



Butler Board of Equalization Minutes



BUTLER COUNTY BOARD OF EQUALIZATION

January 6, 2020

A meeting of the Board of Equalization of Butler County, Nebraska was held on the 6th day of January 2020 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.

Stephanie L. Laska, County Clerk called the meeting to order and announced that a complete copy of the Open Meetings Act is posted in the meeting room.

Laska called for nominations for a Temporary Chairman.

Election of Chairman for 2020

Supervisor Krafka nominated David Mach for Temporary Chairman. With no other nominations, it was moved by Janak and 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: Janak, Steager, Krafka, Bauer, Whitmore, Birkel and Mach. The following voted nay: NONE. Motion carried.

Election of Vice-Chairman for 2020

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 and seconded by Whitmore 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 and seconded by Whitmore 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.

Tax Accelerations

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

#2976	Green Tree Financial Serv Corp (Moving Manufactured home out of Butler County)	added \$650.12
#2977	Greenpoint Credit LLC (Moving Manufactured home out of Butler County)	added \$619.10



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

Assessor to Make Recommendation on permissive exemptions applications

Vickie Donoghue, County Assessor, presented to the board a list of 2020 permissive applications and she recommends approving all. Moved by Janak and seconded by Bauer to accept the list as presented. 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 and seconded by Steager to exit the Board of Equalization at 11:12 a.m. Upon roll call vote the following voted aye: Birkel, Janak, Steager, Krafka, Bauer, Whitmore and Mach. The following voted nay: NONE. Motion carried.

Stephanie L. Laska
County Clerk

David W. Mach
Chairman



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BUTLER COUNTY BOARD OF EQUALIZATION

January 21, 2020

A meeting of the Board of Equalization of Butler County, Nebraska was held on the 21st day of January 2020 at the Butler County Courthouse in David City, Nebraska.

Present were the following: David W. Mach, Tony Krafka, Scot Bauer, Anthony Whitmore, Greg Janak and Scott Steager.
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 shall stand approved as presented.

Consideration/Approval Motor Vehicle Exemptions Requests

County Treasurer, Karey Adamy, presented before the board an Application for Exemption from Motor Vehicle Taxes for St Joseph's Villa. Moved by Janak and seconded by Krafka to accept and approve the application as presented. Upon roll call vote the following voted aye: Janak, Steager, Krafka, Bauer, Whitmore and Mach. The following voted nay: NONE. Absent: Birkel. Motion carried.

Moved by Steager and seconded by Whitmore to exit the Board of Equalization at 10:04 a.m. Upon roll call vote the following voted aye: Steager, Janak, Whitmore, Bauer, Krafka and Mach. The following voted nay: NONE. Absent: Birkel. Motion carried.

Stephanie L. Laska
County Clerk

David W. Mach
Chairman



Butler Board of Equalization Minutes



BUTLER COUNTY BOARD OF EQUALIZATION

February 3, 2020

A meeting of the Board of Equalization of Butler County, Nebraska was held on the 3rd day of February 2020 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 Exemption on Real and Personal Property by Qualifying Organization Hearing

At 9:05 a.m. Krafka moved and Whitmore seconded to open the public hearing. Upon roll call vote the following voted aye: Krafka, Bauer, Whitmore, Birkel, Janak, Steager and Mach. The following voted nay: NONE. Motion carried.

Vickie Donoghue, County Assessor presented to the board a list of applicants who filed a Form 451 Tax Exemption on Real and Personal Property by Qualifying Organization. She is recommending that all applications be approved. New this year the board will need to vote on each entity individually.

No one from the public had any comment for or against the applications.

Moved by Janak and seconded by Birkel to close the public hearing. Upon Roll call vote the following voted aye: Janak, Birkel, Whitmore, Bauer, Krafka, Steager and Mach. The following voted nay: NONE. Motion carried.

SEE CHART BELOW FOR APPLICATIONS, PARCELS AND APPROVAL BY BOARD OF EQUALIZATION

Moved by Birkel and seconded by Steager to exit the Board of Equalization at 9:30 a.m. Upon roll call vote the following voted aye: Birkel, Janak, Steager, Krafka, Bauer, Whitmore and Mach. The following voted nay: NONE. Motion carried.

Stephanie L. Laska
County Clerk

David W. Mach
Chairman



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CURRENT OWNER	PARCEL #	Motion 1st	Motion 2nd	Voted AYE	Voted NAY
AMERICAN LEGION POST #110	120018445	JANAK	BIRKEL	JANAK, BIRKEL, WHITMORE, BAUER, KRAFFKA, STEAGER & MACH	NONE
AMERICAN LEGION POST #273	120029295	STEAGER	KRAFFKA	STEAGER, KRAFFKA, BAUER, WHITMORE, BIRKEL, JANAK & MACH	NONE
AMERICAN LEGION POST #327	120045332	JANAK	WHITMORE	JANAK, BIRKEL, WHITMORE, BAUER, KRAFFKA, STEAGER & MACH	NONE
AQUINAS HIGH SCHOOL	120008452	BIRKEL	STEAGER	BIRKEL, JANAK, STEAGER, KRAFFKA, BAUER, WHITMORE & MACH	NONE
AQUINAS ST MARY'S CATHOLIC SCHOOLS	120002905	JANAK	KRAFFKA	JANAK, STEAGER, KRAFFKA, BAUER, WHITMORE, BIRKEL & MACH	NONE
ASSUMPTION CATHOLIC CHURCH OF APPLETON	120035049	BAUER	STEAGER	BAUER, KRAFFKA, STEAGER, JANAK, BIRKEL, WHITMORE & MACH	NONE
ASSUMPTION CHURCH OF DWIGHT	120018788	JANAK	WHITMORE	JANAK, BIRKEL, WHITMORE, BAUER, KRAFFKA, STEAGER & MACH	NONE
ASSUMPTION CHURCH OF DWIGHT	120018291	JANAK	WHITMORE	JANAK, BIRKEL, WHITMORE, BAUER, KRAFFKA, STEAGER & MACH	NONE
ASSUMPTION CHURCH OF DWIGHT	120018795	JANAK	WHITMORE	JANAK, BIRKEL, WHITMORE, BAUER, KRAFFKA, STEAGER & MACH	NONE
ASSUMPTION CHURCH OF DWIGHT	120017878	JANAK	WHITMORE	JANAK, BIRKEL, WHITMORE, BAUER, KRAFFKA, STEAGER & MACH	NONE
ASSUMPTION CHURCH OF DWIGHT	120018802	JANAK	WHITMORE	JANAK, BIRKEL, WHITMORE, BAUER, KRAFFKA, STEAGER & MACH	NONE
BLUE VALLEY COMMUNITY ACTION INC.	120000784	WHITMORE	KRAFFKA	WHITMORE, BAUER, KRAFFKA, STEAGER, JANAK, BIRKEL & MACH	NONE
BONE CREEK ART MUSEUM	120001211	STEAGER	BIRKEL	STEAGER, JANAK, BIRKEL, WHITMORE, BAUER, KRAFFKA & MACH	NONE
BRAINARD METHODIST CHURCH, INC.	120029932	JANAK	WHITMORE	JANAK, BIRKEL, WHITMORE, BAUER, KRAFFKA, STEAGER & MACH	NONE
BUTLER COUNTY HISTORICAL SOCIETY	120008748	BIRKEL	WHITMORE	BIRKEL, WHITMORE, BAUER, KRAFFKA, STEAGER, JANAK & MACH	NONE
CATHOLIC WORKMAN LODGE	120018305	JANAK	KRAFFKA	JANAK, STEAGER, KRAFFKA, BAUER, WHITMORE, BIRKEL & MACH	NONE
DAVID CITY BALL ASSOC INC	120008593	STEAGER	BIRKEL	STEAGER, JANAK, BIRKEL, WHITMORE, BAUER, KRAFFKA & MACH	NONE
FAITH EVANGELICAL LUTHERAN CHURCH INC	120022897	JANAK	BAUER	JANAK, BIRKEL, WHITMORE, BAUER, KRAFFKA, STEAGER & MACH	NONE
FAITH EVANGELICAL LUTHERAN CHURCH INC	120021112	JANAK	BAUER	JANAK, BIRKEL, WHITMORE, BAUER, KRAFFKA, STEAGER & MACH	NONE
FAITH EVANGELICAL LUTHERAN CHURCH INC	120022862	JANAK	BAUER	JANAK, BIRKEL, WHITMORE, BAUER, KRAFFKA, STEAGER & MACH	NONE
FIDELITY LODGE TEMPLE CRAFT ASSOC.	120000756	STEAGER	KRAFFKA	STEAGER, KRAFFKA, BAUER, WHITMORE, BIRKEL, JANAK & MACH	NONE
FIDELITY LODGE TEMPLE CRAFT ASSOC.	120001071	STEAGER	KRAFFKA	STEAGER, KRAFFKA, BAUER, WHITMORE, BIRKEL, JANAK & MACH	NONE
GENESIS PERSONAL DEV.CENTER INC	120006755	JANAK	WHITMORE	JANAK, BIRKEL, WHITMORE, BAUER, KRAFFKA, STEAGER & MACH	NONE
HOLY TRINITY CATHOLIC CHURCH	120030548	JANAK	BIRKEL	JANAK, BIRKEL, WHITMORE, BAUER, KRAFFKA, STEAGER & MACH	NONE
HOLY TRINITY CATHOLIC CHURCH	120029876	JANAK	BIRKEL	JANAK, BIRKEL, WHITMORE, BAUER, KRAFFKA, STEAGER & MACH	NONE
HOLY TRINITY CATHOLIC CHURCH	120029193	JANAK	BIRKEL	JANAK, BIRKEL, WHITMORE, BAUER, KRAFFKA, STEAGER & MACH	NONE
HOLY TRINITY CATHOLIC CHURCH	120029869	JANAK	BIRKEL	JANAK, BIRKEL, WHITMORE, BAUER, KRAFFKA, STEAGER & MACH	NONE
IGLESIA BAUTISTA GETSEMANI	120048839	JANAK	KRAFFKA	JANAK, STEAGER, KRAFFKA, BAUER, WHITMORE, BIRKEL & MACH	NONE
IMMACULATE CONCEPTION CHURCH	120014476	JANAK	STEAGER	JANAK, STEAGER, KRAFFKA, BAUER, WHITMORE, BIRKEL & MACH	NONE
IMMACULATE CONCEPTION CHURCH	120014252	JANAK	STEAGER	JANAK, STEAGER, KRAFFKA, BAUER, WHITMORE, BIRKEL & MACH	NONE
IMMANUEL LUTHERAN CHURCH	120024108	BAUER	WHITMORE	BAUER, WHITMORE, BIRKEL, JANAK, STEAGER, KRAFFKA & MACH	NONE
METHODIST CHURCH OF BELLWOOD	120046193	KRAFFKA	BAUER	KRAFFKA, BAUER, WHITMORE, BIRKEL, JANAK, STEAGER & MACH	NONE
METHODIST CHURCH OF RISING CITY	120021917	JANAK	BAUER	JANAK, BIRKEL, WHITMORE, BAUER, KRAFFKA, STEAGER & MACH	NONE
METHODIST CHURCH OF RISING CITY	120021896	JANAK	BAUER	JANAK, BIRKEL, WHITMORE, BAUER, KRAFFKA, STEAGER & MACH	NONE
PRESENTATION CHURCH OF LUXENBURG	120043911	JANAK	KRAFFKA	JANAK, STEAGER, KRAFFKA, BAUER, WHITMORE, BIRKEL & MACH	NONE
REDEEMER EVANG.LUTHERAN CHURCH	120003185	STEAGER	BAUER	STEAGER, KRAFFKA, BAUER, WHITMORE, BIRKEL, JANAK & MACH	NONE
ST.ANTHONY DE PALVA CATHOLIC CHURCH	120039361	JANAK	WHITMORE	JANAK, BIRKEL, WHITMORE, BAUER, KRAFFKA, STEAGER & MACH	NONE
ST.ANTHONY DE PALVA CATHOLIC CHURCH	120039389	JANAK	WHITMORE	JANAK, BIRKEL, WHITMORE, BAUER, KRAFFKA, STEAGER & MACH	NONE
ST.ANTHONY'S CHURCH	120039375	JANAK	WHITMORE	JANAK, BIRKEL, WHITMORE, BAUER, KRAFFKA, STEAGER & MACH	NONE
ST.ANTHONY'S CHURCH	120039424	JANAK	WHITMORE	JANAK, BIRKEL, WHITMORE, BAUER, KRAFFKA, STEAGER & MACH	NONE
ST.ANTHONY'S PARISH	120039368	JANAK	WHITMORE	JANAK, BIRKEL, WHITMORE, BAUER, KRAFFKA, STEAGER & MACH	NONE
ST.FRANCIS CHURCH	120026138	WHITMORE	JANAK	WHITMORE, BIRKEL, JANAK, STEAGER, KRAFFKA, BAUER & MACH	NONE
ST.JOSEPH'S CHURCH	120040719	KRAFFKA	STEAGER	KRAFFKA, STEAGER, JANAK, BIRKEL, WHITMORE, BAUER & MACH	NONE
ST.JOSEPH'S VILLA, INC	120003073	BIRKEL	STEAGER	BIRKEL, JANAK, STEAGER, KRAFFKA, BAUER, WHITMORE & MACH	NONE
ST.JOSEPH'S VILLA, INC	120002933	BIRKEL	STEAGER	BIRKEL, JANAK, STEAGER, KRAFFKA, BAUER, WHITMORE & MACH	NONE
ST.JOSEPH'S VILLA, INC	120002947	BIRKEL	STEAGER	BIRKEL, JANAK, STEAGER, KRAFFKA, BAUER, WHITMORE & MACH	NONE
ST.JOSEPH'S VILLA, INC	120002968	BIRKEL	STEAGER	BIRKEL, JANAK, STEAGER, KRAFFKA, BAUER, WHITMORE & MACH	NONE
ST.LUKE'S CHURCH	120016254	JANAK	WHITMORE	JANAK, BIRKEL, WHITMORE, BAUER, KRAFFKA, STEAGER & MACH	NONE
ST.LUKES METHODIST CHURCH	120007581	JANAK	STEAGER	JANAK, STEAGER, KRAFFKA, BAUER, WHITMORE, BIRKEL & MACH	NONE
ST.MARY'S CATHOLIC CHURCH	120002618	BIRKEL	JANAK	BIRKEL, JANAK, STEAGER, KRAFFKA, BAUER, WHITMORE & MACH	NONE
ST.MARY'S CATHOLIC CHURCH	120002338	BIRKEL	JANAK	BIRKEL, JANAK, STEAGER, KRAFFKA, BAUER, WHITMORE & MACH	NONE
ST.MARY'S CHURCH	120002366	BIRKEL	JANAK	BIRKEL, JANAK, STEAGER, KRAFFKA, BAUER, WHITMORE & MACH	NONE
ST.MARY'S CHURCH (SCHOOL)	120002373	BIRKEL	JANAK	BIRKEL, JANAK, STEAGER, KRAFFKA, BAUER, WHITMORE & MACH	NONE
ST.MARY'S CHURCH (School)	120002359	BIRKEL	JANAK	BIRKEL, JANAK, STEAGER, KRAFFKA, BAUER, WHITMORE & MACH	NONE
ST.MARY'S CHURCH(CONVENT)	120002352	BIRKEL	JANAK	BIRKEL, JANAK, STEAGER, KRAFFKA, BAUER, WHITMORE & MACH	NONE
ST.PETER & PAUL'S PARISH	120050351	KRAFFKA	STEAGER	KRAFFKA, STEAGER, JANAK, BIRKEL, WHITMORE, BAUER & MACH	NONE
ST.PETER'S CATHOLIC CHURCH	120046431	JANAK	BIRKEL	JANAK, BIRKEL, WHITMORE, BAUER, KRAFFKA, STEAGER & MACH	NONE
THORPE OPERA HOUSE FOUNDATION, INC	120001533	BIRKEL	WHITMORE	BIRKEL, WHITMORE, BAUER, KRAFFKA, STEAGER, JANAK & MACH	NONE
TRUSTEES 1ST LUTHERAN CHURCH	120021343	BAUER	JANAK	BAUER, WHITMORE, BIRKEL, JANAK, STEAGER, KRAFFKA & MACH	NONE
TRUSTEES-ST LUKES METHODIST CHURCH	120001281	JANAK	STEAGER	JANAK, STEAGER, KRAFFKA, BAUER, WHITMORE, BIRKEL & MACH	NONE
ULYSSES COMMUNITY CLUB	120013783	WHITMORE	JANAK	WHITMORE, BIRKEL, JANAK, STEAGER, KRAFFKA, BAUER & MACH	NONE
VSL DAVID CITY LLC	120004774	STEAGER	BIRKEL	STEAGER, JANAK, BIRKEL, WHITMORE, BAUER, KRAFFKA & MACH	NONE
VSL DAVID CITY LLC	120004788	STEAGER	BIRKEL	STEAGER, JANAK, BIRKEL, WHITMORE, BAUER, KRAFFKA & MACH	NONE
VSL DAVID CITY LLC	120008608	STEAGER	BIRKEL	STEAGER, JANAK, BIRKEL, WHITMORE, BAUER, KRAFFKA & MACH	NONE
VSL DAVID CITY LLC	120008609	STEAGER	BIRKEL	STEAGER, JANAK, BIRKEL, WHITMORE, BAUER, KRAFFKA & MACH	NONE



Butler Board of Equalization Minutes



BUTLER COUNTY BOARD OF EQUALIZATION

March 2, 2020

A meeting of the Board of Equalization of Butler County, Nebraska was held on the 2nd day of March, 2020 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 Roll Correction

Vickie Donoghue presented before the board that the following tax list corrections were due to the City of David City's General Obligation Storm Sewer Bond Series 2014 for the Northwest Drainage TIF Project was paid off on August 15, 2019. The change does not affect tax rate or tax due, however, it affects how taxes are distributed to the different political entities in District 12.

#2978	Southwest Building Inc.	No Change
#2979	Dick & Janice A Schmid	No Change
#2980	Steager Storage LLC	No Change
#2981	Timpte Industries Inc.	No Change
#2982	JB Schmid LLC	No Change
#2983	Daniel J. & Janet Sypal	No Change
#2984	Timpte Industries Inc.	No Change

Additional corrections were due to finding the interior of a house was not finished and adding that functional.

#2985	Sabino & Maria Hernandez	deducted tax \$207.38
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Moved by Janak and seconded by Whitmore to approve the tax role corrections as presented. Upon roll call vote the following voted aye: Janak, Birkel, Whitmore, Bauer, Krafka and Mach. The following voted nay: NONE. Abstained: Steager. Motion carried.

Moved by Whitmore and seconded by Janak to exit the Board of Equalization at 9:10 a.m. Upon roll call vote the following voted aye: Whitmore, Birkel, Janak, Steager, Krafka, Bauer 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

March 16, 2020

A meeting of the Board of Equalization of Butler County, Nebraska was held on the 16th day of March, 2020 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 Roll Correction

Vickie Donoghue presented before the board that the following tax list correction was due to half of a combine being listed twice on the 2019 Personal Property Return.

#2986	Keith Allen Stara	deducted tax \$1,442.22
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Moved by Bauer and seconded by Krafka to approve the tax role corrections as presented. Upon roll call vote the following voted aye: Bauer, Krafka, Steager, Birkel, Whitmore and Mach. The following voted nay: NONE. Absent: Janak. Motion carried.

Moved by Steager and seconded by Birkel to exit the Board of Equalization at 9:10 a.m. Upon roll call vote the following voted aye: Steager, Birkel, Whitmore, Bauer, Krafka and Mach. The following voted nay: NONE. Absent: Janak. Motion carried.

Stephanie L. Laska
County Clerk

David W. Mach
Chairman



Butler Board of Equalization Minutes



BUTLER COUNTY BOARD OF EQUALIZATION

April 20, 2020

A meeting of the Board of Equalization of Butler County, Nebraska was held on the 20th day of April, 2020 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 Roll Correction

Vickie Donoghue presented before the board the following tax list corrections:

#2986	David E & Katherine E Klein (due to 100% disability; 2019 Homestead Exemption applied)	deducted tax \$2,401.98
#2987	David E & Katherine E Klein (due to 100% disability; 2019 Homestead Exemption applied)	deducted tax \$256.20
#2988	David E & Katherine E Klein (due to 100% disability; 2019 Homestead Exemption applied)	deducted tax \$37.74
#2989	David E & Katherine E Klein (due to 100% disability; 2017 Homestead Exemption applied)	deducted tax \$1,967.66
#2990	David E & Katherine E Klein (due to 100% disability; 2017 Homestead Exemption applied)	deducted tax \$245.50
#2991	David E & Katherine E Klein (due to 100% disability; 2017 Homestead Exemption applied)	deducted tax \$35.90
#2992	Ross Janak (Duplication of pivot & well already listed on Janak Farms for the year 2019)	deducted tax \$196.28

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

Supervisor Birkel was disconnected from the zoom meeting at 9:13 a.m.

Notice of Intent to Tax



Butler Board of Equalization Minutes



Donoghue informed the board of property that the City of David City recently acquired and has transferred to their Redevelopment Authority. This property is not being used for a public use; therefore, is taxable and she needs to notify them that the property will stay on the tax roll. Moved by Bauer and seconded by Steager to send the notice to the City of David City. Upon roll call vote the following voted aye: Bauer, Steager, Krafka, Janak, Whitmore and Mach. The following voted nay: NONE. Absent: Birkel. Motion carried.

Moved by Bauer and seconded by Krafka to exit the Board of Equalization at 9:15 a.m. Upon roll call vote the following voted aye: Bauer, Krafka, Steager, Janak, Whitmore and Mach. The following voted nay: NONE. Absent: Birkel. Motion carried.

Stephanie L. Laska
County Clerk

David W. Mach
Chairman



Butler Board of Equalization Minutes



BUTLER COUNTY BOARD OF EQUALIZATION

May 18, 2020

A meeting of the Board of Equalization of Butler County, Nebraska was held on the 18th day of May, 2020 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 Roll Correction

Vickie Donoghue presented before the board the following tax list corrections:

#2994	Mary Sohl (late filing of 2019 Personal Property Return)	added tax \$79.92
#2995	Mary Sohl (late filing of 2018 Personal Property Return)	added tax \$105.28
#2996	Mary Sohl (late filing of 2017 Personal Property Return)	added tax \$56.74

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

Moved by Bauer and seconded by Whitmore to exit the Board of Equalization at 9:07 a.m. Upon roll call vote the following voted aye: Bauer, Whitmore, Steager, Janak, Krafka, Birkel 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 1, 2020

A meeting of the Board of Equalization of Butler County, Nebraska was held on the 1st day of June, 2020 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.

Denial of Permissive Exemption for Fidelity Lodge Temple Craft Association

County Assessor, Vickie Donoghue, presented before the board a permissive exemption that was approved on February 3, 2020. Since the approval the building was sold to a non-exempt entity and the permissive exemption needs to be revoked. Moved by Janak and seconded by Bauer to deny the permissive exemption for Fidelity Lodge Temple Craft Association. Upon roll call vote the following voted aye: Janak, Whitmore, Bauer, Krafka, Birkel and Mach. The following voted nay: NONE. Absent: Steager. Motion carried.

Overvalued/Undervalued Real Property & Omitted Real Property

Donoghue presented before the board a list of overvalued and undervalued real property and omitted real property. Moved by Whitmore and seconded by Krafka to approve the corrections. Upon roll call vote the following voted aye: Whitmore, Bauer, Krafka, Janak, Birkel and Mach. The following voted nay: NONE. Absent: Steager. Motion carried.

Tax Roll Correction

Donoghue presented before the board the following tax list corrections:

#2997	Steve & Gina Thompson (late filing of 2019 Personal Property Return)	added tax \$1,844.66
#2998	Steve & Gina Thompson (late filing of 2018 Personal Property Return)	added tax \$452.92
#2999	Steve & Gina Thompson (late filing of 2017 Personal Property Return)	added tax \$369.78

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

Set dates and times for Property Valuation Protest Hearings

Donoghue informed the board that property valuations went out to taxpayers of Butler County. They have until June 30, 2020 to file a protest with the Clerk's office and therefore the board needs to set dates and times they will hear the



Butler Board of Equalization Minutes



protests and then finalize protests. The following dates and times will be set to hear protests, July 6, 2020 at 1:00 p.m.; July 13, 2020 at 9:00 a.m. and July 20, 2020 at 1:00 p.m.

Moved by Bauer and seconded by Krafka to exit the Board of Equalization at 9:22 a.m. Upon roll call vote the following voted aye: Bauer, Krafka, Janak, Whitmore, Birkel 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

June 15, 2020

A meeting of the Board of Equalization of Butler County, Nebraska was held on the 15th day of June, 2020 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

County Assessor, Vickie Donoghue, presented before the board a list of overvalued and undervalued real property and omitted real property. Moved by Whitmore and seconded by Janak to approve the corrections. Upon roll call vote the following voted aye: Whitmore, Bauer, Krafka, Janak, Steager, Birkel and Mach. The following voted nay: NONE. Motion carried.

Tax Roll Correction

Donoghue presented before the board the following tax list corrections:

#3000	Tyler & Misty Kastl	deducted tax \$308.52
	(personal property was sold on a Farm Sale on 6/22/18)	

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

Denial of Permissive Exemption for the David City Ball Association Inc.

Donoghue presented before the board a permissive exemption that was approved on February 3, 2020. Since the approval, the building was sold to a non-exempt entity and the permissive exemption needs to be revoked. Moved by Steager and seconded by Birkel to deny the permissive exemption for the David City Ball Association, Inc. Upon roll call vote the following voted aye: Steager, Birkel, Whitmore, Bauer, Krafka, Janak and Mach. The following voted nay: NONE. Motion carried.

Accept Presentation of Butler County Plan of Assessment 2020

Donoghue presented the 2020 Plan of Assessment for years 2021, 2022, and 2023. Moved by Janak and seconded by Krafka to accept the 2020 Butler County Plan of Assessment. Upon roll call vote, the following voted aye: Janak, Krafka, Bauer, Whitmore, Birkel, Steager and Mach. The following voted nay: NONE. Motion carried.



Butler Board of Equalization Minutes



Moved by Steager and seconded by Whitmore to exit the Board of Equalization at 9:24 a.m. Upon roll call vote the following voted aye: Steager, Birkel, Whitmore, Bauer, Krafka, 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 6, 2020

A meeting of the Board of Equalization of Butler County, Nebraska was held on the 6th day of July, 2020 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.

Motor Vehicle Tax Exemptions

Karey Adamy, County Treasurer submitted the following applications:

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

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

Overvalued/Undervalued Real Property & Omitted Real Property

County Assessor, Vickie Donoghue, presented before the board a list of overvalued and undervalued real property and omitted real property. Moved by Steager and seconded by Krafka to approve the corrections. Upon roll call vote the following voted aye: Steager, Janak, Krafka, Bauer, Whitmore, Birkel and Mach. The following voted nay: NONE. Motion carried.

Acceleration of Taxes

Donoghue presented before the board the following acceleration of taxes list:

#3001	Delores Kallweit	added tax	\$14.62
	(sold property – acceleration of the 2020 personal property tax)		

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

Property Protest Hearings

The following property protest hearings were conducted:

#1 John D & Pam A Proskevec (W ½ of the NE ¼ of Section 8, Township 16, Range 3E; 80 acres)



Butler Board of Equalization Minutes



- #2 Michael P Covalt (Accretion to Section 12, Township 16, Range 2E and Government Lots 3 & 4, Section 1, Township 16, Range 2E; 17.06 acres)
- #3 Brian Olberding (Lot 1 Block A, Adamy's Subdivision, Section 6, Township 15, Range 1E; .872 acres)
- #4 Platte Center West, LLC (Pt. of the SE ¼ of the NE ¼ of Section 23, Township 16, Range 2E; 3.28 acres)
- #5 Konley Perry (Bellwood Lakes Lot #61 Improvement on Leased Land, Section 1, Township 16, Range 1E)
- #6 Daniel L. Morkert (Lots 7-12 Block 14 in the subdivision entitled Blocks 13, 14, 15, & O.L. F & G to the town of Octavia, Nebraska)
- #7 Dennis J. Korinek (Lots 17 & 20 Block 1 Spelt's Addition, Ulysses, Nebraska)
- #8 Daniel & Catherine McCawley (Pt. of the E ½ of the NW ¼ of Section 17, Township 15, Range 1E; 5 acres)
- #9 Frontier Cooperative Company (Lots 1-3 Block 21 McCalvin's Addition, Brainard, Nebraska)
- #10 Frontier Cooperative Company (Pt. of the NE ¼ of the SW ¼ Brainard Annex, Section 17, Township 14, Range 4E; 6.49 acres)
- #11 Frontier Cooperative Company (Pt. of the NE ¼ of the SE ¼ of Section 20, Township 15, Range 3E; 24.69 acres)
- #12 Frontier Cooperative Company (Pt. of the NW ¼ of the NW ¼ of Section 21, Township 15, Range 3E; 2 acres)
- #13 Ryan J Homan c/o Daniel W & Sandra J Homan (Pt. of the S ½ of the W ½ of the SW ¼, Section 28, Township 15, Range 2E; 1 acre)

Moved by Whitmore and seconded by Bauer to exit the Board of Equalization at 3:29 p.m. Upon roll call vote the following voted aye: Whitmore, Bauer, Krafka, Janak, Steager, Birkel and Mach. The following voted nay: NONE. Motion carried.

The next scheduled meeting of the Board of Equalization will be July 13, 2020 at 9:00 a.m.

Stephanie L. Laska
County Clerk

David W. Mach
Chairman



Butler Board of Equalization Minutes



BUTLER COUNTY BOARD OF EQUALIZATION

July 13, 2020

A meeting of the Board of Equalization of Butler County, Nebraska was held on the 13th day of July, 2020 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

County Assessor, Vickie Donoghue, presented before the board a list of overvalued and undervalued real property and omitted real property. Moved by Krafka and seconded by Bauer to approve the corrections. Upon roll call vote the following voted aye: Krafka, Bauer, Whitmore, Steager, Birkel, Janak and Mach. The following voted nay: NONE. Motion carried.

Tax Roll Corrections

Donoghue presented before the board the following tax roll corrections:

#3003	Cynthia M & Lance D Napier (incorrect size on machine shop)	Deducted tax	\$301.36
#3004	Cynthia M & Lance D Napier (incorrect size on machine shop)	Deducted tax	\$294.90
#3005	Cynthia M & Lance D Napier (incorrect size on machine shop)	Deducted tax	\$438.62

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

Property Protest Hearings

The following property protest hearings were conducted:

#14	Daniel F & Frances W Schmid (Pt of the SW ¼, Section 21, Township 13, Range 4E; 153.33 Acres)
#15	David L. Nansel Sr. (Lot 17 Gans Lake Subdivision A Subdivision of Government Lot 3 and the Accretion to Government Lots 3 & 4, Section 6, Township 16, Range 1E; .31 Acres)
#16	Paul L & Janice Bykerk (Lots 13, 16, 17 & 20 Block 7 Original Town Bellwood, Nebraska)



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#17 Sam G Barlean & Janet L Woita c/o Dorothy J Barlean (E ½ of the SW ¼, Section 28, Township 15, Range 2E; 80 acres)

#18 Sam G Barlean & Angie Barlean (E ½ of the SW ¼, Section 28, Township 15, Range 2E; 80 acres)

At 10:09 a.m. the chairman declared the board would take a quick break.

At 10:13 a.m. the board reconvened.

#19 Robert Wright (Lot 6 Block 4 Miles 3rd Addition David City, Nebraska)

#20 Robert Wright (S 75 ft of Lot 5 Block 5 Miles 5th Addition, David City, Nebraska)

#21 Steven Wendt c/o Todd Wendt (Lot 1 Block 3 Kozi Addition David City & Pt. of W ½ of the SW ¼, Section 20, Township 15, Range 3E)

This concludes the hearing for the Property Protest Hearings. The Board of Equalization will finalize the Property Protest Hearings on July 20, 2020.

The next scheduled meeting of the Board of Equalization will be July 20, 2020 at 1:00 p.m.

Stephanie L. Laska
County Clerk

David W. Mach
Chairman



Butler Board of Equalization Minutes



BUTLER COUNTY BOARD OF EQUALIZATION

July 20, 2020

A meeting of the Board of Equalization of Butler County, Nebraska was held on the 20th day of July, 2020 at the Butler County Courthouse in David City, Nebraska.

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

Donoghue presented before the board the following tax roll corrections:

#3002	Kenneth Rolenc (NE Dept of Revenue Adjusted 2017 Homestead Exemption for 100% to 90%)	Added tax	\$37.40
#3006	MD Ag Services LLC (Late filing of 2019 NE personal property return)	Added tax	\$618.72
#3007	MD Ag Services LLC (Late filing of 2018 NE personal property return)	Added tax	\$762.22
#3008	Michael J. Dorcey (Late filing of 2019 NE personal property return)	Added tax	\$46.60
#3009	Michael J. Dorcey (Late filing of 2018 NE personal property return)	Added tax	\$57.46
#3010	Michael J. Dorcey (Late filing of 2019 NE personal property return)	Added tax	\$77.96

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

Approval of 2020 Cemetery List

The County Assessor presented the 2020 Cemetery List. This list contains information relating to the 45 cemeteries in the county that are tax exempt. Moved by Krafka and seconded by Whitmore to approve the list as presented. Upon roll call vote the following voted aye: Krafka, Whitmore, Birkel, Janak and Mach. The following voted nay: None. Absent: Bauer and Steager. Motion carried.



Butler Board of Equalization Minutes



Overvalued/Undervalued Real Property & Omitted Real Property

County Assessor, Vickie Donoghue, presented before the board a list of overvalued and undervalued real property and omitted real property. Moved by Whitmore and seconded by Krafka to approve the corrections. Upon roll call vote the following voted aye: Whitmore, Krafka, Janak, Birkel and Mach. The following voted nay: NONE. Absent: Bauer and Steager. Motion carried.

Finalization of Property Valuation Protests

- #1 John D & Pam A Proskevec (W ½ of the NE ¼ of Section 8, Township 16, Range 3E; 80 acres) The County Assessor's recommendation was for no change. Moved by Janak and seconded by Krafka for no change. Upon roll call vote the following voted aye: Janak, Krafka, Whitmore, Birkel and Mach. The following voted nay: NONE. Absent: Bauer and Steager. Motion carried.
- #2 Michael P Covalt (Accretion to Section 12, Township 16, Range 2E and Government Lots 3 & 4, Section 1, Township 16, Range 2E; 17.06 acres) The County Assessor's recommendation was for no change. Moved by Birkel and seconded by Whitmore for no change. Upon roll call vote the following voted aye: Birkel, Whitmore, Krafka, Janak and Mach. The following voted nay: NONE. Absent: Bauer and Steager. Motion carried.
- #3 Brian Olberding (Lot 1 Block A, Adamy's Subdivision, Section 6, Township 15, Range 1E; .872 acres) The County Assessor's recommendation was to remove the wood deck, 320 square feet and add a 10% economic depreciation and remove the yard shed. Moved by Krafka and seconded by Birkel to approve the Assessor's recommendation. Upon roll call vote the following voted aye: Krafka, Whitmore, Birkel, Janak and Mach. The following voted nay: NONE. Absent: Bauer and Steager. Motion carried.
- #4 Platte Center West, LLC (Pt. of the SE ¼ of the NE ¼ of Section 23, Township 16, Range 2E; 3.28 acres) The County Assessor's recommendation was for no change. Moved by Whitmore and seconded by Krafka for no change. Upon roll call vote the following voted aye: Whitmore, Krafka, Birkel and Mach. The following voted nay: Janak. Absent: Bauer and Steager. Motion carried.
- #5 Konley Perry (Bellwood Lakes Lot #61 Improvement on Leased Land, Section 1, Township 16, Range 1E) The County Assessor's recommendation was to add a 19% functional depreciation due to damage from flooding. Moved by Birkel and seconded by Krafka to approve the Assessor's recommendation. Upon roll call vote the following voted aye: Birkel, Whitmore, Krafka, Janak and Mach. The following voted nay: NONE. Absent: Bauer and Steager. Motion carried.
- #6 Daniel L. Morkert (Lots 7-12 Block 14 in the subdivision entitled Blocks 13, 14, 15, & O.L. F & G to the town of Octavia, Nebraska) The County Assessor's recommendation was for no change. Moved by Janak and seconded by Whitmore for no change. Upon roll call vote the following voted aye: Janak, Birkel, Whitmore, Krafka and Mach. The following voted nay: NONE. Absent: Bauer and Steager. Motion carried.
- #7 Dennis J. Korinek (Lots 17 & 20 Block 1 Spelt's Addition, Ulysses, Nebraska) 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, Whitmore, Krafka, Janak and Mach. The following voted nay: NONE. Absent: Bauer and Steager. Motion carried.

At 1:43 p.m. Supervisor Steager arrived at the meeting.

- #8 Daniel & Catherine McCawley (Pt. of the E ½ of the NW ¼ of Section 17, Township 15, Range 1E; 5 acres) The County Assessor's recommendation was for no change. Moved by Janak and seconded by Steager for no change. Upon roll call vote the following voted aye: Janak, Steager, Krafka, Whitmore, Birkel and Mach. The following voted nay: NONE. Absent: Bauer. Motion carried.



Butler Board of Equalization Minutes



- #9 Frontier Cooperative Company (Lots 1-3 Block 21 McCalvin's Addition, Brainard, Nebraska) The County Assessor's recommendation was for no change. Moved by Steager and seconded by Birkel for no change. Upon roll call vote the following voted aye: Steager, Birkel, Whitmore, Krafka and Mach. The following voted nay: Janak. Absent: Bauer. Motion carried.
- #10 Frontier Cooperative Company (Pt. of the NE $\frac{1}{4}$ of the SW $\frac{1}{4}$ Brainard Annex, Section 17, Township 14, Range 4E; 6.49 acres) The County Assessor's recommendation was to adjust the bin depreciation from 6% and 5% to 10%. Moved by Birkel and seconded by Whitmore to approve the Assessor's recommendation. Upon roll call vote the following voted aye: Birkel, Whitmore, Krafka, Steager, Janak and Mach. The following voted nay: NONE. Absent: Bauer. Motion carried.
- #11 Frontier Cooperative Company (Pt. of the NE $\frac{1}{4}$ of the SE $\frac{1}{4}$ of Section 20, Township 15, Range 3E; 24.69 acres) The County Assessor's recommendation was to adjust the large bin depreciation from 6% to 10%. Moved by Krafka and seconded by Birkel to approve the Assessor's recommendation. Upon roll call vote the following voted aye: Krafka, Whitmore, Birkel, Janak, Steager and Mach. The following voted nay: NONE. Absent: Bauer. Motion carried.
- #12 Frontier Cooperative Company (Pt. of the NW $\frac{1}{4}$ of the NW $\frac{1}{4}$ of Section 21, Township 15, Range 3E; 2 acres) The County Assessor's recommendation was for no change. Moved by Steager and seconded by Whitmore for no change. Upon roll call vote the following voted aye: Steager, Krafka, Whitmore, Birkel, Janak and Mach. The following voted nay: NONE. Absent: Bauer. Motion carried.
- #13 Ryan J Homan c/o Daniel W & Sandra J Homan (Pt. of the S $\frac{1}{2}$ of the W $\frac{1}{2}$ of the SW $\frac{1}{4}$, Section 28, Township 15, Range 2E; 1 acre) The County Assessor's recommendation was for no change. Moved by Whitmore and seconded by Birkel for no change. Upon roll call vote the following voted aye: Whitmore, Birkel, Steager and Mach. The following voted nay: Janak and Krafka. Absent: Bauer. Motion carried.

At 2:14 p.m. the chairman declared the board would take a quick break.

At 2:17 p.m. the board reconvened.

- #14 Daniel F & Frances W Schmid (Pt of the SW $\frac{1}{4}$, Section 21, Township 13, Range 4E; 153.33 Acres) 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, Janak, Birkel, Whitmore and Mach. The following voted nay: NONE. Absent: Bauer. Motion carried.
- #15 David L. Nansel Sr. (Lot 17 Gans Lake Subdivision A Subdivision of Government Lot 3 and the Accretion to Government Lots 3 & 4, Section 6, Township 16, Range 1E; .31 Acres) The County Assessor's recommendation was to remove trailer and skirting, adjust the depreciation on the garage and lean-to to 70%. Moved by Krafka and seconded by Whitmore to approve the Assessor's recommendation. Upon roll call vote the following voted aye: Krafka, Whitmore, Birkel, Janak, Steager and Mach. The following voted nay: NONE. Absent: Bauer. Motion carried.
- #16 Paul L & Janice Bykerk (Lots 13, 16, 17 & 20 Block 7 Original Town Bellwood, Nebraska) The County Assessor's recommendation was to add 35% functional depreciation to the house due to current condition. Moved by Birkel and seconded by Steager to approve the Assessor's recommendation. Upon roll call vote the following voted aye: Birkel, Janak, Steager, Krafka, Whitmore and Mach. The following voted nay: NONE. Absent: Bauer. Motion carried.
- #17 Sam G Barlean & Janet L Woita c/o Dorothy J Barlean (E $\frac{1}{2}$ of the SW $\frac{1}{4}$, Section 28, Township 15, Range 2E; 80 acres) The County Assessor's recommendation was for no change. Moved by Janak and seconded by Steager for



Butler Board of Equalization Minutes



no change. The following voted aye: Janak, Steager, Whitmore and Birkel. The following voted nay: Krafka and Mach. Absent: Bauer. Motion carried.

- #18 Sam G Barlean & Angie Barlean (E ½ of the SW ¼, Section 28, Township 15, Range 2E; 80 acres) The County Assessor's recommendation was for no change. Moved by Krafka and seconded by Janak for no change. Upon roll call vote the following voted aye: Krafka, Steager, Janak, Birkel, Whitmore and Mach. The following voted nay: NONE. Absent: Bauer. Motion carried.
- #19 Robert Wright (Lot 6 Block 4 Miles 3rd Addition David City, Nebraska) The County Assessor's recommendation was for no change. Moved by Whitmore and seconded by Birkel for no change. Upon roll call vote the following voted aye: Whitmore, Birkel, Janak, Steager, Krafka and Mach. The following voted nay: NONE. Absent: Bauer. Motion carried.
- #20 Robert Wright (S 75 ft of Lot 5 Block 5 Miles 5th Addition, David City, Nebraska) The County Assessor's recommendation was to adjust the garage pricing. Moved by Steager and seconded by Whitmore to approve the Assessor's recommendation. Upon roll call vote the following voted aye: Steager, Krafka, Whitmore, Birkel, Janak and Mach. The following voted nay: NONE. Absent: Bauer. Motion carried.
- #21 Steven Wendt c/o Todd Wendt (Lot 1 Block 3 Kozi Addition David City & Pt. of W ½ of the SW ¼, Section 20, Township 15, Range 3E) The County Assessor's recommendation was for no change. Moved by Whitmore and seconded by Steager for no change. The following voted aye: Whitmore, Krafka, Steager, Janak, Birkel and Mach. The following voted nay: NONE. Absent: Bauer. Motion carried.

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.

Moved by Krafka and seconded by Janak to exit the Board of Equalization at 2:54 p.m. Upon roll call vote the following voted aye: Krafka, Steager, Janak, Birkel, Whitmore and Mach. The following voted nay: NONE. Absent Bauer. Motion carried.

Stephanie L. Laska
County Clerk

David W. Mach
Chairman



Butler Board of Equalization Minutes



BUTLER COUNTY BOARD OF EQUALIZATION

September 8, 2020

A meeting of the Board of Equalization of Butler County, Nebraska was held on the 8th day of September, 2020 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 Roll Corrections

Vickie Donoghue, County Assessor, presented before the board the following tax roll corrections:

#3011	Lumir J & Janice Jelinek (Incorrect listing of detached garage twice)	Deducted tax	\$227.68
#3012	Lumir J & Janice Jelinek (Incorrect listing of detached garage twice)	Deducted tax	\$223.38
#3013	Lumir J & Janice Jelinek (Incorrect listing of detached garage twice)	Deducted tax	\$89.78

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

Notice of Appeal – Daniel F. Schmid v Butler County Board of Equalization, Appellee, Case NO 20A 0008

Notice was given to the board that a property protest valuation was appealed to the Nebraska Tax Equalization and Review Commission (TERC).

Moved by Janak and seconded by Whitmore to exit the Board of Equalization at 10:34 a.m. Upon roll call vote the following voted aye: Janak, Birkel, Whitmore, Bauer, Krafka, Steager, 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 21, 2020

A meeting of the Board of Equalization of Butler County, Nebraska was held on the 21st day of September, 2020 at the Butler County Courthouse in David City, Nebraska.

Present were the following: David W. Mach, Tony Krafka, Scot Bauer, Anthony Whitmore, Greg Janak and Scott Steager.
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 shall stand approved as presented.

Overvalued/Undervalued Real Property & Omitted Real Property

County Assessor, Vickie Donoghue, presented before the board a list of overvalued and undervalued real property and omitted real property. Moved by Bauer and seconded by Whitmore to approve the corrections. Upon roll call vote the following voted aye: Bauer, Whitmore, Krafka, Steager, Janak, and Mach. The following voted nay: NONE. Absent: Birkel. Motion carried.

Tax Roll Corrections

Vickie Donoghue, County Assessor, presented before the board the following tax roll corrections:

#3014	Gary J & Diane Pleskac	Deducted tax	\$242.26
	(zoned as commercial in Brainard Village Limits)		

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

Moved by Janak and seconded by Whitmore to exit the Board of Equalization at 9:10 a.m. Upon roll call vote the following voted aye: Janak, Bauer, Whitmore, Krafka, Steager, and Mach. The following voted nay: NONE. Absent: Birkel. Motion carried.

Stephanie L. Laska
County Clerk

David W. Mach
Chairman



Butler Board of Equalization Minutes



BUTLER COUNTY BOARD OF EQUALIZATION

October 5, 2020

A meeting of the Board of Equalization of Butler County, Nebraska was held on the 5th day of October, 2020 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 Scott Steager.
Absent: Greg Janak.

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

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

The information the assessor thought would be ready for this meeting was not delivered, no need for this agenda item.

Tax Roll Corrections

The information the assessor thought would be ready for this meeting was not delivered, no need for this agenda item.

Approval of 2020-2021 Butler County Levies

Moved by Krafka and seconded by Birkel to approve the 2020-2021 Butler County Levies. Upon roll call vote the following voted aye: Krafka, Steager, Birkel, Whitmore, Bauer, and Mach. The following voted nay: NONE. Absent: Janak. Motion carried.

BUTLER COUNTY - ABSTRACT OF LEVIES 2020-2021

<u>Political Subdivision</u>	<u>Valuation</u>	<u>Tax Request</u>	<u>Levy</u>
COUNTY			
Butler County			
General Fund	2,391,578,145	\$4,062,755.94	0.169878
Ag Society Building Fund	2,391,578,145	\$151,037.50	0.006315
		\$4,213,793.44	0.176193
Butler County Agricultural Society			
General Fund	2,391,578,145	\$239,157.00	0.010000
TOWNSHIPS			
Read Township			
General Fund	158,522,559	\$158,522.00	0.100000



Butler Board of Equalization Minutes



Ulysses Township

General Fund	146,388,069	\$146,388.00	0.100000
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Plum Creek Township

General Fund	115,761,100	\$113,054.00	0.097661
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Richardson Township

General Fund	95,769,375	\$95,000.00	0.099197
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Reading Township

General Fund	180,034,679	\$180,034.00	0.100000
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Union Township

General Fund	149,249,774	\$149,249.00	0.099999
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Center Township

General Fund	127,714,492	\$127,714.00	0.100000
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Oak Creek Township

General Fund	120,265,489	\$120,265.00	0.100000
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Summit Township

General Fund	148,276,698	\$148,276.00	0.100000
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Olive Township

General Fund	159,223,857	\$130,000.00	0.081646
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Franklin Township

General Fund	127,660,231	\$127,660.00	0.100000
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Skull Creek Township

General Fund	104,202,872	\$104,203.00	0.100000
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Alexis Township

General Fund	169,479,356	\$120,000.00	0.070805
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Savannah Township

General Fund	145,157,854	\$98,000.00	0.067513
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Bone Creek Township

General Fund	125,825,584	\$125,825.00	0.100000
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Linwood Township

General Fund	94,220,758	\$94,220.76	0.100000
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Platte Township

General Fund	62,661,764	\$36,040.32	0.057516
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Butler Board of Equalization Minutes



FIRE DISTRICTS

Ulysses Rural Fire District #2

General Fund	239,173,672	\$42,060.00	0.017586
Sinking Fund	239,173,672	\$41,650.00	0.017414
		<u>\$83,710.00</u>	<u>0.035000</u>

Rising City Rural Fire District #3

General Fund	467,195,442	\$163,518.00	0.035000
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Bellwood Fire District #5

General Fund	337,029,910	\$74,890.00	0.022221
Bond Fund	337,029,910	\$43,070.00	0.012779
		<u>\$117,960.00</u>	<u>0.035000</u>

Dwight Rural Fire District #6

General Fund	148,636,558	\$31,213.67	0.021000
Sinking Fund	148,636,558	\$20,809.11	0.014000
		<u>\$52,022.78</u>	<u>0.035000</u>

Bruno Rural Fire District #7

General Fund	118,856,940	\$41,600.00	0.035000
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Linwood Fire District #8

General Fund	154,288,596	\$54,001.00	0.035000
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David City Rural Fire District #9

General Fund	649,104,869	\$227,186.00	0.035000
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Brainard Rural Fire District #10

General Fund	169,989,992	\$48,716.00	0.028658
Bond Fund	169,989,992	\$10,780.00	0.006342
		<u>\$59,496.00</u>	<u>0.035000</u>

Abie Rural Fire District #11

General Fund	60,392,576	\$21,137.00	0.034999
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SANITARY IMPROVEMENT DISTRICT

SID #1 Clearlake

General Fund	8,464,015	\$27,241.51	0.321851
Sewer System Renovation	8,464,015	\$5,100.00	0.060255
		<u>\$32,341.51</u>	<u>0.382106</u>

VILLAGES & CITIES

Village of Surprise

General Fund	1,786,794	\$6,611.00	0.369992
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Village of Ulysses

General Fund	5,684,915	\$17,000.00	0.299037
Bond Fund	5,684,915	\$26,000.00	0.457351



Butler Board of Equalization Minutes



Street Fund	5,684,915	\$8,005.00	0.140811
		\$51,005.00	0.897199
Village of Dwight			
General Fund	10,485,630	\$37,085.34	0.353678
Bond Fund	10,485,630	\$22,924.56	0.218628
Fire Department Fund	10,485,630	\$10,100.00	0.096322
		\$70,109.90	0.668628
Village of Rising City			
General Fund	18,626,697	\$55,820.00	0.299677
Street Fund	18,626,697	\$22,000.00	0.118110
Fireman Fund	18,626,697	\$3,000.00	0.016106
Payroll Fund	18,626,697	\$3,000.00	0.016106
		\$83,820.00	0.449999
Village of Garrison			
General Fund	4,921,617	\$1,613.37	0.032781
Street Fund	4,921,617	\$500.00	0.010159
		\$2,113.37	0.042940
Village of Brainard			
General Fund	23,902,966	\$112,000.00	0.468561
Village of Bruno			
General Fund	2,679,426	\$12,056.00	0.449947
Village of Bellwood			
General Fund	17,221,040	\$86,104.00	0.499993
Bond Fund	17,221,040	\$5,000.00	0.029034
		\$91,104.00	0.529027
Village of Octavia			
General Fund	2,796,964	\$12,586.34	0.450000
Village of Abie			
General Fund	2,298,952	\$5,500.00	0.239239
Village of Linwood			
General Fund	2,502,830	\$8,102.79	0.323745
City of David City			
General Fund	161,163,627	\$805,818.14	0.500000

SCHOOL DISTRICTS

David City Public Schools



Butler Board of Equalization Minutes



General Fund	1,332,923,317	\$9,193,702.47	0.689740
Special Building Fund	1,332,923,317	\$1,308,581.00	0.098174
Qualified Capital Purpose			
Undertaking Fund (K-8)	1,226,422,699	\$125,000.00	0.010192
Qualified Capital Purpose			
Undertaking Fund (9-12)	1,332,721,372	\$125,000.00	0.009379
		<u>\$10,752,283.47</u>	<u>0.807485</u>

East Butler Public Schools

General Fund	889,216,557	\$5,471,581.00	0.615326
Special Building Fund	889,216,557	\$662,731.00	0.074530
Qualified Capital Purpose			
Undertaking Fund (K-12)	889,216,557	\$104,835.00	0.011790
		<u>\$6,239,147.00</u>	<u>0.701646</u>

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 5, 2020.

(Seal)

/s/Stephanie L. Laska

Stephanie L. Laska
Butler County Clerk

Moved by Bauer and seconded by Birkel to exit the Board of Equalization at 9:12 a.m. Upon roll call vote the following voted aye: Bauer, Whitmore, Birkel, Steager, Krafka, and Mach. The following voted nay: NONE. Absent: Janak. Motion carried.

Stephanie L. Laska
County Clerk

David W. Mach
Chairman



Butler Board of Equalization Minutes



BUTLER COUNTY BOARD OF EQUALIZATION

October 19, 2020

A meeting of the Board of Equalization of Butler County, Nebraska was held on the 19th day of October, 2020 at the Butler County Courthouse in David City, Nebraska.

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

Acceleration of Taxes

County Assessor, Vickie Donoghue, presented before the board the following acceleration of taxes list:

#3015	Aquinas High School	added tax	\$535.58
	(sold House and moved off the property)		

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

Overvalued/Undervalued Real Property & Omitted Real Property

Donoghue presented before the board a list of overvalued and undervalued real property & omitted real property.

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

Moved by Birkel and seconded by Janak to exit the Board of Equalization at 9:35 a.m. Upon roll call vote the following voted aye: Birkel, Janak, Bauer, Krafka, Steager, and Mach. The following voted nay: NONE. Absent: Whitmore. Motion carried.

Stephanie L. Laska
County Clerk

David W. Mach
Chairman



Butler Board of Equalization Minutes



BUTLER COUNTY BOARD OF EQUALIZATION

November 2, 2020

A meeting of the Board of Equalization of Butler County, Nebraska was held on the 2nd day of November, 2020 at the Butler County Courthouse in David City, Nebraska.

Present were the following: David W. Mach, Scot Bauer, Anthony Whitmore, Greg Janak and Scott Steager. Absent: Tony Krafka and 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 shall stand approved as presented.

Overvalued/Undervalued Real Property & Omitted Real Property

Donoghue presented before the board a list of overvalued and undervalued real property & omitted real property. Moved by Whitmore and seconded by Bauer to approve the corrections. Upon roll call vote the following voted aye: Whitmore, Bauer, Steager, Janak, and Mach. The following voted nay: NONE. Absent: Krafka and Birkel. Motion carried.

Donoghue updated the board that she attended two TERC hearings for the 2019 Property Valuation Protests; she said that it will be a while before there is a decision from TERC.

Moved by Bauer and seconded by Whitmore to exit the Board of Equalization at 9:52 a.m. Upon roll call vote the following voted aye: Bauer, Whitmore, Janak, Steager, and Mach. The following voted nay: NONE. Absent: Krafka and Birkel. Motion carried.

Stephanie L. Laska
County Clerk

David W. Mach
Chairman