The York County Board of Commissioners, ex-officio the York County Board of Equalization, met on Tuesday, July 3, 2018 at 1:00 p.m. as per notice in the York News Times on June 28, 2018 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 Obermier, seconded by Bamesberger, to approve the minutes of the June 19, 2018, Board of Equalization meeting as presented; roll call: yeas, Obermier, Bamesberger, Buller, Bulgrin 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 July 3, 2018; roll call: yeas, Bulgrin, Obermier, Bamesberger, Buller 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:**

Larry D & Vicki L Johnston Lot 3 Blk 1 Orvil Weiss Third Sub Village of McCool Junction 422 West M Parcel #930199336, Land $.00 Buildings $.00 Total Land & Buildings $245,125.00

 Reason for requested valuation change:We have not done any improvements to our land or house in the last 3 years we have nothing but weeds and junk around us the village is using the lots around us as agriculture for bails of weeds and grass not following their own regulations and also lot owners also see pictures and paper attached,Requested Valuation: Land $.00 Buildings $.00 Total land and Building, $240,125.00

Charlton recommended, this seems to be a problem for the city rather than the county and a letter will be written to the village. No change in value

Moved by Bamesberger, seconded by Obermier, to accept Ann Charlton’s recommendation, to leave this valuation at this time, roll call, yeas; Bamesberger, Obermier, Buller, Bulgrin and Sikes, nays none, motion carried.

Stanley Boehr, E ½ NW ¼ & W1/2 NE ¼ 24-9-4 160 Ac, Real Property $1,015,265.00

Reason for requested valuation change: Hamilton Co has reduced their valuation 5% in 2017 6% in 2018 not fair that York County Real Estate pays more for Heartland. Real Property $913,738.50

Charlton recommended, all guidelines determined by the Department of Revenue and State Statutes were followed and the TERC approved. No change in the value is recommended.

Moved by Obermier, seconded by Bulgrin, to leave set valuation set by the County Assessor, roll call, yeas; Obermier, Bulgrin, Buller, Bamesberger and Sikes, nays none, motion carried.

Stanley Boehr, NW ¼ 33-10-3 160 Ac Real Property $1,066,500.00

Reason for requested valuation change: Hamilton County lowered valuation 6% in 2018 5% in 2017. Real Property $959,850.00

Charlton recommended, all guidelines determined by the Department of Revenue and State Statue were followed and the TERC approved, no change in the value is recommended.

Moved by Obermier, seconded by Bamesberger, to leave set valuation set by the County Assessor, roll call, yeas; Obermier, Bamesberger, Buller, Bulgrin and Sikes, nays none, motion carried.

Stanley Boehr, SE ¼ Exc Irr Tr #4 & Hwy 18-10-3 152.99, Real Property $1,026,376.00

Reason for requested valuation change: Hamilton County lowered valuation 5% in 2017 6% in 2018. Real Property $923,739.00

Charlton recommended, all guidelines determined by the Department of Revenue and State Statute were followed and the TERC approved, no change in the value is recommended.

Moved by Obermier, seconded by Sikes, to leave set valuation set by the County Assessor, roll call, yeas; Obermier, Sikes, Bamesberger, Buller and Bulgrin, nays none, motion carried.

Stanley Boehr, W ½ SE ¼ 8-9-4 80 Ac, Real Property $566,975.00

Reason for requested valuation change: Hamilton County lowered valuation 5% in 2017 6% in 2018 land is located 1 1/2 miles from Hamilton County. Real Property $510,278

Charlton recommended, all guidelines determined by the Department of Revenue and State Statue were followed and the TERC approved, no change in the value is recommended.

Moved by Obermier, seconded by Bamesberger, to leave set valuation set by the County Assessor, roll call, yeas; Obermier, Bamesberger, Buller, Bulgrin and Sikes, nays none, motion carried.

Stanley Boehr, E1/2 SE ¼ 8-9-4 80 Ac, Real Property $778,169.00

. Reason for requested valuation change: Hamilton County lowered valuation 5% in 2017 6% in 2018 land is located 1 1/2 miles from Hamilton County. Real Property $700,353

Charlton recommended, all guidelines determined by the Department of Revenue and State Statue were followed and the TERC approved, no change in the value is recommended.

Moved by Obermier, seconded by Sikes, to leave set valuation set by the County Assessor, roll call, yeas; Obermier, Sikes, Bamesberger, Buller and Bulgrin, nays none, motion carried.

NEBCO, Inc, Irr Tr 6 25-11-3 City of York, Real Property $22,203.00 Personal Property $34,442

Reason for requested valuation change: This property is valued in excess of its actual value and is not equalized with other comparable and similar property within the county, and taxpayer respectfully requests that the assessed value be adjusted accordingly. Real Property $16,110.00 Personal Property $1,600.00

Charlton recommended, after explanation of value change no change is recommended.

Moved by Bamesberger, seconded by Bulgrin, to accept the Assessor’s recommendation on this property, roll call, yeas; Bamesberger, Bulgrin, Buller, Obermier and Sikes, nays none, motion carried.

NEBCO, INC, Irr Tr. 76 Ex S 306’ 6-10-2 City of York, Real Property $48,011.00 Personal Property $409,125.00

Reason for requested valuation change: This property is valued in excess of its actual value and is not equalized with other comparable and similar property within the county, and taxpayer respectfully requests that the assessed value be adjusted accordingly. Real Property $37,875.00 Personal Property $111,998.00

Charlton recommended, after explanation of value change no change is recommended.

Moved by Bamesberger, seconded by Sikes to accept the Assessor’s recommendation on this property, roll call, yeas; Bamesberger, Sikes, Obermier, Buller and Bulgrin, nays none, motion carried.

Sai Lodging III, LLC, no legal description, Land, $580,000.00, Buildings $4,553,741.00, Total Land and Buildings, $5,133,741.

Reason for requested valuation change: There have been no major changes to the original value as far as improvements are concern so the sudden increase in the value will put lots of financial burden on the operation costs. Land $525,000.00, Buildings $2,800,000.00 Total Land and Buildings, $3,325,000.00

Charlton recommended, using the sales at this interstate location for both land, motels and restaurants, I feel the value listed for the land of $580,000.00 and the building of $4,553,741 totals $5,133,741 is accurate.

Moved by Bulgrin, seconded by Buller, to deny valuation protest from SAI Lodging III, LLC, due to lack of information, roll call, yeas; Bulgrin, Buller, Bamesberger, Obermier and Sikes, nays none, motion carried.

Travis Wellman, Lots 1-3 10 Vac Austin St Blk 3 Austin’s 1st Add Village of Waco, Land $10,789.00 Buildings $ .00, Total Land and Buildings $10,789.

Reason for requested valuation change: The valuation for this property has gone from $4,651 to $10,789 (up 131.9%). I believe there has been a mistake in the calculations. This property has sat empty with no improvements for the last 5 years and sits next to the train tracks. Please see attached map with other properties nearby with their land value increase. Most of the surrounding properties have a 12.5 % increase. Land $5,232.00, Buildings $ 0, Total Land & Buildings $5,232.00

Charlton recommended, only evidence presented with the protest was a map showing the location of the property. With a revalue of all land in Waco. I would recommend no change.

Moved by Obermier, seconded by Bamesberger, to leave valuation set by the York County Assessor, roll call, yeas; Obermier, Bamesberger, Buller, Bulgrin and Sikes, nays none, motion carried.

Neil Bestwick, Irr Tr #4 SW ¼ 7-10-1 2016 GIS Acres 5.42, Land $31,617.00, Buildings $73,264, Total Land and Buildings $104,881

Reason for requested valuation change: Since our last valuation no changes have been made to the house, outlying buildings, or land. The house and sheds are still in the same condition both interior and exterior. The land has not expanded and no fences have been built. We would request to keep the valuation at the current assessment. Land $31,617.00, Buildings, $49,229.00, Total Land and Buildings $80,846.00

Charlton recommended, as this property is one of the sales file for comparison to other rural residential site, I feel the appropriate value for the property is correct, no change in value

Moved by Bulgrin, seconded by Sikes, to deny request on this property per Assessor’s recommendation, roll call, yeas; Bulgrin, Sikes, Obermier, Bamesberger and Buller, nays none, motion carried.

Barr None, LLC, W38.7 of lots 1 & 2 & w 38.7 of N 18 lot 3 Blk 49 OT City of York, Land 4,249.00, Buildings, $167,481.00, Land & Buildings $171,730.,

Moved by Bulgrin, seconded by Bamesberger, to table to the next meeting, roll call, yeas; Bulgrin, Bamesberger, Obermier, Buller and Sikes, nays none, motion carried.

Barr None, S24 Lot 4 & All Lot 5 Blk 42 OT City of York, 701 N Lincoln Ave, Land $22,680.00, Buildings $155,736.00 Total Land & Buildings $178,416.00.

Moved by Bulgrin, seconded by Bamesberger, to table to the next meeting, roll call, yeas; Bulgrin, Bamesberger, Obermier, Buller and Sikes, nays none, motion carried.

H & R Properties, LLC, Pt Irr Tr #11 Exc H & R Addition and H&R 2nd Add 19-10-2 14.29 AC 2018 GIS Acres. Land $377,898.00, Buildings $.00 Total Land & Buildings $377,898.00

Moved by Buller, seconded by Bamesberger, to table to the next meeting, roll call, yeas; Buller, Bamesberger, Obermier, Bulgrin and Sikes, nays none, motion carried.

H& R Properties, LLC, Lot 3 Blk 1 H&R Addition, Land $267,000.00 Buildings $.00, Total Land & Buildings $267,000.00.

Moved by Buller, seconded by Bamesberger, to table to the next meeting, roll call, yeas; Buller, Bamesberger, Obermier, Bulgrin and Sikes, nays none, motion carried.

Dale L Epp, W ½ SE ¼ 34-10-4, Real Property $556,852.00.

Reason for requested valuation change: Still the same value as it was in 2015 Land Values have gone down at least 12% in the last 2 years. I have a nice flat 80 in Hamilton County and it is valued at the above price. Real Property $484,570

Charlton recommended, all state statutes were followed in the valuation process, no change is recommended.

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

Dale L Epp, E ½ SW ¼ 34-10-4, Real Property $546,375.00

Reason for requested valuation change: Out of balance compared to good land. This 80 has lots of hills and a big draw running thru the middle of it. During heavy rains we lose a bunch of corn. This value is as it was in 2014. Real Property $480,810

Charlton recommended, all state statues were followed in the valuation process, no change is recommended.

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

There being no further business, the Board adjourned at 4:17 p.m.

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Jack Sikes, Chairman Kelly Turner, County Clerk

York County Board of Commissioners York County, Nebraska