The York County Board of Commissioners, ex-officio the York County Board of Equalization, met on Tuesday, July 16, 2019 at 10:00 a.m. as per notice in the York News Times on July 11, 2019 with Chairman Jack Sikes presiding, with Randy Obermier, Bill Bamesberger, and Paul Buller. Kurt Bulgrin absent.

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 July 2, 2019, Board of Equalization meeting as presented; roll call: yeas; Bamesberger, Obermier, Buller and Sikes; nays, none; Bulgrin absent, motion carried.

Moved by Obermier, seconded by Bamesberger, to adopt the agenda for the York County Board of Equalization meeting for Tuesday July 16, 2019; roll call: yeas, Obermier, Bamesberger, Buller and Sikes, nays, none; Bulgrin absent, 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. 2019 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. 2019 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:**

Sandra L. Kaltenbach, Irr Tr 12 18-10-2 4 ac York, Ne, Land $40,670.00 Buildings $281,298.00 Total Land & Buildings $321,968.00

 Reason for requested valuation change: House is overvalued due to age. The land in not farm ground, it is just grassland (other than the 1 acre that the house sits on), therefore, it should not be valued at farm ground price. I overpaid for the property because I knew the sellers. Requested Valuation: Land $16,930, Buildings $158,000.00Total Land and Building, $174,930.00

Charlton recommended; House was advertised for sale protester paid what was asked. Willing buyer willing seller No Change, Land $40,670, Building $281,298, Total Land and Building $321,968.

Moved by Bamesberger, seconded by Obermier, to approve the recommendation of the County Assessor to leave the value the same, roll call, yeas; Bamesberger, Obermier, Buller and Sikes, nays none, Bulgrin absent, motion carried.

Scott and Cynthia Naber, Irr Tr #1 in NW ¼ Exc Tr 14-10-3 1.77 ac, York, Ne, Land $.00 Buildings $.00 Total Land & Buildings $281,234.00

 Reason for requested valuation change: NPPD substation borders our property and emits loud hum at all time feel this devalues our property. No Choice in selling our land as NPPD was going to use emanate domain, Requested Valuation: Land $.00, Buildings $.00, Total Land and Building, $250,000.00

Charlton recommended; No change, require sale and value are representative, however the noise of the substation could affect the value, Land $28,140, Building $219,557 Total Land and Building $247,697.

Moved by Obermier, seconded by Bamesberger, to take the Assessor recommendation into account to give the property owner a 10% obsolete on improvement, Land $28,140, Buildings $219,557, Total Land and Buildings $247,697, roll call, yeas; Obermier, Bamesberger, Buller and Sikes, nays none, Bulgrin absent, motion carried.

 Charles Patrie, Tr in SE 1/4 SE 1/4 Exc Hwy 6-10-3 (6.92Ac), Land $83,400 Buildings $246,245.00 and $1,690.00 Total Land & Buildings $346,774.00

 Reason for requested valuation change: 1. No changes to property to justify nearly doubling the value, 2. Land Value has decreased since last evaluation, 3. Does not represent values of similar property of neighbors. Requested Valuation: Land $.00, Buildings $.00 Total Land and Building, $187,317.00

Charlton recommended; Property is for sale at $320,000.00 no change in value recommended, Land $83,400, Building $246,245.00 & $1,690.00 Total Land and Building $346,774.00.

Moved by Bamesberger, seconded by Obermier, to lower the house to $125,000, lower the cabin to $70,000, leave the land the same at $83,400 and leave the barn the same at $1,690 for a total of $280,090.00, roll call, yeas; Bamesberger, Obermier, Buller and Sikes, nays none, Bulgrin absent, motion carried.

 Dale & Rosa Kaliff, Lots 1-4 Blk 4 Stones Add Village of McCool, Land $.00 Buildings $.00 Total Land & Buildings $14,078.00

 Reason for requested valuation change: This property has declined since last review. House has window, door, siding damage from pests and dry rot. Walks are very poor. Electrical is minimal in side, much of outer siding is damaged or missing. Garage structure, doors, roof in poor shape trees have damaged roofs, and water damage to footings, basement and garage floors poor! Requested Valuation: Land $.00, Buildings $.00Total Land and Building, $13,275.00

Charlton recommended; Value same, no valid reason given for reduction, Land $4,900 Building $9,178 Total Land and Building $14,078.

Moved by Bamesberger, seconded by Sikes, to approve the recommendation of the County Assessor, value to stay the same, roll call, yeas; Bamesberger, Sikes, Obermier and Buller, nays none, Bulgrin absent, motion carried.

Dale & Rosa Kaliff, Lots 9-12 Blk 4 Stones Add Village of McCool, Land $.00 Buildings $.00 Total Land & Buildings $10,222.00

 Reason for requested valuation change: This property has declined since the last review. Shop doors and windows work, loose, damaged and rotted. Attached lean-to damaged loose damaged tin roof, rotted support headers. Small garage walls cracked window and door frame and sills rotted out steel door damage footings and foundation and floors upheaved need major repair. Poor conditions, less value! Requested Valuation: Land $.00, Buildings $.00Total Land and Building, $10,000.00

Charlton recommended; No change, no reason given for change, Land $3,950, Building $6,272, Total Land and Building $10,222.

Moved by Obermier, seconded by Bamesberger, to approve the recommendation of the County Assessor, value to stay the same, roll call, yeas; Obermier, Bamesberger, Buller and Sikes, nays none, Bulgrin absent, motion carried.

Moved by Obermier, seconded by Bamesberger, to authorize the Chairman to sign the over and under parcels in York County, that were presented by the County Assessor, roll call, yeas, Obermier, Bamesberger, Buller and Sikes, nays none, Bulgrin absent, motion carried.

There being no further business, the Board adjourned at 11:20 a.m.

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Jack Sikes, Chairman Kelly Turner, County Clerk

York County Board of Commissioners York County, Nebraska