

BUTLER COUNTY BOARD OF EQUALIZATION

A meeting of the Board of Equalization of Butler County, Nebraska was held on the 5th day of October 2026 at the Butler County Courthouse in David City, Nebraska. Present were the following: Scott Steager, Tony Krafka, Scot Bauer, Scott Griess, Jan Sypal, Bob Coufal, Brad Vandenberg. Absent: None.

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 available for review 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.

Approve Tax Roll Correction

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

#3321 EIP Holdings II LLC refunded tax \$310.84

Reason: 2025 return was filed in error by owner. Tower was decommissioned and demolished in 2024.

Moved by Sypal, seconded by Coufal, to approve the tax corrections as presented. All aye. Motion carried.

Approve Notice of Valuation Change Due to Change in Taxable Status

Donoghue presented three parcels in Original Town of David City owned by David City Public School District 56. The taxable status had previously been changed to taxable because the property is not currently being used for a public purpose. This change was protested by David City Public School District 56. Donoghue stated that she reached out to the Nebraska Department of Revenue's Property Assessment Division; they suggested the County give the school district the benefit of the doubt and exempt them for 2026 and reevaluate in 2027.

Moved by Krafka, seconded by Vandenberg, to approve the valuation change as presented. All aye. Motion carried.

Moved by Vandenberg, seconded by Bauer, to exit Board of Equalization at 9:09 a.m. All aye. Motion carried.

Lori Aschoff, County Clerk

Scott Steager, Chairman