The York County Board of Commissioners, ex-officio the York County Board of Equalization, met on Tuesday, July 21, 2015 at 10:00 a.m. as per notice in the York News Times on July 16, 2015 with Chairman Bill Bamesberger presiding, with Randy Obermier, Jack Sikes, 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.

Bamesberger 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 Bulgrin, seconded by Obermier, to approve the minutes of the July 7, 2015, Board of Equalization meeting as presented; roll call: yeas, Bulgrin, Obermier, Sikes, Buller and Bamesberger; nays, none; motion carried.

Moved by Obermier, seconded by Sikes, to adopt the agenda for the York County Board of Equalization meeting for Tuesday, July 21, 2015; roll call: yeas, Obermier, Sikes, Buller, Bulgrin and Bamesberger; 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. 2014 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. 2014 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:**

#20 Struve Enterprises, Inc, Lots 3 & 4 Lot 5 Ex n 120’ of W 15” & E 50’ Lot 6 Ex N 120’ of E 50’ Blk 1 East York Add City of York

*Reason for requested valuation change:* Our building was in 1969 and we believe that it should not be higher or the same as a building built in 1995. We believe our building should not be higher than 90% of this amount or $18.10 per square foot. We believe our valuation should be $18.10 per square foot times our square footage 31,144 plus the land value of $85,570 for total of $649,276.  *Requested valuation:* Land $85,570. Buildings $563,706, Total Land and Buildings $649,276

Charlton recommendation, as this property was valued by the Commercial Appraisal Company using cost, market and income, I would recommend no change.

Moved by Bulgrin, seconded by Obermier, to accept the Assessors recommendation to change the property valuation to Land $85,570 Buildings, $570,377 Total Land and Buildings $655,947 roll call; yeas, Bulgrin, Obermier, Sikes, Buller and Bamesberger, nays none, motion carried.

#21 Struve Enterprises, Inc, E ½ Lot 13 & all Lots 14 & 15 Blk 1 East York Add City of York

*Reason fro requested valuation change*: Our building was built in 1974, and we believe that it should not be higher or the same as a building built in 1995. We believe our building should not be higher than 90% of this amount or $18.10 per square foot. We believe our valuation should be $18.10 per square foot times our square footage 31,008 plus the land value of $75,094 for a total of $636,339. *Requested valuation:* Land $75,094, Buildings $561,245, Total Land and Buildings $636,339.

Charlton recommendation as the Commercial Appraisal Company valued this property using cost, market and income; I would recommend we not change the value at this current time.

Moved by Obermier, seconded by Buller, to accept the Assessors recommendation to change the property valuation to Land $75,094, Buildings, $571,520, Total Land and Buildings $646,614 roll call; yeas, Obermier, Buller, Bulgrin, Sikes and Bamesberger, nays none, motion carried.

#22 Struve Enterprises, Inc, W 25’ Lot 6 & E ½ Lot 7 Blk 1 East York Add City of York

*Reason for requested valuation change*: We currently are asking for a reduction of $6,000. The current valuation by your outside appraisers is based on revenue generated from the property less 20% vacancies, less 30% expenses. We believe the expense percentage is low for this kind of property. We believe this property, based on the experience of owning the property, would have a 35% expense calculation. Using the 35% instead of 30% the property valuation would be lowered by $6,000. *Requested valuation:* Land $23,425, Building $106,677, Total Land and Building $130,102.

Charlton recommendation as this property was valued by the Commercial Appraisal Company using cost, market and income; I would recommend no change at this time.

Moved by Sikes, seconded by Bulgrin, to accept the Assessors recommendation to change the property valuation to Land $23,425, Building $107,669 Total Land and Building $131,094, roll call; yeas, Sikes, Bulgrin, Buller, Obermier and Bamesberger, nays none, motion carried.

#23 Struve Enterprises, Inc, Lot 12 & W ½ Lot 13 Blk 1 East York Add City of York

*Reason for requested valuation change:* We currently are asking for a reduction of $82,000. The current valuation by your outside appraisers is based on revenue generated from the property less 10%vacancies less 45% expense. The total revenue used in the revenue calculation by the outside appraisers was $122,240 less 10% vacancies for a net $110,016 amount. The total revenue actually received in 2014 was $92,994. With the decrease in actual gross revenue and using the 45% expense allowance, the total valuation would be $82,000 lower.  *Requested valuation:* Land 43,927, Buildings $392,699, Total Land and Building $436,626.

Charlton recommendation as this property was valued by the Commercial Appraisal Company using cost, market and income; I would recommend no change at this time.

Moved by Bulgrin, seconded by Obermier, to accept the Assessors recommendation to change the property valuation, Land $43,927, Building $388,960, Total Land and Building $432,887, roll call; yeas, Bulgrin, Obermier, Sikes, Buller and Bamesberger, nays none, motion carried.

#24 Struve Enterprises, Inc, Lot 17 Blk 1 East York Add City of York

*Reason for requested valuation change:* We currently are asking for a reduction of $16,670. This property only consists of garages which are not attached to any other property. The current valuation by your outside appraisers is based on revenue generated from the property less 15% vacancies, less 20% expense. The total revenue used in the revenue calculation by the outside appraisers was $9,600 less 15% vacancies for a net amount of $8,160. The total revenue actually received in 2014 was $6,600. We believe the expense percentage is low for this kind of property. We believe this property would be equivalent to a storage unit which would have a 20% to 35% expense calculation. We think 25% would be closer to an appropriate percentage to use, With the decrease in the actual gross revenue and using the 25% expense allowance, the total valuation would be $16,670 lower  *Requested valuation*: Land $30,034 Buildings $14,162, Total Land and Building $44,196.

Charlton recommendation, as this property was valued by the Commercial Appraisal Company using cost, market and income, I would recommend no change at the current time.

Moved by Bamesberger, seconded by Buller, to accept the Assessors recommendation to not change the property valuation, roll call; yeas, Bamesberger, Buller, Bulgrin, Sikes and Obermier, nays none, motion carried.

Changes made at the preliminary hearing for Commercial Property. May 5-6-7 2015

 Stoy and Sons Inc. Irr tr #1 NW4Sw4 ex .80 acres for hwy 20-10-1 17.31 acres

First value set was $370,340 and not changed Sale price was $433,000 and he admitted he paid too much.

Jeff Due Tr 172.28 x 350 in W1/2 NE4 11-10-2, 1.4 acres

First value set was 114,493 and changed with further information to $80,923

 Leland R & Lavonne Thiessen, Pt lot 14 Blk 6 OT City of Henderson

 First value set was $36,513 with further information changed to $30,911

 Trevor Nunnenkamp Lot 6 Blk 1 North Henderson Ind Park and Pt S1/2SE4 31-10-4 city of Henderson

 First value set was $52,619 and not changed after appraiser revisited property

 S & Y Investments, Lot 7 Blk 1 North Henderson Ind Park, Lots 17 & 18 Blk 14 OT City of Henderson

 And E ½ lot 1 Blk 2 North Henderson Ind Park 1st add

 First value set was $64370 -- $37,583 --$70,255 accordingly and not changed

 Charles L Block, Pt Lots 15-16 Blk 6 City of Henderson

 First value set was $57,268 and remained after explanation to property owner

 Schmidt Properties llc S 9.5’ Lot 18 Blk 23 Village of Benedict (post office)

 First value set was $15,628 changed to 9,770 after additional information

 Schmidt Properties LLC Lot 8 and 9 blk 3 OT Village of Gresham (post office)

 First value set was $27,405 and was changed to $14,873

 Dawson Electric Inc and Neville Construction LLC Lot 1b Bl 3 Orvil Weiss Second Sub

 Village of McCool

 First value set at $165,032 changed to $153,414 after reinspection

 Jeffrey J Beins, Lot 1 Blk 1 Orvil Weiss 4th Sut McCool Jct.

 First value set at $184,687 changed to $150,861 with further information

 Elfie L Seng, Lot 7 Blk 63 OT village of McCool Jct

 First value set was $7461 changed to $2118 after revisiting property

 Henderson State Bank E81.3’ Lot 1 and E 81.3’ of N 16’ Lot 2 blk 49 OT City of York

 First value set by appraisers was a$305,655 lowered to 278.611 after further information

 Kroy Industries Inc, (steel plant) Lot 1 Blk 1 Alcan Sub replate City of York

 First value set by appraisers was $1475686 lowered to $1370972 with additional information

 Jeffrey Beins, Lots 4-5 Blk 76, city of York

 First value was $159,252 changed to $122,812 with additional information

 Matthew J Coppinger Blk 43 exc E 120’ Inc vac Lincoln Ave adj on west Cheney’s add city of York

 First value set was $56,187 lowered to $47550 with information given

 Pinnacle Properties LLC Forest Heights Apartment complex and the townhouses

 Value set for townhouses was not changed, Apartment complex changed from $921,683

 To $779,102 with information presented at hearing.

 Tobi Lee Walker for N 22.5’ lot 10 Blk 41 OT city of York (old midway)

 Value set was $120,334 changed to $109,110 after additional information presented

 Dennis W Kornelson (elms trailer court) P nw4 W of rr row 18-10-2

 Value set was $367,371 however with information on cost to connect to City sewer at over

 100,000 values was dropped to $295,346. If property sold they could not use the lagoon.

 York Mobile Homes Inc, Irr tr 8 ex hwy 2-10-3

 Value set at $718780 and not changed

 Judith C Greene S 20’ Lot 4 and all lot 5 blk 37 ot

 First value was $160,702 and lowered to $153,083 after internal visit by appraisers

 Sozio Enterprises Inc, Lot 1 Skyhawk sub

 Value set at $955,236 but after visit with purchaser the sale price was adjusted to 849,688 removing personal

 Property sale, 955,000 to 850,000.

 N & K Investments Irr tr 41 7-10-2

 Value set at $1472, 519 was not adjusted as they would not provide any rents

 Casey’s retail Company Lot 9-12 blk 11 New York value set at $753,665, no change

 Casey’s Retail Company S 226.74’ of lot 15 blk 3 South York 437,240 not changed

 Appraisers felt values represented the market value

 Central City Hallmark Card Gift Corner, Dennis Wells, lot 8 & 9 Blk 50 ot City of York

 (Health food Store).

 Value set at $105,711 no change owner did not provide any rent income or expenses

 Winifred K Callahan, Lot 13 Blk 50 OT city of York Monogram Store

 First value was $50076, changed to $ 40,753 with more information from Callahan

 Wright Way Properties Irr tr #57 $144,855 not changed

 Wright Way Properties Irr tr 19 12-10-3 $6049 not changed

 Randy & Joann Hitz RR Row in NE4NE4 12-10-3 $4557 not changed

 Randall & Josephine Hitz Lot 2 Gateway Sub $34,719 not changed

 Just need an explanation of how value was derived.

 Struve Enterprises Inc, E ½ Lot 13 Lots 14 & 15 Blk 1 east York add value 746,255

 Struve Enterprises Inc, Lot 3 & 4 Lot 5 ex n `120’ of W `15’ & e 50’ lot 6 ex n 120’ of E 50’ blk

 1 East York Add value $766,289

 Lot 17 Blk 1 East York Add $60,866

 Struve Enterprises Inc, lot 12 and W ½ lot 13 blk 1 East York, $518,626

 Struve Enterprises Inc, W 25’ lot 6 & E1/2 lot 7 blk 1 East York Add $136,102

 Mr. Fegler represented Struve and could not or would not present any incomes or

 Expense therefore the appraisers did not change any of the values

 ABC Storage (School House at Bradshaw now storage unites Value was $151,703 changed to $68,223

 ABC Storage Lot 21-24 Blk 7 Bradshaw Village Value set at $61,845 changed to $50,465

 ABC Storage Lot 13-16 Blk 10 Bradshaw Village value set at $32,653 changed to $24,185

 Mr. and Mrs. Ratzlaff met with appraiser at hearing.

 Hearth Elderly Housing, Lot 2 Blk 1 Hearthstone Add

 Value set at $921,740 changed to $646,426 after receipt of actual income

 Hearthstone Congregate Housing Corp, Lot 3 Blk 1 Hearthstone Add

 Value set at $653,776 changed to $502,708 after receipt of actual income

 Jon Strong Rental Inc, Lot 607 & S ½ v ac alley Blk 28, city of York $109,564 no change

 81 Storage Inc Pt W 1/2SW4 7-`10-2 $1,494,738 no change

 Jon Strong Storage LLC all part of lot 2 lying nwrly of hwy and part of lot 3 and 4 as described W331’ lot 3 Malster park $650,610 no change

 Jon Strong Storage LLC E 211.6’ of W 246’ of lot 6 and E 211.6’ of W 246’ of N 92’ of Lot 5 Malster Park

 $589,659 no change

 Beaver Creek Products llc E 200’ of W 456’ of S ½ of lot 8 Malster park $210,738 no change

 Appraisers felt all properties represented market value with the information they had.

 Moved by Bulgrin, seconded by Sikes, that changes at the Preliminary Hearing for Commercial Property done on May 5,6,7, 2015, by the Appraiser is approved by the Assessor and the Board of Commissioners, roll call; yeas, Bulgrin, Sikes, Obermier, Buller and Bamesberger, nays none, motion carried.

 Following properties were changed by the County Assessor with corrected information given by the

 Property owner.

 ACB Enterprises Inc. Value set by TERC was $296,338 With the changes across the Interstate by

 the farmer, the golf course is receiving a lot more runoff coming through the culvert under the

 Highway. Using the example of standing water in a farmers field I don’t feel I can adjust the property

 Anymore.

 Curtis L Norquest, Lot 2 Stone Creek sub Value was $181,770 changed to $162,337

Mr. Norquest reported the building was personal not commercial however on commercial Land.

June 2, 20 15 Merle Bethune E50’ of w 202’ lot 9 and e 40’ of w 202’ lot 10 blk east York add city of York

Klute Properties tr in w1/2 nw4n of rr 31-11-3 could find no reason noted on the worksheets for

Klute properties by Appraisal Company for increase of value from 1074540 to 1178561. When I run the card is get a value of $1039992 for 2015.

Delton G & Renee Grotz presented purchase agreement for house at 1112 w Nobes Road, York, Lot 19 Block A country Club Estates Purchase was for $136,500 valuation notice sent for $145981, changed value to $137,261 for 2015

Randall Regier/irr tr #7 w 11/2 nw ¼ 33-11-33 presented current appraisal for change from $142,601 to assessment of $136,321.

Don l due irr tr #2 33-9-1 reported no buildings changed value minus 5083.

George Werts has the new development called Bella Vista Estates City of York, City has stopped all work on the development for Mr. Werts because of several issues, and he cannot sell any of the lots. I had placed a residential value on each of the lots for size and location, replaced the 2014 value on all parcels

Moved by Obermier, seconded by Sikes, The following property were changed by the County Assessor with corrected information given by the property owner, roll call; yeas Obermier, Sikes, Buller, Bulgrin and Bamesberger, nays none, motion carried.

There being no further business, the Board adjourned at 10:24 a.m.

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Bill Bamesberger, Chairman Kelly Turner, County Clerk

York County Board of Commissioners York County, Nebraska