

January 17, 2017

A meeting of the Board of Equalization of Butler County, Nebraska was held on the 17<sup>th</sup> day of January, 2017 at the Butler County Courthouse in David City, Nebraska at 11:00 a.m.

Present were the following: David W. Mach, Tony Krafka, Kevin Slama, Max Birkel, Scott Steager, Gregory Janak and David L. Potter.

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.

## Election of Chairman for 2017

The County Clerk called for nominations for Chairman of the Butler County Board of Equalization. Kevin Slama nominated David Mach, seconded by Max Birkel.

With no other nominations, Scott Steager moved and Greg Janak seconded to cease nominations and cast a unanimous ballot for David Mach as Chairman of the Butler County Board of Equalization. Upon roll call vote the following voted aye: Steager, Janak, Birkel, Potter, Slama, and Krafka. The following voted nay: None. Abstaining: Mach. Motion carried.

## Election of Vice-Chairman for 2017

Greg Janak nominated Max Birkel, seconded by Tony Krafka.

With no other nominations, David Potter moved and Kevin Slama seconded to cease nominations and cast a unanimous ballot for Max Birkel as Vice-Chairman of the Butler County Board of Equalization. Upon roll call vote the following voted aye: Potter, Slama, Krafka, Steager, Janak, and Mach. The following voted nay: None. Abstaining: Birkel. 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 Slama, seconded by Birkel to designate The Banner-Press and the Butler County Website as the official means of publication. Upon roll call vote the following voted aye: Slama, Potter, Birkel, Janak, Steager, Krafka, and Mach. The following voted nay: None. Motion carried.

## Approval of Permissive Exemption Listing

Vickie Donoghue, County Assessor presented a listing of the organizations that filed for a Form 451 Exemption Application for Tax Exemption. Moved by Birkel, seconded by Potter to approve the Permissive Exemption Listing as presented. Upon roll call vote the following voted aye: Birkel, Potter, Slama, Krafka, Steager, Janak, and Mach. The following voted nay: None. Motion carried.

## **Tax List Corrections**

Vickie Donoghue, County Assessor presented the following Tax List Corrections:



## #2879 Rita R. O'Dell

#### added tax \$516.92

Reason for correction---to correct 2014 property tax-per Nebraska Department of Revenue, homestead exemption changed to 40% of max exempt value, not 100%

Moved by Slama, seconded by Steager to approve the Tax List Corrections as presented. Upon roll call vote the following voted aye: Slama, Krafka, Steager, Janak, Birkel, Potter, and Mach. The following voted nay: None. Motion carried.

Moved by Birkel, seconded by Potter to exit Board of Equalization. Upon roll call vote the following voted aye: Birkel, Potter, Slama, Krafka, Steager, Janak, and Mach. The following voted nay: None. Motion carried.

Vicki L. Truksa County Clerk



February 6, 2017

A meeting of the Board of Equalization of Butler County, Nebraska was held on the 6<sup>th</sup> day of February, 2017 at the Butler County Courthouse in David City, Nebraska at 10:30 a.m.

Present were the following: David W. Mach, Tony Krafka, Kevin Slama, Max Birkel, Scott Steager, Gregory Janak and David L. Potter.

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.

## **Tax List Corrections**

Vickie Donoghue, County Assessor presented the following Tax List Correction:

#2880 Harry Lee & Peg Wilsonadded tax \$47.80Reason for correction---to correct 2016 property tax, parcel was combined with #120044919 in 2016, original life estate<br/>retains in Lots 7, 10 & 11 of Block 3 but not Lots 14, 15, 18 & 19.

Moved by Slama, seconded by Potter to approve the Tax List Correction as presented. Upon roll call vote the following voted aye: Slama, Potter, Birkel, Janak, Steager, Krafka, and Mach. The following voted nay: None. Motion carried.

Moved by Birkel, seconded by Steager to exit Board of Equalization. Upon roll call vote the following voted aye: Birkel, Janak, Steager, Krafka, Slama, Potter and Mach. The following voted nay: None. Motion carried.

Vicki L. Truksa County Clerk



April 3, 2017

A meeting of the Board of Equalization of Butler County, Nebraska was held on the 3<sup>rd</sup> day of April, 2017 at the Butler County Courthouse in David City, Nebraska at 10:30 a.m.

Present were the following: David W. Mach, Tony Krafka, Kevin Slama, Max Birkel, Scott Steager, Gregory Janak, and David L. Potter.

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

Vickie Donoghue, County Assessor presented a listing of overvalued/undervalued real property and omitted real property for the board's consideration. Moved by Janak, seconded by Birkel to approve the changes as presented. Upon roll call vote the following voted aye: Janak, Birkel, Potter, Slama, Krafka, Steager, and Mach. The following voted nay: None. Motion carried.

Moved by Steager, seconded by Birkel to exit Board of Equalization. Upon roll call vote the following voted aye: Steager, Janak, Birkel, Potter, Slama, Krafka, and Mach. The following voted nay: None. Motion carried.

Vicki L. Truksa County Clerk



April 17, 2017

A meeting of the Board of Equalization of Butler County, Nebraska was held on the 17<sup>th</sup> day of April, 2017 at the Butler County Courthouse in David City, Nebraska at 10:15 a.m.

Present were the following: David W. Mach, Kevin Slama, Max Birkel, Scott Steager, Gregory Janak, and David L. Potter. Absent: 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. 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

Vickie Donoghue, County Assessor presented a listing of overvalued/undervalued real property and omitted real property for the board's consideration. Moved by Potter, seconded by Birkel to approve the changes as presented. Upon roll call vote the following voted aye: Potter, Birkel, Janak, Steager, Slama, and Mach. The following voted nay: None. Absent: Krafka. Motion carried.

Moved by Birkel, seconded by Steager to exit Board of Equalization. Upon roll call vote the following voted aye: Birkel, Janak, Steager, Slama, Potter, and Mach. The following voted nay: None. Absent: Krafka. Motion carried.

Vicki L. Truksa County Clerk



May 1, 2017

A meeting of the Board of Equalization of Butler County, Nebraska was held on the 1<sup>st</sup> day of May, 2017 at the Butler County Courthouse in David City, Nebraska at 11:00 a.m.

Present were the following: David W. Mach, Tony Krafka, Kevin Slama, Max Birkel, Scott Steager, Gregory Janak, and David L. Potter.

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

Vickie Donoghue, County Assessor presented a listing of overvalued/undervalued real property and omitted real property for the board's consideration. Moved by Steager, seconded by Potter to approve the listing as presented. Upon roll call vote the following voted aye: Steager, Janak, Birkel, Potter, Slama, Krafka, and Mach. The following voted nay: None. Motion carried.

Moved by Slama, seconded by Janak to exit Board of Equalization. Upon roll call vote the following voted aye: Slama, Potter, Birkel, Janak, Steager, Krafka, and Mach. The following voted nay: None. Motion carried.

Vicki L. Truksa County Clerk



#### May 15, 2017

A meeting of the Board of Equalization of Butler County, Nebraska was held on the 15<sup>th</sup> day of May, 2017 at the Butler County Courthouse in David City, Nebraska at 10:15 a.m.

Present were the following: David W. Mach, Tony Krafka, Kevin Slama, Max Birkel, Scott Steager, Gregory Janak, and David L. Potter.

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

Vickie Donoghue, County Assessor presented a listing of overvalued/undervalued real property and omitted real property for the board's consideration. Moved by Potter, seconded by Krafka to approve the changes as presented. Upon roll call vote the following voted aye: Potter, Slama, Krafka, Steager, Janak, Birkel, and Mach. The following voted nay: None. Motion carried.

## Nebraska Tax Equalization and Review Commission

The board received the Findings and Orders from the Nebraska Tax Equalization and Review Commission stating that the commission finds that the levels of value for real property in Butler County for tax year 2017 meet the requirements of Law.

Moved by Janak, seconded by Steager to exit Board of Equalization. Upon roll call vote the following voted aye: Janak, Steager, Krafka, Slama, Potter, Birkel, and Mach. The following voted nay: None. Motion carried.

Vicki L. Truksa County Clerk



#### May 15, 2017

A meeting of the Board of Equalization of Butler County, Nebraska was held on the 15<sup>th</sup> day of May, 2017 at the Butler County Courthouse in David City, Nebraska at 10:15 a.m.

Present were the following: David W. Mach, Tony Krafka, Kevin Slama, Max Birkel, Scott Steager, Gregory Janak, and David L. Potter.

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

Vickie Donoghue, County Assessor presented a listing of overvalued/undervalued real property and omitted real property for the board's consideration. Moved by Potter, seconded by Krafka to approve the changes as presented. Upon roll call vote the following voted aye: Potter, Slama, Krafka, Steager, Janak, Birkel, and Mach. The following voted nay: None. Motion carried.

## Nebraska Tax Equalization and Review Commission

The board received the Findings and Orders from the Nebraska Tax Equalization and Review Commission stating that the commission finds that the levels of value for real property in Butler County for tax year 2017 meet the requirements of Law.

Moved by Janak, seconded by Steager to exit Board of Equalization. Upon roll call vote the following voted aye: Janak, Steager, Krafka, Slama, Potter, Birkel, and Mach. The following voted nay: None. Motion carried.

Vicki L. Truksa County Clerk



June 5, 2017

A meeting of the Board of Equalization of Butler County, Nebraska was held on the 5<sup>th</sup> day of June, 2017 at the Butler County Courthouse in David City, Nebraska at 10:00 a.m.

Present were the following: David W. Mach, Tony Krafka, Kevin Slama, Max Birkel, Scott Steager, Gregory Janak, and David L. Potter.

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

Vickie Donoghue, County Assessor presented a listing of overvalued/undervalued real property and omitted real property for the board's consideration. Moved by Janak, seconded by Slama to approve the changes as presented. Upon roll call vote the following voted aye: Janak, Steager, Krafka, Slama, Potter, Birkel, and Mach. The following voted nay: None. Motion carried.

## Set Date and Time for Property Valuation Protest Hearings

The following dates are scheduled for the Board of Equalization to conduct hearings on the Property Valuation Protests:

July 3, 2017	1:00 p.m.
July 10, 2017	1:00 p.m.
July 17, 2017	1:00 p.m. (finalization)

Moved by Slama, seconded by Steager to exit Board of Equalization. Upon roll call vote the following voted aye: Slama, Krafka, Steager, Janak, Birkel, Potter, and Mach. The following voted nay: None. Motion carried.

Vicki L. Truksa County Clerk



#### June 19, 2017

A meeting of the Board of Equalization of Butler County, Nebraska was held on the 19<sup>th</sup> day of June, 2017 at the Butler County Courthouse in David City, Nebraska at 10:00 a.m.

Present were the following: David W. Mach, Tony Krafka, Kevin Slama, Scott Steager, Gregory Janak, and David Potter. Absent: Max Birkel

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.

#### Public Hearing-Appeal of the Action of the County Assessor

The County Board of Equalization has received a protest relating to the penalty imposed for late filing of a personal property schedule.

Moved by Potter, seconded by Steager to open the hearing for the appeal. Upon roll call vote the following voted aye: Potter, Janak, Steager, Krafka, Slama, and Mach. The following voted nay: None. Absent: Birkel. Motion carried.

No comments were taken during the hearing.

Moved by Janak, seconded by Slama to close the hearing. Upon roll call vote the following voted aye: Janak, Potter, Slama, Krafka, Steager, and Mach. The following voted nay: None. Absent: Birkel. Motion carried.

Moved by Slama, seconded by Steager to deny the appeal per state statute 77-1233.06 (3). Upon roll call vote the following voted aye: Slama, Krafka, Steager, Janak, Potter, and Mach. The following voted nay: None. Absent: Birkel. Motion carried.

#### 2017 Plan of Assessment for Years 2018, 2019 & 2020

Vickie Donoghue, County Assessor presented the Plan of Assessment. Moved by Janak, seconded by Steager to approve the 2017 Plan of Assessment. Upon roll call vote the following voted aye: Janak, Steager, Krafka, Slama, Potter, and Mach. The following voted nay: None. Absent: Birkel. Motion carried.

## Overvalued/Undervalued Real Property & Omitted Real Property

Vickie Donoghue, County Assessor presented a listing of overvalued/undervalued real property and omitted real property for the board's consideration. Moved by Potter, seconded by Janak to approve the changes as presented. Upon roll call vote the following voted aye: Potter, Janak, Steager, Krafka, Slama, and Mach. The following voted nay: None. Absent: Birkel. Motion carried.

Moved by Slama, seconded by Krafka to exit Board of Equalization. Upon roll call vote the following voted aye: Slama, Krafka, Steager, Janak, Potter, and Mach. The following voted nay: None. Absent: Birkel. Motion carried.



## Butler Board of Equalization Minutes



Vicki L. Truksa County Clerk



#### June 19, 2017

A meeting of the Board of Equalization of Butler County, Nebraska was held on the 19<sup>th</sup> day of June, 2017 at the Butler County Courthouse in David City, Nebraska at 10:00 a.m.

Present were the following: David W. Mach, Tony Krafka, Kevin Slama, Scott Steager, Gregory Janak, and David Potter. Absent: Max Birkel

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.

#### Public Hearing-Appeal of the Action of the County Assessor

The County Board of Equalization has received a protest relating to the penalty imposed for late filing of a personal property schedule.

Moved by Potter, seconded by Steager to open the hearing for the appeal. Upon roll call vote the following voted aye: Potter, Janak, Steager, Krafka, Slama, and Mach. The following voted nay: None. Absent: Birkel. Motion carried.

No comments were taken during the hearing.

Moved by Janak, seconded by Slama to close the hearing. Upon roll call vote the following voted aye: Janak, Potter, Slama, Krafka, Steager, and Mach. The following voted nay: None. Absent: Birkel. Motion carried.

Moved by Slama, seconded by Steager to deny the appeal per state statute 77-1233.06 (3). Upon roll call vote the following voted aye: Slama, Krafka, Steager, Janak, Potter, and Mach. The following voted nay: None. Absent: Birkel. Motion carried.

#### 2017 Plan of Assessment for Years 2018, 2019 & 2020

Vickie Donoghue, County Assessor presented the Plan of Assessment. Moved by Janak, seconded by Steager to approve the 2017 Plan of Assessment. Upon roll call vote the following voted aye: Janak, Steager, Krafka, Slama, Potter, and Mach. The following voted nay: None. Absent: Birkel. Motion carried.

## Overvalued/Undervalued Real Property & Omitted Real Property

Vickie Donoghue, County Assessor presented a listing of overvalued/undervalued real property and omitted real property for the board's consideration. Moved by Potter, seconded by Janak to approve the changes as presented. Upon roll call vote the following voted aye: Potter, Janak, Steager, Krafka, Slama, and Mach. The following voted nay: None. Absent: Birkel. Motion carried.

Moved by Slama, seconded by Krafka to exit Board of Equalization. Upon roll call vote the following voted aye: Slama, Krafka, Steager, Janak, Potter, and Mach. The following voted nay: None. Absent: Birkel. Motion carried.



## Butler Board of Equalization Minutes



Vicki L. Truksa County Clerk



#### July 3, 2017

A meeting of the Board of Equalization of Butler County, Nebraska was held on the 3<sup>rd</sup> day of July, 2017 at the Butler County Courthouse in David City, Nebraska at 10:00 a.m.

Present were the following: David W. Mach, Tony Krafka, Kevin Slama, Max Birkel, Scott Steager, Gregory Janak, and David Potter.

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.

#### Public Hearing-Motor Vehicle Tax Exemption

Moved by Potter, seconded by Slama to open the public hearing. Upon roll call vote the following voted aye: Potter, Slama, Krafka, Steager, Janak, Birkel, and Mach. The following voted nay: None. Motion carried.

The purpose of the hearing is to take public comment in regards to the Application for Exemption from Motor Vehicle Taxes by Qualifying Nonprofit Organizations.

Karey Adamy, County Treasurer submitted the following applications:

- 1. Adorers of the Blood of Christ
- 2. St. Josephs Villa, Inc.

No public comment was taken during the hearing.

Moved by Slama, seconded by Steager to close the public hearing. Upon roll call vote the following voted aye: Slama, Krafka, Steager, Janak, Birkel, Potter, and Mach. The following voted nay: None. Motion carried.

Moved by Janak, seconded by Birkel to approve the exemption applications as presented. Upon roll call vote the following voted aye: Janak, Birkel, Potter, Slama, Krafka, Steager, and Mach. The following voted nay: None. Motion carried.

The Chairman recessed the meeting at 10:05 a.m., and reconvened at 10:10 a.m.

## Overvalued/Undervalued Real Property & Omitted Real Property

Vickie Donoghue, County Assessor presented a listing of overvalued/undervalued real property and omitted real property for the board's consideration. Moved by Birkel, seconded by Potter to approve the changes as presented. Upon roll call vote the following voted aye: Birkel, Potter, Slama, Krafka, Janak, and Mach. The following voted nay: None. Abstaining: Steager. Motion carried.



**Butler Board of Equalization Minutes** 

The following Tax List Corrections were presented by the County Assessor:

- 1. #2885 Linwood Artificial Breeders (accelerate taxes for personal property sold)
   added tax \$78.28

   2. #2205 An investigit Cohord
   added tax \$78.28
- 2. #2886 Aquinas High School added tax \$541.92 (sale of property)

Moved by Potter, seconded by Janak to approve the tax accelerations as presented. Upon roll call vote the following voted aye: Potter, Birkel, Janak, Steager, Krafka, Slama, and Mach. The following voted nay: None. Motion carried.

Moved by Steager, seconded by Krafka to exit Board of Equalization. Upon roll call vote the following voted aye: Steager, Krafka, Slama, Potter, Birkel, Janak, and Mach. The following voted nay: None. Motion carried.

Vicki L. Truksa County Clerk



July 10, 2017

A meeting of the Board of Equalization of Butler County, Nebraska was held on the 10<sup>th</sup> day of July, 2017 at the Butler County Courthouse in David City, Nebraska at 1:00 p.m.

Present were the following: David W. Mach, Kevin Slama, Max Birkel, Scott Steager, Gregory Janak, and David Potter. Absent: 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. 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 on the wall in the meeting room.

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

The following Property Valuation Protest Hearings were conducted:

Bob and Laura Kobza (Pt. NW1/4; Section 19, Township 16 North, Range 3 East) Ray A. Kouma (316 acres; Section 34, Township 13 North, Range 4 East) Ray A. Kouma (SW1/4; Section 33, Township 13 North, Range 4 East) Ray A. Kouma (NW1/4; Section 33, Township 13 North, Range 4 East) DTH REO, Inc. (Lot 1 & N1/2 Lot 4, Block 43; Original Town, David City) Krafka Brothers Trust (N1/2 W1/2 SW1/4, E1/2 SW1/4; Section 18, Township 16 North, Range 1 East)

There being no further business to come before the board, the Chairman adjourned the meeting at 2:10 p.m.

Vicki L. Truksa County Clerk



#### July 17, 2017

A meeting of the Board of Equalization of Butler County, Nebraska was held on the 17<sup>th</sup> day of July, 2017 at the Butler County Courthouse in David City, Nebraska at 10:00 a.m.

Present were the following: David W. Mach, Tony Krafka, Kevin Slama, Max Birkel, Scott Steager, Gregory Janak, and David Potter.

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.

#### Public Hearing-Real Property Tax Exemption

Moved by Slama, seconded by Janak to open the public hearing at 10:05 a.m. Upon roll call vote the following voted aye: Slama, Potter, Birkel, Janak, Steager, Krafka, and Mach. The following voted nay: None. Motion carried.

The purpose of the hearing is to take public comment in regards to the Exemption Application for Tax Exemption on Real and Personal Property by Qualifying Organizations.

Vickie Donoghue, County Assessor submitted the following application:

 St. Josephs Villa, Inc. Lot 6, Block 3, Litty's 2<sup>nd</sup> Addition to David City

The Assessor explained the exemption application and the statute that applies to the application.

No public comment was taken during the hearing.

Moved by Potter, seconded by Birkel to close the public hearing at 10:10 a.m. Upon roll call vote the following voted aye: Potter, Birkel, Janak, Steager, Krafka, Slama, and Mach. The following voted nay: None. Motion carried.

Moved by Birkel, seconded by Steager to approve the exemption application as presented. Upon roll call vote the following voted aye: Birkel, Janak, Steager, Krafka, Slama, Potter, and Mach. The following voted nay: None. Motion carried.

#### Overvalued/Undervalued Real Property & Omitted Real Property

Vickie Donoghue, County Assessor presented a listing of overvalued/undervalued real property and omitted real property for the board's consideration. Moved by Krafka, seconded by Slama to approve the corrections as presented. Upon roll call vote the following voted aye: Krafka, Slama, Potter, Birkel, Janak, Steager, and Mach. The following voted nay: None. Motion carried.

## Approval of Cemetery List

The 2017 Cemetery List was presented for the board's consideration. Moved by Potter, seconded by Steager to approve the 2017 Cemetery List. Upon roll call vote the following voted aye: Potter, Slama, Krafka, Steager, Janak, Birkel, and Mach. The following voted nay: None. Motion carried.

The Chairman recessed the Board of Equalization meeting, and reconvened the meeting at 1:00 p.m.

## Finalization of Property Valuation Protests

Protest of Robert and Laura Kobza on Part of the NW1/4, Section 19, Township 16 North, Range 3 East. The County Assessor's recommendation is to adjust 29.22 acres from irrigated to grass and adjust .47 acres from irrigated to trees. Moved by Birkel, seconded by Slama to approve the County Assessor's recommendation. Upon roll call vote the following voted aye: Birkel, Potter, Slama, Krafka, Steager, Janak, and Mach. The following voted nay: None. Motion carried.

Protest of Ray A. Kouma on 316 acres in Section 34, Township 13 North, Range 4 East. Moved by Steager, seconded by Birkel to dismiss the protest for not stating a reason for requested valuation change on the protest form. Upon roll call vote the following voted aye: Steager, Janak, Birkel, Potter, Slama, Krafka, and Mach. The following voted nay: None. Motion carried.

Protest of Ray A. Kouma on the SW1/4, Section 33, Township 13 North, Range 4 East. Moved by Steager, seconded by Slama to dismiss the protest for not stating a reason for requested valuation change on the protest form. Upon roll call vote the following voted aye: Steager, Krafka, Slama, Potter, Birkel, Janak, and Mach. The following voted nay: None. Motion carried.

Protest of Ray A. Kouma on the NW1/4, Section 33, Township 13 North, Range 4 East. Moved by Steager, seconded by Krafka to dismiss the protest for not stating a reason for requested valuation change on the protest form. Upon roll call vote the following voted aye: Steager, Krafka, Slama, Potter, Birkel, Janak, and Mach. The following voted nay: None. Motion carried.

Protest of DTH REO, Inc. on Lot 1 & N1/2 Lot 4, Block 43, Original Town of David City. The County Assessor's recommendation is for no change. Moved by Slama, seconded by Janak for no change. Upon roll call vote the following voted aye: Slama, Potter, Birkel, Janak, Steager, Krafka, and Mach. The following voted nay: None. Motion carried.

Protest of Krafka Brothers Trust on the N1/2 W1/2 SW1/4 & E1/2 SW1/4, Section 18, Township 16 North, Range 1 East. The County Assessor's recommendation is for no change. The County Assessor's recommendation is for no change. Moved by Janak, seconded by Potter for no change. Upon roll call vote the following voted aye: Janak, Slama, Potter, and Birkel. The following voted nay: Steager and Mach. Abstaining: Krafka. Motion carried.

Protest of Steven D. and Juli A. Spencer on Pt. Lot 15 & W16' of Lot 16, Clear Lake 2<sup>nd</sup> Subdivision. Moved by Birkel, seconded by Slama to dismiss due to receipt of protest after filing deadline. Upon roll call vote the following voted aye: Birkel, Potter, Slama, Krafka, Steager, Janak, and Mach. The following voted nay: None. Motion carried.

## Overvalued/Undervalued Real Property & Omitted Real Property

Vickie Donoghue, County Assessor presented a listing of overvalued/undervalued real property and omitted real property (parcels 120017675, 120017647, 120017640) for the board's consideration. Moved by Potter, seconded by Steager to approve the corrections as presented. Upon roll call vote the following voted aye: Potter, Birkel, Janak, Steager, Krafka, Slama, and Mach. The following voted nay: None. Motion carried.

Supervisor Potter was excused from the meeting at 2:00 p.m.

## **County Assessor Certification**



Vickie Donoghue, County Assessor certified to the County Board of Equalization that a copy of that portion of the property record file which substantiates the calculation of the protested value is maintained in the Assessor's office in electronic or paper form.

There being no further business to come before the Board of Equalization, the Chairman adjourned the meeting at 2:05 p.m.

Vicki L. Truksa County Clerk

#### August 7, 2017

A meeting of the Board of Equalization of Butler County, Nebraska was held on the 7<sup>th</sup> day of August, 2017 at the Butler County Courthouse in David City, Nebraska at 10:00 a.m.

Present were the following: David W. Mach, Tony Krafka, Kevin Slama, Max Birkel, Scott Steager, Gregory Janak, and David Potter.

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**

Vickie Donoghue, County Assessor presented a listing of overvalued/undervalued real property and omitted real property for the board's consideration. Moved by Birkel, seconded by Janak to approve the corrections as presented. Upon roll call vote the following voted aye: Birkel, Janak, Steager, Krafka, Slama, Potter, and Mach. The following voted nay: None. Motion carried.

#### **Property Protest Valuation**

A Property Valuation Protest was submitted by Charles D. Case, Sr. and Delores A. Case on a tract of land located in accretion to Government Lot 1 in Section 6, Township 16 North, Range 1 East. It is the Assessor's recommendation to adjust .48 acres from site value of \$12,000.00 to grass value of \$1,130.00. Moved by Krafka, seconded by Slama to approve the Assessor's recommendation. Upon roll call vote the following voted aye: Krafka, Slama, Potter, Birkel, Janak, Steager, and Mach. The following voted nay: None. Motion carried.

Moved by Janak, seconded by Birkel to exit Board of Equalization. Upon roll call vote the following voted aye: Janak, Birkel, Potter, Slama, Krafka, Steager, and Mach. The following voted nay: None. Motion carried.

Vicki L. Truksa County Clerk

## October 2, 2017

A meeting of the Board of Equalization of Butler County, Nebraska was held on the 2<sup>nd</sup> day of October, 2017 at the Butler County Courthouse in David City, Nebraska at 10:00 a.m.

Present were the following: David W. Mach, Tony Krafka, Kevin Slama, Max Birkel, Scott Steager, Gregory Janak, and David Potter.

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 (August 7, 2017) shall stand approved as presented.

#### **Tax Acceleration**

The following Tax List Correction was presented by the County Assessor:

- 1. #2886 Mike DeWispelare & Debra Birkel added tax: \$118.42
  - (accelerate tax for mobile home to be moved out of the County)

Moved by Potter, seconded by Steager to approve the tax acceleration as presented. Upon roll call vote the following voted aye: Potter, Slama, Krafka, Steager, Janak, Birkel, and Mach. The following voted nay: None. Motion carried.

#### Set Levies

Moved by Krafka, seconded by Janak to approve the 2017-2018 levies as presented. Upon roll call vote the following voted aye: Krafka, Steager, Janak, Birkel, Potter, Slama, and Mach. The following voted nay: None. Motion carried.

Levy			
0.142585			
<u>0.007021</u>			
0.149606			
0.010000			
TOWNSHIPS			
0.100000			

## **BUTLER COUNTY - ABSTRACT OF LEVIES**

# Butler Board of Equalization Minutes

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<b>Ulysses Township</b> General Fund Library Fund	156,966,340 156,966,340	\$140,466.00 <u>\$16,500.00</u> \$156,966.00	0.089488 <u>0.010512</u> 0.100000
Plum Creek Township General Fund	123,299,144	\$101,895.00	0.082640
<b>Richardson Township</b> General Fund	99,929,589	\$95,000.00	0.095067
Reading Township General Fund	178,412,203	\$178,412.00	0.100000
Union Township General Fund	154,375,241	\$154,375.00	0.100000
Center Township General Fund	136,162,853	\$136,162.00	0.100000
Oak Creek Township General Fund	121,756,391	\$103,000.00	0.084595
Summit Township General Fund	147,854,157	\$147,854.00	0.100000
Olive Township General Fund	168,734,503	\$134,987.00	0.080000
Franklin Township General Fund	129,595,364	\$129,595.00	0.100000
Skull Creek Township General Fund	110,636,231	\$110,636.00	0.100000
Alexis Township General Fund	167,543,050	\$110,000.00	0.065655
Savannah Township General Fund	151,406,383	\$100,000.00	0.066047
Bone Creek Township General Fund	133,453,005	\$105,000.00	0.078679

# Butler Board of Equalization Minutes

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Linwood Township			
General Fund	98,749,254	\$98,749.25	0.100000
Platte Township			
General Fund	64,408,372	\$32,385.00	0.050281
Centeral rand	01,100,072	<i>402)000100</i>	01000201
	FIRE DISTRICTS		
Ulysses Fire District #2			
General Fund	254,070,475	\$47,824.00	0.018823
Sinking Fund	254,070,475	<u>\$41,100.00</u>	<u>0.016177</u>
		\$88,924.00	0.035000
Dising City Fine District #2			
Rising City Fire District #3	400 072 272	61C4 17E 00	0.025000
General Fund	469,072,373	\$164,175.00	0.035000
Bellwood Fire District #5			
General Fund	341,125,011	\$68,880.00	0.020192
Bond Fund	341,125,011	\$50,513.00	0.014808
		\$119,393.00	0.035000
		, ,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	
Dwight Fire District #6			
General Fund	157,939,353	\$31,272.30	0.019800
Sinking Fund	157,939,353	<u>\$24,006.47</u>	<u>0.015200</u>
		\$55,278.77	0.035000
Bruno Fire District #7		<i>.</i>	0.005000
General Fund	126,655,795	\$44,329.00	0.035000
Linwood Fire District #8			
General Fund	159,051,752	\$55,668.00	0.035000
David City Fire District #9			
General Fund	652,398,622	\$228,339.50	0.035000
Brainard Fire District #10			
General Fund	178,201,603	\$51,065.00	0.028656
Bond Fund	178,201,603	<u>\$11,305.00</u>	<u>0.006344</u>
		\$62,370.00	0.035000
Abie Fire District #11			
General Fund	63,319,679	\$22,161.00	0.035000
General i unu	03,319,079	\$22,101.00	0.035000
SANITARY IMPROVEMENT DISTRICT			
SID #1 Clearlake			
General Fund	7,164,342	\$23,460.00	0.327455

Butler B	Board of Equali	zation Mi	nutes
Sewer System Renovation			
Sinking Fund	7,164,342	<u>\$5,100.00</u>	<u>0.071186</u>
		\$28,560.00	0.398641
	VILLAGES & CITIES		
Surprise Village			
General Fund	1,667,949	\$6,672.00	0.400012
Ulysses Village			
General Fund	5,749,981	\$18,353.50	0.319193
Bond Fund	5,749,981	\$25,000.00	0.434784
Street Fund	5,749,981	<u>\$7,500.00</u>	<u>0.130435</u>
		\$50,853.50	0.884412
Dwight Village			
General Fund	9,618,422	\$33,182.90	0.344993
Bond Fund	9,618,422	\$34,386.84	0.357510
Fire Department Fund	9,618,422	<u>\$10,100.00</u>	<u>0.105007</u>
		\$77,669.74	0.807510
Rising City Village			
General Fund	15,383,735	\$41,226.00	0.267985
Street Fund	15,383,735	\$22,000.00	0.143008
Fireman Fund	15,383,735	\$3,000.00	0.019501
Payroll Fund	15,383,735	<u>\$3,000.00</u>	<u>0.019501</u>
		\$69,226.00	0.449995
Garrison Village			
General Fund	5,157,269	\$1,613.37	0.031283
Street Fund	5,157,269	<u>\$500.00</u>	<u>0.009695</u>
		\$2,113.37	0.040978
Brainard Village			
General Fund	20,959,176	\$94,316.00	0.449999
Bond Fund	20,959,176	<u>\$15,000.00</u>	<u>0.071567</u>
		\$109,316.00	0.521566
Bruno Village			
General Fund	2,280,182	\$10,260.00	0.449964
Bellwood Village			
General Fund	15,232,900	\$76,164.00	0.499997
Bond Fund	15,232,900	<u>\$5,000.00</u>	0.032823
	, ,	\$81,164.00	0.532820
		,,-0	

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Butler l	Board of Equal	ization Mi	nutes
Octavia Village General Fund	2,185,973	\$9,836.88	0.450000
Abie Village General Fund	1,765,974	\$3,500.00	0.198191
Linwood Village General Fund	2,251,857	\$6,565.00	0.291537
David City General Fund	135,955,837	\$679,779.49	0.500000
	SCHOOL DISTRICTS		
David City #56			
General Fund	1,348,812,521	\$8,966,554.46	0.664774
Special Building Fund	1,348,812,521	\$1,182,828.27	0.087694
Qualified Capital Purpose	4 220 402 045	6407 070 F7	0.015170
Undertaking Fund (K-8) Qualified Capital Purpose	1,238,492,015	\$187,879.57	0.015170
Undertaking Fund (9-12)	1,348,633,715	<u>\$187,878.00</u> \$10,525,140.30	<u>0.013931</u> 0.781569
East Butler #2R			
General Fund	920,207,094	\$5,157,129.44	0.560431
Special Building Fund Qualified Capital Purpose	920,207,094	\$92,020.20	0.010000
Undertaking Fund (K-12)	920,207,094	<u>\$191,919.19</u> \$5,441,068.83	<u>0.020856</u> 0.591287

There being no further business to come before the Board of Equalization, the Chairman adjourned the meeting at 10:12 a.m.

Vicki L. Truksa County Clerk

David W. Mach Chairman **HERE** 

#### October 16, 2017

A meeting of the Board of Equalization of Butler County, Nebraska was held on the 16<sup>th</sup> day of October, 2017 at the Butler County Courthouse in David City, Nebraska at 10:00 a.m.

Present were the following: David W. Mach, Tony Krafka, Kevin Slama, Max Birkel, Scott Steager, Gregory Janak, and David Potter.

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.

#### Public Hearing-Motor Vehicle Tax Exemption

Moved by Potter, seconded by Birkel to open the public hearing. Upon roll call vote the following voted aye: Potter, Birkel, Janak, Steager, Krafka, Slama, and Mach. The following voted nay: None. Motion carried.

The purpose of the hearing is to take public comment in regards to the Application for Exemption from Motor Vehicle Taxes by Qualifying Nonprofit Organizations.

Karey Adamy, County Treasurer presented the application submitted by St. Joseph's Villa, Inc., seeking exemption for a 2017 Dodge passenger van.

No public comment was taken during the hearing.

Moved by Birkel, seconded by Janak to close the public hearing. Upon roll call vote the following voted aye: Birkel, Janak, Steager, Krafka, Slama, Potter, and Mach. The following voted nay: None. Motion carried.

Moved by Janak, seconded by Krafka to approve the application for exemption as presented. Upon roll call vote the following voted aye: Janak, Steager, Krafka, Slama, Potter, Birkel, and Mach. The following voted nay: None. Motion carried.

Moved by Slama, seconded by Krafka to exit Board of Equalization at 10:15 a.m. Upon roll call vote the following voted aye: Slama, Krafka, Steager, Janak, Birkel, Potter, and Mach. The following voted nay: None. Motion carried.

Vicki L. Truksa County Clerk

December 18, 2017

A meeting of the Board of Equalization of Butler County, Nebraska was held on the 18<sup>th</sup> day of December, 2017 at the Butler County Courthouse in David City, Nebraska at 10:30 a.m.

Present were the following: David W. Mach, Tony Krafka, Kevin Slama, Max Birkel, Scott Steager, Gregory Janak, and David Potter.

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.

## **Tax List Corrections**

Sarah Strizek, Deputy County Assessor presented the following Tax List Corrections:

#2888	US Bank, National Association (sold personal property in November 2016)	total tax \$.00
#2889	Frontier Cooperative Company (equipment to be part of Farm Credit Leasing)	deducted tax \$4,804.18
#2890	Farm Credit Leasing Service Corp. (equipment leased by Frontier Cooperative Company)	added tax \$4,654.20
#2891	Frontier Cooperative Company (equipment to be part of Farm Credit Leasing)	deducted tax \$1,027.70

Moved by Janak, seconded by Birkel to approve the Tax List Corrections as presented. Upon roll call vote the following voted aye: Janak, Birkel, Potter, Slama, Krafka, Steager, and Mach. The following voted nay: None. Motion carried.

Moved by Steager, seconded by Janak to exit Board of Equalization at 10:35 a.m. Upon roll call vote the following voted aye: Steager, Janak, Birkel, Potter, Slama, Krafka, and Mach. The following voted nay: None. Motion carried.

Vicki L. Truksa County Clerk