

BUTLER COUNTY BOARD OF EQUALIZATION

July 21, 2025

A meeting of the Board of Equalization of Butler County, Nebraska was held on the 21st day of July 2025 at the Butler County Courthouse in David City, Nebraska.

Present were the following: Scott Steager, Tony Krafka, Scot Bauer, Scott Griess, Bob Coufal, Brad Vandenberg. Jan Sypal arrived at 11:04 a.m.

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

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

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

Nay: NONE.

Motion carried.

Report of Damaged Real Property

Donoghue presented Report of Damaged Real Property concerning a property that had been lifted to re-pour the basement and had slid off the beams/cribbing, resulting in severe damage to the house. Moved by Krafka, seconded by Bauer to approve Donoghue's recommendation to reduce the property value to \$28,370.

Property Protest Hearings Finalization

Donoghue presented her recommendations for each property valuation protest.

- 1) Daniel & Frances Schmid (SW ¼, Section 21, Township 13 North, Range 4 East, 153.33 acres)
Assessor's Recommendation: No Change.
Protested Value: \$858,800
Moved by Sypal, seconded by Vandenberg to approve the Assessor's recommendation. Upon roll call vote the following voted:
Aye: Sypal, Coufal, Vandenberg, Krafka, Bauer, Griess, Steager.
Nay: NONE.
Motion carried.
- 2) VOID
- 3) Robert Greenfield (Part of the W ½ of the SW ¼, Section 30, Township 15 North, Range 1 East, 68.53 acres)
Assessor's Recommendation: No Change.
Protested Value: \$548,170
Moved by Vandenberg, seconded by Krafka to approve the Assessor's recommendation. Upon roll call vote the following voted:
Aye: Vandenberg, Krafka, Bauer, Griess, Sypal, Coufal, Steager.
Nay: NONE.
Motion carried.
- 4) Robert Greenfield (NE ¼, Section 4 Township 14 North, Range 1 East, 160.82 acres)
Assessor's Recommendation: No Change.
Protested Value: \$1,064,485
Moved by Coufal, seconded by Sypal to approve the Assessor's recommendation. Upon roll call vote the following voted:
Aye: Coufal, Sypal, Griess, Bauer, Krafka, Vandenberg, Steager.
Nay: NONE.
Motion carried.
- 5) William Yindrick (Lot 4, Block 10, Miles 5th Addition, David City)
Assessor's Recommendation: Add 75% basement partitioned finish; change solid wall porch to one-story. Add 20% functional depreciation due to amount of completion.
Protested Value: \$281,825 Adjusted Value: \$269,330 Difference: (\$12,495)

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

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

Nay: NONE.

Motion carried.

6) Casey's Retail Company #4387 (Personal Property Schedule #000027183)

Assessor's Recommendation: Remove the 10% penalty.

Protested Value: \$373,945

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

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

Nay: Griess, Sypal.

Motion carried.

7) Joseph Galvin (Part of the NW ¼ of the NW ¼ Section 8 Township 16 North, Range 1 East, 6.70 acres)

Assessor's Recommendation: Add 5% functional due to oversized and type of structure.

Protested Value: \$519,150 Adjusted Value: \$494,550 Difference: (\$24,600)

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

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

Nay: NONE.

Motion carried.

8) Plum Creek Acres LLC (Pt. NW1/4 Section 5 Township 13 North, Range 3 East)

Assessor's Recommendation: No Change.

Protested Value: 842,385

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

Aye: Sypal, Vandenberg, Krafka, Griess.

Nay: Coufal, Bauer, Steager.

Motion carried.

9) Marlene Hartman Etal (SE ¼ Section 34 Township 14 North, Range 4 East, 160 acres)

Assessor's Recommendation: No Change.

Protested Value: \$770,985

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

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

Nay: NONE.

Motion carried.

10) Sandra Zechmann (Lots 8 & 9 & S ½ of Lot 5, Block 14 Original Town, Bellwood)

Assessor's Recommendation: No Change.

Protested Value: \$42,555

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

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

Nay: NONE.

Motion carried.

11) Robert Faulk (Part of the NE ¼ and part of the W ½ N ½ SE ¼, Section 13, Township 13 North, Range 3 East, 155.88 acres)

Assessor's Recommendation: No Change.

Protested Value: \$1,214,255

Moved by Vandenberg, seconded by Krafka to approve the Assessor's recommendation. Upon roll call vote the following voted:

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

Nay: NONE.

Motion carried.

12) Robert Faulk (Part of the NW ¼; Section 35, Township 14 North, Range 3 East, 90.68 acres)

Assessor's Recommendation: No Change.

Protested Value: \$672,530

Moved by Krafka, seconded by Vandenberg to approve the Assessor's recommendation. Upon roll call vote the following voted:

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

Nay: NONE.

Motion carried.

- 13) Robert Faulk (Part of the NW ¼; Section 35, Township 14 North, Range 3 East, 66.99 acres)

Assessor’s Recommendation: Adjust dry from 44.70 acres to 62.23 acres. Adjust grass from 16.63 acres to 4.05 acres. Adjust trees from 4.95 acres to 0 acres.

Protested Value: \$379,280 Adjusted Value: \$448,895 Difference: \$69,615

Moved by Vandenberg, seconded by Krafka to approve the Assessor’s recommendation. Upon roll call vote the following voted:

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

Nay: NONE.

Motion carried.
- 14) Robert Faulk (Part of the N ½ of the NE ¼; Section 24, Township 13 North, Range 3 East)

Assessor’s Recommendation: No Change.

Protested Value: \$506,405

Moved by Krafka, seconded by Bauer to approve the Assessor’s recommendation. Upon roll call vote the following voted:

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

Nay: NONE.

Motion carried.
- 15) Robert Faulk (Part of the NE ¼ and part of the N ½ of the SE ¼; Section 13, Township 13 North, Range 3 East, 35.10 acres)

Assessor’s Recommendation: Adjust 7.34 acres from grass to trees.

Protested Value: \$197,550 Adjusted Value: \$187,335 Difference: (\$10,215)

Moved by Sypal, seconded by Coufal to approve the Assessor’s recommendation. Upon roll call vote the following voted:

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

Nay: NONE.

Motion carried.
- 16) Robert Faulk (Part of the N ½ of the SE ¼; Section 13, Township 13 North, Range 3 East)

Assessor’s Recommendation: No Change.

Protested Value: \$124,395

Moved by Vandenberg, seconded by Coufal to approve the Assessor’s recommendation. Upon roll call vote the following voted:

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

Nay: NONE.

Motion carried.

County Assessor Certification

Vickie Donoghue, County Assessor, certified to the Butler 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 Krafka, seconded by Bauer to exit the Board of Equalization at 12:50 p.m. Upon roll call vote the following voted:
Aye: Krafka, Bauer, Griess, Sypal, Coufal, Vandenberg, Steager.
Nay: NONE.
Motion carried.

Lori L. Aschoff
County Clerk

Scott Steager
Chairman