#### January 3, 2022

A meeting of the Board of Equalization of Butler County, Nebraska was held on the 3<sup>rd</sup> day of January 2022 at the Butler County Courthouse in David City, Nebraska.

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.

Board of Supervisors Chairman, Anthony Whitmore, 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 2022**

Supervisor Mach nominated Anthony Whitmore for Chairman of the Butler County Board of Equalization. With no other nominations, it was moved by Mach and seconded by Krafka to cease nominations and cast a unanimous ballot for Anthony Whitmore as Chairman of the Butler County Board of Equalization. Upon roll call vote the following voted aye: Mach, Bauer, Krafka, Svoboda, Coufal, Sypal and Whitmore. The following voted nay: NONE. Motion carried.

#### **Election of Vice-Chairman for 2022**

Nominations for Vice-Chairman of the Butler County Board of Equalization were called for. Supervisor Coufal nominated David Mach for Vice-Chairman; the nomination was seconded by Svoboda. With no other nominations, it was moved by Coufal and seconded by Svoboda to 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: Coufal, Svoboda, Krafka, Bauer, Sypal, and Whitmore. The following voted nay: NONE. Abstain: Mach. 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 Coufal 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, Sypal, Coufal, Svoboda, Krafka, Bauer and Whitmore. The following voted nay: NONE. Motion carried.

Moved by Mach and seconded by Coufal to exit the Board of Equalization at 10:16 a.m. Upon roll call vote the following voted aye: Mach, Sypal, Coufal, Svoboda, Krafka, Bauer, and Whitmore. The following voted nay: NONE. Motion carried.

Stephanie L. Laska County Clerk

February 22, 2022

A meeting of the Board of Equalization of Butler County, Nebraska was held on the 22<sup>nd</sup> day of February 2022 at the Butler County Courthouse in David City, Nebraska.

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.

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

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

Stephanie L. Laska County Clerk



#### March 7, 2022

A meeting of the Board of Equalization of Butler County, Nebraska was held on the 7<sup>th</sup> day of March 2022 at the Butler County Courthouse in David City, Nebraska.

Present were the following: Anthony Whitmore, Tony Krafka, David W. Mach, Jan Sypal, 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.

#### Assessor to make recommendation on permissive exemption applications

County Assessor, Vickie Donoghue, presented four permissive exemption applications before the board. She explained the first was for Bone Creek Art Museum and the other three were for Region V Foundation. She recommended that the board approve the applications.

#### Approval of permissive exemption applications

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

Moved by Mach and seconded by Coufal to exit the Board of Equalization at 9:09 a.m. Upon roll call vote the following voted aye: Mach, Sypal, Coufal, Svoboda, Krafka, and Whitmore. The following voted nay: NONE. Absent: Bauer. Motion carried.

Stephanie L. Laska County Clerk



#### March 21, 2022

A meeting of the Board of Equalization of Butler County, Nebraska was held on the 21<sup>st</sup> day of March 2022 at the Butler County Courthouse in David City, Nebraska.

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**

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

#3087	Mark Ladwig Trucking	added tax	\$381.06
	(Tax year 2021: late filing of 2021 personal property ta	x return)	

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

#### Intent to tax

Donoghue, presented before the board a letter to the City of David City regarding the new building they purchased and a portion of it not being used for the public purpose and shall be subject to property taxation for 2022. This can be done without board approval if done before March 1<sup>st</sup>, however, since it was not presented until after March 1st, the board needs to send the letter regarding the County's intent to tax the property. Moved by Mach and seconded by Svoboda for the board to send the City of David City a letter of intent to tax the portion of the building that is not for public purpose. 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 9:08 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



#### April 18, 2022

A meeting of the Board of Equalization of Butler County, Nebraska was held on the 18<sup>th</sup> day of April 2022 at the Butler County Courthouse in David City, Nebraska.

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**

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

#3088	Gary & Deborah Dinkelman (Tax year 2019: late filing of 2019 personal property ta:	added tax x return)	\$144.66
#3089	Gary & Deborah Dinkelman (Tax year 2020: late filing of 2020 personal property ta:	added tax x return)	\$101.50
#3090	Gary & Deborah Dinkelman (Tax year 2021: late filing of 2021 personal property ta:	added tax x return)	\$70.26
#3091	Galyn & Joan Johannes (Accelerate taxes for pivot sold with land)	added tax	\$145.32

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

#### Approval of a Motor Vehicle Exemptions for St. Joseph's Villa

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 Svoboda to accept and approve the application 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 Coufal to exit the Board of Equalization at 9:08 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.



## Butler Board of Equalization Minutes



County Clerk

Chairman



May 2, 2022

A meeting of the Board of Equalization of Butler County, Nebraska was held on the 2<sup>nd</sup> day of May 2022 at the Butler County Courthouse in David City, Nebraska.

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**

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

#3092	Daniel J. Moore (Tax year 2020: late filing of 2020 personal property tax	added tax x return)	\$2,910.40
#3093	Daniel J. Moore (Tax year 2021: late filing of 2021 personal property ta:	added tax x return)	\$2,270.50
#3094	First Insurance Group DBA FNIC (Tax year 2019: late filing of 2019 personal property ta:	added tax x return)	\$87.62
#3095	First Insurance Group DBA FNIC (Tax year 2020: late filing of 2020 personal property ta:	added tax x return)	\$61.46
#3096	First Insurance Group DBA FNIC (Tax year 2021: late filing of 2021 personal property ta:	added tax < return)	\$42.46

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

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

Stephanie L. Laska County Clerk



May 16, 2022

A meeting of the Board of Equalization of Butler County, Nebraska was held on the 16<sup>th</sup> day of May 2022 at the Butler County Courthouse in David City, Nebraska.

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.

#### **Tax Roll Corrections**

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

#3097	Judd & Lisa Ruth	added tax	\$648.82
	(Tax year 2021: addition of equipment that was omitte	d on 2021 returi	n)
#3098	Dynamite Management (Tax year 2021: late filing of 2021 personal property tax	added tax < return)	\$60.96
#3099	Chris Nicholas (Tax year 2021: tax basis changed from \$7,500 to \$37,5	added tax 500)	\$328.30
#3100	Harold H Heins & Sons Inc (Tax year 2021: addition of equipment that was omitte	added tax d on 2021 returi	\$261.22 n)

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, Bauer, Mach and Whitmore. The following voted nay: NONE. Absent: Krafka. Motion carried.

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

Stephanie L. Laska County Clerk



June 6, 2022

A meeting of the Board of Equalization of Butler County, Nebraska was held on the 6<sup>th</sup> day of June 2022 at the Butler County Courthouse in David City, Nebraska.

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**

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

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

#3097	Judd & Lisa Ruth	VOIDED	
	(Tax year 2021: Tax penalty was figured incorrectly by	MIPs, corrected	by #3101)
#3099	Chris Nicholas	VOIDED	
	(Tax year 2021: Tax penalty was figured incorrectly by	MIPs, corrected	by #3102)
#3101	Judd & Lisa Ruth	added tax	\$664.16
	(Tax year 2021: addition of equipment that was omitte	d on 2021 retur	n)
#3102	Chris Nicholas	added tax	\$410.38
	(Tax year 2021: tax basis changed from \$7,500 to \$37,5	500)	

Moved by Svoboda and seconded by Bauer to approve the tax roll 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.

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

Moved by Mach and seconded by Sypal to set the date and times for the property protest hearings for July 5, July 11 and July 18 at 1 p.m. at the Butler County Courthouse. Upon roll call vote the following voted aye: Mach, Sypal, Coufal, Svoboda, Krafka, Bauer, and Whitmore. The following voted nay: NONE. Motion carried.



Butler Board of Equalization Minutes

Moved by Mach and seconded by Bauer to exit the Board of Equalization at 9:15 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 

June 21, 2022

A meeting of the Board of Equalization of Butler County, Nebraska was held on the 21<sup>st</sup> day of June 2022 at the Butler County Courthouse in David City, Nebraska.

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**

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

#### Accept Presentation of Butler County Plan of Assessment 2022

Donoghue presented the Butler County Plan of Assessment 2022. Moved by Bauer and seconded by Coufal to accept the Butler County Plan of Assessment 2022 as presented. Upon roll call vote the following voted aye: Bauer, Mach, Sypal, Coufal, Svoboda, Krafka, and Whitmore. The following voted nay: NONE. Motion carried.

Moved by Mach and seconded by Sypal to exit the Board of Equalization at 9:23 a.m. Upon roll call vote the following voted aye: Mach, Sypal, Coufal, Svoboda, Krafka, Bauer, and Whitmore. The following voted nay: NONE. Motion carried.

Stephanie L. Laska County Clerk



July 5, 2022

A meeting of the Board of Equalization of Butler County, Nebraska was held on the 5<sup>th</sup> day of July 2022 at the Butler County Courthouse in David City, Nebraska.

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

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

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

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

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

The following report of destroyed real property hearings were conducted:

#1 Loren Goedeken (Lot 21 Riverview Lake Subdivision, Section 6, Township 16, Range 1 East)

#### **Property Protest Hearings**

The following property protest hearings were conducted:

- #1 Sandra Zechmann (Lots 8 & 9 & South ½ of Lot 5 Block 14 Original Town Bellwood)
- #2 Karl C. Gaiser (Lots 3 10 Block 22 Pioneer Town Site Addition Surprise)
- #3 Platte Center West, LLC (Pt. of SE ¼ of the NE ¼ of Section 23, Township 16, Range 2 East; 3.28 Acres)
- #4 Clint Przymus (Lot 35 Clear Lake 3<sup>rd</sup> Subdivision, Section 7, Township 16, Range 1 East)



Moved by Bauer, seconded by Mach to exit the Board of Equalization at 2:28 p.m. Upon roll call vote the following voted aye: Bauer, Mach, Sypal, Svoboda, Krafka, and Whitmore. The following voted nay: NONE. Absent: Coufal. Motion carried.

Stephanie L. Laska County Clerk



July 5, 2022

A meeting of the Board of Equalization of Butler County, Nebraska was held on the 5<sup>th</sup> day of July 2022 at the Butler County Courthouse in David City, Nebraska.

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

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

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

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

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

The following report of destroyed real property hearings were conducted:

#1 Loren Goedeken (Lot 21 Riverview Lake Subdivision, Section 6, Township 16, Range 1 East)

#### **Property Protest Hearings**

The following property protest hearings were conducted:

- #1 Sandra Zechmann (Lots 8 & 9 & South ½ of Lot 5 Block 14 Original Town Bellwood)
- #2 Karl C. Gaiser (Lots 3 10 Block 22 Pioneer Town Site Addition Surprise)
- #3 Platte Center West, LLC (Pt. of SE ¼ of the NE ¼ of Section 23, Township 16, Range 2 East; 3.28 Acres)
- #4 Clint Przymus (Lot 35 Clear Lake 3<sup>rd</sup> Subdivision, Section 7, Township 16, Range 1 East)



Moved by Bauer, seconded by Mach to exit the Board of Equalization at 2:28 p.m. Upon roll call vote the following voted aye: Bauer, Mach, Sypal, Svoboda, Krafka, and Whitmore. The following voted nay: NONE. Absent: Coufal. Motion carried.

Stephanie L. Laska County Clerk



July 11, 2022

A meeting of the Board of Equalization of Butler County, Nebraska was held on the 11<sup>th</sup> day of July 2022 at the Butler County Courthouse in David City, Nebraska.

Present were the following: Anthony Whitmore, Tony Krafka, David W. Mach, Jan Sypal, 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 Pledge of Allegiance was recited by all present.

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

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

#### **Acceleration of Taxes**

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

#3103 Aquinas High School added tax \$884.44 (Tax year 2021: house sold and moved off site)

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

The following report of destroyed real property hearings were conducted:

#2 Wade Johnson (Pt. E ½ of the NE ¼ Section 13, Township 13, Range 4; 2 acres)

#### **Property Protest Hearings**

The following property protest hearings were conducted:

#5 Frank Eckstein (NW ¼ of the SE ¼ of Section 20, Township 16, Range 4; 120 acres)

#6 Charles Emswiler (W ½ of the NW ¼; 79.26 acres)

The Board of Equalization will meet again on July 18, 2022 to hear & finalize property protests and reports of destroyed real property.

There being no further business to come before the board, the Chairman adjourned the meeting at 1:46 p.m. The next scheduled meeting of the Board of Equalization will be July 18, 2022, at 1:00 p.m.



Stephanie L. Laska County Clerk Anthony Whitmore Chairman É.



July 18, 2022

A meeting of the Board of Equalization of Butler County, Nebraska was held on the 18<sup>th</sup> day of July 2022 at the Butler County Courthouse in David City, Nebraska.

Present were the following: Anthony Whitmore, Tony Krafka, David W. Mach, Jan Sypal, 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 Pledge of Allegiance was recited by all present.

The Chairman called the meeting to order and announced that a complete copy of the Open Meetings Act is posted 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 the following tax roll corrections for the board's consideration:

#3104	6M LLC	added tax \$1,243.22
	(2021 Tax: Personal Property not reported on s	chedule)
#3105	Cerny Power LLC dba Nowhere Special	added tax \$67.48
	(2021 Tax: Personal Property not reported on s	chedule)

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

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

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

- #1 Sandra Zechmann (Lots 8 & 9 & South ½ of Lot 5 Block 14 Original Town Bellwood) Assessor's Recommendation: No Change Protested Value: 39,600. Moved by Sypal, seconded by Mach to accept the assessor's recommendation. Upon roll call vote the following voted aye: Sypal, Mach, Krafka, Svoboda, Coufal, and Whitmore. The following voted nay: NONE. Absent: Bauer. Motion carried.
- #2 Karl C. Gaiser (Lots 3 10 Block 22 Pioneer Town Site Addition Surprise) Assessor's Recommendation: No Change Protested Value: \$50,040. Moved by Sypal, seconded by Coufal to accept the assessor's recommendation. Upon roll call vote the following voted aye: Sypal, Coufal, Svoboda, Krafka, Mach, and Whitmore. The following voted nay: NONE. Absent: Bauer. Motion carried.



Butler Board of Equalization Minutes

#3	Platte Center West, LLC (Pt. of SE ¼ of the NE ¼ of Section 23, Township 16, Range 2 East; 3.28 Acres) Assessor's Recommendation: Adjust physical depreciation from 13% to 18% and adjust pit area pricing from \$17.85 per square foot to \$10.85 per square foot. Protested value: \$1,941,875; adjusted value: \$1,531,970. Moved by Krafka, seconded by Mach to accept the assessor's recommendation. Upon roll call vote the following voted aye: Krafka, Mach, Sypal, Coufal, Svoboda, and Whitmore. The following voted nay: NONE. Absent: Bauer. Motion carried.
#4	Clint Przymus (Lot 35 Clear Lake 3 <sup>rd</sup> Subdivision, Section 7, Township 16, Range 1 East) Assessor's Recommendation: adjust style pricing from 2 story to bi-level of 47% of total square footage (original part of house) and the balance 53% to a story (new area addition). Adjust the garage pricing from attached to built-in due to the type of construction. Protested value: \$343,010; adjusted value: \$324,010. Moved by Krafka, seconded by Svoboda to accept the assessor's recommendation. Upon roll call vote the following voted aye: Krafka, Svoboda, Coufal, Sypal, Mach, and Whitmore. The following voted nay: NONE. Absent: Bauer. Motion carried.
#5	Frank Eckstein (NW ¼ of the SE ¼ of Section 20, Township 16, Range 4; 120 acres) Assessor's Recommendation: No Change Protested value: \$246,060 Moved by Svoboda, seconded by Krafka to accept the assessor's recommendation. Upon roll call vote the following voted aye: Svoboda, Krafka, Mach, Sypal, Coufal, and Whitmore. The following voted nay: NONE. Absent: Bauer. Motion carried.
#6	Charles Emswiler (W ½ of the NW ¼; 79.26 acres) Assessor's Recommendation: No Change Protested Value: \$247,015 Moved by Sypal, seconded by Mach to accept the assessor's recommendation. Upon roll call vote the following voted aye: Sypal, Mach, and Whitmore. The following voted nay: Krafka, Svoboda, and Coufal. Absent: Bauer. Motion failed. The board discussed the fact that the tiny house that was considered real estate as of January 1, 2022, was not licensed until March; therefore, by statute it was considered real estate. Some members stated that the intent was to license it; therefore, should be removed as real estate. Moved by Sypal, seconded by Svoboda to accept the assessor's recommendation. Upon roll call vote the following voted aye: Sypal, Svoboda, Mach, and Whitmore. The following vote nay: Coufal and Krafka. Absent: Bauer. Motion carried.

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

The following reports of destroyed real property hearings were conducted:

#1 Loren Goedeken (Lot 21 Riverview Lake Subdivision, Section 6, Township 16, Range 1 East) Board Recommendation: Remove the destroyed building Current Value: \$31,690; adjusted value: \$27,480.
Moved by Sypal, seconded by Coufal to remove the destroyed building, and reduce the assessed value from \$31,690 down to \$27,480. Upon roll call vote the following voted aye: Sypal, Coufal, Svoboda, Krafka, Mach, and Whitmore. The following voted nay: NONE. Absent: Bauer. Motion carried.

Wade Johnson (Pt. E ½ of the NE ¼ Section 13, Township 13, Range 4; 2 acres)Current value: \$44,125; adjusted value: \$8,510

Moved by Sypal, seconded by Mach to remove the destroyed building, and reduce the assessed value from \$44,125 down to \$8,510. Upon roll call vote the following voted aye: Sypal, Mach, Krafka, Svoboda, Coufal, and Whitmore. 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 the property record card that substantiates the calculation is maintained in electronic and paper form in the assessor's office.

Moved by Coufal, seconded by Mach to exit the Board of Equalization at 1:44 p.m. Upon roll call vote the following voted aye: Coufal, Sypal, Mach, Krafka, Svoboda, and Whitmore. The following voted nay: NONE. Absent: Bauer. Motion carried.

Stephanie L. Laska County Clerk



August 1, 2022

A meeting of the Board of Equalization of Butler County, Nebraska was held on the 1<sup>st</sup> day of August 2022 at the Butler County Courthouse in David City, Nebraska.

Present were the following: Anthony Whitmore, Tony Krafka, Scot Bauer, David W. Mach, Jan Sypal, and 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**

There were no tax roll corrections to present.

#### Approval of 2022 Cemetery List

County Assessor, Vickie Donoghue, presented the 2022 Cemetery List. This list contains information relating to the 45 cemeteries in the county that are tax exempt. Moved by Bauer, seconded by Mach to approve the list 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 Bauer, seconded by Coufal to exit the Board of Equalization at 9:09 a.m. Upon roll call vote the following voted aye: Bauer, Krafka, Coufal, Sypal, Mach, and Whitmore. The following voted nay: NONE. Absent: Svoboda. Motion carried.

Stephanie L. Laska County Clerk



August 15, 2022

A meeting of the Board of Equalization of Butler County, Nebraska was held on the 15<sup>th</sup> day of August 2022 at the Butler County Courthouse in David City, Nebraska.

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**

#3106 Valley Catering, LLC (2021 Tax: Personal Property not reported on schedule)

added tax \$68.66

Moved by Mach, seconded by Bauer to exit the Board of Equalization at 9:48 a.m. Upon roll call vote the following voted aye: Bauer, Krafka, Svoboda, Coufal, Sypal, Mach, and Whitmore. The following voted nay: NONE. Motion carried.

Stephanie L. Laska County Clerk



October 17, 2022

A meeting of the Board of Equalization of Butler County, Nebraska was held on the 17<sup>th</sup> day of October 2022 at the Butler County Courthouse in David City, Nebraska.

Present were the following: Anthony Whitmore, Tony Krafka, Scot Bauer, David W. Mach, Jan Sypal. Absent: 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 2022 – 2023 Levies

County Clerk, Stephanie Laska, presented the levies for Butler County and its 26 political subdivisions. Along with the abstract for 2022-2023, she provided a comparison for the board review. Moved by Mach, seconded by Krafka to approve the levies as presented. Upon roll call vote the following voted aye: Mach, Bauer, Krafka, Sypal, and Whitmore. The following voted nay: NONE. Absent: Coufal and Svoboda. Motion carried.

<b>BUTLER COUNTY - ABSTRACT OF LEVIES</b>
2022-2023

Political Subdivision	<b>Valuation</b>	Tax Request	Levy
	COUNTY		
Butler County			
General Fund	2,484,939,871	\$4,274,636.25	0.172022
Ag Society Building Fund	2,484,939,871	\$149,852.88	0.006030
	_, 10 1,000,01 1 _	\$4,424,489.13	0.178052
Butler County Agricultural Society			
General Fund	2,484,939,871	\$248,493.00	0.010000
	TOWNSHIPS		
Read Township			
General Fund	158,021,895	\$158,021.00	0.099999
Ulysses Township			
General Fund	144,524,204	\$144,524.00	0.100000

Butler B	loard of Equa	alization N	Ainutes	
General Fund	117,769,852	\$117,769.00	0.099999	
Richardson Township General Fund	100,040,679	\$100,040.00	0.099999	
Reading Township General Fund	181,102,175	\$181,102.00	0.100000	
<b>Union Township</b> General Fund	152,557,379	\$152,557.00	0.100000	
Center Township General Fund	135,723,236	\$135,723.00	0.100000	
Oak Creek Township General Fund	126,394,278	\$126,394.00	0.100000	
Summit Township General Fund	163,998,418	\$163,998.00	0.100000	
Olive Township General Fund	163,500,404	\$163,500.00	0.100000	
Franklin Township General Fund	130,514,068	\$130,514.00	0.100000	
Skull Creek Township General Fund	108,768,194	\$108,768.00	0.100000	
Alexis Township	100,700,194	\$100,700.00	0.100000	
General Fund	178,756,217	\$120,000.00	0.067131	
Savannah Township General Fund	146,628,805	\$108,000.00	0.073655	
Bone Creek Township General Fund	129,554,282	\$129,554.00	0.100000	
Linwood Township General Fund	98,828,163	\$98,828.16	0.100000	
Platte Township General Fund	64,264,284	\$38,614.41	0.060087	

### FIRE DISTRICTS

# Butler Board of Equalization Minutes

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Ulysses Rural Fire District #2			
General Fund	237,859,069	\$43,070.00	0.018107
Sinking Fund	237,859,069	\$40,180.00	0.016892
		\$83,250.00	0.034999
Rising City Rural Fire District #3			
General Fund	488,717,883	\$171,051.00	0.035000
Bellwood Fire District #5			
General Fund	350,193,281	\$79,803.00	0.022788
Bond Fund	350,193,281	\$41,360.00	0.011811
		\$121,163.00	0.034599
Dwight Rural Fire District #6			
General Fund	164,970,150	\$33,964.44	0.020588
Sinking Fund	164,970,150	\$23,775.11	0.014412
		\$57,739.55	0.035000
Linwood Fire District #8			
General Fund	159,177,075	\$55,711.00	0.034999
David City Rural Fire District #9			
General Fund	681,436,492	\$238,502.00	0.035000
Brainard Rural Fire District #10			
General Fund	174,968,528	\$43,448.00	0.024832
Sinking Fund	174,968,528	\$17,790.00	0.010168
		\$61,238.00	0.035000
Skull Creek Rural Fire District #12			
General Fund	191,065,862	\$60,996.00	0.031924
SANITARY IMP		СТ	
SID #1 Clearlake			
General Fund	8,995,237	\$30,370.94	0.337634
Sewer System Renovation Sinking Fund	8,995,237	\$5,610.00	0.062366
		\$35,980.94	0.400000
	GES & CITIES		
Village of Surprise			
General Fund	2,135,190	\$7,900.22	0.370001
Village of Ulysses			
General Fund	5,727,675	\$13,755.00	0.240150
Street Fund	5,727,675	\$12,000.00	0.209509
		\$25,755.00	0.449659

\$52,825.44

0.442610

11,934,998

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Bond Fund	11,934,998	\$22,924.56	0.192078
		\$75,750.00	0.634688
Village of Rising City			
General Fund	21,461,841	\$80,578.00	0.375448
Street Fund	21,461,841	\$10,000.00	0.046595
Fireman Fund	21,461,841	\$3,000.00	0.013978
Payroll Fund	21,461,841	\$3,000.00	0.013978
		\$96,578.00	0.449999
Village of Garrison			
General Fund	4,898,797	\$2,192.74	0.044761
Village of Brainard			
General Fund	27,318,835	\$131,130.41	0.480000
Village of Bruno			
General Fund	3,821,626	\$17,197.00	0.449992
Village of Bellwood			
General Fund	21,971,215	\$109,754.99	0.499540
Bond Fund	21,971,215	\$100.00	0.000455
		\$109,854.99	0.499995
Village of Octavia			
General Fund	3,338,591	\$14,847.00	0.444709
Village of Abie			
General Fund	3,203,986	\$7,500.26	0.234092
Village of Linwood			
General Fund	2,573,911	\$6,060.00	0.235439
City of David City			
General Fund	183,993,329	\$919,966.25	0.500000

SCHOOL DISTRICTS

Village of Dwight General Fund

### Butler Board of Equalization Minutes

General Fund	1,397,154,511	\$9,381,616.00	0.671480
Special Building Fund	1,397,154,511	\$1,308,581.00	0.093660
Qualified Capital Purpose			
Undertaking Fund (K-8)	1,285,861,741	\$235,414.00	0.018308
Qualified Capital Purpose	, , ,	. ,	
Undertaking Fund (9-12)	1,397,089,503	\$14,586.00	0.001044
		\$10,940,197.00	0.784492
East Butler Public Schools			
General Fund	925,977,453	\$6,212,080.00	0.670867
Special Building Fund	925,977,453	\$856,048.00	0.092448
Qualified Capital Purpose			
Undertaking Fund (K-12)	925,977,453	\$109,682.00	0.011845
		\$7,177,810.00	0.775160

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 October 17, 2022.

(Seal)

/s/Stephanie L. Laska

Stephanie L. Laska Butler County Clerk

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

Stephanie L. Laska County Clerk



November 21, 2022

A meeting of the Board of Equalization of Butler County, Nebraska was held on the 21<sup>st</sup> day of November 2022 at the Butler County Courthouse in David City, Nebraska.

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.

#### **Acceleration of Taxes**

#3107 Andrew Wachal (Tax Year 2021: house sold & moved out of county)

added tax \$514.12

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

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

Stephanie L. Laska County Clerk



December 5, 2022

A meeting of the Board of Equalization of Butler County, Nebraska was held on the 5<sup>th</sup> day of December 2022 at the Butler County Courthouse in David City, Nebraska.

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**

#3108 Birkel Family Trust (Tax Year 2022: clerical error for total of acres recorded)

deducted tax \$382.56

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

Moved by Bauer, seconded by Mach to exit the Board of Equalization at 9:06 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



December 19, 2022

A meeting of the Board of Equalization of Butler County, Nebraska was held on the 19<sup>th</sup> day of December 2022 at the Butler County Courthouse in David City, Nebraska.

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** #3109 H-KO Farms LLC deducted tax \$1.20 (Tax Year 2022: correcting Lakeview Special Building Fund Levy – Butler County was not notified by the Platte County Clerk prior to the CTL Certification) #3110 H-KO Farms LLC deducted tax \$0.82 (Tax Year 2022: correcting Lakeview Special Building Fund Levy – Butler County was not notified by the Platte County Clerk prior to the CTL Certification) #3111 J D Riverfront Properties LLC deducted tax \$6.08 (Tax Year 2022: correcting Lakeview Special Building Fund Levy – Butler County was not notified by the Platte County Clerk prior to the CTL Certification) J D Riverfront Properties LLC deducted tax \$43.72 #3112 (Tax Year 2022: correcting Lakeview Special Building Fund Levy – Butler County was not notified by the Platte County Clerk prior to the CTL Certification) #3113 J D Riverfront Properties LLC deducted tax \$1.54 (Tax Year 2022: correcting Lakeview Special Building Fund Levy – Butler County was not notified by the Platte County Clerk prior to the CTL Certification) #3114 Roland D., Rita M. & Brad Kleeman deducted tax \$0.66 (Tax Year 2022: correcting Lakeview Special Building Fund Levy – Butler County was not notified by the Platte County Clerk prior to the CTL Certification) #3115 deducted tax \$23.68 Alan D. Kopetzky (Tax Year 2022: correcting Lakeview Special Building Fund Levy - Butler County was not notified by the Platte County Clerk prior to the CTL Certification) Zack L. Loomis deducted tax \$4.78 #3116

	Butler Board of Equalization Minutes
	(Tax Year 2022: correcting Lakeview Special Building Fund Levy – Butler County was not notified by the Platte County Clerk prior to the CTL Certification)
#3117	Zack L. Loomis deducted tax \$17.44 (Tax Year 2022: correcting Lakeview Special Building Fund Levy – Butler County was not notified by the Platte County Clerk prior to the CTL Certification)
#3118	Scott & Susan Marburger deducted tax \$60.48 (Tax Year 2022: correcting Lakeview Special Building Fund Levy – Butler County was not notified by the Platte County Clerk prior to the CTL Certification)
#3119	Douglas & Joan Matulka deducted tax \$22.30 (Tax Year 2022: correcting Lakeview Special Building Fund Levy – Butler County was not notified by the Platte County Clerk prior to the CTL Certification)
#3120	Douglas & Joan Matulka deducted tax \$9.48 (Tax Year 2022: correcting Lakeview Special Building Fund Levy – Butler County was not notified by the Platte County Clerk prior to the CTL Certification)
#3121	Nickolite Ranch Inc. deducted tax \$14.64 (Tax Year 2022: correcting Lakeview Special Building Fund Levy – Butler County was not notified by the Platte County Clerk prior to the CTL Certification)
#3122	Nickolite Ranch Inc. deducted tax \$51.28 (Tax Year 2022: correcting Lakeview Special Building Fund Levy – Butler County was not notified by the Platte County Clerk prior to the CTL Certification)
#3123	John P. & Barbara A. Woerth deducted tax \$24.76 (Tax Year 2022: correcting Lakeview Special Building Fund Levy – Butler County was not notified by the Platte County Clerk prior to the CTL Certification)

Moved by Mach, seconded by Bauer to approve the tax roll corrections 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.

Moved by Bauer, seconded by Coufal to exit the Board of Equalization at 9:09 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