

BUTLER COUNTY BOARD OF EQUALIZATION

April 7, 2025

A meeting of the Board of Equalization of Butler County, Nebraska was held on the 7th day of April 2025 at the Butler County Courthouse in David City, Nebraska.

Present were the following: Scott Steager, Tony Krafka, Scot Bauer, Scott Griess, Robert Coufal and Brad Vandenberg. 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.

Board of Supervisors 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.

Tax Exemption on Real and Personal Property by Qualifying Organizations Hearing

County Assessor Vickie Donoghue presented to the board two applicants who filed a Form 451 Tax Exemption on Real and Personal Property by Qualifying Organization. She explained that they had previously been approved by the Board of Equalization on 2/3/2025 but were rejected by the State. Assumption Church of Dwight's application was rejected because the property value was omitted. The property value was added to the application. Butler County Historical Society's application was rejected because the primary use description indicated that it was for future use. Butler County Historical Society clarified that the land will be used for overflow parking for the museum, planned Summer 2025 programming, for use as a site on which the 1866 log cabin from the Surprise/Ulysses area will be rebuilt, and for museum expansion. Donoghue recommended that both applications be approved again. The board reviewed both applications and approved them during the hearing.

Moved by Vandenberg, seconded by Coufal to approve the tax exemption for Assumption Church of Dwight. Upon roll call vote the following voted:

Aye: Vandenberg, Coufal, Griess, Bauer, Krafka, Steager.

Nay: NONE.

Absent: Sypal. Motion carried.

Moved by Vandenberg, seconded by Coufal to approve the tax exemption for Butler County Historical Society. Upon roll call vote the following voted:

Aye: Vandenberg, Coufal, Griess, Bauer, Krafka, Steager.

Nay: NONE.

Absent: Sypal.

Motion carried.

Approval of Tax Roll Corrections

Donoghue explained to the board that she had three tax roll corrections, as follows:

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|-------|---|----------------------------|
| #3234 | Henry R. & Janice C. Kobza
Tax Year 2024: late filing of 2024 personal property return | additional amount \$154.50 |
| #3235 | Ronald Jecha
Tax Year 2023: sprayer not recorded on 2023 schedule | additional amount \$27.04 |
| #3236 | Ronald Jecha
Tax Year 2024: sprayer not recorded on 2024 schedule | additional amount \$19.08 |

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

Aye: Bauer, Krafka, Vandenberg, Coufal, Griess, Steager.

Nay: NONE.

Absent: Sypal.

Motion carried.

Notice of Intent to Tax – East Butler Public School District

Donoghue presented a letter to East Butler Public School District regarding a property they purchased. It is not currently being used for public purposes and shall be subject to property taxation for 2025.

Because it was presented after the deadline set by the State, the board must send a letter regarding the County’s intent to tax the property. Moved by Krafka and seconded by Bauer for the board to send East Butler Public School District a letter of intent to tax the property since it is not for public purpose. Upon roll call vote the following voted:

Aye: Krafka, Bauer, Griess, Coufal, Vandenberg, Steager.

Nay: NONE.

Absent: Sypal.

Motion carried.

Moved by Coufal, seconded by Vandenberg to close the public hearing at 9:14am. Upon roll call vote the following voted:

Aye: Coufal, Vandenberg, Krafka, Bauer, Griess, Steager.

Nay: NONE.

Absent: Sypal

Motion carried.

Lori L. Aschoff
County Clerk

Scott Steager
Chairman