

**Perkins County Commission  
Meeting as The County Board of Equalization**

**Date: April 25, 2023**

**Present: Commissioners Carmichael, Foster, Campbell, Schweitzer and Henderson and Finance Officer Stadler acting as Clerk**

**Others Present: Corina Kocer, Carrie Fisher, Shane Penfield, Beth Hulm, press**

Call to Order

Chairman Carmichael called the Perkins County Board of Equalization meeting to order at 10:00 a.m.

Pledge of Allegiance

The Pledge of Allegiance was recited by those in attendance.

Conflict of Interest

There was no Conflict of Interest to declare.

Approval of the Agenda

Foster moved, Campbell seconded to approve the Agenda as presented, motion carried.

Review County Board of Equalization Authority

Director of Equalization Kocer gave a brief review of the responsibility of the County Board of Equalization.

Appeals

DOE Kocer wanted to inform the board of Sharon Allard's rescinded appeal.

Stipulations

- Mark & Lisa Williams – Henderson moved, Schweitzer seconded to approve stipulation on Record #13292, Milw Land Co 1<sup>st</sup> Addn Blk 30 Lot 2, for Mark & Lisa Williams as follows, motion carried.
  - Full & True Assessed Value: Land value of \$5,000, building value of \$35,328, total assessed value \$40,328
  - County Board of Equalization: Land Value of \$5,000, building value of \$25,304, total assessed value \$30,304
- Michael & Joleen Petersen – Foster moved, Schweitzer seconded to approve stipulation on Record #15271, South Cabin Sites, Gov't Lot 66 in SW – Cabin & Bldg Only, for Michael & Joleen Petersen as follows, motion carried.
  - Full & True Assessed Value: building value of \$122,387, total assessed value \$122,387
  - County Board of Equalization: building value of \$42,836, total assessed value \$42,836
- William Ericsson – Campbell moved, Foster seconded to approve stipulation of Record #13525, Lemmon's 2<sup>nd</sup> Addn Blk 3 N1/2 of Lots 7 & 8, for William Ericsson as follows, motion carried.
  - Full & True Assessed Value: land value of \$6,020, building value of \$85,798, total assessed value \$91,818
  - County Board of Equalization: land value of \$6,020, building value of \$73,652, total assessed value \$79,672
- Michael & Connie Mizera – Schweitzer moved, Campbell seconded to approve stipulation of record #13736, Borresens' Addn Blk 4 Lots 5 & 6, for Michael and Connie Mizera as follows, motion carried.
  - Full & True Assessed Value: land value of \$10,000, building value of \$157,613, total assessed value \$167,613
  - County Board of Equalization: land value of \$10,000, building value of \$134,194, total assessed value \$144,194
- Lynette Thompson – Foster moved, Campbell seconded to approve stipulation of Record #13679, Smiths Addn Blk 11 Lot 8, for Lynette Thompson as follows, motion carried.
  - Full & True Assessed Value: land value of \$5,000, building value of \$75,267, total assessed value \$80,267

- County Board of Equalization: land value of \$5,000, building value of \$59,366, total assessed value \$64,366
- Dacia Yalowizer – Schweitzer moved, Campbell seconded to approve stipulation of Record #13467, Lemmon’s 1<sup>st</sup> Addn Blk 7 Lot 12, for Dacia Yalowizer as follows, motion carried.
  - Full & True Assessed Value: land value of \$5,000, building value of \$82,772, total assessed value \$87,772
  - County Board of Equalization: land value of \$5,000, building value of \$62,999, total assessed value \$67,999
- Wade & Victoria Peterson – Campbell moved, Foster seconded to approve stipulation of Record #13861, NW Townsite Co 1<sup>st</sup> Addn Blk 3 Lots 1, 2, 3, 4, 5, & 6 – MH on Real Estate, for Wade and Victoria Peterson as follows, motion carried.
  - Full & True Assessed Value: land value of \$30,000, building value of \$38,649, total assessed value \$68,649
  - County Board of Equalization: land value of \$30,000, building value of \$31,175, total assessed value \$61,175

#### Local Board Changes – none to review

#### Property Tax Reduction Programs

- Assessment Freeze - Schweitzer moved, Foster seconded to accept the 29 Elderly and Disability Assessment Freeze applications in the amount of \$1,129,914, motion carried.
- Veterans Disability – Campbell seconded, Foster seconded to accept the 5 applications received for the Veterans Disability Exemption in the amount of \$72,293, motion carried.

#### Agriculture Building Exemption

Schweitzer moved, Henderson seconded to apply Agriculture Bldg Exemption to the following, motion carried:

REC. #	Deedholder	Total Ag Bldg Value	Exemption Applied	Exem. To Be Applied
661	BRET & KARRI HANSON	\$10,446	\$-	\$5,955
10882	KERMET & CINDY KAHL	\$19,507	\$-	\$10,000
9261	RIATA HILLS LLC	\$17,917	\$-	\$10,000
5502	SCOTT & ANGELA THOMPSON	\$7,309	\$-	\$7,309
4706	ARNESON RANCH INC	\$27,747	\$-	\$10,000
4766	RUSTY & JULIE FOSTER	\$11,132	\$8,368	\$1,632
7327	AUDREY LORIUS	\$19,086	\$-	\$10,000
18239	COLT BESLER	\$18,648	\$-	\$10,000

#### Owner Occupied

- Campbell moved, Schweitzer seconded to apply Owner Occupied at a percentage of value on record #13237, Bison Original Blk 7 Lots 7, 8, 9, & 10 for Dan and Sherri Jackson, motion carried.
- Foster moved, Campbell seconded to remove Owner Occupied on the following list, motion carried:
  - 13062 SALLI BLAZEY: FRINGE AREA, S 98.27' OF THE E 100' OF LOT 2 OF KOLB'S 6TH ADDN IN SW 13-18-13
  - 12726 BISHOP RANCH INC: SW
  - 13432 TINA WILMOT & WYETT LARSON: LEMMONS 1ST ADDN BLK 4 N 46' OF LOT 5
  - 9606 BARBARA LYON~CFD: SENW, ESW, SENE
  - 18123 CASSIE FOSTER: NWSW, ESW -- MH ON REAL ESTATE ONLY
  - 12795 CHRIS BESLER TRUCKING LLC: BISON ORIGINAL BLK 5 W 35' LOT 4 & E 40' LOT 5
  - 17568 A CHRIS OR ROSE ANN BESLER: BISON ORIGINAL BLK 5 W 35' OF LOT 4 & E 40' LOT 5 -- MH ON REAL ESTATE ONLY
  - 14771 LESLIE ROSE: TRACT ONE ALL OF LOTS 6 & 7 AND E 209' OF LOTS 8, 9 & 10 IN NWNE 13-18-15
  - 4303 CASEY BESLER: SE EXC 1.44 ACRES
- Owner Occupied certificates received after March 15, 2023 - Foster moved, Schweitzer seconded to add the following as Owner Occupied, motion carried.
  - 13331 HARLAN & KATHRYN HESS: MILW LAND CO 2ND ADDN BLK 33 LOT 7
  - 13965 KOLETTE STRUBLE: TOWER HILL ADDN TRACT ONE BLK 12 LOT 1

- 17558 BRENDA ROBINSON: MILW LAND CO 1ST ADDN BLK 30 LOT 10 -- MH ON REAL ESTATE ONLY
- 13301 BRENDA ROBISON: MILW LAND CO 1ST ADDN BLK 30 LOT 10
- 18317 JACOB MERCHEN: PETERSON'S FIRST ADDITION, LOT 1 LOCATED IN SE
- 17559 RODNEY & CHRISTINE NELSON: S 1114' OF THE W 782' OF THE NW
- 597 WILLIAM & LINDSAY SUNDE: NW
- 13199 JACQUELINE DANIELS: LEMMON ORIGINAL BLK 17 LOT 7
- 13349 KOLETTE STRUBLE: MILW LAND CO 2ND ADDN BLK 35 LOT 9
- 13764 KEVIN LOVE: ENGBRETSON'S ADDN BLK 4 E 46' OF LOTS 4, 5 & 6
- 8595 ANDERSON FAMILY TRUST: 28-19-16 NE

#### Office Cleanup Items

- Henderson moved, Foster seconded to apply 35% obsolescence to single-wide manufactured homes due to office error in data entry for the following, motion carried.
 

Record	Land Value	Bldg Val.	MH Val.	Total	ADJ BLDG	ADJ MH	ADJ TOTAL VALUE
○ 17056	-	\$12,091	\$52,861	\$64,952	\$10,910	\$34,360	\$45,270
○ 17083	-	\$42,880	\$38,959	\$81,839	\$31,264	\$25,324	\$56,588
○ 17264	-	\$36,616	\$60,801	\$97,417	\$26,079	\$42,861	\$68,940
○ 17274	-	\$30,326	\$31,563	\$61,889	\$19,712	\$20,516	\$40,228
○ 17515	-	\$30,296	\$52,784	\$83,080	\$21,257	\$36,715	\$57,972
○ 17516	-	\$2,661	\$17,738	\$20,399	\$2,265	\$11,530	\$13,795
○ 17530	-	\$23,579	\$37,203	\$60,782	\$23,579	\$24,182	\$47,761
○ 17538	-	\$56,254	\$28,681	\$84,935	\$38,515	\$18,643	\$57,158
○ 17541	-	\$40,179	\$14,167	\$54,346	\$30,853	\$9,573	\$40,426
○ 17769	-	\$10,814	\$52,798	\$63,612	\$7,029	\$34,319	\$41,348
○ 17935	\$31,200	\$10,168	\$44,680	\$86,048	\$6,735	\$29,042	\$66,977
○ 18001	\$37,200	\$618,874	\$24,721	\$680,795	\$618,874	\$16,069	\$672,143
○ 18004	\$31,200	\$-	\$12,515	\$43,715	\$-	\$5,214	\$36,414
○ 18007	\$31,200	\$10,811	\$55,436	\$97,447	\$10,811	\$36,033	\$78,044
- Foster moved, Campbell seconded to combine Record #12885: CARR'S 1ST ADDN BLK 19 LOTS 10, 11, & N 1/2 OF LOT 12 -- MH ON REAL ESTATE AND Record #15507: CARR'S 1ST ADDN BLK 19 S 1/2 LOT 12 TO Record #12885: CARR'S 1ST ADDN BLK 19 LOTS 10, 11, & 12 -- MH ON REAL ESTATE for Kerry & Laura Holmes, motion carried.
- Foster moved, Schweitzer seconded to correct clerical error on Record #13672 for Todd and Yvonne Campbell, on kitchen addition from 336 SF to 252 SF which will reduce the total bldg. value from \$151,124 to \$145,940 and total value from \$158,624 to \$153,440, motion carried.
- Schweitzer moved, Foster seconded to update deedholder for Record #15268 to Greg & Tonya Jensen per bill of sale dated May 25, 2022, motion carried.
- Foster moved, Campbell seconded to remove the 1978 manufactured home per moving permit dated December 6, 2021 for Record #3395, owned by Kelly Ranch Inc, motion carried.
- Foster moved, Henderson seconded to remove structure on Record #7048, owned by Brockel Land Co. LLC, due to clerical error of no value the previous year, motion carried.
- Campbell moved, Foster seconded to correct clerical error on Record #13737, owned by Patrick Witt, 34% Obsolescence was to be applied to the structure due to part of the bldg. not having a foundation, condition from good to above normal, motion carried.
- Foster moved, Schweitzer seconded to update deedholder to Rebecca Kruger or Joshua Monte Olson per title dated 10-20-2021, filed on Nov. 2, 2021 on Record #18355, motion carried.
- Henderson moved, Campbell seconded to update legal description to Milw Land Co 1<sup>st</sup> Addn Blk 31, Lot 3, for Record #13307, owned by Josh Hoff & Lanny Hoff, motion carried.
- Foster moved, Campbell seconded to remove contract for deed per change on January 13, 2021 and list Randy & Cheryl Miller as deedholders for the following Record #'s, motion carried
  - LOREN MILLER ESTATE~CFD RANDY & CHERYL MILLER, JTWROS
 

Rec #	Section	Township	Range	Legal
8479	002	0019	016	NW
8480	002	0019	016	SW
8482	003	0019	016	NNE
8484	003	0019	016	NW
11039	030	0021	017	NE
9750	033	0020	016	SSW, SSE EXC LOT H1 (1.24 AC)
9751	034	0020	016	NE

9752	034	0020	016	NW
9753	034	0020	016	SW
9754	034	0020	016	SE
9757	035	0020	016	NSW
17335	035	0020	016	SSW
11009	019	0021	017	SE
10985	008	0021	017	NW
10864	013	0021	016	SSW, SSE LESS 2 AC IN THE SWSW
16144	013	0021	016	TRACT IN SWSW 13-21-16 (CONT. 2 AC)
10865	014	0021	016	SWNE
10866	014	0021	016	SNW
10868	014	0021	016	NSE
10912	023	0021	016	NESE
10914	024	0021	016	NW
10915	024	0021	016	ESW, NWSW
10917	024	0021	016	SE
10918	025	0021	016	NE
10921	025	0021	016	SE

- Foster moved, Henderson seconded to update deedholder to include Amanda Kathleen Healy & William James Healy on Record #2723, motion carried.
- Schweitzer moved, Foster seconded to remove Gwen Hubbard per bill of sale dated Feb. 22, 2023 on Record #14876, motion carried.
- Foster moved, Campbell seconded to remove Colleen Oliver as deedholder per title transfer dated July 30, 2019, Record #17769, motion carried.
- Campbell moved, Foster seconded to update name to FEDT Gilbertson Family LLLP on Record #1706, motion carried.

#### Unorganized Township Assessment Books

Commissioners reviewed their township assessment books.

#### Unorganized Township Predator Control Lists

Commissioners reviewed the township predator lists.

#### Close 2023 Assessment Rolls

Campbell seconded, Foster seconded to close the 2023 Assessment Rolls, motion carried.

#### Adjournment

Chairman Carmichael declared the meeting adjourned at 11:03 a.m.

ATTEST:

APPROVED:

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Sara Stadler, Finance Officer

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Kyle Carmichael, Chairman