

BUTLER COUNTY BOARD OF EQUALIZATION

July 17, 2023

A meeting of the Board of Equalization of Butler County, Nebraska was held on the 17th day of July 2023 at the Butler County Courthouse in David City, Nebraska.

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

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

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

Nay: NONE.

Absent: Steager & Krafka.

Motion carried.

Property Protest Hearings Finalization

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

#1 James & Jaqueline Masek (South 100' of Lot 3 Block 3 Garlows Addition David City)

Assessor's Recommendation: No Change.

Protested Value: \$124,345.00

Moved by Sypal, seconded by Coufal to approve the assessor's recommendations. Upon roll call vote the following voted:

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

Nay: NONE.

Absent: Steager & Krafka.

Motion carried.

#2 Douglas & Jeanine Wasser (Lot 1 & the South ½ of Lot 2 Block 15 Original Town Ulysses)

Assessor's Recommendation: No Change.

Protested Value: \$98,700.00

Moved by Coufal, seconded by Svoboda to approve the assessor's recommendation. Upon roll call vote the following:

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

Nay: NONE.

Absent: Steager & Krafka.

Motion carried.

#3 Bradley R. Johansen (Lot #34 Brandenburgh Lakes, Section 2, Township 16 North, Range 1 East, Improvement on Leased Land)

Assessor's Recommendation: remove remodel factor of R1 and year.

Protested Value: \$114,905.00 Adjusted Value: \$104,890.00

Moved by Bauer, seconded by Svoboda to approve the assessor's recommendation. Upon roll call vote the following voted:

Aye: Bauer, Svoboda, Coufal, & Whitmore.

Nay: Sypal.

Absent: Steager & Krafka.

Motion carried.

#4 Douglas R. & Michelle R. Sells (Part of the W ½ of the NW ¼, Section 8, Township 16 North, Range 1 East, 1.02 acres)

Assessor's Recommendation: No Change.

Protested Value: \$231,260.00

Moved by Sypal, seconded by Svoboda to approve the assessor's recommendation. Upon roll call vote the following voted:

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

Nay: NONE.

Absent: Steager & Krafka.

Motion carried.

#5 Gary & Diane Pleskac (Part of the SW ¼, Section 10, Township 14 North, Range 4 East, 125 acres)

Assessor's Recommendation: No Change.

Protested Value: \$505,070.00

Moved by Coufal, seconded by Bauer to approve the assessor's recommendation. Upon roll call vote the following voted:

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

Nay: NONE.

Absent: Steager & Krafka.

Motion carried.

#6 Shawna Villa (Lot 1 & N ½ of Lot 4 Block 8 Will Thorpe & Perkins 2nd Addition David City)

Assessor's Recommendation: add 10% functional due to condition of basement of house, adjust garage from GDG to GDA. Moved by Sypal, seconded by Bauer to approve the assessor's recommendation. Upon roll call vote the following voted:

Protested Value: \$197,295.00 Adjusted Value: \$178,935.00

Moved by Sypal, seconded by Bauer to add a 10% functional due to the condition of the basement & adjust garage from GDG to GDA

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

Nay: NONE.

Absent: Steager & Krafka.

Motion carried.

- #7 Scott & Jean Zier (Lot #35 Brandenburgh Lakes, Section 2, Township 16 North, Range 1 East, Improvement on Leased Land)
Assessor's Recommendation: No Change.
Protested Value: \$192,210.00
Moved by Bauer, seconded by Coufal to approve the assessor's recommendation. Upon roll call vote the following voted:
Aye: Bauer, Sypal, Coufal, Svoboda, & Whitmore.
Nay: NONE.
Absent: Steager & Krafka.
Motion carried.
- #8 Eric & Maxine Rybak (Part of the SE ¼ of the SW ¼ #8 Valley Heights Subdivision, Section 7, Township 16 North, Range 1 East, .46 acres)
Assessor's Recommendation: add 10% functional due to location.
Protested Value: \$223,965.00 Adjusted Value: \$186,715.00
Moved by Sypal, seconded by Coufal to approve a 20% functional due to location. Upon roll call vote the following voted:
Aye: Sypal, Coufal, Svoboda, & Bauer.
Nay: Whitmore.
Absent: Steager & Krafka.
Motion carried.
- #9 Kenneth & Michelle Tinnes (Lot #81 Brandenburgh Lakes, Section 11, Township 16 North, Range 1 East, Improvement on Leased Land)
Assessor's Recommendation: adjust detached garage pricing to site improvement area.
Protested Value: \$188,600.00 Adjusted Value: \$180,625.00
Moved by Sypal, seconded by Bauer to approve the assessor's recommendation. Upon roll call vote the following voted:
Aye: Sypal, Bauer, Svoboda, Coufal, & Whitmore.
Nay: NONE.
Absent: Steager & Krafka.
Motion carried.
- #10 Ron Zitek (Lot 7 Block 27 McCartys 2nd Addition, Ulysses)
Assessor's Recommendation: No Change.
Protested Value: \$180,625.00
Moved by Coufal, seconded by Svoboda to approve the assessor's recommendation. Upon roll call vote the following voted:
Aye: Coufal, Svoboda, Bauer, Sypal, & Whitmore.
Nay: NONE.
Absent: Steager & Krafka.
Motion carried.
- #11 Scot Rosendahl (Lot #30 Bellwood Lakes, Section 1, Township 16 North, Range 1 East, Improvement on Leased Land)
Assessor's Recommendation: add 5% functional due to incomplete interior.
Protested Value: \$77,720.00 Adjusted value: \$69,950.00.

Moved by Coufal, seconded by Sypal to add a 10% functional due to incomplete interior. Upon roll call vote the following voted

Aye: Coufal, Sypal, Bauer, & Whitmore.

Nay: Svoboda.

Absent: Steager & Krafka.

Motion carried.

#12 Rodney L. Hoeft (South 65' of Lot 3 Block 1 Miles 1st Addition David City)

Assessor's Recommendation: No Change.

Protested Value: \$108,015.00

Moved by Sypal, seconded by Svoboda to approve the assessor's recommendation. Upon roll call vote the following voted:

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

Nay: NONE.

Absent: Steager & Krafka.

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 Bauer to exit the Board of Equalization at 1:29 p.m. Upon roll call vote the following voted:

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

Nay: NONE.

Absent: Steager & Krafka.

Motion carried.

Stephanie L. Laska
County Clerk

Anthony Whitmore
Chairman