The York County Board of Commissioners, ex-officio the York County Board of Equalization, met on Tuesday, October 10, 2017 at 10:00 a.m. as per notice in the York News Times on October 5, 2017, with Chairman, Jack Sikes presiding with Kurt Bulgrin, Paul Buller, Randy Obermier and Bill Bamesberger. 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 Bulgrin, to approve the minutes of the September 26, 2017, Board of Equalization meeting as presented; roll call: yeas, Bamesberger, Bulgrin, Buller, Obermier and Sikes; nays, none; motion carried.

Moved by Bulgrin, seconded by Obermier, to adopt the agenda for the York County Board of Equalization meeting for Tuesday, October 10, 2017; roll call: yeas, Bulgrin, Obermier, Bamesberger, Buller and Sikes, nays, none; motion carried.

 Moved by Bulgrin, seconded by Obermier, to approve the motor vehicle exemption application from Nebraska Evangelical Lutheran High School, 1998 Thomas Freightliner School Bus, VIN #4UZ6CFAA5WC981280, 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 Bamesberger, to approve the tax list corrections as presented by the County Assessor Ann Charlton; roll call: yeas, Obermier, Bamesberger, Buller, Bulgrin and Sikes, nays none; motion carried.

Tax List Corrections

#142 RK Management Business Closed +$ 1,313.34 YC12

 931073154 2016/2017

#143 Raul A Rodiguez Mobile home sold +$ 63.76 12YFD

 930192788 2016/2017

#144 Carl E Thompson Mobile home sold +$ 64.28 YC12

 930187804 2016/2017

#145 Adam Steiger Mobile home sold +$ 192.24 12YFD

 930152352 2016/2017

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

Moved by Bamesberger, seconded by Bulgrin, to adopt Resolution #17-40 to amend Resolution #17-39 to correct the rounding issue on the various political subdivisions within the county; roll call: yeas, Bamesberger, Bulgrin, Buller, Obermier and Sikes, nays, none; motion carried.

**RESOLUTION #17-40**

**WHERAS,** the County Board met on Tuesday October 10, 2017 to amend Resolution #17-39 to correct the rounding issue on the various political subdivisions within the county;

**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:

**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 with correcting the rounding issue:

|  |
| --- |
| Statement Reconciling the Levy Set with the Budget Filed |
|  |  |  |  |  |  |
| (Completed by County Board of Equalization Only) |
|  |  |  |  |  |  |
|  |  |  |  |  |  |
|   |  (A)  |   |  (B)  | (C) | (D) |
|   |   | Fund(s) |  2017-2018  |   |   |
| 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** |  $ 3,455,329,616  |   |  $ 6,012,929.88  |  $ 6,012,930.04  | 0.174019 |
| **Employment Security** |  $ 3,455,329,616  |   |  $ 585.14  |  $ 587.41  | 0.000017 |
| **Relief/Medical** |  $ 3,455,329,616  |   |  $ 10,267.11  |  $ 10,262.33  | 0.000297 |
| **State Institutions** |  $ 3,455,329,616  |   |  $ 21,145.15  |  $ 21,146.62  | 0.000612 |
| **Debt Service** |  $ 3,455,329,616  |   |  $ 854,341.98  |  $ 854,330.25  | 0.024725 |
| **Emergency Manager** |  $ 3,455,329,616  |   |  $ 25,987.27  |  $ 25,984.08  | 0.000752 |
| **Ambulance** |  $ 2,453,407,522  |   |  $ 204,423.39  |  $ 204,417.91  | 0.008332 |
|   |   |   |  $ 7,129,679.92  |  $ 7,129,658.64  | 0.208754 |
|   |   |   |   |   |   |
|   |   |   |   |   |   |
| **York County Ag Society** |  $ 3,455,329,616  | General |  $ 123,563.00  |  $ 123,562.59  | 0.003576 |
|   |   |   |   |   |   |
| **York County Historical Soc.** |  $ 3,455,329,616  | General |  $ 3,644.13  |  $ 3,628.10  | 0.000105 |
|   |   |   |   |   |   |
| **Upper Big Blue NRD** |   |   |   |   |   |
| Adams |  $ 700,981,528  |   |   |   |   |
| Butler |  $ 1,130,240,509  |   |   |   |   |
| Clay |  $ 1,086,607,443  |   |   |   |   |
| Fillmore |  $ 1,958,769,285  |   |   |   |   |
| Hamilton |  $ 2,837,585,879  |   |   |   |   |
| Polk |  $ 1,289,871,539  |   |   |   |   |
| Saline |  $ 288,386,075  |   |   |   |   |
| Seward |  $ 2,721,585,341  |   |   |   |   |
| York |  $ 3,455,329,616  |   |   |   |   |
| **Total Valuation**  |  $ 15,469,357,215  |   |  $ 3,819,151.46  |  $ 3,819,074.91  | 0.024688 |
|   |   |   |   |   |   |
| **Benedict Village** |  $ 8,702,875  | General |  $ 38,547.30  |  $ 38,547.30  | 0.442926 |
|   |   |   |   |   |   |
| **Bradshaw Village** |  $ 13,292,765  | General |  $ 57,603.68  |  $ 57,603.67  | 0.433346 |
|   |   | Bond |  $ 49,050.00  |  $ 49,050.04  | 0.368998 |
|   |   | **Total** |  $ 106,653.68  |  $ 106,653.70  | 0.802344 |
|   |   |   |   |   |   |
| **Gresham Village** |  $ 6,438,481  | General |  $ 32,192.41  |  $ 32,192.41  | 0.500000 |
|   |   |   |   |   |   |
| **City of Henderson** |  $ 56,539,094  | General |  $ 214,550.00  |  $ 214,550.03  | 0.379472 |
|   |   |   |  $ 245,000.00  |  $ 244,999.73  | 0.433328 |
|   |   | **Total** |  $ 459,550.00  |  $ 459,549.76  | 0.812800 |
|   |   |   |   |   |   |
| **Lushton Village** |  $ 2,727,355  | General |  $ 3,535.00  |  $ 3,535.01  | 0.129613 |
|   |   |   |   |   |   |
| **McCool Jct Village** |  $ 20,257,199  | General |  $ 61,800.00  |  $ 61,800.05  | 0.305077 |
|  |   | Bond |  $ 120,000.00  |  $ 120,000.00  | 0.592382 |
|   |   | **Total** |  $ 181,800.00  |  $ 181,800.06  | 0.897459 |
|   |   |   |   |   |   |
| **Thayer Village** |  $ 2,411,656  | General |  $ 3,535.00  |  $ 3,535.01  | 0.146580 |
|   |   |   |   |   |   |
| **Waco Village** |  $ 13,636,317  | General |  $ 53,677.32  |  $ 53,677.32  | 0.393635 |
|   |   | Bond |  $ 17,401.30  |  $ 17,401.30  | 0.127610 |
|   |   | **Total** |  $ 71,078.62  |  $ 71,078.62  | 0.521245 |
|   |   |   |   |   |   |
| **City of York** |  $ 531,288,863  | General |  $ 1,012,020.28  |  $ 1,012,020.28  | 0.190484 |
|  |   |   |   |   |   |
|   |   |   |   |   |   |
|   |   |   |   |   |   |
| **Benedict Fire District** |  $ 356,183,538  | General |  $ 35,913.67  |  $ 35,913.99  | 0.010083 |
|  |   | Bond |  $ 36,565.00  |  $ 36,565.80  | 0.010266 |
|  |   | **Total** |  $ 72,478.67  |  $ 72,479.79  | 0.020349 |
|   |   |   |   |   |   |
| **Bradshaw Fire District** |  $ 450,128,519  | General |  $ 37,234.08  |  $ 37,234.63  | 0.008272 |
|   |   | Sinking |  $ 11,646.66  |  $ 11,644.82  | 0.002587 |
|   |   | Bond |  $ 90,000.00  |  $ 89,998.70  | 0.019994 |
|   |   | **Total** |  $ 138,880.74  |  $ 138,882.65  | 0.030853 |
|   |   |   |   |   |   |
| **Gresham Fire District** |   |   |   |   |   |
| Butler Co |  $ 34,458,870  |   |   |   |   |
| Polk Co |  $ 96,469,356  |  |   |   |   |
| Seward Co |  $ 77,719,543  | General |  $ 64,588.20  |  $ 64,589.11  | 0.017085 |
| York Co |  $ 169,397,951  | Sinking |  $ 17,662.73  |  $ 17,662.30  | 0.004672 |
|   |   | Bond |  $ 40,520.00  |  $ 40,518.94  | 0.010718 |
| **Total Valuation** |  $ 378,045,720  | **Total** |  $ 122,770.93  |  $ 122,770.35  | 0.032475 |
|   |   |   |   |   |   |
| **Henderson Fire District** |   |   |   |   |   |
| Hamilton Co |  $ 166,104,806  |   |   |   |   |
|   |  $ 244,696,192  | General |  $ 33,801.97  |  $ 33,800.71  | 0.008228 |
|  |   | Bond |  $ 81,600.00  |  $ 81,601.51  | 0.019864 |
| **Total Valuation** |  $ 410,800,998  | **Total** |  $ 115,401.97  |  $ 115,402.22  | 0.028092 |
|   |   |   |   |   |   |
| **McCool Jct Fire District** |  $ 352,280,565  | General |  $ 40,550.77  |  $ 40,551.02  | 0.011511 |
|  |   | Sinking |  $ 92,198.20  |  $ 92,198.87  | 0.026172 |
|  |   | Bond |  $ -  |  $ -  | 0 |
|  |   | **Total** |  $ 132,748.97  |  $ 132,749.89  | 0.037683 |
|   |   |   |   |   |   |
| **Waco Fire District** |  $ 430,020,167  | General |  $ 56,321.85  |  $ 56,319.74  | 0.013097 |
|  |   | Bond |  $ 11,678.15  |  $ 11,679.35  | 0.002716 |
|  |   | **Total** |  $ 68,000.00  |  $ 67,999.09  | 0.015813 |
|   |   |   |   |   |   |
| **York Fire District** |  $ 521,092,177  | General |  $ 122,290.00  |  $ 122,289.91  | 0.023468 |
|   |   |   |   |   |   |
| **Heartland Community #96** |   |   |   |   |   |
| Fillmore Co |  $ 1,144,750  | General |  $ 3,840,336.33  |  $ 3,840,333.97  | 0.466453 |
| Hamilton Co |  $ 175,276,513  | Special Bldg |  $ 63,636.36  |  $ 63,633.29  | 0.007729 |
| York Co |  $ 646,884,402  | Capital Purpose |   |  $ -  | 0 |
| **Total Valuation** |  $ 823,305,665  | **Total** |  $ 3,903,972.69  |  $ 3,903,975.50  | 0.474182 |
|   |   |  |   |   |   |
| **McCool Jct #83** |   |  |   |   |   |
| Fillmore Co |  $ 3,050,642  | General |  $ 2,020,202.00  |  $ 2,020,202.18  | 0.561101 |
| York Co |  $ 356,991,878  | Special Bldg |  $ 50,505.05  |  $ 50,506.76  | 0.014028 |
|  |   | Bond Fund |  $ 151,515.15  |  $ 151,516.69  | 0.042083 |
| **Total Valuation** |  $ 360,042,520  | **Total**  |  $ 2,222,222.20  |  $ 2,222,225.64  | 0.617212 |
|   |   |  |   |   |   |
| **York School #12** |  $ 1,154,423,774  | General |  $ 11,787,878.67  |  $ 11,787,878.88  | 1.021105 |
|   |   | Bond |  $ 1,015,805.04  |  $ 1,015,800.57  | 0.087992 |
|   |   | Special Bldg |  $ 323,232.32  |  $ 323,227.11  | 0.027999 |
|   |   | Capital Purpose |  $ 303,030.30  |  $ 303,024.70  | 0.026249 |
|   |   | **Total** |  $ 13,429,946.33  |  $ 13,429,942.80  | 1.163345 |
|   |   |  |   |   |   |
| **Plainfield Cemetery** |  $ 201,017,492  | General |  $ 4,000.00  |  $ 4,000.25  | 0.001990 |
|   |   |  |   |   |   |
| **Thayer Cemetery** |  $ 163,879,455  | General |  $ 4,732.35  |  $ 4,732.84  | 0.002888 |
|   |   |   |   |   |   |
| **Vernon Cemetery** |  $ 165,964,359  | General |  $ 2,047.15  |  $ 2,046.34  | 0.001233 |
|   |   |   |   |   |   |
| **Waco Cemetery** |  $ 277,829,343  | General |  $ 7,535.49  |  $ 7,534.73  | 0.002712 |

Dated this 10th day of October, 2017

The Board of Equalization meeting adjourned at 10:18 a.m.

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Jack Sikes, Chairman Kelly Turner, County Clerk

York County Board of Commissioners York, Nebraska