

BUTLER COUNTY BOARD OF EQUALIZATION

May 18, 2026

A meeting of the Board of Equalization of Butler County, Nebraska was held on the 18th day of May 2026 at the Butler County Courthouse in David City, Nebraska. Present were the following: Scott Steager, Tony Krafka, Scot Bauer, Scott Griess, Jan Sypal, Brad Vandenberg. Absent: Bob 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 Pledge of Allegiance was recited by all present. The Chairman declared the minutes from the previous meeting shall stand approved as presented.

Over/Undervalued Real Property & Omitted Property

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

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

Nay: None.

Absent: Coufal.

Motion carried.

Tax Roll Corrections

County Assessor Donoghue presented the Board with the following tax roll corrections:

#3293 Rav 150 LLC added tax \$373.58

Reason: Late filing of 2023 personal property return

#3294 Rav 150 LLC added tax \$264.48

Reason: Late filing of 2024 personal property return

#3295 Rav 150 LLC added tax \$179.00

Reason: Late filing of 2025 personal property return

#3296 Clint/Jill Ratkovec added tax \$4,650.18

Reason: 2024 return was on extension at time of filing deadline of 2025 personal property return; updated depreciation schedule not received with 2024 equipment purchases

#3297 David/Diane Macholan added tax \$133.70

Reason: Omitted riding lawn mower & four-wheeler

#3298 Alexander/Catherine Hays added tax \$199.34

Reason: Late filing of 2023 personal property return

#3299 Alexander/Catherine Hays added tax \$143.58

Reason: Late filing of 2024 personal property return

#3300 Alexander/Catherine Hays added tax \$100.26

Reason: Late filing of 2025 personal property return

#3301 Joe Sabata added tax \$68.72

Reason: Did not report two items for 2025

#3303 Baptista Farms LLC added tax \$295.02

Reason: Side-by-side not reported on 2025 personal property return

#3304 Steager Brothers LLC added tax \$48.74

Reason: Strobel 2 box seed not reported on 2025 personal property return

#3305 Barcel Mill added tax \$451.92

Reason: Post peeler was not reported on 2025 personal property return

#3306 Ostry Farms Inc. added tax \$389.50

Reason: Equipment purchases from 2021 & 2022 not reported on the 2023 personal property return

#3307 Ostry Farms Inc. added tax \$264.04

Reason: Equipment purchases from 2021 & 2022 not reported on the 2024 personal property return

#3308 Ostry Farms Inc. added tax \$174.96

Reason: Equipment purchases from 2021 & 2022 not reported on the 2025 personal property return

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

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

Nay: None.

Absent: Coufal.

Motion carried.

Tax Acceleration

#3302 Eller Family Farms LLC added tax \$379.66

Reason: accelerate 2026 RE taxes for mobile home to be moved out of the county

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

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

Nay: None.

Absent: Coufal.

Motion carried.

Moved by Griess, seconded by Krafka, to exit Board of Equalization at 9:04 a.m. Upon roll call vote the following voted:

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

Nay: None.

Absent: Coufal.

Motion carried.

Lori Aschoff
County Clerk

Scott Steager
Chairman