The York County Board of Commissioners, ex-officio the York County Board of Equalization, met on Tuesday, June 20, 2017 at 1:00 p.m. as per notice in the York News Times on June 15, 2017 with Chairman Jack Sikes presiding, with Randy Obermier, Bill Bamesberger, Kurt Bulgrin and Paul Buller. Also present 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.

Sikes 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 Bulgrin, seconded by Obermier, to approve the minutes of the April 25, 2017, Board of Equalization meeting as presented; roll call: yeas, Bulgrin, Obermier, Bamesberger, Buller and Sikes; nays, none; motion carried.

Moved by Bulgrin, seconded by Buller, to adopt the agenda for the York County Board of Equalization meeting for Tuesday, June 20, 2017; roll call: yeas, Bulgrin, Buller, Bamesberger, Obermier and Sikes, nays, none; motion carried.

County Assessor Ann Charlton presented the tax list corrections.

Moved by Obermier, seconded by Bamesberger, to approve the tax list corrections #67 through #74 as presented by the County Assessor Ann Charlton; roll call: yeas; Obermier, Bamesberger, Buller, Bulgrin and Sikes, nays none; motion carried.

Tax List Corrections

#67 York Feedlot Inc Business closed +$ 101.98 12BEFDTC

 930095553 2016/2017

#68 J Suzanne Johnson Trustee Mobile home removed in ’15 -$ 25.82 1SFD

 930004450 2016

#69 VOID VOID -$ VOID VOID

 VOID 2016

#70 Ana Dayci Najarro Mobile home sold +$ 77.14 YC12

 930174860 2016/2017

#71 David B Quiring Items sold at farm auction +$ 44.84 96HFD

 930164768 2016/2017

#72 Marlin E Rempel Quonset belongs to Jim McGowan -$ N/A 83 MFD

 930008596 2017

#73 Jim McGowan Quonset belongs to Jim McGowan -$ N/A 83 MFD

 930201616 2017

#74 Patricia L Eggerling Change ’14 H.E. from 60% to 0% +$ 482.42 83 MFD

 930049748 2014

 All corrections are listed in the tax list book kept on file in the York County Assessor’s Office.

Following is a listing of the evidence used by the County Assessor in determining valuations:

1. Public Notice of Value Completion
2. Equalization findings by Nebraska Tax Equalization and Review Commission
3. 2017 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. 2017 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. Neighborhood numbers for the County
13. Commercial cost tables
14. Site improvement tables

**Property Valuation Protests:**

#1 Canceled

#3 MidFin Building LLC, % Stephen D. Andersen, Lot 1 Bosselman Sub. City of York, Tabled until July 3rd.

#2 Dale and Sharon Epp, Lot 1 Eastland Third Sub, City of Henderson, *Reason for requested valuation change:* bought this lot and built the house 3 ½ yeas ago. The assessor was shown paper work of what was paid for the house and lot, $260,798.50. The property has not increased 9.7%, it has maybe decreased that much *Requested Valuation:* Land $16,247.00 Buildings $244,792.00 Total land and Building, $261,039.00

Charlton recommended, Due to lack of evidence. Property is in a TIF area and must at least represent value at time TIF was issued.

Moved by Bulgrin, seconded by Sikes, to deny the protest due to a lack of adequate comparable, Land, $23,042.00 Buildings, $263,335.00, Total Land and Buildings, $286,377.00, roll call: yeas, Bulgrin, Sikes, Obermier, Bamesberger and Buller; nays, none; motion carried.

#4 Alivia S. Peters-Jackson, Lots 1-6, Blk 49, OT Village of McCool Junction, York County, *Reason for requested valuation change:*  Assessed property value is not reflected by actual improvements, *Requested Valuation:* Land $6,960.00 Buildings $87,178.00 Total land and Building, $94,138.00.

Charlton recommended, no change in value, value new represents house after remodel. Appraisal to old.

Moved by Bamesberger, seconded Obermier, to approve the Assessors recommendation to deny request, does not represent market value, roll call, yeas, Bamesberger, Obermier, Buller, Bulgrin and Sikes, nays none, motion carried.

There being no further business, the Board adjourned at 1:44 p.m.

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Jack Sikes, Chairman Kelly Turner, County Clerk

York County Board of Commissioners York County, Nebraska