



Butler Board of Equalization Minutes



BUTLER COUNTY BOARD OF EQUALIZATION

June 7, 2021

A meeting of the Board of Equalization of Butler County, Nebraska was held on the 7th day of June 2021 at the Butler County Courthouse in David City, Nebraska.

Present were the following: Scott Steager, Tony Krafska, Scot Bauer, Anthony Whitmore, David W. Mach, Robert Coufal, and Ryan Svoboda.

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 and Acceleration of Taxes

County Assessor, Vickie Donoghue, presented the following tax roll corrections for the board's consideration:

#3054	Thunderbolt Harvesting, LLC (Tax year 2020: 2019 equipment was not reported on the 2020 personal property return)	added tax	\$809.76
#3055	Jason & Lindsay Meister (Tax year 2020: 2019 equipment was not reported on the 2020 personal property return)	added tax	\$983.52
#3056	Kenneth Meister (Tax year 2020: 2019 equipment was not reported on the 2020 personal property return)	added tax	\$368.40
#3057	Justin Meister (Tax year 2020: 2019 equipment was not reported on the 2020 personal property return)	added tax	\$972.96
#3058	Bar-S Veterinary Clinic (Tax year 2020: late filing of 2020 personal property return)	added tax	\$1,013.68
#3059	Bar-S Veterinary Clinic (Tax year 2020: late filing of 2020 personal property return)	added tax	\$132.02
#3060	Randall Schawang (Tax year 2020: livestock panels & gates were not reported on the 2020 personal property return)	added tax	\$48.96
#3061	Clint Vandenberg (Tax year 2020: 2019 depreciation schedule or equipment purchases were not reported)	added tax	\$4,749.90
#3062	Megan Kozisek (Tax year 2020: accelerate taxes)	added tax	\$56.72
#3063	Tony Krafska (Tax year 2020: the house is being moved, accelerate taxes)	added tax	\$1,078.06



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#3064	Robert & Corinne Schmit (Tax year 2020: pump & column was not reported on last year's depreciation schedule and personal property tax return)	added tax	\$295.40
#3065	Robert & Dorothy Juranek (Tax year 2018: late filing of 2018 personal property return)	added tax	\$134.48
#3066	Robert & Dorothy Juranek (Tax year 2019: late filing of 2019 personal property return)	added tax	\$212.34
#3067	Robert & Dorothy Juranek (Tax year 2020: late filing of 2020 personal property return)	added tax	\$168.62
#3068	Randy & Sherri Helman (Tax year 2019: the 2018 depreciation schedule was not presented when the 2019 personal property return was updated)	added tax	\$29.66
#3069	Randy & Sherri Helman (Tax year 2020: the 2019 depreciation schedule was not presented when the 2020 personal property return was updated)	added tax	\$42.98
#3070	Cliff & Tina Meays (Tax year 2017: the NE Dept of Revenue adjusted the 2017 Homestead Exemption from 90% to 50%)	added tax	\$273.54

Moved by Whitmore and seconded by Coufal to approve the corrections as presented. Upon roll call vote the following voted aye: Whitmore, Bauer, Mach, Coufal, Svoboda, Krafka, and Steager. The following voted nay: NONE. Motion carried.

Overvalued/Undervalued Real Property & Omitted Real Property

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

Accept Presentation of Butler County Plan of Assessment 2021

Donoghue presented the Butler County Plan of Assessment 2021. Moved by Whitmore and seconded by Mach to accept the Butler County Plan of Assessment 2021 as presented. Upon roll call vote the following voted aye: Whitmore, Bauer, Mach, Coufal, Svoboda, Krafka, and Steager. The following voted nay: NONE. Motion carried.

Set Date & Time for Property Valuation Protest Hearings

Moved by Whitmore and seconded by Bauer to set the date and times for the property protest hearings for July 6, July 12 and July 19 at 1 p.m. at the Butler County Courthouse. Upon roll call vote the following voted aye: Whitmore, Bauer, Mach, Coufal, Svoboda, Krafka, and Steager. The following voted nay: NONE. Motion carried.

Motor Vehicle Tax Exemptions

Karey Adamy, County Treasurer submitted the following applications:

1. St. Josephs Villa, Inc.
2. Adorers of the Blood of Christ



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Moved by Mach and seconded by Svoboda to approve the exemptions applications as presented. Upon roll call vote the following voted aye: Mach, Coufal, Svoboda, Krafka, Whitmore, Bauer, and Steager. The following voted nay: NONE. Motion carried.

Correspondence

Letter from Rodney A. Johnson on behalf of Dorothy Juranek - Donoghue reviewed the letter that was addressed to the board requesting a waiver of penalty and interest. She informed the board that per statute the board has no authority to waive the penalty and interest that was correctly imposed.

Stephanie L. Laska
County Clerk

Scott Steager
Chairman