

The York County Board of Commissioners, ex-officio the York County Board of Equalization, met June 28, 2011 at 1:00 p.m. as per notice in the York News Times on June 23, 2011, with Chairman, Kurt Bulgrin presiding with Pat Bredenkamp, Bill Bamesberger and Paul Buller. Commissioner Shellington was absent. Also present at the meeting were Ann Charlton, County Assessor and Melanie Wilkinson, correspondent for the York News Times.

The agenda of the meeting was posted on the bulletin board in the County Clerk's office and a copy of the agenda was made available to each Commissioner.

Bulgrin announced that the open meetings law would be in effect and that a copy was posted outside the door and available on the table in the back of the room. Proof of publication was also available.

Moved by Bredenkamp, seconded by Bamesberger to approve the minutes of the June 14, 2011 Board of Equalization meeting as presented; roll call: yeas, Bredenkamp, Bamesberger, Buller and Bulgrin; nays, none; Shellington absent; motion carried.

Moved by Bredenkamp, seconded by Bamesberger to adopt the agenda for the York County Board of Equalization meeting for Tuesday, June 28, 2011; roll call: yeas, Bredenkamp, Bamesberger, Buller and Bulgrin; nays, none; Shellington absent; motion carried.

Ann Charlton, County Assessor presented the list of materials that are in her General Evidence ledger.

Reference materials used in the valuation process.

1. Statutes as defined by Nebraska Law.
2. Rules & Regulations developed by Nebraska Department of Property Assessment and Taxation and required to use.
3. Nebraska Agricultural Land Valuation Manual
4. Marshall and Swift Computer Program for valuation of improvements
5. Sales files developed by the County Assessor for Sales Comparison of Properties
6. Other manuals and information gotten from classes taken on Appraisal Practices
7. Soil Surveys for York County developed by the United States Department of Agriculture and the University of Nebraska Conservation and Survey Division in August 1977
8. Information from NRD concerning verification of irrigated acres in York County

List of Materials in Exhibit Binder

1. Public Notice of Value Completion
2. Equalization findings by Nebraska Tax Equalization and Review Commission
3. 2011 Level of Value as determined by TERC
4. Calculation of value
5. Materials and manuals list
6. Valuation process for all property; Real, Ag and Commercial
7. Valuation for Rural Residential Properties
8. Soil conversion table
9. 2011 land valuation groups and values
10. Data used to determine special use area (Greenbelt)
11. How market areas are determined in the City of York
12. How market areas are determined in the rural County
13. Neighborhood numbers for the County; Commercial cost tables and Site improvement tables
14. Comparison of value changes for 2008-2009-2010

Charlton was sworn prior to continuing with the Protest Hearing.

Jay D. Garrison of Henderson filed a protest on the N45' Lts 15-17 in Block 2 Original Town of Henderson. He was sworn in. The Assessor valued the land at \$2,025 and the buildings as \$41,823. He is requesting a valuation of \$2,025 for land and \$28,025 for the buildings.

The Board will make a decision and notification will be sent to the landowner.

There being no further business, the Board adjourned at 1:35 p.m. The next meeting will be July 12, 2011 at 1:15 p.m. in the County Commissioners room, lower level of the Courthouse.

Kurt Bulgrin, Chairman
York County Board of Commissioners

Cynthia D. Heine, County Clerk
York, Nebraska