



Butler Board of Equalization Minutes



BUTLER COUNTY BOARD OF EQUALIZATION

January 5, 2023

A meeting of the Board of Equalization of Butler County, Nebraska was held on the 5th day of January 2022 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.

Election of Chairman for 2023

Supervisor Steager nominated Anthony Whitmore for Chairman of the Butler County Board of Equalization. With no other nominations, it was moved by Svoboda, seconded by Coufal to cease nominations, and cast a unanimous ballot for Anthony Whitmore as Chairman of the Butler County Board of Equalization. Upon roll call vote the following:

Voted aye: Svoboda, Coufal, Sypal, Steager, Bauer, Krafka, & Whitmore

Voted nay: NONE

Motion carried.

Election of Vice-Chairman for 2023

Nominations for Vice-Chairman of the Butler County Board of Equalization were called for. Supervisor Bauer nominated Scott Steager for Vice-Chairman; the nomination was seconded by Krafka. With no other nominations, it was moved by Sypal, seconded by Coufal to cast a unanimous ballot for Scott Steager as Vice-Chairman of the Butler County Board of Equalization. Upon roll call vote the following:

Voted aye: Sypal, Coufal, Svoboda, Krafka, Bauer, Steager, & Whitmore

Voted nay: NONE

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 Steager, seconded by Bauer to designate The Banner-Press and the Butler County Website as the official means of publication. Upon roll call vote the following:

Voted aye: Steager, Bauer, Krafka, Svoboda, Coufal, Sypal, & Whitmore

Voted nay: NONE

Motion carried.

Consideration/Approval Motor Vehicle Exemptions Requests

County Treasurer, Karey Adamy, presented before the board an Application for Exemption from Motor Vehicle Taxes for St Joseph's Villa.



Butler Board of Equalization Minutes



Moved by Krafka, seconded by Bauer to accept and approve the application as presented. Upon roll call vote the following:

Voted aye: Krafka, Bauer, Steager, Sypal, Coufal, Svoboda, & Whitmore

Voted nay: NONE

Motion carried.

Tax Roll Corrections

County Assessor, Vickie Donoghue, presented the following tax roll corrections for the board's consideration:

#3124 Leonard Romshek & Wife added tax \$101.18
(Tax Year 2020: NE Dept of Revenue adjusted homestead exemption from 100% down to 90%)

Moved by Sypal, seconded by Svoboda to approve the tax roll correction as presented. Upon roll call vote the following:

Voted aye: Sypal, Coufal, Svoboda, Krafka, Bauer, Steager, & Whitmore

Voted nay: NONE

Motion carried.

Moved by Bauer, seconded by Steager to exit the Board of Equalization at 9:05 a.m. Upon roll call vote the following:

Voted aye: Bauer, Steager, Sypal, Coufal, Svoboda, Krafka, & Whitmore

Voted nay: NONE

Motion carried.

Stephanie L. Laska
County Clerk

Anthony Whitmore
Chairman

BUTLER COUNTY BOARD OF EQUALIZATION

February 21, 2023

A meeting of the Board of Equalization of Butler County, Nebraska was held on the 21st day of February 2023 at the Butler County Courthouse in David City, Nebraska.

Present were the following: Anthony Whitmore, Tony Krafka, Scot Bauer, Scott Steager, Jan Sypal, and Robert Coufal. Absent: 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.

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 Exemption on Real and Personal Property by Qualifying Organization Hearing

At 9:05 a.m. Sypal moved, seconded by Steager to open the public hearing. Upon roll call vote the following:

Voted aye: Sypal, Steager, Bauer, Krafka, Coufal, & Whitmore

Voted nay: NONE.

Absent: Svoboda

Motion carried.

Vickie Donoghue, County Assessor presented to the board an exemption application for Catholic Workman Lodge Hall of Dwight, stating that the board had approved the exemption in 2020; however, since then it has been sold and the exemption needs to be denied.

No one from the public had any comment for or against the application.

Moved by Sypal, seconded by Steager to close the public hearing at 9:07 a.m. Upon Roll call vote the following:

Voted aye: Sypal, Steager, Bauer, Krafka, Coufal, & Whitmore

Voted nay: NONE.

Absent: Svoboda

Motion carried.

Moved by Krafka, seconded by Bauer to deny the permissive exemption as presented. Upon roll call vote the following:

Voted aye: Krafka, Bauer, Steager, Sypal, Coufal, & Whitmore

Voted nay: NONE

Absent: Svoboda

Motion carried.

Moved by Coufal, seconded by Bauer to exit the Board of Equalization at 9:08 a.m. Upon roll call vote the following:

Voted aye: Coufal, Krafka, Bauer, Steager, Sypal, & Whitmore

Voted nay: NONE.

Absent: Svoboda

Motion carried.

Stephanie L. Laska
County Clerk

Anthony Whitmore
Chairman

BUTLER COUNTY BOARD OF EQUALIZATION

March 20, 2023

A meeting of the Board of Equalization of Butler County, Nebraska was held on the 20th day of March 2023 at the Butler County Courthouse in David City, Nebraska.

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

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 Roll Corrections

County Assessor, Vickie Donoghue, presented the following tax roll corrections for the board's consideration:

| | | |
|-------|--|-------------------|
| #3125 | HGN Farms Partnership (Tax year 2022: Late filing of personal property tax return.) | added tax \$25.80 |
| #3126 | HGN Farms Partnership (Tax year 2021: Late filing of personal property tax return.) | added tax \$68.48 |
| #3127 | HGN Farms Partnership (Tax year 2022: Late filing of personal property tax return.) | added tax \$47.56 |

(Donoghue noted that the two separate corrections in 2022 are for separate properties.)

Moved by Sypal, seconded by Svoboda to approve the tax roll corrections as presented. Upon roll call vote the following:

Voted aye: Sypal, Coufal, Svoboda, Krafka, Bauer, & Whitmore

Voted nay: NONE

Absent: Steager

Motion carried.

Moved by Bauer, seconded by Svoboda to exit the Board of Equalization at 9:12 a.m. Upon roll call vote the following:

Voted aye: Bauer, Krafka, Svoboda, Coufal, Sypal, & Whitmore

Voted nay: NONE.

Absent: Steager

Motion carried.

Stephanie L. Laska
County Clerk

Anthony Whitmore
Chairman

BUTLER COUNTY BOARD OF EQUALIZATION

May 1, 2023

A meeting of the Board of Equalization of Butler County, Nebraska was held on the 1st day of May 2023 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 & 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.

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

County Assessor, Vickie Donoghue, presented the following tax roll corrections for the board's consideration:

| | | |
|-------|---|----------------------|
| #3128 | Jamie & Jennifer Kocian (Tax year 2022: 2021 depreciation schedule was not presented to complete the 2022 PPT return.) | added tax \$80.26 |
| #3129 | Stephen & Gina Thompson (Tax year 2022: 2020 JD 5095 R was not reported on the depreciation schedule.) | added tax \$1,381.08 |
| #3130 | Railside Farms LLC (Tax year 2022: JD 1720 216R30 planter was not reported last year) | added tax \$423.92 |
| #3131 | Richard & Beverly Lambrecht (Tax Year 2020: Homestead Exemption was adjusted from 100% to 90%) | added tax \$60.20 |

Moved by Sypal, seconded by Steager to approve the tax roll corrections as presented. Upon roll call vote the following:

Voted aye: Sypal, Steager, Bauer, Krafka, Svoboda, Coufal & Whitmore.

Voted nay: NONE.

Motion carried.

Moved by Sypal, seconded by Coufal to exit the Board of Equalization at 9:14 a.m. Upon roll call vote the following:

Voted aye: Sypal, Coufal, Svoboda, Krafka, Bauer, Steager, & Whitmore.

Voted nay: NONE.

Motion carried.

Stephanie L. Laska
County Clerk

Anthony Whitmore
Chairman

BUTLER COUNTY BOARD OF EQUALIZATION

May 15, 2023

A meeting of the Board of Equalization of Butler County, Nebraska was held on the 15th day of May 2023 at the Butler County Courthouse in David City, Nebraska.

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

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 Roll Corrections

County Assessor, Vickie Donoghue, presented the following tax roll corrections for the board's consideration:

| | | |
|-------|--|----------------------|
| #3132 | Luke & Alice Benes (Tax year 2021: Late filing of 2021 Personal Property Return.) | added tax \$96.28 |
| #3133 | Luke & Alice Benes (Tax year 2022: Late filing of 2022 Personal Property Return.) | added tax \$79.52 |
| #3134 | Mark Ostry (Tax year 2020: Late filing of 2020 Personal Property Return.) | added tax \$114.58 |
| #3135 | Mark Ostry (Tax year 2021: Late filing of 2021 Personal Property Return.) | added tax \$74.40 |
| #3136 | Mark Ostry (Tax year 2022: Late filing of 2022 Personal Property Return.) | added tax \$105.24 |
| #3137 | Gary & Phyllis Chelberg (Tax year 2020: Homestead exemption was adjusted from 100% to 80%) | added tax \$235.22 |
| #3138 | Dwaine Dunn (Tax year 2020: Homestead exemption was adjusted from 100% to 90%) | added tax \$39.40 |
| #3139 | Nancy Masek (Tax year 2020: Homestead exemption was adjusted from 100% to 30%) | added tax \$1,074.74 |
| #3140 | AKRS Equipment (Tax year 2022: Adv Surveillance system was not reported on last years depreciation schedule.) | added tax \$135.56 |

| | | |
|-------|---|--------------------|
| #3141 | Kenneth & Brenda Shultz (Tax year 2020: Late filing of 2020 personal property tax return.) | added tax \$96.18 |
| #3142 | Kenneth & Brenda Shultz (Tax year 2021: Late filing of 2021 personal property tax return.) | added tax \$96.76 |
| #3143 | Kenneth & Brenda Shultz (Tax year 2022: Late filing of 2022 personal property tax return.) | added tax \$74.94 |
| #3144 | Keith & Lori Ratkovec Prop ID: 000027007 – PP (Tax year 2020: Late filing of 2020 personal property tax return.) | added tax \$203.00 |
| #3145 | Keith & Lori Ratkovec Prop ID: 000027007 – PP (Tax year 2021: Late filing of 2021 personal property tax return.) | added tax \$155.96 |
| #3146 | Keith & Lori Ratkovec Prop ID: 000027007 – PP (Tax year 2022: Late filing of 2022 personal property tax return.) | added tax \$107.68 |
| #3147 | Keith & Lori Ratkovec Prop ID: 000027006 – PP (Tax year 2020: Late filing of 2020 personal property tax return.) | added tax \$114.70 |
| #3148 | Keith & Lori Ratkovec Prop ID: 000027006 – PP (Tax year 2021: Late filing of 2021 personal property tax return.) | added tax \$76.38 |
| #3149 | Keith & Lori Ratkovec Prop ID: 000027006 – PP (Tax year 2022: Late filing of 2022 personal property tax return.) | added tax \$519.56 |
| #3150 | Nicholas & Sarah Romshek (Tax year 2020: Late filing of 2020 personal property tax return.) | added tax \$571.86 |
| #3151 | Nicholas & Sarah Romshek (Tax year 2021: Late filing of 2021 personal property tax return.) | added tax \$394.98 |
| #3152 | Nicholas & Sarah Romshek (Tax year 2022: Late filing of 2022 personal property tax return.) | added tax \$265.70 |
| #3153 | Chandler & Kelsey McCurdy (Tax year 2020: Late filing of 2020 personal property tax return.) | added tax \$8.90 |
| #3154 | Chandler & Kelsey McCurdy (Tax year 2021: Late filing of 2021 personal property tax return.) | added tax \$6.96 |
| #3155 | Chandler & Kelsey McCurdy (Tax year 2022: Late filing of 2022 personal property tax return.) | added tax \$81.16 |
| #3156 | AG-Sketch, Inc. (Tax year 2022: JD 4630 & hay feeder were not reported on the depreciation schedule.) | added tax \$387.16 |
| #3157 | Robert & Marilyn Schmit (Tax year 2022: 2021 JD gator was not reported on last year's depreciation schedule.) | added tax \$358.36 |

| | | |
|-------|---|----------------------|
| #3158 | David & Roseletta Barry (Tax year 2022: Late filing of 2022 personal property return.) | added tax \$2,132.98 |
| #3159 | Dustin & Brenda Prochaska (Tax year 2022: Late filing of 2022 personal property tax return.) | added tax \$1,348.30 |
| #3160 | Scott & Billie Jo Hlavac (Tax year 2020: Late filing of 2020 personal property tax return.) | added tax \$361.32 |
| #3161 | Scott & Billie Jo Hlavac (Tax year 2021: Late filing of 2021 personal property tax return.) | added tax \$278.72 |
| #3162 | Scott & Billie JO Hlavac (Tax year 2022: Late filing of 2022 personal property tax return.) | added tax \$214.68 |

Moved by Sypal, seconded by Svoboda to approve the tax roll corrections as presented. Upon roll call vote the following:

Voted aye: Sypal, Svoboda, Krafka, Bauer, Steager & Whitmore.

Voted nay: NONE.

Absent: Coufal.

Motion carried.

Moved by Bauer, seconded by Steager to exit the Board of Equalization at 9:13 a.m. Upon roll call vote the following:

Voted aye: Bauer, Steager, Sypal, Svoboda, Krafka, & Whitmore.

Voted nay: NONE.

Absent: Coufal.

Motion carried.

Stephanie L. Laska
County Clerk

Anthony Whitmore
Chairman

BUTLER COUNTY BOARD OF EQUALIZATION

June 05, 2023

A meeting of the Board of Equalization of Butler County, Nebraska was held on the 5th day of June 2023 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 & 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.

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.

Consideration/Approval of Motor Vehicle Exemptions Request

County Treasurer, Karey Adamy, presented before the board an Application for Exemption from Motor Vehicle Taxes for St Joseph's Villa. Moved by Steager, seconded by Coufal to accept and approve the application as presented. Upon roll call vote the following voted:

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

Nay: NONE.

Motion carried.

Approval of Tax Roll Corrections

County Assessor, Vickie Donoghue, presented the following tax roll corrections for the board's consideration:

| | | |
|-------|---|-----------------------|
| #3163 | Robert & Marilyn Schmitt (Tax year 2022: sent information after correction was filed) | deducted tax \$19.00 |
| #3164 | Shane Rezac (Tax year 2022: Late filing of 2022 Personal Property Return.) | added tax \$44.18 |
| #3165 | 6M LLC (Tax year 2022: additional equipment not filed on previous year depreciation schedule.) | added tax \$814.96 |
| #3166 | Kathleen Machal (Tax year 2020: Homestead exemption reduced from 100% to 40%.) | added tax \$1,138.04 |
| #3167 | Keith & Lori Ratkovec (Tax year 2022: assets were disposed.) | deducted tax \$107.68 |

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

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

Nay: NONE.

Motion carried.

Overvalued/Undervalued Real Property & Omitted Real Property

Donoghue presented before the board a list of overvalued and undervalued real property and omitted real property. Moved by Bauer, seconded by Coufal to approve the list as presented. Upon roll call vote the following voted:

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

Nay: NONE.

Motion carried.

Accept Presentation of Butler County Plan of Assessment 2023

Donoghue presented the Butler County Plan of Assessment 2023. Moved by Sypal, and seconded by Svoboda to accept the Butler County Plan of Assessment 2023 as presented. Upon roll call vote the following voted:

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

Nay: NONE.

Motion carried.

Set Date & Time for Property Valuation Protest Hearings

Moved by Steager, seconded by Sypal to set the date and times for the property protest hearings for July 3 and July 17 at 1:00 p.m and July 10 at 9 a.m. at the Butler County Courthouse. Upon roll call vote the following voted:

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

Nay: NONE.

Motion carried.

Moved by Bauer, seconded by Coufal to exit the Board of Equalization at 9:26 a.m. Upon roll call vote the following:

Voted aye: Bauer, Steager, Sypal, Coufal, Svoboda, Krafka, & Whitmore.

Voted nay: NONE.

Motion carried.

Stephanie L. Laska
County Clerk

Anthony Whitmore
Chairman

BUTLER COUNTY BOARD OF EQUALIZATION

June 20, 2023

A meeting of the Board of Equalization of Butler County, Nebraska was held on the 20th day of June 2023 at the Butler County Courthouse in David City, Nebraska.

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

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 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

County Assessor, Vickie Donoghue presented before the board a list of overvalued and undervalued real property and omitted real property. Moved by Sypal, seconded by Svoboda to approve the list as presented. Upon roll call vote the following voted:

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

Nay: NONE.

Absent: Steager.

Motion carried.

Approval of Tax Roll Corrections

County Assessor, Vickie Donoghue, presented the following tax roll corrections for the board's consideration:

| | | |
|-------|---|--------------------|
| #3168 | Justin Meister (Tax year 2021: did not report 2013 Suzuki & 2020 ranger) | added tax \$342.54 |
| #3169 | Justin Meister (Tax year 2022: did not report 2013 Suzuki & 2020 ranger) | added tax \$251.62 |
| #3170 | New Limit, LLC (Tax year 2022: did not report Mahindra UTV) | added tax \$262.06 |

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

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

Nay: NONE.

Absent: Steager.

Motion carried.

Moved by Svoboda, seconded by Coufal to exit the Board of Equalization at 9:10 a.m. Upon roll call vote the following voted:

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

Nay: NONE.

Absent: Steager.

Motion carried.

Stephanie L. Laska
County Clerk

Anthony Whitmore
Chairman

BUTLER COUNTY BOARD OF EQUALIZATION

July 3, 2023

A meeting of the Board of Equalization of Butler County, Nebraska was held on the 3rd day of July 2023 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 & 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. 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 Sypal, seconded by Coufal to approve the list as presented. Upon roll call vote the following voted:

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

Nay: NONE.

Motion carried.

Approval of Tax Roll Corrections

County Assessor, Vickie Donoghue, presented the following tax roll corrections for the board's consideration:

| | | |
|-------|--|---------------------|
| #3171 | Kathleen Machal (Tax year 2021: NE Dept of Revenue adjusted Homestead exemption from 100% down to 50%) | added tax \$944.32 |
| #3172 | Kathleen Machal (Tax year 2022: NE Dept of Revenue adjusted Homestead exemption from 100% down to 60%) | added tax \$820.62 |
| #3173 | Aquinas High School (Tax year 2022: accelerate taxes for 2023, house is sold and has been moved out of county.) | added tax \$1007.00 |

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.

Property Protest Hearings

The following property protest hearings were conducted:

- #1 James & Jaqueline Masek (South 100' of Lot 3 Block 3 Garlows Addition David City)
- #2 Douglas & Jeanine Wasser (Lot 1 & the South ½ of Lot 2 Block 15 Original Town Ulysses)
- #3 Bradley R. Johansen (Lot #34 Brandenburg Lakes, Section 2, Township 16 North, Range 1 East, Improvement on Leased Land)
- #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)
- #5 Gary & Diane Pleskac (Part of the SW ¼, Section 10, Township 14 North, Range 4 East, 125 acres)

Property protest hearings will be held again on July 10, 2023 starting at 9:05 a.m. They will be finalized on July 17, 2023.

Moved by Sypal, seconded by Coufal to exit the Board of Equalization at 1:41 p.m. Upon roll call vote the following voted:

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

Nay: NONE.

Motion carried.

Stephanie L. Laska
County Clerk

Anthony Whitmore
Chairman

BUTLER COUNTY BOARD OF EQUALIZATION

July 3, 2023

A meeting of the Board of Equalization of Butler County, Nebraska was held on the 3rd day of July 2023 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 & Ryan Svoboda.

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

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

Nay: NONE.

Motion carried.

Approval of Tax Roll Corrections

County Assessor, Vickie Donoghue, presented the following tax roll corrections for the board's consideration:

| | | |
|-------|--|---------------------|
| #3171 | Kathleen Machal (Tax year 2021: NE Dept of Revenue adjusted Homestead exemption from 100% down to 50%) | added tax \$944.32 |
| #3172 | Kathleen Machal (Tax year 2022: NE Dept of Revenue adjusted Homestead exemption from 100% down to 60%) | added tax \$820.62 |
| #3173 | Aquinas High School (Tax year 2022: accelerate taxes for 2023, house is sold and has been moved out of county.) | added tax \$1007.00 |

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.

Property Protest Hearings

The following property protest hearings were conducted:

- #1 James & Jaqueline Masek (South 100' of Lot 3 Block 3 Garlows Addition David City)
- #2 Douglas & Jeanine Wasser (Lot 1 & the South ½ of Lot 2 Block 15 Original Town Ulysses)
- #3 Bradley R. Johansen (Lot #34 Brandenburg Lakes, Section 2, Township 16 North, Range 1 East, Improvement on Leased Land)
- #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)
- #5 Gary & Diane Pleskac (Part of the SW ¼, Section 10, Township 14 North, Range 4 East, 125 acres)

Property protest hearings will be held again on July 10, 2023 starting at 9:05 a.m. They will be finalized on July 17, 2023.

Moved by Sypal, seconded by Coufal to exit the Board of Equalization at 1:41 p.m. Upon roll call vote the following voted:

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

Nay: NONE.

Motion carried.

Stephanie L. Laska
County Clerk

Anthony Whitmore
Chairman

NOTICE OF MEETING
BUTLER COUNTY BOARD OF EQUALIZATION
BUTLER COUNTY BOARD OF SUPERVISORS

Notice is hereby given, that a meeting of the Chairman and Board of Supervisors, acting as the Board of Equalization of the County of Butler, State of Nebraska, will be held at 1:00 p.m. on July 17, 2023 at **Supervisors' Meeting Room of the Butler County Courthouse, 451 N 5th Street, David City, Nebraska** which meeting will be open to the public. An agenda, for such meeting, kept continuously current, is available for public inspection at the County Clerk's office, but the agenda may be modified at such meeting.

/s/Stephanie L. Laska
Butler County Clerk

TENTATIVE AGENDA

Roll Call & Acknowledgement of Receipt of Notice
Open Meetings Act Announcement
Minutes of previous meeting(s), approval &/or corrections

Vickie Donoghue, Assessor

- Approval of Overvalued/Undervalued Real Property & Omitted Real Property
- Property Protest Finalization
 - #1 James Masek
 - #2 Douglas & Jeannine Wasser
 - #3 Bradley R. Johansen
 - #4 Doug R & Michele R. Sells
 - #5 Gary J. Pleskac
 - #6 Shawna Villa
 - #7 Scott & Jean Zier
 - #8 Eric & Maxine Rybak
 - #9 Kenneth & Michelle Tinnes
 - #10 Ron Zitek
 - #11 Scot Rosendahl
 - #12 Rodney L. Hoeft

This meeting is available to attend via zoom, please be courteous and mute your phone to limit background noise as much as possible.
Information to dial in or stream is below:

Please go to www.zoom.com. At the top of the screen, click Join a meeting. **The meeting ID is 544 123 4731. Enter the meeting ID in the box in the middle of the screen. You will be prompted to enter a passcode: 1234731.** If you are dialing in, you will need the meeting ID number also.
If you want to dial in, you may use the following numbers: US:

+1 719 359 4580 US +1 253 205 0468 US +1 669 444 9171 US +1 309 205 3325 US +1 312 626 6799 US +1 360 209 5623 US
+1 386 347 5053 US +1 507 473 4847 US +1 564 217 2000 US +1 646 931 3860 US +1 689 278 1000 US +1 305 224 1968 US

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 Brandenburg 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

BUTLER COUNTY BOARD OF EQUALIZATION

August 7, 2023

A meeting of the Board of Equalization of Butler County, Nebraska was held on the 7th day of August 2023 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 & 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. 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.

Approval of 2023 Cemetery List

County Assessor, Vickie Donoghue, presented the 2023 Cemetery List. This list contains information relating to the 45 cemeteries in the county that are tax exempt. Moved by Bauer, seconded by Svoboda to approve the list as presented. Upon roll call vote the following voted:

Aye: Bauer, Krafka, Svoboda, Coufal, Sypal, Steager, and Whitmore.

Nay: NONE.

Motion carried.

Moved by Sypal, seconded by Coufal to exit the Board of Equalization at 9:06 a.m. Upon roll call vote the following voted:

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

Nay: NONE.

Motion carried.

Stephanie L. Laska
County Clerk

Anthony Whitmore
Chairman

BUTLER COUNTY BOARD OF EQUALIZATION

August 21, 2023

A meeting of the Board of Equalization of Butler County, Nebraska was held on the 21st day of August 2023 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 & 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. 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.

Approval of Tax Roll Corrections

County Assessor, Vickie Donoghue, presented the following tax roll corrections for the board's consideration:

| | | |
|-------|---|-----------------------|
| #3174 | David & Rosetta Barry | deducted tax \$426.60 |
| | (Tax year 2022: irrigation equipment was reported in Lancaster County in a timely manner. The 25% penalty is being waived since it was recorded timely in the wrong tax district. Reg 20-003.06.) | |

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

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

Nay: NONE.

Motion carried.

Moved by Steager, seconded by Bauer to exit the Board of Equalization at 9:08 a.m. Upon roll call vote the following voted:

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

Nay: NONE.

Motion carried.

Stephanie L. Laska
County Clerk

Anthony Whitmore
Chairman

BUTLER COUNTY BOARD OF EQUALIZATION

October 2, 2023

A meeting of the Board of Equalization of Butler County, Nebraska was held on the 2nd day of October 2023 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 & 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. 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.

Acceleration of Taxes

| | | |
|-------|---|--------------------|
| #3175 | Duane Graybill, Jr. | added tax \$140.34 |
| | (Tax Year 2022: manufactured home was moved to Bellwood Lakes from David City Lakeside Estates) | |

Moved by Bauer, seconded by Coufal to approve the tax roll correction to accelerate the taxes. Upon roll call vote the following voted:

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

Nay: NONE.

Motion carried.

Moved by Sypal, seconded by Svoboda to exit the Board of Equalization at 9:07 a.m. Upon roll call vote the following voted:

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

Nay: NONE.

Motion carried.

Stephanie L. Laska
County Clerk

Anthony Whitmore
Chairman

BUTLER COUNTY BOARD OF EQUALIZATION

October 16, 2023

A meeting of the Board of Equalization of Butler County, Nebraska was held on the 16th day of October 2023 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.

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.

Approval of 2023 – 2024 Levies

County Clerk, Stephanie Laska, presented the levies for Butler County and its 26 political subdivisions along with the SID, Villages, Cities and School Districts. Moved by Steager, seconded by Coufal to approve the levies as presented. Upon roll call vote the following voted:

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

Nay: NONE.

Motion carried.

BUTLER COUNTY - ABSTRACT OF LEVIES 2023-2024

| Political Subdivision | Valuation | Tax Request | Levy |
|---|---------------|----------------|----------|
| COUNTY | | | |
| Butler County | | | |
| General Fund | 2,742,109,579 | \$4,980,248.59 | 0.181621 |
| Ag Society Building Fund | 2,742,109,579 | \$143,352.75 | 0.005228 |
| | | \$5,123,601.34 | 0.186849 |
| Butler County Agricultural Society | | | |
| General Fund | 2,742,109,579 | \$274,210.00 | 0.010000 |
| TOWNSHIPS | | | |
| Read Township | | | |
| General Fund | 169,295,825 | \$169,295.00 | 0.100000 |

Ulysses Township

| | | | |
|--------------|-------------|--------------|----------|
| General Fund | 156,154,190 | \$156,154.00 | 0.100000 |
|--------------|-------------|--------------|----------|

Plum Creek Township

| | | | |
|--------------|-------------|--------------|----------|
| General Fund | 133,968,000 | \$125,324.34 | 0.093548 |
|--------------|-------------|--------------|----------|

Richardson Township

| | | | |
|--------------|-------------|--------------|----------|
| General Fund | 114,804,993 | \$114,804.00 | 0.099999 |
|--------------|-------------|--------------|----------|

Reading Township

| | | | |
|--------------|-------------|--------------|----------|
| General Fund | 193,805,959 | \$193,805.00 | 0.100000 |
|--------------|-------------|--------------|----------|

Union Township

| | | | |
|--------------|-------------|--------------|----------|
| General Fund | 165,331,316 | \$165,331.00 | 0.100000 |
|--------------|-------------|--------------|----------|

Center Township

| | | | |
|--------------|-------------|--------------|----------|
| General Fund | 152,441,703 | \$152,441.00 | 0.100000 |
|--------------|-------------|--------------|----------|

Oak Creek Township

| | | | |
|--------------|-------------|--------------|----------|
| General Fund | 145,273,595 | \$145,273.00 | 0.100000 |
|--------------|-------------|--------------|----------|

Summit Township

| | | | |
|--------------|-------------|--------------|----------|
| General Fund | 172,932,970 | \$172,932.00 | 0.099999 |
|--------------|-------------|--------------|----------|

Olive Township

| | | | |
|--------------|-------------|--------------|----------|
| General Fund | 170,485,465 | \$170,485.00 | 0.100000 |
|--------------|-------------|--------------|----------|

Franklin Township

| | | | |
|--------------|-------------|--------------|----------|
| General Fund | 142,943,519 | \$142,943.00 | 0.100000 |
|--------------|-------------|--------------|----------|

Skull Creek Township

| | | | |
|--------------|-------------|--------------|----------|
| General Fund | 126,669,859 | \$126,669.00 | 0.099999 |
|--------------|-------------|--------------|----------|

Alexis Township

| | | | |
|--------------|-------------|--------------|----------|
| General Fund | 201,402,801 | \$201,402.00 | 0.100000 |
|--------------|-------------|--------------|----------|

Savannah Township

| | | | |
|--------------|-------------|--------------|----------|
| General Fund | 158,446,955 | \$158,446.00 | 0.099999 |
|--------------|-------------|--------------|----------|

Bone Creek Township

| | | | |
|--------------|-------------|--------------|----------|
| General Fund | 142,326,203 | \$142,326.00 | 0.100000 |
|--------------|-------------|--------------|----------|

Linwood Township

| | | | |
|--------------|-------------|--------------|----------|
| General Fund | 114,018,472 | \$114,018.47 | 0.100000 |
|--------------|-------------|--------------|----------|

Platte Township

| | | | |
|--------------|------------|-------------|----------|
| General Fund | 70,500,847 | \$39,967.61 | 0.056691 |
|--------------|------------|-------------|----------|

| FIRE DISTRICTS | | | |
|--|-------------|---------------------|----------|
| Ulysses Rural Fire District #2 | | | |
| General Fund | 257,274,409 | \$50,846.00 | 0.019763 |
| Sinking Fund | 257,274,409 | \$39,200.00 | 0.015237 |
| | | <u>\$90,046.00</u> | 0.035000 |
| Rising City Rural Fire District #3 | | | |
| General Fund | 518,209,767 | \$181,373.00 | 0.035000 |
| Bellwood Fire District #5 | | | |
| General Fund | 386,879,704 | \$94,487.00 | 0.024423 |
| Bond Fund | 386,879,704 | \$40,920.00 | 0.010577 |
| | | <u>\$135,407.00</u> | 0.035000 |
| Dwight Rural Fire District #6 | | | |
| General Fund | 188,776,326 | \$39,643.02 | 0.021000 |
| Sinking Fund | 188,776,326 | \$26,428.68 | 0.014000 |
| | | <u>\$66,071.70</u> | 0.035000 |
| Linwood Fire District #8 | | | |
| General Fund | 173,465,305 | \$60,712.00 | 0.035000 |
| David City Rural Fire District #9 | | | |
| General Fund | 750,119,001 | \$262,541.00 | 0.035000 |
| Brainard Rural Fire District #10 | | | |
| General Fund | 201,937,657 | \$70,678.00 | 0.035000 |
| Skull Creek Rural Fire District #12 | | | |
| General Fund | 219,838,155 | \$76,943.00 | 0.035000 |
| SANITARY IMPROVEMENT DISTRICT | | | |
| SID #1 Clearlake | | | |
| General Fund | 10,633,022 | \$42,532.08 | 0.400000 |
| VILLAGES & CITIES | | | |
| Village of Surprise | | | |
| General Fund | 2,386,352 | \$8,830.00 | 0.370021 |
| Village of Ulysses | | | |
| General Fund | 7,522,876 | \$19,830.00 | 0.263596 |
| Street Fund | 7,522,876 | \$13,500.00 | 0.179453 |
| | | <u>\$33,330.00</u> | 0.443049 |
| Village of Dwight | | | |
| General Fund | 13,902,129 | \$62,075.44 | 0.446517 |
| Bond Fund | 13,902,129 | \$22,924.56 | 0.164900 |

| | | | |
|-----------------------------------|---------------|-----------------|----------|
| | | \$85,000.00 | 0.611417 |
| Village of Rising City | | | |
| General Fund | 23,330,016 | \$88,985.11 | 0.381419 |
| Street Fund | 23,330,016 | \$10,000.00 | 0.042863 |
| Fireman Fund | 23,330,016 | \$3,000.00 | 0.012859 |
| Payroll Fund | 23,330,016 | \$3,000.00 | 0.012859 |
| | | \$104,985.11 | 0.450000 |
| Village of Garrison | | | |
| General Fund | 5,166,923 | \$2,252.30 | 0.043590 |
| Village of Brainard | | | |
| General Fund | 30,726,536 | \$147,487.27 | 0.480000 |
| Village of Bruno | | | |
| General Fund | 4,064,218 | \$18,289.00 | 0.450000 |
| Village of Bellwood | | | |
| General Fund | 23,984,877 | \$119,861.75 | 0.499739 |
| Village of Octavia | | | |
| General Fund | 3,905,867 | \$17,576.00 | 0.449990 |
| Village of Abie | | | |
| General Fund | 3,723,809 | \$8,500.16 | 0.228265 |
| Village of Linwood | | | |
| General Fund | 2,737,093 | \$6,060.00 | 0.221403 |
| City of David City | | | |
| General Fund | 211,306,912 | \$1,056,534.56 | 0.500000 |
| SCHOOL DISTRICTS | | | |
| David City Public Schools | | | |
| General Fund | 1,533,510,733 | \$9,745,440.00 | 0.635499 |
| Special Building Fund | 1,533,510,733 | \$1,443,687.00 | 0.094143 |
| Qualified Capital Purpose | | | |
| Undertaking Fund (K-8) | 1,407,397,048 | \$214,646.00 | 0.015251 |
| Qualified Capital Purpose | | | |
| Undertaking Fund (9-12) | 1,533,357,307 | | 0.000000 |
| | | \$11,403,773.00 | 0.744893 |
| East Butler Public Schools | | | |
| General Fund | 1,027,969,774 | \$6,413,936.00 | 0.623942 |
| Special Building Fund | 1,027,969,774 | \$875,240.00 | 0.085143 |
| Qualified Capital Purpose | | | |

| | | | |
|-------------------------|---------------|----------------|----------|
| Undertaking Fund (K-12) | 1,027,969,774 | \$183,263.00 | 0.017828 |
| | | \$7,472,439.00 | 0.726913 |

I, Stephanie L. Laska, Butler County Clerk do hereby certify the above corrected tax levies for Butler County taxing districts as set by the political subdivisions and approved by the County Board of Supervisors acting as the County Board of Equalization on October 16, 2023.

(Seal)

/s/Stephanie L. Laska
Stephanie L. Laska
Butler County Clerk

Moved by Sypal, seconded by Bauer to exit the Board of Equalization at 9:13 a.m. Upon roll call vote the following voted:

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

Nay: NONE.

Motion carried.

Stephanie L. Laska
County Clerk

Anthony Whitmore
Chairman

BUTLER COUNTY BOARD OF EQUALIZATION

November 6, 2023

A meeting of the Board of Equalization of Butler County, Nebraska was held on the 6th day of November 2023 at the Butler County Courthouse in David City, Nebraska.

Present were the following: Anthony Whitmore, Tony Krafka, Scott Steager, 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 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.

Approval of 2023 – 2024 Corrected Levies

County Clerk, Stephanie Laska, explained that there are no changes to the overall levies, however, there was a split of the Clearlake SID#1 that needed to be corrected. The levy stays at 0.400000; however, it needs to be split between the General (0.337634) and the Sewer System Renovation Sinking fund (0.062366). Moved by Steager, seconded by Sypal to approve the 2023-2024 Corrected Levies. Upon roll call vote the following voted:

Aye: Steager, Sypal, Coufal, Svoboda, Krafka, & Whitmore.

Nay: NONE.

Absent: Bauer.

Motion carried.

BUTLER COUNTY - ABSTRACT OF LEVIES 2023-2024

| Political Subdivision | Valuation | Tax Request | Levy |
|---|---------------|----------------|----------|
| COUNTY | | | |
| Butler County | | | |
| General Fund | 2,742,109,579 | \$4,980,248.59 | 0.181621 |
| Ag Society Building Fund | 2,742,109,579 | \$143,352.75 | 0.005228 |
| | | \$5,123,601.34 | 0.186849 |
| Butler County Agricultural Society | | | |
| General Fund | 2,742,109,579 | \$274,210.00 | 0.010000 |
| TOWNSHIPS | | | |
| Read Township | | | |

| | | | |
|-----------------------------|-------------|--------------|----------|
| General Fund | 169,295,825 | \$169,295.00 | 0.100000 |
| Ulysses Township | | | |
| General Fund | 156,154,190 | \$156,154.00 | 0.100000 |
| Plum Creek Township | | | |
| General Fund | 133,968,000 | \$125,324.34 | 0.093548 |
| Richardson Township | | | |
| General Fund | 114,804,993 | \$114,804.00 | 0.099999 |
| Reading Township | | | |
| General Fund | 193,805,959 | \$193,805.00 | 0.100000 |
| Union Township | | | |
| General Fund | 165,331,316 | \$165,331.00 | 0.100000 |
| Center Township | | | |
| General Fund | 152,441,703 | \$152,441.00 | 0.100000 |
| Oak Creek Township | | | |
| General Fund | 145,273,595 | \$145,273.00 | 0.100000 |
| Summit Township | | | |
| General Fund | 172,932,970 | \$172,932.00 | 0.099999 |
| Olive Township | | | |
| General Fund | 170,485,465 | \$170,485.00 | 0.100000 |
| Franklin Township | | | |
| General Fund | 142,943,519 | \$142,943.00 | 0.100000 |
| Skull Creek Township | | | |
| General Fund | 126,669,859 | \$126,669.00 | 0.099999 |
| Alexis Township | | | |
| General Fund | 201,402,801 | \$201,402.00 | 0.100000 |
| Savannah Township | | | |
| General Fund | 158,446,955 | \$158,446.00 | 0.099999 |
| Bone Creek Township | | | |
| General Fund | 142,326,203 | \$142,326.00 | 0.100000 |
| Linwood Township | | | |
| General Fund | 114,018,472 | \$114,018.47 | 0.100000 |
| Platte Township | | | |

| | | | |
|--|-------------|--------------|----------|
| General Fund | 70,500,847 | \$39,967.61 | 0.056691 |
| FIRE DISTRICTS | | | |
| Ulysses Rural Fire District #2 | | | |
| General Fund | 257,274,409 | \$50,846.00 | 0.019763 |
| Sinking Fund | 257,274,409 | \$39,200.00 | 0.015237 |
| | | \$90,046.00 | 0.035000 |
| Rising City Rural Fire District #3 | | | |
| General Fund | 518,209,767 | \$181,373.00 | 0.035000 |
| Bellwood Fire District #5 | | | |
| General Fund | 386,879,704 | \$94,487.00 | 0.024423 |
| Bond Fund | 386,879,704 | \$40,920.00 | 0.010577 |
| | | \$135,407.00 | 0.035000 |
| Dwight Rural Fire District #6 | | | |
| General Fund | 188,776,326 | \$39,643.02 | 0.021000 |
| Sinking Fund | 188,776,326 | \$26,428.68 | 0.014000 |
| | | \$66,071.70 | 0.035000 |
| Linwood Fire District #8 | | | |
| General Fund | 173,465,305 | \$60,712.00 | 0.035000 |
| David City Rural Fire District #9 | | | |
| General Fund | 750,119,001 | \$262,541.00 | 0.035000 |
| Brainard Rural Fire District #10 | | | |
| General Fund | 201,937,657 | \$70,678.00 | 0.035000 |
| Skull Creek Rural Fire District #12 | | | |
| General Fund | 219,838,155 | \$76,943.00 | 0.035000 |
| SANITARY IMPROVEMENT DISTRICT | | | |
| SID #1 Clearlake | | | |
| General Fund | 10,633,022 | \$35,900.65 | 0.337634 |
| Sewer System Renovation Sinking Fund | 10,633,022 | \$6,631.43 | 0.062366 |
| | | \$42,532.08 | 0.400000 |
| VILLAGES & CITIES | | | |
| Village of Surprise | | | |
| General Fund | 2,386,352 | \$8,830.00 | 0.370021 |
| Village of Ulysses | | | |
| General Fund | 7,522,876 | \$19,830.00 | 0.263596 |
| Street Fund | 7,522,876 | \$13,500.00 | 0.179453 |
| | | \$33,330.00 | 0.443049 |

Village of Dwight

| | | | |
|--------------|------------|-------------|----------|
| General Fund | 13,902,129 | \$62,075.44 | 0.446517 |
| Bond Fund | 13,902,129 | \$22,924.56 | 0.164900 |
| | | <hr/> | |
| | | \$85,000.00 | 0.611417 |

Village of Rising City

| | | | |
|--------------|------------|--------------|----------|
| General Fund | 23,330,016 | \$88,985.11 | 0.381419 |
| Street Fund | 23,330,016 | \$10,000.00 | 0.042863 |
| Fireman Fund | 23,330,016 | \$3,000.00 | 0.012859 |
| Payroll Fund | 23,330,016 | \$3,000.00 | 0.012859 |
| | | <hr/> | |
| | | \$104,985.11 | 0.450000 |

Village of Garrison

| | | | |
|--------------|-----------|------------|----------|
| General Fund | 5,166,923 | \$2,252.30 | 0.043590 |
|--------------|-----------|------------|----------|

Village of Brainard

| | | | |
|--------------|------------|--------------|----------|
| General Fund | 30,726,536 | \$147,487.27 | 0.480000 |
|--------------|------------|--------------|----------|

Village of Bruno

| | | | |
|--------------|-----------|-------------|----------|
| General Fund | 4,064,218 | \$18,289.00 | 0.450000 |
|--------------|-----------|-------------|----------|

Village of Bellwood

| | | | |
|--------------|------------|--------------|----------|
| General Fund | 23,984,877 | \$119,861.75 | 0.499739 |
|--------------|------------|--------------|----------|

Village of Octavia

| | | | |
|--------------|-----------|-------------|----------|
| General Fund | 3,905,867 | \$17,576.00 | 0.449990 |
|--------------|-----------|-------------|----------|

Village of Abie

| | | | |
|--------------|-----------|------------|----------|
| General Fund | 3,723,809 | \$8,500.16 | 0.228265 |
|--------------|-----------|------------|----------|

Village of Linwood

| | | | |
|--------------|-----------|------------|----------|
| General Fund | 2,737,093 | \$6,060.00 | 0.221403 |
|--------------|-----------|------------|----------|

City of David City

| | | | |
|--------------|-------------|----------------|----------|
| General Fund | 211,306,912 | \$1,056,534.56 | 0.500000 |
|--------------|-------------|----------------|----------|

SCHOOL DISTRICTS**David City Public Schools**

| | | | |
|---------------------------|---------------|-----------------|----------|
| General Fund | 1,533,510,733 | \$9,745,440.00 | 0.635499 |
| Special Building Fund | 1,533,510,733 | \$1,443,687.00 | 0.094143 |
| Qualified Capital Purpose | | | |
| Undertaking Fund (K-8) | 1,407,397,048 | \$214,646.00 | 0.015251 |
| Qualified Capital Purpose | | | |
| Undertaking Fund (9-12) | 1,533,357,307 | | 0.000000 |
| | | <hr/> | |
| | | \$11,403,773.00 | 0.744893 |

East Butler Public Schools

| | | | |
|---------------------------|---------------|---------------------|-----------------|
| General Fund | 1,027,969,774 | \$6,413,936.00 | 0.623942 |
| Special Building Fund | 1,027,969,774 | \$875,240.00 | 0.085143 |
| Qualified Capital Purpose | | | |
| Undertaking Fund (K-12) | 1,027,969,774 | <u>\$183,263.00</u> | <u>0.017828</u> |
| | | \$7,472,439.00 | 0.726913 |

I, Stephanie L. Laska, Butler County Clerk do hereby certify the above corrected tax levies for Butler County

taxing districts as set by the political subdivisions and approved by the County Board of Supervisors acting as the County Board of Equalization on November 6, 2023.

(Seal)

/s/Stephanie L. Laska

Stephanie L. Laska
Butler County Clerk

Moved by Coufal, seconded by Svoboda to exit the Board of Equalization at 9:11 a.m. Upon roll call vote the following voted:

Aye: Coufal, Svoboda, Krafka, Steager, Sypal, & Whitmore.

Nay: NONE.

Absent: Bauer.

Motion carried.

Stephanie L. Laska
County Clerk

Anthony Whitmore
Chairman

BUTLER COUNTY BOARD OF EQUALIZATION

December 4, 2023

A meeting of the Board of Equalization of Butler County, Nebraska was held on the 4th day of December 2023 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 & 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. 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.

Approval of Tax Roll Corrections

Deputy County Assessor, Sarah Strizek, presented the following tax roll corrections for the board's consideration:

| | | |
|-------|---|-----------------------|
| #3176 | Brian Healy (Tax year 2023: land is still grass, not dry land) | deducted tax \$928.14 |
| #3177 | Bruce & Annette Glock (Tax year 2023: the condition of the house is unlivable) | deducted tax \$407.92 |
| #3178 | Linwood Pig LLC (Tax year 2021: ezpreg checker and equipment were not previously reported) | added tax \$193.10 |
| #3179 | Linwood Pig LLC (Tax year 2022: gestation stalls, ezpreg checker, and equipment were not previously reported) | added tax \$3,360.44 |
| #3180 | Linwood Pig LLC (Tax year 2023: JD 5075E utility tractor & loader, gestation stalls, ezpreg checker, and equipment were not previously reported) | added tax \$2,883.48 |
| #3181 | Ernest Short (Tax year 2022: skid loader, blade, 2 snowplows, and mini skid were not previously reported) | added tax \$465.64 |

#3182 Ernest & Suzanna Short added tax \$1,130.78
(Tax year 2023: skid loader, blade, 2 snowplows, mini skid, auger, scissor lift, buggy, and power trowel were not previously reported)

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

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

Nay: NONE.

Motion carried.

Moved by Coufal, seconded by Svoboda to exit the Board of Equalization at 9:22 a.m. Upon roll call vote the following voted:

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

Nay: NONE.

Motion carried.

Stephanie L. Laska
County Clerk

Anthony Whitmore
Chairman