

**Perkins County Commission
Acting as a Board of Equalization**

Date: April 11, 2016

Present: Commissioners Foster, Henderson, Hopfinger, Schweitzer and Carmichael, and Finance Officer Chapman acting as clerk

Others present: Corina Erickson, Jeanette Kruger, Tracy Hintz, James Brixey, Shane Penfield

Call to Order

Chairman Foster called the Perkins County Board of Equalization to order at 1:30 p.m.

Oaths of Office

The Oaths of Office were completed by the Commissioners.

Assessment Rolls Opened

Hopfinger moved, Schweitzer seconded to open the 2017 Assessment Rolls, all ayes, motion carried.

Add Omitted

- DOE Erickson presented Record #18089 Tract 3 of Aaker's 1st Addn (Golf Course) cont. .91 acres. This parcel was platted by Adolph Aaker in 1987 and upon research there is no record of transfer out of Adolph Aaker's ownership. A grain bin belonging to Arlen Aaker and the Bison City Golf Course Cart House building are located on the site.

- **Proposed: Ag-A Value \$606; AG-A Value \$612**

Henderson moved, Hopfinger seconded to add Record #18089 Tract 3 of Aaker's 1st Addn and Record #18039 Cart Building Only as recommended by DOE Erickson, all ayes, motion carried.

- Record #15171 belonging to Elizabeth Schickling, was identified on GIS as an omitted property. Tract 1-B Lots 1 thru 35 was platted in 1979 and was split out of the parent parcel in 2015 pay 2016 but a record not created. Schickling signed a stipulation to add missing acres and equivalent value.

- **Current Acres 13.85 Value: NA-C \$4,570**

- **Proposed Acres: 34.19 Value: NA-C \$11,286**

Hopfinger moved, Schweitzer seconded to accept DOE Erickson's recommendation to add all of Lots 1 through 35 of Tract 1-B in SSE (cont. 20.34 acres) to Record #15171, all ayes, motion carried.

Office Cleanup

- Two parcels belonging to Dale & Arla Kopren require clean up. Acres in these two parcels were split off and sold in 1997 but did not come off the acre count towards the assessed value. The assessor's recommendation is to correct the acres to the actual acres deeded for these parcels and update the value accordingly.

- **Record #5660 WSE, SESE Less 47.80 Ac 4-17-14**

- Current Acres - 7.2 Current Value \$42,349

- WSE, SESE less 52.35 Ac 4-17-14**

- Deeded Acres – 67.65 Proposed Value \$42,443**

- **Record #5657 NE less 64.2 Ac 4-17-14**

- Current Acres – 96.26 Current Value \$65,540

- NE less 80.85 Ac 4-17-14**

- Deeded Acres – 80.85 Proposed Value \$59,366**

Henderson moved, Carmichael seconded to approve the recommended changes in Record #5660 SWE, SESE and Record #5657 NE as proposed by DOE Erickson, all ayes, motion carried.

- Record #17816, Tract B in SESE (cont. 7.45 ac) owned by Larry & Marilyn Woolston. This parcel was involved in an annexation to the City of Lemmon in September 2016. The Parcel Identification Number needs to reflect the Tract B & Tract A 19-23-16 subdivision code.

- **Current Pin 01-0000-019-0023-016-4-3-00002**

- **Proposed Pin 01-0156-019-0023-016-4-3-00002**

Hopfinger moved, Schweitzer seconded to approve the proposed pin change on Record #17816, Tract B on SESE, all ayes, motion carried.

Stipulation

- Record #17565 MH on Real Estate located on SE 3-18-11 belonging to James Brixey was appealed to the Strool Township Local Board of Equalization. The Local Board proposed a change from \$23,112 to \$9,500. The property was visited by the DOE office and a stipulation was proposed and signed.
 - Original Assessor Value: 23,122
 - Local Board Value: \$9,500
 - **Proposed: NAC&C1 Value \$15,171**

Hopfinger moved, Carmichael seconded to approve the stipulation with the proposed value change to \$15,171 on Record #17565 MH on Real Estate Only, all ayes, motion carried.

- Record #17029 Outlot A in NENE 18-18-11 (2.081 Ac) belonging to Bradley Burckhalter was appealed to the Strool Township Local Board of Equalization. The Local Board proposed a change from \$106,110 to \$63,805. The property was visited by the DOE office and a stipulation was proposed and signed.
 - Original Assessor Value: \$106,110
 - Local Board Value: \$63,805
 - **Proposed: NAC Value \$347, NAC+C1 Value \$88,797, Total Value \$89,144**

Hopfinger moved, Henderson seconded to approve the stipulation with the proposed value change to NAC Value \$347, NAC+C1 Value \$88,797, Total Value \$89,144, all ayes, motion carried.

- Record #13509 Lemmons 2nd Addn Blk 1 Lots 12, 13 14 15 & 16 belonging to Robert Roy was appealed to the City of Lemmon Local Board of Equalization. The Local Board proposed a change from \$128,131 to \$97,468. The property was visited by the DOE office and a stipulation was proposed and signed. The proposed property value is reflective of a 25% functional obsolescence in addition to a 20% exterior obsolescence.
 - Original Assessed Value: \$128,131
 - Local Board Value: \$97,468
 - **Proposed: NAC Values \$16,029, NAC+C1 \$92626, Total \$108,655**

Henderson moved, Schweitzer seconded to accept the stipulation with the proposed value change to NAC Values \$16,029, NAC+C1 \$92626, Total \$108,655, all ayes, motion carried.

- Record #17354 Lot 5 of Mowry Addn in SW of 20-23-16 belonging to Vance & Tina Trogstad was appealed to the Lincoln Township Local Board of Equalization. The Local Board of Equalization proposed a change from \$347,569 to \$243,800. The property was visited by the DOE office and have recommended that the value remain at the 2017 level.
 - Original Assessed Value: \$347,569
 - Local Board Value: \$243,800
 - **Proposed: NAC \$5,050, NAC+C1 \$17,558, NAC+C1S \$324,961, Total \$347,569**

Henderson moved, Carmichael seconded to accept DOE Erickson's recommended value of: NAC \$5,050, NAC+C1 \$17,558, NAC+C1S \$324,961, Total \$347,569 on record #17354 Lot 5 of Mowry Addn in SW 20-23-16, all ayes, motion carried.

- Record #15167 Lot 3 of Mowry Addn in Gov't Lot 4 (NWSW) (cont. 2.66 ac) belonging to Gary & Candy Frisvold. The Local Board proposed a change from \$254,223 to \$190,000. The DOE office visited the property found that the property is in below normal condition therefore recommended a change.
 - Original Assessed Value: \$254,223
 - Local Board Value: \$190,000
 - **Proposed: NAC \$2,650, NAC+C1 \$191,070, Total \$193,720**

Schweitzer moved, Henderson seconded to accept DOE Erickson's recommended value of Proposed: NAC \$2,650, NAC+C1 \$191,070, Total \$193,720, all ayes, motion carried.

Property Tax Reduction

- DOE Erickson presented the Disabled Veteran Property Tax Exemption. Schweitzer moved, Carmichael seconded to approve the Disabled Veteran Property Tax Exemption list, all ayes, motion carried.
- DOE Erickson presented the Elderly Freeze list. Henderson moved, Schweitzer seconded to approve the Elderly Assessment Freeze list, motion carried.

Owner Occupied Listing

Carmichael moved, Schweitzer seconded to review and approve the Certified Owner Occupied listing, motion carried.

Tax Exemptions and Add Omitted Property

DOE Erickson presented a list of Tax Exemptions properties. Schweitzer moved, Hopfinger seconded to approve the 2017 Tax Exempt Property list as recommended, motion carried.

Unorganized Township Assessment Books

Henderson moved, Foster seconded to accept the Unorganized Township list, motion carried.

Predator Control List

The Perkins County Predator Control list was reviewed by the Commission. Carmichael moved, Henderson seconded to approve Unorganized Township Predator List with the addition of Thomas Rusch, all ayes, motion carried.

Local Board Changes

The board reviewed the local board changes.

Assessment Rolls Closed

Henderson moved, Schweitzer seconded to close the assessment rolls pending any objections thereof, motion carried.

Carmichael moved, Hopfinger seconded to adjourn the meeting at 3:32 p.m.

ATTEST:

APPROVED:

Sylvia Chapman, Finance Officer

Rusty Foster, Chairman