

The York County Board of Commissioners, ex-officio the York County Board of Equalization, met on Tuesday, July 10, 2012 at 1:00 p.m. as per notice in the York News Times on July, 2012, with Chairman, Kurt Bulgrin presiding with Bill Bamesberger, Paul Buller, Tom Shellington and Pat Bredenkamp. 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 Shellington, seconded by Bamesberger to approve the minutes of the June 26, 2012, Board of Equalization meeting as presented; roll call: yeas, Shellington, Bamesberger, Buller, Bredenkamp and Bulgrin; nays, none; motion carried.

Moved by Shellington, seconded by Bredenkamp to adopt the agenda for the York County Board of Equalization meeting for Tuesday, July 10, 2012; roll call: yeas, Shellington, Bredenkamp, Buller, Bamesberger and Bulgrin; nays, none; motion carried.

Assessor Charlton reviewed the tax list corrections with the Board.

Moved by Bredenkamp, seconded by Shellington to approve the tax list corrections as presented by the County Assessor; roll call: yeas, Bredenkamp, Shellington, Bamesberger, Buller and Bulgrin; nays, none; motion carried.

#37	George E. & Patricia M. Armstrong	Clerical error	-\$338.46	YC12 2010
#38	George E. & Patricia M. Armstrong	Clerical error	-\$342.42	YC12 2011

The Board addressed a property valuation protests. Assessor Charlton was sworn in.

**#7 David Reetz** appeared before the Board regarding a protest filed on (Lt 2 Reetz Sub., City of York). He was sworn in and testified. He stated that the valuation was too high. There is no new growth in this area. There is a vacant building to the West and Wal-Mart is gone from the East.

Charlton stated that the value applied to the buildings is equal to other properties in the area and that no adjustment of value is required. The water and sewer added to the other buildings makes them more marketable.

Moved by Bulgrin, seconded by Bamesberger to deny the protest as the market value is equitable with the surrounding property therefore no adjustment of value is required; roll call: yeas, Bulgrin, Bamesberger, Buller, Shellington and Bredenkamp, nays, none; motion carried.

**#6 NEBCO** – Merlin Hansen appeared on behalf of NEBCO regarding the ( W ½ NW ¼ & Pt NE ¼ NW ¼ & Pt NW ¼ SW1/4 of 9-9-1). He was sworn in and testified. The following explanation was provided for the protest: The property is valued in excess of its actual value and is not equalized with other comparable and similar property within the county and taxpayer respectfully requests that the assessed value be adjusted accordingly.

Charlton stated that the correct land use and classifications have been applied to the farmed land and 10.79 acres are valued as dry for the area of the gravel pit.

Moved by Bredenkamp, seconded by Bamesberger to deny the protest as the classification and land use are correct, therefore the value is correct; roll call: yeas, Bredenkamp, Bamesberger, Buller, Shellington and Bulgrin; nays, none; motion carried.

**#9 Barbee LLC** – Tom Barbee appeared regard the protest filed on (E ½ NE ¼ 3-12-4). He was sworn in and testified. The following explanation was provided for the protest: The property has limited road access; the 12-2011 Bankson Farms sale is not comparable as a premium was paid to complete ½ section parcel of contiguous land and for irrigation purposes.

Charlton stated that the sales in York County do not show any difference paid for land that is not prime over land with problems, and the land classification and use is correct. No adjustment should be made.

Moved by Buller, seconded by Bamesberger to deny the protest as the correct soil and land uses were used and due to comparable land sales; roll call: yeas, Buller, Bamesberger, Shellington, Bredenkamp and Bulgrin; nays, none; motion carried.

**#1 Brian C. Koehler** protested the valuation placed on (Lt 3 Levitt's Subdivision, City of York). The following explanation was provided for the protest: Property was purchased in August 2011 for \$43,100.00. It had been on the market to be sold for over 9 months.

Charlton noted that this was a foreclosure sale and not used in the comparables files. It is not an arms length transaction, therefore the value is set using the market prices paid for other property.

Moved by Bulgrin, seconded by Bamesberger to deny the protest as the property meets market value of this area; roll call: yeas, Bulgrin, Bamesberger, Bredenkamp, Shellington and Buller; nays, none; motion carried.

**#2 Thomas K & Ruth A. Mason** protested the valuation placed on (tract of land in N ½ NE ¼ 8-10-3). Numerous comparables were cited at the June 26<sup>th</sup> meeting.

Charlton stated that with the prices being paid for rural residential property, she felt the value set for this property is in the range of market value.

Moved by Bamesberger, seconded by Buller to deny the protest as values follow fair market value for like property; roll call: yeas, Bamesberger, Buller, Bredenkamp, Shellington and Bulgrin; nays, none; motion carried.

**#3 D. Richard Swan** filed a protest on the (W1/2 SE ¼ 11-9-2). He requested that the value be set at \$184,755.00; however, \$216,371.00 was placed on it.

Charlton stated that there should be no change as the property value is equal to the sales of ag land in York County.

Moved by Bredenkamp, seconded by Bamesberger to deny the protest as the soil classifications are correct and the correct use is applied – value is equal to the area; roll call: yeas, Bredenkamp, Bamesberger, Shellington, Buller and Bulgrin; nays, none; motion carried.

**#4 D. Richard Swan** filed a protest on the (E ½ SE ¼ 11-9-2). He requested that the value be set at \$199,046.00, however, \$221,892.00 was placed on it.

Charlton stated that there should be no change in this property as the value is equal to the sales of ag land in York County.

Moved by Bredenkamp, seconded by Bamesberger to deny the protest as the soil classifications are correct and the correct use is applied, the value is equal to the area; roll call: yeas, Bredenkamp, Bamesberger, Buller, Shellington and Bulgrin; nays, none; motion carried.

**#5 Richard Collingham** filed a protest on (IT 4 in 10-9-2). He requested that the value be set at \$82,025.00, however, it was assessed at \$107,065. He stated that he purchased this property 1 and ½ years ago, I have done nothing to improve it. It is exactly the same and there is no way it improved 25,031 in a year and a half. It is more likely my total property value has dropped due to my neighbor having built an extremely large bird kennel....

Charlton stated that she had no sales showing that this type of land use around a parcel would reflect in the market value.

Moved by Shellington, seconded by Buller to deny the protest as the value represents the market for rural residential properties in York County; roll call: yeas, Shellington, Buller, Bamesberger, Bredenkamp and Bulgrin; nays, none; motion carried.

**#8 George McElroy & Associates** filed a protest on (Lts 4-7 Block 1 York Industrial Park City of York). They are requesting a value of \$2,800,000.00, however, the value placed on the parcel was \$5,255,172.00. They stated that the property is over valued. We have included sales and an appraisal in support of the protest.

Charlton stated that using the effective age and economic life, established by Great Plains Appraisal the buildings are about 50%. I believe with more depreciation the value for the property would be \$3,462,396.00; \$3,016,361 for the buildings and \$446,035.00 for the land.

Moved by Bamesberger, seconded by Bredenkamp to deny the change in value for the land, but to change the buildings to \$3,016,361.00 for a total of \$3,462,396 as recommended by the Assessor; roll call: yeas, Bamesberger, Bredenkamp, Buller, Shellington and Bulgrin; nays, none; motion carried.

**#10 HPT PSC Properties Trust c/o Thomson Reuters** filed a protest on Lt 2 Walker Subdivision City of York. They are requesting that the value be placed at \$2,507,773.00, however, the value placed on the parcel was \$3,185,666.00.

Charlton stated that the property known as Petro follows the values established for other like properties in the state which are along the interstate.

Moved by Buller, seconded by Bamesberger to deny the protest as the land classification and use are correct, no change in the value should be made; roll call: yeas, Buller, Bamesberger, Shellington, Bredenkamp and Bulgrin; nays, none; motion carried.

There being no further business, the Board adjourned at 2:39 p.m. The next meeting will be July 24, 2012 at 8:30 a.m. in the County Commissioners room, lower level of the Courthouse.

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Kurt J. Bulgrin, Chairman

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Cynthia D. Heine, Clerk