The York County Board of Commissioners, ex-officio the York County Board of Equalization, met on Tuesday, July 13, 2021 at 10:00 a.m. as per notice on the York County Website on Friday July 2, 2021 and in the York, News Times on July 7, 2021, with Chairman, Randy Obermier presiding with, Jack Sikes, Bill Bamesberger, Daniel Grotz and Kurt Bulgrin.

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.

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

Moved by Bulgrin, seconded by Grotz, to approve the minutes of the June 29, 2021, Board of Equalization meeting as presented; roll call: yeas, Bulgrin, Grotz, Bamesberger, Sikes and Obermier, nays, none motion carried.

 Moved by Bamesberger, seconded by Sikes, to adopt the agenda for the York County Board of Equalization meeting for Tuesday July 13, 2021; roll call: yeas, Bamesberger, Sikes, Grotz, Bulgrin and Obermier, nays, none; motion carried.

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. 2021 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. 2021 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:**

IOOF Grand Lodge of Nebraska, NE ¼ NE ¼ Exc RR ROW & Exc IRR TRS #19, #18 & #7 & Pt #22 & Exc .44 Ac Tr in 12-10-3

 Reason for requested valuation change: Inability to make land cash flow for farming or sale value for $188,735. Bring into value abuts flood plain, Requested Valuation: Total Land $92,125 and Building, $.00 Total Land & Buildings $92,125.

Charlton recommended; As all regulations have been followed in regard to ag land within the City limits, no change. Value Land $188,735 Building $.00 Total Land and Building $188,735.

Moved by Bulgrin, seconded by Grotz, to value the land at $140,000.00, for best use of land, roll call, yeas; Bulgrin, Grotz, Bamesberger and Sikes, nays Obermier, motion carried.

Tyson J. Alegria, Lots 1-2 Blk 2 Ash Hollow Add, City of York,

 Reason for requested valuation change: We just purchased this home in May 2021. We purchased it for $410,000 and it appraised in May 2021 for $415,000. I can supply your office with a copy of appraisal if needed. Just let me know. Our escrow is setup with the prior valuation. Requested Valuation: Total Land $38,365 and Building, $293,018.00 Total Land & Buildings $331,653.00.

Charlton recommended; Value was set in January before the sale for market value. Property appraised and sold for $410,000.00, Value Land $38,635 Building $407,589.00 Total Land and Building $446,224.00.

Moved by Obermier, seconded by Sikes, to lower property valuation down to purchase price of $410,000.00, roll call, yeas; Obermier, Sikes, Bamesberger, Grotz and Bulgrin, nays none, motion carried.

Allen Clark, Lot 3 Stone Creek 1st Add Village of McCool, Jct

 Reason for requested valuation change: To much, Requested Valuation: Total Land $20,000. and Building, $183,694.00 Total Land & Buildings $203,694.00.

Charlton recommended; Value should remain as set, apartment was not valued last year unaware of existence, Value Land $.00 Building $302,861.00 Total Land and Building $302,861.00.

Moved by Grotz, seconded by Bulgrin, to set this value at $233,000.00, roll call, yeas; Grotz, Bulgrin, Bamesberger, Sikes and Obermier, nays none, motion carried.

Brent & Jennifer Hager, Lots 4-5 Blk 29 OT city of York.

 Reason for requested valuation change: The tax value of our house increased by approximately 55%. Other houses bought this year increased in tax value substantially less (10-20%). Therefore, we feel that this increase is unsubstantial Requested Valuation: Total Land $21,600 and Building, $240,963.00 Total Land & Buildings $262,563.00.

Charlton recommended; Willing buyer and willing seller no change, Value Land $21,600 Building $240,963.00 Total Land and Building $262,563.00.

Moved by Bamesberger, seconded by Bulgrin, to lower the value to $230,000.00, land and property, roll call, yeas; Bamesberger, Bulgrin, Grotz, Sikes and Obermier, nays none, motion carried.

Charles J. Oeler, Agent for Green Plains York, LLC, Pt NE ¼ N of RR & Exc Irr Tr #4, Lot 1 Green Plains Sub & Hwy 28-11-2

 Reason for requested valuation change: Request adjustment for Economic Obsolescence based upon Maximum Capacity vs. Actual Production Requested Valuation: Total Land $1,333,700.00 and Building, $13,812,990.00 Total Land & Buildings $15,146,690.00.

Charlton recommended; no change in value, Value Land $1,333,700.00, Building $14,388,531.00 Total Land and Building $15,722,231.00.

Moved by Bulgrin, seconded by Sikes, to deny property evaluation protest due to insufficient information, roll call, yeas; Bulgrin, Sikes, Bamesberger, Grotz and Obermier, nays none, motion carried.

Rebecca Pantalion (Dollar Tree), no legal description given.

 Reason for requested valuation change: Marshall & Swift Cost produces a lower value, Requested Valuation: Total Land $.00 and Building, $.00 Total Land & Buildings $882,962.00.

Charlton recommended; Form not filled out correctly and not enough information to determine loss, Value Land $.00 Building $.00 Total Land $.00, and Building $1,108,071.00.

Moved by Bamesberger, seconded by Sikes, to keep valuation as presented by County Assessor’s Ann Charlton, roll call, yeas; Bamesberger, Sikes, Bulgrin, Grotz and Obermier, nays none, motion carried.

Alison K. Janecek, Yorktowne Estates, Lot 1 Block 3, Yorktowne Estates 1st Addition part of the City of York.

 Reason for requested valuation change: Yorktowne Estates, LLC (the “Owner”) owns the Yorktowne Estates project (the “Project”), a ret-restricted affordable housing project in York, Nebraska. The Project consists of a total of 18 dwelling units.

The Project is funded through the Low- Income Housing Tax Credit Program (“LIHTC”), whereby 100% of the homes are tax-credit units. The Project is subject to a Land Use Restriction Agreement (“LURA”), which was recorded with the York County Register of Deeds on September 18, 2008 in Book 51 at Page 14. Attached as Exhibit “A” is a copy of the summary page of the LURA between the Owner and the Nebraska Investment Finance Authority (“NIFA”) detailing the restrictions that are effective for the Project. A copy of the entire LURA will be provided upon request.

All of the Project units are low-income tax -credit units and are subject to the restrictions set forth in the LURA. The maximum rents chargeable for the Project units are fixed by the LURA, which states that 100% of the units must have rents affordable at or below 40.37% of the applicable area median income. These rent restrictions are effective for 45 years from the occupancy date.

The valuation of rent-restricted housing is governed by Neb. Rev. Stat. 77-1333. Pursuant to Neb. Rev. Stat. 77-1333, the county assessor is required to utilize an income-approach calculation to determine the assessed valuation of a ret-restricted housing project. The county assessor should use the capitalization rate to determine by the Rent-Restricted Housing Projects Valuation Committee and the actual income and actual expense data filed by owners of rent-restricted housing projects. Pursuant to the Rent-Restricted Housing Projects Valuation Committee’s 2020 Annual Report, the York County Assessor shall use a 6.3% unloaded capitalization rate for all low-income housing projects. A copy of the Project’s Income and Expense Reports that were submitted in 2018,2019 and 2020 are attached Exhibit “B”.

 Requested Valuation: Total Land $.00 and Building, $.00 Total Land & Buildings $100,923.00.

Charlton recommended; no change as value is already too low to be fair and equitable to the rest of the property in York, Value Land $63,500.00 Building $352,485.00.00 Total Land and Building $415,985.00.

Alison K. Janecek, Yorktowne Estates, Lot 1 Block 1, Yorktowne Estates 1st Addition part of the City of York.

 Reason for requested valuation change: Yorktowne Estates, LLC (the “Owner”) owns the Yorktowne Estates project (the “Project”), a ret-restricted affordable housing project in York, Nebraska. The Project consists of a total of 18 dwelling units.

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 Requested Valuation: Total Land $.00 and Building, $.00 Total Land & Buildings $21,714.00.

Charlton recommended; no change as value is already too low to be fair and equitable to the rest of the property in York, Value Land $18,870.00 Building $70,630.00 Total Land and Building $89,500.00.

Alison K. Janecek, Yorktowne Estates, Lot 1 Block 2, Yorktowne Estates 1st Addition part of the City of York.

 Reason for requested valuation change: Yorktowne Estates, LLC (the “Owner”) owns the Yorktowne Estates project (the “Project”), a ret-restricted affordable housing project in York, Nebraska. The Project consists of a total of 18 dwelling units.

The Project is funded through the Low- Income Housing Tax Credit Program (“LIHTC”), whereby 100% of the homes are tax-credit units. The Project is subject to a Land Use Restriction Agreement (“LURA”), which was recorded with the York County Register of Deeds on September 18, 2008 in Book 51 at Page 14. Attached as Exhibit “A” is a copy of the summary page of the LURA between the Owner and the Nebraska Investment Finance Authority (“NIFA”) detailing the restrictions that are effective for the Project. A copy of the entire LURA will be provided upon request.

All of the Project units are low-income tax -credit units and are subject to the restrictions set forth in the LURA. The maximum rents chargeable for the Project units are fixed by the LURA, which states that 100% of the units must have rents affordable at or below 40.37% of the applicable area median income. These rent restrictions are effective for 45 years from the occupancy date.

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 Requested Valuation: Total Land $.00 and Building, $.00 Total Land & Buildings $27,166.00.

Charlton recommended; no change as value is already too low to be fair and equitable to the rest of the property in York, Value Land $17,400.00 Building $94,572.00.00 Total Land and Building $111,972.00.

Alison K. Janecek, Yorktowne Estates, Lot 1 Block 3, Yorktowne Estates 2nd Addition part of the City of York.

 Reason for requested valuation change: Yorktowne Estates, LLC (the “Owner”) owns the Yorktowne Estates project (the “Project”), a ret-restricted affordable housing project in York, Nebraska. The Project consists of a total of 18 dwelling units.

The Project is funded through the Low- Income Housing Tax Credit Program (“LIHTC”), whereby 100% of the homes are tax-credit units. The Project is subject to a Land Use Restriction Agreement (“LURA”), which was recorded with the York County Register of Deeds on September 18, 2008 in Book 51 at Page 14. Attached as Exhibit “A” is a copy of the summary page of the LURA between the Owner and the Nebraska Investment Finance Authority (“NIFA”) detailing the restrictions that are effective for the Project. A copy of the entire LURA will be provided upon request.

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 Requested Valuation: Total Land $.00 and Building, $.00 Total Land & Buildings $57,700.00.

Charlton recommended; no change as value is already too low to be fair and equitable to the rest of the property in York, Value Land $35,250, Building $55,415.00.00 Total Land and Building $90,665.00.

Alison K. Janecek, Yorktowne Estates, Lot 1 Block 2, Yorktowne Estates 2nd Addition part of the City of York.

Reason for requested valuation change: Yorktowne Estates, LLC (the “Owner”) owns the Yorktowne Estates project (the “Project”), a ret-restricted affordable housing project in York, Nebraska. The Project consists of a total of 18 dwelling units.

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Requested Valuation: Total Land $.00 and Building, $.00 Total Land & Buildings $142,396.00.

Charlton recommended; no change as value is already too low to be fair and equitable to the rest of the property in York, Value Land $33,250.00 Building $190,500.00 Total Land and Building $223,750.00.

Alison K. Janecek, Yorktowne Estates, Lot 1 Block 1, Yorktowne Estates 2nd Addition part of the City of York.

 Reason for requested valuation change: Yorktowne Estates, LLC (the “Owner”) owns the Yorktowne Estates project (the “Project”), a ret-restricted affordable housing project in York, Nebraska. The Project consists of a total of 18 dwelling units.

The Project is funded through the Low- Income Housing Tax Credit Program (“LIHTC”), whereby 100% of the homes are tax-credit units. The Project is subject to a Land Use Restriction Agreement (“LURA”), which was recorded with the York County Register of Deeds on September 18, 2008 in Book 51 at Page 14. Attached as Exhibit “A” is a copy of the summary page of the LURA between the Owner and the Nebraska Investment Finance Authority (“NIFA”) detailing the restrictions that are effective for the Project. A copy of the entire LURA will be provided upon request.

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Requested Valuation: Total Land $.00 and Building, $.00 Total Land & Buildings $56,959.00.

Charlton recommended; no change as value is already too low to be fair and equitable to the rest of the property in York, Value Land $16,800.00 Building $72,700.00 Total Land and Building $89,500.00.

Alison K. Janecek, Yorktowne Estates, Lot 1 Block 4, Yorktowne Estates 2nd Addition part of the City of York**.**

 Reason for requested valuation change: Yorktowne Estates, LLC (the “Owner”) owns the Yorktowne Estates project (the “Project”), a ret-restricted affordable housing project in York, Nebraska. The Project consists of a total of 18 dwelling units.

The Project is funded through the Low- Income Housing Tax Credit Program (“LIHTC”), whereby 100% of the homes are tax-credit units. The Project is subject to a Land Use Restriction Agreement (“LURA”), which was recorded with the York County Register of Deeds on September 18, 2008 in Book 51 at Page 14. Attached as Exhibit “A” is a copy of the summary page of the LURA between the Owner and the Nebraska Investment Finance Authority (“NIFA”) detailing the restrictions that are effective for the Project. A copy of the entire LURA will be provided upon request.

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 Requested Valuation: Total Land $.00 and Building, $.00 Total Land & Buildings $28,479.

Charlton recommended; no change as value is already too low to be fair and equitable to the rest of the property in York, Value Land $16,500.00 Building $28,250.00 Total Land and Building $44,750.00.

Moved by Bulgrin, seconded by Bamesberger, to keep all valuations from the Yorktowne Estate Properties, the same, deny protests, roll call, yeas; Bulgrin, Bamesberger, Sikes, Grotz and Obermier, nays none, motion carried.

Moved by Grotz, seconded by Sikes, to approve the Application of Exemption for York College, Lot one replat of Carriage Estates, an addition to the City of York, roll call, yeas; Grotz, Sikes, Bamesberger, Bulgrin and Obermier, nays none, motion carried.

The Chairman declared the meeting adjourned at 11:17 a.m.

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Randy Obermier, Chairman Kelly Turner, County Clerk

York County Board of Commissioners York, Nebraska