

BUTLER COUNTY BOARD OF EQUALIZATION

January 5, 2026

A meeting of the Board of Equalization of Butler County, Nebraska, was held on the 5th day of January 2026 at the Butler County Courthouse in David City, Nebraska.

Present were the following: Scott Steager, Tony Kafka, Scot Bauer, Scott Griess, Robert Coufal, Brad Vandenberg. Absent: Jan Sypal.

Notice of the meeting was given in advance thereof, by Publication, a designated method for giving notice, as shown by the Proof of Publication attached to the minutes. Notice of this meeting was given to all members of the Board and a copy of their acknowledgement of receipt of notice and the agenda is attached to the minutes. Availability of the agenda was communicated in the advance notice and in the notice to all members of the board of this meeting. All proceedings hereafter shown were taken while the convened meeting was open to the attendance of the public.

Board of Supervisors Chairman Scott Steager, called the meeting to order and announced that a complete copy of the Open Meetings Act is posted in the meeting room.

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

Approval of tax roll corrections

County Assessor Vickie Donoghue reviewed 2023 and 2022 Homestead tax roll corrections, as follows:

#3259	Marvin Andel	Added tax \$521.60
	2022 Homestead Exemption adjusted from 100% to 10%	
#3260	Donald Buresh	Added tax \$165.16
	2022 Homestead Exemption adjusted from 10% to 0%	
#3261	Richard & Glenda Cole	Added tax \$133.16
	2022 Homestead Exemption adjusted from 100% to 60%	
#3262	Richard & Glenda Cole	Added tax \$116.26
	2022 Homestead Exemption adjusted from 100% to 60%	
#3263	Eldon & Beverly Coufal	Added tax \$205.20
	2022 Homestead Exemption adjusted from 100% to 90%	
#3264	Leander & Jean Coufal	Added tax \$1,282.62
	2022 Homestead Exemption adjusted from 100% to 0%	
#3265	Lance & Bonnie Koenig	Added tax \$1,617.04
	2022 Homestead Exemption adjusted from 100% to 0%	
#3266	Donald Kucera	Added tax \$289.46
	2022 Homestead Exemption adjusted from 60% to 40%	
#3267	Nellie Merrick	Added tax \$1,365.84
	2022 Homestead Exemption adjusted from 100% to 10%	
#3268	James & Mary Jane Redler	Added tax \$205.20
	2022 Homestead Exemption adjusted from 100% to 90%	
#3269	Richard Stuchl	Added tax \$650.78
	2022 Homestead Exemption adjusted from 100% to 30%	
#3270	William & Gloria Zoucha	Added tax \$1,126.80
	2022 Homestead Exemption adjusted from 90% to 0%	

#3271	Manuel Aguallo	Added tax \$156.14
	2023 Homestead Exemption adjusted from 90% to 70%	
#3272	Leander & Jean Coufal	Added tax \$1,276.18
	2023 Homestead Exemption adjusted from 100% to 0%	
#3273	Darlene Macholan	Added tax \$774.22
	2023 Homestead Exemption adjusted from 100% to 30%	
#3274	William & Betty Marushak	Added tax \$1,291.68
	2023 Homestead Exemption adjusted from 80% to 0%	
#3275	Allen & Diane Moravec	Added tax \$1,713.66
	2023 Homestead Exemption adjusted from 100% to 0%	
#3276	Michael Norman	Added tax \$161.86
	2023 Homestead Exemption adjusted from 40% to 30%	

Moved by Kafka, seconded by Bauer to approve the 2022 and 2023 Homestead Tax Roll corrections as presented. Upon roll call vote the following voted:

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

Nay: NONE.

Absent: Sypal.

Motion carried.

Consideration/Approval of Motor Vehicle Tax Exemption Requests

County Treasurer Karey Adamy presented the Board with three motor vehicle tax exemption applications from St. Joseph's Villa and Court, VSL David City LLC, and Adorers of the Blood of Christ.

Moved by Coufal, seconded by Vandenberg to approve the applications as presented. Upon roll call vote the following voted:

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

Nay: NONE.

Absent: Sypal.

Motion carried.

Moved by Griess, seconded by Vandenberg to exit the Board of Equalization at 9:40 a.m. Upon roll call vote the following voted:

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

Nay: NONE.

Absent: Sypal.

Motion carried.

Lori L. Aschoff
County Clerk

Scott Steager
Chairman