The York County Board of Commissioners, ex-officio the York County Board of Equalization, met on Tuesday, July 5, 2016 at 1:00 p.m. as per notice in the York News Times on June 30, 2016 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 Sikes, seconded by Obermier, to approve the minutes of the June 7, 2016, Board of Equalization meeting as presented; roll call: yeas, Sikes, Obermier, Buller, Bulgrin and Bamesberger; nays, none; motion carried.

Moved by Bulgrin, seconded by Sikes, to adopt the agenda for the York County Board of Equalization meeting for Tuesday, July 5, 2016; roll call: yeas, Bulgrin, Sikes, Obermier, Buller 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:**

#1 Gary W. & Patricia F. Romans, Lot 17 replat Blk B Eastbrook Add City of York

*Reason for requested valuation change:* No Improvements have been done at this property. *Requested Valuation:* Land $10,260.00 Buildings $87,945.00 Total land and Building, $98,205.00

Charlton recommended, using the comparables in my sales file I feel the value is market for the size and age.

Moved by Bulgrin, seconded by Obermier, to accept the Assessors recommendation, that there be no change to the valuation, Land, 10,260 Buildings, $109,909, Total Land and Buildings, $120,169.00, roll call: yeas, Bulgrin, Obermier, Sikes, Buller and Bamesberger; nays, none; motion carried.

#2 Richard & Beverly Braden, Lot 9 Blk 2 Yorktown Estate, City of York, *Reason for requested valuation change*, No improvements since the end of construction, and is an $18,987.00 value increase over past year. *Requested Valuation*: Land $18,345.00 Buildings $115,680.00 Total land and Buildings, $134,025.00

Charlton recommended, Using the comparables in my sales file, I feel the value is market for the size and age in the neighborhood where it is.

Moved by Obermier, seconded by Bulgrin to accept the Assessors recommendation, that there be no change to the valuation, Land 18,345, Buildings 144,467, Total Land and Buildings 162,812, roll call; yeas, Obermier, Bulgrin, Buller, Sikes and Bamesberger, nays none, motion carried.

#3 Beins Storage LLC, Lots 2-3 Blk 1 Orvil Weiss Fourth Sub Village of McCool Junction, *Reason for requested valuation change*; these two lots along with Lot 6 Blk 1 of Orvil Weiss Fourth Sub Division were All Three purchased for $48,500.00 on Oct 15, 2015. Which should result in a value of $16,167.00 per Lot, This would make the two lots combined together within this parcel have a total taxable value of $32,334.00. *Requested Valuation:* Land 32,334.00, Buildings $.00, Total Land and Buildings $32,334.00

 Charlton recommended, There are enough sales at this time that a change in the square feet value of $1.40 is too high and $1.05 is more equal to the market

 Moved by Obermier, seconded by Buller to accept the Assessors recommendation, to change the valuation from $1.40 square feet to $1.05 square feet, Land $46,543 Buildings .00, Total Land and Buildings $46,543, roll call; yeas, Obermier, Buller, Bulgrin, Sikes and Bamesberger, nays none, motion carried.

#4 Beins Storage LLC, Lot 6 BLK 1 Orvil Weiss Fourth Sub Village of McCool Junction, *Reason for requested valuation change;* This Lot along with Lots 2-3 Blk 1 Orvil Weiss Fourth Sub Division were All Three Purchased for $48,500.00 on Oct 15th, 2015. Which should result in a value of $16,167.00 per Lot, This would make this Parcel #930196325 for the single lot of the three to have a total taxable value of $16,167.00 *Requested Valuation;* Land $16,167.00, Building .00, Total Land & Building $16,167.00

Charlton recommended, There are enough sales at this time that a change in the square feet value of $1.40 is too high and $1.05 is more equal to the market.

Moved by Bamesberger, seconded by Buller to accept the Assessors recommendation, to change the valuation of $1.40 square feet to $1.05 square feet, Land 34,095, Buildings .00, Total Land and Buildings $34,095, roll call; yeas, Bamesberger, Buller, Bulgrin, Sikes and Obermier, nays none, motion carried.

#5 Dennis V. Hurlbut, Irr Tr 10 32-11-2 City of York, *Reason for requested valuation changes;* No improvements have been made to the dwelling. No surrounding properties have increased. *Requested Valuation;* Land 29,985.00, Buildings, 90,675.00, Total Land & Buildings, 120,660.00

Charlton recommended, With the age of the home and size of house. This house should be in a different neighborhood for comparison. The requested value is more equitable with the comparison listed.

Moved by Bulgrin, seconded by Sikes, to accept the Assessors recommendation to accept the valuation requested from the property owner, Land 29,985, Buildings 90,675, Total Land and Buildings 120,660, roll call; yeas, Bulgrin, Sikes, Obermier, Buller and Bamesberger, nays none, motion carried.

#6 Joanna E. Carver, W 50 of E 88.5 Lots 12-13 & N 33 W 117 of E 155 Lot 12 Blk 1 Lecounts Add City of York, York County, *Reason for requested valuation change;* The tax assessment is an 80.256% increase on our property, but no increase on the actual land, we are requesting to only increase by 40% because there have been no structural improvements to the property/house. *Requested Valuation;* Land 12,058.00 Building .00 Total Land & Building .00, Personal Property 88,165.00

Charlton recommended, The property is valued as it sold according to the transfer statement, no change

Moved by Sikes, seconded by Buller to accept the Assessors recommendation, that there be no change to the valuation Land 12,058, Buildings 113,605, Total Land and Buildings 125,663, roll call; yeas, Sikes, Buller, Bulgrin, Obermier and Bamesberger, nays none, motion carried.

#7 Christopher Frink, W 72 of S 10.1 Lot 3, W 72 Lot 4 & W 72 of N 50.5 Lot 5 Blk 25 College Add City of York, *Reason for requested valuation change;* The total current assessment value is greater than the current market value of the house with Land, greater than the value of house paid for a year ago. *Requested Valuation;* Land 8,398.00, Buildings 108,365.00 Total Land & Buildings 116,765.00

Charlton recommended, The new attached double garage was valued twice in the valuation of 134,785, it should have been 123,415.

Moved by Sikes, seconded by Obermier, to accept the Assessors recommendation, to make correction on the valuation, Land 8,398, Buildings 123,415, Total Land and Buildings 131,813, roll call; yeas, Sikes, Obermier, Buller, Bulgrin and Bamesberger, nays none, motion carried.

#8 Cynthia L. Weber, Lot 11 East Hill Add 6-10-2 City of York, *Reason for requested valuation change;* Delaware street is busy 1 bathroom, no updated in 5 yrs. A 22% increase. *Requested Valuation;* Land 8,429.00 Buildings 103,206.00 Total Land & Buildings 111,635.00.

Charlton recommended one bathroom and only a minimum of update takes the house value down. Delaware Ave is a busy street; all issues could show a lower value

Moved by Obermier, seconded by Bulgrin, to accept the Assessors recommendation, to accept the requested valuation from the property owner Land 8,429.00, Buildings 103,206.00, Total Land and Buildings 111,635.00, roll call; yeas, Obermier, Bulgrin, Buller, Sikes and Bamesberger, nays none, motion carried.

County Assessor Ann Charlton presented the tax list corrections.

Moved by Bulgrin, seconded by Buller, to approve the tax list corrections as presented by the County Assessor Ann Charlton; roll call: yeas; Bulgrin, Buller, Sikes, Obermier and Bamesberger; nays none; motion carried.

Tax List Corrections

#67 Linda S Hirschfeld Change land use back to 66.08 ac irrig -$ N/A 67WFD

 930023846 2016

#68 Cells-U-More Attn: Laura Business sold 4-1-16 +$ 22.64 12YFD

 931072194 2015/2016

#69 Tim J & Jennifer Dibbern Home burned removed in 2014 -$ 337.58 YC12

 930019849 2015

#70 Tim J & Jennifer Dibbern Home burned removed in 2014 -$ N/A YC12

 930019849 2016

#71 Dennis D & Ronald R Goertzen Home burned removed -$ N/A 96BFD

 930047583 2016

#72 Moses Motor Co Business sold +$ 399.50 YC12

 930105249 2015/2016

#73 Pioneer Hi-Breed Int’l Inc Omitted property +$14,396.1412YD

 930099982 2016

#74 Prairie Woods Crown LTD Error in income expense report furnished -$ N/A YC12

 930089545 2016

#75 Prairie Woods Crown LTD Error in income expense report furnished -$ N/A YC12

 930089383 2016

#76 Prairie Woods Crown LTD Error in income expense report furnished -$ N/A YC12

 930089308 2016

#77 Prairie Woods Crown LTD Error in income expense report furnished -$ N/A YC12

 930099885 2016

#78 Prairie Woods Crown LTD Error in income expense report furnished -$ N/A YC12

 930099796 2016

#79 Prairie Woods Crown LTD Error in income expense report furnished -$ N/A YC12

 930118782 2016

#80 Prairie Woods Crown LTD Error in income expense report furnished -$ N/A YC12

 930118693 2016

#81 Prairie Woods Crown LTD Error in income expense report furnished -$ N/A YC12

 930119037 2016

#82 Prairie Woods Crown LTD Error in income expense report furnished -$ N/A YC12

 930118685 2016

#83 Prairie Woods Crown LTD Error in income expense report furnished -$ N/A YC12

 930089367 2016

 All corrections are listed in the tax list book kept on file in the York County Assessor’s Office.

There being no further business, the Board adjourned at 2:16 p.m.

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Bill Bamesberger, Chairman Kelly Turner, County Clerk

York County Board of Commissioners York County, Nebraska