The York County Board of Commissioners, ex-officio the York County Board of Equalization, met on Monday, July 3, 2017 at 1:00 p.m. as per notice in the York News Times on June 28, 2017 with Chairman Jack Sikes presiding, with Randy Obermier, Bill Bamesberger, 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.

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 Bulgrin, seconded by Obermier, to approve the minutes of the June 20, 2017, Board of Equalization meeting as presented; roll call: yeas, Bulgrin, Obermier, Bamesberger, Buller and Sikes; nays, none; motion carried.

Moved by Bamesberger, seconded by Bulgrin, to adopt the agenda for the York County Board of Equalization meeting for Monday July 3, 2017; roll call: yeas, Bamesberger, Bulgrin, Buller, Obermier and Sikes, 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. 2017 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. 2017 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:**

#6 Grace Children’s Home, Lt 13 Exc W 215 of N 69 & S 20 Third Add City of Henderson, Land $7,186.00, Buildings $2,500.00 Total Land & Buildings $9,686.00

 *Reason for requested valuation change:* (700 S Main) was purchased in a non-livable condition with the intent to use the garage (which we are using) and to tear down the house to provide street access to our adjoining property. In the mean while we have painted the exterior of the house to make it look better from the street; we maintain the yard so that it does not look abandoned and have a good relationship with both adjoining neighbors. It will cost around $5,000 to have the house removed. As long as we can keep it looking nice we would like to defer its destruction until such time as the building project on the adjoining properties would benefit from access from S. Main Street, *Requested Valuation:* Land $0 Buildings $0 Total land and Building, $0

Charlton recommended, not in use January 1st, deemed not exempt therefore taxable

#7 Grace Children’s Home Part of N 35 rods of IRR Tr. 39 6-9-4 & E 12.7 of S 165 Lot 40 Third Add City of Henderson, Land $7,290.00, Buildings $115,572.00 Total Land & Buildings $122,862.00

 *Reason for requested valuation change:* (710 S 15th) is what we refer to as a “cottage” that, continually since 1979, has been the “home” for young men that we serve through the services of Grace Children’s Home. It is currently licensed by the State of Nebraska for that purpose. As you might appreciate after that many years of serving teenage boys, some upgrades to the interior were necessary. I have just recently replaced bedroom windows to better meet the Fire Marshal’s office and the main bathroom is being redone including a new floor, sink and toilet. It has not, and will not be used for another propose. I am not aware of any rules that speak of the number of residents that must be present for how many days a year. I respectfully request that you reconsider whether or not this is somehow outside of the rules of tax exemption *Requested Valuation:* Land $0 Buildings $0 Total land and Building, $0

Charlton recommended, not in use by Home, deemed not exempt, therefore now taxable

#8 Grace Children’s Home, Lot 20 Green Meadow 2nd Add City of Henderson. Land $6,978.00, Buildings $103,685.00, Total Land & Buildings $110,663.00

 *Reason for requested valuation change:* (145 E Liberty Drive) has been owned by Grace Children’s Home for several years but not as long as 710 S 15th. This home has served as the residence for our program manager and her family for a couple years and otherwise has been used as an extension of our cottage program by providing follow up foster care for several residents. It is currently unoccupied but furnished and serves as a guest house to various groups who come to town to volunteer on work projects as well as overnight accommodations for prospective employees. We are currently seeking an employee who will take over much of the repair and maintenance role that Chuck Patrie done in addition to his other responsibilities as the Director. Part of the salary offer will include being able to live in this particular house. Here again this property has not and will not be used for a purpose outside the scope of the mission of Grace Children’s Home. Therefore, we also respectfully ask the Board of Equalization to re-evaluate the decision that places this property outside of the tax exempt status of Grace Children’s Home. *Requested Valuation:* Land $0 Buildings $0 Total land and Building, $0

Charlton recommended., not in use January 1st, deemed not exempt therefore now taxable

Moved by Obermier, seconded by Bulgrin, to accept the Assessor’s denial for all three properties, Grace Children’s Home, Lt 13 Exc W 215 of N 69 & S 20 Third Add City of Henderson, Lot 20 Green Meadow 2nd Add City of Henderson, Land $7,186.00, Buildings $2,500.00 Total Land & Buildings $9,686.00, Grace Children’s Home Part of N 35 rods of IRR Tr. 39 6-9-4 & E 12.7 of S 165 Lot 40 Third Add City of Henderson, Land $7,290.00, Buildings $115,572.00 Total Land & Buildings $122,862.00 and Grace Children’s Home, Lot 20 Green Meadow 2nd Add City of Henderson. Land $6,978.00, Buildings $103,685.00, Total Land & Buildings $110,663.00 roll call: yeas, Obermier, Bulgrin, Buller, Bamesberger, and Sikes; nays, none; motion carried.

#13 Ronne/Marc T. and Judith A, Lot 10 & 11 Parkview Heights City of York, Land $31,421.00, Building $230,174.00 Total Land and Building $261,595.00

 *Reason for requested valuation change:* Property has always been valued higher than it sells for. Property is on a busy street. No improvements have been made to property. Property actually has depreciated *Requested Valuation:* Land $ 31,421.00 Buildings $220,590.00 Total land and Building, $ 252,011.00.

Charlton recommended deny protest no evidence presented.

Moved by Bulgrin, seconded by Bamesberger, to deny protest submitted by Ronne due to lack of comparable, roll call, yeas, Bulgrin, Bamesberger, Obermier, Buller and Sikes, nays none, motion carried.

#10 Shannon Legg, Lot 9 RL Kaliff Ranch Co Sub City of York Land $203,500.00 Building $375,582.00 Total Land and Building $579,082.00.

 *Reason for requested valuation change:* A 70% valuation increase is not commensurate with the trend of both ag land and other property in the State of Nebraska. Ag land valuation decrease of .15% is the current known shift down while 3.34% increase in other property is the current data for 2017. The hand written note that indicates the increase is due to high sales at the interstate is not a real representation of actual sales as myself and others have seen flat to decreased sales, if the note is intended to indicate higher priced land sales that is not accurate either as the land sold has at a rate of 100,000 per acre in the Holthus Subdivision 2nd addition (lot1 block 1). Using the same per acre valuation of the sale and considering we are just over an acre our value should be $107,610 for the land. The building itself is overvalued when compared to locations of similar square footage and location. *Requested Valuation:* Land $ 107,610.00 Buildings $325,018.00 Total land and Building, $432,628.00.

Charlton recommended, Lot values are all equal to each other, deny application

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

#14 Janelle Nygard, Lots 8-14 Blk 67 OT, York County, 1.35 ac Land $11,408, Total $11,408

*Reason for requested valuation change:* There is no value of this land to build on since it is in a flood zone and frequently floods. There is not enough land to hold more than a couple of large animals, making this not worth $11,408 *Requested Valuation:* Land $ 2,248.00 Total $2,248.00.

Charlton recommended, accept lower value because of location

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

#9 Mark A Stastka, IR Tract #6 NW ¼ NE ¼ 7-9-2 10 acres, Land $72,407, Buildings $348,802, Total Land and Building $421,209.

*Reason for requested valuation change:* Assessor has rated our property valuation as “very good” we feel it is “below average” conditions with $114,210 hail damage done to it in 2014 storm. Only new shingles, 2 garage doors were replaced for $15,000.00 in 2016. Insurance checks were signed over to pay down mortgage so we could retire. *Requested Valuation:* Land $ 70,700.00 Building $300,000.00 Total Land and Buildings $370,700.00.

Charlton recommended, change condition to normal for grade.

Moved Bamesberger, seconded by Obermier, to change to normal grade, Land $72,407, Buildings $251,620 & $64,095 Total Land & Buildings $388,122 roll call, yeas, Bamesberger, Obermier, Buller, Bulgrin and Sikes, nays none, motion carried.

#11 Don L Petersen, NE ¼ 26-9-1 160 ac Land $1,089,443.00 Buildings $284,974.00 Total Land & Buildings, $1,374,417.00

*Reason for requested valuation change:* Land values did not rise in 2016. Value of bins should have depreciated since 2016, *Requested Valuation:* Land $ 1,078,944.00 Building $270,904.00 Total Land and Buildings $1,349,848.00.

Charlton recommended, no change in value.

Moved by Bamesberger, seconded by Bulgrin to leave the protest the way it is, roll call, yeas, Bamesberger, Bulgrin, Buller, Obermier and Sikes, nays none, motion carried.

The Board accepted a letter from the Assessor, listing corrections to valuations without protests being filed.

There being no further business, the Board adjourned at 2:29 p.m.

\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

Jack Sikes, Chairman Kelly Turner, County Clerk

York County Board of Commissioners York County, Nebraska