

BUTLER COUNTY BOARD OF EQUALIZATION

A meeting of the Board of Equalization of Butler County, Nebraska was held on the 20th day of July 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 Chairman declared the minutes from the previous meeting shall stand approved as presented.

Approve 2026 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 Bauer, seconded by Sypal to approve the list as presented. Upon roll call vote the following voted Aye: Bauer, Griess, Sypal, Vandenberg, Steager. Nay: None. Abstain: Krafka. Absent: Coufal. Motion carried.

Property Protest Hearings Finalization

Donoghue presented her recommendations for each property valuation protest.

- 1) Troy & Keri Hackendahl (IOLL PT E1/2, 2-16-1)
Assessor's Recommendation: Remove brick patio area.
Protested Value: \$236,695 Adjusted Value: \$234,705 Difference: (\$1,990)
Moved by Krafka, seconded by Bauer, to approve the Assessor's recommendation. Upon roll call vote the following voted Aye: Krafka, Bauer, Griess, Sypal, Vandenberg, Steager. Nay: None. Absent: Coufal. Motion carried.
- 2) Vanaro Farms LLC (PT N1/2 NE1/4, 12-13-2, 71.2 acres)
Assessor's Recommendation: No change.
Protested Value: \$643,935
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, Steager. Nay: None. Absent: Coufal. Motion carried.
- 3) William Perk (Lots 9 & 10, West Brainard Addition, Brainard, 18-14-4)
Assessor's Recommendation: No Change.
Protested Value: \$250,900
Moved by Bauer, seconded by Krafka, to approve the Assessor's recommendation. Upon roll call vote the following voted Aye: Bauer, Krafka, Sypal, Vandenberg. Nay: Vandenberg, Griess. Absent: Coufal. Motion carried.
- 4) Russell Daro (Lots 21, 46, & 47, Silver Heights Addition, David City, 18-15-3)
Assessor's Recommendation: Change condition from 35 Ave + to 30 Ave.
Protested Value: \$396,285 Adjusted Value: \$382,835 Difference: (\$13,450)
Moved by Sypal, seconded by Krafka to approve the Assessor's recommendation. Upon roll call vote the following voted Aye: Sypal, Vandenberg, Krafka, Bauer, Griess, Steager. Nay: None. Absent: Coufal. Motion carried.
- 5) Matthew Ostry (PT lots 20-22, Block 6, Original Town, Bruno, 10-15-4)

Assessor's Recommendation: No change.

Protested Value: \$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, Steager. Nay: None. Absent: Coufal. Motion carried.

6) Matthew Ostry (W 34' of lots 20-22, Block 6, Original Town, Bruno, 10-15-4)

Assessor's Recommendation: No change.

Protested Value: \$240

Moved by Bauer, seconded by Vandenberg, to approve the Assessor's recommendation. Upon roll call vote the following voted Aye: Bauer, Krafka, Vandenberg, Sypal, Griess, Steager. Nay: None. Absent: Coufal. Motion carried.

7) Sally Roh/David Kment (IOLL PT W1/2 SE1/4, 34-17-3)

Assessor's Recommendation: Change condition from Fair to Poor +; adjust deck to patio; adjust screened in porch to covered porch; add 5% functional depreciation.

Protested Value: \$69,115

Adjusted Value: \$63,395

Difference: (\$5,720)

Moved by Sypal, seconded by Griess, to approve the Assessor's recommendation. Upon roll call vote the following voted Aye: Sypal, Griess, Bauer, Krafka, Vandenberg, Steager. Nay: None. Absent: Coufal. Motion carried.

8) Linwood Pig LLC (PT E1/2 SW1/4, 35-17-3, 13.9 acres)

Assessor's Recommendation: Dismiss due to incorrect form submitted.

Protested Value: \$1,140,900

Moved by Griess, seconded by Bauer, to approve the Assessor's recommendation. Upon roll call vote the following voted Aye: Griess, Bauer, Krafka, Vandenberg, Sypal, Steager. Nay: None. Absent: Coufal. 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.

County Assessor Donoghue recognized her staff, noting that 7,000 notices mailed out and only eight protests were received. Her staff did a great job of explaining things to residents who called or came in with questions. Board members concurred, noting that eight is a very low number of protests.

Moved by Griess, seconded by Sypal, to exit the Board of Equalization at 11:20 a.m. Upon roll call vote the following voted Aye: Griess, Sypal, Vandenberg, Krafka, Bauer, Steager. Nay: None. Absent: Coufal. Motion carried.

Lori L. Aschoff, County Clerk

Scott Steager, Chairman