



# Butler Board of Equalization Minutes



## BUTLER COUNTY BOARD OF EQUALIZATION

January 7, 2021

A meeting of the Board of Equalization of Butler County, Nebraska was held on the 7<sup>th</sup> day of January 2021 at the Butler County Highway 92 Building in David City, Nebraska.

Present were the following: Scott Steager, Tony Krafka, Anthony Whitmore, Scot Bauer, David W. Mach, Robert Coufal and Ryan Svoboda.

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.

Board of Supervisors Chairman, Scott Steager, 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 2020**

Supervisor Mach nominated Scott Steager for Chairman. With no other nominations, it was moved by Mach and seconded by Whitmore to cease nominations and cast a unanimous ballot for Scott Steager as Chairman of the Butler County Board of Equalization. Upon roll call vote the following voted aye: Mach, Bauer, Whitmore, Krafka, Svoboda, Coufal and Steager. 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 Whitmore nominated David Mach for Vice-Chairman. With no other nominations, it was moved by Whitmore and seconded by Coufal to cease nominations and cast a unanimous ballot for David Mach as Vice-Chairman of the Butler County Board of Equalization. Upon roll call vote the following voted aye: Whitmore, Bauer, Mach, Coufal, Svoboda, Krafka and Steager. 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 Mach and seconded by Svoboda to designate The Banner-Press and the Butler County Website as the official means of publication. Upon roll call vote the following voted aye: Mach, Coufal, Svoboda, Krafka, Whitmore, Bauer and Steager. The following voted nay: NONE. Motion carried.

### **Tax Roll Corrections**

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

#3016	Michael Eckert	deducted	\$14.96
	(Trailer washed away in March 2019 flood)		

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



# Butler Board of Equalization Minutes



Moved by Whitmore and seconded by Bauer to exit the Board of Equalization at 9:40 a.m. Upon roll call vote the following voted aye: Whitmore, Bauer, Mach, Coufal, Svoboda, Krafka and Steager. The following voted nay: NONE. Motion carried.

Stephanie L. Laska  
County Clerk

Scott Steager  
Chairman



# Butler Board of Equalization Minutes



## BUTLER COUNTY BOARD OF EQUALIZATION

January 19, 2021

A meeting of the Board of Equalization of Butler County, Nebraska was held on the 19<sup>th</sup> day of January 2021 at the Butler County Highway 92 Building in David City, Nebraska.

Present were the following: Scott Steager, Tony Krafka, Anthony Whitmore, Scot Bauer, David W. Mach, Robert Coufal, and Ryan Svoboda.

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 Mach and seconded by Coufal to accept and approve the application as presented. Upon roll call vote the following voted aye: Mach, Coufal, Svoboda, Krafka, Whitmore, Bauer, and Steager. The following voted nay: NONE. Motion carried.

Moved by Whitmore and seconded by Coufal to exit the Board of Equalization at 10:02 a.m. Upon roll call vote the following voted aye: Whitmore, Bauer, Mach, Coufal, Svoboda, Krafka, and Steager. The following voted nay: NONE. Motion carried.

Stephanie L. Laska  
County Clerk

Scott Steager  
Chairman



# Butler Board of Equalization Minutes



## BUTLER COUNTY BOARD OF EQUALIZATION

April 5, 2021

A meeting of the Board of Equalization of Butler County, Nebraska was held on the 5<sup>th</sup> day of April 2021 at the Butler County Courthouse in David City, Nebraska.

Present were the following: Scott Steager, Tony Krafka, Anthony Whitmore, David W. Mach, Robert Coufal, and Ryan Svoboda. Absent: 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.

### Tax Roll Corrections

County Assessor, Vickie Donoghue, presented the following tax roll corrections for the board's consideration:

#3021	Jisa Trust	deducted tax	\$1,203.36
	(Tax year 2020: adjust land from irrigated to dry)		

Moved by \_\_\_\_\_ and seconded by \_\_\_\_\_ to approve the corrections as presented. Upon roll call vote the following voted aye: \_\_\_\_\_. The following voted nay: NONE. Absent: Bauer. Motion carried.

Stephanie L. Laska  
County Clerk

Scott Steager  
Chairman



# Butler Board of Equalization Minutes



## BUTLER COUNTY BOARD OF EQUALIZATION

April 5, 2021

A meeting of the Board of Equalization of Butler County, Nebraska was held on the 5<sup>th</sup> day of April 2021 at the Butler County Courthouse in David City, Nebraska.

Present were the following: Scott Steager, Tony Krafka, Anthony Whitmore, David W. Mach, Robert Coufal, and Ryan Svoboda. Absent: 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.

### Tax Roll Corrections

County Assessor, Vickie Donoghue, presented the following tax roll corrections for the board's consideration:

#3021	Christopher Polivka (Tax year 2018: Late filing of Personal Property Tax Return)	added tax	\$711.06
#3022	Christopher Polivka (Tax year 2019: Late filing of Personal Property Tax Return)	added tax	\$585.16
#3023	Christopher Polivka (Tax year 2020: Late filing of Personal Property Tax Return)	added tax	\$662.02
#3024	Blaine Miller VOIDED – Owner Requested no correction		
#3025	Alvin Wellman (Tax Year 2020: zimmatic pivot currently stored in Holt County)	deducted tax	\$95.90
#3026	Donna Sabata – parcel 120035252 (Tax Year 2020: adjusted from dry to grass)	deducted tax	\$257.82
#3027	Donna Sabata – parcel 120035252 (Tax Year 2019: adjusted from dry to grass)	deducted tax	\$311.08
#3028	Donna Sabata – parcel 120035252 (Tax Year 2018: adjusted from dry to grass)	deducted tax	\$326.90
#3029	Donna Sabata – parcel 120035728 (Tax Year 2020: adjusted from dry to grass)	deducted tax	\$573.54
#3030	Donna Sabata – parcel 120035728	deducted tax	\$613.20



# Butler Board of Equalization Minutes



(Tax Year 2019: adjusted from dry to grass)

#3031	Donna Sabata – parcel 120035728 (Tax Year 2018: adjusted from dry to grass)	deducted tax	\$591.28
#3032	WW Corrals LLC (Tax Year 2020: Late filing of Personal Property Tax Return)	added tax	\$9.28
#3033	WW Corrals LLC (Tax Year 2019: Late filing of Personal Property Tax Return)	added tax	\$11.80
#3034	WW Corrals LLC (Tax Year 2018: Late filing of Personal Property Tax Return)	added tax	\$15.98
#3035	Jacqueline K & David L Bridges (Tax Year 2018: NE Dept of Revenue Homestead adjustment from 100% to 50%)	added tax	\$305.16
#3036	Oak Creek Sporting Club Inc (Tax Year 2020: 2018 personal property items not reported last year)	added tax	\$105.46
#3037	Oak Creek Sporting Goods (Tax Year 2019: 2018 personal property items not reported in 2019)	added tax	\$140.28

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

Stephanie L. Laska  
County Clerk

Scott Steager  
Chairman





# Butler Board of Equalization Minutes



## BUTLER COUNTY BOARD OF EQUALIZATION

April 19, 2021

A meeting of the Board of Equalization of Butler County, Nebraska was held on the 19<sup>th</sup> day of April 2021 at the Butler County Courthouse in David City, Nebraska.

Present were the following: Scott Steager, Tony Krafka, Scot Bauer, Anthony Whitmore, David W. Mach, Robert Coufal, and Ryan Svoboda.

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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

County Assessor, Vickie Donoghue, presented the following tax roll corrections for the board's consideration:

#3038	Larry R & Carol D Aldrich (Tax year 2019: 2018 item was not reported in the previous year)	added tax \$96.34
#3039	Larry R & Carol D Aldrich (Tax year 2020: 2018 item & 2019 item not reported in previous year)	added tax \$147.32
#3040	Kirk Marushak (Tax year 2019: late filing of 2019 personal property return)	added tax \$50.48
#3041	Kirk Marushak (Tax year 2020: late filing of 2020 personal property return)	added tax \$35.58

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

Stephanie L. Laska  
County Clerk

Scott Steager  
Chairman



# Butler Board of Equalization Minutes



## BUTLER COUNTY BOARD OF EQUALIZATION

May 3, 2021

A meeting of the Board of Equalization of Butler County, Nebraska was held on the 3<sup>rd</sup> day of May 2021 at the Butler County Courthouse in David City, Nebraska.

Present were the following: Scott Steager, Tony Krafka, Anthony Whitmore, David W. Mach, Robert Coufal, and Ryan Svoboda. Absent: 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.

### Tax Roll Corrections

County Assessor, Vickie Donoghue, presented the following tax roll corrections for the board's consideration:

#3042 Brian & Regina K Miller – VOIDED

#3043 Mary Lou Aguilar added tax \$49.40  
(Tax Year 2018: NE Dept of Revenue Homestead adjustment from 100% to 90%)

#3044 Gary & Phyllis Chelberg added tax \$137.86  
(Tax Year 2018: NE Dept of Revenue Homestead adjustment from 100% to 90%)

#3045 Tina & Cliff Meays added tax \$372.30  
(Tax Year 2018: NE Dept of Revenue Homestead adjustment from 90% to 30%)

#3046 Birkel 16 Inc. added tax \$418.86  
(Tax Year 2020: 608C cornhead was not reported on the 2020 Personal Property Return)

#3047 Birkel 16 Inc. added tax \$590.40  
(Tax Year 2019: 608C cornhead was not reported on the 2019 Personal Property Return)

#3048 John Makovicka added tax \$39.76  
(Tax Year 2020: Kubota UTV was not reported on the 2020 Personal Property Return)

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

Stephanie L. Laska  
County Clerk

Scott Steager  
Chairman





# Butler Board of Equalization Minutes



## BUTLER COUNTY BOARD OF EQUALIZATION

May 17, 2021

A meeting of the Board of Equalization of Butler County, Nebraska was held on the 17<sup>th</sup> day of May 2021 at the Butler County Courthouse in David City, Nebraska.

Present were the following: Scott Steager, Tony Krafka, Scot Bauer, Anthony Whitmore, David W. Mach, Robert Coufal, and Ryan Svoboda.

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

County Assessor, Vickie Donoghue, presented the following tax roll corrections for the board's consideration:

#3049	Oak Creek Sporting Club Inc.	deducted tax	\$140.28
	(Tax year 2019: adjust return back to original per accountant due to software conversion error)		
#3050	Oak Creek Sporting Club Inc.	deducted tax	\$105.46
	(Tax year 2020: adjust return back to original per accountant due to software conversion error)		
#3051	Donald A. Stara	added tax	\$177.96
	(Tax year 2018: late filing of 2018 personal property return)		
#3052	Donald A. Stara	added tax	\$139.16
	(Tax year 2019: late filing of 2019 personal property return)		
#3053	Donald A. Stara	added tax	\$338.88
	(Tax year 2020: late filing of 2020 personal property return)		

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

Stephanie L. Laska  
County Clerk

Scott Steager  
Chairman



# Butler Board of Equalization Minutes



## BUTLER COUNTY BOARD OF EQUALIZATION

June 7, 2021

A meeting of the Board of Equalization of Butler County, Nebraska was held on the 7<sup>th</sup> day of June 2021 at the Butler County Courthouse in David City, Nebraska.

Present were the following: Scott Steager, Tony Krafka, Scot Bauer, Anthony Whitmore, David W. Mach, Robert Coufal, and Ryan Svoboda.

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 and Acceleration of Taxes

County Assessor, Vickie Donoghue, presented the following tax roll corrections for the board's consideration:

#3054	Thunderbolt Harvesting, LLC (Tax year 2020: 2019 equipment was not reported on the 2020 personal property return)	added tax	\$809.76
#3055	Jason & Lindsay Meister (Tax year 2020: 2019 equipment was not reported on the 2020 personal property return)	added tax	\$983.52
#3056	Kenneth Meister (Tax year 2020: 2019 equipment was not reported on the 2020 personal property return)	added tax	\$368.40
#3057	Justin Meister (Tax year 2020: 2019 equipment was not reported on the 2020 personal property return)	added tax	\$972.96
#3058	Bar-S Veterinary Clinic (Tax year 2020: late filing of 2020 personal property return)	added tax	\$1,013.68
#3059	Bar-S Veterinary Clinic (Tax year 2020: late filing of 2020 personal property return)	added tax	\$132.02
#3060	Randall Schawang (Tax year 2020: livestock panels & gates were not reported on the 2020 personal property return)	added tax	\$48.96
#3061	Clint Vandenberg (Tax year 2020: 2019 depreciation schedule or equipment purchases were not reported)	added tax	\$4,749.90
#3062	Megan Kozisek (Tax year 2020: accelerate taxes)	added tax	\$56.72
#3063	Tony Krafka (Tax year 2020: the house is being moved, accelerate taxes)	added tax	\$1,078.06



# Butler Board of Equalization Minutes



#3064	Robert & Corinne Schmit (Tax year 2020: pump & column was not reported on last year's depreciation schedule and personal property tax return)	added tax	\$295.40
#3065	Robert & Dorothy Juranek (Tax year 2018: late filing of 2018 personal property return)	added tax	\$134.48
#3066	Robert & Dorothy Juranek (Tax year 2019: late filing of 2019 personal property return)	added tax	\$212.34
#3067	Robert & Dorothy Juranek (Tax year 2020: late filing of 2020 personal property return)	added tax	\$168.62
#3068	Randy & Sherri Helman (Tax year 2019: the 2018 depreciation schedule was not presented when the 2019 personal property return was updated)	added tax	\$29.66
#3069	Randy & Sherri Helman (Tax year 2020: the 2019 depreciation schedule was not presented when the 2020 personal property return was updated)	added tax	\$42.98
#3070	Cliff & Tina Meays (Tax year 2017: the NE Dept of Revenue adjusted the 2017 Homestead Exemption from 90% to 50%)	added tax	\$273.54

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

## **Accept Presentation of Butler County Plan of Assessment 2021**

Donoghue presented the Butler County Plan of Assessment 2021. Moved by Whitmore and seconded by Mach to accept the Butler County Plan of Assessment 2021 as presented. Upon roll call vote the following voted aye: Whitmore, Bauer, Mach, Coufal, Svoboda, Krafka, and Steager. The following voted nay: NONE. Motion carried.

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

Moved by Whitmore and seconded by Bauer to set the date and times for the property protest hearings for July 6, July 12 and July 19 at 1 p.m. at the Butler County Courthouse. Upon roll call vote the following voted aye: Whitmore, Bauer, Mach, Coufal, Svoboda, Krafka, and Steager. The following voted nay: NONE. Motion carried.

## **Motor Vehicle Tax Exemptions**

Karey Adamy, County Treasurer submitted the following applications:

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



# Butler Board of Equalization Minutes



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

## **Correspondence**

**Letter from Rodney A. Johnson on behalf of Dorothy Juranek** - Donoghue reviewed the letter that was addressed to the board requesting a waiver of penalty and interest. She informed the board that per statute the board has no authority to waive the penalty and interest that was correctly imposed.

Stephanie L. Laska  
County Clerk

Scott Steager  
Chairman



# Butler Board of Equalization Minutes



## BUTLER COUNTY BOARD OF EQUALIZATION

June 21, 2021

A meeting of the Board of Equalization of Butler County, Nebraska was held on the 21<sup>st</sup> day of June 2021 at the Butler County Courthouse in David City, Nebraska.

Present were the following: Scott Steager, Tony Krafka, Scot Bauer, Anthony Whitmore, David W. Mach, Robert Coufal, and Ryan Svoboda.

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 Coufal to approve the corrections. Upon roll call vote the following voted aye: Whitmore, Mach, Coufal, Svoboda, Krafka, Bauer, and Steager. The following voted nay: NONE. Motion carried.

### **Tax Roll Corrections**

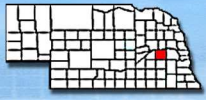
Donoghue presented the following tax roll corrections for the board's consideration:

#3071	Tony Krafka	deducted tax	\$317.84
	(Tax year 2020: All improvements not included in the sale)		

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

Stephanie L. Laska  
County Clerk

Scott Steager  
Chairman



# Butler Board of Equalization Minutes



## BUTLER COUNTY BOARD OF EQUALIZATION

July 6, 2021

A meeting of the Board of Equalization of Butler County, Nebraska was held on the 6<sup>th</sup> day of July 2021 at the Butler County Courthouse in David City, Nebraska.

Present were the following: Tony Krafka, Scot Bauer, Anthony Whitmore, David W. Mach, Robert Coufal, and Ryan Svoboda.

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 Board of Supervisors Chairman, David Mach, 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.

### **Appoint a temporary Chairman**

Due to the resignation of Chairman Scott Steager, a temporary chairman is necessary to appoint until his vacancy is filled by the vacancy committee. Moved by Bauer and seconded by Svoboda to appoint David Mach as the temporary chairman. No further nominations were made. Upon roll call vote the following voted aye: Bauer, Krafka, Svoboda, Coufal, Whitmore, 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 Whitmore and seconded by Bauer to approve the corrections. Upon roll call vote the following voted aye: Whitmore, Bauer, Krafka, Svoboda, Coufal, and Mach. The following voted nay: NONE. Motion carried.

### **Property Protest Hearings**

The following property protest hearings were conducted:

- #1 Frank Eckstein (NE  $\frac{1}{4}$  of Section 6, Township 15, Range 4 East; 155.83 Acres)
- #2 Daniel L Morkert (Lots 7-12 Blk 14 in the subdivision entitled Blocks 13, 14, 15 & outlots F & G to the town of Octavia)
- #3 Robert Wright (Lot 6 Block 4 Miles 3<sup>rd</sup> Addition David City)
- #4 Robert Wright (W  $\frac{1}{2}$  S 70' of Lot 5 Block 5 Miles 5<sup>th</sup> Addition David City & E  $\frac{1}{2}$  S 70' of Lot 5 Block 5 Miles 5<sup>th</sup> Addition David City)
- #5 Jerome Jakub (Pt. of NW  $\frac{1}{2}$  of the NW  $\frac{1}{4}$  of Section 12, Township 15, Range 3 East; .75 acres)

### **Report of Destroyed Real Property**

- #1 Clair Novacek (SE  $\frac{1}{4}$  of the SE  $\frac{1}{4}$  of Section 17, Township 13, Range 4 East, 3.53 Acres)





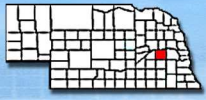
# Butler Board of Equalization Minutes



The Board of Equalization will meet again on July 12, 2021 and July 19, 2021 to hear property protests and reports of destroyed real property. On July 19, 2021 the Board of Equalization will finalize their decisions regarding both Property Protest Hearings and Reports of Destroyed Real Property.

Stephanie L. Laska  
County Clerk

David W. Mach  
Chairman



# Butler Board of Equalization Minutes



## BUTLER COUNTY BOARD OF EQUALIZATION

July 12, 2021

A meeting of the Board of Equalization of Butler County, Nebraska was held on the 12<sup>th</sup> day of July 2021 at the Butler County Courthouse in David City, Nebraska.

Present were the following: David W. Mach, Tony Krafka, Scot Bauer, Anthony Whitmore, Robert Coufal, and Ryan Svoboda.

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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 Bauer to approve the corrections. Upon roll call vote the following voted aye: Whitmore, Bauer, Krafka, Svoboda, Coufal, and Mach. The following voted nay: NONE. Motion carried.

### **Acceleration of Taxes**

Donoghue presented the following acceleration of taxes for the board's consideration:

#3072	James Rosenkrans	added tax \$2.68
	(Tax year 2020: Trailer torn down & removed)	

There being no further business to come before the board, the Chairman adjourned the meeting at 1:08 p.m. The next scheduled meeting of the Board of Equalization will be July 19, 2021, at 1:00 p.m. at the Butler County Courthouse Supervisors Meeting Room.

Stephanie L. Laska  
County Clerk

David W. Mach  
Chairman



# Butler Board of Equalization Minutes



## BUTLER COUNTY BOARD OF EQUALIZATION

July 19, 2021

A meeting of the Board of Equalization of Butler County, Nebraska was held on the 19<sup>th</sup> day of July 2021 at the Butler County Courthouse in David City, Nebraska at 1:00 p.m.

Present were the following: David W. Mach, Tony Krafka, Scot Bauer, Anthony Whitmore, Robert Coufal, and Ryan Svoboda.

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.

### **Property Valuation Protest Hearing**

There was a property protest hearing scheduled for the Butler County Landfill, however they contacted the Clerk's office and withdrew the protest prior to the meeting.

### **Property Valuation Protest Hearings Finalization**

County Assessor, Vickie Donoghue presented her recommendations for each property valuation protest.

- #1 Frank Eckstein (NE  $\frac{1}{4}$  of Section 6, Township 15, Range 4 East; 155.83 Acres) The county assessor's recommendation was to adjust dry land from 88.78 acres to 85.69 acres, adjust grass land from 18.75 acres to 17.43 acres and adjust trees from 44.41 acres to 48.82 acres. Adjusted value is \$406,350 which is a difference of \$7,040. Moved by Whitmore and seconded by Krafka to accept the assessor's recommendation. Upon roll call vote the following voted aye: Whitmore, Bauer, Krafka, Svoboda, Coufal, and Mach. The following voted nay: NONE. Motion carried.
- #2 Daniel L Morkert (Lots 7-12 Blk 14 in the subdivision entitled Blocks 13, 14, 15 & out lots F & G to the town of Octavia) The county assessor's recommendation was to remove one Quonset entry, due to conversion error, and to no value the existing Quonset building. Adjusted value is \$39,370 which is a difference of \$385. Moved by Krafka and seconded by Bauer to accept the assessor's recommendation. Upon roll call vote the following voted aye: Krafka, Bauer, Whitmore, Coufal, Svoboda, and Mach. The following voted nay: NONE. Motion carried.
- #3 Robert Wright (Lot 6 Block 4 Miles 3<sup>rd</sup> Addition David City) The county assessor's recommendation is no change. Moved by Whitmore and seconded by Svoboda to accept the assessor's recommendation. Upon roll call vote the following voted aye: Whitmore, Coufal, Svoboda, Krafka, Bauer, and Mach. The following voted nay: NONE. Motion carried.
- #4 Robert Wright (W  $\frac{1}{2}$  S 70' of Lot 5 Block 5 Miles 5<sup>th</sup> Addition David City & E  $\frac{1}{2}$  S 70' of Lot 5 Block 5 Miles 5<sup>th</sup> Addition David City) The county assessor's recommendation is no change. Moved by Bauer and seconded by Coufal to accept the assessor's recommendation. Upon roll call vote the following voted aye: Bauer, Whitmore, Coufal, Svoboda, Krafka, and Mach. The following voted nay: NONE. Motion carried.



# Butler Board of Equalization Minutes



- #5 Jerome Jakub (Pt. of NW  $\frac{1}{2}$  of the NW  $\frac{1}{4}$  of Section 12, Township 15, Range 3 East; .75 acres) The county assessor's recommendation is no change. Moved by Svoboda and seconded by Whitmore to accept the assessor's recommendation. Upon roll call vote the following voted aye: Svoboda, Coufal, Whitmore, Bauer, Krafka, and Mach. The following voted nay: NONE. Motion carried.

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

- #1 Clair Novacek (SE  $\frac{1}{4}$  of the SE  $\frac{1}{4}$  of Section 17, Township 13, Range 4 East, 3.53 Acres) The county assessor's recommendation was to remove the house and all improvements. The adjusted value is \$81,275 a difference of \$133,920. Moved by Whitmore and seconded by Coufal to accept the assessor's recommendation. Upon roll call vote the following voted aye: Whitmore, Coufal, Svoboda, Krafka, Bauer, and Mach. The following voted nay: NONE. Motion carried.

## **County Assessor Certification**

Vickie Donoghue, County Assessor, certified to the County Board of Equalization that a copy of the property record card that substantiates the calculation is maintained in electronic and paper form in the assessor's office.

Moved by Bauer and seconded by Whitmore to exit the Board of Equalization at 1:10 p.m. Upon roll call vote the following voted aye: Bauer, Whitmore, Coufal, Svoboda, Krafka, 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

August 2, 2021

A meeting of the Board of Equalization of Butler County, Nebraska was held on the 2<sup>nd</sup> day of August 2021 at the Butler County Courthouse in David City, Nebraska at 9:05 a.m.

Present were the following: Anthony Whitmore, Tony Krafka, Scot Bauer, David W. Mach, Jan Sypal, Robert Coufal, and Ryan Svoboda.

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 2021 Cemetery List**

County Assessor, Vickie Donoghue, presented the 2021 Cemetery List. This list contains information relating to the 45 cemeteries in the county that are tax exempt. Moved by Mach and seconded by Svoboda to approve the list as presented. Upon roll call vote the following voted aye: Mach, Sypal, Coufal, Svoboda, Krafka, Bauer and Whitmore. The following voted nay: None. 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 Svoboda and seconded by Krafka to approve the corrections as presented. Upon roll call vote the following voted aye: Svoboda, Krafka, Bauer, Mach, Sypal, Coufal, and Whitmore. The following voted nay: NONE. Motion carried.

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

Stephanie L. Laska  
County Clerk

Anthony Whitmore  
Chairman



# Butler Board of Equalization Minutes



## BUTLER COUNTY BOARD OF EQUALIZATION

August 16, 2021

A meeting of the Board of Equalization of Butler County, Nebraska was held on the 16<sup>th</sup> day of August 2021 at the Butler County Courthouse in David City, Nebraska at 9:05 a.m.

Present were the following: Anthony Whitmore, Tony Krafka, Scot Bauer, David W. Mach, Jan Sypal, Robert Coufal, and Ryan Svoboda.

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**

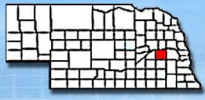
County Assessor, Vickie Donoghue presented before the board a list of overvalued and undervalued real property and omitted real property. Moved by Mach and seconded by Svoboda to approve the corrections as presented. Upon roll call vote the following voted aye: Mach, Sypal, Coufal, Svoboda, Krafka, Bauer,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

Moved by Mach and seconded by Bauer to exit the Board of Equalization at 9:07 a.m. Upon roll call vote the following voted aye: Mach, Bauer, Krafka, Svoboda, Coufal, Sypal, and Whitmore. The following voted nay: NONE. Motion carried.

Stephanie L. Laska  
County Clerk

Anthony Whitmore  
Chairman





# Butler Board of Equalization Minutes



## BUTLER COUNTY BOARD OF EQUALIZATION

September 20, 2021

A meeting of the Board of Equalization of Butler County, Nebraska was held on the 20<sup>th</sup> day of September 2021 at the Butler County Courthouse in David City, Nebraska at 9:05 a.m.

Present were the following: Tony Krafka, Scot Bauer, David W. Mach, Jan Sypal, Robert Coufal, and Ryan Svoboda.  
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.

### **Set Date & Time to approve levies for 2021-2022**

Stephanie Laska, County Clerk, discussed with the board the deadlines for the county to set the levies for 2021-2022. She informed the board that usually all requests are turned in by September 20th with the budgets, however, this year she was informed by the Village of Bellwood that they would have their budget in late, therefore their levy request would come in at that time as well. Political subdivisions have until October 13 to send their tax request to the county and the county must set the levies by October 15, 2021. Typically, the first meeting in October is when the board sets the levies, however, since Bellwood will not have theirs in by then we will be unable to set the levies at that meeting. Moved by Krafka and seconded by Sypal to set the date and time to approve the levies for October 12, 2021, at 8:00 a.m. Upon roll call vote the following voted aye: Krafka, Bauer, Sypal, Coufal, Svoboda, and Mach. The following voted nay: NONE. Absent: Whitmore.

Moved by Bauer and seconded by Coufal to exit the Board of Equalization at 9:11 a.m. Upon roll call vote the following voted aye: Bauer, Sypal, Coufal, Svoboda, Krafka, and Mach. The following voted nay: NONE. Absent: Whitmore. Motion carried.

Stephanie L. Laska  
County Clerk

David W. Mach  
Vice-Chairman



# Butler Board of Equalization Minutes



## BUTLER COUNTY BOARD OF EQUALIZATION

October 4, 2021

A meeting of the Board of Equalization of Butler County, Nebraska was held on the 4<sup>th</sup> day of September 2021 at the Butler County Courthouse in David City, Nebraska at 9:05 a.m.

Present were the following: Anthony Whitmore, Tony Krafka, Scot Bauer, David W. Mach, Jan Sypal, Robert Coufal, and Ryan Svoboda.

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 and Acceleration of Taxes**

County Assessor, Vickie Donoghue, presented the following tax roll corrections for the board's consideration:

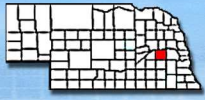
#3073	Ernest & Suzanna Short (Tax year 2019: Late filing of personal property tax return)	added tax \$349.70
#3074	Ernest & Suzanna Short (Tax year 2020: Late filing of personal property tax return)	added tax \$688.58

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

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

Stephanie L. Laska  
County Clerk

Anthony Whitmore  
Chairman



# Butler Board of Equalization Minutes



## BUTLER COUNTY BOARD OF EQUALIZATION

October 12, 2021

A meeting of the Board of Equalization of Butler County, Nebraska was held on the 12<sup>th</sup> day of October 2021 at the Butler County Courthouse in David City, Nebraska at 8:00 a.m.

Present were the following: Anthony Whitmore, Scot Bauer, David W. Mach, Jan Sypal, Robert Coufal, and Ryan Svoboda. Absent: Tony 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.

### Approval of 2021 – 2022 Levies

County Clerk, Stephanie Laska, presented the levies for Butler County and its political subdivisions. Along with the abstract for 2021-2022 she provided a comparison for the boards review. Moved by Mach and seconded by Coufal to approve the levies as presented. Upon roll call vote the following voted aye: Mach, Sypal, Coufal, Svoboda, Bauer, and Whitmore. The following voted nay: NONE. Absent: Krafka. Motion carried.

## BUTLER COUNTY - ABSTRACT OF LEVIES 2021-2022

<u>Political Subdivision</u>	<u>Valuation</u>	<u>Tax Request</u>	<u>Levy</u>
<b>COUNTY</b>			
<b>Butler County</b>			
General Fund	2,430,203,547	\$4,270,839.09	0.175740
Ag Society Building Fund	2,430,203,547	\$147,577.50	0.006073
		\$4,418,416.59	0.181813
<b>Butler County Agricultural Society</b>			
General Fund	2,430,203,547	\$243,020.00	0.010000
<b>TOWNSHIPS</b>			
<b>Read Township</b>			
General Fund	155,962,050	\$155,962.00	0.100000
<b>Ulysses Township</b>			
General Fund	143,015,057	\$143,015.00	0.100000
<b>Plum Creek Township</b>			



# Butler Board of Equalization Minutes



General Fund	115,505,858	\$115,505.00	0.099999
<b>Richardson Township</b>			
General Fund	97,349,266	\$97,349.00	0.100000
<b>Reading Township</b>			
General Fund	177,309,821	\$177,309.00	0.100000
<b>Union Township</b>			
General Fund	152,454,952	\$152,454.00	0.099999
<b>Center Township</b>			
General Fund	133,639,931	\$133,639.00	0.099999
<b>Oak Creek Township</b>			
General Fund	121,953,698	\$121,953.00	0.099999
<b>Summit Township</b>			
General Fund	164,410,678	\$164,410.00	0.100000
<b>Olive Township</b>			
General Fund	164,763,587	\$164,763.00	0.100000
<b>Franklin Township</b>			
General Fund	126,683,118	\$126,683.00	0.100000
<b>Skull Creek Township</b>			
General Fund	105,766,683	\$105,766.00	0.099999
<b>Alexis Township</b>			
General Fund	170,326,299	\$120,000.00	0.070453
<b>Savannah Township</b>			
General Fund	144,036,472	\$104,000.00	0.072204
<b>Bone Creek Township</b>			
General Fund	125,035,492	\$125,035.00	0.100000
<b>Linwood Township</b>			
General Fund	95,379,837	\$95,379.84	0.100000
<b>Platte Township</b>			
General Fund	61,716,643	\$37,305.23	0.060446

## FIRE DISTRICTS

### Ulysses Rural Fire District #2

General Fund	234,937,568	\$41,558.00	0.017689
Sinking Fund	234,937,568	\$40,670.00	0.017311



# Butler Board of Equalization Minutes



\$82,228.00 0.035000

## Rising City Rural Fire District #3

General Fund	486,891,488	\$170,412.00	0.035000
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## Bellwood Fire District #5

General Fund	338,681,121	\$76,308.00	0.022531
Bond Fund	338,681,121	\$42,230.00	0.012469
		<hr/>	
		\$118,538.00	0.035000

## Dwight Rural Fire District #6

General Fund	160,923,326	\$33,793.90	0.021000
Sinking Fund	160,923,326	\$22,529.26	0.014000
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		\$56,323.16	0.035000

## Bruno Rural Fire District #7

General Fund	117,979,238	\$41,292.00	0.034999
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## Linwood Fire District #8

General Fund	153,158,117	\$53,605.00	0.035000
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## David City Rural Fire District #9

General Fund	665,011,104	\$232,753.00	0.035000
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## Brainard Rural Fire District #10

General Fund	171,294,192	\$49,372.00	0.028823
Bond Fund	171,294,192	\$10,580.00	0.006177
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		\$59,952.00	0.034999

## Abie Rural Fire District #11

General Fund	61,066,119	\$21,373.00	0.035000
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## SANITARY IMPROVEMENT DISTRICT

### SID #1 Clearlake

General Fund	8,613,260	\$27,301.78	0.316974
Sewer System Renovation Sinking Fund	8,613,260	\$5,610.00	0.065132
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		\$32,911.78	0.382106

## VILLAGES & CITIES

### Village of Surprise

General Fund	1,996,272	\$7,386.00	0.369990
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### Village of Ulysses

General Fund	6,022,014	\$16,000.00	0.265692
Street Fund	6,022,014	\$11,000.00	0.182663
		<hr/>	
		\$27,000.00	0.448355

### Village of Dwight



# Butler Board of Equalization Minutes



General Fund	10,869,776	\$48,913.44	0.449995
Bond Fund	10,869,776	\$22,924.56	0.210902
		\$71,838.00	0.660897

## Village of Rising City

General Fund	20,136,384	\$74,613.00	0.370538
Street Fund	20,136,384	\$10,000.00	0.049661
Fireman Fund	20,136,384	\$3,000.00	0.014898
Payroll Fund	20,136,384	\$3,000.00	0.014898
		\$90,613.00	0.449996

## Village of Garrison

General Fund	5,073,210	\$1,613.37	0.032781
Street Fund	5,073,210	\$500.00	0.009856
		\$2,113.37	0.042637

## Village of Brainard

General Fund	24,749,418	\$115,966.00	0.468561
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## Village of Bruno

General Fund	3,669,434	\$16,512.00	0.449988
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## Village of Bellwood

General Fund	17,830,626	\$89,136.00	0.499904
Bond Fund	17,830,626	\$4,550.00	0.025518
		\$93,686.00	0.525422

## Village of Octavia

General Fund	3,203,326	\$14,414.00	0.449970
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## Village of Abie

General Fund	2,475,864	\$6,500.00	0.262535
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## Village of Linwood

General Fund	2,632,124	\$6,107.00	0.232018
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## City of David City

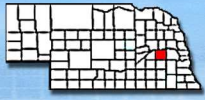
General Fund	174,894,100	\$860,744.00	0.492152
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## SCHOOL DISTRICTS

### David City Public Schools

General Fund	1,366,953,747	\$9,193,702.47	0.672569
Special Building Fund	1,366,953,747	\$1,308,581.00	0.095730
Qualified Capital Purpose			
Undertaking Fund (K-8)	1,259,635,582	\$237,188.00	0.018830
Qualified Capital Purpose			
Undertaking Fund (9-12)	1,366,777,153	\$12,812.00	0.000937
		\$10,752,283.47	0.788066





# Butler Board of Equalization Minutes



## East Butler Public Schools

General Fund	891,391,052	\$5,793,105.00	0.649895
Special Building Fund	891,391,052	\$824,488.00	0.092495
Qualified Capital Purpose			
Undertaking Fund (K-12)	891,391,052	\$104,835.00	0.011761
		<u>\$6,722,428.00</u>	<u>0.754151</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 12, 2021.

/s/Stephanie L. Laska

Stephanie L. Laska  
Butler County Clerk

There being no further business to come before the board, the Chairman adjourned the meeting at 9:07 a.m. The next scheduled meeting of the Board of Equalization will be October 18, 2021, at 9:05 a.m. at the Butler County Courthouse Supervisors Meeting Room.

Stephanie L. Laska  
County Clerk

Anthony Whitmore  
Chairman



# Butler Board of Equalization Minutes



## BUTLER COUNTY BOARD OF EQUALIZATION

November 1, 2021

A meeting of the Board of Equalization of Butler County, Nebraska was held on the 1<sup>st</sup> day of November 2021 at the Butler County Courthouse in David City, Nebraska at 10:28 a.m.

Present were the following: Anthony Whitmore, Tony Krafka, Scot Bauer, David W. Mach, Jan Sypal, Robert Coufal, and Ryan Svoboda.

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.

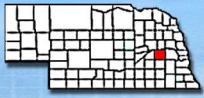
The Chairman declared the minutes from the previous meeting shall stand approved as presented.

### Approval of corrected 2021 – 2022 Levies

County Clerk, Stephanie Laska, presented the corrected levies for Butler County and its political subdivisions. She noted that her spreadsheet had two rounding errors that were discovered by the assessor's office. The errors were found in the Village of Rising City and the Brainard Rural Fire District #10. Moved by Mach and seconded by Krafka to approve the corrected levies as presented. Upon roll call vote the following voted aye: Mach, Bauer, Krafka, Svoboda, Coufal, Sypal, and Whitmore. The following voted nay: NONE. Motion carried.

## BUTLER COUNTY - ABSTRACT OF LEVIES 2021-2022

<u>Political Subdivision</u>	<u>Valuation</u>	<u>Tax Request</u>	<u>Levy</u>
<b>COUNTY</b>			
<b>Butler County</b>			
General Fund	2,430,203,547	\$4,270,839.09	0.175740
Ag Society Building Fund	2,430,203,547	\$147,577.50	0.006073
		\$4,418,416.59	0.181813
<b>Butler County Agricultural Society</b>			
General Fund	2,430,203,547	\$243,020.00	0.010000
<b>TOWNSHIPS</b>			
<b>Read Township</b>			
General Fund	155,962,050	\$155,962.00	0.100000
<b>Ulysses Township</b>			
General Fund	143,015,057	\$143,015.00	0.100000



# Butler Board of Equalization Minutes



## **Plum Creek Township**

General Fund	115,505,858	\$115,505.00	0.099999
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## **Richardson Township**

General Fund	97,349,266	\$97,349.00	0.100000
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## **Reading Township**

General Fund	177,309,821	\$177,309.00	0.100000
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## **Union Township**

General Fund	152,454,952	\$152,454.00	0.099999
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## **Center Township**

General Fund	133,639,931	\$133,639.00	0.099999
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## **Oak Creek Township**

General Fund	121,953,698	\$121,953.00	0.099999
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## **Summit Township**

General Fund	164,410,678	\$164,410.00	0.100000
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## **Olive Township**

General Fund	164,763,587	\$164,763.00	0.100000
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## **Franklin Township**

General Fund	126,683,118	\$126,683.00	0.100000
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## **Skull Creek Township**

General Fund	105,766,683	\$105,766.00	0.099999
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## **Alexis Township**

General Fund	170,326,299	\$120,000.00	0.070453
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## **Savannah Township**

General Fund	144,036,472	\$104,000.00	0.072204
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## **Bone Creek Township**

General Fund	125,035,492	\$125,035.00	0.100000
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## **Linwood Township**

General Fund	95,379,837	\$95,379.84	0.100000
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## **Platte Township**

General Fund	61,716,643	\$37,305.23	0.060446
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## **FIRE DISTRICTS**

**Ulysses Rural Fire District #2**



# Butler Board of Equalization Minutes



General Fund	234,937,568	\$41,558.00	0.017689
Sinking Fund	234,937,568	\$40,670.00	0.017311
		<u>\$82,228.00</u>	<u>0.035000</u>

## Rising City Rural Fire District #3

General Fund	486,891,488	\$170,412.00	0.035000
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## Bellwood Fire District #5

General Fund	338,681,121	\$76,308.00	0.022531
Bond Fund	338,681,121	\$42,230.00	0.012469
		<u>\$118,538.00</u>	<u>0.035000</u>

## Dwight Rural Fire District #6

General Fund	160,923,326	\$33,793.90	0.021000
Sinking Fund	160,923,326	\$22,529.26	0.014000
		<u>\$56,323.16</u>	<u>0.035000</u>

## Bruno Rural Fire District #7

General Fund	117,979,238	\$41,292.00	0.034999
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## Linwood Fire District #8

General Fund	153,158,117	\$53,605.00	0.035000
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## David City Rural Fire District #9

General Fund	665,011,104	\$232,753.00	0.035000
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## Brainard Rural Fire District #10

General Fund	171,294,192	\$49,372.00	0.028823
Bond Fund	171,294,192	\$10,580.00	0.006177
		<u>\$59,952.00</u>	<u>0.034999</u>

0.035000

## Abie Rural Fire District #11

General Fund	61,066,119	\$21,373.00	0.035000
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## SANITARY IMPROVEMENT DISTRICT

### SID #1 Clearlake

General Fund	8,613,260	\$27,301.78	0.316974
Sewer System Renovation Sinking Fund	8,613,260	\$5,610.00	0.065132
		<u>\$32,911.78</u>	<u>0.382106</u>

## VILLAGES & CITIES

### Village of Surprise

General Fund	1,996,272	\$7,386.00	0.369990
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### Village of Ulysses

General Fund	6,022,014	\$16,000.00	0.265692
Street Fund	6,022,014	\$11,000.00	0.182663



# Butler Board of Equalization Minutes



\$27,000.00 0.448355

## Village of Dwight

General Fund	10,869,776	\$48,913.44	0.449995
Bond Fund	10,869,776	\$22,924.56	0.210902
		<hr/>	
		\$71,838.00	0.660897

## Village of Rising City

General Fund	20,136,384	\$74,613.00	0.370538
			0.370539
Street Fund	20,136,384	\$10,000.00	0.049661
Fireman Fund	20,136,384	\$3,000.00	0.014898
Payroll Fund	20,136,384	\$3,000.00	0.014898
		<hr/>	
		\$90,613.00	0.449996

## Village of Garrison

General Fund	5,073,210	\$1,613.37	0.032781
Street Fund	5,073,210	\$500.00	0.009856
		<hr/>	
		\$2,113.37	0.042637

## Village of Brainard

General Fund	24,749,418	\$115,966.00	0.468561
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## Village of Bruno

General Fund	3,669,434	\$16,512.00	0.449988
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## Village of Bellwood

General Fund	17,830,626	\$89,136.00	0.499904
Bond Fund	17,830,626	\$4,550.00	0.025518
		<hr/>	
		\$93,686.00	0.525422

## Village of Octavia

General Fund	3,203,326	\$14,414.00	0.449970
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## Village of Abie

General Fund	2,475,864	\$6,500.00	0.262535
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## Village of Linwood

General Fund	2,632,124	\$6,107.00	0.232018
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## City of David City

General Fund	174,894,100	\$860,744.00	0.492152
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## SCHOOL DISTRICTS

### David City Public Schools

General Fund	1,366,953,747	\$9,193,702.47	0.672569
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# Butler Board of Equalization Minutes



Special Building Fund	1,366,953,747	\$1,308,581.00	0.095730
Qualified Capital Purpose			
Undertaking Fund (K-8)	1,259,635,582	\$237,188.00	0.018830
Qualified Capital Purpose			
Undertaking Fund (9-12)	1,366,777,153	\$12,812.00	0.000937
		\$10,752,283.47	0.788066

## East Butler Public Schools

General Fund	891,391,052	\$5,793,105.00	0.649895
Special Building Fund	891,391,052	\$824,488.00	0.092495
Qualified Capital Purpose			
Undertaking Fund (K-12)	891,391,052	\$104,835.00	0.011761
		\$6,722,428.00	0.754151

I, Stephanie L. Laska, Butler County Clerk do hereby certify the above corrected 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 November 1, 2021.

(Seal)

/s/Stephanie L. Laska

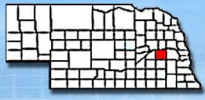
Stephanie L. Laska  
Butler County Clerk

Moved by Bauer and seconded by Coufal to exit the Board of Equalization at 10:30 a.m. Upon roll call vote the following voted aye: Bauer, Mach, Sypal, Coufal, Svoboda, Krafka, and Whitmore. The following voted nay: NONE. Motion carried.

Stephanie L. Laska  
County Clerk

Anthony Whitmore  
Chairman





# Butler Board of Equalization Minutes



## BUTLER COUNTY BOARD OF EQUALIZATION

November 15, 2021

A meeting of the Board of Equalization of Butler County, Nebraska was held on the 15<sup>th</sup> day of November 2021 at the Butler County Courthouse in David City, Nebraska at 9:05 a.m.

Present were the following: Anthony Whitmore, Tony Krafka, Scot Bauer, David W. Mach, Jan Sypal, Robert Coufal.  
Absent: Ryan Svoboda.

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

County Assessor, Vickie Donoghue, presented the following tax roll corrections for the board's consideration:

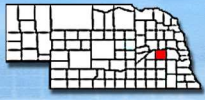
#3075	Richard J. Prochaska % Leona L. Prochaska (Tax year 2018: Denied Homestead Exemption for 2018)	added tax \$147.62
#3076	Richard J. Prochaska % Leona L. Prochaska (Tax year 2019: Denied Homestead Exemption for 2019)	added tax \$1,281.74
#3077	Kathleen M. Machal (Tax year 2019: Adjusted Homestead Exemption from 100% to 40%)	added tax \$961.34

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

Moved by Mach and seconded by Coufal to exit the Board of Equalization at 9:08 a.m. Upon roll call vote the following voted aye: Mach, Sypal, Coufal, Krafka, Bauer, and Whitmore. The following voted nay: NONE. Absent: Svoboda. Motion carried.

Stephanie L. Laska  
County Clerk

Anthony Whitmore  
Chairman



# Butler Board of Equalization Minutes



## BUTLER COUNTY BOARD OF EQUALIZATION

December 6, 2021

A meeting of the Board of Equalization of Butler County, Nebraska was held on the 6<sup>th</sup> day of December 2021 at the Butler County Courthouse in David City, Nebraska at 9:05 a.m.

Present were the following: Tony Krafka, Scot Bauer, David W. Mach, Jan Sypal, Robert Coufal and Ryan Svoboda.  
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.

### Tax Roll Corrections

County Assessor, Vickie Donoghue, presented the following tax roll corrections for the board's consideration:

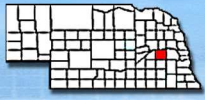
#3078	Harvey Howland (Tax year 2021: back wall of trailer is gone & unavailable as of January 1, 2021)	deducted tax \$11.50
#3079	Monte Selden (Tax year 2021: house burnt down on November 9, 2020)	deducted tax \$901.26
#3080	Henry J. & Barbara M. Topil (Tax year 2021: homestead exemption adjusted from denied to 20%)	deducted tax \$333.42

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

Moved by Bauer and seconded by Coufal to exit the Board of Equalization at 9:08 a.m. Upon roll call vote the following voted aye: Bauer, Sypal, Coufal, Svoboda, Krafka, and Mach. The following voted nay: NONE. Absent: Whitmore. Motion carried.

Stephanie L. Laska  
County Clerk

David W. Mach  
Vice-Chairman



# Butler Board of Equalization Minutes



## BUTLER COUNTY BOARD OF EQUALIZATION

December 20, 2021

A meeting of the Board of Equalization of Butler County, Nebraska was held on the 20<sup>th</sup> day of December 2021 at the Butler County Highway 92 Building Meeting Room in David City at 9:25 a.m.

Present were the following: Anthony Whitmore, Tony Krafka, Scot Bauer, Jan Sypal, Robert Coufal and Ryan Svoboda.  
Absent: David W. Mach.

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

County Assessor, Vickie Donoghue, presented the following tax roll corrections for the board's consideration:

#3081	Anthony Krafka (Tax year 2021: update to tax district 247)	deducted tax \$1.06
#3082	Jacqueline K & David L Bridges (Tax year 2021: Homestead adjustment, occupancy date not met)	added tax \$491.24
#3083	Larrell L Aikens Revocable Trust (Tax year 2018: homestead exemption adjusted from 60% to denied)	added tax \$646.12
#3084	Gary & Phyllis Chelberg (Tax year 2019: homestead exemption adjusted from 100% to 70%)	added tax \$418.82
#3085	Larrell L Aikens Revocable Trust (Tax year 2019: homestead exemption adjusted from 10% to denied)	added tax \$119.02
#3086	First & Ten Bar (Tax year 2021: the business was sold in 2020)	deducted tax \$72.26

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

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

Stephanie L. Laska  
County Clerk

Anthony Whitmore  
Chairman