The York County Board of Commissioners, ex-officio the York County Board of Equalization, met on Tuesday, July 17, 2018 at 10:30 p.m. as per notice in the York News Times on July 12, 2018 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 Buller, to approve the minutes of the July 3, 2018, Board of Equalization meeting as presented; roll call: yeas, Bulgrin, Buller, Bamesberger, Obermier and Sikes; nays, none; motion carried.

Moved by Bamesberger, seconded by Obermier, to adopt the agenda for the York County Board of Equalization meeting for Tuesday July 17, 2018; with removing Epworth Village Exemption 216 W 16th Street, roll call: yeas, Bamesberger, Obermier, Buller, Bulgrin and Sikes, 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. 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:**

G Jason Payne, Lot 3 Bosselman Sub, City of York, Land $266,000, Buildings $1,994,057, Total Land and Buildings $2,260,057.

Reason for requested valuation change: We accepted, and did not dispute, the valuation change from $1,446,673 to $2,250,003 (55.5% increase) in 2015 as we felt it was fair based on the price we paid for the property on April 10, 2014.

On 6/1/2017 we received a notice of valuation change that proposed a change from $2,250,003 to $2,810,057 (24.9% increase). I stopped by the York County Clerk’s office in late June 2017 to file form 422 to protest this additional increase. While there, I was invited to review the protest in person instead of formally filing. During this review, it was explained to me that an error in the calculations had been made and the corrected valuation number of $2,008,031 was given to me. Furthermore, it was explained to me that the same error had been made in the two prior years 2015 and 2016 which was why our valuation went down. No tax credit for those errors was received.

In 2017 we did make $50,000 of improvements to the public spaces and breakfast area of the building.

Land values in Nebraska have flattened, and in some cases decreased since 2014.

Decreased traffic in the hotel market at the York exit has resulted in our revenue declining each of the last 4 years, or a total of ($70,000) since we purchased the property in 2014. We have verified results worse than ours with other hotels in the area.

Our conclusion is that the value of the land has not increased, and the value of the improvements has been more than offset by our decreasing revenues which, if we were to sell today, would have us in the position of selling at a price lower than we purchased the property for in 2014.

Therefore, we propose the assessment values stay the same as last year. We also formally request a review of how our taxes were calculated for years 2015 and 2016 as it was communicated to me that errors were also made in those years. Land $135,785, Buildings $1,872,246 Total Land and Buildings $2,008,031

Charlton recommended, with evidence presented the board could reduce the improvement value.

Moved by Buller, seconded by Bamesberger, to table G Jason Payne property protest, roll call, yeas; Buller, Bamesbeger, Obermier, Bulgrin and Sikes, nays none, motion carried.

Moved by Bamesberger, seconded by Bulgrin, land $266,000, buildings to $1,872,246 for Total Land and Buildings $2,138,246.00, roll call, yeas; Bamesberger, Bulgirn, Buller, Obermier and Sikes, nays none, motion carried.

Ken Van Gomple, Lot 1 Witte Sub City of York, York, Nebraska, Land $45,396, Buildings $266,022, Total Land and Buildings $311,408.

Reason for requested valuation change: valuation for land increased 11.8% for land, 18.7% for building (17.6% overall), with no improvements, in one year of ownership; property is actually behind/needing updates (window rot, window pane seals broken, removal of dead/dying trees, updates to modernize, addition of exhaust fans to bathrooms, driveway repair/replace, sprinkler system replacement, air conditioning unit (2) replacement); some maintenance items have been done (i.e. light landscaping, tree trimming), but there are several items that need to be done to improve the property; I am requesting that the property value be increased 5 % (as opposed to 17.6%) to reflect the impact of the market, yet remain fair with having just purchased the home under the previous valuation and in consideration of the improvement that are needed Land $42,647, Buildings $235,407, Total Land and Buildings $278,054

Charlton recommended, no change in value as value was determined using the market and guidelines of the Department of Revenue.

Moved by Bamesberger, seconded by Obermier, we deny request based on comparable and recommendation of Assessor, roll call, yeas; Bamesberger Obermier, Buller, Bulgrin and Sikes, nays none, motion carried.

Marshall D. & Susan M Libich, S ½ Lot 4 & all Lots 5-6 Blk 4 Richards Add Village of Bradshaw, Land $3,500, Buildings $111,773, Total Land and Buildings $115,273

Reason for requested valuation change, there have been no additions, upgrades, or improvements made to the property since it was purchased by us in 2017.

The York Cunty Assessors web page shows that the last 5 years have only seen an increase of a total of 1.9% with no increase for the past 4 years. It also shows an additional fee for a steel building on the property that has not been there the last 5 years. There in not a steel building anywhere on the property. Both garages are made of wood and have been on the property for many prior years.

An increase of $33,519.00 in one year is almost a 41% increase, which is highly at odds with prior years and properties nearby.

Bowman’s see a 13% increase this year, Klute sees only an 8.25% increase, and Wills show a 14.5 % increase.

Why do they average 11.91% while ours is 41%, Land 2,575, Buildings $79,179, Total Land and Buildings $81,754.

Charlton recommended, no change in value as value was determined using the market and guidelines set down by the Nebraska Department of Revenue.

Moved by Bamesberger, seconded by Bulgrin, to leave the land value as assessed by the County Assessor, roll call, yeas; Bamesberger, Bulgrin, Buller, Obermier and Sikes, nays none, motion carried.

Eric Traxler, Lot 23 Ex S 10 & S 5 Lot 24 Kroeker Sub City of Henderson 806 Parkview Drive Henderson, Ne, Land $15,750, Buildings $198,287 Total Land and Buildings $214,037

Reason for requested valuation change, The property at 806 Parkview Drive in Henderson, Nebraska, with parcel number 930083024 and the legal description of Lot 23 Ex S 10 & S 5 Lot 24 Kroeker Sub, City of Henderson has an assessed value that is over market value and significantly above the assessed value of other property on Parkview Drive. The owners respectfully request that the County Board of Equalization reconsider the current assessed value of the Property. From 2017 to 2018, the assessed value rose $16,119 or 8.14 percent.

Prior 2017 assessment value

Land $15,750 Building $182,168 Total $197,918

Current 2018 assessment value

Land $15,750 Building $198,287 Total $214,037

This value is above what the owners paid for the property on May 1, 2017, when they purchased it for $206,000. Before the current owners purchased the property, 806 Parkview Drive was on the market for 8 months with no other offers. The purchase price of $206,000 is the best indication of market value. In the 13 months since the purchase, the property values in Henderson have not risen enough to justify any increase over the purchase price. If the current owners were to list said property, they do not believe that they could sell it for the amount of the current assessment.

Furthermore, the value increase at 806 Parkview Drive of 8.14 percent is much higher than other properties on Parkview Drive. Of the 17 houses along Parkview Drive, the average assessed value increase was 1.38 percent. This amount is significantly lower than the 8.14 percent added to 806 Parkview Drive with 18 total houses on this drive, 9 or half of them decreased in value. Only two increased in value more than the percentage at 806 Parkview Drive. The assessment of 806 Parkview Drive is unfair and significantly above the assessments of other houses in the neighborhood. The assessed value should only increase in line with the average of 1.38%. Land $15,750, Buildings $184,899, Total Land and Buildings $200,649

Charlton recommended, no change in value, value determined by using the market and guidelines and directions of Nebraska Law and Nebraska Department of Revenue.

Moved by Bulgrin, seconded by Bamesberger, to deny the property valuation protest based on comparable by assessor which are supported by the market, roll call, yeas; Bulgrin, Bamesberger, Obermier, Buller and Sikes, nays none, motion carried.

Barr None, LLC, W38.7 of lots 1 & 2 & W 38.7 of N 18 lot 3 Blk 49 OT City of York, Land $4,249.00, Buildings, $167,481.00, total Land & Buildings $171,730.

Reason for requested valuation change: Property is located in a designated blighted & substandard area. Building is very old built around the turn of the 20th century. Noisy downtown living. No elevator for the second and third floor apartments. Minimal improvements to building inside and outside since building was purchased over 25 years age. Only routine maintenance done to building. Land $4,249.00, Buildings $145,000.00, Total Land & Buildings $149,249.00.

Charlton recommended, except request in value.

Moved by Obermier, seconded by Buller, to accept the protest valuation that is on the valuation protest, $149,249.00, roll call, yeas; Obermier, Buller, Bulgrin, Bamesberger and Sikes, nays none, motion carried.

Barr None, S24 Lot 4 & All Lot 5 Blk 42 OT City of York, 701 N Lincoln Ave, Land $22,680.00, Buildings $155,736.00 Total Land & Buildings $178,416.00.

Reason for requested valuation change: Property is located in a designated blighted & substandard area. Traffic through downtown York has decreased more than half since the creation of the bypass as evidenced by traffic count studies conducted by the NE Dept of Road. Decreased traffic means fewer impulse stops by vehicles traveling through, which means fewer customers in stores. Retail in downtown York has seen a decline in business due to store closures. The majority of the sales tax generated would seemingly come from the interstate area. Building of similar size in downtown sold for around 60,000 a couple of years ago. Land $15,000.00, Buildings $80,000.00, Land & Buildings $95,000.00.

Charlton recommended, square foot value of property is $14.42 which is in line with the sales, no change in value.

Moved by Obermier, seconded by Bamesberger, to deny the property protest and leave value at $178,416, roll call, yeas; Obermier, Bamesberger, Buller, Bulgrin and Sikes, nays none, motion carried.

H & R Properties, LLC, Pt Irr Tr #11 Exc H & R Addition and H&R 2nd Add 19-10-2 14.29 AC 2018 GIS Acres. Land $377,898.00, Buildings $.00 Total Land & Buildings $377,898.00

Reason for requested valuation change: When these lots are put together they measure up to 11.79 acres, $377,000 divided by 11.79 = $32,052.42 per acre. Also, $377,898.00 - $76,823.00=$301,075.00, $301,075.00 divided by $76,823.00 = 392 per cent more than it was. Land $76,823, Buildings $.00, Total Land and Buildings $76,823.

This is just the same old piece of ground it’s been over the years, except now it’s not quite as fun to farm because of all the road crossings, because of all the trash that blows in, it cannot be irrigated and it doesn’t make enough money to even pay the taxes the way it is.

You guys are betting on our future and forcing us spent it before we get it. It isn’t worth any more than dryland farm ground until someone or something wants it. If or when it ever happens it will still need sewer plumbing, water plumbing, dirt work and streets. So far that has all been at our expense.

Charlton recommended, using the sales in the area and comparing to land already sold. The value should be changed to $32500 per square foot. $334,386

Moved by Bulgrin, seconded by Bamesberger, to make the change to total land $334,386 roll call, yeas; Bulgrin, Bamesberger, Obermier, Buller and Sikes, nays none, motion carried.

H& R Properties, LLC, Lot 3 Blk 1 H&R Addition, Land $267,000.00 Buildings $.00, Total Land & Buildings $267,000.00.

Reason for requested valuation change: Lot size: 155.08’x311.66’=48,332.23 sq ft divided by 43,360 sq ft (one acre) =1.11 acres. $267,000.00 divided by 1.11 acres = $240,540.54 per acre. Land $147,675, Buildings $.00, Total Land and Buildings $147,675.00.

A for instance we could look at the Holiday Inn Express. The property was sold as Lot 1 of H & R block Addition. It is 1.78 acres, or 77,440 sq ft. It was sold to them for $6.00 per sq ft which totaled $464,640.00

When the project (our part) was done, sewer lines, water lines, paving, we all done, we came out about $200,000.00 short. Our plan was to do just a little better than making ends meet, in the hope that it would help jump start the property that was left. The money we spent went to the City. The above all belong to the City.

Charlton recommended, no change in value, value determined by using the sales that have occurred and guideline of the Nebraska Department of Revenue

Moved by Bamesberger, seconded by Obermier, to leave valuation the same as Assessor valued based on comparable, roll call, yeas; Bamesberger, Obermier, Buller, Bulgrin and Sikes, nays none, motion carried.

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

Tax List Corrections

#74 Sergio Martinez mobile home sold +$ 136.48 YC12

 930188341 2017/2018

#75 Max Lee Peterson Trustee Change grassland to waste -$ N/A 1SFD

 930001893 2018

#76 Donna R Baller Trustee Change grassland to waste -$ N/A 1WFD

 930001036 2018

#77 VOID VOID +$ VOID VOID

 VOID VOID

#78 Maria Rodriquez mobile home sold +$ 62.44 12YFD

 930192788 2017/2018

#79 Jan Nelson mobile home sold +$ 59.66 YC12

 930166809 2017/2018

#80 Laroy & Brenda Hiebner Taxes & Value did not tranfer +$ 130.06 HC96

 930199608 to Treasurer data 2017

#81 Trisha Long mobile home sold +$ 94.94 12YFD

 930166884 2017/2018

#82 Grace Children’s Home Co Is tax exempt for 2018 +$ N/A HC96

 930120590 2018

#83 Lori L Nickels Trustee Change barn value -$ 72.14 12YFD

 930036727 2017

#84 Lori L Nickels Trustee Change barn value -$ N/A 12YFD

 930036727 2018

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

Moved by Bulgrin, seconded by Obermier, to approve Motor Vehicle Tax Exemption for, Columbus Rescue Mission DBA Living Water Rescue Mission, for a 1994 Toyota pickup VIN# JT40D10A7R0022857, roll call, yeas; Bulgrin, Obermier, Bamesberger, Buller and Sikes, nays none, motion carried.

There being no further business, the Board adjourned at 11:47 a.m.

\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

Jack Sikes, Chairman Kelly Turner, County Clerk

York County Board of Commissioners York County, Nebraska