

BUTLER COUNTY BOARD OF EQUALIZATION

January 16, 2024

A meeting of the Board of Equalization of Butler County, Nebraska was held on the 16th day of January 2024 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: Scott Steager

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

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 2024

Supervisor Coufal nominated Anthony Whitmore for Chairman of the Butler County Board of Equalization; the nomination was seconded by Svoboda. With no other nominations, it was moved by Bauer, seconded by Coufal 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: Bauer, Sypal, Coufal, Svoboda, Krafka, & Whitmore.

Nay: NONE

Absent: Steager.

Motion carried.

Election of Vice-Chairman for 2024

Nominations for Vice-Chairman of the Butler County Board of Equalization were called for. Supervisor Bauer nominated Scott Steager for Vice-Chairman; the nomination was seconded by Coufal. With no other nominations, it was moved by Coufal, seconded by Svoboda to cast a unanimous ballot for Scott Steager as Vice-Chairman of the Butler County Board of Equalization. Upon roll call vote the following voted:

Aye: Coufal, Svoboda, Krafka, Bauer, Sypal, & Whitmore.

Nay: NONE.

Absent: Steager.

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 Sypal, 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: Sypal, Coufal, Svoboda, Krafka, Bauer, & Whitmore.

Nay: NONE.

Absent: Steager.

Motion carried.

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 Sypal, seconded by Coufal to accept and approve the application as presented. Upon roll call vote the following voted:

Aye: Sypal, Coufal, Svoboda, Krafka, Bauer, & Whitmore.

Nay: NONE.

Absent: Steager.

Motion carried.

Set Date & Time for Tax Exemption on Real and Personal Property by Qualifying Organizations Hearing

County Assessor, Vickie Donoghue, appeared before the board and explained that every 4 years the board has to review the applications for exemption on real and personal property by qualifying organizations. She informed the board that the state is requiring a lot more information than they have in the past. She needs to give the board her recommendation for approval by March 1st and the board needs to make their decision between February 1st and June 1st of this year. She recommended they spend a little more time looking at each application this year. Moved by Sypal, seconded by Svoboda to set the date & time for the tax exemption on real and personal property by qualifying organizations hearing for February 20, 2024 at 10:00 a.m. Upon roll call vote the following voted:

Aye: Sypal, Coufal, Svoboda, Krafka, Bauer, & Whitmore.

Nay: NONE.

Absent: Steager.

Motion carried.

Moved by Coufal, seconded by Svoboda to exit the Board of Equalization at 9:42 a.m. Upon roll call vote the following voted:

Aye: Coufal, Svoboda, Krafka, Bauer, Sypal, & Whitmore.

Nay: NONE.

Absent: Steager.

Motion carried.

Stephanie L. Laska
County Clerk

Anthony Whitmore
Chairman

BUTLER COUNTY BOARD OF EQUALIZATION

February 20, 2024

A meeting of the Board of Equalization of Butler County, Nebraska was held on the 20th day of February 2024 at the Butler County Courthouse in David City, Nebraska.

Present were the following: Anthony Whitmore, Tony Krafka, Scot Bauer, Scott Steager, 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.

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

Tax Exemption on Real and Personal Property by Qualifying Organization Hearing

Moved by Bauer, seconded by Svoboda to open the Tax Exemption on Real and Personal Property by Qualifying Organization Hearing at 10:07 a.m. Upon roll call vote the following voted:

Aye: Bauer, Krafka, Svoboda, Coufal, Sypal, Steager, & Whitmore.

Nay: NONE.

Motion carried.

Vickie Donoghue, County Assessor presented to the board a list of applicants who filed a Form 451 Tax Exemption on Real and Personal Property by Qualifying Organization. She is recommending that all applications be approved. The board reviewed each application and approved them during the hearing.

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

Moved by Sypal, seconded by Coufal to close the public hearing at 10:38 a.m. Upon Roll call vote the following voted:

Aye: Sypal, Coufal, Svoboda, Krafka, Bauer, Steager, & Whitmore.

Nay: NONE.

Motion carried.

Tax Roll Corrections

Donoghue explained to the board that when the city annexed properties into David City it was missed that those properties were in a different NRD. These have been corrected and the results are below:

#3183	Russell & Loretta Daro	deducted tax \$2.44
	Tax Year 2023: clerical error-incorrect tax district	

#3184	Shared Resources Inc Tax Year 2023: clerical error-incorrect tax district	deducted tax \$0.72
#3185	Mark & Willow Holoubek Tax Year 2023: clerical error-incorrect tax district	deducted tax \$29.28
#3186	Amy Slama Tax Year 2023: clerical error-incorrect tax district	deducted tax \$6.34
#3187	Richard & Beverly Bennett Tax Year 2023: clerical error-incorrect tax district	deducted tax \$21.14
#3188	Don Saalfeld Tax Year 2023: clerical error-incorrect tax district	deducted tax \$36.84

Moved by Steager, seconded by Bauer to approve the tax roll corrections as presented. Upon roll call vote the following voted:

Aye: Steager, Bauer, Krafka, Svoboda, Coufal, Sypal, & Whitmore.

Nay: NONE.

Motion carried.

Moved by Steager, seconded by Coufal to exit the Board of Equalization at 10:42 a.m. Upon roll call vote the following voted:

Aye: Steager, Sypal, Coufal, Svoboda, Krafka, Bauer, & Whitmore.

Nay: NONE.

Motion carried.

Stephanie L. Laska
County Clerk

Anthony Whitmore
Chairman

***all motions were to approve the application for the corresponding Parcel & Application, multiple applications for the same owner were made under one motion, to approve all parcels under the same owner						
Current Owner	Parcel #	Motion 1st	Motion 2nd	Voted AYE	Voted NAY	
AMERICAN LEGION POST #110	120018445	Coufal	Svoboda	Coufal, Svoboda, Sypal, Steager, Bauer, Krafka, & Whitmore		
AMERICAN LEGION POST #327	120045332	Coufal	Steager	Coufal, Sypal, Steager, Bauer, Krafka, Svoboda, & Whitmore		
AMERICAN LEGION REJDA POST NO 273	120029295	Coufal	Bauer	Coufal, Sypal, Steager, Bauer, Krafka, Svoboda, & Whitmore		
AQUINAS HIGH SCHOOL	120008452	Sypal	Krafka	Sypal, Steager, Bauer, Krafka, Svoboda, Coufal, & Whitmore		
AQUINAS ST MARY'S CATHOLIC SCHOOLS	120002905	Krafka	Svoboda	Krafka, Svoboda, Coufal, Sypal, Steager, Bauer, & Whitmore		
ASSUMPTION CATHOLIC CHURCH OF APPLETON	120035049	Steager	Coufal	Steager, Sypal, Coufal, Svoboda, Krafka, Bauer, & Whitmore		
ASSUMPTION CHURCH OF DWIGHT	120017878	Sypal	Coufal	Sypal, Coufal, Svoboda, Krafka, Bauer, Steager, & Whitmore		
ASSUMPTION CHURCH OF DWIGHT	120018291					
ASSUMPTION CHURCH OF DWIGHT	120018788					
ASSUMPTION CHURCH OF DWIGHT	120018795					
ASSUMPTION CHURCH OF DWIGHT	120018802					
BLUE VALLEY COMMUNITY ACTION INC.	120000784	Coufal	Krafka	Coufal, Svoboda, Krafka, Bauer, Steager, Sypal, & Whitmore		
BONE CREEK ART MUSEUM	120001211	Sypal	Steager	Sypal, Steager, Bauer, Krafka, Svoboda, Coufal, & Whitmore		
BONE CREEK ART MUSEUM INC	120001498					
BRAINARD METHODIST CHURCH, INC.	120029932	Bauer	Coufal	Bauer, Steager, Sypal, Coufal, Svobobda, Krafka, & Whitmore		
BUTLER COUNTY HISTORICAL SOCIETY	120008748	Svoboda	Steager	Svoboda, Coufal, Sypal, Steager, Bauer, Krafka, & Whitmore		
FAITH EVANGELICAL LUTHERAN CHURCH INC	120021112	Sypal	Svoboda	Sypal, Coufal, Svoboda, Krafka, Bauer, Steager, & Whitmore		
FAITH EVANGELICAL LUTHERAN CHURCH INC	120022862					
FAITH EVANGELICAL LUTHERAN CHURCH INC	120022897					
FIDELITY LODGE TEMPLE CRAFT ASSOC.	120001071	Sypal	Steager	Sypal, Steager, Bauer, Krafka, Svoboda, Coufal, & Whitmore		
GENESIS PERSONAL DEV.CENTER INC	120006755	Steager	Coufal	Steager, Sypal, Coufal, Svoboda, Krafka, Bauer, & Whitmore		
HOLY TRINITY CATHOLIC CHURCH	120029193	Coufal	Krafka	Coufal, Svoboda, Krafka, Bauer, Steager, Sypal, & Whitmore		
HOLY TRINITY CATHOLIC CHURCH	120029869					
HOLY TRINITY CATHOLIC CHURCH	120029876					
HOLY TRINITY CATHOLIC CHURCH	120030548					
IGLESIA BAUTISTA GETSEMANI	120048839	Bauer	Steager	Bauer, Steager, Sypal, Coufal, Svobobda, Krafka, & Whitmore		
IMMACULATE CONCEPTION CHURCH	120014252, 120014476	Bauer	Coufal	Bauer, Krafka, Svoboda, Coufal, Sypal, Steager, & Whitmore		
Motioned by Bauer, Seconded by Coufal to approve the 3 Immaculate Conception Parcels. There are only two parcels, corrected motion below.						
IMMACULATE CONCEPTION CHURCH	120014252	Bauer	Krafka	Bauer, Krafka, Svoboda, Coufal, Sypal, Steager, & Whitmore		
IMMACULATE CONCEPTION CHURCH	120014476					
IMMANUEL LUTHERAN CHURCH	120024108	Sypal	Steager	Sypal, Steager, Bauer, Krafka, Svoboda, Coufal, & Whitmore		
METHODIST CHURCH OF BELLWOOD	120046193	Svoboda	Coufal	Svoboda, Coufal, Sypal, Steager, Bauer, Krafka, & Whitmore		
METHODIST CHURCH OF RISING CITY	120021896	Sypal	Coufal	Sypal, Coufal, Svoboda, Krafka, Bauer, Steager, & Whitmore		
METHODIST CHURCH OF RISING CITY	120021917					
PRESENTATION CHURCH OF LUXENBURG	120043911	Sypal	Krafka	Sypal, Steager, Bauer, Krafka, Svoboda, Coufal, & Whitmore		
REDEEMER EVANG.LUTHERAN CHURCH	120003185	Bauer	Coufal	Bauer, Steager, Sypal, Coufal, Svobobda, Krafka, & Whitmore		
REGION V FOUNDATION	120003213	Svoboda	Sypal	Svoboda, Coufal, Sypal, Steager, Bauer, Krafka, & Whitmore		
REGION V FOUNDATION	120004396					
REGION V FOUNDATION	120008071					
ST.ANTHONY DE PADUA CATHOLIC CHURCH	120039389	Coufal	Bauer	Coufal, Sypal, Steager, Bauer, Krafka, Svoboda, & Whitmore		
ST.ANTHONY DE PADUA CATHOLIC CHURCH	120039361					
ST.ANTHONY'S CHURCH	120039375					
ST.ANTHONY'S CHURCH	120039424					
ST.ANTHONY'S PARISH	120039368					
ST.FRANCIS CHURCH	120026138	Sypal	Coufal	Sypal, Coufal, Svoboda, Krafka, Bauer, Steager, & Whitmore		
ST.JOSEPH'S CHURCH	120040719	Steager	Bauer	Steager, Bauer, Krafka, Svoboda, Coufal, Sypal, & Whitmore		
ST.JOSEPH'S VILLA, INC	120002933	Sypal	Coufal	Sypal, Coufal, Svoboda, Krafka, Bauer, Steager, & Whitmore		
ST.JOSEPH'S VILLA, INC	120002947					
ST.JOSEPH'S VILLA, INC	120002968					
ST.JOSEPH'S VILLA, INC	120003073					
ST.LUKE'S CHURCH	120016254	Bauer	Steager	Bauer, Steager, Sypal, Coufal, Svobobda, Krafka, & Whitmore		
ST.LUKES METHODIST CHURCH	120007581	Steager	Svoboda	Steager, Sypal, Coufal, Svoboda, Krafka, Bauer, & Whitmore		
ST.MARY'S CATHOLIC CHURCH	120002338	Sypal	Coufal	Sypal, Coufal, Svoboda, Krafka, Bauer, Steager, & Whitmore		
ST.MARY'S CATHOLIC CHURCH	120002618	Coufal	Sypal	Coufal, Sypal, Steager, Bauer, Krafka, Svoboda, & Whitmore		
ST.MARY'S CHURCH(convent)	120002352					
ST.MARY'S CHURCH(school)	120002359					
ST.MARY'S CHURCH	120002366					
ST.MARY'S CHURCH(school)	120002373					
ST.PETER & PAUL'S PARISH	120050351	Sypal	Coufal	Sypal, Coufal, Svoboda, Krafka, Bauer, Steager, & Whitmore		
ST.PETER'S CATHOLIC CHURCH	120046431	Sypal	Krafka	Sypal, Steager, Bauer, Krafka, Svoboda, Coufal, & Whitmore		
THORPE OPERA HOUSE FOUNDATION, INC	120001533	Sypal	Svoboda	Sypal, Coufal, Svoboda, Krafka, Bauer, Steager, & Whitmore		
TRUSTEES 1ST LUTHERAN CHURCH	120021343	Sypal	Steager	Sypal, Steager, Bauer, Krafka, Svoboda, Coufal, & Whitmore		
TRUSTEES-ST LUKES METHODIST CHURCH	120001281	Bauer	Coufal	Bauer, Steager, Sypal, Coufal, Svobobda, Krafka, & Whitmore		
ULYSSES COMMUNITY CLUB	120013783	Sypal	Bauer	Sypal, Steager, Bauer, Krafka, Svoboda, Coufal, & Whitmore		
VSL DAVID CITY LLC	120004774	Coufal	Sypal	Coufal, Sypal, Steager, Bauer, Krafka, Svoboda, & Whitmore		

BUTLER COUNTY BOARD OF EQUALIZATION

March 4, 2024

A meeting of the Board of Equalization of Butler County, Nebraska was held on the 4th day of March 2024 at the Butler County Courthouse in David City, Nebraska.

Present were the following: Anthony Whitmore, Tony Krafka, Scot Bauer, Scott Steager, 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.

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

Tax Roll Corrections

Vickie Donoghue, County Assessor explained to the board that she has a few tax roll corrections for late filing of personal property and homestead exemption corrections. The results are below:

#3189	Heartland Communications, LLC Tax Year 2023: late filing of personal property return	added tax \$738.40
#3190	Heartland Communications, LLC Tax Year 2021: late filing of personal property return	added tax \$272.90
#3191	Heartland Communications, LLC Tax Year 2022: late filing of personal property return	added tax \$624.88
#3192	Heartland Communications, LLC Tax Year 2023: late filing of personal property return	added tax \$454.16
#3193	James Polivka Tax Year 2021: homestead exemption reduced from 40% down to 30%.	added tax \$143.90
#3194	Thomas & Rosella Richards Tax Year 2021: homestead exemption reduced from 70% down to 60%.	added tax \$94.82
#3195	Norman Hoeft Tax Year 2021: homestead exemption reduced from 100% down to 90%.	added tax \$188.86

#3196 Thomas Zegers added tax \$683.68
Tax Year 2021: homestead exemption reduced from 60% down to 0%.

#3197 Christopher Blatny added tax \$200.88
Tax Year 2023: clerical error

Moved by Sypal, seconded by Svoboda to approve the tax roll corrections as presented. Upon roll call vote the following voted:

Aye: Sypal, Coufal, Svoboda, Krafka, Bauer, Steager, & Whitmore.

Nay: NONE.

Motion carried.

Set date and time for public hearing to review real property exemption request for Bone Creek Art Museum

Donoghue explained that after the board approved the exemptions at the last meeting, Bone Creek Art Museum had a sale of property and it needs to be revisited. Moved by Steager, seconded by Coufal to set the date and time for a public hearing to review the real property exemption request for Bone Creek Art Museum for March 18, 2024 at 9:15 a.m. Upon roll call vote the following voted:

Aye: Steager, Sypal, Coufal, Svoboda, Krafka, Bauer, & Whitmore.

Nay: NONE.

Motion carried.

Moved by Coufal, seconded by Sypal to exit the Board of Equalization at 9:20 a.m. Upon roll call vote the following voted:

Aye: Coufal, Sypal, Steager, Bauer, Krafka, Svoboda, & Whitmore.

Nay: NONE.

Motion carried.

Stephanie L. Laska
County Clerk

Anthony Whitmore
Chairman

BUTLER COUNTY BOARD OF EQUALIZATION

March 18, 2024

A meeting of the Board of Equalization of Butler County, Nebraska was held on the 18th day of March 2024 at the Butler County Courthouse in David City, Nebraska.

Present were the following: Anthony Whitmore, Tony Krafka, Scot Bauer, Scott Steager, 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.

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

Public Hearing to review Real and Personal Property exemption request for Bone Creek Art Museum
Moved by Bauer, seconded by Steager to open the public hearing to review real and personal property exemption request for the Bone Creek Art Museum at 9:17 a.m. Upon roll call vote the following voted:
Aye: Bauer, Steager, Sypal, Coufal, Svoboda, Krafka, & Whitmore.
Nay: NONE.
Motion carried.

Vickie Donoghue, County Assessor appeared before the board and explained that after the board had approved the permissive exemptions, the Bone Creek Art Museum property was split, Lot 13 was sold to the City of David City and Lot 16 and all personal property is being retained by the museum. She's requesting the board amend the previously approved 451 Exemption application to approve only Lot 16, Building & personal property.

Chairman Whitmore asked if there was any comment from the public; Bone Creek representative, Anna Nolan expressed that Donoghue had done a good job of explaining what was going on. There was no further comment from the public.

Moved by Sypal, seconded by Coufal to close the public hearing at 9:19 a.m. Upon roll call vote the following voted:
Aye: Sypal, Coufal, Svoboda, Krafka, Bauer, Steager, & Whitmore.
Nay: NONE.
Motion carried.

**Approval/denial of Tax Exemption on Real and Personal Property by Qualifying Organizations
regarding the Bone Creek Art Museum**

Moved by Steager, seconded by Svoboda to approve the amended portion of the exemption application as presented. Upon roll call vote the following voted:

Aye: Steager, Sypal, Coufal, Svoboda, Krafka, Bauer, & Whitmore.

Nay: NONE.

Motion carried.

Moved by Bauer, seconded by Coufal to exit the Board of Equalization at 9:20 a.m. Upon roll call vote the following voted:

Aye: Bauer, Steager, Sypal, Coufal, Svoboda, Krafka, & Whitmore.

Nay: NONE.

Motion carried.

Stephanie L. Laska
County Clerk

Anthony Whitmore
Chairman

BUTLER COUNTY BOARD OF EQUALIZATION

April 1, 2024

A meeting of the Board of Equalization of Butler County, Nebraska was held on the 1st day of April 2024 at the Butler County Courthouse in David City, Nebraska.

Present were the following: Anthony Whitmore, Tony Krafka, Scot Bauer, Scott Steager, 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.

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.

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

Tax Roll Corrections

Vickie Donoghue, County Assessor explained to the board that she had two tax roll corrections for late filing of personal property. The results are below:

#3198	Cedar Bell Farms	added tax \$47.68
	Tax Year 2022: mower was not reported on the personal property return.	

#3199	Cedar Bell Farms	added tax \$36.32
	Tax Year 2023: mower was not reported on the personal property return.	

Moved by Steager, seconded by Bauer to approve the tax roll corrections as presented. Upon roll call vote the following voted:

Aye: Steager, Bauer, Krafka, Svoboda, Sypal, & Whitmore.

Nay: NONE.

Absent: Coufal.

Motion carried.

Moved by Bauer, seconded by Sypal to exit the Board of Equalization at 9:09 a.m. Upon roll call vote the following voted:

Aye: Bauer, Steager, Sypal, Svoboda, Krafka, & Whitmore.

Nay: NONE.

Absent: Coufal.

Motion carried.

Stephanie L. Laska
County Clerk

Anthony Whitmore
Chairman

BUTLER COUNTY BOARD OF EQUALIZATION

May 6, 2024

A meeting of the Board of Equalization of Butler County, Nebraska was held on the 6th day of May 2024 at the Butler County Courthouse in David City, Nebraska.

Present were the following: Tony Krafka, Scott Steager, Jan Sypal, and Robert Coufal. Absent: Anthony Whitmore, Scot Bauer, 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 Vice-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.

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

Consideration/Approval of Motor Vehicle Exemptions Request

County Treasurer, Karey Adamy, presented before the board an Application for Exemption from Motor Vehicle Taxes for St Joseph's Villa & VSL David City LLC. Moved by Sypal, seconded by Krafka to accept and approve the applications as presented. Upon roll call vote the following voted:

Aye: Sypal, Krafka, Coufal, & Steager.

Nay: Whitmore, Bauer, & Svoboda.

Motion carried.

Moved by Coufal, seconded by Sypal to exit the Board of Equalization at 9:07 a.m. Upon roll call vote the following voted:

Aye: Coufal, Sypal, Krafka, & Steager.

Nay: NONE.

Absent: Whitmore, Bauer, & Svoboda.

Motion carried.

Stephanie L. Laska
County Clerk

Scott Steager
Vice-Chairman

BUTLER COUNTY BOARD OF EQUALIZATION

May 20, 2024

A meeting of the Board of Equalization of Butler County, Nebraska was held on the 20th day of May 2024 at the Butler County Courthouse in David City, Nebraska.

Present were the following: Tony Krafka, Scot Bauer, Scott Steager, Jan Sypal, Robert Coufal, Ryan Svoboda, & 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.

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.

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

#3200	Michael & Amanda Vandenberg Tax Year 2021: late filing of 2021 personal property return	added tax \$3,790.96
#3201	Michael & Amanda Vandenberg Tax Year 2022: 15 pieces of farm equipment not reported on the original 2022 personal property tax return	added tax \$2,921.50
#3202	Michael & Amanda Vandenberg Tax Year 2023: 15 pieces of farm equipment not reported on the original 2022 personal property tax return	added tax \$2,025.08
#3203	Alan Vandenberg Tax Year 2021: late filing of 2021 personal property return	added tax \$3,939.70
#3204	Alan Vandenberg Tax Year 2022: 9 pieces of farm equipment not reported on the original 2022 personal property return	added tax \$3,116.82
#3205	Alan Vandenberg Tax Year 2023: 9 pieces of farm equipment not reported on the original 2023 personal property return	added tax \$2,285.66
#3206	Ryan Sabata Tax Year 2021: late filing of 2021 personal property return	added tax \$3,754.46

#3207	Ryan Sabata Tax Year 2022: late filing of 2022 personal property return	added tax \$4,799.76
#3208	Ryan Sabata Tax Year 2023: late filing of 2023 personal property return	added tax \$6,494.00
#3209	Darin Struebing Tax Year 2021: late filing of 2021 personal property return	added tax \$239.70
#3210	Darin Struebing Tax Year 2022: late filing of 2022 personal property return	added tax \$294.02
#3211	Darin Struebing Tax Year 2023: late filing of 2023 personal property return	added tax \$1,506.48
#3212	Doug & Kay Reznicek Tax Year 2022: 2 items were not reported on the 2022 original personal property return	added tax \$82.46
#3213	Doug & Kay Reznicek Tax Year 2023: 2 items were not reported on the 2023 original personal property return	added tax \$55.98
#3214	Travis & Kristine Polacek Tax Year 2022: late filing of 2022 personal property return	added tax \$203.20
#3215	Travis & Kristine Polacek Tax Year 2023: late filing of 2023 personal property return	added tax \$241.82
#3216	River Valley Farms Inc Tax Year 2023: feed wagon purchased in 2022 was not reported on original 2023 personal property return	added tax \$128.10
#3217	Robert & Betty Schmit Tax Year 2023: NH skid loader was not reported on the original 2023 personal property return	added tax \$866.70
#3218	Steager Brothers, LLC Tax Year 2023: 4 items purchased in 2022 were not reported on the original 2023 personal property return	added tax \$4,245.32
#3219	Barcel Mill Tax Year 2021: the marquee sign was not reported on the original 2021 personal property return	added tax \$338.44
#3220	Barcel Mill Tax Year 2022: 3 items not reported on the original 2022 personal property return	added tax \$588.70
#3221	Barcel Mill Tax Year 2023: 3 items not reported on the original 2023 personal property return	added tax \$460.60

#3222	Kandice Zackery Tax Year 2023: late filing of the 2023 personal property return	added tax \$249.72
#3223	Adam & Angela Rerucha Tax Year 2023: dozer & generator were not reported on the original 2023 personal property return	added tax \$433.24
#3224	Trevor Fozzard Tax Year 2023: late filing of 2023 personal property return	added tax \$336.76
#3225	Craig Svoboda Tax Year 2023: shredder for skid loader was not reported on the original 2023 personal property return	added tax \$83.46

Moved by Sypal, seconded by Svoboda to approve the corrections as presented. Upon roll call vote the following voted:

Aye: Sypal, Coufal, Svoboda, Krafka, Bauer, Steager, & Whitmore.

Nay: NONE.

Motion carried.

Moved by Coufal, seconded by Svoboda to exit the Board of Equalization at 9:12 a.m. Upon roll call vote the following voted:

Aye: Coufal, Svoboda, Krafka, Bauer, Steager, Sypal, & Whitmore

Nay: NONE.

Motion carried.

Stephanie L. Laska
County Clerk

Anthony Whitmore
Chairman

BUTLER COUNTY BOARD OF EQUALIZATION

June 03, 2024

A meeting of the Board of Equalization of Butler County, Nebraska was held on the 3rd day of June 2024 at the Butler County Courthouse in David City, Nebraska.

Present were the following: Anthony Whitmore, Tony Krafka, Scot Bauer, Scott Steager, Jan Sypal, Robert Coufal & 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 Bauer, seconded by Coufal to approve the list as presented. Upon roll call vote the following voted:

Aye: Bauer, Steager, Sypal, Coufal, Svoboda, Krafka, & Whitmore.

Nay: NONE.

Motion carried.

Accept Presentation of Butler County Three Year Plan of Assessment 2024

Donoghue presented the Butler County Three Year Plan of Assessment 2024. Moved by Sypal, seconded by Steager to accept the Butler County Three Year Plan of Assessment 2024 as presented. Upon roll call vote the following voted:

Aye: Sypal, Steager, Bauer, Krafka, Svoboda, Coufal, & Whitmore.

Nay: NONE.

Motion carried.

Set Date & Time for Property Valuation Protest Hearings

Moved by Steager, seconded by Bauer to set the date and times for the property protest hearings & destroyed real property hearings for July 8th at 9:00 a.m., July 15th at 11:00 a.m., and July 22nd at 9:00 a.m. at the Butler County Courthouse. Upon roll call vote the following voted:

Aye: Steager, Bauer, Krafka, Svoboda, Coufal, Sypal, & Whitmore.

Nay: NONE.

Motion carried.

Moved by Coufal, seconded by Sypal to exit the Board of Equalization at 9:24 a.m. Upon roll call vote the following:

Voted aye: Coufal, Sypal, Steager, Bauer, Krafka, Svoboda, & Whitmore.

Voted nay: NONE.

Motion carried.

Stephanie L. Laska
County Clerk

Anthony Whitmore
Chairman

BUTLER COUNTY BOARD OF EQUALIZATION

June 17, 2024

A meeting of the Board of Equalization of Butler County, Nebraska was held on the 17th day of June 2024 at the Butler County Courthouse in David City, Nebraska.

Present were the following: Anthony Whitmore, Tony Krafka, Scot Bauer, Scott Steager, 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.

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 Sypal, seconded by Steager to approve the list as presented. Upon roll call vote the following voted:

Aye: Sypal, Steager, Bauer, Krafka, Coufal, & Whitmore.

Nay: NONE.

Absent: Svoboda.

Motion carried.

Moved by Bauer, seconded by Coufal to exit the Board of Equalization at 9:14 a.m. Upon roll call vote the following voted:

Aye: Bauer, Krafka, Coufal, Sypal, Steager, & Whitmore.

Nay: NONE.

Absent: Svoboda.

Motion carried.

Stephanie L. Laska
County Clerk

Anthony Whitmore
Chairman

BUTLER COUNTY BOARD OF EQUALIZATION

July 1, 2024

A meeting of the Board of Equalization of Butler County, Nebraska was held on the 1st day of July 2024 at the Butler County Courthouse in David City, Nebraska.

Present were the following: Anthony Whitmore, Tony Krafka, Scot Bauer, Scott Steager, Jan Sypal, Robert Coufal & 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 of Motor Vehicle Exemption Requests

County Treasurer, Karey Adamy, presented before the board an Application for Exemption from Motor Vehicle Taxes for St. Joseph's Villa. Moved by Steager, seconded by Svoboda to accept and approve the application as presented. Upon roll call vote the following voted:

Aye: Steager, Sypal, Coufal, Svoboda, Krafka, Bauer, & Whitmore.

Nay: NONE.

Motion carried.

Adamy, presented before the board a second Application for Exemption from Motor Vehicle Taxes for Adorers of the Blood of Christ. Moved by Sypal, seconded by Steager to accept and approve the application as presented. Upon roll call vote the following voted:

Aye: Sypal, Steager, Bauer, Krafka, Svoboda, Coufal, & Whitmore.

Nay: NONE.

Motion carried.

Approval of Acceleration of Taxes

Deputy County Assessor, Sarah Strizek presented an acceleration of taxes for the following the Aquinas House,

#3226	Aquinas High School	added tax \$1,315.14
	Tax Year 2023: accelerate taxes for 2024, house is sold & moving to a different tax district.	

Moved by Steager, seconded by Bauer to approve the acceleration of taxes as presented. Upon roll call vote the following voted:

Aye: Steager, Bauer, Krafka, Svoboda, Coufal, Sypal, & Whitmore.

Nay: NONE.

Motion carried.

Approval of Tax Roll Corrections

Strizek presented the following tax roll corrections:

#3227	Mark & Robin Sullivan	added tax \$195.54
	Tax Year 2023: the well repairs & Polaris ranger were not reported on the original personal property tax return.	

Moved by Sypal, seconded by Svoboda to approve the tax roll corrections as presented. Upon roll call vote the following voted:

Aye: Sypal, Coufal, Svoboda, Krafka, Bauer, Steager, & Whitmore.

Nay: NONE.

Motion carried.

Overvalued/Undervalued Real Property & Omitted Real Property

Strizek presented before the board a list of overvalued and undervalued real property and omitted real property. Moved by Krafka, seconded by Coufal to approve the list as presented. Upon roll call vote the following voted:

Aye: Krafka, Svoboda, Coufal, Sypal, Steager, Bauer, & Whitmore.

Nay: NONE.

Motion carried.

Moved by Bauer, seconded by Svoboda to exit the Board of Equalization at 9:10 a.m. Upon roll call vote the following voted:

Aye: Bauer, Krafka, Svoboda, Coufal, Sypal, Steager, & Whitmore.

Nay: NONE.

Motion carried.

Stephanie L. Laska
County Clerk

Anthony Whitmore
Chairman

BUTLER COUNTY BOARD OF EQUALIZATION

July 8, 2024

A meeting of the Board of Equalization of Butler County, Nebraska was held on the 8th day of July 2024 at the Butler County Courthouse in David City, Nebraska.

Present were the following: Anthony Whitmore, Tony Krafka, Scot Bauer, Scott Steager, Jan Sypal, Robert Coufal & 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 Pledge of Allegiance was recited by all present.

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

Approval of 2024 Cemetery List

County Assessor, Vickie Donoghue, presented the 2024 Cemetery List. This list contains information relating to the 45 cemeteries in the county that are tax exempt. Moved by Krafka, seconded by Sypal to approve the list as presented. Upon roll call vote the following voted:

Aye: Krafka, Bauer, Steager, Sypal, Coufal, Svoboda, & Whitmore.

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 Steager, seconded by Bauer to approve the list as presented. Upon roll call vote the following voted:

Aye: Steager, Bauer, Krafka, Svoboda, Coufal, Sypal, & Whitmore.

Nay: NONE.

Motion carried.

Property Protest Hearings

The following property protest hearings were conducted:

- #1 Dustin Parolek (Lots 1-3 Block 2 Husenettters Addition, Linwood)
- #2 Sandra Zechmann (Lots 8 & 9 & S ½ of Lot 5, Block 14 Original Town, Bellwood)
- #3 Julie Schmid (South 40 acres of the E ½ of the NE ¼, Section 18, Township 14 North, Range 2 East)
- #4 George & Marjorie Trent (Lot 5 & 6 Jarecki Subdivision, Section 7, Township 16 North, Range 1 East, 2.39 acres)

- #5 Justin Krafka (Part of the NW $\frac{1}{4}$ of the SW $\frac{1}{4}$, Section 9, Township 16 North, Range 1 East, 39.26 Acres)
- #6 Christopher Baete (Lot 11 & s $\frac{1}{2}$ of Lot 10, Block 11 Original Town, David City)
- #7 Roger Hulinsky (Lot 51 & N $\frac{1}{2}$ of Lot 52, Block 3 Original Town, Surprise)
- #8 Daro Properties, Inc. (Lot 2 & N 75 feet of Lot 3, Block 6 Miles 2nd Addition, David City)
- #9 Janelle Preister (Lot 8 Jarecki Subdivision, Section 7, Township 16 North, Range 1 East, 1.20 acres)

Property protest hearings will be held again on July 15, 2024 starting at 11:00 a.m. They will also be finalized on July 15, 2024.

There being no further business to come before the board, the Chairman adjourned the meeting at 10:32 a.m. The next scheduled meeting of the Board of Equalization will be July 15, 2024, at 11:00 a.m.

Stephanie L. Laska
County Clerk

Anthony Whitmore
Chairman

BUTLER COUNTY BOARD OF EQUALIZATION

July 15, 2024

A meeting of the Board of Equalization of Butler County, Nebraska was held on the 15th day of July 2024 at the Butler County Courthouse in David City, Nebraska.

Present were the following: Anthony Whitmore, Tony Krafka, Scot Bauer, Scott Steager, Jan Sypal, Robert Coufal & 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 Protest Hearings

The following property protest hearings were conducted:

#10 Thomas G. Hayes (Lots 7, 10, & 11 Block 6 East David City Addition, David City)

Property Protest Hearings Finalization

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

- #1 Dustin Parolek (Lots 1-3 Block 2 Husenettters Addition, Linwood)
Assessor's Recommendation: add 15% functional on house due to water issues
Protested Value: \$36,990 Adjusted Value: \$34,465 Difference: (\$2,525)
Moved by Steager, seconded by Coufal to approve the assessor's recommendation. Upon roll call vote the following voted:
Aye: Steager, Sypal, Coufal, Svoboda, Krafka, Bauer, & Whitmore.
Nay: NONE.
Motion Carried.
- #2 Sandra Zechmann (Lots 8 & 9 & S ½ of Lot 5, Block 14 Original Town, Bellwood)
Assessor's Recommendation: add 15% functional on house due to water issues
Protested Value: \$49,330 Adjusted Value: \$40,115 Difference: (\$9,215)
Moved by Krafka, seconded by Bauer to approve the assessor's recommendation. Upon roll call vote the following voted:
Aye: Krafka, Bauer, Steager, Sypal, Coufal, Svoboda, & Whitmore.
Nay: NONE.
Motion Carried.
- #3 Julie Schmid (South 40 acres of the E ½ of the NE ¼, Section 18, Township 14 North, Range 2 East)
Assessor's Recommendation: No Change
Protested Value: 1,137,280
Moved by Steager, seconded by Coufal to approve the assessor's recommendation. Upon roll call vote the following voted:

Aye: Steager, Sypal, Coufal, Krafka, Bauer, & Whitmore.

Nay: Svoboda.

Motion carried.

- #4 George & Marjorie Trent (Lot 5 & 6 Jarecki Subdivision, Section 7, Township 16 North, Range 1 East, 2.39 acres)
Assessor's Recommendation: No Change
Protested Value: \$216,530
Moved by Sypal, seconded by Bauer to approve the assessor's recommendation. Upon roll call vote the following voted:
Aye: Sypal, Steager, Bauer, Krafka, Svoboda, Coufal, & Whitmore.
Nay: NONE.
Motion carried.
- #5 Justin Krafka (Part of the NW ¼ of the SW ¼, Section 9, Township 16 North, Range 1 East, 39.26 Acres)
Assessor's Recommendation: adjust 16.53 acres from 2A1 (\$6,325) to 4 (\$5025) adjustment removed in error
Protested Value: \$237,340 Adjusted Value: \$215,855 Difference: (\$21,485)
Moved by Coufal, seconded by Sypal to approve the assessor's recommendation. Upon roll call vote the following voted:
Aye: Coufal, Sypal, Steager, Bauer, Krafka, Svoboda, & Whitmore.
Nay: NONE.
Motion carried.
- #6 Christopher Baete (Lot 11 & S ½ of Lot 10, Block 11 Original Town, David City)
Assessor's Recommendation: No Change
Protested Value: \$174,045
Moved by Bauer, seconded by Krafka to approve the assessor's recommendation. Upon roll call vote the following voted:
Aye: Bauer, Krafka, Svoboda, Coufal, Sypal, Steager, & Whitmore.
Nay: NONE.
Motion carried.
- #7 Roger Hulinsky (Lot 51 & N ½ of Lot 52, Block 3 Original Town, Surprise)
Assessor's Recommendation: add 35% functional depreciation due to insect issues
Protested Value: \$20,990 Adjusted Value: \$16,895 Difference: (\$4,095)
Moved by Steager, seconded by Svoboda to approve the assessor's recommendation. Upon roll call vote the following voted:
Aye: Steager, Sypal, Coufal, Svoboda, Krafka, Bauer, & Whitmore.
Nay: NONE.
Motion carried.
- #8 Daro Properties, Inc. (Lot 2 & N 75 feet of Lot 3, Block 6 Miles 2nd Addition, David City)
Assessor's Recommendation: no value building due to condition
Protested Value: \$70,935 Adjusted Value: \$22,050 Difference: (\$48,885)
Moved by Sypal, seconded by Coufal to approve the assessor's recommendation. Upon roll call vote the following voted:
Aye: Sypal, Coufal, Svoboda, Krafka, Bauer, Steager, & Whitmore.
Nay: NONE.
Motion carried.

- #9 Janelle Preister (Lot 8 Jarecki Subdivision, Section 7, Township 16 North, Range 1 East, 1.20 acres)
Assessor's recommendation: remove 10x10 deck on back of house
Protested Value: \$189,030 Adjusted Value: \$187,160 Difference: (\$1,870)
Moved by Coufal, seconded by Steager to approve the assessor's recommendation. Upon roll call vote the following voted:
Aye: Coufal, Sypal, Steager, Bauer, Krafka, Svoboda, & Whitmore.
Nay: NONE.
Motion carried.
- #10 Thomas G. Hayes (Lots 7, 10, & 11 Block 6 East David City Addition, David City)
Assessor's Recommendation: No Change
Protested Value: \$128,792
Moved by Steager, seconded by Bauer to approve the assessor's recommendation. Upon roll call vote the following voted:
Aye: Steager, Bauer, Krafka, Svoboda, Coufal, Sypal, & Whitmore.
Nay: NONE.
Motion carried.

This concludes the Property protest hearings; if a Report of Destroyed Real Property is filed by the July 15, 2024 5 p.m. deadline or is postmarked on July 15, 2024, that will be heard on July 22, 2024 at 9:00 a.m. and finalized the same day.

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 Steager to exit the Board of Equalization at 11:25 a.m. Upon roll call vote the following voted:
Aye: Coufal, Sypal, Steager, Bauer, Krafka, Svoboda, & Whitmore.
Nay: NONE.
Motion carried.

Stephanie L. Laska
County Clerk

Anthony Whitmore
Chairman

BUTLER COUNTY BOARD OF EQUALIZATION

July 22, 2024

A meeting of the Board of Equalization of Butler County, Nebraska was held on the 22nd day of July 2024 at the Butler County Courthouse in David City, Nebraska.

Present were the following: Anthony Whitmore, Jan Sypal, Robert Coufal & Ryan Svoboda. Absent: Tony Krafka, Scot Bauer, Scott Steager.

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

The Pledge of Allegiance was recited by all present.

The Chairman called the meeting to order at 9:12 a.m. 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.

Report of Destroyed Real Property Hearings & Finalization

No business to discuss.

There being no further business to come before the board, the Chairman adjourned the meeting at 9:13 a.m.

Stephanie L. Laska
County Clerk

Anthony Whitmore
Chairman

BUTLER COUNTY BOARD OF EQUALIZATION

August 5, 2024

A meeting of the Board of Equalization of Butler County, Nebraska was held on the 5th day of August 2024 at the Butler County Courthouse in David City, Nebraska.

Present were the following: Anthony Whitmore, Tony Krafka, Scot Bauer, Scott Steager, Jan Sypal, Robert Coufal & 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.

Laska Reported that when she needed to publish notice of the meeting there was an item on the agenda, but due to new information being needed the item was removed from the agenda and there is no business to discuss at this time.

Moved by Bauer, seconded by Steager to exit the Board of Equalization at 9:06 a.m. Upon roll call vote the following voted:

Aye: Bauer, Steager, Sypal, Coufal, Svoboda, Krafka, & Whitmore.

Nay: None.

Motion carried.

Stephanie L. Laska
County Clerk

Anthony Whitmore
Chairman

BUTLER COUNTY BOARD OF EQUALIZATION

September 16, 2024

A meeting of the Board of Equalization of Butler County, Nebraska was held on the 16th day of September 2024 at the Butler County Courthouse in David City, Nebraska.

Present were the following: Anthony Whitmore, Tony Krafka, Scot Bauer, Scott Steager, Jan Sypal, Robert Coufal & 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. The availability of the agenda was communicated in 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 of Motor Vehicle Exemptions Request

County Treasurer, Karey Adamy, presented before the board an Application for Exemption from Motor Vehicle Taxes for VSL David City LLC. Moved by Sypal, seconded by Bauer to approve the application as presented. Upon roll call vote the following voted:

Aye: Sypal, Steager, Bauer, Krafka, Svoboda, Coufal, & Whitmore.

Nay: NONE.

Motion carried.

Moved by Bauer, seconded by Svoboda to exit the Board of Equalization at 9:47 a.m. Upon roll call vote the following voted:

Aye: Bauer, Krafka, Svoboda, Coufal, Sypal, Steager, & Whitmore.

Nay: None.

Motion carried.

Stephanie L. Laska
County Clerk

Anthony Whitmore
Chairman

BUTLER COUNTY BOARD OF EQUALIZATION

October 7, 2024

A meeting of the Board of Equalization of Butler County, Nebraska was held on the 7th day of October 2024 at the Butler County Courthouse in David City, Nebraska.

Present were the following: Anthony Whitmore, Tony Krafka, Scot Bauer, Scott Steager, 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. The availability of the agenda was communicated in 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.

County Clerk Stephanie Laska informed the board that at the next meeting they board would be approving the levies as she was still waiting on a budget from Dwight Rural Fire, they had notified they were working with the State to correct an error.

Approval of Tax Roll Corrections & Acceleration of Taxes

County Assessor Vicki Donoghue appeared before the board and presented a tax roll correction and an acceleration of taxes.

#3228	Marla Fricke Tax Year 2023: Sold Pivot with land in 2022.	deducted tax \$22.78
#3229	Robert & Angela Miller Tax Year 2023: accelerate 2024 real estate taxes on skyline trailer being move to Saunders County.	added tax \$552.00

Moved by Sypal, seconded by Bauer to approve the tax roll correction and acceleration of tax as presented. Upon roll call vote the following voted:

Aye: Sypal, Steager, Bauer, Krafka, Coufal, & Whitmore.

Nay: NONE.

Absent: Svoboda.

Motion carried.

Moved by Steager, seconded by Krafka to exit the Board of Equalization at 9:28 a.m. Upon roll call vote the following voted:

Aye: Steager, Bauer, Krafka, Coufal, Sypal, & Whitmore.

Nay: None.

Absent: Svoboda.

Motion carried.

Stephanie L. Laska
County Clerk

Anthony Whitmore
Chairman

BUTLER COUNTY BOARD OF EQUALIZATION

October 21, 2024

A meeting of the Board of Equalization of Butler County, Nebraska was held on the 21st day of October 2024 at the Butler County Courthouse in David City, Nebraska.

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

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 2024 – 2025 Levies

County Clerk, Stephanie Laska, presented the levies for Butler County and its 26 political subdivisions along with the SID, Villages, Cities and School Districts. Laska noted that Dwight Rural Fire did not turn in a budget and therefore should not receive tax funding and will not receive state funding because they haven't turned in a budget. The board felt they could not leave a fire district without funding; how would they operate or protect their district. If they gave them the same funding as the prior year, they would be short approximately \$2700 over what they could receive this year, but at least they could still operate.

Moved by Krafka, seconded by Steager to approve the levies as presented including Dwight Rural Fire giving them the same tax asking, they had for 2023-2024. Upon roll call vote the following voted:

Aye: Krafka, Bauer, Steager, Coufal, Svoboda, & Whitmore.

Nay: NONE.

Absent: Sypal.

Motion carried.

BUTLER COUNTY - ABSTRACT OF LEVIES 2024-2025

Political Subdivision	Valuation	Tax Request	Levy
COUNTY			
Butler County			
General Fund	2,866,728,703	\$4,944,489.79	0.172478
Ag Society Building Fund	2,866,728,703	\$140,775.00	0.004911
		\$5,085,264.79	0.177389

Butler County Agricultural Society

General Fund	2,866,728,703	\$286,672.00	0.010000
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TOWNSHIPS**Read Township**

General Fund	176,900,481	\$176,900.00	0.100000
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Ulysses Township

General Fund	162,231,773	\$162,231.00	0.100000
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Plum Creek Township

General Fund	140,636,893	\$129,723.60	0.092240
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Richardson Township

General Fund	122,114,420	\$122,114.00	0.100000
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Reading Township

General Fund	204,990,966	\$204,991.00	0.100000
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Union Township

General Fund	168,974,069	\$168,974.00	0.100000
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Center Township

General Fund	158,247,370	\$158,247.00	0.100000
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Oak Creek Township

General Fund	153,728,721	\$140,000.00	0.091070
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Summit Township

General Fund	176,337,543	\$176,337.00	0.100000
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Olive Township

General Fund	172,637,229	\$172,637.00	0.100000
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Franklin Township

General Fund	147,736,431	\$147,736.00	0.100000
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Skull Creek Township

General Fund	132,224,126	\$132,224.00	0.100000
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Alexis Township

General Fund	213,251,183	\$120,000.00	0.056272
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Savannah Township

General Fund	165,067,139	\$115,000.00	0.069669
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Bone Creek Township

General Fund	149,595,157	\$149,595.00	0.100000
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Linwood Township

General Fund	120,293,166	\$120,293.17	0.100000
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Platte Township

General Fund	72,930,077	\$41,370.18	0.056726
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FIRE DISTRICTS**Ulysses Rural Fire District #2**

General Fund	266,823,457	\$55,168.00	0.020676
Sinking Fund	266,823,457	<u>\$38,220.00</u>	0.014324
		\$93,388.00	0.035000

Rising City Rural Fire District #3

General Fund	535,624,927	\$187,468.00	0.035000
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Bellwood Fire District #5

General Fund	408,132,508	\$142,845.90	0.035000
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Dwight Rural Fire District #6

General Fund	199,393,671	\$39,643.02	0.019882
Sinking Fund	199,393,671	<u>\$26,428.68</u>	0.013255
		\$66,071.70	0.033137

Linwood Fire District #8

General Fund	182,429,129	\$63,850.00	0.035000
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David City Rural Fire District #9

General Fund	784,656,437	\$274,629.00	0.035000
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Brainard Rural Fire District #10

General Fund	209,252,504	\$73,238.00	0.035000
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Skull Creek Rural Fire District #12

General Fund	232,894,059	\$81,512.00	0.035000
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SANITARY IMPROVEMENT DISTRICT**SID #1 Clearlake**

General Fund	12,077,703	\$41,064.19	0.340000
Sewer System Renovation Sinking Fund	12,077,703	<u>\$7,246.62</u>	0.060000
		\$48,310.81	0.400000

VILLAGES & CITIES**Village of Surprise**

General Fund	2,445,169	\$9,048.00	0.370036
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Village of Ulysses

General Fund	8,487,209	\$21,375.00	0.251850
Street Fund	8,487,209	\$16,500.00	0.194410
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		\$37,875.00	0.446260

Village of Dwight

General Fund	16,503,199	\$71,075.44	0.430677
Bond Fund	16,503,199	\$22,924.56	0.138910
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		\$94,000.00	0.569587

Village of Rising City

General Fund	26,027,090	\$117,122.00	0.450000
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Village of Garrison

General Fund	5,159,609	\$2,295.31	0.044486
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Village of Brainard

General Fund	34,377,222	\$165,010.77	0.480000
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Village of Bruno

General Fund	4,483,844	\$20,177.00	0.449993
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Village of Bellwood

General Fund	26,590,860	\$81,592.69	0.306845
Bond Fund	26,590,860	\$51,292.00	0.192893
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		\$132,884.69	0.499738

Village of Octavia

General Fund	4,114,277	\$17,170.00	0.417327
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Village of Abie

General Fund	3,973,145	\$9,500.06	0.239107
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Village of Linwood

General Fund	2,910,110	\$6,060.00	0.208240
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City of David City

General Fund	228,830,469	\$1,144,152.40	0.500000
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SCHOOL DISTRICTS**David City Public Schools**

General Fund	1,603,251,266	\$9,910,087.00	0.618124
Special Building Fund	1,603,251,266	\$1,443,687.00	0.090047
Qualified Capital Purpose			
Undertaking Fund (K-8)	1,469,816,328	\$244,949.00	0.016665
Qualified Capital Purpose			
Undertaking Fund (9-12)			
		<hr/>	

\$11,598,723.00 0.724836

East Butler Public Schools

General Fund	1,111,798,422	\$6,542,341.00	0.588447
Special Building Fund	1,111,798,422	\$906,989.00	0.081579
Qualified Capital Purpose			
Undertaking Fund (K-12)	1,111,798,422	\$222,991.00	0.020057
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		\$7,672,321.00	0.690083

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 21, 2024.

(Seal)

/s/Stephanie L. Laska

Stephanie L. Laska
Butler County Clerk

Moved by Bauer, seconded by Coufal to exit the Board of Equalization at 9:15 a.m. Upon roll call vote the following voted:

Aye: Bauer, Steager, Coufal, Svoboda, Krafka, & Whitmore.

Nay: NONE.

Absent: Sypal.

Motion carried.

Stephanie L. Laska
County Clerk

Anthony Whitmore
Chairman

BUTLER COUNTY BOARD OF EQUALIZATION

November 4, 2024

A meeting of the Board of Equalization of Butler County, Nebraska was held on the 4th day of November 2024 at the Butler County Courthouse in David City, Nebraska.

Present were the following: Anthony Whitmore, Tony Krafka, Scot Bauer, Scott Steager, 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.

The meeting was scheduled in the event there was a levy correction needed prior to the November 5, 2024 deadline, no corrections were needed.

No business to discuss.

Moved by Svoboda, seconded by Steager to exit the Board of Equalization at 9:06 a.m. Upon roll call vote the following voted:

Aye: Svoboda, Coufal, Sypal, Steager, Bauer, Krafka, & Whitmore.

Nay: NONE.

Motion carried.

Stephanie L. Laska
County Clerk

Anthony Whitmore
Chairman