The York County Board of Commissioners, ex-officio the York County Board of Equalization, met on Tuesday, September 25, 2018 at 9:30 a.m. as per notice in the York News Times on September 20, 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 Bamesberger, seconded by Obermier, to approve the minutes of the August 28, 2018, Board of Equalization meeting as presented; roll call: yeas, Bamesberger, Obermier, Buller, Bulgrin and Sikes; nays, none; motion carried.

Moved by Obermier, seconded by Bulgrin, to adopt the agenda for the York County Board of Equalization meeting for Tuesday September 25, 2018; roll call: yeas, Obermier, Bulgrin, Buller, Bamesberger and Sikes, nays, none; motion carried.

The Board reviewed the proposed levies which were set based upon the valuation and requests by the various entities.

Moved by Bulgrin, seconded by Obermier, to adopt Resolution #18-27 setting the levies for the various political subdivisions within the county, roll call yeas, Bulgrin, Obermier, Bamesberger, Buller and Sikes, nays none, motion carried.

**RESOLUTION #18-27**

**WHEREAS,** in accordance with the provisions of State Statute, governing budgets filed by all political subdivisions, it is the responsibility of the County Board of Equalization to determine the actual levy necessary to support a subdivision’s budget request.

**WHEREAS,** each subdivision budget has been reviewed by the County Board as to the use of all available revenue sources, proper computations, etc. Accounting principles have been used and applied to the preparation of the final levies. The levies have been set by the use of the final valuation as certified by the County Assessor.

**NOW, THEREFORE, BE IT RESOLVED** by the York County Board of Commissioners, ex-officio, the York County Board of Equalization, that the following levies be adopted:

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
|  | (A) |  | (B) | (C) | (D) |
|  |  | Fund(s) | 2018-2019 |  |  |
| Subdivisions | Valuation | (List each Fund of | Personal and Real | Tax |  |
|  | (As certified by | Subdivision(s) | Property Tax | Generated | Final |
|  | County Assessor) | separately) | Request | (A x B) / 100 | Levy\* |
| **York County General** | $ 3,461,488,493 |  | $ 6,036,903.37 | $ 6,036,905.16 | 0.174402 |
| **Employment Security** | $ 3,461,488,493 |  |  | $ - | 0 |
| **Relief/Medical** | $ 3,461,488,493 |  | $ 18,574.77 | $ 18,588.19 | 0.000537 |
| **State Institutions** | $ 3,461,488,493 |  | $ 24,668.42 | $ 24,680.41 | 0.000713 |
| **Debt Service** | $ 3,461,488,493 |  | $ 728,050.00 | $ 728,054.87 | 0.021033 |
| **Emergency Manager** | $ 3,461,488,493 |  | $ 35,491.46 | $ 35,480.26 | 0.001025 |
| **Ambulance** | $ 2,439,140,586 |  | $ 185,330.00 | $ 185,325.90 | 0.007598 |
|  |  |  | $ 7,029,018.02 | $ 7,029,034.79 | 0.205308 |
|  |  |  |  |  |  |
|  |  |  |  |  |  |
| **York County Ag Society** | $ 3,461,488,493 | General | $ 126,143.83 | $ 126,136.64 | 0.003644 |
|  |  |  |  |  |  |
| **York County Historical Soc.** | $ 3,461,488,493 | General | $ 3,771.75 | $ 3,773.02 | 0.000109 |
|  |  |  |  |  |  |
| **Upper Big Blue NRD** |  |  |  |  |  |
| Adams | $ 737,252,963 |  |  |  |  |
| Butler | $ 1,126,796,945 |  |  |  |  |
| Clay | $ 1,026,744,110 |  |  |  |  |
| Fillmore | $ 1,940,763,594 |  |  |  |  |
| Hamilton | $ 2,759,134,588 |  |  |  |  |
| Polk | $ 1,234,987,958 |  |  |  |  |
| Saline | $ 275,446,098 |  |  |  |  |
| Seward | $ 2,765,790,150 |  |  |  |  |
| York | $ 3,461,488,493 |  |  |  |  |
| **Total Valuation** | $ 15,328,404,899 |  | $ 3,763,656.99 | $ 3,763,583.25 | 0.024553 |
|  |  |  |  |  |  |
| **Benedict Village** | $ 8,687,874 | General | $ 38,480.85 | $ 38,480.85 | 0.442926 |
|  |  |  |  |  |  |
| **Bradshaw Village** | $ 13,774,454 | General | $ 59,638.18 | $ 59,638.15 | 0.432962 |
|  |  | Bond | $ 49,035.50 | $ 49,035.54 | 0.355989 |
|  |  | **Total** | $ 108,673.68 | $ 108,673.69 | 0.788951 |
|  |  |  |  |  |  |
| **Gresham Village** | $ 6,540,315 | General | $ 32,701.58 | $ 32,701.58 | 0.500000 |
|  |  |  |  |  |  |
| **City of Henderson** | $ 55,057,338 | General | $ 202,430.00 | $ 202,429.87 | 0.367671 |
|  |  | Bond | $ 245,000.00 | $ 245,000.20 | 0.444991 |
|  |  | **Total** | $ 447,430.00 | $ 447,430.06 | 0.812662 |
|  |  |  |  |  |  |
| **Lushton Village** | $ 2,752,403 | General | $ 3,535.00 | $ 3,534.99 | 0.128433 |
|  |  |  |  |  |  |
| **McCool Jct Village** | $ 20,452,738 | General | $ 50,215.00 | $ 50,214.95 | 0.245517 |
|  |  | Bond | $ 131,585.00 | $ 131,584.94 | 0.643361 |
|  |  | **Total** | $ 181,800.00 | $ 181,800.09 | 0.888878 |
|  |  |  |  |  |  |
| **Thayer Village** | $ 2,494,038 | General | $ 3,535.00 | $ 3,535.00 | 0.141738 |
|  |  |  |  |  |  |
| **Waco Village** | $ 14,305,928 | General | $ 55,568.93 | $ 55,568.95 | 0.388433 |
|  |  | Bond | $ 19,000.00 | $ 18,999.99 | 0.132812 |
|  |  | **Total** | $ 74,568.93 | $ 74,568.93 | 0.521245 |
|  |  |  |  |  |  |
| **City of York** | $ 554,196,516 | General | $ 1,496,332.17 | $ 1,496,330.59 | 0.270000 |
|  |  |  |  |  |  |
|  |  |  |  |  |  |
|  |  |  |  |  |  |
| **Benedict Fire District** | $ 356,129,373 | General | $ 37,566.80 | $ 37,568.09 | 0.010549 |
|  |  | Bond | $ 35,627.50 | $ 35,627.18 | 0.010004 |
|  |  | **Total** | $ 73,194.30 | $ 73,195.27 | 0.020553 |
|  |  |  |  |  |  |
| **Bradshaw Fire District** | $ 449,830,979 | General | $ 38,543.40 | $ 38,541.52 | 0.008568 |
|  |  | Sinking | $ 12,055.17 | $ 12,055.47 | 0.002680 |
|  |  | Bond | $ 90,000.00 | $ 90,002.18 | 0.020008 |
|  |  | **Total** | $ 140,598.57 | $ 140,599.17 | 0.031256 |
|  |  |  |  |  |  |
| **Gresham Fire District** |  |  |  |  |  |
| Butler Co | $ 34,193,067 |  |  |  |  |
| Polk Co | $ 90,866,298 |  |  |  |  |
| Seward Co | $ 77,383,833 | General | $ 66,848.79 | $ 66,849.15 | 0.017941 |
| York Co | $ 170,162,299 | Sinking | $ 40,183.95 | $ 40,185.50 | 0.010785 |
|  |  | Bond |  | $ - | 0 |
| **Total Valuation** | $ 372,605,497 | **Total** | $ 107,032.74 | $ 107,030.93 | 0.028726 |
|  |  |  |  |  |  |
| **Henderson Fire District** |  |  |  |  |  |
| Hamilton Co | $ 160,603,964 |  |  |  |  |
| York Co | $ 242,931,757 | General | $ 34,985.04 | $ 34,986.55 | 0.008670 |
|  |  | Bond | $ 81,600.00 | $ 81,598.96 | 0.020221 |
| **Total Valuation** | $ 403,535,721 | **Total** | $ 116,585.04 | $ 116,585.51 | 0.028891 |
|  |  |  |  |  |  |
| **McCool Jct Fire District** | $ 352,187,378 | General | $ 41,973.20 | $ 41,973.69 | 0.011918 |
|  |  | Sinking | $ 93,331.04 | $ 93,329.66 | 0.026500 |
|  |  | Bond |  | $ - | 0 |
|  |  | **Total** | $ 135,304.24 | $ 135,303.35 | 0.038418 |
|  |  |  |  |  |  |
| **Waco Fire District** | $ 427,203,909 | General | $ 56,321.84 | $ 56,322.56 | 0.013184 |
|  |  | Bond | $ 11,678.16 | $ 11,679.75 | 0.002734 |
|  |  | **Total** | $ 68,000.00 | $ 67,998.05 | 0.015918 |
|  |  |  |  |  |  |
| **York Fire District** | $ 509,973,933 | General | $ 125,347.25 | $ 125,346.49 | 0.024579 |
|  |  |  |  |  |  |
| **Heartland Community #96** |  |  |  |  |  |
| Fillmore Co | $ 1,108,975 | General | $ 3,794,919.15 | $ 3,794,918.84 | 0.465905 |
| Hamilton Co | $ 168,720,172 | Special Bldg. | $ 63,636.36 | $ 63,638.94 | 0.007813 |
| York Co | $ 644,697,171 | Capital Purpose |  | $ - | 0 |
| **Total Valuation** | $ 814,526,318 | **Total** | $ 3,858,555.51 | $ 3,858,557.78 | 0.473718 |
|  |  |  |  |  |  |
| **McCool Jct #83** |  |  |  |  |  |
| Fillmore Co | $ 3,038,285 | General | $ 2,424,242.40 | $ 2,424,242.35 | 0.673272 |
| York Co | $ 357,030,506 | Special Bldg. | $ 151,515.15 | $ 151,516.95 | 0.042080 |
|  |  | Bond Fund | $ 40,404.04 | $ 40,403.32 | 0.011221 |
| **Total Valuation** | $ 360,068,791 | **Total** | $ 2,616,161.59 | $ 2,616,162.62 | 0.726573 |
|  |  |  |  |  |  |
| **York School #12** | $ 1,166,238,919 | General | $ 12,020,201.90 | $ 12,020,202.95 | 1.030681 |
|  |  | Bond | $ 1,010,101.00 | $ 1,010,102.85 | 0.086612 |
|  |  | Special Bldg. | $ 338,383.84 | $ 338,384.22 | 0.029015 |
|  |  | Capital Purpose | $ 303,030.30 | $ 303,035.52 | 0.025984 |
|  |  | **Total** | $ 13,671,717.04 | $ 13,671,713.89 | 1.172292 |
|  |  |  |  |  |  |
| **Plainfield Cemetery** | $ 201,162,360 | General | $ 4,000.00 | $ 3,999.11 | 0.001988 |
|  |  |  |  |  |  |
| **Thayer Cemetery** | $ 163,853,156 | General | $ 4,850.96 | $ 4,851.69 | 0.002961 |
|  |  |  |  |  |  |
| **Vernon Cemetery** | $ 165,395,497 | General | $ 2,098.33 | $ 2,098.87 | 0.001269 |
|  |  |  |  |  |  |
| **Waco Cemetery** | $ 275,046,412 | General | $ 7,535.49 | $ 7,536.27 | 0.002740 |
|  |  |  |  |  |  |

Dated this 25th day of September, 2018

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

Tax List Corrections

#88 Pyramid Tarp & Repair LLC Correct building s/f -$ 2,073.94 YC12

930177789 2016

#89 VOID VOID -$ VOID VOID

VOID VOID

#90 Pyramid Tarp & Repair LLC Correct building s/f -$ 2,034.20 YC12

930177789 2017

#91 Pyramid Tarp & Repair LLC Correct building s/f -$ N/A YC12

930177789 2018

#92 Monica Garcia Mobile home sold +$ 128.84 12YFD

9301966287 2017/2018

#93 Pixie Sticks Child Care Business sold +$ 90.34 12YFD

931073067 2018/2019

#94 Advanced Agri-Direct (USA) Inc Business sold +$ 385.94 YC12

931071756 2018/2019

#95 York Mobile Homes Inc-EBond Cont. Mobile home sold +$ 482.34 12YFD

930199472 2018/2019

#96 James & Rosalyn Manharth Mobile home sold +$ 478.46 12YFD

930191765 2018/2019

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 9:39 a.m.

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Jack Sikes, Chairman Kelly Turner, County Clerk

York County Board of Commissioners York County, Nebraska