



Butler Board of Equalization Minutes



BUTLER COUNTY BOARD OF EQUALIZATION

July 17, 2017

A meeting of the Board of Equalization of Butler County, Nebraska was held on the 17th day of July, 2017 at the Butler County Courthouse in David City, Nebraska at 10:00 a.m.

Present were the following: David W. Mach, Tony Krafka, Kevin Slama, Max Birkel, Scott Steager, Gregory Janak, and David Potter.

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.

Public Hearing-Real Property Tax Exemption

Moved by Slama, seconded by Janak to open the public hearing at 10:05 a.m. Upon roll call vote the following voted aye: Slama, Potter, Birkel, Janak, Steager, Krafka, and Mach. The following voted nay: None. Motion carried.

The purpose of the hearing is to take public comment in regards to the Exemption Application for Tax Exemption on Real and Personal Property by Qualifying Organizations.

Vickie Donoghue, County Assessor submitted the following application:

1. St. Josephs Villa, Inc.
Lot 6, Block 3, Litty's 2nd Addition to David City

The Assessor explained the exemption application and the statute that applies to the application.

No public comment was taken during the hearing.

Moved by Potter, seconded by Birkel to close the public hearing at 10:10 a.m. Upon roll call vote the following voted aye: Potter, Birkel, Janak, Steager, Krafka, Slama, and Mach. The following voted nay: None. Motion carried.

Moved by Birkel, seconded by Steager to approve the exemption application as presented. Upon roll call vote the following voted aye: Birkel, Janak, Steager, Krafka, Slama, Potter, and Mach. The following voted nay: None. Motion carried.

Overvalued/Undervalued Real Property & Omitted Real Property

Vickie Donoghue, County Assessor presented a listing of overvalued/undervalued real property and omitted real property for the board's consideration. Moved by Krafka, seconded by Slama to approve the corrections as presented. Upon roll call vote the following voted aye: Krafka, Slama, Potter, Birkel, Janak, Steager, and Mach. The following voted nay: None. Motion carried.

Approval of Cemetery List



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The 2017 Cemetery List was presented for the board's consideration. Moved by Potter, seconded by Steager to approve the 2017 Cemetery List. Upon roll call vote the following voted aye: Potter, Slama, Krafka, Steager, Janak, Birkel, and Mach. The following voted nay: None. Motion carried.

The Chairman recessed the Board of Equalization meeting, and reconvened the meeting at 1:00 p.m.

Finalization of Property Valuation Protests

Protest of Robert and Laura Kobza on Part of the NW1/4, Section 19, Township 16 North, Range 3 East. The County Assessor's recommendation is to adjust 29.22 acres from irrigated to grass and adjust .47 acres from irrigated to trees. Moved by Birkel, seconded by Slama to approve the County Assessor's recommendation. Upon roll call vote the following voted aye: Birkel, Potter, Slama, Krafka, Steager, Janak, and Mach. The following voted nay: None. Motion carried.

Protest of Ray A. Kouma on 316 acres in Section 34, Township 13 North, Range 4 East. Moved by Steager, seconded by Birkel to dismiss the protest for not stating a reason for requested valuation change on the protest form. Upon roll call vote the following voted aye: Steager, Janak, Birkel, Potter, Slama, Krafka, and Mach. The following voted nay: None. Motion carried.

Protest of Ray A. Kouma on the SW1/4, Section 33, Township 13 North, Range 4 East. Moved by Steager, seconded by Slama to dismiss the protest for not stating a reason for requested valuation change on the protest form. Upon roll call vote the following voted aye: Steager, Krafka, Slama, Potter, Birkel, Janak, and Mach. The following voted nay: None. Motion carried.

Protest of Ray A. Kouma on the NW1/4, Section 33, Township 13 North, Range 4 East. Moved by Steager, seconded by Krafka to dismiss the protest for not stating a reason for requested valuation change on the protest form. Upon roll call vote the following voted aye: Steager, Krafka, Slama, Potter, Birkel, Janak, and Mach. The following voted nay: None. Motion carried.

Protest of DTH REO, Inc. on Lot 1 & N1/2 Lot 4, Block 43, Original Town of David City. The County Assessor's recommendation is for no change. Moved by Slama, seconded by Janak for no change. Upon roll call vote the following voted aye: Slama, Potter, Birkel, Janak, Steager, Krafka, and Mach. The following voted nay: None. Motion carried.

Protest of Krafka Brothers Trust on the N1/2 W1/2 SW1/4 & E1/2 SW1/4, Section 18, Township 16 North, Range 1 East. The County Assessor's recommendation is for no change. The County Assessor's recommendation is for no change. Moved by Janak, seconded by Potter for no change. Upon roll call vote the following voted aye: Janak, Slama, Potter, and Birkel. The following voted nay: Steager and Mach. Abstaining: Krafka. Motion carried.

Protest of Steven D. and Juli A. Spencer on Pt. Lot 15 & W16' of Lot 16, Clear Lake 2nd Subdivision. Moved by Birkel, seconded by Slama to dismiss due to receipt of protest after filing deadline. Upon roll call vote the following voted aye: Birkel, Potter, Slama, Krafka, Steager, Janak, and Mach. The following voted nay: None. Motion carried.

Overvalued/Undervalued Real Property & Omitted Real Property

Vickie Donoghue, County Assessor presented a listing of overvalued/undervalued real property and omitted real property (parcels 120017675, 120017647, 120017640) for the board's consideration. Moved by Potter, seconded by Steager to approve the corrections as presented. Upon roll call vote the following voted aye: Potter, Birkel, Janak, Steager, Krafka, Slama, and Mach. The following voted nay: None. Motion carried.

Supervisor Potter was excused from the meeting at 2:00 p.m.

County Assessor Certification



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Vickie Donoghue, County Assessor certified to the County Board of Equalization that a copy of that portion of the property record file which substantiates the calculation of the protested value is maintained in the Assessor's office in electronic or paper form.

There being no further business to come before the Board of Equalization, the Chairman adjourned the meeting at 2:05 p.m.

Vicki L. Truksa
County Clerk

David W. Mach
Chairman