The York County Board of Commissioners, ex-officio the York County Board of Equalization, met on Tuesday, July 14, 2020 at 10:00 a.m. as per notice in the York News Times on July 2 & 9, 2020, with Chairman, Randy Obermier presiding with, Jack Sikes, Bill Bamesberger and Paul Buller, Kurt Bulgrin absent.

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 Bamesberger, seconded by Sikes, to approve the minutes of the June 30, 2020, Board of Equalization meeting as presented; roll call: yeas, Bamesberger, Sikes, Buller and Obermier, nays, none Bulgrin absent, motion carried.

 Moved by Bamesberger, seconded by Buller, to adopt the agenda for the York County Board of Equalization meeting for Tuesday July 14, 2020; roll call: yeas, Bamesberger, Buller, Sikes and Obermier, nays, none; Bulgrin absent, 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. 2020 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. 2020 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:**

PTUSA York, LLC Lots 1 & 2 Crystal Lake Sub City of York, Total Land $720,205 & Buildings $7,721,500 Total Land and Buildings $8,441,705

 Reason for requested valuation change: By email dated 5/27/20, the York Co. Assessor conditionally proposed a 50% reduction in the value of the subject buildings. That proposal was accepted by taxpayer on 5/28/20. On 6/16/20, taxpayer was informed that the 50% reduction was rejected by the York Co. Board. Taxpayer has retained Robin Hendricksen to perform an independent appraisal to be reviewed at the 7/14 hearing. Requested Valuation: Total Land $720,205, and Building, $3,860,750 Total Land & Buildings $4,580,955

Charlton recommended; Loss of value, because of a need to change type of production from original purpose of buildings needing to create new use for some equipment and new product, Value Land $720,205, Building $3,860,750, Total Land and Building $4,580,955.

Moved by Sikes, seconded by Bamesberger, to accept County Assessor’s Ann Charlton, recommendation, to make a 50%, adjustment, roll call, yeas; Sikes, Bamesberger, and Obermier, nays Buller, Bulgrin absent, motion carried.

William D & Margie M Hoffman, no action was taken, Hoffman’s withdrew protest.

Jayne A. Petersen, W ½ SW ¼ 24-9-1 (80 ac 2011 GIS ac 82.84), Total Land, $543,098, Total Buildings $.00, Total Land & Buildings, $543,098.

 Reason for requested valuation change: Ag land is valued by market value only, Ne Department of Revenue Title 350, Sarah Scott Revenue Assessment Manager States that changes in soil value by NRCS is a tool only for them and not for assessment of Ag land values, Requested Valuation: Total Land $542,248 and Building, $.00, Total Land & Buildings $542,248

Charlton recommended; followed all regulation and guidelines set down by Nebraska Department of Revenue property tax no change, Value Land $543,098 Building $.00, Total Land and Building $543,098.

Moved by Bamesberger, seconded by Sikes, to accept County Assessor’s Ann Charlton, recommendation to leave the valuation as valued, roll call, yeas; Bamesberger, Sikes, Buller and Obermier, nays none, Bulgrin absent, motion carried.

Jayne A. Petersen, NE ¼ 26-9-1 (160 ac 2011 GIS ac 160.35), Total Land, $1,047,790, Total Buildings $284,974.00, Total Land & Buildings, $1,332,764.

 Reason for requested valuation change: Ag land is valued by market value only, Ne Department of Revenue Title 350, Sarah Scott Revenue Assessment Manager States that changes in soil value by NRCS is a tool only for their use and not for assessment of Ag land values. The grain bins have never been depreciated. My request value is @ 3% deprecation. There are no consistency in % or years. Department takes comparing other examples in county according to Sarah Scott Dept of Revenue structures are to be given market value (what it could bring if sold) Requested Valuation: Total Land $1,044,702 and Building, $279,425.00, Total Land & Buildings $1,324,127

Charlton recommended; followed all guidelines and regulations set down by Nebraska Department of Revenue Property Tax no change, Value Land $1,047,790, Building $284,974, Total Land and Building $1,332,764.

Moved by Sikes, seconded by Bamesberger, to leave the valuation as recommended by the County Assessor’s Ann Charlton, roll call, yeas; Sikes, Bamesberger, and Obermier, nays Buller, Bulgrin absent, motion carried

Jayne A. Petersen, S ½ NE ¼ & N ½ SE ¼ 14-9-1 (160 ac 2011 GIS ac 156.41), Total Land $982,668, Total Buildings, $.00, Total Land & Buildings, $982,668.

 Reason for requested valuation change: Ag land is valued by market value only, Ne Department of Revenue Title 350, Sarah Scott Revenue Assessment Manager States that changes in soil value by NRCS is a tool only for them and not for assessment of Ag land values, Requested Valuation: Total Land $978,518.and Building, $.00, Total Land & Buildings $978,518

Charlton recommended; followed all guidelines and regulations set down by Department of Revenue Property Tax Division no change, Value Land $982,668, Building $.00, Total Land and Building $982,668.

Moved by Bamesberger, seconded by Obermier, to approve what the County Assessor placed value at, roll call, yeas; Bamesberger, Obermier, Buller and Sikes nays none, Bulgrin absent, motion carried

Jayne A. Petersen, NW ¼ EXC IRR TR #1 & #3 20-9-1 151.35ac 2014 GIS ac, Total Land $912,551, Total Buildings, $.00, Total Land & Buildings, $912,551.

 Reason for requested valuation change: Ag land is valued by market value only, Ne Department of Revenue Title 350, Sarah Scott Revenue Assessment Manager States that changes in soil value by NRCS is a tool only for their use only and not for assessment of Ag land values Requested Valuation: Total Land $900,002.and Building, $.00, Total Land & Buildings $900,002

Charlton recommended; followed all guidelines and regulations set down by department of Revenue Property Tax Division no change, Value Land $912,551, Building $.00, Total Land and Building $912,551.

Moved by Obermier, seconded by Sikes, to approve County Assessor’s Ann Charlton valuation, roll call, yeas; Obermier, Sikes, Bamesberger and Buller, nays none, Bulgrin absent, motion carried

Jayne A. Petersen, S 1604.33 of E ½ NE ¼, 24-9-1 (49.63 ac 2011 GIS ac 49.86), Total Land $322,861, Total Buildings, $.00, Total Land & Buildings, $322,861.

 Reason for requested valuation change: Ag land is valued by market value only, Ne Department of Revenue Title 350, Sarah Scott Revenue Assessment Manager States that changes in soil value by NRCS is a tool only for them and not for assessment of Ag land values. Requested Valuation: Total Land $320,567 and Building, $.,00 Total Land & Buildings $320,567

Charlton recommended; followed all guidelines and regulations set down by Department of Revenue Property Tax Division no change Value Land $322,861, Building $.00, Total Land and Building $322,861.

Moved by Sikes, seconded by Bamesberger, to accept County Assessor’s Ann Charlton recommendation, roll call, yeas; Sikes, Bamesberger, Buller and Obermier, nays none, Bulgrin absent, motion carried

Jayne A. Petersen, W1/2 NW ¼ EXC IRR TR #2 Amended & NE ¼ NW ¼ EXC 1ac 25-9-1 118.90 2017 GIS ac, Total Land $731,203, Total Buildings, $204,489.00, Total Land & Buildings, $935,692.

 Reason for requested valuation change: Ag land is valued by market value only, Ne Department of Revenue Title 350, Sarah Scott Revenue Assessment Manager States that changes in soil value by NRCS is a tool only for them and not for assessment of Ag land values. Requested Valuation: Total Land $727,559. and Building, $204,489, Total Land & Buildings $932,04

Charlton recommended; followed all guidelines and regulations set down by department of Revenue Property Tax Division no change, Value Land $731,203, Building $204,489, Total Land and Building $935,692.

Moved by Bamesberger, seconded by Buller, to accept the County Assessor’s Ann Charlton recommendation, roll call, yeas; Bamesberger, Buller, Sikes and Obermier, nays none, Bulgrin absent, motion carried.

Jayne A. Petersen, SE ¼ 26-9-1 160 ac 2011 GIS ac 162.07, Total Land $945,974, Total Buildings, $.00, Total Land & Buildings, $945,974.

 Reason for requested valuation change: Ag land is valued by market value only, Ne Department of Revenue Title 350, Sarah Scott Revenue Assessment Manager States that changes in soil value by NRCS is a tool only for them and not for assessment of Ag land values Requested Valuation: Total Land $937,199.and Building, $.00, Total Land & Buildings $937,199

Charlton recommended; followed all guidelines and regulations set down by department of Revenue Property Tax Division no change, Value Land $945,974, Building $.00, Total Land and Building $945,974.

Moved by Obermier, seconded by Bamesberger, to accept the County Assessor’s Ann Charlton recommendation roll call, yeas; Obermier, Bamesberger, Sikes and Buller, nays none, Bulgrin absent, motion carried.

Tommy L & Angela S Peterson, no action was taken, Angela Peterson withdrew the protest

Grand Lodge of the Independent Order of Odd Fellows of Nebraska, NE ¼ NE ¼ EXC RR ROW & EXC IRR TRS #19,18 & 7 & PT 22 & EXC .44 ac TR IN, Total Land, $222,883, Total Buildings $.00, Total Land & Buildings $222,883

 Reason for requested valuation change: Inability to make land cash flow for farming or salability for $222,883, Requested Valuation: Total Land $63,753, and Building, $.00, Total Land & Buildings $63,753

Charlton recommended; acre value on comparable sales can be used on the parcel now, $18,635 per acre with 75% of actual value, Value Land $188,735, Building $.00, Total Land and Building $188,735.

Moved by Bamesberger, seconded by Buller, to accept the County Assessor’s Ann Charlton recommendation to reduce the value to $188,735, roll call, yeas; Bamesberger, Buller and Sikes, nays Obermier, Bulgrin absent, motion carried.

Barr None, LLC (Don Barr), No action was taken, Don Barr withdrew protest.

Mothership Homesales, LLC, no action was taken Mothership Homesales, LLC, withdrew protest.

Connie Riggins, Lot 1-2 Blk 14 OT Village of Gresham, Land $2,016, Buildings $11,599, Total Land & Buildings $13,615.

 Reason for requested valuation change: The out building are in very bad condition and the house is in need of structure repair, Requested Valuation: Total Land $2,000, and Building, $9,000., Total Land & Buildings $11,000.

Charlton recommended; pictures furnished prove condition of house. Lower condition of home no out buildings, Value Land $2,016, Building $9,368, Total Land and Building $11,384.

Moved by Bamesberger, seconded by Sikes, to accept County Assessor’s recommendation, $11,384, roll call, yeas; Bamesberger, Sikes, Buller and Obermier, nays none, Bulgrin absent, motion carried.

Connie Riggins, Lot 9 EXC S 30’ & Lots 10-12 Blk 14 OT Village of Gresham, Land $3,528, Buildings $7,610, Total Land & Buildings $11,138.

 Reason for requested valuation change: The house is not livable and the garage is not in useable condition. I cannot even insure the house or garage. There are sink holes in several spots in the land. There is no way I can sell this property for the new amount assessed because it is not worth it, I purchased this property for $800.00, Requested Valuation: Total Land $2,000, and Building, $2,500., Total Land & Buildings $4,500.

Charlton recommended; pictures show condition of house 95% depreciation on buildings, Value Land $3,528, Building $1,303, Total Land and Building $4,831.

Moved by Obermier, seconded by Sikes, to accept County Assessor’s recommendation to lower value to $4,831 roll call, yeas; Obermier, Sikes, Bamesberger and Buller, nays none, Bulgrin absent, motion carried.

Charles L & Charlene K Moore, Lot 1 Blk 1 Ash Hollow Add City of York, Land $22,202, Buildings, $174,284, Total Land & Buildings, $196,486.

Reason for requested valuation change: The valuation increase on the buildings is a 16% increase from the previous year. Other comparable properties in York County have not had a similar increase. Please evaluate, Land $22,202, Buildings $150,533, Total Land & Buildings $172,735.

Charlton recommended; house is comparable to properties that have sold in the area of subject home, Value Land $22,202, Building $174,284, Total Land and Building $196,486.

Moved by Sikes, seconded by Bamesberger, to accept County Assessor’s recommendation no change in valuation, roll call, yeas; Sikes, Bamesberger, Buller and Obermier, nays none, Bulgrin absent, motion carried.

The Chairman declared the meeting adjourned at 12:36 a.m.

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Randy Obermier, Chairman Kelly Turner, County Clerk

York County Board of Commissioners York, Nebraska