



# Butler Board of Equalization Minutes



## BUTLER COUNTY BOARD OF EQUALIZATION

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 Krafska, 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 (2021 Tax: Personal Property not reported on schedule)	added tax \$1,243.22
#3105	Cerny Power LLC dba Nowhere Special (2021 Tax: Personal Property not reported on schedule)	added tax \$67.48

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



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- #3 Platte Center West, LLC (Pt. of SE  $\frac{1}{4}$  of the NE  $\frac{1}{4}$  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  $\frac{1}{4}$  of the SE  $\frac{1}{4}$  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  $\frac{1}{2}$  of the NW  $\frac{1}{4}$ ; 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.
- #2 Wade Johnson (Pt. E  $\frac{1}{2}$  of the NE  $\frac{1}{4}$  Section 13, Township 13, Range 4; 2 acres)  
Current value: \$44,125; adjusted value: \$8,510



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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

Anthony Whitmore  
Chairman