

Butler Board of Equalization Minutes



BUTLER COUNTY BOARD OF EQUALIZATION

July 20, 2020

A meeting of the Board of Equalization of Butler County, Nebraska was held on the 20th day of July, 2020 at the Butler County Courthouse in David City, Nebraska.

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

Tax Roll Corrections

Donoghue presented before the board the following tax roll corrections:

#3002	Kenneth Rolenc (NE Dept of Revenue Adjusted 2017 Homestead Exemption for 100% to 90%)	Added tax	\$37.40
#3006	MD Ag Services LLC (Late filing of 2019 NE personal property return)	Added tax	\$618.72
#3007	MD Ag Services LLC (Late filing of 2018 NE personal property return)	Added tax	\$762.22
#3008	Michael J. Dorcey (Late filing of 2019 NE personal property return)	Added tax	\$46.60
#3009	Michael J. Dorcey (Late filing of 2018 NE personal property return)	Added tax	\$57.46
#3010	Michael J. Dorcey (Late filing of 2019 NE personal property return)	Added tax	\$77.96

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

Approval of 2020 Cemetery List

The County Assessor presented the 2020 Cemetery List. This list contains information relating to the 45 cemeteries in the county that are tax exempt. Moved by Krafka and seconded by Whitmore to approve the list as presented. Upon roll call vote the following voted aye: Krafka, Whitmore, Birkel, Janak and Mach. The following voted nay: None. Absent: Bauer and Steager. Motion carried.



Butler Board of Equalization Minutes



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 Krafka to approve the corrections. Upon roll call vote the following voted aye: Whitmore, Krafka, Janak, Birkel and Mach. The following voted nay: NONE. Absent: Bauer and Steager. Motion carried.

Finalization of Property Valuation Protests

- #1 John D & Pam A Proskevec (W ½ of the NE ¼ of Section 8, Township 16, Range 3E; 80 acres) The County Assessor's recommendation was for no change. Moved by Janak and seconded by Krafka for no change. Upon roll call vote the following voted aye: Janak, Krafka, Whitmore, Birkel and Mach. The following voted nay: NONE. Absent: Bauer and Steager. Motion carried.
- #2 Michael P Covalt (Accretion to Section 12, Township 16, Range 2E and Government Lots 3 & 4, Section 1, Township 16, Range 2E; 17.06 acres) The County Assessor's recommendation was for no change. Moved by Birkel and seconded by Whitmore for no change. Upon roll call vote the following voted aye: Birkel, Whitmore, Krafka, Janak and Mach. The following voted nay: NONE. Absent: Bauer and Steager. Motion carried.
- #3 Brian Olberding (Lot 1 Block A, Adamy's Subdivision, Section 6, Township 15, Range 1E; .872 acres) The County Assessor's recommendation was to remove the wood deck, 320 square feet and add a 10% economic depreciation and remove the yard shed. Moved by Krafka and seconded by Birkel to approve the Assessor's recommendation. Upon roll call vote the following voted aye: Krafka, Whitmore, Birkel, Janak and Mach. The following voted nay: NONE. Absent: Bauer and Steager. Motion carried.
- #4 Platte Center West, LLC (Pt. of the SE ¼ of the NE ¼ of Section 23, Township 16, Range 2E; 3.28 acres) The County Assessor's recommendation was for no change. Moved by Whitmore and seconded by Krafka for no change. Upon roll call vote the following voted aye: Whitmore, Krafka, Birkel and Mach. The following voted nay: Janak. Absent: Bauer and Steager. Motion carried.
- #5 Konley Perry (Bellwood Lakes Lot #61 Improvement on Leased Land, Section 1, Township 16, Range 1E) The County Assessor's recommendation was to add a 19% functional depreciation due to damage from flooding. Moved by Birkel and seconded by Krafka to approve the Assessor's recommendation. Upon roll call vote the following voted aye: Birkel, Whitmore, Krafka, Janak and Mach. The following voted nay: NONE. Absent: Bauer and Steager. Motion carried.
- #6 Daniel L. Morkert (Lots 7-12 Block 14 in the subdivision entitled Blocks 13, 14, 15, & O.L. F & G to the town of Octavia, Nebraska) The County Assessor's recommendation was for no change. Moved by Janak and seconded by Whitmore for no change. Upon roll call vote the following voted aye: Janak, Birkel, Whitmore, Krafka and Mach. The following voted nay: NONE. Absent: Bauer and Steager. Motion carried.
- #7 Dennis J. Korinek (Lots 17 & 20 Block 1 Spelt's Addition, Ulysses, Nebraska) The County Assessor's recommendation was for no change. Moved by Birkel and seconded by Krafka for no change. Upon roll call vote the following voted aye: Birkel, Whitmore, Krafka, Janak and Mach. The following voted nay: NONE. Absent: Bauer and Steager. Motion carried.

At 1:43 p.m. Supervisor Steager arrived at the meeting.

- #8 Daniel & Catherine McCawley (Pt. of the E ½ of the NW ¼ of Section 17, Township 15, Range 1E; 5 acres) The County Assessor's recommendation was for no change. Moved by Janak and seconded by Steager for no change. Upon roll call vote the following voted aye: Janak, Steager, Krafka, Whitmore, Birkel and Mach. The following voted nay: NONE. Absent: Bauer. Motion carried.



Butler Board of Equalization Minutes

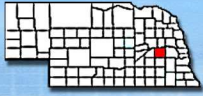


- #9 Frontier Cooperative Company (Lots 1-3 Block 21 McCalvin's Addition, Brainard, Nebraska) The County Assessor's recommendation was for no change. Moved by Steager and seconded by Birkel for no change. Upon roll call vote the following voted aye: Steager, Birkel, Whitmore, Krafka and Mach. The following voted nay: Janak. Absent: Bauer. Motion carried.
- #10 Frontier Cooperative Company (Pt. of the NE ¼ of the SW ¼ Brainard Annex, Section 17, Township 14, Range 4E; 6.49 acres) The County Assessor's recommendation was to adjust the bin depreciation from 6% and 5% to 10%. Moved by Birkel and seconded by Whitmore to approve the Assessor's recommendation. Upon roll call vote the following voted aye: Birkel, Whitmore, Krafka, Steager, Janak and Mach. The following voted nay: NONE. Absent: Bauer. Motion carried.
- #11 Frontier Cooperative Company (Pt. of the NE ¼ of the SE ¼ of Section 20, Township 15, Range 3E; 24.69 acres) The County Assessor's recommendation was to adjust the large bin depreciation from 6% to 10%. Moved by Krafka and seconded by Birkel to approve the Assessor's recommendation. Upon roll call vote the following voted aye: Krafka, Whitmore, Birkel, Janak, Steager and Mach. The following voted nay: NONE. Absent: Bauer. Motion carried.
- #12 Frontier Cooperative Company (Pt. of the NW ¼ of the NW ¼ of Section 21, Township 15, Range 3E; 2 acres) The County Assessor's recommendation was for no change. Moved by Steager and seconded by Whitmore for no change. Upon roll call vote the following voted aye: Steager, Krafka, Whitmore, Birkel, Janak and Mach. The following voted nay: NONE. Absent: Bauer. Motion carried.
- #13 Ryan J Homan c/o Daniel W & Sandra J Homan (Pt. of the S ½ of the W ½ of the SW ¼, Section 28, Township 15, Range 2E; 1 acre) The County Assessor's recommendation was for no change. Moved by Whitmore and seconded by Birkel for no change. Upon roll call vote the following voted aye: Whitmore, Birkel, Steager and Mach. The following voted nay: Janak and Krafka. Absent: Bauer. Motion carried.

At 2:14 p.m. the chairman declared the board would take a quick break.

At 2:17 p.m. the board reconvened.

- #14 Daniel F & Frances W Schmid (Pt of the SW ¼, Section 21, Township 13, Range 4E; 153.33 Acres) The County Assessor's recommendation was for no change. Moved by Krafka and seconded by Steager for no change. Upon roll call vote the following voted aye: Krafka, Steager, Janak, Birkel, Whitmore and Mach. The following voted nay: NONE. Absent: Bauer. Motion carried.
- #15 David L. Nansel Sr. (Lot 17 Gans Lake Subdivision A Subdivision of Government Lot 3 and the Accretion to Government Lots 3 & 4, Section 6, Township 16, Range 1E; .31 Acres) The County Assessor's recommendation was to remove trailer and skirting, adjust the depreciation on the garage and lean-to to 70%. Moved by Krafka and seconded by Whitmore to approve the Assessor's recommendation. Upon roll call vote the following voted aye: Krafka, Whitmore, Birkel, Janak, Steager and Mach. The following voted nay: NONE. Absent: Bauer. Motion carried.
- #16 Paul L & Janice Bykerk (Lots 13, 16, 17 & 20 Block 7 Original Town Bellwood, Nebraska) The County Assessor's recommendation was to add 35% functional depreciation to the house due to current condition. Moved by Birkel and seconded by Steager to approve the Assessor's recommendation. Upon roll call vote the following voted aye: Birkel, Janak, Steager, Krafka, Whitmore and Mach. The following voted nay: NONE. Absent: Bauer. Motion carried.
- #17 Sam G Barlean & Janet L Woita c/o Dorothy J Barlean (E ½ of the SW ¼, Section 28, Township 15, Range 2E; 80 acres) The County Assessor's recommendation was for no change. Moved by Janak and seconded by Steager for



Butler Board of Equalization Minutes



no change. The following voted aye: Janak, Steager, Whitmore and Birkel. The following voted nay: Krafka and Mach. Absent: Bauer. Motion carried.

- #18 Sam G Barlean & Angie Barlean (E ½ of the SW ¼, Section 28, Township 15, Range 2E; 80 acres) The County Assessor's recommendation was for no change. Moved by Krafka and seconded by Janak for no change. Upon roll call vote the following voted aye: Krafka, Steager, Janak, Birkel, Whitmore and Mach. The following voted nay: NONE. Absent: Bauer. Motion carried.
- #19 Robert Wright (Lot 6 Block 4 Miles 3rd Addition David City, Nebraska) The County Assessor's recommendation was for no change. Moved by Whitmore and seconded by Birkel for no change. Upon roll call vote the following voted aye: Whitmore, Birkel, Janak, Steager, Krafka and Mach. The following voted nay: NONE. Absent: Bauer. Motion carried.
- #20 Robert Wright (S 75 ft of Lot 5 Block 5 Miles 5th Addition, David City, Nebraska) The County Assessor's recommendation was to adjust the garage pricing. Moved by Steager and seconded by Whitmore to approve the Assessor's recommendation. Upon roll call vote the following voted aye: Steager, Krafka, Whitmore, Birkel, Janak and Mach. The following voted nay: NONE. Absent: Bauer. Motion carried.
- #21 Steven Wendt c/o Todd Wendt (Lot 1 Block 3 Kozi Addition David City & Pt. of W ½ of the SW ¼, Section 20, Township 15, Range 3E) The County Assessor's recommendation was for no change. Moved by Whitmore and seconded by Steager for no change. The following voted aye: Whitmore, Krafka, Steager, Janak, Birkel and Mach. The following voted nay: NONE. Absent: Bauer. Motion carried.

County Assessor Certification

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.

Moved by Krafka and seconded by Janak to exit the Board of Equalization at 2:54 p.m. Upon roll call vote the following voted aye: Krafka, Steager, Janak, Birkel, Whitmore and Mach. The following voted nay: NONE. Absent Bauer. Motion carried.

Stephanie L. Laska
County Clerk

David W. Mach
Chairman