The York County Board of Commissioners, ex-officio the York County Board of Equalization, met on Tuesday, July 2, 2019 at 1:00 p.m. as per notice in the York News Times on June 27, 2019 with Chairman Jack Sikes presiding, with Randy Obermier, 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.

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 June 4, 2019, Board of Equalization meeting as presented; roll call: yeas; Obermier, Bamesberger, Buller and Sikes; nays, none; Bulgrin absent, motion carried.

Moved by Obermier, seconded by Bamesberger, to adopt the agenda for the York County Board of Equalization meeting for Tuesday July 2, 2019; roll call: yeas, Obermier, Bamesberger, Buller, and Sikes, nays, none; Bulgrin absent, motion carried.

Bulgrin joined the meeting at 1:01 P.M.

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. 2019 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. 2019 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:**

James Riggins Lots 5-6 Blk 19 OT Village of Gresham, York, Ne, Total Land & Buildings $27,823.00

 Reason for requested valuation change: House was built in 1900. The foundation is shifting and starting to cave in which is causing structure damage. If I was to see it could be for cash only due to no one can secure a mortgage. Requested Valuation: Total Land and Building, $23,000.00

Charlton recommended; Value can be lowered with evidence provided by photos. New value Land $1,584, Building $20,425 Total Land and Building $22,009.

Moved by Bulgrin, seconded by Bamesberger, to accept Ann Charlton’s recommendation, to lower valuation to $22,009, roll call, yeas; Bulgrin, Bamesberger, Obermier, Buller and Sikes, nays none, motion carried.

Robert Dean George, Irr Tr #28 Pt of NW ¼ SE ¼ 5-10-2 8.65 ac-2011 GIS ac 8.55, York, Ne, Land $76,790.00 Buildings $16,107.00 Total Land & Buildings $92,897.00

 Reason for requested valuation change: This property is very clearly AG Land as it has been for generations and should have a valuation respective of adjacent land valuations Requested Valuation: Land $41,980.00, Building $16,107.00 Total Land and Building, $58,087.00

Charlton recommended, no evidence to show what protentional ag value would be. Highest and best use is residential. No change in value

Moved by Bamesberger, seconded by Obermier, to accept Ann Charlton’s recommendation, No Change in valuation, roll call, yeas; Bamesberger, Obermier, Buller, Bulgrin and Sikes, nays none, motion carried.

Steven L & Judith D Reinke, Lot 1 Foelgner Sub, York, Ne, Total Land & Buildings $254,386.00

 Reason for requested valuation change: I would like to see the formula to justify a 38% increase in valuation. There have been no improvements to the property Requested Valuation: Total Land and Building, $183,795.00

Charlton recommended, following inspection of property, house does not represent price paid. Condition lowered, Value should be Land $39,573, Building $179,120, Total Land & Buildings $218,693.

Moved by Bamesberger, seconded by Bulgrin, to accept Ann Charlton’s recommendation, to change this valuation to $218,693, roll call, yeas; Bamesberger, Bulgrin, Buller, Obermier and Sikes, nays none, motion carried.

Sandra L. Kaltenbach, Err Tr 12 18-10-2 4 ac York, Ne, Land $40,670.00 Buildings $281,298.00 Total Land & Buildings $321,968.00

 Reason for requested valuation change: House is overvalued due to age. The land in not farm ground, it is just grassland (other than the 1 acre that the house sits on), therefore, it should not be valued at farm ground price. I overpaid for the property because I knew the sellers. Requested Valuation: Land $16,930, Buildings $158,000.00Total Land and Building, $174,930.00

Moved by Bulgrin, seconded by Bamesberger, to table action to next meeting, July 16, 2019, roll call, yeas; Bulgrin, Bamesberger, Obermier, Buller and Sikes, nays none, motion carried.

Joe W Fisher, W ½ NE ¼ 7-12-4 80 ac-2011 GIS Ac 78.46 York, Ne, Land $310,285.00 Buildings $.00 Total Land & Buildings $310,285.00

 Reason for requested valuation change: I am requesting a valuation change for Parcel #930075323 based on an inspection of the property by Clint Mickey, Broker at Cornwell, Inc, (Brokers recommended to me) and his assessment of the current value of this tract of land. It’s a 78 (eighty) acre plot in Northwest York County that has the Blue River running thru the center of it. Consequently, there are only 62.44 farmable acres. It is not irrigated and it is not conducive to future irrigation because the two farmable plots of 22 acres on the north side of the river and 44 acres on the south side of the river are separated by 15 acres of river land. Moreover, the lowland portion (22 acres) on the north side has a low area, which on a wet year may lose, up to an acre of crop production. The upland portion (44acres) on the south side has accessibility problems and a central hillside area of clay that reduces the crop production of that plot. There is no home site or buildings on the property. Requested Valuation: Land $274,000.00, Building $.00 Total Land and Building, $274,000.00

Charlton recommended, Classification and use are correct. Brokers estimate is not an appraisal, No change in value

Moved by Bamesberger, seconded by Sikes, to accept Ann Charlton’s recommendation, No Change in valuation, roll call, yeas; Bamesberger, Sikes, Obermier, Buller and Bulgrin, nays none, motion carried.

Kinser D Gergen, N 12.73’ Lot 11 & S 47.27’ Lot 13 Blk A Eastbrook Add City of York, Ne, Land $10,800.00 Buildings $138,709.00 Total Land & Buildings $149,509.00

 Reason for requested valuation change: The property’s appraised value came to $148,000.00 90% of $148,000 came to $133,200. With the land value remaining the same as 2017, the building value would be $122,400. Requested Valuation: Land $10,800.00, Buildings $122,400.00 Total Land and Building, $133,200.00

Charlton recommended, Appraisal value was paid and assessed value represents market. There are no regulations as to percentage of increase, only market value, No change in value

Moved by Buller, seconded by Bulgrin, to accept Ann Charlton’s recommendation, No Change in valuation, roll call, yeas; Buller, Bulgrin, Bamesberger, Obermier and Sikes, nays none, motion carried.

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

Tax List Correction

#74 VOID VOID -$ VOID VOID

 VOID VOID

#75 Malisa Dantzler Mobile home sold +$ 60.26 12YFD

 930142667 2019/2020

#76 Towns Edge Car Wash, Inc Business sold +$ 730.14 YC12

 931071651 2019/2020

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

There being no further business, the Board adjourned at 2:04 p.m.

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

Jack Sikes, Chairman Kelly Turner, County Clerk

York County Board of Commissioners York County, Nebraska