

The York County Board of Commissioners, ex-officio the York County Board of Equalization, met July 12, 2011 at 1:28 p.m. as per notice in the York News Times on July 7, 2011, with Chairman, Kurt Bulgrin presiding with Pat Bredenkamp, Bill Bamesberger and Paul Buller. Commissioner Shellington was absent. Also present at the meeting was Ann Charlton, County Assessor.

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 Bamesberger, seconded by Bredenkamp to approve the minutes of the June 28, 2011 Board of Equalization meeting as presented; roll call: yeas, Bamesberger, Bredenkamp, Buller and Bulgrin; nays, none; Shellington absent; motion carried.

Moved by Bredenkamp, seconded by Buller to adopt the agenda for the York County Board of Equalization meeting for Tuesday, July 12, 2011; roll call: yeas, Bredenkamp, Buller, Bamesberger and Bulgrin; nays, none; Shellington absent; motion carried.

Charlton reminded the Board of the information used which includes evidence and items of information used to arrive at the values.

Protest #20, William F and Susan C. Dunavan; W ½ SE ¼ 6-9-2

Susan Dunavan appeared before the Board regarding their protest. Dunavan was sworn in by the Clerk. She presented figures received from the Ne Dept of Revenue for York County in which it stated that the increase for the residential property went up 3.6% however, York County increased their property by 9%. According to the Dept of Revenue, the Ag land went up 23.32% however, York County increased their Ag land by 54%.

Charlton stated that there was a computer error and that it made the land into crop ground instead of grassland. The land should be \$76,353 instead of \$104,418.

Moved by Buller, seconded by Bamesberger to correct the land use from crop land to grass from \$104,418 to \$76,353 and the buildings the same at \$92,167 as the land is valued using the correct land use, soil types and appropriate market area and the information on the buildings and house is correct the value is correct as determined by the County Assessor; roll call: yeas, Buller, Bamesberger, Bredenkamp and Bulgrin; nays, none; Shellington absent; motion carried.

Protest #19, Steve Whitemore/J. Whitemore Trust; E ½ NE ¼ exc IT 1 in 23-9-2

Stephen Whitemore and Sandy Blankenship appeared before the Board. They were sworn in by the Clerk. They provided pictures of the property. 30 Acres of the parcel are not irrigated.

Charlton had nothing to add. The valuation is correct according land use and sales in the area.

Moved by Bulgrin, seconded by Bredenkamp to deny the property valuation protest for the E ½ NE ¼ exc IT1 23-9-2 as the land is valued using the correct land use, soil types and appropriate market area for land valuation group, the value is correct as determined by the County Assessor; roll call: yeas, Bulgrin, Bredenkamp, Bamesberger and Buller; nays, none; Shellington absent; motion carried.

Protest #26, Narinder S. Salh; Pt W ½ NW ¼ 20-1-1 15.68 Ac

Narinder Salh appeared before the Board. Salh was sworn in by the Clerk. He stated that the restaurant is not open and that he receives no income from the farm ground which is 5.6 Ac and is irrigated. Salh will bring in information regarding income from the business.

Charlton said that the value on the restaurant could be adjusted.

Moved by Bamesberger, seconded by Bredenkamp to change the property valuation for Pt W ½ NW ¼ 20-1-1 for buildings to \$142,000. and leave the land at \$240,200. as the land is valued using the correct land use, soil types and appropriate market area and the information on the buildings are correct, the value is correct as determined by the County Assessor based on the condition of the property; roll call: yeas, Bamesberger, Bredenkamp, Buller and Bulgrin; nays, none; Shellington absent; motion carried.

Protest #1, Brian C. Koehler; Lt 6 Blk 65 OT City of York

Koehler was not present. In his statement he stated that he purchased this property in May 2010 for \$26,000.

Charlton assessed it at \$37,031.

Moved by Bredenkamp, seconded by Bamesberger that the land valuation remain at \$7,560 and the building value be changed to \$18,440 as it reflects the actual sale of the property; roll call: yeas, Bredenkamp, Bamesberger, Buller and Bulgrin; nays, none; Shellington absent; motion carried.

Protest #2, Robert A. Saeger; Lt 7 & 10' Vac Wells & Stockton Blk 7 Austins Addn Village of Waco

Saeger was not present. He requested the total valuation be \$94,028.

Charlton requested that there be no change as the value was increased as all of Waco was increased.

Moved by Buller, seconded by Bamesberger to leave the value of the property the same at \$4,028 for land and \$106,911 for the buildings for a total of \$110,939.00 as it is comparable with sales in the area (Lt 7 & 10' Vac Wells & Stockton Blk 7 Austins Addn Village of Waco; roll call: yeas, Buller, Bamesberger, Bredenkamp and Bulgrin; nays, none; Shellington absent; motion carried.

Protest #3, David G. Reetz; S ½ SW ¼ exc IT2 30-12-1

Reetz did not appear. He advised that the tillable dry farmland is in three separate locations. Grassland is nonfenced creek bottom.

Charlton stated that after reviewing the certification of farm ground, 18.29 Ac of the 39.6 cropland is irrigated. His valuation therefore increases from \$128,994 to \$134,298.

Moved by Bamesberger, seconded by Buller to go with the Assessors recommendation to raise it from \$128,994. to \$134,298 for the S ½ SW ¼ exc IT 2 in 30-12-1 because of the certification of acres; roll call: yeas, Bamesberger, Buller, Bredenkamp and Bulgrin; nays, none; Shellington absent; motion carried.

Protest #21, Rex B & Joni J. Ellis; TR in NE ¼ NE ¼ 23-12-2

Rex and Joni appear and were sworn in by the Clerk. They stated that the increase should not be as large as it is as it is not farm ground and there are livestock facilities both North and South of them. They provided an appraisal of their property. There is no farm ground on the property.

Charlton stated that only one of the comparisons used by the appraiser was within York County. It is appraised as rural residential.

Moved by Bulgrin, seconded by Bamesberger to deny the property valuation protest for a Tract in NE ¼ NE ¼ 23-12-2 as the market is not showing any indication that the construction in the area is causing the market to decline at this time, the value will remain at the current value. The Assessor will keep track of the area for possible value changes as needed for the outside influence; roll call: yeas, Bulgrin, Bamesberger, Bredenkamp and Buller; nays, none; Shellington absent; motion carried.

Protest #4, D. Richard Swan Trustee of N.E. Swan Testamentary Trust; E ½ SE ¼ 11-9-2

Swan did not appear. He noted that the Nebraska Dept of Revenue indicated that real property valuations have increased 4.88% from 2010 to 2011.

Charlton stated that there should be an adjustment for 13.81 Ac changed to waste/grass acres from 4G. This would change the soil classification.

Moved by Bulgrin, seconded by Bredenkamp that the E ½ SE ¼ 11-9-2 be valued at \$168,569 as it reflects the correct soil type and land use and sales in the area; roll call: yeas, Bulgrin, Bredenkamp, Bamesberger and Buller; nays, none; Shellington absent; motion carried.

Protest #5, D. Richard Swan, W ½ SE ¼ 11-9-2

Swan did not appear. He noted that the Nebraska Dept of Revenue indicated that real property valuations have increased 4.88% from 2010 to 2011.

Charlton stated that there should be an adjustment for 20.92 Ac to change from G grass to waste which changed it from \$166,926 to \$156,466.

Moved by Bredenkamp, seconded by Buller to change the value from \$166,926 to \$156,466 on the W ½ SE ¼ 11-9-2 to reflect the correct land use and land classifications; roll call: yeas, Bredenkamp, Buller, Bamesberger and Bulgrin; nays, none; Shellington absent; motion carried.

Protest #31, Debra M. Sprouse, Lt 1 & 2 Blk 8 OT City of York

Debra Sprouse was sworn in by telephone conference as she was unable to travel due to illness. She stated that the utilities were disconnected as the water pipes froze. The water was declared inactive as of September 13, 2007 and the electricity was declared inactive shortly thereafter (the following October). The house is basically unlivable and has been for quite some time.

Charlton said that she was not notified of the shutoffs. She increased the depreciation to 84% which changes it to \$42,808. The lot value cannot be changed.

Moved by Bredenkamp, seconded by Bamesberger to increase the depreciation of the house to 84% for a valuation of \$42,808 with the land remain at \$15,656; roll call: yeas, Bredenkamp, Bamesberger, Buller and Bulgrin; nays, none; Shellington absent; motion carried.

Protest #32, William A. Sprouse II, Lt 1 Little's Addn City of York

Debra Sprouse was sworn in by telephone conference as she was unable to travel due to illness. The utilities are disconnected.

Charlton stated that there should be no change as it is all valued the same.

Moved by Bredenkamp, seconded by Bamesberger to deny the property valuation protest filed by William A Sprouse II and Debra M. Sprouse on Lt 1 Little's Addn, City of York as the depreciation on the building is correct and the value of the land is assessed at the proper rate per square foot; roll call: yeas, Bredenkamp, Bamesberger, Buller and Bulgrin; nays, none; Shellington absent; motion carried.

Protest #33, William A. Sprouse II, W 47.5' of S 104.75' IT 12 in 31-11-2

Debra Sprouse was sworn in by telephone conference as she was unable to travel due to illness. There is nothing on this lot.

Charlton stated that it is a commercial property and valued accordingly.

Moved by Buller, seconded by Bamesberger to leave the assessed value as it is valued accordingly for commercial property values W 47.5' of S 104.75' IT 12 in 31-11-2; roll call: yeas, Buller, Bamesberger, Bredenkamp and Bulgrin; nays, none; Shellington absent; motion carried.

Protest #34, Elfie L. Seng, S ½ S ½ NE ¼ 21-9-2

Dr. Robert and Cheryl Seng appeared and were sworn in. He felt that his valuation was different than that adjacent to his property.

Charlton stated that it was valued according to proper use and classification, all are valued the same.

Moved by Bredenkamp, seconded by Bamesberger to deny the property valuation protest on the S ½ S ½ NE ¼ of 21-9-2 as the land classifications and the land use are correct, and the market value reflects the sale of property in the area; roll call: yeas, Bredenkamp, Bamesberger, Buller and Bulgrin; nays, none; Shellington absent; motion carried.

Protest #35, Cheryl A. Seng, Pt NE ¼ 19-9-2

Dr. Robert and Cheryl Seng appeared and were sworn in. He felt that his valuation was different than that adjacent to his property.

Charlton again stated that it was valued according to proper use and classification, all are valued the same.

Moved by Bamesberger, seconded by Buller to deny the valuation protest filed on Pt NE ¼ 19-9-2 as the land is valued using the correct land use, soil types and appropriate market area; roll call: yeas, Bamesberger, Buller, Bredenkamp and Bulgrin; nays, none; Shellington absent; motion carried.

Protest #36, Elfie L. Seng, SW ¼ 8-9-2

Dr. Robert and Cheryl Seng appeared and were sworn in. He felt that his valuation was different than that adjacent to his property.

Charlton again stated that it was valued according to proper use and classification, all are valued the same.

Moved by Bredenkamp, seconded by Bamesberger to deny the property valuation protest filed on SW ¼ 8-9-2 as the land is valued using the correct land use, soil types and appropriate market area; roll call: yeas, Bredenkamp, Bamesberger, Buller and Bulgrin; nays, none; Shellington absent; motion carried.

Protest #37, Cheryl A Seng, SW ¼ exc IT 1 in 28-9-2

Dr. Robert and Cheryl Seng appeared and were sworn in. He felt that his valuation was different than that adjacent to his property.

Charlton again stated that it was valued according to proper use and classification, all are valued the same.

Moved by Buller, seconded by Bamesberger to deny the property valuation protest on the SW ¼ exc IT 1 in 28-9-2 as the land is valued using the correct land use, soil types and appropriate market area; roll call: yeas, Buller, Bamesberger, Bredenkamp and Bulgrin; nays, none; Shellington absent; motion carried.

Protest #38, Kevin Bearinger, IT 1 in SW ¼ 30-12-4

Bearinger appeared and was sworn in. He asked that the Assessor take another look at the house. He gave comparisons for the Board to review. Nothing has changed.

Charlton stated that she knowing the internal condition of the property. All rural residential sites are valued the same at 100% of value. She could adjust the depreciation on the buildings (house only).

Moved by Bamesberger, seconded by Bredenkamp to accept the 60% depreciation value for the buildings/house to \$49,260. and leave the land value at \$47,850 for a total of \$97,110 on IT 1 SW ¼ 30-12-4 due to the internal condition of the house; roll call: yeas, Bamesberger, Bredenkamp, Buller and Bulgrin; nays, none; Shellington absent; motion carried.

Protest #6, Jay Garrison, N 45' Lts 15-17- Blk 2 OT City of Henderson

Garrison appeared before the Board and was sworn in on June 28, 2011.

Charlton examined the property and made corrections to the square footage which would change the overall valuation.

Moved by Bamesberger, seconded by Buller with the change in the property record card in regards to the house, the value shall be changed to \$37,736. for buildings and \$2,025. for the land on N45' Lts 15-17 Blk 2 OT City of Henderson; roll call: yeas, Bamesberger, Buller, Bredenkamp and Bulgrin; nays, none; Shellington absent; motion carried.

Protest #7, Woodrow Griess, IT 2 SW ¼ SW ¼ 10-9-4

Griess did not appear. He advised that there is an increase of 24% over last year and that no improvements have been made.

Charlton stated that the value was correct, no evidence was presented.

Moved by Bamesberger, seconded by Buller to deny the property valuation protest filed by Woodrow Griess on IT 2 in the SW ¼ SW ¼ 10-9-4 as the information is listed on the property record card correctly and the comparable sales show the value to be within the range of values, the value is correct as determined by the County Assessor; roll call: yeas, Bamesberger, Buller, Bredenkamp and Bulgrin; nays, none; Shellington absent; motion carried.

Protest #8, Kay C. Due, N ½ NW ¼ 32-9-1

Due was not present. She advised that farm values are not being increased by 50% as indicated on the valuations.

Charlton stated that there should be no change.

Moved by Bredenkamp, seconded by Bamesberger to deny the property valuation protest as the land is valued using the correct land use, soil types and appropriate market area for land valuation group on N ½ NW ¼ 32-9-1. The value is correct as determined by the County Assessor; roll call: yeas, Bredenkamp, Bamesberger, Buller and Bulgrin; nays, none; Shellington absent; motion carried.

Protest #9, Gary & Lori A. Blatter, IT 1 in NE ¼ NE ¼ 24-10-4

Blatter was not present. They presented evidence which showed that there were no increases in value due to sales, only decreases.

Charlton stated that the value is correct and there should be no change.

Moved by Bamesberger, seconded by Buller to deny property valuation protest on IT 1 NE ¼ NE ¼ 24-10-4 as the land is valued using the correct land use, soil types and appropriate market area and the information on the buildings and house is correct the value is correct as determined by the County Assessor; roll call: yeas, Bamesberger, Buller, Bredenkamp and Bulgrin; nays, none; Shellington absent; motion carried.

Protest #10, Troy R & Donelle J. Ellison, N 10' Lt 6 and all Lt 7 Blk 42 OT City of York

Ellisons were not present. They advised that the purchase price was \$30,000.

Charlton stated that the valuation should change by the bill of sale. The land would be \$13,900 and buildings \$16,100 for a total of \$30,000.

Moved by Bredenkamp, seconded by Bamesberger to change the valuation of the protest filed by Troy Ellison on the N 10' Lt 6 and all Lt 7 Blk 42 OT City of York for the land at \$13,900 and the building changed to \$16,100 as that is the price that he bought it for; roll call: yeas, Bredenkamp, Bamesberger, Buller and Bulgrin; nays, none; Shellington absent; motion carried.

Protest #11, S & J Investments LLC, Lts 17 & 18 Blk 14 OT City of Henderson.

Norman E. Yoder was not present. The property was purchased for storage and the purchase price was \$25,000.

Charlton recommended that a change in value be made by the amount of the bill of sale.

Moved by Bamesberger, seconded by Bredenkamp to approve the proposed valuation for Lts 17 & 18 Blk 14 OT City of York with the land remain at \$6,500 and the buildings at \$18,500 based on the bill of sale; roll call: yeas, Bamesberger, Bredenkamp, Buller and Bulgrin; nays, none; Shellington absent; motion carried.

Protest #12, Travis B. Mauldin % Property Tax Services, Lt 8 West Oak Heights City of York

Mauldin did not appear. He attached an income analysis for the Boards review.

Charlton stated that they are charging market rent and still receiving low income tax credits.

Moved by Bamesberger, seconded by Buller to deny the property valuation protest for Lt 8 West Oak Heights City of York as the information that is listed on the property record card is correct and the comparable sales show the value to be within the range of values, the value is correct as determined by the County Assessor; roll call: yeas, Bamesberger, Buller, Bredenkamp and Bulgrin; nays, none; Shellington absent; motion carried.

Protest #27, James & Rebecca Green, Pt S ½ SE ¼ 15-11-4

James Green appeared and was sworn in. He stated that 7 acres of the 11.63 acres are creek bottom and wasteland suitable only for wildlife habitat.

Charlton stated that all rural residential sites are valued the same.

Moved by Bredenkamp, seconded by Bamesberger to deny the valuation protest for Pt S ½ SE ¼ 15-11-4 as the land is valued using the correct land use, soil types and appropriate market area and the information on the buildings and house is correct the value is correct as determined by the County Assessor; roll call: yeas, Bredenkamp, Bamesberger, Buller and Bulgrin; nays, none; Shellington absent; motion carried.

Protest #13, Merle & Sandra Bethune, E50' of W 202' Lt 9 & E 40' of W 202' Lt 10 Blk 3 East York Addn York

Bethune did not appear. He requested that the property be valued in the same amount as he paid for it. He is tearing it down.

Charlton stated that the previous owners gutted the house and never finished it. She recommended that the Board change the value to \$7,912 for the house and \$7,088 for the land for a total of \$15,000 which is what they paid for it.

Moved by Bredenkamp, seconded by Bamesberger to change the valuation on the E50' of W202' Lt 9 & E40' of W202' Lt 10 Blk 3 East York Addn, York that the land remain at \$7,088 and the buildings be changed to \$7,912 for a total of \$15,000 which is the price that they purchased the property for; roll call: yeas, Bredenkamp, Bamesberger, Buller and Bulgrin; nays, none; Shellington absent; motion carried.

Protest #14, Rex & Cindy Pettygrove, Improvement only on Pt SW ¼ 10-9-2 (cabin on leased land)

Pettygrove's did not appear. They advised that it was an unrealistic valuation and sited several comparisons.

Charlton stated that the property is valued using the same values as others.

Moved by Buller, seconded by Bamesberger to deny the property valuation protest for improvements only on Pt SW ¼ 10-9-2 (cabin on leased land) as the information is listed on the property record card correctly and the comparable sales show the value to be within the range of values, the value is correct as determined by the County Assessor; roll call: yeas, Buller, Bamesberger, Bredenkamp and Bulgrin; nays, none; Shellington absent; motion carried.

Protest #15, York Cold Storage 1, LLC, Lts 1-6 & Pt Lt 7 Inc Vac alley Blk 43 New York Addn City of York
Spangers did not appear. He advised that no improvements have been made to the property.

Charlton stated that a change was made as there are no buildings on the property.

Moved by Buller, seconded by Bamesberger to change the value on Lts 1-6 & Pt Lt 7 Inc Vac alley Blk 43 New York Addn City of York as there are no buildings on the lot, however, the land is valued using the correct land use and appropriate market area for land valuation group, the value is correct as determined by the County Assessor for a total of \$26,603; roll call: yeas, Buller, Bamesberger, Bredenkamp and Bulgrin; nays, none; Shellington absent; motion carried.

Protest #16, James C. & Pamela A. Norquest, TR in SE ¼ SE ¼ 17-9-2

Norquests did not appear. They advised that they did not make improvements or changes to the building. The ground is not farmable.

Charlton stated that it is valued the same as all commercial properties.

Moved by Bamesberger, seconded by Buller to deny the property valuation protest for a tract in SE ¼ SE ¼ 17-9-2 as the land is valued using the correct land use and appropriate market area and the information on the buildings is correct the value is correct as determined by the County Assessor; roll call: yeas, Bamesberger, Buller, Bredenkamp and Bulgrin; nays, none; Shellington absent; motion carried.

Protest #17, James C. & Pamela A. Norquest, Lts 5-6 Blk 38 OT Village of McCool Jct

Norquests did not appear. They advised that there have not been any sales of homes comparable in McCool Jct.

Charlton stated that no comparables had been made. That it falls within the range of comparable square foot and age, therefore the valuation should not be changed.

Moved by Bamesberger, seconded by Buller to deny the request for Lts 5-6 Blk 38 OT Village of McCool Jct., as the land is valued using the correct land use, and appropriate market area and the information on the buildings and house is correct the value is correct as determined by the County Assessor; roll call: yeas, Bamesberger, Buller, Bredenkamp and Bulgrin; nays, none; Shellington absent; motion carried.

Protest # 18, Lillan C. Warner Trustee W ½ NW ¼ exc IT1 14-9-1

Warner did not appear. She advised that the blanket rule in valuing Ag land needs to be addressed at the Legislature.

Charlton stated that Warner was just making a statement. She recommended that there be no change as it is the correct land use and classifications.

Moved by Buller, seconded by Bredenkamp to deny the protest on W ½ NW ¼ exc IT1 14-9-1 as the land is valued using the correct land use, soil types and appropriate market area for land valuation group, the value is correct as determined by the County Assessor; roll call: yeas, Buller, Bredenkamp, Bamesberger and Bulgrin; nays, none; Shellington absent; motion carried.

Protest #22, Pamela & Jimmy Greene, E 230.6' Lt 7 Blk 20 OT Village of Gresham

Greene's did not appear. They advised that the property was on a foreclosure sale.

Charlton recommended that the value be changed to \$10,000 for the building and the land remain at \$3,416. for a total of \$13,416.00 due to the condition of the property.

Moved by Bredenkamp, seconded by Buller to change the valuation on the E230.6' Lt 7 Blk 20 OT Village of Gresham that the land value be \$3,416 and that the buildings be changed to \$10,000 for a total of \$13,416.00 as the land is valued using the correct land use and appropriate market area and the information on the buildings and house is correct the value is correct as determined by the County Assessor with the change in value of the buildings; roll call: yeas, Bredenkamp, Buller, Bamesberger and Bulgrin; nays, none; Shellington absent; motion carried.

Protest #23, Morris Fisher, S ½ SW ¼ 8-12-4

Fisher did not appear. He advised that the 40.8% increase is above the county average of 23.32% increase.

Charlton stated that it is correctly assessed.

Moved by Bredenkamp, seconded by Bamesberger to deny the property valuation protest on the S ½ SW ¼ 8-12-4 as the land is valued using the correct land use, soil types and appropriate market area for land valuation group, the value is correct as determined by the County Assessor; roll call: yeas, Bredenkamp, Bamesberger, Buller and Bulgrin; nays, none; Shellington absent; motion carried.

Protest #24, Joan L. Fisher, W ½ NW ¼ 3-12-4

Fisher did not appear. She advised that the 80 could not have gone up 46.9%. That is double your printed county average.

Charlton stated that it is correctly assessed.

Moved by Bamesberger, seconded by Bredenkamp to deny the property valuation protest on the W ½ NW ¼ 3-12-4 as the land is valued using the correct land use, soil types and appropriate market area for land valuation group, the value is correct as determined by the County Assessor; roll call: yeas, Bamesberger, Bredenkamp, Buller and Bulgrin; nays, none; Shellington absent; motion carried.

Protest #25, Joan L. Fisher, W ½ NE ¼ & E ½ NW ¼ 3-12-4

Fisher did not appear. She advised that the 39.5% is much more than your stated county average.

Charlton stated that it is correctly assessed.

Moved by Bredenkamp, seconded by Buller to deny the property valuation protest on the W ½ NE ¼ & E ½ NW ¼ 3-12-4 as the land is valued using the correct land use, soil types and appropriate market area for land valuation group, the value is correct as determined by the County Assessor; roll call: yeas, Bredenkamp, Buller, Bamesberger and Bulgrin; nays, none; Shellington absent; motion carried.

Protest #28, Danny E. & Laurie E. Fazel, Lt 2 Blk 35 OT City of York

Fazels did not appear. Sales comparisons were given for the Board's review.

Charlton stated that the request for change is in line with comparables.

Moved by Bamesberger, seconded by Bredenkamp to approve the valuation protest on Lt 2 Blk 35 OT City of York to change the value of the buildings to \$90,940 and leave the land value at \$7,560 for a total of \$98,500 as the land is valued using the correct land use and appropriate market area the information on the buildings and house is correct as changed by the County Assessor; roll call: yeas, Bamesberger, Bredenkamp, Buller and Bulgrin; nays, none; Shellington absent; motion carried.

Protest #29, Joe W. Fisher, W ½ NE ¼ 7-12-4

Fisher did not appear. He advised that it was dry land on the Blue River and only 62.5 acres are farmable.

Charlton stated that the classifications and use are correct.

Moved by Bredenkamp, seconded by Bamesberger, to deny the protest filed for the W ½ NE ¼ 7-12-4 that the land value remain at \$140,911 as the land type and classifications are correct; roll call: yeas, Bredenkamp, Bamesberger, Buller and Bulgrin; nays, none; Shellington absent; motion carried.

Protest #30, Ray Browning/Savage & Browning, IT's 23 exc Hwy & 28 & 5' strip of land S & adj to Tract 28 in 7-10-2

Browning did not appear. He advised that actual income and expense support a lower value.

Charlton stated that no income information was provided other than that on the protest. Therefore she recommends that the protest be denied.

Moved by Bamesberger, seconded by Buller to deny the protest filed for IT's 23 exc Hwy & 28 & 5' strip of land S & adj to Tract 28 in 7-10-2 as the land is valued using the correct land use, and appropriate market area and the information on the buildings is correct the value is correct as determined by the County Assessor; roll call: yeas, Bamesberger, Buller, Bredenkamp and Bulgrin; nays, none; Shellington absent; motion carried.

Protest #39, Lennice L. Heidrich, SE ¼ 27-9-2

Heidrich did not appear. She advised that the documents she attached showed that the valuation should be lowered.

Charlton stated that it is correctly assessed according to land use and classifications.

Moved by Buller, seconded by Bamesberger to deny the property valuation protest for the SE ¼ 27-9-2 as the land is valued using the correct land use, soil types and appropriate market area for land valuation group, the value is correct as determined by the County Assessor; roll call: yeas, Buller, Bamesberger, Bredenkamp and Shellington; nays, none; Shellington absent; motion carried.

Protest #40, George McElroy & Associates, Mike Wren Agent, Lts 4-7 Blk 1 York Industrial Park City of York

No one appeared for the hearing. He advised that an Independent appraisal was performed on all of Champions properties after they came out of bankruptcy. This property should be worth \$2,800,000.

Charlton advised that no change should be made.

Moved by Bamesberger, seconded by Bredenkamp to deny the property valuation protest on Lts 4-7 Blk 1 York Industrial Park City of York as the land is valued using the correct land use, and appropriate market area and the information on the buildings is correct the value is correct as determined by the County Assessor; roll call: yeas, Bamesberger, Bredenkamp, Buller and Bulgrin; nays, none; Shellington absent; motion carried.

There being no further business, the Board adjourned at 5:27 p.m. The next meeting will be July 26, 2011 at 9:30 a.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