

The York County Board of Commissioners, ex-officio the York County Board of Equalization, met on Tuesday, July 9, 2013 at 8:30 a.m. as per notice in the York News Times on July 3, 2013 with Vice Chairman Bill Bamesberger presiding, with Tom Shellington, Jack Sikes and Paul Buller. Melanie Wilkinson, correspondent for the York News Times was also present along with Ann Charlton, County Assessor.

The meeting was opened with the Pledge of Allegiance.

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 Shellington, seconded by Sikes to approve the minutes of the June 25, 2013, Board of Equalization meeting as presented; roll call: yeas, Shellington, Sikes, Buller and Bamesberger; nays, none; Bulgrin absent; motion carried.

Moved by Shellington, seconded by Sikes to adopt the agenda for the York County Board of Equalization meeting for Tuesday, July 9, 2013; roll call: yeas, Shellington, Sikes, Buller and Bamesberger; nays, none; Bulgrin absent; motion carried.

**Tax List Corrections:**

#33	Lester D. Smith	Was 100% H.E. now is 40%	+\$379.18	83MFD
			2011	

Moved by Buller, seconded by Sikes to approve the Tax List Corrections as presented by the Assessor; roll call: yeas, Buller, Sikes, Shellington and Bamesberger; nays, none; Bulgrin absent; motion carried.

The Board recessed as the Board of Equalization at 8:35 a.m.

The Board reconvened at 1:10 p.m.

Present were Commissioners Bamesberger, Buller, Shellington and Sikes; County Assessor Charlton and Melanie Wilkinson, representative of the York News Times.

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. 2013 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. 2013 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. How Market Areas are determined in the rural County
13. Neighborhood numbers for the County
14. Commercial cost tables
15. Site improvement tables
16. Comparison of value changes for 2012-2013

**Property Valuation Protests:**

#1 Marion Zook, (Lts 3 & 4 Blk 7 Village of Gresham)

Reason for requested valuation change: My addition actually cost less than \$6,000 – other properties are priced low

Requested Valuation: Land \$550.00 Buildings \$6,000.00

Charlton recommended that the value of the land be reduced to \$500.00 and \$6,096.00 for the buildings based on value of the property in the neighborhood.

Moved by Buller, seconded by Sikes to accept the Assessors recommendation of \$500.00 for the land and \$6,096.00 for the buildings; roll call: yeas, Buller, Sikes, Shellington and Bamesberger; nays, none; Bulgrin absent; motion carried.

#2 Aubrey K. Miller, (IT 30 in Section 5, Township 10, Range 2 City of York)

Reason for requested valuation change: The increase in valuation of the buildings is too high, the value for the pole shed should be \$10,786 rather than \$15,781.00 Requested Valuation: Land \$21,440 Buildings \$103,066.00.

Charlton recommended no change as valuation is representative of market area and building is at requested value.

Moved by Buller, seconded by Sikes to accept the recommendation of the Assessor of \$21,440 on the land and \$111,852 on the buildings as they are representative of the market area; roll call: yeas; Buller, Sikes, Shellington and Bamesberger; nays, none; Bulgrin absent; motion carried.

#3 PH Holdings Inc. (Lts 1-2 & N 10' Lt 3 Blk 50 Original Town York)

Reason for requested valuation change: Great Plains Appraisal completed valuation as on 11/28/12 at \$196,000. Green Realty has had it listed over \$200,000 without it being sold. Requested Valuation: \$24,600 land \$171,400 Buildings.

Charlton recommended that the valuation be based on the appraisal submitted.

Moved by Sikes, seconded by Buller to accept the recommendation of the Assessor of \$24,600 on the land and \$171,400 on the buildings; roll call: yeas, Sikes, Buller, Shellington and Bamesberger; nays, none; Bulgrin absent; motion carried.

#4 Advance Realty Investments LLC. (IT 3 exc 1 ac in Section 19, Township 10, Range 4)

Reason for requested valuation change: Condition of the building is extremely poor and needs major remodeling including floors, bath rooms, parking lot and clean-up of the area because of a fire in 2010. Requested Valuation: \$22,840 and Buildings \$102,822.

Charlton recommended no change as correct land use and classifications have been applied.

Moved by Buller, seconded by Sikes to accept the Assessors recommendation of \$22,840 for the land and \$146,412 for the buildings; roll call: yeas; Buller, Sikes, Shellington and Bamesberger; nays, none; Bulgrin absent; motion carried.

#5 Maris Carda (Lt 5 Blk 69 Original Town, York)

Reason for requested valuation change: This is what I paid for my house and garage, it's not worth \$151,000.

Requested Valuation: \$11,980 for land and \$70,000 for buildings.

Charlton recommended no change as valuation is representative of market area. (The value of the buildings includes the house and metal building)

Moved by Sikes, seconded by Buller to accept the Assessors recommendation of \$11,980 on the land and \$139,556 on the buildings; roll call: yeas, Sikes, Buller, Shellington and Bamesberger; nays, none; Bulgrin absent; motion carried.

#6 Robert Volkmer (Lt 1 exc W 80' & exc N 60' of E 140' Babcock's Subdivision Village of Bradshaw)

Reason for requested valuation change: The only improvement made was a used central air unit. Cost \$200. I paid \$8,000 for it in 2009. Requested Valuation: \$2,133 for land and \$19,493.

Charlton recommended no change as valuation is representative of market area.

Moved by Buller, seconded by Bamesberger to accept the Assessors recommendation of \$2,133 on the land and \$26,586. on the buildings; roll call: yeas, Buller, Bamesberger, Shellington and Sikes; nays, none; Bulgrin absent; motion carried.

#7 Galen & Katherine A. Saathoff (Lt 29 Arbor Heights Addn City of York) \*\*Did not appear.

Reason for requested valuation change: I have not made any improvements to the property. The last home sold at 9 Arbor Hts on 9-20-11 sold for \$110,000. The market has not appreciated that much in this area. Requested Valuation: \$17,678 for the land and \$84,039 for the buildings.

Charlton recommended no change as valuation is representative of market area.

Moved by Shellington, seconded by Buller to accept the Assessors recommendation of \$17,678 on the land and \$94,104 on the buildings; roll call: yeas, Shellington, Buller, Sikes and Bamesberger; nays, none; Bulgrin absent; motion carried.

#8 Florence M. Charlton – Appeared and was sworn. (Lts 2-5 and Pt Lt 6 & Pt vac A St Blk 5 Meads Addn City of York.)

Reason for requested valuation change: Housing on same block and entire block across street is very run down full of junk and would make it impossible to sell our property at value it was assessed at. Requested Valuation: \$9,344 for land and \$46,649 for buildings.

Charlton recommended that the land be assessed at \$11,344 and the buildings at \$48,249 based on market area.

Moved by Bamesberger, seconded by Sikes to accept the Assessors recommendation of \$11,344. on the land and \$48,249 on the buildings; roll call: yeas, Bamesberger, Sikes, Shellington and Buller; nays, none; Bulgrin absent; motion carried.

#9 Daniel S. Snipes – Appeared and was sworn. (Pt SW ¼ Section 24, Township 11, Range 3) Reason for requested

valuation change: Protested amount – equal to \$9,560 per acre. Adjacent land only valued at \$3,276.59 per acre. Equals to \$6,284 difference per acre. Requested Valuation: \$26,180.

Charlton recommended that the land remain as assessed at \$47,800 as classification and use of land is correct.

Moved by Buller, seconded by Shellington to accept the Assessors recommendation of \$47,800 on the land; roll call: yeas, Buller, Shellington, Sikes and Bamesberger; nays, none; Bulgrin absent; motion carried.

#10 Daniel S. Snipes – Appeared and was sworn (IT 1 in SE ¼ Section 24, Township 11, Range 3) Reason for requested

valuation change: Dryland only. Can't even put a well in even if I wanted to. Adjacent to city/county landfill. Do not get any government aid through farm bill on account of less than 10 acres, cash rented out for only \$100.00 an acre. Taxes almost equal what I make off it. Requested Valuation: \$26,180.

Charlton recommended that the land remain as assessed at \$27,489. As classification and use of land is correct.

Moved by Shellington, seconded by Buller to accept the Assessors recommendation as classification and use is correct; roll call: yeas, Shellington, Buller, Sikes and Bamesberger; nays, none; Bulgrin absent; motion carried.

#11 HPT PSC Properties Trust c/o Ryan LLC (Lt 2 Walker Subdivision, York) Reason for requested valuation change The

property is valued in excess of fair market value based on the three approaches to value. In addition, the property is valued in excess of other similarly situated properties. Requested Valuation: \$932,000 for land and \$1,621,773 for buildings.

Charlton recommended that there be no change as the increase is for improvements only and it is in range with like kind properties.

Moved by Shellington, seconded by Buller to accept the Assessors recommendation of \$932,000. for the land and \$2,253,666. for the buildings; roll call: yeas, Shellington, Buller, Sikes and Bamesberger; nays, none; Bulgrin absent; motion carried.

#12 HPT PSC Properties Trust c/o Ryan LLC (Improvements only on Lt 1 Walker Subdivision City of York) Reason for

requested valuation change The property is valued in excess of fair market value based on the three approaches to value. In addition, the property is valued in excess of other similarly situated properties. Requested Valuation: \$1,318,845.00

Charlton recommended that there be no change as the increase is for improvements only and it is in range with like kind properties.

Moved by Buller, seconded by Sikes to accept the Assessors recommendation of \$1,325,381 on the buildings; roll call: yeas, Buller, Sikes, Shellington and Bamesberger; nays, none; Bulgrin absent; motion carried.

#13 Lindley Kessler (NE ¼ SW ¼ NE ¼ & N 30' NW ¼ SW ¼ NE ¼ Section 11, Township 12, Range 1) Property owner did not appear for the hearing. Reason for requested valuation change This land is land locked on all four sides and only accessible on another persons property. Requested Valuation: \$1,450.00.

Charlton recommended that there be no change as classification and use of land is correct.

Moved by Shellington, seconded by Sikes to accept the Assessors recommendation of \$1,925.00 on the land; roll call: yeas, Shellington, Sikes, Buller and Bamesberger; nays, none; Bulgrin absent; motion carried.

#14 G. Lindley Kessler (NE ¼ NE ¼ Section 21, Township 12, Range 1) Property Reason for requested valuation change Seven acres are only accessible by going thru another land owners property numerous alkali spots are on this property which produces poor or no crops. Requested Valuation \$115,226.00.

Charlton recommended that there be no change as classification and use of land is correct.

Moved by Buller, seconded by Sikes to accept the Assessors recommendation of \$120,874.00 for the land; roll call: yeas, Buller, Sikes, Shellington and Bamesberger; nays, none; Bulgrin absent; motion carried.

#15 Lindley Kessler (S ¼ NE ¼ and N ½ SE ¼ & SE ¼ SE ¼ Section 8, Township 12, Range 1) Reason for requested valuation change The buildings are old, house is over 130 years old and need some repair. Land is subject to large amounts of water running thru it and subject to drowning out and also being covered with silt being deposited from the farm to the north. Doubling value of the buildings seems outrageous!

Charlton recommended that the value for the buildings remained at \$7,197.00, as they are at maximum depreciation value, and the land at \$640,621., as the land use is correct.

Moved by Buller, seconded by Sikes to accept the Assessors recommendation and set the value for the buildings at \$7,197.00 and \$640,621 for the land; roll call: yeas, Buller, Sikes, Shellington and Bamesberger; nays, none; Bulgrin absent; motion carried.

#16 Casey's Retail Company (S 226.75' of Lt 15 Blk 3 South York Addition exc hwy) Reason for requested valuation change Requested that tangible personal property (tanks, pumps and canopies) be removed from the real estate property valuation.

Charlton recommended that the value of \$114,929. be removed from the valuation of the buildings and listed as personal property.

Moved by Shellington, seconded by Sikes that \$114,929.00 be listed as personal property and that the real estate value be set at \$214,925.00; roll call: yeas, Shellington, Sikes, Buller and Bamesberger; nays, none; Bulgrin absent; motion carried.

#17 Casey's Retail Company (Lts 9-12 Blk 11 New York Addition, City of York) Reason for requested valuation change Requested that tangible personal property (tanks, pumps and canopies) be removed from the real estate property valuation.

Charlton recommended that the value of \$58,935.00 be removed from the valuation of the buildings and listed as personal property.

Moved by Sikes, seconded by Shellington that \$58,935.00 be listed as personal property and that the real estate value be set at \$304,188.00; roll call: yeas, Sikes, Shellington, Buller and Bamesberger; nays, none; Bulgrin absent; motion carried.

There being no further business, the Board adjourned at 8:35 a.m. The next meeting will be July 23, 2013 at 8:30 a.m. in the County Commissioners room, lower level of the Courthouse.

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Kurt J. Bulgrin, Chairman  
York County Board of Commissioners

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Cynthia D. Heine, Clerk  
York County, Nebraska