The York County Board of Commissioners, ex-officio the York County Board of Equalization, met on Tuesday, July 12, 2022 at 1:30 p.m. as per notice in the York News Times and on the York County Website, on July 7, 2022, with Chairman, Randy Obermier presiding with, Jack Sikes, Bill Bamesberger, Daniel Grotz and Kurt Bulgrin.

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 Bamesberger, seconded by Grotz, to approve the minutes of the June 28, 2022, Board of Equalization meeting as presented; roll call: yeas, Bamesberger, Grotz, Bulgrin, Sikes and Obermier, nays, none motion carried.

 Moved by Sikes, seconded by Bulgrin, to adopt the agenda for the York County Board of Equalization meeting for Tuesday July 12, 2022; roll call: yeas, Sikes, Bulgrin, Grotz, Bamesberger and Obermier, 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. 2022 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. 2021 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:**

Troy Ellison, N10 Lot 6 & f Lot 7 Blk 42 City of York

Reason for valuation change, this building is setting in an area where EPA has identified contamination in the ground and water under it. EPA has not finalized a plan to clean up but options they have discussed with me would requires me to vacate the building. At this point the property is unsaleable due to contamination. Land $15,120., Buildings $33,842., Land & Building $48,962.

Charlton recommendation: no change, report is old and nothing has been done on remediation, Land $15,120, Buildings $51,015, Total Land & Buildings $66,135.00

Moved by Bamesberger, seconded by Bulgrin, to approve the valuation set by the County Assessor, roll call, yeas; Bamesberger and Bulgrin, nays Grotz, Sikes and Obermier, motion failed.

Moved by Obermier, seconded by Grotz, to allow the land to stay the same at $15,120, change the Building $34,518 and Total Land & Building $49,638, roll call, yeas; Obermier, Grotz and Sikes, nays Bulgrin and Bamesberger, motion carried.

Lennie E & Dianne D. Lahman, South 50 feet of Lot Twelve (12) and North 30 feet of Lot Ten (10) in Arbor Court Addition to the City of York, York County Nebraska

Reason for valuation change, we think the $156,000.00 increase in our house assessment is high. We have looked at other comps around town with the same square footage, but are newer, and brick homes, and have fireplaces. Our house is assessed at the same or higher amount. Buildings $200,000.00

Charlton recommendation: no change house represents market value, Land $12,480, Buildings $257,711.00, Total Land & Building $270,191

Moved by Bulgrin, seconded by Sikes, to accept the recommendation of the County Assessor, leave valuation at $270,191, roll call, yeas; Bulgrin, Sikes and Bamesberger nays Grotz and Obermier, motion carried.

Douglas M Rood, Lot 4 Blk 2 East Lawn Plaza 2nd Add, City of York

Reason for request valuation change, my property building (house) has been over valuated. The only difference to the property between the 2021 valuation and the 2022 valuation was the purchase of the home which was higher than average based on current housing condition. No structure changes or improvement occurred. Land $21,246, Buildings, $337,274, Total Land & Buildings $358,520.

Charlton recommendation, no change house represents market value, Land $21,246, Buildings $385,058, Total Land & Buildings $406,304

Moved by Grotz, seconded by Sikes, 98.25% of sales price, Land $21,246, Building $378,631, Total Land & Buildings $399,877, roll call, yeas; Grotz, Sikes, Bamesberger and Obermier, nays Bulgrin, motion carried.

Henderson State Bank, Lot 5 Block 23 OT, City of York

Reason for request valuation change, The Henderson State Bank building valuation has been increased from $72,84 per square foot in 2021 to $128.85 per square foot in 2022. With square footage of 1,2475 ft for the building, this increases our valuation from $92,875 to $164,279- and increase of 77%! A Land $12,960, buildings $119,251., Total Land and Buildings $132,211.

Charlton recommendation, no change value represents current market value in City of York, Land $12,960, Buildings, $164,279, Total Land and Buildings $177,239

Moved by Bamesberger, seconded by Sikes, to go with County Assessors recommendation, roll call, yeas; Bamesberger, Sikes, Bulgrin and Obermier, nays Grotz, motion carried.

Timothy A & Katherine P Johnson, Lot 23-24 Blk 23 OT Village of Benedict.

Reason for request valuation change, taxed far above market value, Land $1,590., Buildings $71,477. Total Land and Buildings $73,067.

Charlton recommendation: no change Vanguard costing for a house of this many square feet quality & condition is market, Land $1,590, Buildings $17,045, Total Land and Building $175,635.

Moved by Bamesberger, seconded by Sikes, reduction on the building and leave the land the same, Land $1,590, Building $125,000, Total Land & Building $126,590, roll call, yeas; Bamesberger, Sikes and Bulgrin, nays Grotz and Obermier, motion carried.

Dustin Drake, TR 285x917 SW ¼ NW ¼ 27-10-1

Reason for request valuation change, 40% increase is high, couldn’t find comparable in York County, Nebraska Land$58,100, Buildings $96,082.30, Total Land & Buildings $154,782.30.

Charlton recommendation, no change, property represents the value of house, this set in the rural residential market, Land $58,100, Buildings $143,494, Total Land & Buildings $201,594

Moved by Obermier, seconded by Bamesberger, we go with the County Assessor recommendation, roll call, yeas; Obermier, Bamesberger, Sikes, Grotz and Bulgrin, nays none, motion carried.

Steven K and Elaine M Spady, Lot 1 Block 50 Cheney’s Add, City of York

Reason for request valuation change, this valuation makes this property the highest priced piece of real estate on the block. It isn’t! Older neighborhood with similar, smaller and rental properties (that receive little or no care). Total value increases from 2021 at $110,675 to 2022 at $146,360 ($35,685) is not warranted due to condition and age. We have no intention to sell and current RE markets are beginning to suffer. Market price will drop. Land$9,000, Buildings $111,000, Total Land & Buildings $120,000.00

Charlton recommendation, no change, as house represents the current market for this area, Land $9,000.00, Buildings $137,360.00, Total Land and Buildings $146,360.00

Moved by Grotz, seconded by Sikes, to accept Spady’s protest value, Land $9,000, Buildings $111,000, Total Land & Buildings $120,000, roll call, yeas; Grotz, Sikes, and Obermier, nays Bamesberger and Bulgrin, motion carried.

Charles J. Oeler, Agent for Green Plains York, LLC, PT N/E ¼ of RR & Exc IRR TR #4 Lot 1 Green Plains Sub & Hwy 28-11-2 133.37AC

Reason for request valuation change, Request adjustment for economic obsolescence based upon maximum capacity vs actual production, Land $1,333,700, Buildings, $11,223,054, Total Land & Buildings $12,556,754

Charlton recommendation, no change in valuation, Land $1,333,700, Buildings $14,388,531 Total Land & Buildings $157,222,231

Moved by Bulgrin, seconded by Bamesberger, to accept the County Assessor recommendation, roll call, yeas; Bulgrin, Bamesberger, Sikes, Grotz and Obermier, nays none, motion carried.

Emily K Petersen, no legal description

Reason for request valuation change, there hasn’t been any improvements to the house within the last year, I purchased the house at lower price than appraised at now. The surrounding houses are a lot bigger, only 1 car garage. Land $12,420, Buildings $114,470, Total Land & Buildings $126,890

Charlton recommendation, no legal description, form was incomplete, no legal was listed on form 422, Land $12,420, Buildings $124,981, Total Land & Buildings $137,401

Moved by Bamesberger, seconded by Sikes, to accept the County Assessor recommendation, roll call, yeas; Bamesberger, Sikes, Bulgrin and Obermier, nays Grotz, motion carried.

HHH properties % Jeff Harlow, Lot 2 Harlow Sub, City of York

Reason for request valuation change, added 70x45 storage building, double total square feet value increased almost 3 times, assessment on property value increase by $289,204, to add a 90,000 building. Land $84,000.00. Buildings $250,000, Total Land & Buildings $334,000.

Charlton recommendation, make correction to amount of new concrete and grade of building Land $94,861, Buildings $207,286, Total Land & Buildings $302,147

Moved by Grotz, seconded by Bulgrin, recommendation of the County Assessor to set this protest to value the improvements, Land $94,861, Buildings $207,286, total Land & Buildings $302,147, roll call, yeas; Grotz, Bulgrin, Bamesberger, Sikes and Obermier, nays none, motion carried.

Jon & Joan Strong, Part Lot 3 Greens sub & W 25’ of Lots 9-10 Blk 16 College Add, City of York

Reason for request valuation change, in checking with Ann our home was valued with a basement, we have no basement. We have a storm cellar under patio with no access from the house also used for garden storage, Land $37,352, Buildings $305,966.34, Total Land & Buildings $343,318.34.

Charlton recommendation, corrected house no basement, Land $37,352, Buildings $347,623, Total Land & Buildings $384,975

Moved by Bulgrin, seconded by Bamesberger, moved to accept the County Assessor recommendation, Land $37,352, Buildings $347,623, Total Land & Buildings $384,975, roll call, yeas; Bulgrin, Bamesberger, Sike, Grotz and Obermier, nays none, motion carried.

Joshua J Conrad, IRR TR #5 in E1/2 NE ¼ 2-9-2

Reason for request valuation change, house was moved from north of Waco to current location in May 2019 and remodel/addition completed in Aug 2020 and the assessed value was raised accordingly to $311,923. We have no additional changes and find the 20% increase in assessment value unwarranted. Spoke with 2 of our 3 neighbors that live with a mile of my and there building/dwelling assessments did not change. We are listed as having 5 bedrooms which is incorrect, we only have 3. It is also listed as being built in 2019, the original home was built in 1910 and we did remodel and place an addition on to it in 2019. Land $47,150, Buildings $311,923, Total Land & Buildings $359,073.

Charlton recommendation, no change as house represents the rural residence value in York County, Land $47,150, Buildings $374,563, Total Land & Buildings $421,713

Moved by Bamesberger, seconded by Sikes, to go with the County Assessors recommendation, roll call, yeas; Bamesberger, Sikes, Grotz, Bulgrin and Obermier, nays none, motion carried.

Joseph M. & April L English, N1/2 Lot 6 EXC W 16’ Blk 1 LeCount’s Add, City of York

Reason for request valuation change, based on research done at the county assessor with the binder provided of recent home sales, we have found great discrepancies on our valuation. Based on these sales listed in the binder and our own research of current comparable 2022, this confirms the discrepancy in our current 2022 valuation. We feel the county assessor over valued our property based on one comparable home that sold for $180,000 in September 2020. Land $8,438, Buildings $140,562, Total Land & Buildings $149,000.

Charlton recommendation, correction no finish basement and only 2 bathrooms, Land $8,438, Buildings $123,950., Total Land & Buildings $132,388

Moved by Grotz, seconded by Bamesberger, on the recommendation of the County Assessor set the new number accordingly, Land $8,438, Buildings $123,950, Total Land & Buildings $132,388, roll call, yeas; Grotz, Bamesberger, Sikes, Bulgrin and Obermier, nays none, motion carried.

Andrew R. Willis, Lot 1 Block 3, Yorktowne Estates 1st Addition a part of the City of York, York County, Nebraska

Reason for request valuation change, the valuation for the property was also protested in 2021 and has an appeal pending with TERC. The valuation of the property is being protested in continuity with the 2021 protest and appeal. Land $.00, Buildings .00, Total Land & Buildings $100,923

Charlton recommendation, values are getting too low and do not represent market or not comparable to neighbors, Land $63,500, Buildings $359,535, Total Land & Buildings $423,035

Moved by Bamesberger, seconded by Grotz, to accept the County Assessors recommendation, roll call, yeas; Bamesberger, Grotz, Bulgrin, Sikes and Obermier, nays none, motion carried.

Andrew R. Willis, Lot 1 Block 2, Yorktowne Estates 1st Addition a part of the City of York, York County, Nebraska

Reason for request valuation change, the valuation for the property was also protested in 2021 and has an appeal pending with TERC. The valuation of the property is being protested in continuity with the 2021 protest and appeal. Land $17,400, Buildings 9,765, Total Land & Buildings $27,166

Charlton recommendation, property values are lower than market value and are not equal to similar property, Land $17,400, Buildings $96,463, Total Land & Buildings $113,863

Moved by Bamesberger, seconded by Grotz, to accept the County Assessors recommendation, roll call, yeas; Bamesberger, Grotz, Bulgrin, Sikes and Obermier, nays none, motion carried.

Andrew R. Willis, Lot 1 Block 1, Yorktowne Estates 1st Addition a part of the City of York, York County, Nebraska

Reason for request valuation change, the valuation for the property was also protested in 2021 and has an appeal pending with TERC. The valuation of the property is being protested in continuity with the 2021 protest and appeal. Land $.00, Buildings $.00, Total Land & Buildings $21,714

Charlton recommendation, property values are lower than similar property in the city of York, Land $18,870, Buildings $72,043, Total Land & Buildings $90,913

Moved by Bamesberger, seconded by Grotz, to accept the County Assessors recommendation, roll call, yeas; Bamesberger, Grotz, Bulgrin, Sikes and Obermier, nays none, motion carried.

Andrew R. Willis, Lot 1 Block 4, Yorktowne Estates 2nd Addition a part of the City of York, York County, Nebraska

Reason for request valuation change, the valuation for the property was also protested in 2021 and has an appeal pending with TERC. The valuation of the property is being protested in continuity with the 2021 protest and appeal. Land $.00, Buildings $.00, Total Land & Buildings $28,479

Charlton recommendation, property values are lower than similar property in the City of York, Land $16,500, Buildings $28,815, Total Land & Buildings $45,315

Moved by Bamesberger, seconded by Grotz, to accept the County Assessors recommendation, roll call, yeas; Bamesberger, Grotz, Bulgrin, Sikes and Obermier, nays none, motion carried.

Andrew R. Willis, Lot 1 Block 1, Yorktowne Estates 2nd Addition a part of the City of York, York County, Nebraska

Reason for request valuation change, the valuation for the property was also protested in 2021 and has an appeal pending with TERC. The valuation of the property is being protested in continuity with the 2021 protest and appeal. Land $.00, Buildings $.00, Total Land & Buildings $56,959

Charlton recommendation, property is lower than similar properties in the City of York, Land $16,800, Buildings $74,154, Total Land & Buildings $90,954

Moved by Bamesberger, seconded by Grotz, to accept the County Assessors recommendation, roll call, yeas; Bamesberger, Grotz, Bulgrin, Sikes and Obermier, nays none, motion carried.

Andrew R. Willis, Lot 1 Block 2, Yorktowne Estates 2nd Addition a part of the City of York, York County, Nebraska

Reason for request valuation change, the valuation for the property was also protested in 2021 and has an appeal pending with TERC. The valuation of the property is being protested in continuity with the 2021 protest and appeal. Land $.00, Buildings $.00, Total Land & Buildings $142,396

Charlton recommendation, property is lower value than property similar in York County, Land $33,250, Buildings $194,310, Total Land & Buildings $227,560

Moved by Bamesberger, seconded by Grotz, to accept the County Assessors recommendation, roll call, yeas; Bamesberger, Grotz, Bulgrin, Sikes and Obermier, nays none, motion carried.

Andrew R. Willis, Lot 1 Block 3, Yorktowne Estates 2nd Addition a part of the City of York, York County, Nebraska

Reason for request valuation change, the valuation for the property was also protested in 2021 and has an appeal pending with TERC. The valuation of the property is being protested in continuity with the 2021 protest and appeal. Land $.00, Buildings $.00, Total Land & Buildings $57,700

Charlton recommendation, property is now lower than other similar property in the City of York, Land $35,250, Buildings $56,523, Total Land & Buildings $91,773

Moved by Bamesberger, seconded by Grotz, to accept the County Assessors recommendation, roll call, yeas; Bamesberger, Grotz, Bulgrin, Sikes and Obermier, nays none, motion carried.

Christopher Stafford, 3417 S Holen Ave, York, Lot 1 Blk 2 Holthus Sub 2nd Add City of York

Reason for request valuation change, this property is valued in excess of its actual value and is not equalized with comparable and similar property in the county, Real Property $955,000

Charlton recommendation, comparing subject value to properties in Holthus Sub the property is comparable, Real Property $2,235,295

Moved by Bulgrin, seconded by Grotz, to deny valuation protest, roll call, yeas; Bulgrin, Grotz, Bamesberger, Sikes and Obermier, nays none, motion carried.

Moved by Bulgrin, seconded by Sikes, to adopt Resolution #22-27 to extend the deadline to August 10, for the destroyed real property assessments, roll call, yeas; Bulgrin, Sikes, Bamesberger, Grotz and Obermier, nays none, motion carried.

**RESOLUTION #22-27**

**WHEREAS,** the York County Board of Commissioners met on July 12, 2022 at their regular meeting to discuss and act on extend the assessment of destroyed real property, Form 425 and

WHEREAS, real property that suffers significant property damage as a result of a calamity occurring on or after January 1, and before July 1 of the current assessment year. Destroyed real property does not include property suffering significant property damage that is caused by the owner of the real property, and

WHEREAS, the County Board of Equalization must review Form 425 on or after June 1 and on or before July 25 or on or before August 10 if a resolution to extend the deadline to hear protests has been adopted, and

BE IT RESOLVED, that the County Board of Equalization, has passed this resolution to extend the deadline to hear protests to August 10,

 Dated this 12th day of July, 2022.

The Chairman declared the meeting adjourned at 3:47 p.m.

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Randy Obermier, Chairman Kelly Turner, County Clerk

York County Board of Commissioners York, Nebraska