



Butler Board of Equalization Minutes



BUTLER COUNTY BOARD OF EQUALIZATION

May 20, 2019

A meeting of the Board of Equalization of Butler County, Nebraska was held on the 20th day of May, 2019 at the Butler County Courthouse in David City, Nebraska.

Present were the following: David W. Mach, Max Birkel, Scott Steager, Gregory Janak, and Anthony Whitmore. Absent: Bauer and 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 Chairman declared the minutes from the previous meeting shall stand approved as presented.

Tax List Corrections

The following Tax List Corrections were presented for the board's consideration:

#2439	Travis J. & Abbey E. Trojan (late filing of 2016 Personal Property Return)	added tax \$65.32
#2440	Travis J. & Abbey E. Trojan (late filing of 2017 Personal Property Return)	added tax \$127.54
#2441	Travis J. & Abbey E. Trojan (late filing of 2018 Personal Property Return)	added tax \$101.08
#2442	Michael L. & Laura J. Moravec (late filing of 2018 Personal Property Return)	added tax \$121.40
#2443	Michael L. & Laura J. Moravec (late filing of 2017 Personal Property Return)	added tax \$159.32
#2444	Michael L. & Laura J. Moravec (late filing of 2016 Personal Property Return)	added tax \$198.50
#2445	Mark D. & Robin M. Sullivan (added equipment to 2016 Personal Property Return)	added tax \$284.88
#2446	Mark D. & Robin M. Sullivan (added equipment to 2017 Personal Property Return)	added tax \$438.90
#2447	Mark D. & Robin M. Sullivan (added equipment to 2018 Personal Property Return)	added tax \$315.70
#2448	Black Hills NE Gas Utility Co. LLC (recertified 2009 taxable value based on an appeal and settlement)	deducted tax \$4,362.32
#2449	Black Hills NE Gas Utility Co. LLC (recertified 2010 taxable value based on an appeal and settlement)	added tax \$2,340.10
#2450	Black Hills NE Gas Utility Co. LLC (recertified 2011 taxable value based on an appeal and settlement)	added tax \$5,815.00
#2451	Black Hills NE Gas Utility Co. LLC (recertified 2012 taxable value based on an appeal and settlement)	added tax \$623.92



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#2452	Black Hills NE Gas Utility Co. LLC (recertified 2013 taxable value based on an appeal and settlement)	added tax \$518.20
#2453	Black Hills NE Gas Utility Co. LLC (recertified 2014 taxable value based on an appeal and settlement)	added tax \$345.58
#2454	Black Hills NE Gas Utility Co. LLC (recertified 2015 taxable value based on an appeal and settlement)	added tax \$527.08
#2455	Black Hills NE Gas Utility Co. LLC (recertified 2016 taxable value based on an appeal and settlement)	added tax \$259.64
#2456	Black Hills NE Gas Utility Co. LLC (recertified 2017 taxable value based on an appeal and settlement)	added tax \$226.84

Moved by Janak, seconded by Whitmore to approve the tax corrections as presented. Upon roll call vote the following voted aye: Janak, Birkel, Whitmore, Steager, and Mach. The following voted nay: None. Absent: Bauer and Krafka. Motion carried.

Nebraska Tax Equalization and Review Commission

The board received the Findings and Orders from the Nebraska Tax Equalization and Review Commission stating that the commission finds that the levels of value for real property in Butler County for tax year 2019 meet the requirements of law.

The County Assessor pointed out that the residential class of real property is 93% of actual or fair market value, the commercial class of real property is 100% of actual or fair market value, and the agricultural land is 72% of actual or fair market value.

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

Vicki L. Truksa
County Clerk

David W. Mach
Chairman