



Butler Board of Equalization Minutes



BUTLER COUNTY BOARD OF EQUALIZATION

February 4, 2019

A meeting of the Board of Equalization of Butler County, Nebraska was held on the 4th day of February, 2019 at the Butler County Courthouse in David City, Nebraska at 10:00 a.m.

Present were the following: David W. Mach, Tony Krafka, Scot Bauer, Max Birkel, Gregory Janak, and Anthony Whitmore. Absent: Scott Steager.

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 (January 7, 2019) shall stand approved as presented.

Public Hearing/Exemption Application for Tax Exemption on Real and Personal Property by Qualifying Organizations

The public hearing was postponed and all applicants were notified.

Discussion and Explanation of Statutory Requirement for Exempt Status

It was explained to the board members that when an Exemption Application is filed with the County Assessor, the County Assessor will review the application and make a recommendation on the application of approval or denial. The Board of Equalization makes the final determination of approval or denial, and that determination needs to be made prior to June 1.

Vickie Donoghue, County Assessor and Julie Reiter, County Attorney reviewed for the board the five part statutory test used to determine eligibility for educational, religious, charitable, and cemetery property tax exemptions. The five mandated criteria are listed in the Nebraska Department of Revenue, Property Assessment Division, Property Tax Exemption Regulation 40-005.01.

Reaffirmation of Permissive Exemptions

The County Assessor presented a listing of all organizations that had filed a 451A Statement of Reaffirmation of Tax Exemption. The listing was accepted and placed on file.

Moved by Janak, seconded by Krafka to exit Board of Equalization. Upon roll call vote the following voted aye: Janak, Krafka, Bauer, Whitmore, Birkel, and Mach. The following voted nay: None. Absent: Steager. Motion carried.

Vicki L. Truksa
County Clerk

David W. Mach
Chairman



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