The York County Board of Commissioners, ex-officio the York County Board of Equalization, met on Tuesday, January 10, 2023 at 9:30 a.m. as per notice in the York News Times and on the York County Website, on January 5, 2023, with Chairman, Randy Obermier presiding with, Jack Sikes, Stan Boehr, and Daniel Grotz.

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.

Obermier announced that the open meetings law would be in effect and that a copy was posted outside the door and available on the wall in the back of the room. Proof of publication was also available.

Moved by Sikes, seconded by Grotz, to approve the minutes of the December 27, 2022, Board of Equalization meeting as presented; roll call: yeas; Sikes, Grotz, Boehr and Obermier, nays, none, motion carried.

 Moved by Grotz, seconded by Boehr, to adopt the agenda for the York County Board of Equalization meeting for Tuesday January, 10, 2023; roll call: yeas; Grotz, Boehr, Sikes and Obermier, nays, none; motion carried.

Moved by Grotz, seconded by Sikes, to approve the tax list correction as presented, roll call, yeas; Grotz, Sikes, Boehr and Obermier, nays none, motion carried.

Tax List Correction

Correction #: 1-23R

Name: Naber/Grant H% Neil Naber (LE)

PID: 930023021

Reason: Irrigated land was mistakenly changed to WRP

Original Tax Amount: $2,439.16

Corrected Tax Amount: $5,132.08

Tax District: 235

All corrections are kept on file in the York County Assessor’s Office.

Moved by Grotz, seconded by Sikes, to table Discuss and Act on granting a waiver for Henderson Health Care Services, Inc., for late filing of Form 451, roll call, yeas; Grotz, Sikes, Boehr and Obermier, nays none, motion carried.

Moved by Obermier, seconded by Sikes, to adopt Resolution #23-2 to approve the recommendation of the County Treasurer, on striking all personal property taxes, to parcel 930166892 from the tax rolls as uncollectible, roll call, yeas; Obermier, Sikes, Grotz and Boehr, nays none, motion carried.

**BEFORE THE BOARD OF COUNTY COMMISSIONERS**

**OF YORK COUNTY, NEBRASKA**

|  |  |  |
| --- | --- | --- |
| IN THE MATTER OF STRIKINGUNCOLLECTIBLE PROPERTY TAXFROM THE TAX LIST | ))) | RESOLUTION NO. 23-2 |

WHEREAS, Neb. Rev. Stat. §77-1738, as amended, makes it the duty of the County Board to strike from the tax list all taxes on personalty, mobile homes, cabin trailers, manufactured homes, or similar property assessed and taxed as improvements to leased land where any person charged with such taxes has died and left no property out of which taxes can be paid, has moved out of the county, or if it appears impossible to collect such taxes after the expiration of two years in which the Treasurer has exercised due diligence to collect the same; and

WHEREAS, the County Board desires to execute and carry out its statutory duty in full compliance with said statutory responsibility in the interest of good business and public policy of the County.

BE IT RESOLVED BY THE BOARD OF COUNTY COMMISSIONERS OF YORK COUNTY, NEBRASKA that the delinquent taxes listed on Exhibit “A” attached hereto shall be stricken from the tax list due to a finding that at least two years have expired, the Treasurer has used due diligence to collect such taxes, and it appears from the return of the Treasurer that any person charged with the taxes has moved out of the County, has died and left no property out of which the taxes can be paid, or it appears impossible to collect such taxes.

BE IT FURTHER RESOLVED that the County Treasurer of York County, Nebraska, shall furnish the County Clerk of said County the list attached hereto as Exhibit "A" of all persons charged with unpaid taxes, as described in Neb. Rev. Stat. §77-1738, as amended, for which at least two years have expired. The list shall contain the name, address and the amount of taxes to be stricken from the delinquent tax list. The County Clerk shall be and is hereby directed and authorized to certify the amount of property taxes so stricken off, to the auditor of public accounts.

BE IT FURTHER RESOLVED that a copy of this Resolution be forwarded to the County Treasurer of York County, Nebraska.

DATED this 10 day of January, 2023, at the York County Courthouse, York, Nebraska.

**EXHIBIT “A”**

* 2018 (2nd half), 2019, 2020, 2021 and 2022 Personal Property taxes on a mobile home valued at $31,724. Parcel #930166892 owned by Suzan M. Ward (Deceased), 300 Mitchell, Bradshaw, NE 68319. The unsatisfied amount of taxes is $2,714.06 plus interest.

The Chairman declared the meeting adjourned at 9:52 a.m.

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Randy Obermier, Chairman Kelly Turner, County Clerk

York County Board of Commissioners York, Nebraska