



# Butler Board of Equalization Minutes



## BUTLER COUNTY BOARD OF EQUALIZATION

January 7, 2019

A meeting of the Board of Equalization of Butler County, Nebraska was held on the 7<sup>th</sup> day of January, 2019 at the Butler County Courthouse in David City, Nebraska at 10:30 a.m.

Present were the following: David W. Mach, Tony Krafka, Scot Bauer, Max Birkel, Scott Steager, Gregory Janak, and Anthony Whitmore.

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.

### ***Election of Chairman for 2019***

Nominations for Chairman of the Butler County Board of Equalization were called for. Supervisor Janak nominated David Mach for Chairman. With no other nominations, it was moved by Krafka, seconded by Steager to cease nominations and cast a unanimous ballot for David Mach as Chairman of the Butler County Board of Equalization. Upon roll call vote the following voted aye: Krafka, Steager, Janak, Birkel, Whitmore, Bauer, and Mach. The following voted nay: None. Motion carried.

### ***Election of Vice-Chairman for 2019***

Nominations for Vice-Chairman of the Butler County Board of Equalization were called for. Supervisor Birkel nominated Greg Janak for Vice-Chairman. With no other nominations, it was moved by Steager, seconded by Krafka to cease nominations and cast a unanimous ballot for Greg Janak as Vice-Chairman of the Butler County Board of Equalization. Upon roll call vote the following voted aye: Steager, Krafka, Bauer, Whitmore, Birkel, Janak, and Mach. The following voted nay: None. Motion carried.

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

### ***Designation of Official Means of Providing Meeting Notices and Proceedings***

Moved by Janak, seconded by Bauer to designate The Banner-Press and the Butler County Website as the official means of publication. Upon roll call vote the following voted aye: Janak, Birkel, Whitmore, Bauer, Krafka, Steager, and Mach. The following voted nay: None. Motion carried.

Moved by Birkel, seconded by Steager to exit Board of Equalization. Upon roll call vote the following voted aye: Birkel, Janak, Steager, Krafka, Bauer, Whitmore, and Mach. The following voted nay: None. Motion carried.

Vicki L. Truksa  
County Clerk

David W. Mach  
Chairman



# Butler Board of Equalization Minutes





# Butler Board of Equalization Minutes



## BUTLER COUNTY BOARD OF EQUALIZATION

February 4, 2019

A meeting of the Board of Equalization of Butler County, Nebraska was held on the 4<sup>th</sup> day of February, 2019 at the Butler County Courthouse in David City, Nebraska at 10:00 a.m.

Present were the following: David W. Mach, Tony Krafka, Scot Bauer, Max Birkel, Gregory Janak, and Anthony Whitmore. Absent: Scott Steager.

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 (January 7, 2019) shall stand approved as presented.

### ***Public Hearing/Exemption Application for Tax Exemption on Real and Personal Property by Qualifying Organizations***

The public hearing was postponed and all applicants were notified.

### ***Discussion and Explanation of Statutory Requirement for Exempt Status***

It was explained to the board members that when an Exemption Application is filed with the County Assessor, the County Assessor will review the application and make a recommendation on the application of approval or denial. The Board of Equalization makes the final determination of approval or denial, and that determination needs to be made prior to June 1.

Vickie Donoghue, County Assessor and Julie Reiter, County Attorney reviewed for the board the five part statutory test used to determine eligibility for educational, religious, charitable, and cemetery property tax exemptions. The five mandated criteria are listed in the Nebraska Department of Revenue, Property Assessment Division, Property Tax Exemption Regulation 40-005.01.

### ***Reaffirmation of Permissive Exemptions***

The County Assessor presented a listing of all organizations that had filed a 451A Statement of Reaffirmation of Tax Exemption. The listing was accepted and placed on file.

Moved by Janak, seconded by Krafka to exit Board of Equalization. Upon roll call vote the following voted aye: Janak, Krafka, Bauer, Whitmore, Birkel, and Mach. The following voted nay: None. Absent: Steager. Motion carried.

Vicki L. Truksa  
County Clerk

David W. Mach  
Chairman



# Butler Board of Equalization Minutes





# Butler Board of Equalization Minutes



## BUTLER COUNTY BOARD OF EQUALIZATION

February 19, 2019

A meeting of the Board of Equalization of Butler County, Nebraska was held on the 19<sup>th</sup> day of February, 2019 at the Butler County Courthouse in David City, Nebraska at 10:30 a.m.

Present were the following: David W. Mach, Tony Krafka, Scot Bauer, Scott Steager, Gregory Janak, and Anthony Whitmore. 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.

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 (February 4, 2019) shall stand approved as presented.

### ***Discussion/Exemption Application Procedures***

At the February 4, 2019 meeting, it was explained to the board members that when an Exemption Application is filed with the County Assessor, the County Assessor will review the application and make a recommendation on the application of approval or denial. The Board of Equalization makes the final determination of approval or denial, and that determination needs to be made prior to June 1.

During that meeting Vickie Donoghue, County Assessor and Julie Reiter, County Attorney reviewed for the board the five part statutory test used to determine eligibility for educational, religious, charitable, and cemetery property tax exemptions. The five mandated criteria are listed in the Nebraska Department of Revenue, Property Assessment Division, Property Tax Exemption Regulation 40-005.01.

The County Assessor appeared before the board to discuss any questions they may have regarding the exemption application procedures.

The board determined that they were ready to move forward, and a special meeting has been scheduled for March 11, 2019 at 4:00 p.m. to hold a public hearing to consider Exemption Applications for Tax Exemption on Real and Personal Property by Qualifying Organizations.

Moved by Steager, seconded by Bauer to exit Board of Equalization. Upon roll call vote the following voted aye: Steager, Krafka, Bauer, Whitmore, Janak, and Mach. The following voted nay: None. Absent: Birkel. Motion carried.

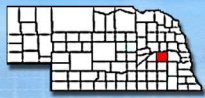
Vicki L. Truksa  
County Clerk

David W. Mach  
Chairman



# Butler Board of Equalization Minutes





# Butler Board of Equalization Minutes



## BUTLER COUNTY BOARD OF EQUALIZATION

March 18, 2019

A meeting of the Board of Equalization of Butler County, Nebraska was held on the 18<sup>th</sup> day of March, 2019 at the Butler County Courthouse in David City, Nebraska at 10:15 a.m.

Present were the following: David W. Mach, Tony Krafka, Scot Bauer, Max Birkel, Scott Steager, Gregory Janak, and Anthony Whitmore.

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 meetings (February 19, 2019 and March 11, 2019) shall stand approved as presented.

### ***Tax List Corrections***

The following Tax List Corrections were presented for the board's consideration:

#2432	Anton M. & Elaine Brecka (late filing of 2017 Personal Property Return)	added tax \$95.18
#2433	Anton M. & Elaine Brecka (late filing of 2018 Personal Property Return)	added tax \$75.66

Moved by Krafka, seconded by Whitmore to approve the tax list corrections as presented. Upon roll call vote the following voted aye: Krafka, Bauer, Whitmore, Birkel, Janak, Steager, and Mach. The following voted nay: None. Motion carried.

Moved by Birkel, seconded by Steager to exit Board of Equalization. Upon roll call vote the following voted aye: Birkel, Janak, Steager, Krafka, Bauer, Whitmore, and Mach. The following voted nay: None. Motion carried.

Vicki L. Truksa  
County Clerk

David W. Mach  
Chairman



# Butler Board of Equalization Minutes







# Butler Board of Equalization Minutes



## BUTLER COUNTY BOARD OF EQUALIZATION

May 6, 2019

A meeting of the Board of Equalization of Butler County, Nebraska was held on the 6<sup>th</sup> day of May, 2019 at the Butler County Courthouse in David City, Nebraska at 10:30 a.m.

Present were the following: David W. Mach, Tony Krafka, Scot Bauer, Max Birkel, Scott Steager, Gregory Janak, and Anthony Whitmore.

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.

### ***Tax List Corrections***

The following Tax List Corrections were presented for the board's consideration:

#2434	Gloria M. Brandenburg (late filing of 2016 Personal Property Return)	added tax \$165.40
#2435	Gloria M. Brandenburg (late filing of 2017 Personal Property Return)	added tax \$130.48
#2436	Gloria M. Brandenburg (late filing of 2018 Personal Property Return)	added tax \$102.78
#2437	Louis Ostry (late filing of 2017 Personal Property Return)	added tax \$341.32
#2438	Louis Ostry (late filing of 2018 Personal Property Return)	added tax \$736.16

Moved by Janak, seconded by Krafka to approve the tax list corrections as presented. Upon roll call vote the following voted aye: Janak, Steager, Krafka, Bauer, Whitmore, Birkel, and Mach. The following voted nay: None. Motion carried.

Moved by Birkel, seconded by Bauer to exit Board of Equalization. Upon roll call vote the following voted aye: Birkel, Whitmore, Bauer, Krafka, Steager, Janak, and Mach. The following voted nay: None. Motion carried.

Vicki L. Truksa  
County Clerk

David W. Mach  
Chairman



# Butler Board of Equalization Minutes





# Butler Board of Equalization Minutes



## BUTLER COUNTY BOARD OF EQUALIZATION

May 20, 2019

A meeting of the Board of Equalization of Butler County, Nebraska was held on the 20<sup>th</sup> day of May, 2019 at the Butler County Courthouse in David City, Nebraska.

Present were the following: David W. Mach, Max Birkel, Scott Steager, Gregory Janak, and Anthony Whitmore. Absent: Bauer and Krafka.

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.

### ***Tax List Corrections***

The following Tax List Corrections were presented for the board's consideration:

#2439	Travis J. & Abbey E. Trojan (late filing of 2016 Personal Property Return)	added tax \$65.32
#2440	Travis J. & Abbey E. Trojan (late filing of 2017 Personal Property Return)	added tax \$127.54
#2441	Travis J. & Abbey E. Trojan (late filing of 2018 Personal Property Return)	added tax \$101.08
#2442	Michael L. & Laura J. Moravec (late filing of 2018 Personal Property Return)	added tax \$121.40
#2443	Michael L. & Laura J. Moravec (late filing of 2017 Personal Property Return)	added tax \$159.32
#2444	Michael L. & Laura J. Moravec (late filing of 2016 Personal Property Return)	added tax \$198.50
#2445	Mark D. & Robin M. Sullivan (added equipment to 2016 Personal Property Return)	added tax \$284.88
#2446	Mark D. & Robin M. Sullivan (added equipment to 2017 Personal Property Return)	added tax \$438.90
#2447	Mark D. & Robin M. Sullivan (added equipment to 2018 Personal Property Return)	added tax \$315.70
#2448	Black Hills NE Gas Utility Co. LLC (recertified 2009 taxable value based on an appeal and settlement)	deducted tax \$4,362.32
#2449	Black Hills NE Gas Utility Co. LLC (recertified 2010 taxable value based on an appeal and settlement)	added tax \$2,340.10
#2450	Black Hills NE Gas Utility Co. LLC (recertified 2011 taxable value based on an appeal and settlement)	added tax \$5,815.00
#2451	Black Hills NE Gas Utility Co. LLC (recertified 2012 taxable value based on an appeal and settlement)	added tax \$623.92



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#2452	Black Hills NE Gas Utility Co. LLC (recertified 2013 taxable value based on an appeal and settlement)	added tax \$518.20
#2453	Black Hills NE Gas Utility Co. LLC (recertified 2014 taxable value based on an appeal and settlement)	added tax \$345.58
#2454	Black Hills NE Gas Utility Co. LLC (recertified 2015 taxable value based on an appeal and settlement)	added tax \$527.08
#2455	Black Hills NE Gas Utility Co. LLC (recertified 2016 taxable value based on an appeal and settlement)	added tax \$259.64
#2456	Black Hills NE Gas Utility Co. LLC (recertified 2017 taxable value based on an appeal and settlement)	added tax \$226.84

Moved by Janak, seconded by Whitmore to approve the tax corrections as presented. Upon roll call vote the following voted aye: Janak, Birkel, Whitmore, Steager, and Mach. The following voted nay: None. Absent: Bauer and Krafka. Motion carried.

## ***Nebraska Tax Equalization and Review Commission***

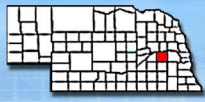
The board received the Findings and Orders from the Nebraska Tax Equalization and Review Commission stating that the commission finds that the levels of value for real property in Butler County for tax year 2019 meet the requirements of law.

The County Assessor pointed out that the residential class of real property is 93% of actual or fair market value, the commercial class of real property is 100% of actual or fair market value, and the agricultural land is 72% of actual or fair market value.

Moved by Birkel, seconded by Steager to exit Board of Equalization. Upon roll call vote the following voted aye: Birkel, Janak, Steager, Whitmore, and Mach. The following voted nay: None. Absent: Bauer and Krafka. Motion carried.

Vicki L. Truksa  
County Clerk

David W. Mach  
Chairman



# Butler Board of Equalization Minutes



## BUTLER COUNTY BOARD OF EQUALIZATION

June 3, 2019

A meeting of the Board of Equalization of Butler County, Nebraska was held on the 3<sup>rd</sup> day of June, 2019 at the Butler County Courthouse in David City, Nebraska.

Present were the following: David W. Mach, Tony Krafka, Scot Bauer, Anthony Whitmore, Max Birkel, Greg Janak and Scott Steager.

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.

### ***Tax List Corrections***

The following Tax List Corrections were presented for the board's consideration:

#2457	Donald John Rech (Late filing of 2018 Personal Property Return)	added tax \$931.02
#2458	Donald John Rech (Late filing of 2017 Personal Property Return)	added tax \$926.90
#2459	Donald John Rech (Late filing of 2016 Personal Property Return)	added tax \$801.74

Moved by Birkel, seconded by Steager to approve the tax corrections as presented. Upon roll call vote, the following voted aye: Birkel, Janak, Steager, Krafka, Bauer, Whitmore, and Mach. The following voted nay: None. Motion carried.

### ***Overvalued/Undervalued Real Property & Omitted Real Property***

A listing of overvalued/undervalued real property and omitted real property was presented for the board to approve. Moved by Krafka, seconded by Steager to approve the listing as presented and authorize the Chairman to sign. Upon roll call vote, the following voted aye: Krafka, Steager, Janak, Birkel, Whitmore, Bauer, and Mach. The following voted nay: None. Motion carried.

### ***Set Dates & Time for Property Valuation Protest Hearings***

The following dates have been set to conduct Property Valuation Protest hearings and finalization:

July 8, 2018	1:00 p.m.	Conduct Hearings
July 15, 2018	1:00 p.m.	Conduct Hearings
July 22, 2018	1:00 p.m.	Conduct Hearings/Finalize with Decision



# Butler Board of Equalization Minutes



Moved by Steager, seconded by Janak to approve the setting of dates and times for Property Valuation Protest Hearings. Upon roll call vote the following voted aye: Steager, Janak, Birkel, Whitmore, Bauer, Krafka, and Mach. The following voted nay: None. Motion carried.

Moved by Birkel, seconded by Bauer to exit Board of Equalization. Upon roll call vote the following voted aye: Birkel, Whithmore, Bauer, Krafka, Steager, Janak, and Mach. The following voted nay: None. Motion carried.

Stephanie L. Laska  
County Clerk

David W. Mach  
Chairman





# Butler Board of Equalization Minutes



## BUTLER COUNTY BOARD OF EQUALIZATION

June 17, 2019

A meeting of the Board of Equalization of Butler County, Nebraska was held on the 17<sup>th</sup> day of June, 2019 at the Butler County Courthouse in David City, Nebraska.

Present were the following: David W. Mach, Tony Krafka, Scot Bauer, Anthony Whitmore, Max Birkel, Greg Janak and Scott Steager.

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.

### ***Overvalued/Undervalued Real Property & Omitted Real Property***

A listing of overvalued/undervalued real property and omitted real property was presented for the board to approve. Moved by Whitmore, seconded by Janak to approve the listing as presented and authorize the Chairman to sign. Upon roll call vote, the following voted aye: Whitmore, Birkel, Janak, Steager, Krafka, Bauer, and Mach. The following voted nay: None. Motion carried.

### ***Tax List Corrections***

The following Tax List Corrections were presented for the board's consideration:

#2460	Steager Brothers LLC (Late filing of 2018 Personal Property Return)	added tax \$454.40
#2461	Steager Brothers LLC (Late filing of 2017 Personal Property Return)	added tax \$516.40
#2462	Donald John Rech (Correction of 2018 Personal Property Return)	deducted tax \$276.68
#2463	Donald John Rech (Correction of 2017 Personal Property Return)	deducted tax \$160.12
#2463	Donald John Rech (Correction of 2016 Personal Property Return)	deducted tax \$148.24

Moved by Bauer, seconded by Steager to approve the tax corrections as presented. Upon roll call vote, the following voted aye: Bauer, Krafka, Steager, Janak, Birkel, Whitmore, and Mach. The following voted nay: None. Motion carried.

### ***Accept Presentation of Butler County Plan of Assessment 2019***



# Butler Board of Equalization Minutes



Donoghue presented the 2019 Plan of Assessment for years 2020, 2021, and 2022. Moved by Janak and seconded by Whitmore to accept the 2019 Butler County Plan of Assessment. Upon roll call vote, the following voted aye: Janak, Birkel, Whitmore, Bauer, Krafka, Steager, and Mach. The following voted nay: NONE. Motion carried.

## ***Approval of Cemetery List***

The County Assessor presented the 2018 Cemetery List. This list contains information relating to the 45 cemeteries in the county that are tax exempt. Moved by Bauer, seconded by Krafka to approve the list as presented. Upon roll call vote the following voted aye: Bauer, Krafka, Steager, Janak, Birkel, Whitmore, and Mach. The following voted nay: None. Motion carried.

## ***Motor Vehicle Tax Exemption***

Karey Adamy, County Treasurer submitted the following applications:

1. Adorers of the Blood of Christ
2. St. Josephs Villa, Inc.

Moved by Birkel and seconded by Steager to approve the exemption applications as presented. Upon roll call vote, the following voted aye: Birkel, Janak, Steager, Krafka, Bauer, Whitmore and Mach. The following voted nay: NONE. Motion carried.

Moved by Steager and seconded by Bauer to exit Board of Equalization. Upon roll call vote the following voted aye: Steager, Krafka, Bauer, Whitmore, Birkel, Janak, and Mach. The following voted nay: None. Motion carried.

Stephanie L. Laska  
County Clerk

David W. Mach  
Chairman





# Butler Board of Equalization Minutes



## BUTLER COUNTY BOARD OF EQUALIZATION

July 01, 2019

A meeting of the Board of Equalization of Butler County, Nebraska was held on the 1<sup>st</sup> day of July, 2019 at the Butler County Courthouse in David City, Nebraska.

Present were the following: David W. Mach, Tony Krafka, Scot Bauer, Anthony Whitmore, Max Birkel, Greg Janak and Scott Steager.

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.

### ***Overvalued/Undervalued Real Property & Omitted Real Property***

A listing of overvalued/undervalued real property and omitted real property was presented for the board to approve. Moved by Krafka, seconded by Bauer to approve the listing as presented and authorize the Chairman to sign. Upon roll call vote, the following voted aye: Krafka, Bauer, Whitmore, Birkel, Janak, Steager, and Mach. The following voted nay: None. Motion carried.

### ***Tax Acceleration***

The following Tax List Correction was presented for the Board's consideration:

#2965	William R. Fiala, III	\$306.92
	(Sold and is moving mobile home off property)	

Moved by Birkel and seconded by Janak to approve the Tax Acceleration as presented. Upon roll call vote, the following voted aye: Birkel, Janak, Steager, Krafka, Bauer, Whitmore and Mach. The following voted nay: NONE. Motion carried.

Moved by Birkel and seconded by Whitmore to exit Board of Equalization. Upon roll call vote the following voted aye: Birkel, Whitmore, Bauer, Krafka, Steager, Janak and Mach. The following voted nay: None. Motion carried.

Stephanie L. Laska  
County Clerk

David W. Mach  
Chairman



# Butler Board of Equalization Minutes





# Butler Board of Equalization Minutes



## BUTLER COUNTY BOARD OF EQUALIZATION

July 8, 2019

A meeting of the Board of Equalization of Butler County, Nebraska was held on the 8<sup>th</sup> day of July, 2019 at the Butler County Courthouse in David City, Nebraska at 1:00 p.m.

Present were the following: David W. Mach, Tony Krafka, Scott Bauer, Anthony Withmore, Max Birkel, Gregory Janak and Scott Steager.

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 Pledge of Allegiance was recited by all present.

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:

Matthew Maly (W 88' of Lot 19 Blk 6 Orig Town Bruno)

Samuel J Richardson (Blk 18 & all vacated Harrison & Lowell Streets McAlvins Add.)

Gwendolyn M & Eugene Kliment (Lots 10 & 11 Blk. 3 W.T.P. Add David City)

Howie Hutchinson Hookstra LLC c/o Willard Scott Jeffrey II (Pt. NE  $\frac{1}{4}$  NE  $\frac{1}{4}$ ; Section 34, Township 17, Range 3E)

- Heard in conjunction with property valuation protest was the report destroyed real property (Form 425)

Howie Hutchinson Hookstra LLC c/o Willard Scott Jeffrey II (SW  $\frac{1}{4}$  NE  $\frac{1}{4}$ , NW  $\frac{1}{4}$  SE  $\frac{1}{4}$ , PT. E1/2 SW  $\frac{1}{4}$ , NW  $\frac{1}{4}$  SW  $\frac{1}{4}$ , PT. W  $\frac{1}{2}$  NW  $\frac{1}{4}$  SE  $\frac{1}{4}$  NW  $\frac{1}{4}$ , Section 35, Township 17, Range 3E)

- Heard in conjunction with property valuation protest was the report destroyed real property (Form 425)

Howie Hutchinson Hookstra LLC c/o Willard Scott Jeffrey II (SW  $\frac{1}{4}$  SW  $\frac{1}{4}$ , Section 35, Township 17; Range 3E)

- Heard in conjunction with property valuation protest was the report destroyed real property (Form 425)

Vanaro Farms, LLC (PT. N  $\frac{1}{2}$  NE  $\frac{1}{4}$ , Section 12, Township 12, Range 2E)

Paul Vanis (SE  $\frac{1}{4}$ , Section 12, Township 13, Range 2E)



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Paul Vanis (PT. NE  $\frac{1}{4}$  NE  $\frac{1}{4}$ , S  $\frac{1}{2}$  NE  $\frac{1}{4}$ , Section 12, Township 13, Range 2E)

Russell & Michaela Sabata (PT NE  $\frac{1}{4}$  Lots 1-6 incl. in Blk 11 & PT of Blk 12, Section 28, Township 13, Range 2E)

Krafka Brothers Trust (E  $\frac{1}{2}$  SW  $\frac{1}{4}$ , N 43.17 AC of W  $\frac{1}{2}$  SW  $\frac{1}{4}$ , Section 18, Township 16, Range 1E)

Steve & Laurie Jones (Brandenburgh Lakes Lot # 88, 2-16-1, Improvement on leased land)

## ***Overvalued/Undervalued Real Property & Omitted Real Property***

A listing of overvalued/undervalued real property and omitted real property was presented for the board to approve. Moved by Steager, seconded by Bauer to approve the listing as presented and authorize the Chairman to sign. Upon roll call vote, the following voted aye: Steager, Krafka, Bauer, Whitmore, Birkel, Janak and Mach. The following voted nay: None. Motion carried.

## ***Tax Acceleration***

The following Tax List Correction was presented for the Board's consideration:

#2966	Alton &/ Marjorie Divis (mobile home to be removed & destroyed)	\$16.02
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There being no further business to come before the board, the Chairman adjourned the meeting at 3:38 p.m.

Stephanie L. Laska  
County Clerk

David W. Mach  
Chairman



# Butler Board of Equalization Minutes



## BUTLER COUNTY BOARD OF EQUALIZATION

July 15, 2019

A meeting of the Board of Equalization of Butler County, Nebraska was held on the 15<sup>th</sup> day of July, 2019 at the Butler County Courthouse in David City, Nebraska at 1:00 p.m.

Present were the following: David W. Mach, Tony Krafka, Scott Bauer, Anthony Whitmore, Max Birkel, Gregory Janak and Scott Steager.

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 Pledge of Allegiance was recited by all present.

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 Report of Destroyed Real Property Hearings were conducted:

Steven E. Svatora (Improvement on Leased Land; Land Owner: David Kment, SW  $\frac{1}{4}$  SW  $\frac{1}{4}$ , Section 34, Township 17, Range 3)

Michelle & Ted Mikuls & Catherine Drake (Improvement on Leased Land; Brandenburg Lakes Lot 89, Section 2, Township 16, Range 1)

Catherine Garretson (Improvement on Leased Land; Bellwood Lakes Lot 19A, Section 1, Township 16, Range 1)

Sandra Brandl (Improvement on Leased Land; Land Owner: Marilyn Macholan Pt. NE  $\frac{1}{4}$ , Pt. NW  $\frac{1}{4}$ , Section 14, Township 17, Range 4)

Martin Masek (Gov. Lots 7, 8, 9 Accr. Land to Gov. Lots 7, 8, 9, Section 4, Township 16, Range 2 183.37 Ac)

Allen, Kathy & Martin Ernst (Improvement on Leased Land; Land Owner: David Kment, SW  $\frac{1}{4}$ , Section 34, Township 17, Range 3)

Dennis Novacek (SE  $\frac{1}{4}$  SE  $\frac{1}{4}$  & all Accr. thereto 85.70 Ac, Section 33, Township 17, Range 3)

Dennis Novacek (Pt. NE  $\frac{1}{4}$ , Pt. NE  $\frac{1}{4}$  SE  $\frac{1}{4}$  & All Accr. thereto 190.53 Ac. Section 4, Township 16, Range 3)

Jerry A Kobza (Improvement on Leased Land; Brandenburg Lakes Lot 31, Section 2, Township 16, Range 1)

Tom A Barlean (NW  $\frac{1}{4}$  160 Ac, Section 26, Township 15, Range 2)

Nicole Kopetzky (Improvement on Leased Land; Brandenburg Lakes Lot 83, Section 11, Township 16, Range 1)



# Butler Board of Equalization Minutes



Joel J & Susan K Engel (Pt. S  $\frac{1}{2}$  NW  $\frac{1}{4}$ , Pt. SW  $\frac{1}{4}$  NE  $\frac{1}{4}$ , Gov. Lots 1 & 2 27.86 Ac & Pt. of the Accr. thereto of 185.03 Ac (42.89 Ac total), Section 11, Township 16, Range 2)

David J. Kment (E  $\frac{1}{2}$  SW  $\frac{1}{4}$ , Pt. W  $\frac{1}{2}$  SE  $\frac{1}{4}$  151.12 Ac, Section 34, Township 17, Range 3)

David J. Kment (Pt. SE  $\frac{1}{4}$  NE  $\frac{1}{4}$ , Pt. NE  $\frac{1}{4}$  SE  $\frac{1}{4}$  74.92 Ac, Section 34, Township 17, Range 3)

David J. Kment (Gov. Lot 5, SW  $\frac{1}{4}$  SW  $\frac{1}{4}$  & Accr. thereto 87.10 Ac, Section 34, Township 17, Range 3)

David J. Kment (Improvement on Leased Land; Land Owner: David Kment, W  $\frac{1}{2}$  SE  $\frac{1}{4}$ , Section 34, Township 17, Range 3)

Randy Stejskal (Improvement on Leased Land; Brandenburg Lakes Lot 27, Section 2, Township 16, Range 1)

Keith Riley (Improvement on Leased Land; Brandenburg Lakes Lot 28, Section 2, Township 16, Range 1)

Alden Kment (Improvement on Leased Land; Land Owner: David Kment, SW  $\frac{1}{4}$  SW  $\frac{1}{4}$  , Section 34, Township 17, Range 3)

## ***Overvalued/Undervalued Real Property & Omitted Real Property***

A listing of overvalued/undervalued real property and omitted real property was presented for the board to approve. Moved by Bauer, seconded by Whitmore to approve the listing as presented and authorize the Chairman to sign. Upon roll call vote, the following voted aye: Bauer, Whitmore, Birkel, Janak, Steager, Krafka, and Mach. The following voted nay: None. Motion carried.

There being no further business to come before the board, the Chairman adjourned the meeting at 4:08 p.m.

Stephanie L. Laska  
County Clerk

David W. Mach  
Chairman





# Butler Board of Equalization Minutes



## BUTLER COUNTY BOARD OF EQUALIZATION

July 22, 2019

A meeting of the Board of Equalization of Butler County, Nebraska was held on the 22<sup>nd</sup> day of July, 2019 at the Butler County Courthouse in David City, Nebraska at 1:00 p.m.

Present were the following: Tony Krafka, Scott Bauer, Max Birkel, Gregory Janak and Scott Steager. Absent: David Mach and Anthony Whitmore.

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 Pledge of Allegiance was recited by all present.

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

The following Report of Destroyed Real Property Hearings were conducted:

Fern Benesch (Gov. Lot 6, Pt. SE  $\frac{1}{4}$  SE  $\frac{1}{4}$ , Gov. Lot 5, Pt SE  $\frac{1}{4}$  SE  $\frac{1}{4}$ , 42.39 Ac, Section 26, Township 17, Range 3)

Fern Benesch (All accretion land in Platte River in & to Gov. lots 5 & 6 132.52 Ac, Section 26, Township 17, Range 3)

Fern Benesch (NW  $\frac{1}{4}$  NE  $\frac{1}{4}$ , Pt. NE  $\frac{1}{4}$  NW  $\frac{1}{4}$ , 55 Ac, Section 35, Township 17, Range 3)

Connie Gibson (Pt Lots 7 & 10 in SW  $\frac{1}{4}$ , Pt. Lot 5 & Lot 6 in SE  $\frac{1}{4}$  & SW  $\frac{1}{4}$  SE  $\frac{1}{4}$ , Bellwood Lakes 148.48 Ac, Section 1, Township 16, Range 1)

Robert Healy (Improvement on Lease Land, Land Owner: David Kment, SW  $\frac{1}{4}$ , Section 34, Township 17, Range 3)

Gloria Brandenburgh (Improvement on Leased Land, Land Owner: Brandenburgh Lakes LLC, Lot 4, Section 11, Township 16, Range 1)

Julie Ann Sorenson (Improvement on Leased Land, Land Owner: Brandenburgh Lakes LLC, Lot 11, Section 11, Township 16, Range 1)

Ted & Alberta Nickolite ( S 1100' of E 800' of Gov. Lot 3 & N 820' of E 800' of Lot 8, except 1 Ac tract on Lot 8 34.26 Ac, Section 3, Township 16, Range 1)

Don & Paula Kment (Improvement on Leased Land, Land Owner: David Kment, SW  $\frac{1}{4}$ , Section 34, Township 17, Range 3)

Don & Paula Kment (Pt. of Gov. Lot 1 in NE  $\frac{1}{4}$ , 8.8 Ac, Section 34, Township 17, Range 3)

Tom Kopetzky (Improvement on Leased Land, Land Owner: Brandenburgh Lakes LLC, Lot # 82, Section 11, Township 16, Range 1)



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Galen Juranek (Pt. S  $\frac{1}{2}$  SW  $\frac{1}{4}$ , 52.97 Ac, Section 30, Township 17, Range 4)

Galen Juranek (NE  $\frac{1}{4}$  160 Ac, Section 31, Township 17, Range 4)

Galen Juranek (Pt. E  $\frac{1}{2}$  SE  $\frac{1}{4}$ , Gov. Lot 4, 84.70 Ac, Section 30, Township 17, Range 4)

James & Sara Eickmeier (Lot 12, 55.87 Ac, Section 3, Township 16, Range 1)

James & Sara Eickmeier (Pt Lots 10 & 11 NE  $\frac{1}{4}$  NW  $\frac{1}{4}$ , NW  $\frac{1}{4}$  NE  $\frac{1}{4}$ , & Accr. thereto 31.11 Ac, Section 4, Township 16, Range 1)

James & Sara Eickmeier (Pt. Lot 10 & Pt. Lot 9, 96.19 Ac, Section 4, Township 16, Range 1)

Eric Slezak & Susan White (Improvement on Leased Land, Land Owner: Brandenburg Lakes LLC, Lot 10, Section 11, Township 16, Range 1)

Allen & Laurie Garretson (Improvement on Leased Land, Land Owner: Bellwood Lakes, Lot #30A, Section 1, Township 16, Range 1)

Tim Noonan (Improvement on Leased Land, Land Owner: David Kment, Lot #4, SW  $\frac{1}{4}$ , Section 34, Township 17, Range 3)

Nickolite Ranch Inc. (W 3 Rods of Gov. Lots 2 & 5, Pt. Gov. Lot 3 & Pt. Lot 8 & 4 & 9, 131.67 Ac, Section 3, Township 16, Range 1)

Nickolite Ranch Inc. (Gov. Lot 1 & Pt. Lot 9, NE  $\frac{1}{4}$ , 25.70 Ac, Section 4, Township 16, Range 1)

Nickolite Ranch Inc. (Gov. Lot 12 & SE  $\frac{1}{4}$  S of River Lots Gov. 10, 11 & 13, 42.4 Ac, Section 33, Township 17, Range 1)

Nickolite Ranch Inc. (S  $\frac{1}{2}$  SE  $\frac{1}{4}$  exc. E 257.7' & Gov. Lots 5 & 6, 81.03 Ac, Section 34, Township 17, Range 1)

Cheryl Brandenburg (Improvement on Leased Land, Land Owner: Brandenburg Lakes LLC, Lot #16, Section 2, Township 16, Range 1)

Mike & Patricia Kozisek (W  $\frac{1}{2}$  NE  $\frac{1}{4}$ , 75.11 Ac, Section 4, Township 15, Range 3)

Pete Zuerlein (Improvement on Leased Land, Land Owner: Brandenburg Lakes LLC, Lot #101, Section 2, Township 16, Range 1)

Riverside Land Co. (Gov. Lots 1 & 2, Pt. E  $\frac{1}{2}$ , 52 Ac, Section 36, Township 17, Range 3)

Riverside Land Co. (SE  $\frac{1}{4}$ , 72.74 Ac, Section 25, Township 17, Range 3)

Brandenburg Lakes LLC (Lots 9 & 10, Pt. E  $\frac{1}{2}$  E  $\frac{1}{2}$ , 76.4 Ac, Section 2, Township 16, Range 1)

Brandenburg Lakes LLC (Lot 11, 27.23 Ac, Section 11, Township 16, Range 1)

## ***Finalization of Property Valuation Protests***

Protest of Matthew Maly W 88' of Lot 19 Blk 6 Orig Town Bruno. The County Assessor's recommendation was for no change. Moved by Krafka and seconded by Steager for no change. Upon roll call vote the following voted aye: Krafka, Steager, Birkel, & Bauer. The following voted nay: Janak. Absent: Mach & Whitmore.





# Butler Board of Equalization Minutes



Protest of Samuel Richardson Blk 18 & all vacated Harrison & Lowell Streets McAlvins Add. Brainard. The County Assessor's recommendation was for no change. Moved by Birkel and seconded by Bauer for no change. Upon roll call vote the following voted aye: Birkel, Bauer, Krafka, Steager, & Janak. The following voted nay: NONE. Absent: Mach & Whitmore.

Protest of Gwendolyn & Eugene Kliment Lots 10 & 11 Blk. 3 W.T.P. Add David City. The County Assessor's recommendation was for no change. Moved by Krafka and seconded by Birkel for no change. Upon roll call vote the following voted aye: Krafka, Steager, Birkel, & Janak. The following voted nay: Bauer. Absent: Mach & Whitmore.

Protest of Howie Hutchinson Hookstra LLC c/o Willard Scott Jeffrey II Pt. NE  $\frac{1}{4}$  NE  $\frac{1}{4}$ ; 29.36 Ac, Section 34, Township 17, Range 3E. The County Assessor's recommendation was for no change. Moved by Steager and seconded by Bauer for no change. Upon roll call vote the following voted aye: Steager, Krafka, Bauer, Birkel, & Janak. The following voted nay: NONE. Absent: Mach & Whitmore

Protest of Howie Hutchinson Hookstra LLC c/o Willard Scott Jeffrey II SW  $\frac{1}{4}$  NE  $\frac{1}{4}$ , NW  $\frac{1}{4}$  SE  $\frac{1}{4}$ , PT. E1/2 SW  $\frac{1}{4}$ , NW  $\frac{1}{4}$  SW  $\frac{1}{4}$ , PT. W  $\frac{1}{2}$  NW  $\frac{1}{4}$  SE  $\frac{1}{4}$  NW  $\frac{1}{4}$ , 289.37 Ac, Section 35, Township 17, Range 3E. The County Assessor's recommendation was for no change. Moved by Bauer and seconded by Steager for no change. Upon roll call vote the following voted aye: Bauer, Krafka, Steager, Birkel, & Janak. The following voted nay: NONE. Absent: Mach & Whitmore.

Protest for Howie Hutchinson Hookstra LLC c/o Willard Scott Jeffrey II SW  $\frac{1}{4}$  SW  $\frac{1}{4}$ , 35.6 Ac, Section 35, Township 17; Range 3E. The County Assessor's recommendation was for no change. Moved by Krafka and seconded by Birkel for no change. Upon roll call vote the following voted aye: Krafka, Bauer, Birkel, Steager, & Janak. The following voted nay: NONE. Absent: Mach & Whitmore.

Protest for Vanaro Farms, LLC PT. N  $\frac{1}{2}$  NE  $\frac{1}{4}$ , Section 13, Township 12, Range 2E. The County Assessor's recommendation was for no change. Moved by Bauer and seconded by Krafka for no change. Upon roll call vote the following voted aye: Bauer, Krafka, Steager, Birkel, & Janak. The following voted nay: NONE. Absent: Mach & Whitmore.

Protest for Paul Vanis SE  $\frac{1}{4}$ , 160 Ac, Section 12, Township 13, Range 2E. The County Assessor's recommendation was for no change. Moved by Birkel and seconded by Krafka for no change. Upon roll call vote the following voted aye: Birkel, Bauer, Krafka, Steager, & Janak. The following voted nay: NONE. Absent: Mach & Whitmore.

Protest for Paul Vanis PT. NE  $\frac{1}{4}$  NE  $\frac{1}{4}$ , S  $\frac{1}{2}$  NE  $\frac{1}{4}$ , 88.48 Ac, Section 12, Township 13, Range 2E. The County Assessor's recommendation was for no change. Moved by Krafka and seconded by Steager for no change. Upon roll call vote the following voted aye: Krafka, Steager, Birkel, Bauer, & Janak. The following voted nay: NONE. Absent: Mach & Whitmore.

Protest for Russell & Michaela Sabata PT NE  $\frac{1}{4}$  Lots 1-6 incl. in Blk 11 & PT of Blk 12, 1.865 Ac, Section 28, Township 13, Range 2E. The County Assessor's recommendation was for no change. Moved by Bauer and seconded by Birkel. Upon roll call voted the following vote aye: Bauer, Birkel, Steager, Krafka, & Janak. The following voted nay: NONE. Absent: Mach & Whitmore.

Protest for Krafka Brothers Trust E  $\frac{1}{2}$  SW  $\frac{1}{4}$ , N 43.17 AC of W  $\frac{1}{2}$  SW  $\frac{1}{4}$ , 120.23 Ac, Section 18, Township 16, Range 1E. The County Assessor's recommendation was for no change. The board requested an LVG code change from 2A to 3A. Moved by Birkel and seconded by Steager to change the value to soil classification LVG code 3A. Upon roll call vote the following voted aye: Birkel, Steager, Bauer, & Janak. The following voted nay: NONE. The following Abstained: Krafka. Absent: Mach & Whitmore.

Protest for Steve & Laurie Jones Brandenburgh Lakes Lot # 88, 2-16-1, Improvement on leased land. The County Assessor's recommendation was for no change. Moved by Bauer and seconded by Steager for no change. Upon roll call vote the following voted aye: Bauer, Krafka, Steager, Birkel, & Janak. The following voted nay: NONE. Absent: Mach & Whitmore.



# Butler Board of Equalization Minutes



## **County Assessor Certification**

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.

## **Finalization of Report of Destroyed Real Property Protests**

Protest for Steven E. Svatora Improvement on Leased Land; Land Owner: David Kment, SW  $\frac{1}{4}$  SW  $\frac{1}{4}$ , Section 34, Township 17; Range 3. The Board's recommendation is to adjust the current value from \$22,815 to an adjusted value of \$11,990. Moved by Birkel and seconded by Steager to adjust the current value from \$22,815 to an adjusted value of \$11,990. Upon roll call voted the following voted aye: Birkel, Steager, Krafka, Bauer, & Janak. The following voted nay: NONE. Absent: Mach & Whitmore.

Protest of Howie Hutchinson Hookstra LLC c/o Willard Scott Jeffrey II Pt. NE  $\frac{1}{4}$  NE  $\frac{1}{4}$ ; Section 34, Township 17, Range 3E. The Board's recommendation was for no change. Moved by Steager and seconded by Krafka for no change. Upon roll call vote the following voted aye: Steager, Krafka, Bauer, Birkel, & Janak. The following voted nay: NONE. Absent: Mach & Whitmore.

Protest of Howie Hutchinson Hookstra LLC c/o Willard Scott Jeffrey II 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. W  $\frac{1}{2}$  NW  $\frac{1}{4}$ , SE  $\frac{1}{4}$  NW  $\frac{1}{4}$ , Section 35, Township 17, Range 3E. The Board's recommendation was to adjust the current land value from \$60,570 to an adjusted value \$13,905. Moved by Birkel and seconded by Bauer to adjust the land value to \$13,905. Upon roll call vote the following voted aye: Birkel, Bauer, Krafka, Steager, & Janak. The following voted nay: NONE. Absent: Mach & Whitmore.

Protest for Howie Hutchinson Hookstra LLC c/o Willard Scott Jeffrey II SW  $\frac{1}{4}$  SW  $\frac{1}{4}$ , Section 35, Township 17; Range 3E. The Board's recommendation was to adjust current land value of \$895,710 to an adjusted value of \$673,780. Moved Krafka and seconded by Bauer to adjust the land value to \$673,780. Upon roll call vote the following voted aye: Krafka, Bauer, Birkel, Steager, & Janak. The following voted nay: NONE. Absent: Mach & Whitmore.

Protest for Michelle & Ted Mikuls & Catherine Drake Improvement on Leased Land; Brandenburg Lakes Lot 89, Section 2, Township 16, Range 1. The Board's recommendation was to adjust the current buildings value \$127,460 to an adjusted value \$97,355. Moved by Krafka and seconded by Birkel to adjust the buildings value to \$97,355. Upon roll call voted the following voted aye: Krafka, Bauer, Birkel, Steager, & Janak. The following voted nay: NONE. Absent: Mach & Whitmore.

Protest for Catherine Garretson Improvement on Leased Land; Bellwood Lakes Lot 19A, Section 1, Township 16, Range 1. The Board's recommendation was to adjust the current buildings value from \$61,680 to an adjusted value \$32,965. Moved by Steager and seconded by Krafka to adjust the current buildings value to \$32,965. Upon roll call vote the following voted aye: Steager, Krafka, Bauer, Birkel, & Janak. The following voted nay: NONE. Absent: Mach & Whitmore.

Protest for Sandra Brandl Improvement on Leased Land; Land Owner: Marilyn Macholan Pt. NE  $\frac{1}{4}$ , Pt. NW  $\frac{1}{4}$ , Section 14, Township 17, Range 4. The Board's recommendation was to adjust the current buildings value from \$11,585 to an adjusted value of \$1,155. Moved by Birkel and seconded by Steager to adjust the buildings value to \$1,155. Upon roll call voted the following voted aye: Birkel, Steager, Krafka, Bauer, & Janak. The following voted nay: NONE. Absent: Mach & Whitmore.

Protest for Martin Masek Gov. Lots 7, 8, 9 Accr. Land to Gov. Lots 7, 8, 9, Section 4, Township 16, Range 2 183.37 Ac. The Board's recommendation was to adjust the current land value from \$331,140 to an adjusted value of \$260,820. Moved



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by Steager and seconded by Bauer to adjust the land value to \$260,820. Upon roll call vote the following voted aye: Steager, Krafka, Bauer, Birkel, & Janak. The following voted nay: NONE. Absent: Mach & Whitmore.

Protest for Allen, Kathy & Martin Ernst Improvement on Leased Land; Land Owner: David Kment, SW  $\frac{1}{4}$ , Section 34, Township 17, Range 3. The Board's recommendation was to adjust the buildings current value \$35,745 to an adjusted value \$3,060. Moved by Bauer and seconded by Birkel to adjust the buildings value to \$3,060. Upon roll call vote the following voted aye: Bauer, Birkel, Steager, Krafka, & Janak. The following voted nay: NONE. Absent: Mach & Whitmore.

Protest for Dennis Novacek SE  $\frac{1}{4}$  SE  $\frac{1}{4}$  & all Accr. thereto 85.70 Ac, Section 33, Township 17, Range 3. The Board's recommendation was to adjust the current total value \$217,685 to an adjusted value of \$169,000. Moved by Krafka and seconded by Birkel to adjust the total value to \$169,000. Upon roll call vote the following voted aye: Krafka, Bauer, Birkel, Steager, & Janak. The following voted nay: NONE. Absent: Mach & Whitmore.

Protest for Jerry A Kobza Improvement on Leased Land; Brandenburg Lakes Lot 31, Section 2, Township 16, Range 1. The Board's recommendation was to adjust the current buildings value \$21,975 to and adjusted value of \$13,350. Moved by Krafka and seconded by Steager to adjust the buildings value to \$13,350. Upon roll call vote the following voted aye: Krafka, Steager, Birkel, Bauer, & Janak. The following voted nay: NONE. Absent: Mach & Whitmore.

Protest for Tom A Barlean NW  $\frac{1}{4}$  160 Ac, Section 26, Township 15, Range 2. The Board's recommendation was for no change. Moved by Krafka and seconded by Steager for no change. Upon roll call vote the following voted aye: Krafka, Steager, & Janak. The following voted nay: Birkel & Bauer. Absent: Mach & Whitmore.

Protest for Nicole Kopetzky Improvement on Leased Land; Brandenburg Lakes Lot 83, Section 11, Township 16, Range 1. The Board's recommendation was to adjust the current buildings value \$68,065 to and adjusted value of \$36,220. Moved by Steager and seconded by Birkel to adjust the buildings value to \$36,220. Upon roll call vote the following vote aye: Steager, Birkel, Bauer, Krafka, & Janak. The following voted nay: NONE. Absent: Mach & Whitmore.

Protest for Joel J & Susan K Engel Pt. S  $\frac{1}{2}$  NW  $\frac{1}{4}$ , Pt. SW  $\frac{1}{4}$  NE  $\frac{1}{4}$ , Gov. Lots 1 & 2 27.86 Ac & Pt. of the Accr. thereto of 185.03 Ac (42.89 Ac total), Section 11, Township 16, Range 2. The Board's recommendation was to adjust the current land value \$78,050 to an adjusted value \$55,625. Moved by Bauer and seconded by Krafka to adjust the land value to \$55,625. Upon roll call vote the following voted aye: Bauer, Krafka, Steager, Birkel, & Janak. The following voted nay: NONE. Absent: Mach & Whitmore.

Protest for David J. Kment E  $\frac{1}{2}$  SW  $\frac{1}{4}$ , Pt. W  $\frac{1}{2}$  SE  $\frac{1}{4}$  151.12 Ac, Section 34, Township 17, Range 3. The Board's recommendation was to adjust the current land value \$742,080 to an adjusted value \$586,185. Moved by Steager and seconded by Krafka to adjust the current land value to \$742,080. Upon roll call vote the following voted aye: Steager, Krafka, Bauer, Birkel, & Janak. The following voted nay: NONE. Absent: Mach & Whitmore.

Protest for David J. Kment Pt. SE  $\frac{1}{4}$  NE  $\frac{1}{4}$ , Pt. NE  $\frac{1}{4}$  SE  $\frac{1}{4}$  74.92 Ac, Section 34, Township 17, Range 3. The Board's recommendation was to adjust the current land value \$275,885 to an adjusted value \$184,170. Moved by Birkel and seconded by Bauer to adjust the land value to \$184,170. The following voted aye: Birkel, Bauer, Krafka, Steager, & Janak. The following voted nay: NONE. Absent: Mach & Whitmore.

Protest for David J. Kment Gov. Lot 5, SW  $\frac{1}{4}$  SW  $\frac{1}{4}$  & Accr. thereto 87.10 Ac, Section 34, Township 17, Range 3. The Board's recommendation was to adjust the current land value \$211,705 to an adjusted value \$86,835. Moved by Bauer and seconded by Steager to adjust the current land value to \$86,835. Upon roll call vote the following voted aye: Bauer, Krafka, Steager, Birkel, & Janak. The following voted nay: NONE. Absent: Mach & Whitmore.

Protest for Randy Stejskal Improvement on Leased Land; Brandenburg Lakes Lot 27, Section 2, Township 16, Range 1. The Board's recommendation was to adjust the current buildings value \$75,495 to an adjusted value \$57,520. Moved by



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Steager and seconded by Krafka to adjust the buildings value to \$57,520. Upon roll call vote the following voted aye: Steager, Krafka, Bauer, Birkel, & Janak. The following voted aye: NONE. Absent: Mach & Whitmore.

Protest for Keith Riley Improvement on Leased Land; Brandenburg Lakes Lot 28, Section 2, Township 16, Range 1. The Board's recommendation was to adjust the current buildings value \$48,810 to an adjusted value of \$37,185. Moved by Krafka and seconded by Bauer to adjust the buildings value to \$37,185. Upon roll call vote the following voted aye: Krafka, Bauer, Birkel, Steager, & Janak. The following voted nay: NONE. Absent: Mach & Whitmore.

Protest for Dennis Novacek Pt. NE  $\frac{1}{4}$ , Pt. NE  $\frac{1}{4}$  SE  $\frac{1}{4}$  & All Accr. thereto 190.53 Ac. Section 4, Township 16, Range 3. The Board's recommendation was to adjust the current land value \$627,565 to an adjusted value of \$455,285. Moved by Krafka and seconded by Steager to adjust the land value to \$455,285. Upon roll call vote the following voted aye: Steager, Krafka, Bauer, Birkel, & Janak. The following voted nay: NONE. Absent: Mach & Whitmore.

Protest for David J. Kment Improvement on Leased Land; Land Owner: David Kment, W  $\frac{1}{2}$  SE  $\frac{1}{4}$ , Section 34, Township 17, Range 3. The Board's recommendation was to adjust the current buildings value \$59,200 to an adjusted value of \$16,425. Moved by Birkel and seconded by Bauer to adjust the buildings value to \$16,425. Upon roll call vote the following voted aye: Birkel, Bauer, Krafka, Steager, & Janak. The following voted nay: NONE. Absent: Mach & Whitmore.

Protest for Alden Kment Improvement on Leased Land; Land Owner: David Kment, SW  $\frac{1}{4}$  SW  $\frac{1}{4}$ , Section 34, Township 17, Range 3. The Board's recommendation was to adjust the current buildings value \$12,705 to zero (0). Moved by Birkel and seconded by Krafka to adjust the buildings value to zero (0). Upon roll call vote the following voted aye: Birkel, Steager, Krafka, Bauer, & Janak. The following voted nay: NONE. Absent: Mach & Whitmore.

Protest for Fern Benesch Gov. Lot 6, Pt. SE  $\frac{1}{4}$  SE  $\frac{1}{4}$ , Gov. Lot 5, Pt SE  $\frac{1}{4}$  SE  $\frac{1}{4}$ , 42.39 Ac, Section 26, Township 17, Range 3. The Board's recommendation was to adjust the current land value \$110,530 to an adjusted value \$61,415. Moved by Steager and seconded by Krafka to adjust the land value to \$61,415. Upon roll call voted the following voted aye: Steager, Krafka, Bauer, Birkel, & Janak. The following voted nay: NONE. Absent: Mach & Whitmore.

Protest for Fern Benesch All accretion land in Platte River in & to Gov. Lots 5 & 6 132.52 Ac, Section 26, Township 17, Range 3. The Board's recommendation was to adjust the current land value \$279,115 to an adjusted value \$203,800. Moved by Krafka and seconded by Steager to adjust the land value to \$203,800. Upon roll call voted the following voted aye: Krafka, Steager, Birkel, Bauer, & Janak. The following voted nay: NONE. Absent: Mach & Whitmore.

Protest for Fern Benesch (NW  $\frac{1}{4}$  NE  $\frac{1}{4}$ , Pt. NE  $\frac{1}{4}$  NW  $\frac{1}{4}$ , 55 Ac, Section 35, Township 17, Range 3. The Board's recommendation was to adjust the current land value \$114,725 to an adjusted value \$78,650. Moved by Krafka and seconded by Steager to adjust the land value to \$78,650. Upon roll call vote the following voted aye: Krafka, Steager, Birkel, Bauer, & Janak. The following voted nay: NONE. Absent: Mach & Whitmore.

Protest for Connie Gibson Pt Lots 7 & 10 in SW  $\frac{1}{4}$ , Pt. Lot 5 & Lot 6 in SE  $\frac{1}{4}$  & SW  $\frac{1}{4}$  SE  $\frac{1}{4}$ , Bellwood Lakes 148.48 Ac, Section 1, Township 16, Range 1. The Board's recommendation was to adjust the current land value \$459,965 to and adjusted value \$343,415. Moved by Birkel and seconded by Bauer to adjust the land value to \$343,415. Upon roll call vote the following voted aye: Birkel, Bauer, Krafka, Steager, & Janak. The following voted nay: NONE. Absent: Mach & Whitmore.

Protest for Robert Healy Improvement on Lease Land, Land Owner: David Kment, SW  $\frac{1}{4}$ , Section 34, Township 17, Range 3. The Board's recommendation was to adjust the current buildings value \$15,280 to zero (0). Moved by Steager and seconded by Krafka to adjust the buildings value to zero (0). Upon roll call vote the following voted aye: Steager, Krafka, Bauer, Birkel, & Janak. The following voted nay: NONE. Absent: Mach & Whitmore.

Protest for Gloria Brandenburg Improvement on Leased Land, Land Owner: Brandenburg Lakes LLC, Lot 4, Section 11, Township 16, Range 1. The Board's recommendation was to adjust the current buildings value \$119,600 to an adjusted





# Butler Board of Equalization Minutes



value \$74,035. Moved by Krafka and seconded by Steager to adjust the buildings value to \$74,035. Upon roll call vote the following voted aye: Krafka, Steager, Birkel, Bauer, & Janak. The following voted nay: NONE. Absent: Mach & Whitmore.

Protest for Julie Ann Sorenson Improvement on Leased Land, Land Owner: Brandenburg Lakes LLC, Lot 11, Section 11, Township 16, Range 1. The Board's recommendation was to adjust the current buildings value \$76,695 to an adjusted value \$52,110. Moved by Bauer and seconded by Krafka to adjust the buildings value to \$52,110. Upon roll call vote the following voted aye: Bauer, Krafka, Steager, Birkel, & Janak. The following voted nay: NONE. Absent: Mach & Whitmore.

Protest for Ted & Alberta Nickolite S 1100' of E 800' of Gov. Lot 3 & N 820' of E 800' of Lot 8, except 1 Ac tract on Lot 8 34.26 Ac, Section 3, Township 16, Range 1. The Board's recommendation was to adjust the current total value \$346,145 to an adjusted value \$266,850. Moved by Steager and seconded by Krafka to adjust the total value to \$266,850. Upon roll call vote the following voted aye: Steager, Krafka, Bauer, Birkel, & Janak. The following voted nay: NONE. Absent: Mach & Whitmore.

Protest for Don & Paula Kment Improvement on Leased Land, Land Owner: David Kment, SW  $\frac{1}{4}$ , Section 34, Township 17, Range 3. The Board's recommendation was to adjust the current buildings value \$25,805 to an adjusted value \$14,985. Moved by Birkel and seconded by Krafka to adjust the buildings value to \$14,985. Upon roll call vote the following voted aye: Birkel, Bauer, Krafka, Steager, & Janak. The following voted nay: NONE. Absent: Mach & Whitmore.

Protest for Don & Paula Kment Pt. of Gov. Lot 1 in NE  $\frac{1}{4}$ , 8.8 Ac, Section 34, Township 17, Range 3. The Board's recommendation was to adjust the current total value \$119,545 to an adjusted value \$88,745. Moved by Bauer and seconded by Steager to adjust the total value to \$88,745. Upon roll call voted the following voted aye: Bauer, Krafka, Steager, Birkel, & Janak. The following voted nay: NONE. Absent: Mach & Whitmore.

Protest for Tom Kopetzky Improvement on Leased Land, Land Owner: Brandenburg Lakes LLC, Lot # 82, Section 11, Township 16, Range 1. The Board's recommendation was to adjust the current buildings value \$101,425 to an adjusted \$45,945. Moved by Krafka and seconded by Bauer to adjust the buildings value to \$45,945. Upon roll call vote the following voted aye: Krafka, Bauer, Birkel, Steager, & Janak. The following voted nay: NONE. Absent: Mach & Whitmore.

Protest for Galen Juranek Pt. S  $\frac{1}{2}$  SW  $\frac{1}{4}$ , 52.97 Ac, Section 30, Township 17, Range 4. The Board's recommendation was to adjust the current land value \$73,225 to an adjusted \$53,155. Moved by Birkel and seconded by Krafka to adjust the land value to \$53,155. Upon roll call vote the following voted aye: Birkel, Krafka, Bauer, Steager, & Janak. The following voted nay: NONE. Absent: Mach & Whitmore.

Protest for Galen Juranek NE  $\frac{1}{4}$  160 Ac, Section 31, Township 17, Range 4. The Board's recommendation was for no change. Moved by Krafka and seconded by Steager for no change. Upon roll call vote the following voted aye: Krafka, Steager, Birkel, Bauer, & Janak. The following voted nay: NONE. Absent: Mach & Whitmore.

Protest for Galen Juranek Pt. E  $\frac{1}{2}$  SE  $\frac{1}{4}$ , Gov. Lot 4, 84.70 Ac, Section 30, Township 17, Range 4. The Board's recommendation was to adjust the current land value \$287,955 to an adjusted \$202,045. Moved by Steager and seconded by Birkel to adjust the land value to \$287,955. Upon roll call vote the following voted aye: Steager, Birkel, Bauer, & Krafka. The following voted nay: Janak. Absent: Mach & Whitmore.

Protest for James & Sara Eickmeier Lot 12, 55.87 Ac, Section 3, Township 16, Range 1. The Board's recommendation was to adjust the current land value \$114,535 to an adjusted value \$58,980. Moved by Bauer and seconded by Krafka to adjust the land value to \$58,980. Upon roll call vote the following voted aye: Bauer, Krafka, Steager, Birkel, & Janak. The following voted nay: NONE. Absent: Mach & Whitmore.

Protest for James & Sara Eickmeier Pt Lots 10 & 11 NE  $\frac{1}{4}$  NW  $\frac{1}{4}$ , NW  $\frac{1}{4}$  NE  $\frac{1}{4}$ , & Accr. thereto 31.11 Ac, Section 4, Township 16, Range 1. The Board's recommendation was to adjust the current land value \$39,110 to an adjusted value



# Butler Board of Equalization Minutes



\$31,110. Moved by Steager and seconded by Birkel to adjust the land value to \$31,110. Upon roll call vote the following voted aye: Steager, Birkel, Bauer, Krafka, & Janak. The following voted nay: NONE. Absent: Mach & Whitmore.

Protest for James & Sara Eickmeier Pt. Lot 10 & Pt. Lot 9, 96.19 Ac, Section 4, Township 16, Range 1. The Board's recommendation was to adjust the current land value \$169,955 to an adjusted \$98,765. Moved by Krafka and seconded by Bauer to adjust the land value to \$98,765. Upon roll call vote the following voted aye: Krafka, Bauer, Birkel, Steager, & Janak. The following voted nay: NONE. Absent: Mach & Whitmore.

Protest for Eric Slezak & Susan White (Improvement on Leased Land, Land Owner: Brandenburgh Lakes LLC, Lot 10, Section 11, Township 16, Range 1. The Board's recommendation was to adjust the buildings current value \$128,930 to an adjusted value \$99,730. Moved by Steager and seconded by Birkel to adjust the buildings value to \$99,730. Upon roll call vote the following voted aye: Steager, Birkel, Bauer, Krafka, & Janak. The following voted nay: NONE. Absent: Mach & Whitmore.

Protest for Allen & Laurie Garretson Improvement on Leased Land, Land Owner: Bellwood Lakes, Lot #30A, Section 1, Township 16, Range 1. The Board's recommendation was to adjust the current buildings value \$8,275 to an adjusted value zero (0). Moved by Birkel and seconded by Steager to adjust the buildings value to zero (0). Upon roll call vote the following voted aye: Birkel, Steager, Krafka, Bauer, & Janak. The following voted nay: NONE. Absent: Mach & Whitmore.

Protest for Tim Noonan Improvement on Leased Land, Land Owner: David Kment, Lot #4, SW  $\frac{1}{4}$ , Section 34, Township 17, Range 3. The Board's recommendation was to adjust the current buildings value \$22,500 to an adjusted value zero (0). Moved by Bauer and seconded by Birkel to adjust the buildings value to zero (0). Upon roll call vote the following voted aye: Bauer, Birkel, Steager, Krafka, & Janak. The following voted nay: NONE. Absent: Mach & Whitmore.

Protest for Nickolite Ranch Inc. W 3 Rods of Gov. Lots 2 & 5, Pt. Gov. Lot 3 & Pt. Lot 8 & 4 & 9, 131.67 Ac, Section 3, Township 16, Range 1. The Board's recommendation was to adjust the current land value \$534,440 to an adjusted \$421,665. Moved by Steager and seconded by Bauer to adjust the land value to \$421,665. Upon roll call vote the following voted aye: Steager, Bauer, Birkel, & Janak. The following voted nay: NONE. Abstained: Krafka. Absent: Mach & Whitmore.

Protest for Cheryl Brandenburgh Improvement on Leased Land, Land Owner: Brandenburgh Lakes LLC, Lot #16, Section 2, Township 16, Range 1. The Board's recommendation was to adjust the current buildings value \$57,995 to an adjusted value \$30,390. Moved by Krafka and seconded by Birkel to adjust the buildings value to \$30,390. Upon roll call vote the following voted aye: Krafka, Bauer, Birkel, Steager, & Janak. The following voted nay: NONE. Absent: Mach & Whitmore.

Protest for Mike & Patricia Kozisek W  $\frac{1}{2}$  NE  $\frac{1}{4}$ , 75.11 Ac, Section 4, Township 15, Range 3. The Board's recommendation was for no change. Moved by Steager and seconded by Krafka for no change. Upon roll call vote the following voted aye: Steager, Krafka, Bauer, Birkel, & Janak. The following voted nay: NONE. Absent: Mach & Whitmore.

Protest for Pete Zuerlein Improvement on Leased Land, Land Owner: Brandenburgh Lakes LLC, Lot #101, Section 2, Township 16, Range 1. The Board's recommendation was to adjust the current buildings value \$159,815 to an adjusted value \$108,480. Moved by Krafka and seconded by Birkel to adjust the value to \$108,480. Upon roll call vote the following voted aye: Krafka, Bauer, Birkel, Steager, & Janak. The following voted nay: NONE. Absent: Mach & Whitmore.

Protest for Riverside Land Co. Gov. Lots 1 & 2, Pt. E  $\frac{1}{2}$ , 52 Ac, Section 36, Township 17, Range 3. The Board's recommendation was to adjust the current land value \$112,875 to an adjusted value \$56,435. Moved by Steager and seconded by Krafka to adjust the land value to \$56,435. Upon roll call vote the following voted aye: Steager, Krafka, Bauer, Birkel, & Janak. The following voted nay: NONE. Absent: Mach & Whitmore.

Protest for Riverside Land Co. SE  $\frac{1}{4}$ , 72.74 Ac, Section 25, Township 17, Range 3. The Board's recommendation was to adjust the current land value \$141,015 to an adjusted \$91,545. Moved by Bauer and seconded by Krafka to adjust the



# Butler Board of Equalization Minutes



land value to \$91,545. Upon roll call vote the following voted aye: Bauer, Krafka, Steager, Birkel, & Janak. The following voted nay: NONE. Absent: Mach & Whitmore.

Protest for Brandenburg Lakes LLC Lots 9 & 10, Pt. E  $\frac{1}{2}$  E  $\frac{1}{2}$ , 76.4 Ac, Section 2, Township 16, Range 1. The Board's recommendation was to adjust the current land value \$685,460 to an adjusted value \$480,165. Moved by Krafka and seconded by Birkel to adjust the land value to \$480,165. Upon roll call vote the following voted aye: Krafka, Bauer, Birkel, Steager, & Janak. The following voted nay: NONE. Absent: Mach & Whitmore.

Protest for Brandenburg Lakes LLC Lot 11, 27.23 Ac, Section 11, Township 16, Range 1. The Board's recommendation was to adjust the current land value \$200,520 to an adjusted value \$136,870. Moved by Birkel and seconded by Krafka to adjust the land value to \$136,870. Upon roll call vote the following voted aye: Birkel, Bauer, Krafka, Steager, & Janak. The following voted nay: NONE. Absent: Mach & Whitmore.

Protest for Nickolite Ranch Inc. Gov. Lot 1 & Pt. Lot 9, NE  $\frac{1}{4}$ , 25.70 Ac, Section 4, Township 16, Range 1. The Board's recommendation was to adjust the current land value \$53,690 to an adjusted \$23,950. Moved by Steager and seconded by Birkel to adjust the land value to \$23,950. Upon roll call vote the following voted aye: Steager, Birkel, & Bauer. The following voted nay: Janak. Abstained: Krafka. Absent: Mach & Whitmore.

Protest for Nickolite Ranch Inc. Gov. Lot 12 & SE  $\frac{1}{4}$  S of River Lots Gov. 10, 11 & 13, 42.4 Ac, Section 33, Township 17, Range 1. The Board's recommendation was to adjust the current land value \$83,405 to an adjusted value \$39,425. Moved by Bauer and seconded by Steager to adjust the land value to \$39,425. Upon roll call vote the following voted aye: Bauer, Steager, & Birkel. The following voted nay: Janak. Abstained: Krafka. Absent: Mach & Whitmore.

Protest for Nickolite Ranch Inc. S  $\frac{1}{2}$  SE  $\frac{1}{4}$  exc. E 257.7' & Gov. Lots 5 & 6, 81.03 Ac, Section 34, Township 17, Range 1. The Board's recommendation was to adjust the current total value \$408,115 to an adjusted value \$181,625. Moved by Birkel and seconded by Steager to adjust the total value to \$181,625. Upon roll call vote the following voted aye: Birkel, Steager, Bauer, & Janak. The following voted nay: NONE. Abstained: Krafka. Absent: Mach & Whitmore.

There being no further business to come before the board, the Chairman adjourned the meeting at 6:34 p.m.

Stephanie L. Laska  
County Clerk

Gregory Janak  
Vice-Chairman



# Butler Board of Equalization Minutes



## BUTLER COUNTY BOARD OF EQUALIZATION

August 5, 2019

A meeting of the Board of Equalization of Butler County, Nebraska was held on the 5<sup>th</sup> day of August, 2019 at the Butler County Courthouse in David City, Nebraska.

Present were the following: David W. Mach, Tony Krafka, Scot Bauer, Anthony Whitmore, Max Birkel, Greg Janak and Scott Steager.

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.

### ***Overvalued/Undervalued Real Property & Omitted Real Property***

A listing of overvalued/undervalued real property and omitted real property was presented for the board to approve. Moved by Birkel, seconded by Whitmore to approve the listing as presented and authorize the Chairman to sign. Upon roll call vote, the following voted aye: Birkel, Whitmore, Bauer, Krafka, Janak and Mach. The following voted nay: None. Abstained: Steager. Motion carried.

Moved by Birkel and seconded by Whitmore to exit Board of Equalization. Upon roll call vote the following voted aye: Birkel, Whitmore, Bauer, Krafka, Steager, Janak and Mach. The following voted nay: None. Motion carried.

Stephanie L. Laska  
County Clerk

David W. Mach  
Chairman





# Butler Board of Equalization Minutes



## BUTLER COUNTY BOARD OF EQUALIZATION

September 3, 2019

A meeting of the Board of Equalization of Butler County, Nebraska was held on the 3<sup>rd</sup> day of September, 2019 at the Butler County Courthouse in David City, Nebraska.

Present were the following: David W. Mach, Tony Krafka, Scot Bauer, Anthony Whitmore, Max Birkel, and Greg Janak.  
Absent: Scott Steager.

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.

### ***Tax Acceleration***

The following Tax List Correction was presented for the Board's consideration:

#2967	Green Tree Financial Serv. Corp (moving manufactured home out of county)	\$851.66
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Moved by Janak and seconded by Whitmore to approve the Tax Acceleration as presented. Upon roll call vote the following voted aye: Janak, Birkel, Whitmore, Bauer, Krafka and Mach. The following voted nay: NONE. Absent: Steager. Motion carried.

Moved by Bauer and seconded by Whitmore to exit the Board of Equalization. Upon roll call vote the following voted aye: Bauer, Whitmore, Birkel, Janak, Krafka and Mach. The following voted nay: NONE. Absent: Steager. Motion carried.

Stephanie L. Laska  
County Clerk

David W. Mach  
Chairman



# Butler Board of Equalization Minutes



## BUTLER COUNTY BOARD OF EQUALIZATION

September 16, 2019

A meeting of the Board of Equalization of Butler County, Nebraska was held on the 16<sup>th</sup> day of September, 2019 at the Butler County Courthouse in David City, Nebraska.

Present were the following: David W. Mach, Tony Krafka, Scot Bauer, Anthony Whitmore, Max Birkel, and Greg Janak and Scott Steager.

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.

### ***Tax Correction***

The following Tax List Correction was presented for the Board's consideration:

#2968	Justin B. Albers (2018 personal property return)	\$177.74
#2969	Justin B. Albers (2017 personal property return)	\$148.48

Moved by Birkel and seconded by Whitmore to approve the Tax Acceleration as presented. Upon roll call vote the following voted aye: Birkel, Whitmore, Bauer, Krafka, Steager, Janak and Mach. The following voted nay: NONE. Motion carried.

### ***Standard Appraisal Contract***

Presented by County Assessor, Vickie Donoghue, Standard Appraisal Services, Inc. Contract for the Butler County Landfill. The Board requested it be reviewed by the County Attorney and they will discuss at the next regularly scheduled board meeting on October 7, 2019.

Moved by Birkel and seconded by Whitmore to exit the Board of Equalization at 10:20 a.m. Upon roll call vote the following voted aye: Birkel, Whitmore, Bauer, Krafka, Steager, Janak and Mach. The following voted nay: NONE. Motion carried.

Stephanie L. Laska  
County Clerk

David W. Mach  
Chairman



# Butler Board of Equalization Minutes



## BUTLER COUNTY BOARD OF EQUALIZATION

October 7, 2019

A meeting of the Board of Equalization of Butler County, Nebraska was held on the 7<sup>th</sup> day of October, 2019 at the Butler County Courthouse in David City, Nebraska.

Present were the following: David W. Mach, Tony Krafka, Anthony Whitmore, Max Birkel, Greg Janak and Scott Steager.  
Absent were the following: Scot Bauer

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.

### ***Approval of 2019-2020 Butler County Levies***

Moved by Janak and seconded by Krafka to approve the 2019-2020 Butler County Levies. Upon roll call vote the following voted aye: Janak, Steager, Krafka, Whitmore, Birkel, and Mach. The following voted nay: NONE. Absent: Scot Bauer. Motion carried.

## **BUTLER COUNTY - ABSTRACT OF LEVIES 2019-2020**

<u>Political Subdivision</u>	<u>Valuation</u>	<u>Tax Request</u>	<u>Levy</u>
<b>COUNTY</b>			
<b>Butler County</b>			
General Fund	2,394,289,574	\$3,980,857.33	0.166265
Ag Society Building Fund	2,394,289,574	\$152,507.50	0.006370
		<u>\$4,133,364.83</u>	<u>0.172634</u>
<b>Butler County Agricultural Society</b>			
General Fund	2,394,289,574	\$239,428.00	0.010000
<b>TOWNSHIPS</b>			
<b>Read Township</b>			
General Fund	163,137,495	\$163,137.00	0.100000
<b>Ulysses Township</b>			
General Fund	150,414,407	\$142,414.00	0.094681
Library Fund	150,414,407	\$8,000.00	0.005319
		<u>\$150,414.00</u>	<u>0.100000</u>



# Butler Board of Equalization Minutes



## **Plum Creek Township**

General Fund	118,365,461	\$109,222.00	0.092275
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## **Richardson Township**

General Fund	94,779,919	\$94,779.00	0.100000
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## **Reading Township**

General Fund	183,703,529	\$183,703.00	0.100000
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## **Union Township**

General Fund	148,478,226	\$148,478.00	0.100000
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## **Center Township**

General Fund	130,588,618	\$130,588.00	0.100000
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## **Oak Creek Township**

General Fund	117,843,771	\$117,843.00	0.100000
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## **Summit Township**

General Fund	144,143,077	\$144,143.00	0.100000
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## **Olive Township**

General Fund	159,050,427	\$130,000.00	0.081735
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## **Franklin Township**

General Fund	130,926,285	\$130,926.00	0.100000
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## **Skull Creek Township**

General Fund	105,927,065	\$105,927.00	0.100000
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## **Alexis Township**

General Fund	168,764,380	\$120,000.00	0.071105
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## **Savannah Township**

General Fund	146,190,589	\$108,000.00	0.073876
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## **Bone Creek Township**

General Fund	126,946,847	\$110,000.00	0.086650
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## **Linwood Township**

General Fund	93,672,191	\$93,672.19	0.100000
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## **Platte Township**

General Fund	62,677,594	\$34,818.18	0.055551
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## **FIRE DISTRICTS**

## **Ulysses Rural Fire District #2**

General Fund	244,571,023	\$48,039.00	0.019642
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# Butler Board of Equalization Minutes



Sinking Fund	244,571,023	\$37,560.00	0.015358
		\$88,389.00	0.035000

## Rising City Rural Fire District #3

General Fund	467,083,030	\$163,479.00	0.035000
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## Bellwood Fire District #5

General Fund	336,103,137	\$68,572.00	0.020402
Bond Fund	336,103,137	\$49,064.00	0.014598
		\$117,636.00	0.035000

## Dwight Rural Fire District #6

General Fund	149,702,486	\$31,437.51	0.021000
Sinking Fund	149,702,486	\$20,958.35	0.014000
		\$52,395.86	0.035000

## Bruno Rural Fire District #7

General Fund	120,977,401	\$42,342.00	0.035000
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## Linwood Fire District #8

General Fund	154,742,748	\$54,159.00	0.035000
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## David City Rural Fire District #9

General Fund	646,360,950	\$226,226.00	0.035000
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## Brainard Rural Fire District #10

General Fund	171,042,288	\$44,864.00	0.026230
Bond Fund	171,042,288	\$15,000.00	0.008770
		\$59,864.00	0.035000

## Abie Rural Fire District #11

General Fund	59,923,377	\$20,973.00	0.035000
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## SANITARY IMPROVEMENT DISTRICT

### SID #1 Clearlake

General Fund	7,741,301	\$29,580.00	0.382106
Sewer System Renovation	7,741,301		0.000000
Sinking Fund	7,741,301		0.000000
		\$29,580.00	0.382106

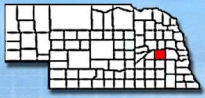
## VILLAGES & CITIES

### Village of Surprise

General Fund	1,657,076	\$6,750.00	0.407344
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### Village of Ulysses

General Fund	5,646,016	\$17,748.00	0.314346
Bond Fund	5,646,016	\$25,000.00	0.442790
Street Fund	5,646,016	\$7,500.00	0.132837



# Butler Board of Equalization Minutes



\$50,248.00 0.889973

## Village of Dwight

General Fund	9,776,706	\$33,895.19	0.346693
Bond Fund	9,776,706	\$22,924.56	0.234481
Fire Department Fund	9,776,706	\$10,100.00	0.103307
		<hr/>	
		\$66,919.75	0.684482

## Village of Rising City

General Fund	16,689,545	\$47,102.00	0.282225
Street Fund	16,689,545	\$22,000.00	0.131819
Fireman Fund	16,689,545	\$3,000.00	0.017975
Payroll Fund	16,689,545	\$3,000.00	0.017975
		<hr/>	
		\$75,102.00	0.449994

## Village of Garrison

General Fund	4,911,220	\$1,613.37	0.032851
Street Fund	4,911,220	\$500.00	0.010181
		<hr/>	
		\$2,113.37	0.043031

## Village of Brainard

General Fund	22,119,807	\$99,539.00	0.449999
Bond Fund	22,119,807	\$12,461.00	0.056334
		<hr/>	
		\$112,000.00	0.506334

## Village of Bruno

General Fund	2,572,231	\$11,575.00	0.449998
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## Village of Bellwood

General Fund	16,065,567	\$80,326.00	0.499989
Bond Fund	16,065,567	\$5,000.00	0.031122
		<hr/>	
		\$85,326.00	0.531111

## Village of Octavia

General Fund	2,325,348	\$10,464.07	0.450000
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## Village of Abie

General Fund	1,902,726	\$4,500.00	0.236503
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## Village of Linwood

General Fund	2,256,489	\$8,080.00	0.358078
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## City of David City

General Fund	148,679,695	\$743,398.49	0.500000
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## SCHOOL DISTRICTS

### David City Public Schools

General Fund	1,325,085,417	\$9,094,191.00	0.686310
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# Butler Board of Equalization Minutes



Special Building Fund	1,325,085,417	\$1,182,828.00	0.089264
Qualified Capital Purpose			
Undertaking Fund (K-8)	1,219,115,760	\$187,879.00	0.015411
Qualified Capital Purpose			
Undertaking Fund (9-12)	1,324,892,647	\$187,879.00	0.014181
		\$10,652,777.00	0.805166

## East Butler Public Schools

General Fund	896,893,028	\$4,847,916.00	0.540523
Special Building Fund	896,893,028	\$454,545.00	0.050680
Qualified Capital Purpose			
Undertaking Fund (K-12)	896,893,028	\$188,122.00	0.020975
		\$5,490,583.00	0.612178

I, Stephanie L. Laska, Butler County Clerk do hereby certify the above tax levies for Butler County taxing districts as set by the political subdivisions and approved by the County Board of Supervisors acting as the County Board of Equalization on October 07, 2019.

(Seal)

/s/Stephanie L. Laska

Stephanie L. Laska  
Butler County Clerk

Moved by Whitmore and seconded by Birkel to exit the Board of Equalization at 10:10 a.m. Upon roll call vote the following voted aye: Whitmore, Birkel, Janak, Steager, Krafka and Mach. The following voted nay: NONE. Absent: Scot Bauer. Motion carried.

Stephanie L. Laska  
County Clerk

David W. Mach  
Chairman



# Butler Board of Equalization Minutes



## BUTLER COUNTY BOARD OF EQUALIZATION

October 21, 2019

A meeting of the Board of Equalization of Butler County, Nebraska was held on the 21<sup>st</sup> day of October, 2019 at the Butler County Courthouse in David City, Nebraska.

Present were the following: David W. Mach, Tony Krafka, Scot Bauer, Anthony Whitmore, Max Birkel, Greg Janak and Scott Steager.

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.

### ***Overvalued/Undervalued Real Property & Omitted Real Property***

A listing of overvalued/undervalued real property and omitted real property was presented for the board to approve. Moved by Birkel and seconded by Whitmore to approve the listing as presented and authorize the chairman to sign. Upon roll call vote, the following voted aye: Birkel, Whitmore, Bauer, Krafka, Steager, Janak and Mach. The following voted nay: NONE. Motion carried.

### ***Tax Roll Correction***

The following Tax List Corrections were presented for the board's consideration:

#2970 Justin B. Albers (2018 Personal Property) deducted tax \$177.74  
(The equipment is located in Colfax County)

#2971 Justin B. Albers (2017 Personal Property) deducted tax \$148.48  
(The equipment is located in Colfax County)

Moved by Krafka and seconded by Bauer to approve the Tax List Correction as presented. Upon roll call vote the following voted aye: Krafka, Bauer, Whitmore, Birkel, Janak, Steager, and Mach. The following voted nay: NONE. Motion carried.

### ***Approval of Standard Appraisal Contract***

Presented by County Assessor, Vickie Donoghue, Standard Appraisal Services, Inc. Contract for the Butler County Landfill. The contract was reviewed as requested by the County Attorney. Moved by Birkel and seconded by Steager to approve the contract as presented. Upon roll call vote the following voted aye: Birkel, Janak, Steager, Krafka, Bauer, Whitmore, and Mach. The following voted nay: NONE. Motion carried.

### ***Tax Roll Correction - Verification of Correct Levy (Butler County, Village of Dwight, Village of Garrison, Village of Brainard).***

Presented by County Clerk, Stephanie Laska, she noted that at the last meeting the Abstract of Levies was approved, however, upon further review it was found that there was a rounding error in the following entities: Butler County, Village of Dwight, Village of Garrison and Village of Brainard. Moved by Janak and seconded by Whitmore to accept and





# Butler Board of Equalization Minutes



approve the changes. Upon roll call vote the following voted aye: Janak, Birkel, Whitmore, Bauer, Krafka, Steager, and Mach. The following voted nay: NONE. Motion carried.

## BUTLER COUNTY - ABSTRACT OF LEVIES 2019-2020

<u>Political Subdivision</u>	<u>Valuation</u>	<u>Tax Request</u>	<u>Levy</u>
<b>COUNTY</b>			
<b>Butler County</b>			
General Fund	2,394,289,574	\$3,980,857.33	<del>0.166265</del> <b>0.166264</b>
Ag Society Building Fund	2,394,289,574	\$152,507.50	0.006370
		<u>\$4,133,364.83</u>	<u>0.172634</u>
<b>Butler County Agricultural Society</b>			
General Fund	2,394,289,574	\$239,428.00	0.010000
<b>TOWNSHIPS</b>			
<b>Read Township</b>			
General Fund	163,137,495	\$163,137.00	0.100000
<b>Ulysses Township</b>			
General Fund	150,414,407	\$142,414.00	0.094681
Library Fund	150,414,407	\$8,000.00	0.005319
		<u>\$150,414.00</u>	<u>0.100000</u>
<b>Plum Creek Township</b>			
General Fund	118,365,461	\$109,222.00	0.092275
<b>Richardson Township</b>			
General Fund	94,779,919	\$94,779.00	0.100000
<b>Reading Township</b>			
General Fund	183,703,529	\$183,703.00	0.100000
<b>Union Township</b>			
General Fund	148,478,226	\$148,478.00	0.100000
<b>Center Township</b>			
General Fund	130,588,618	\$130,588.00	0.100000
<b>Oak Creek Township</b>			
General Fund	117,843,771	\$117,843.00	0.100000
<b>Summit Township</b>			
General Fund	144,143,077	\$144,143.00	0.100000



# Butler Board of Equalization Minutes



## Olive Township

General Fund	159,050,427	\$130,000.00	0.081735
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## Franklin Township

General Fund	130,926,285	\$130,926.00	0.100000
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## Skull Creek Township

General Fund	105,927,065	\$105,927.00	0.100000
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## Alexis Township

General Fund	168,764,380	\$120,000.00	0.071105
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## Savannah Township

General Fund	146,190,589	\$108,000.00	0.073876
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## Bone Creek Township

General Fund	126,946,847	\$110,000.00	0.086650
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## Linwood Township

General Fund	93,672,191	\$93,672.19	0.100000
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## Platte Township

General Fund	62,677,594	\$34,818.18	0.055551
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## FIRE DISTRICTS

### Ulysses Rural Fire District #2

General Fund	244,571,023	\$48,039.00	0.019642
Sinking Fund	244,571,023	\$37,560.00	0.015358
		<hr/>	
		\$88,389.00	0.035000

### Rising City Rural Fire District #3

General Fund	467,083,030	\$163,479.00	0.035000
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### Bellwood Fire District #5

General Fund	336,103,137	\$68,572.00	0.020402
Bond Fund	336,103,137	\$49,064.00	0.014598
		<hr/>	
		\$117,636.00	0.035000

### Dwight Rural Fire District #6

General Fund	149,702,486	\$31,437.51	0.021000
Sinking Fund	149,702,486	\$20,958.35	0.014000
		<hr/>	
		\$52,395.86	0.035000

### Bruno Rural Fire District #7

General Fund	120,977,401	\$42,342.00	0.035000
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### Linwood Fire District #8

General Fund	154,742,748	\$54,159.00	0.035000
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# Butler Board of Equalization Minutes



## David City Rural Fire District #9

General Fund	646,360,950	\$226,226.00	0.035000
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## Brainard Rural Fire District #10

General Fund	171,042,288	\$44,864.00	0.026230
Bond Fund	171,042,288	\$15,000.00	0.008770
		\$59,864.00	0.035000

## Abie Rural Fire District #11

General Fund	59,923,377	\$20,973.00	0.035000
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## SANITARY IMPROVEMENT DISTRICT

### SID #1 Clearlake

General Fund	7,741,301	\$29,580.00	0.382106
Sewer System Renovation	7,741,301		0.000000
Sinking Fund	7,741,301		0.000000
		\$29,580.00	0.382106

## VILLAGES & CITIES

### Village of Surprise

General Fund	1,657,076	\$6,750.00	0.407344
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### Village of Ulysses

General Fund	5,646,016	\$17,748.00	0.314346
Bond Fund	5,646,016	\$25,000.00	0.442790
Street Fund	5,646,016	\$7,500.00	0.132837
		\$50,248.00	0.889973

### Village of Dwight

General Fund	9,776,706	\$33,895.19	0.346693
Bond Fund	9,776,706	\$22,924.56	0.234481
			0.234482
Fire Department Fund	9,776,706	\$10,100.00	0.103307
		\$66,919.75	0.684482

### Village of Rising City

General Fund	16,689,545	\$47,102.00	0.282225
Street Fund	16,689,545	\$22,000.00	0.131819
Fireman Fund	16,689,545	\$3,000.00	0.017975
Payroll Fund	16,689,545	\$3,000.00	0.017975
		\$75,102.00	0.449994

### Village of Garrison

General Fund	4,911,220	\$1,613.37	0.032851
			0.032850
Street Fund	4,911,220	\$500.00	0.010181
		\$2,113.37	0.043031



# Butler Board of Equalization Minutes



## Village of Brainard

General Fund	22,119,807	\$99,539.00	0.449999
Bond Fund	22,119,807	\$12,461.00	0.056334
			0.056335
		\$112,000.00	0.506334

## Village of Bruno

General Fund	2,572,231	\$11,575.00	0.449998
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## Village of Bellwood

General Fund	16,065,567	\$80,326.00	0.499989
Bond Fund	16,065,567	\$5,000.00	0.031122
		\$85,326.00	0.531111

## Village of Octavia

General Fund	2,325,348	\$10,464.07	0.450000
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## Village of Abie

General Fund	1,902,726	\$4,500.00	0.236503
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## Village of Linwood

General Fund	2,256,489	\$8,080.00	0.358078
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## City of David City

General Fund	148,679,695	\$743,398.49	0.500000
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## SCHOOL DISTRICTS

### David City Public Schools

General Fund	1,325,085,417	\$9,094,191.00	0.686310
Special Building Fund	1,325,085,417	\$1,182,828.00	0.089264
Qualified Capital Purpose			
Undertaking Fund (K-8)	1,219,115,760	\$187,879.00	0.015411
Qualified Capital Purpose			
Undertaking Fund (9-12)	1,324,892,647	\$187,879.00	0.014181
		\$10,652,777.00	0.805166

### East Butler Public Schools

General Fund	896,893,028	\$4,847,916.00	0.540523
Special Building Fund	896,893,028	\$454,545.00	0.050680
Qualified Capital Purpose			
Undertaking Fund (K-12)	896,893,028	\$188,122.00	0.020975
		\$5,490,583.00	0.612178

I, Stephanie L. Laska, Butler County Clerk do hereby certify the above tax levies for Butler County

taxing districts as set by the political subdivisions and approved by the County Board of



# Butler Board of Equalization Minutes



Supervisors acting as the County Board of Equalization on October 21, 2019.

(Seal)

/s/ Stephanie L. Laska

Stephanie L. Laska

Butler County Clerk

Moved by Birkel and seconded by Whitmore to exit the Board of Equalization at 10:14 a.m. Upon roll call vote the following voted aye: Birkel, Whitmore, Bauer, Krafka, Steager, Janak and Mach. The following voted nay: NONE. Motion carried.

Stephanie L. Laska  
County Clerk

David W. Mach  
Chairman



# Butler Board of Equalization Minutes



## BUTLER COUNTY BOARD OF EQUALIZATION

November 18, 2019

A meeting of the Board of Equalization of Butler County, Nebraska was held on the 18<sup>th</sup> day of November, 2019 at the Butler County Courthouse in David City, Nebraska.

Present were the following: David W. Mach, Tony Krafka, Scot Bauer, Anthony Whitmore, Max Birkel, Greg Janak and Scott Steager.

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.

### ***Overvalued/Undervalued Real Property & Omitted Real Property***

A listing of overvalued/undervalued real property and omitted real property was presented for the board to approve. Moved by Steager and seconded by Whitmore to approve the listing as presented and authorize the chairman to sign. Upon roll call vote, the following voted aye: Steager, Janak, Birkel, Whitmore, Bauer, Krafka, and Mach. The following voted nay: NONE. Motion carried.

### ***Tax Roll Correction***

The following Tax List Corrections were presented for the board's consideration:

#2972	Benedict J Kouma & Wife	added tax \$575.84
	(notice received from PAD NE Dept of Revenue, 2017 Homestead Exemption application denied due to income limitations)	

Moved by Whitmore and seconded by Janak to approve the Tax List Correction as presented. Upon roll call vote the following voted aye: Whitmore, Birkel, Janak, Steager, Krafka, Bauer and Mach. The following voted nay: NONE. Motion carried.

Moved by Birkel and seconded by Krafka to exit the Board of Equalization at 10:11 a.m. Upon roll call vote the following voted aye: Birkel, Whitmore, Bauer, Krafka, Steager, Janak and Mach. The following voted nay: NONE. Motion carried.

Stephanie L. Laska  
County Clerk

David W. Mach  
Chairman





# Butler Board of Equalization Minutes



**NOTICE OF MEETING  
BUTLER COUNTY BOARD OF EQUALIZATION  
BUTLER COUNTY BOARD OF SUPERVISORS**

Notice is hereby given, that a meeting of the Chairman and Board of Supervisors, acting as the Board of Equalization of the County of Butler, State of Nebraska, will be held at 9:30 a.m. on December 16, 2019 at the Butler County Courthouse, David City, Nebraska, which meeting will be open to the public. An agenda, for such meeting, kept continuously current, is available for public inspection at the County Clerk's office, but the agenda may be modified at such meeting.

/s/Stephanie L. Laska  
Butler County Clerk

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**TENTATIVE AGENDA**

Roll Call & Acknowledgement of Receipt of Notice  
Open Meetings Act Announcement  
Minutes of previous meeting(s), approval &/or corrections

Vickie Donoghue, Assessor  
- Tax Roll Correction