1}{4}$ Section 5 T14N R4E. Moved by Janak, seconded by Kozisek for no change to the valuation. Upon roll call vote the following voted aye: Janak, Kozisek, Krafka, Slama, Cidlik, Birkel, and Mach. The following voted nay: None. Motion carried.

#11-Protest of Larry C. & Ruth Jenkins on the N $\frac{1}{2}$ NE $\frac{1}{4}$, NE $\frac{1}{4}$ NW $\frac{1}{4}$, Pt. NW $\frac{1}{4}$ NW $\frac{1}{4}$ Section 35 T16N R4E. Moved by Cidlik, seconded by Krafka for no change to the valuation. Upon roll call vote the following voted aye: Cidlik, Slama, Krafka, Kozisek, Janak, Birkel, and Mach. The following voted nay: None. Motion carried.

#12-Protest of Darrell Pabian on Pt. SW $\frac{1}{4}$ SW $\frac{1}{4}$ Section 10 T15N R4E. Moved by Slama, seconded by Janak to adjust land use. Upon roll call vote the following voted aye: Slama, Krafka, Kozisek, Janak, Birkel, Cidlik, and Mach. The following voted nay: Motion carried.

#13-Protest of Leon M. Mika, etal on the NW $\frac{1}{4}$ SE $\frac{1}{4}$ Section 15 T14N R4E. Moved by Krafka, seconded by Slama for no change to the valuation. Upon roll call vote the following voted aye: Krafka, Slama, Cidlik, Birkel, Janak, Kozisek, and Mach. The following voted nay: None. Motion carried.

#14-Protest of Renee Polacek on Pt. E $\frac{1}{2}$ SW $\frac{1}{4}$ Section 20 T13N R4E. Moved by Cidlik, seconded by Birkel for no change to the valuation. Upon roll call vote the following voted aye: Cidlik, Birkel, Janak, Kozisek, Krafka, Slama, and Mach. The following voted nay: None. Motion carried.

#15-Protest of Renee Polacek on Pt. SE $\frac{1}{4}$ Section 19 T13N R4E. Moved by Janak, seconded by Krafka for no change to the valuation. Upon roll call vote the following voted aye: Janak, Kozisek, Krafka, Slama, Cidlik, Birkel, and Mach. The following voted nay: None. Motion carried.

#16-Protest of Daniel L. Morkert on Lots 7-12, Block 14 Original Town of Octavia. Moved by Cidlik, seconded by Birkel to adjust condition to low+ (\$34,890).

Moved by Cidlik, seconded by Birkel to rescind motion. Upon roll call vote the following voted aye: Cidlik, Birkel, Janak, Kozisek, Krafka, Slama, and Mach. The following voted nay: None. Motion carried.

Moved by Janak, seconded by Slama to adjust condition to low+ (\$37,485). Upon roll call vote the following voted aye: Janak, Birkel, Cidlik, Slama, Krafka, Kozisek, and Mach. The following voted nay: None. Motion carried.

#17-Protest of Anthony J. & Mary Ann Osmera on the SE $\frac{1}{4}$ Section 33 T13N R4E. Moved by Kozisek, seconded by Krafka for no change to the valuation. Upon roll call vote the following voted aye: Kozisek, Krafka, Slama, Cidlik, Birkel, Janak, and Mach. The following voted nay: None. Motion carried.

#18-Protest of Lynn Martin on the E $\frac{1}{2}$ NE $\frac{1}{4}$ Section 9 T15N R2E. Moved by Janak, seconded by Cidlik for no change to the valuation. Upon roll call vote the following voted aye: Janak, Birkel, Cidlik, Slama, Krafka, Kozisek, and Mach. The following voted nay: None. Motion carried.

#19-Protest of Lynn L. Martin on the NW $\frac{1}{4}$ Section 10 T15N R2E. Moved by Slama, seconded by Birkel to change to no value on all buildings and house and adjust building site lands to grass. Upon roll call vote the following voted aye: Slama, Cidlik, Birkel, Janak, Kozisek, Krafka, and Mach. The following voted nay: None. Motion carried.

#20-Protest of Terry R. Kilgore on Pt. NE $\frac{1}{4}$ Section 4 T14N R2E. Moved by Krafka, seconded by Kozisek for no change to the valuation. Upon roll call vote the following voted aye: Krafka, Kozisek, Janak, Birkel, Cidlik, Slama, and Mach. The following voted nay: None. Motion carried.



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#21-Protest of Terry R. Kilgore on the NW $\frac{1}{4}$ SW $\frac{1}{4}$ Section 3 T14N R2E. Moved by Cidlik, seconded by Janak for no change to the valuation. Upon roll call vote the following voted aye: Cidlik, Birkel, Janak, Kozisek, Krafka, Slama, and Mach. The following voted nay: None. Motion carried.

#22-Protest of Janet Swanda on the E $\frac{1}{2}$ SW $\frac{1}{4}$, W $\frac{1}{2}$ SE $\frac{1}{4}$ Section 30 T15N R4E. Moved by Janak, seconded by Slama for no change to the valuation. Upon roll call vote the following voted aye: Janak, Kozisek, Krafka, Slama, Cidlik, Birkel, and Mach. The following voted nay: None. Motion carried.

#23-Protest of Orden E. & Sandra J. Owen on Pt. of unsurveyed island in South Channel of Platte River Section 4 T16N R1E. Moved by Birkel, seconded Cidlik to adjust to correct GIS land use map. Upon roll call vote the following voted aye: Birkel, Cidlik, Slama, Krafka, Kozisek, Janak, and Mach. The following voted nay: None. Motion carried.

#24-Protest of Orden E. & Sandra J. Owen on Pt. Accretion to Gov't Lot 2 Section 4 T16N R1E. Moved by Kozisek, seconded by Krafka to adjust to current GIS land use map. Upon roll call vote the following voted aye: Kozisek, Krafka, Slama, Cidlik, Birkel, Janak, and Mach. The following voted nay: None. Motion carried.

#25-Protest of Orden E. & Sandra J. Owen on Gov't Lot 2 Section 4 T16N R1E. Moved by Slama, Seconded by Janak to adjust to current GIS land use map. Upon roll call vote the following voted aye: Slama, Cidlik, Birkel, Janak, Kozisek, Krafka, and Mach. The following voted nay: None. Motion carried.

#26-Protest of William Craig & Willard Scott Jeffery on the SW $\frac{1}{4}$ NE $\frac{1}{4}$, NW $\frac{1}{4}$ SE $\frac{1}{4}$, Pt. E $\frac{1}{2}$ SW $\frac{1}{4}$, NW $\frac{1}{4}$ SW $\frac{1}{4}$, Pt. SW $\frac{1}{4}$ SW $\frac{1}{4}$ Section 35 T17N R3E. Moved by Cidlik, seconded by Slama for no change to the valuation. Upon roll call vote the following voted aye: Cidlik, Slama, Krafka, Kozisek, Janak, Birkel, and Mach. The following voted nay: None. Motion carried.

#27-Protest of William Craig & Willard Scott Jeffery on Pt. NE $\frac{1}{4}$ NE $\frac{1}{4}$ Section 34 T17N R3E. Moved by Slama, seconded by Krafka for no change to the valuation. Upon roll call vote the following voted aye: Slama, Krafka, Kozisek, Janak, Birkel, Cidlik, and Mach. The following voted nay: None. Motion carried.

#28-Protest of William Craig Jeffery on the E $\frac{1}{2}$ NE $\frac{1}{4}$ Section 3 T16N R3E. Moved by Janak, seconded by Birkel for no change to the valuation. Upon roll call vote the following voted aye: Janak, Birkel, Cidlik, Slama, Krafka, Kozisek, and Mach. The following voted nay: None. Motion carried.

#29-Protest of Robert L. Codr on the N $\frac{1}{2}$ NE $\frac{1}{4}$ Section 16 T14N R4E. Moved by Krafka, seconded by Kozisek to adjust land use a per information submitted on protest. Upon roll call vote the following voted aye: Krafka, Kozisek, Janak, Birkel, Cidlik, Slama, and Mach. The following voted nay: None. Motion carried.

Vickie Donoghue, County Assessor certified to the County Board of Equalization that a copy of that portion of the property record file which substantiates the calculation of the protested value is maintained in the Assessor's office in electronic or paper form.

There being no further business before the Board of Equalization, the Chairman adjourned the meeting at 9:40 a.m.

Vicki L. Truksa
County Clerk

David W. Mach
Chairman



Butler Board of Equalization Minutes



BOARD PROCEEDINGS

August 19, 2013

A meeting of the Board of Equalization of Butler County, Nebraska was held on the 19th day of August, 2013 at the Butler County Courthouse in David City, Nebraska at 9:30 a.m.

Present were the following: David W. Mach, Tony Krafka, Kevin Slama, Max Birkel, William J. Kozisek, Gregory Janak, and Irvin Cidlik.

Notice of the meeting was given in advance thereof, by Publication, a designated method for giving notice, as shown by the Proof of Publication attached to the minutes. Notice of this meeting was given to all members of the Board and a copy of their acknowledgement of receipt of notice and the agenda is attached to the minutes. Availability of the agenda was communicated in the advance notice and in the notice to all members of the board of this meeting. All proceedings hereafter shown were taken while the convened meeting was open to the attendance of the public.

The Chairman called the meeting to order, and announced that a complete copy of the Open Meetings Act is posted on the wall in the County Supervisor's Room.

The Chairman declared the minutes from the previous meeting shall stand approved.

Cemetery Report

Vickie Donoghue, County Assessor presented the listing of Butler County Cemeteries. Moved by Cidlik, seconded by Kozisek to approve the listing as presented. Upon roll call vote the following voted aye: Cidlik, Slama, Krafka, Kozisek, Janak, Birkel, and Mach. The following voted nay: None. Motion carried.

Errors, Omissions, Corrections

A listing of changes to properties found necessary was presented for the board's consideration. Moved by Kozisek, seconded by Janak to approve the changes to properties as presented. Upon roll call vote the following voted aye: Kozisek, Janak, Birkel, Cidlik, Slama, Krafka, and Mach. The following voted nay: None. Motion carried.

Correction to Board Proceedings from 7/15/2013

The following is an excerpt from the board proceedings of the 7/15/2013 Board of Equalization meeting:

The County Assessor presented information relating to changes to properties that were found necessary. The changes were made to the following parcels: 120040314, 120040348, and 120040327. Moved by Cidlik, seconded by Kozisek to approve the changes as presented. Upon roll call vote the following voted aye: Cidlik, Slama, Krafka, Kozisek, Janak, Birkel, and Mach. The following voted nay: None. Motion carried.

Amend to read as follows: The County Assessor presented information relating to a change in the 2012 valuation and a change in the 2013 valuation on the following parcels owned by GLC, Inc. : 120040327, 120040341, and 120040348.

Moved by Slama, seconded by Krafka to approve the amendment to the board proceedings as presented. Upon roll call vote the following voted aye: Slama, Krafka, Kozisek, Janak, Birkel, Cidlik, and Mach. The following voted nay: None. Motion carried.

Moved by Slama, seconded by Kozisek to come out of Board of Equalization. Upon roll call vote the following voted aye: Slama, Krafka, Kozisek, Janak, Birkel, Cidlik, and Mach. The following voted nay: None. Motion carried.

Vicki L. Truksa
County Clerk

David W. Mach
Chairman



Butler Board of Equalization Minutes



BOARD PROCEEDINGS

September 3, 2013

A meeting of the Board of Equalization of Butler County, Nebraska was held on the 3rd day of September, 2013 at the Butler County Courthouse in David City, Nebraska at 9:40 a.m.

Present were the following: David W. Mach, Tony Krafka, Kevin Slama, Max Birkel, William J. Kozisek, and Irvin Cidlik. Absent: Gregory Janak.

Notice of the meeting was given in advance thereof, by Publication, a designated method for giving notice, as shown by the Proof of Publication attached to the minutes. Notice of this meeting was given to all members of the Board and a copy of their acknowledgement of receipt of notice and the agenda is attached to the minutes. Availability of the agenda was communicated in the advance notice and in the notice to all members of the board of this meeting. All proceedings hereafter shown were taken while the convened meeting was open to the attendance of the public.

The Chairman called the meeting to order, and announced that a complete copy of the Open Meetings Act is posted on the wall in the meeting room.

The Chairman declared the minutes from the previous meeting shall stand approved.

Errors, Omissions, Corrections

A listing of valuation changes to parcels was presented for the board's consideration. Moved by Slama, seconded by Krafka to approve the changes as presented. Upon roll call vote the following voted aye: Slama, Krafka, Kozisek, Birkel, Cidlik, and Mach. The following voted nay: None. Absent: Janak. Motion carried.

Tax List Corrections

Vickie Donoghue, County Assessor presented the following tax list corrections:

Tax List Correction #2828

Year Corrected: 2012/Corrected tax amount \$2,209.64

Parcel #120040327

Owner: GLC, Inc.

Reason for Correction: Findings & Orders (confession of judgment) before the Nebraska Tax Equalization & Review Commission

Tax List Correction #2827

Year Corrected: 2012/Corrected tax amount \$919.10

Parcel #120040348

Owner: GLC, Inc.

Reason for Correction: Findings & Orders (confession of judgment) before the Nebraska Tax Equalization & Review Commission

Tax List Correction #2826

Year Corrected: 2012/Corrected tax amount \$701.74

Parcel #120040341

Owner: GLC, Inc.

Reason for Correction: Findings & Orders (confession of judgment) before the Nebraska Tax Equalization & Review Commission

Moved by Cidlik, seconded by Kozisek to approve the tax list corrections for GLC, Inc. as presented. Upon roll call vote the following vote aye: Cidlik, Birkel, Kozisek, Krafka, Slama, and Mach. The following voted nay: None. Absent: Janak. Motion carried.



Butler Board of Equalization Minutes



Moved by Slama, seconded by Birkel to come out of Board of Equalization. Upon roll call vote the following voted aye: Slama, Cidlik, Birkel, Kozisek, Krafka, and Mach. The following voted nay: None. Absent: Janak. Motion carried.

Vicki L. Truksa
County Clerk

David W. Mach
Chairman



Butler Board of Equalization Minutes



BOARD PROCEEDINGS

October 7, 2013

A meeting of the Board of Equalization of Butler County, Nebraska was held on the 7th day of October, 2013 at the Butler County Courthouse in David City, Nebraska at 9:40 a.m.

Present were the following: David W. Mach, Tony Krafka, Kevin Slama, Max Birkel, William J. Kozisek, Gregory Janak, and Irvin Cidlik.

Notice of the meeting was given in advance thereof, by Publication, a designated method for giving notice, as shown by the Proof of Publication attached to the minutes. Notice of this meeting was given to all members of the Board and a copy of their acknowledgement of receipt of notice and the agenda is attached to the minutes. Availability of the agenda was communicated in the advance notice and in the notice to all members of the board of this meeting. All proceedings hereafter shown were taken while the convened meeting was open to the attendance of the public.

The Chairman called the meeting to order, and announced that a complete copy of the Open Meetings Act is posted on the wall in the meeting room.

The Chairman declared the minutes from the previous meeting shall stand approved.

Errors, Omissions, Corrections

A listing of valuation changes to parcels was presented for the board's consideration. Moved by Cidlik, seconded by Janak to approve the changes as presented. Upon roll call vote the following voted aye: Cidlik, Birkel, Janak, Kozisek, Krafka, Slama, and Mach. The following voted nay: None. Motion carried.

TERC Case Discussion/Decision

In reference to Tax Equalization and Review Committee Case No: 12R 164 Daniel F. Schmid, Appellant v. Butler County Board of Equalization, Appellee. Following the hearing and receipt of additional information from the landowner, the County Assessor presented proposed changes to the valuation on parcel #120017199. The changes would result in a valuation decrease of \$19,800.00 for 2012. Moved by Cidlik, seconded by Krafka to approve the changes in the 2012 valuation as presented. Upon roll call vote the following voted aye: Cidlik, Slama, Krafka, Kozisek, Janak, Birkel, and Mach. The following voted nay: None. Motion carried.

Set Levies

Moved by Janak, seconded by Kozisek to approve the 2013-2014 Abstract of Levies as presented. Upon roll call vote the following voted aye: Janak, Kozisek, Krafka, Slama, Cidlik, Birkel, and Mach. The following voted nay: None. Motion carried. (See Attachment)

Moved by Slama, seconded by Birkel to come out of Board of Equalization at 10:05 a.m. Upon roll call vote the following voted aye: Slama, Cidlik, Birkel, Janak, Kozisek, Krafka, and Mach. The following voted nay: None. Motion carried.

Vicki L. Truksa
County Clerk

David W. Mach
Chairman



Butler Board of Equalization Minutes



BOARD PROCEEDINGS

December 16, 2013

A meeting of the Board of Equalization of Butler County, Nebraska was held on the 16th day of December, 2013 at the Butler County Courthouse in David City, Nebraska at 9:45 a.m.

Present were the following: David W. Mach, Tony Krafka, Max Birkel, William J. Kozisek, Gregory Janak, and Irvin Cidlik. Absent: Kevin Slama.

Notice of the meeting was given in advance thereof, by Publication, a designated method for giving notice, as shown by the Proof of Publication attached to the minutes. Notice of this meeting was given to all members of the Board and a copy of their acknowledgement of receipt of notice and the agenda is attached to the minutes. Availability of the agenda was communicated in the advance notice and in the notice to all members of the board of this meeting. All proceedings hereafter shown were taken while the convened meeting was open to the attendance of the public.

The Chairman called the meeting to order, and announced that a complete copy of the Open Meetings Act is posted on the wall in the meeting room.

The Chairman declared the minutes from the previous meeting (October 7, 2013) shall stand approved.

The County Clerk informed the board that an addition needs to be made to the board proceedings from the March 18, 2013 and May 6, 2013 meetings. The following action that was taken was not included in the board proceedings:

The Chairman called the meeting to order, and announced that a complete copy of the Open Meetings Act is posted on the wall in the meeting room.

Moved by Janak, seconded by Kozisek to amend the Board Proceedings from March 18, 2013 and May 6, 2013 to include the Open Meetings Act announcement. Upon roll call vote the following voted aye: Janak, Kozisek, Krafka, Cidlik, Birkel, and Mach. The following voted nay: None. Absent: Slama. Motion carried.

Errors, Omissions, Corrections

Vickie Donoghue, County Assessor presented the following Tax List Corrections:

#2828	Forney Repair (wrong calculation of penalty)	added tax \$17.18
#2829	Hughes Network Services (duplicate schedule)	deducted tax \$2.30
#2830	Daniel & Frances Schmid (2012 value change-TERC)	deducted tax \$315.32
#2831	Daniel & Frances Schmid (2013 value change-TERC)	deducted tax \$360.28
#2832	Brian Wilson (removed house from parcel for 2013)	deducted tax \$278.96
#2833	Kathryn & John Ehlers (omitted house on parcel)	added tax \$756.08

Moved by Janak, seconded by Krafka to approve the Tax List Corrections as presented. Upon roll call vote the following voted aye: Janak, Kozisek, Krafka, Cidlik, Birkel, and Mach. The following voted nay: None. Absent: Slama. Motion carried.

Moved by Birkel, seconded by Janak to come out of Board of Equalization at 9:50 a.m. Upon roll call vote the following voted aye: Birkel, Janak, Kozisek, Krafka, Cidlik, and Mach. The following voted nay: None. Absent: Slama. Motion carried.

Vicki L. Truksa
County Clerk

David W. Mach
Chairman