The York County Board of Commissioners, ex-officio the York County Board of Equalization, met on Tuesday, July 7, 2015 at 1:30 p.m. as per notice in the York News Times on July 2, 2015 with Chairman Bill Bamesberger presiding, with Randy Obermier, Jack Sikes, 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.

Bamesberger 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 Sikes, seconded by Obermier to approve the minutes of the June 9, 2015, Board of Equalization meeting as presented; roll call: yeas, Sikes, Obermier, Buller, Bulgrin and Bamesberger; nays, none; motion carried.

Moved by Bulgrin, seconded by Sikes to adopt the agenda for the York County Board of Equalization meeting for Tuesday, July 7, 2015; roll call: yeas, Bulgrin, Sikes, Obermier, Buller and Bamesberger; 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. 2014 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. 2014 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:**

#1 Charlene VanMaanen, Lot 9 RL Kaliff Ranch Co Sub City of York

*Reason for requested valuation change:* Over valued *Requested Valuation:* Land $117,100.00 Buildings $402,900.00 Total land and Building, $520,000.00

Charlton recommended that as appraisal was done prior to construction with the cost and amount paid by tenant the value set is representative of the market.

Moved by Sikes, seconded by Buller, to accept the Assessors recommendation, that the value of the property be adjusted to $117,100 for the land and $480,338 for the building for a total of $597,438, roll call: yeas, Sikes, Buller, Bulgrin, Obermier and Bamesberger; nays, none; motion carried

#2 Rhonda Washing, Tax Agent, 115 E Nobes Rd 3453-00-0-10810-003-0015

*Reason for requested valuation change:* Our cost approach using Marshall Swift. Please note that the York County Assessor’s property record card classifies this store as a mini-mart Convenience Store (code 531). We feel strongly in Marshall Swift (section 13 page 1) The subject meets the qualification of square footage, as well as the fact that this store serves pizza, hamburgers, chicken and other sandwiches. In fact many of our Casey’s Stores are known for their pizza more than anything else. Mini-Mart Convenience Stores (code 531) typically just have self-service snacks. But most convincingly, section 31 page 9 of Marshall Swift shows a picture of a Casey’s Store that is similar to the subject property as an example of Convenience Stores Average Class S. Also, a good portion of the clientele of this store is made up of member of the community rather than the more transient customers who frequent Mini-Marts. In addition, the store has not had any major updates, so we feel that the increase in value is excessive, and respectfully suggest a value of $288,265 as demonstrated in the attached cost approach. *Requested Valuation:* Land $87,585 Building $155,516 Total Land and Building, $243,101

Charlton recommended that as value was set by the Commercial Appraisal Company using cost, market and income I feel the value should remain the same for the current time.

Moved by Bulgrin, seconded by Sikes, to accept the Assessors recommendation, that there be no change in the value, roll call: yeas, Bulgrin, Sikes, Obermier, Buller and Bamesberger; nays, none; motion carried

#3 Carol McKenzie, Irr Tract Lot 17 E 354 Ft of Irr Tract Lot # 15 354.65 ft of tract No 15

*Reason for requested valuation change:* I do not get a crop. I have grass and I pay a person to cut it for me I am not a Farmer. *Requested Valuation:*  Land $66,100 Building $95,000, Total Land and Building $161,100.

Charlton recommended that this property is valued as a rural residential property and ag land value has been applied the value represents market Value for rural residential property.

Moved by Obermier, seconded by Bamesberger, to accept the Assessor recommendation, that there be no change in value, roll call: yeas, Obermier, Bamesberger, Sikes, Buller and Bulgrin; nays, none; motion carried

#4 Rhonda Washing, Tax Agent, 1822 N Lincoln Ave 3295-00-010610-011-0007

*Reason for requested valuation change:* Please find attached our coast approach using Marshall Swift. Please note that the York County. Please note that the York county Assessor’s property record card classifies this store as a Mini-Mart Convenience Store (code 531). We feel strongly that Casey’s Store (code 419) as defined in Marshall Swift (section 13, page1). The subject store meets the qualifications of square footage, as well as the fact that this store serves pizza, hamburgers, chicken and other sandwiches. In fact, many of our Casey’s Stores are known for their pizza more than anything else. Mini-Mar Convenience Stores (code 531) typically just have self service snacks. Also, a good portion of the clientele of this store is made up of members of the community rather than the more transient customers who frequent Mini-Marts. In addition, the store has not had any major updates, so we feel that the increase in value is excessive, and respectfully suggest a value of $554,345 as demonstrated in the attached cost approach. *Requested Valuation:* Land $53,350, Building, $500,995, Total Land and Building $554,345.

Charlton recommendation as value was set by the Commercial Appraisal Company using cost, market and income I feel the value should remain the same for the current time.

Moved by Bulgrin, seconded by Sikes, to accept the Assessors recommendation, that there be no change in value, roll call: yeas, Bulgrin, Sikes, Obermier, Buller and Bamesberger; nays, none; motion carried.

#5 Kenneth Borowiak, Irr Tr 49 7-10-2 23 Ac-2011 GIS Acres 21.52

*Reason for requested valuation change:* Increase in valuation says due to sales. I am not aware of any appreciable, comparable sales in the immediate area. Also I have made no improvements to the property in 30 years. To the contrary, I have taken down several buildings recently. *Requested Valuation:* Land $130,935, Building $ 34,503, Total Land and Building, $165,438.

Charlton recommendation as land classification is correct and land use is correct, I recommend no change in value.

Moved by Bamesberger, seconded by Sikes, to accept the Assessors recommendation, that the value state the same as the classifications and use are correct, roll call: yeas, Bamesberger, Sikes, Obermier, Buller and Bulgrin; nays, none; motion carried.

#6 Joyce C Myers, trust, NE ¼ 9-11-3 160 AC-2011 GIS AC 157.06

*Reason for requested valuation change:*  1. 1.77 acres of irrigated land classified by NRCS as highly erodible and not farmed. 2. Current 2014 valuations, more closely reflect 2015 cornhusker economies, values averaged for the 4 acres of their report surrounding York Co. *Requested Valuation:* Land $570,368, Building, $.00, Total Land and Building $570,368, Personal Property, $27,232.

Charlton recommendation as land use and classifications are correct and the value represents market value, I would recommend no change.

Moved by Sikes, seconded by Bulgrin, to accept the Assessors recommendation, this parcel is valued using the correct land classifications and use, no change in the 2015 value, roll call: yeas, Sikes, Bulgrin, Buller and Bamesberger; nays, none; Obermier abstain, motion carried.

#7 Joyce C. Myers, trust, Legal: SE ¼ 4-11-3 160 AC-2011 GIS situs address 918 Rd 18 AC 156.22

*Reason for requested valuation change:* 1. 8.6 acres of irrigated land classified by NRCS as highly erodible and not farmed. 2. Current 2014 valuations more closely reflect 2015 cornhusker economies values averaged for the 4 acres of their report surrounding York County. *Requested Valuation:* Land $709,294, Building, $123,661 Total Land and Building, $832,955 Personal Property, $68,444.

Charlton recommendation, I recommend no change and the valuation was determined by using the correct classifications and use.

Moved by Bamesberger, seconded by Sikes, to accept the Assessors recommendation, property is valued correctly using the manuals, soil types and land use, no change in value, roll call: yeas, Bamesberger, Sikes, Buller and Bulgrin; nays, none; Obermier abstain, motion carried.

#8 Clara L. Whiting, no legal

*Reason for requested valuation change:* About 40 acres is wasted and it has many trees and lots of creek land, it can’t be used for pasture and is not fenced. *Requested Valuation:* Land, $645,063, Building, $.00, Total Land and Building, $645,063.

Charlton recommendation, as the correct classifications and use were used to create a value, I would recommend no change. Trees and fence can be remedied.

Moved by Bulgrin, seconded by Sikes, to accept the Assessors recommendation on this parcel, correct method of assessment used and no legal offered, roll call: yeas, Bulgrin, Sikes, Obermier, Buller and Bamesberger; nays, none; motion carried.

#9 Clara L. Whiting, no legal

*Reason for requested valuation change:* About 12 acres is wasteland. Too many trees and no fence for pastureland. So is not rentable land. *Requested Valuation:* Land $281,734, Building, $.00, Total Land and Building, $281,734.

Charlton recommendation, the correct use and classifications were applied to this parcel. We already have waste and trees and fence can be fixed.

Moved by Obermier, seconded by Buller, to accept the Assessors recommendation, classification are correct and the land use is correct no change to value, roll call: yeas, Obermier, Buller, Bulgrin, Sikes and Bamesberger; nays, none; motion carried.

#10 Anthony J. Bohaty, Irr Tr #6 SE ¼ NE ¼ 10-10-2 6.3 acre

*Reason for requested valuation change:*  purchased in June 2012 for $398,000. We feel we overpaid at time & if we were to sell now it would be hard to get that price. Therefore we feel the value should be at the price we paid. June 2012 should still be a recent sale and value to use. *Requested valuation:* Land, $58,025, Buildings, $339,975, Total Land and Building, $398,000.

Charlton recommendation, as no evidence was presented with this protest and I used the current sales of like property, I would recommend no change in value.

Moved by Bulgrin, seconded by Buller, to accept the Assessors recommendation, lack of comparables, no change as the property falls into the market, roll call: yeas, Bulgrin, Buller, Sikes, Obermier and Bamesberger; nays, none; motion carried.

#11 Dale Olson, Site address 914 East Ave, Irr Tr’s 39,40,41 Exc W 33’ Thereof 31-11-2, City of York

*Reason for requested valuation change:* property these acres were compared to are not being developed, so 82% increased is excessive. *Requested valuation:* Land 63,075.00, Building, $.00, Total Land and Buildings, $63,075.00

Charlton recommendation, value is determined by Primary use and this parcel is within the City Limits no ag can be applied, therefore it must be residential. The value represents the 75% adj

Moved by Bulgrin, seconded by Obermier, to accept the Assessors recommendation, assessment done with appropriate methods, value not changed, roll call: yeas, Bulgrin, Obermier, Sikes, Buller and Bamesberger; nays, none; motion carried.

#12 Aaron Burger, Irregular tract 95 6-10-2 City of York, York County, Nebraska

*Reason for requested valuation change:* home purchased and appraised for $245,000 in February 2015. Requested Valuation: Land, $44,751, Buildings, $200,249, Total Land and Buildings, $245,000.

Charlton recommendation, with the presentation of the current appraisal the value can be changed to $ 243,992

Moved by Obermier, seconded by Sikes, to accept the Assessors recommendation, Home $199,241 Land $44,751 Total $243,992, roll call: yeas, Obermier, Sikes, Buller, Bulgrin and Bamesberger; nays, none; motion carried.

#13 John R Chittich, S ½ SW ¼ 32-12-4 80 Ac-2011 GIS Acres 80.05

*Reason for requested valuation change:* Decreasing crop values and uncertain future. Requested Valuation: Land $490,953, Building, $.00 Total Land and Buildings, $490,953.

Charlton recommendation with the sales attached the current market value for this property is applicable and the correct use and classifications were used therefore no change.

Moved by Sikes, seconded by Obermier, to accept the Assessors recommendation, no change in value, correct formula used, roll call: yeas, Sikes, Obermier, Buller, Bulgrin and Bamesberger; nays, none; motion carried.

#14 D. June Lyman, SW ¼ 25-10-3 160 Ac-2011 GIS Acres 159.63

*Reason for requested valuation change:* No increase of valuation is appropriate due to recent sales activity indicates 15% reduction in “market” and price decreases in product of 40-50% rental 1 acre-10-15%. *Requested Valuation:* Total Land $982,258.

Charlton recommendation with current land market, sales attached the correct use and classifications, No change is recommended.

Moved by Bamesberger, seconded by Sikes, to accept the Assessors recommendation, correct classification used, no change in value, roll call: yeas, Bamesberger, Sikes, Obermier, Buller and Bulgrin; nays, none; motion carried.

#15 Marvin & June Lyman, Irrevocable Trust, W1/2 SW ¼ Exc Hwy 23-10-2 78.79 Ac

*Reason for requested valuations change:* Significant decline in crop prices compared to the previous year. Comparable sales also do not support the 13% increase. *Requested Valuation:* Land, $493,749, Buildings, $.00 Total Land and Buildings, $493,749.

Charlton recommendation no evidence presented with protest, with the sales attached, correct use and classification of soils no change is recommended.

Moved by Obermier, seconded by Sikes, to accept the Assessors recommendation, no change to value, roll call: yeas, Obermier, Sikes, Buller, Bulgrin and Bamesberger; nays, none; motion carried.

#16 Theodore A. Snider, Irr Tr #5 in NE ¼ 3-9-2 4.27 Ac

*Reason for requested valuations change:* attached appraisal from Burnham Appraisal Co. of $170,000 *Requested Valuation:* Total Land and Buildings, $170,000.

Charlton recommendation with current appraisal we can change the value of this parcel to $169,170.

Moved by Obermier, seconded by Bulgrin, to accept the Assessors recommendation, to change to $123,415 for the house, and $45,755 for the land for a total of $169,170, roll call: yeas, Obermier, Bulgrin, Buller, Sikes and Bamesberger; nays, none; motion carried.

#17 Matthew J. Coppinger, Blk 43 Exc E 120’ Inc Vac Lincoln Ave Adj on West Cheney’s Add City of York, Property Identification # 930027132.

*Reason for requested valuations change:* Incredible appreciation for on unimproved building in a blighted economic zone 1. Appreciation not consistent within a zone characterized as blighted, 2. Steep increase in valuation of an unimproved building. *Requested valuation:* Land $8,681, Building $15,969, Total Land and Building, $24,650.

Charlton recommendation as this property owner met with the appraisers at the informal hearing and no instruction were given for a change by the appraisers, I would recommend no change.

Moved by Bamesberger, seconded by Sikes, to approve the Assessors recommendation based on appraisal, no value change, roll call: yeas, Bamesberger, Sikes, Obermier, Buller and Bulgrin; nays, none; motion carried.

#18 David Heltzel, Irr Tr 5 in SE ¼ SW ¼ & SW ¼ SE ¼ 30-9-2 40.81 Ac

*Reason for requested valuations change:* 106,114.00 increase from 2014 when no improvements to land or building seems excessive, at this rate rough pasture valued at $2,678.00 per acre seems high to me. *Requested valuations:* Land 84,000.00 Buildings, $150,000.00 Total Land and Buildings, $234,000.00.

Charlton recommendation as the house now represents the market value for rural residences the increase is the final value set for a house that has been in construction for a time. No change is recommended

Moved by Obermier, seconded by Bulgrin, to accept the Assessors recommendation, no change in value; roll call: yeas, Obermier, Bulgrin, Buller, Sikes and Bamesberger; nays, none; motion carried.

#19 N & K Investment Co., Irr Tr 41 7-10-2 City of York

*Reason for requested valuations change:* The improvement value of the property is not equalized with the value of other comparable properties. *Requested valuation:*  Land $66,805, Buildings $796,560, Total Land and Buildings, $863,365.

Charlton recommendation as the commercial appraisal company valued this property using cost, market and income I would recommend we not change the value at the current time.

Moved by Bulgrin, seconded by Obermier, to accept the Assessors recommendation, lack of adequate comparables, not to change value at this time, roll call: yeas, Bulgrin, Obermier, Sikes, Buller and Bamesberger; nays, none; motion carried.

#20 Struve Enterprises, Inc, Lots 3 & 4, Lot 5 Ex N 120’ of W 15’ & E 50’ Lot 6 Ex n 120” of E 50’ Blk 1 East York Add City of York

#21 Struve Enterprises, E ½ Lot 13 & all Lots 14 & 15 Blk 1 east York Add City of York

#22 Struve Enterprises, W 25’ Lot 6 & E ½ Lot 7 Blk 1 East York Add City of York

#23 Struve Enterprises, Lot 12 & W ½ Lot 13 Blk 1 east York Add City of York

#24 Struve enterprises, Lot 17 Blk 1 East York Add City of York

Moved by Bulgrin, seconded by Sikes to table protest #20, 21, 22, 23 and 24 (Struve Enterprises Inc.) to the next Board of Equalization meeting held on Tuesday July 21, roll call; yeas, Bulgrin, Sikes, Obermier, Buller and Bamesberger, nays none, motion carried.

#25 Brent Swartzendruber, NW ¼ NE ¼ Exc 14-1-2 Exc Irr Tr #1 14-9-4 33.17 Ac-2011 GIS Acres

*Reason for requested valuation change:* Crop ground is irregular and does not have irrigation well. *Requested valuation:* Land $182,212 Building $.00, Total Land and Building $182,212.

Charlton recommendation as NRD has the property certified for 33.1 acres of irrigation with no error being reported to them, I have used the correct classification and use and the value should not be changed.

Moved by Bulgrin, seconded Bamesberger to accept the Assessors recommendation, with the correct procedures were followed, no change in the value, roll call; yeas, Bulgrin, Bamesberger, Buller, Sikes and Obermier, nays none, motion carried.

#26 Gloria Bellows, W1/2 NW ¼ 27-9-3 21.5 A RDJ

*Reason for requested valuation change:* Economy and banks, it’s a scary time depreciated buildings grain price are low. Expenses are high, land prices are not going up. Where does it stop? Please represent the people of York County. *Requested valuation:*  Land $450,000, Buildings $70,000, Total Land and Buildings $520,000.

Charlton recommendation as use and classifications are correct and the property represents sales that have occurred within the area of this parcel I would recommend no change.

Moved by Bamesberger, seconded by Bulgrin, to accept the Assessors recommendation, Land $534,848 house, and outbuildings $86,624 total of $621,472, with the 2015 not the 2014 valuation on the property valuation protest Form 422, roll call; yeas, Bamesberger, Bulgrin, Buller, Obermier and Sikes, nays none, motion carried.

#27 Kelly and Julie Boyden, Lot 8 Country Club Heights, City of York

*Reason for requested valuation change:* We purchased our home in 2012 and the assessed value has already been increased in 2013 by $10,854, because of the previous mentioned repairs, our house will not sell near the current or even previous assessed price of 2013; thus the filing of the protest of our homes valuation. *Requested valuation:* Land 11,813, Buildings 76,057, Total Land and Buildings $87,870.

Charlton recommendation as the property was purchased for $99,000 in 2012 and many of the comparisons used would not have been used in the valuation process. I would not want to go below the $99,000 purchase price.

Moved by Buller, seconded by Obermier, to accept the changes by the Assessor, $87,391 for the house and $11,813 for the land, total of $99,204 roll call, yeas, Buller, Obermier, Sikes, Bulgrin and Bamesberger, nays none, motion carried.

#28 Monica Postier, for MLP, LLC, Pt N1/2 SE ¼ NW ¼ 7-10-2 2.4 AC 931 S Grant Ave, York, Nebraska 68467

*Reason for requested valuation change:* requesting the following valuations, ignoring the discounts typically taken, improvements, $153,380 Buildings $41,204 Land $33,620 which total to $231,204. *Requested valuation:* Land 33,620, Building 197,584 Total Land and Building 231,204.

Charlton recommendation the real estate transfer handled the personal items (removed from the purchase Price) the value for the property was $250,000 I would recommend no change.

Moved Obermier, seconded by Bulgrin to accept the Assessors recommendation of no change to the value, roll call; yeas, Obermier, Bulgrin, Buller, Sikes and Bamesberger, nays none, motion carried.

#29 Steven C & Sue E Gottula, Irr Tr #2 NE ¼ SE ¼ 21-12-2 6.13 Ac-2011 GIS Ac 6.11.

*Reason for requested valuation change;* We have 3.1 acres that should be valued as agriculture not valued as LGV code 801. *Requested valuation:* Land 41,180, Buildings $145,775, Total Land and Buildings, $186,955.

Charlton recommendation as the property in question does not represent ag land according to the statute and County zoning I would recommend no change in value.

Moved by Bamesberger, seconded by Sikes, to approve the Assessors recommendation of no change to value, roll call; yeas, Bamesberger, Sikes, Obermier, Buller and Bulgrin, nays none, motion carried.

#30 Bosselman, Inc, Lots 1-3 Blk 96 OT city of York 109 N Lincoln Ave, York, Ne, York County Map #3453-00-0-10010-096-0001

*Reason for requested valuation change:* Building was built in 1962. No significant modifications or improvements have been made to this property since 2001. Comparing a like property built in 1984 our value per square foot is considerably higher. Our requested valuation takes into account an unimproved building that should have a depreciating value versus an increasing value. *Requested valuation:* Land 58,300 Buildings $217,005 Total Land and Buildings $275,305.

Charlton recommendation no evidence was presented with the protest and as the property was valued by the commercial appraisers, I recommend no change.

Moved by Bamesberger, seconded by Obermier, to accept the Assessors recommendation, no change to be made to the property, roll call; yeas, Bamesberger, Obermier, Sikes, Buller and Bulgrin, nays none, motion carried.

#31 Dale R & Rosa E Kaliff, Lots 9-12 Blk 4 Stones Addition, Village of McCool Jct.

*Reason for requested valuation change:* Building are badly run down in need of repair York County Assessor listed bldg as poor conditions 2 yrs ago, Village of McCool Jct. considers bldg in total disrepair. I do not think a raise in valuation is justified. *Requested valuation:* Land $3,950, Buildings $7,500 Total Land and Buildings $11,450.

Charlton recommendation as the property already has 95% depreciation and the buildings are still at this location I would recommend no change in value.

Moved by Sikes, seconded by Obermier, to accept the Assessors recommendation, no change at this time, roll call; yeas, Sikes, Obermier, Buller, Bulgrin and Bamesberger, nays none, motion carried.

#32 Mark Grant, 519 N Greenwood Ave Lot 2 Greenwood Forest 3rd Add City of York 5.02 Ac

*Reason for requested valuation change:* The bank only appraised the property at $205,000, based on comparable sales, *Requested valuations:* Land $50,000, Buildings, $155,000 Total Land and Buildings $205,000.

Charlton recommendation the appraisal supplied is not current (2012) therefore I would recommend 9% be added to the appraisal value. House sold 1 to 2 years after purchase establish this Value could be changed to $220,382.

Moved by Bulgrin, seconded by Obermier to change the protest to house $163,782 and land $56,600 for a total $220,382, roll call; yeas, Bulgrin, Obermier, Sikes, Buller and Bamesberger, nays none, motion carried.

#33 Advance Realty Investments, LLC, Irr Tr 3 Exc 1 Ac 19-10-4 2.62 Ac 908 Road B Henderson, Ne 68371

*Reason for requested valuation change:* There has been a fire that ended up loosing 1 of 2 buildings. Report attached. Rent for the property is down to $3000 from $5000 for the income approach. *Requested valuation:* Land $22,840, Building $102,822, Total Land and Building $125,662.

Charlton recommendation the building damage by fire is not listed. I would recommend no change to the value as the appraisers did not feel there was a change in value. The Value is less this year than last.

Moved by Bamesberger, seconded by Buller to approve the Assessors recommendation of no change, roll call; yeas, Bamesberger, Buller, Bulgrin, Sikes and Obermier, nays none, motion carried.

There being no further business, the Board adjourned at 4:12 p.m.

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Bill Bamesberger, Chairman Kelly Turner, County Clerk

York County Board of Commissioners York County, Nebraska