June 15, 2020

A meeting of the Board of Equalization of Butler County, Nebraska was held on the 15th day of June, 2020 at the Butler County Courthouse in David City, Nebraska.

Present were the following: David W. Mach, Tony Krafka, Scot Bauer, Anthony Whitmore, Max Birkel, Greg Janak and 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 shall stand approved as presented.

**Overvalued/Undervalued Real Property & Omitted Real Property**

County Assessor, Vickie Donoghue, presented before the board a list of overvalued and undervalued real property and omitted real property. Moved by Whitmore and seconded by Janak to approve the corrections. Upon roll call vote the following voted aye: Whitmore, Bauer, Krafka, Janak, Steager, Birkel and Mach. The following voted nay: NONE. Motion carried.

**Tax Roll Correction**

Donoghue presented before the board the following tax list corrections:

#3000 Tyler & Misty Kastl deducted tax $308.52
(personal property was sold on a Farm Sale on 6/22/18)

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

**Denial of Permissive Exemption for the David City Ball Association Inc.**

Donoghue presented before the board a permissive exemption that was approved on February 3, 2020. Since the approval, the building was sold to a non-exempt entity and the permissive exemption needs to be revoked. Moved by Steager and seconded by Birkel to deny the permissive exemption for the David City Ball Association, Inc. Upon roll call vote the following voted aye: Steager, Birkel, Whitmore, Bauer, Krafka, Janak and Mach. The following voted nay: NONE. Motion carried.

**Accept Presentation of Butler County Plan of Assessment 2020**

Donoghue presented the 2020 Plan of Assessment for years 2021, 2022, and 2023. Moved by Janak and seconded by Kafka to accept the 2020 Butler County Plan of Assessment. Upon roll call vote, the following voted aye: Janak, Krafka, Bauer, Whitmore, Birkel, Steager and Mach. The following voted nay: NONE. Motion carried.
Moved by Steager and seconded by Whitmore to exit the Board of Equalization at 9:24 a.m. Upon roll call vote the following voted aye: Steager, Birkel, Whitmore, Bauer, Krafka, Janak and Mach. The following voted nay: NONE. Motion carried.

Stephanie L. Laska           David W. Mach
County Clerk                 Chairman