

BUTLER COUNTY BOARD OF EQUALIZATION

June 1, 2026

A meeting of the Board of Equalization of Butler County, Nebraska was held on the 1st day of June 2026 at the Butler County Courthouse in David City, Nebraska. Present were the following: Scott Steager, Scot Bauer, Scott Griess, Jan Sypal, Bob Coufal, Brad Vandenberg. 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 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

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

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

Nay: None.

Absent: Krafka.

Motion carried.

Tax Roll Corrections

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

#3309 Harold Heins deducted tax \$1,343.02

Reason: Taxpayer requesting tax refund on a sprayer 2021 APAAS 12 for tax year 2025. Ag Direct Financing is paying the tax.

#3310 Double Dutch Biogas added tax \$126,682.10

Reason: The 2025 personal property return was amended by the taxpayer.

#3311 Bradley Prochaska added tax \$21.66

Reason: Late filing for 2023 personal property.

#3312 Bradley Prochaska added tax \$13.96

Reason: Late filing for 2024 personal property.

#3313 Bradley Prochaska added tax \$216.20

Reason: Late filing for 2025 personal property.

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

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

Nay: None.

Absent: Krafka.

Motion carried.

Three-Year Plan of Assessment

County Assessor Donoghue presented and reviewed the Three-Year Plan of Assessment covering 2027-2029. Moved by Vandenberg, seconded by Bauer, to approve the Three-Year Plan of Assessment as presented. Upon roll call vote the following voted:

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

Nay: None.

Absent: Krafka.

Motion carried.

Set Dates for Protest Hearings

Moved by Sypal, seconded by Coufal, to schedule protest hearings on July 6, 2026, at 11:00 a.m., July 13, 2026, at 9:00 a.m., and July 20, 2026, at 11:00 a.m. Upon roll call vote the following voted:

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

Nay: None.

Absent: Krafka.

Motion carried.

Moved by Griess, seconded by Bauer, to exit Board of Equalization at 9:21 a.m. Upon roll call vote the following voted:

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

Nay: None.

Absent: Krafka.

Motion carried.

Lori Aschoff
County Clerk

Scott Steager
Chairman