

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					
ASSUMPTION CHURCH OF DWIGHT	120018291					
ASSUMPTION CHURCH OF DWIGHT	120018788	Sypal	Coufal	Sypal, Coufal, Svoboda, Krafka, Bauer, Steager, & Whitmore		
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, Svoboda, Krafka, & Whitmore		
BUTLER COUNTY HISTORICAL SOCIETY	120008748	Svoboda	Steager	Svoboda, Coufal, Sypal, Steager, Bauer, Krafka, & Whitmore		
FAITH EVANGELICAL LUTHERAN CHURCH INC	120021112					
FAITH EVANGELICAL LUTHERAN CHURCH INC	120022862	Sypal	Svoboda	Sypal, Coufal, Svoboda, Krafka, Bauer, Steager, & Whitmore		
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					
HOLY TRINITY CATHOLIC CHURCH	120029869	Coufal	Krafka	Coufal, Svoboda, Krafka, Bauer, Steager, Sypal, & Whitmore		
HOLY TRINITY CATHOLIC CHURCH	120029876					
HOLY TRINITY CATHOLIC CHURCH	120030548					
IGLESIA BAUTISTA GETSEMANI	120048839	Bauer	Steager	Bauer, Steager, Sypal, Coufal, Svoboda, 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, Svoboda, Krafka, & Whitmore		
REGION V FOUNDATION	120003213					
REGION V FOUNDATION	120004396	Svoboda	Sypal	Svoboda, Coufal, Sypal, Steager, Bauer, Krafka, & Whitmore		
REGION V FOUNDATION	120008071					
ST. ANTHONY DE PADUA CATHOLIC CHURCH	120039389					
ST. ANTHONY DE PADUA CATHOLIC CHURCH	120039361					
ST. ANTHONY'S CHURCH	120039375	Coufal	Bauer	Coufal, Sypal, Steager, Bauer, Krafka, Svoboda, & Whitmore		
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					
ST. JOSEPH'S VILLA, INC	120002947	Sypal	Coufal	Sypal, Coufal, Svoboda, Krafka, Bauer, Steager, & Whitmore		
ST. JOSEPH'S VILLA, INC	120002968					
ST. JOSEPH'S VILLA, INC	120003073					
ST. LUKE'S CHURCH	120016254	Bauer	Steager	Bauer, Steager, Sypal, Coufal, Svoboda, 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					
ST. MARY'S CHURCH(convent)	120002352					
ST. MARY'S CHURCH(school)	120002359	Coufal	Sypal	Coufal, Sypal, Steager, Bauer, Krafka, Svoboda, & Whitmore		
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, Svoboda, 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		