The York County Board of Commissioners, ex-officio the York County Board of Equalization, met on Tuesday July 18, 2017 at 10:30 a.m. as per notice in the York News Times on July 13, 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 Obermier, seconded by Bamesberger, to approve the minutes of the July 3, 2017, Board of Equalization meeting as presented; roll call: yeas, Obermier, Bamesberger, Buller, Bulgrin and Sikes; nays, none; motion carried.

Moved by Bulgrin, seconded by Bamesberger, to adopt the agenda for the York County Board of Equalization meeting for Tuesday July 18, 2017; roll call: yeas, Bulgrin, Bamesberger, Obermier, Buller and Sikes, nays, none; motion carried.

Moved by Bulgrin, seconded by Obermier, to approve the motor vehicle exemption application from York General Hospital, 2015 Chevrolet Impala-4 door sedan VIN #1G11Z5SL5FU140294, roll call, yeas, Bulgrin, Obermier, Bamesberger, Buller and Sikes, nays none, motion carried.

County Assessor Ann Charlton presented the tax list corrections.

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

Tax List Correction

#75 THRU #116 VOID VOID -$ VOID VOID

 VOID VOID

#117 Samuel Jay & Jane Marie Antholz Legal description error -$ 136.10 12YFD

 930147340 Tabled 2014

#118 Muriel E Redfern Legal description error +$ 136.10 12YFD

 930048938 Tabled 2014

#119 Samuel Jay & Jane Marie Antholz Legal description error -$ 133.50 12YFD

 930147340 Tabled 2015

#120 Muriel E Redfern Legal description error +$ 133.50 12YFD

 930048938 Tabled 2015

#121 Samuel Jay & Jane Marie Antholz Legal description error -$ 135.24 12YFD

 930147340 Tabled 2016

#122 Muriel E Redfern Legal description error +$ 135.24 12YFD

 930048938 Tabled 2016

#123 Stone Creek Event Center LLC TIF paid off -$ 7,557.04 McCJctRT

 930196481 2016

#124 Stone Creek Event Center LLC TIF paid off +$ 7,557.04 MV83

 930196481 2016

#125 Junction Motor Speedway Inc TIF paid off -$ 17,305.46 McCJctRT’

 930014022 2016

#126 Junction Motor Speedway Inc TIF paid off +$ 17,305.46 MV83

 930014022 2016

#127 Kimberly Van Esch Business closing +$ 29.00 YC12

 931072986 2016/2017

#128 Eric Sack Cabin sold +$ 356.50 83MFD

 930111761 2016/2017

 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:**

#3 Stephen D. Andersen, MidFin Buildings, LLC, Lot 1 Bosselman Sub City of York,

*Reason for requested valuation change:* August 1, 2016 “Certified Appraisal “by Great Plains Appraisal, Inc Lincoln Ne Cody Gerdes MAI, based on the cost approach the preceding analysis has estimated the value of the subject property on the effective date of this analysis, for continued fast-food restaurant use to be $598,000. *Requested Valuation:* Land $144,000.00 Building $454,420.00 Total Land and Buildings $598,420.00.

Charlton recommended, advised by standard appraisal to leave value as assessed

Moved by Bamesberger, seconded by Obermier, to approve the Assessors recommendation, to leave value as assessed, roll call, yeas, Bamesberger, Obermier, Buller, Bulgrin and Sikes, nays none, motion carried.

Moved by Bulgrin, seconded by Bamesberger, to approve the Assessor recommendation on the personal property penalty with Alicia Clark, roll call, yeas, Bulgrin, Bamesberger, Obermier, Buller and Sikes, nays none, motion carried.

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

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Jack Sikes, Chairman Kelly Turner, County Clerk

York County Board of Commissioners York County, Nebraska