

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

**Date: April 14, 2020**

**Present: Commissioners: Carmichael, Foster, Henderson (in person) Schweitzer and Hopfinger (via Zoom) and Finance Officer Chapman (in person)**

**Others Present: DOE Corina Molnar, Delwyn Newman, Eric Schuchard, Phil Hahn, (In person) Shane Penfield, Tim Kvale, Tim Hess, Doug Petersen, Janelle Goddard (via Zoom)**

Call to Order

Chairman Carmichael called the Perkins County Board of Equalization to order at 1:03 pm in the Perkins County Commissioner Room. The meeting was available via Zoom and telephone conference bridge.

Pledge of Allegiance

The Pledge of Allegiance was recited by those in attendance.

Declaration of Conflict of Interest

There was no conflict of interest declared.

Approval of the Agenda

Foster moved, Henderson seconded to approve the agenda as presented, roll call vote: all ayes, motion carried.

Oaths of Office

The Oaths of Office were taken by the Commission.

Assessment Rolls Opened

Foster moved, Henderson seconded to open the 2020 Perkins County Assessment Rolls, roll call vote: all ayes, motion carried.

Appeals

- Tim Kvale was present (via Zoom) on behalf of Lincoln Township to appeal all 2020 Premium Non-Ag land value of \$4,700 per acre. Input was received from Delwyn Newman on the issue. Following a lengthy discussion, Schweitzer moved to deny Lincoln township's appeal, the motion died for lack of a second. Foster moved, Carmichael seconded passed to set the Premium Non-Ag Land Rate for residential and commercial property at \$4,000 per acre, for land located within 3 miles East and 3 miles West of the City of Lemmon on Highway 12, as well as, 3 miles South of the City of Lemmon on Highway 73, roll call vote: all ayes, motion carried.

Abstract Type	Current Value	Taxpayer Request	Local Board Action	DOE Recommendation	County Board Decision
Non-Ag	\$4,700	\$1,250	<b>\$1,250</b>	\$4,700	<b>\$4,000</b>

- Timothy Hess was present (via Zoom) to appeal the valuation on Record #15176, S2-T23-R16 Tracts 1A & 1B in WSWSE. Foster moved, Carmichael seconded to approve the DOE's recommendation of NAC1S of \$124,125 and NAC1 of \$4,761, roll call vote, all ayes, motion carried. Henderson moved, Foster seconded to set the Premium Non-Ag Land Rate at \$4,000 per acre, roll call vote; all ayes, motion carried.

Abstract Type	Current Value	Taxpayer Request	Local Board Action	Doe Recommendation	County Board Decision
NACS	\$87,091	\$22,699	<b>\$22,699</b>	\$87,091	<b>\$74,120</b>
NAC1S	\$124,125	\$124,145	<b>\$124,125</b>	\$124,125	<b>\$124,125</b>
NAC1	\$5,417		<b>\$5,417</b>	\$4,761	<b>\$4,761</b>
TOTALS	\$216,633	\$146,844		\$215,977	<b>\$203,006</b>

- Delwyn Newman was present to appeal the valuation on Record #16954. He requested a change in the Premium Non-Ag valuation of \$4,700 per acre on his land. He also requested a change in the valuation of the access easement of his property. Henderson moved, Foster seconded to approve the DOE's recommendation of \$144,311 on the structure, roll call vote, all

ayes, motion carried. Carmichael moved, Henderson seconded to make no adjustment to the valuation on the access easement of Newman's property, roll call vote, all ayes, motion carried. Schweitzer moved, Henderson seconded to set the Premium Non-Ag Land Rate at \$4,000 per acre, roll call vote; all ayes, motion carried.

Abstract Type	Current Value	Taxpayer Request	Local Board Action	Doe Recommendation	County Board Decision
NACS	\$69,325	\$69,325	<b>\$18,437</b>	\$69,325	<b>\$59,000</b>
NAC1S	\$144,311	\$143,723	<b>\$144,311</b>	\$144,311	<b>\$144,311</b>
TOTALS	\$213,636	\$213,048	<b>\$162,748</b>	\$213,636	<b>\$203,311</b>

- Douglas Petersen was present (via Phone Conference Bridge) to address his appeal on the property valuation of Gregorian Inc Record #15191. He requested the valuation be set at \$157,717. Foster moved, Hopfinger seconded to lower the valuation for the structure NACC2 to \$157,717, roll call vote: all ayes, motion carried. Foster moved Schweitzer seconded to set the Premium Non-Ag Land Rate at \$4,000 per acre, roll call vote; all ayes, motion carried.

Abstract Type	Current Value	Taxpayer Request	Local Board Action	Doe Recommendation	County Board Decision
NACC	\$6,089	\$6,089	<b>\$6,089</b>	\$6,089	<b>\$24,600</b>
NACC2	\$319,219	\$151,628	<b>\$151,628</b>	\$319,219	<b>\$157,717</b>
TOTALS	\$325,308	\$157,717	<b>\$157,717</b>	\$325,308	<b>\$182,317</b>

- Janelle & Todd Goddard was present (via Zoom) to appeal the valuation of her residence, Record #3855, SW of S23-T16-R10. She felt there was no obsolescence for location of residence. Carmichael moved, Foster seconded to lower the valuation on the structure on Record #3855 to \$99,000, roll call vote: Foster aye, Schweitzer nay, Hopfinger aye, Henderson aye, Carmichael aye, motion carried.

Abstract Type	Current Value	Taxpayer Request	Local Board Action	Doe Recommendation	County Board Decision
NAA1S	\$133,624	\$96,209	<b>\$96,209</b>	\$131,139	<b>\$99,000</b>

- Eric Schuchard (in person) and Amanda Schuchard (via Zoom) were present to appeal the valuation on their residence, Record #17679, MH only located on SW of S26-T16-R10. They felt the map factor of 1.0 was too high and the house not worth appraised value in current location. Foster moved, Henderson seconded to lower the valuation on the Record# 17679 MH only located on SW of S26-T16-R10 to NAAM1-S - \$67,700 and NAA1-S - \$12,300, roll call vote: Schweitzer nay, Henderson aye, Foster aye, Hopfinger aye, Carmichael aye, motion carried.

Abstract Type	Current Value	Taxpayer Request	Local Board Action	Doe Recommendation	County Board Decision
NAAM1S	\$90,297	\$65,014	<b>\$65,014</b>	\$90,902	<b>\$67,700</b>
NAA1S	\$20,525	\$14,778	<b>\$14,778</b>	\$16,420	<b>\$12,300</b>
TOTALS	\$110,822	\$79,792	<b>\$79,792</b>	\$107,322	<b>\$80,000</b>

#### Tax Exempt Property

- Phil Hahn was present on behalf of Grace Baptist Church to request tax exempt status on the new Baptist Church under construction in Bison as it is being used exclusively for religious purposes. Foster moved, Carmichael seconded to grant 100% tax exemption on Record #12992 Coopers Addn Blk 5 Lots 1, 2, 3 & 4, roll call vote: Foster aye, Hopfinger aye, Schweitzer aye, Henderson aye, Carmichael aye, motion carried.
- Henderson moved, Foster seconded to accept the list of tax-exempt property with the addition of the Record #12992 Coopers Addn Blk 5 Lots 1, 2, 3 & 4, roll call vote: all ayes, motion carried.

#### Veteran's Exemption

Schweitzer moved, Hopfinger seconded to approve Veteran's Exemption in the amount of \$58,576, roll call vote: all ayes, motion carried.

### Assessment Freeze

Henderson moved, Foster seconded to approve the removal of \$422,786 in valuation due to fourteen applicants being eligible for the Assessment Freeze for the Elderly and Disabled, roll call vote: all ayes, motion carried.

4:40 pm Chairman Carmichael left the meeting. Vice Chairman Foster chaired the remainder of the meeting.

### Owner Occupied List

- Henderson moved, Hopfinger seconded to approve the 2020 Owner Occupied List, roll call vote: all ayes, motion carried.
- Larry & Debra Ruen requested removal of Owner Occupied on Record #13777 Engebretsons Addn Blk 5 Lot 6. Schweitzer moved, Henderson seconded to remove Owner Occupied status from Record #13777 Engebretsons Addn Blk 5 Lot 6, roll call vote: all ayes, motion carried.
- Schweitzer moved, Foster seconded to allow 33% Owner Occupied status to Record #13237 Lemmon Original Blk 22 Lots 7 & 8 for John & Marla Hausauer, roll call vote: all ayes, motion carried.
- Henderson moved, Schweitzer seconded to allow 42% Owner Occupied status on Record #12810 Bison Original Blk 7 Lots 7, 8, 9 & 10 for Dan and Sherri Jackson, roll call vote: all ayes, motion carried.
- Foster moved, Hopfinger seconded to remove Owner Occupied status on Record #13131, Lemmon Original Blk 7 N 45' of Lot 12 for Deborah Kile, roll call vote: all ayes, motion carried.

### Clean-up Items

- Henderson moved, Foster seconded to remove Gregory D Johnson's name from Record #4138 SW of S17-T16-R12, Record #4143 SE S17-T16-R12 and Record #4143 SE of S18-T19-R12 currently deeded to Ardel & Deanna Reder, due to termination upon Johnson's death, roll call vote: all ayes, motion carried.
- A request was received from Mark & Debbie Thompson to combine Record #18009 and #18177. Henderson moved Hopfinger seconded to combine Record #18009 and #18177 into one record #18245, roll call vote: all ayes, motion carried.
- David Kennedy requested the removal of Tina Kennedy's name from Record #1971 SW of S4-T14-R14, due to the divorce decree. Schweitzer moved, Foster seconded to remove Tina Kennedy's name from Record #1974 SW S4-T14-R14, roll call vote: all ayes, motion carried.
- Foster moved, Hopfinger seconded to remove Frank & Wiletta Dye from Record #11134 SW S16-T22-R10, due to a clerical error, roll call vote: all ayes, motion carried.
- Hopfinger moved, Schweitzer seconded to recognize John Peter Hausauer as independent from John Hausauer on Record #13855 NW Townsite Company 1<sup>st</sup> Addn to the City of Lemmon Blk 2, Lots 5 & 6, roll call vote: all ayes, motion carried.

### Local Board Changes

The DOE office recommended a change in valuation to correct a clerical error that missed 40% obsolescence for incomplete construction in the south end of the building on Record #17364 Behrmann Mork Addn Blk 5 Lot 1 less south 5' belonging to Stock's Electric Sales & Services Co. Henderson moved, Foster seconded to correct clerical error and apply 40% obsolescence on Record #17364 Behrmann Mork Addn Blk 5 Lot 1 less south 5', and set the full and true value at \$297,996, roll call vote, all ayes, motion carried.

Abstract Type	Current Value	Proposed Value	County Board Decision
NADC	\$38,130	\$38,130	<b>\$38,130</b>
NADC2	\$307,744	\$259,866	<b>\$259,866</b>
TOTALS	\$345,874	\$297,996	<b>\$297,996</b>

### Stipulations

- A stipulation was agreed upon by Claudia Merriman on Record #13514, Lemmon's 2<sup>nd</sup> Addn Blk 2 Lot 5. The DOE office recommended a change in valuation based on verbal review of the structure grade & condition. Schweitzer moved, Foster seconded to approve the stipulation on Record #13514, Lemmon's 2<sup>nd</sup> Addn Blk 4 Lot 5 and set the total value at \$40,542, roll call vote, all ayes, motion carried.

Abstract Type	Current Value	Proposed Value	County Board Decision
NADC	\$2,850	\$2,850	<b>\$2,850</b>
NADC2	\$47,399	\$37,692	<b>\$37,692</b>
TOTAL	\$50,249	\$40,542	<b>\$40,542</b>

- A stipulation was agreed upon by Johns & Martha Deland on Record #13423, Lemmon's 1<sup>st</sup> Addn Blk 3 Lot 8 – MH on Real Estate. The DOE office recommended a change in valuation based on verbal review of the structure grade and condition. Foster moved, Hopfinger seconded to approve the stipulation on Record #13423, Lemmon's 1<sup>st</sup> Addn Blk 3 Lot 8 – MH on Real Estate and set the total value at \$13,153, roll call vote, all ayes, motion carried.

Abstract Type	Current Value	Proposed Value	County Board Decision
NADS	\$2,850	\$2,850	<b>\$2,850</b>
NAD1S	\$926	\$926	<b>\$926</b>
NADM1S	\$16,290	\$9,610	<b>\$9,610</b>
TOTAL	\$20,066	\$13,153	<b>\$13,153</b>

- A stipulation was agreed upon by Dale and Sharon Rice on Record #13430, Lemmon's 1<sup>st</sup> Addn Blk 4 Lot 3. The DOE office recommended a change in valuation based on verbal review of the structure grade and condition. Schweitzer moved, Hopfinger seconded to approve the stipulation on Record #13430, Lemmon's 1<sup>st</sup> Addn Blk 4 Lot 3 and set the total value at \$35,894, roll call vote, all ayes, motion carried.

Abstract Type	Current Value	Proposed Value	County Board Decision
NADS	\$2,850	\$2,850	<b>\$2,850</b>
NADC1S	\$45,675	\$33,044	<b>\$33,044</b>
TOTAL	\$48,525	\$35,894	<b>\$35,894</b>

- A stipulation was agreed upon by Dallas and Robyn Cole on Record #17465, Lemmon's 2<sup>nd</sup> Addn Blk 5 Lot 9 MH on Real Estate Only, Record #13545, Lemmon's 2<sup>nd</sup> Addn Blk 5 Lot 9 and Record #13546 Lemmon's 2<sup>nd</sup> Addn Blk 5 Lot 10. The DOE office recommended a change in valuation of the structures based on verbal review of the structure grade and condition. Hopfinger moved, Henderson seconded to approve the stipulation on Record #17465, Lemmon's 2<sup>nd</sup> Addn Blk 5 Lot 9 MH on Real Estate Only and set the value of the structure at \$5,689 and Record #13546 Lemmon's 2<sup>nd</sup> Addn Blk 5 Lot 10 and set the value of the structure at \$1,200 and leave the land value the same on all three, roll call vote: all aye, motion carried.

Abstract Type	Current Value	Proposed Value	County Board Decision
NAD1	\$12,642	\$5,689	<b>\$5,689</b>
NAD	\$2,850	\$2,850	<b>\$2,850</b>
NAD1	\$2,413	\$1,200	<b>\$1,200</b>
NAD	\$2,850	\$2,850	<b>\$2,850</b>
TOTALS	\$20,755	\$12,589	<b>\$12,589</b>

- A stipulation was agreed upon by Lacey Kostelecky on Record #13893, Morningside Addn Blk 1 Lots 10, 11 & 12. The DOE office recommended a change in valuation of the structure based on income analysis for 2017-2019 using Capitalized Rates. Hopfinger moved, Henderson seconded to approve the stipulation on Record #13893, Morningside Addn Blk 1 Lots 10, 11 & 12 and to set total value at \$182,287, roll call vote, all ayes, motion carried.

Abstract Type	Current Value	Proposed Value	County Board Decision
NADC	\$16,993	\$16,993	<b>\$16,993</b>
NADC2	\$305,778	\$165,294	<b>\$165,294</b>
TOTALS	\$322,771	\$182,287	<b>\$182,287</b>

- A stipulation was agreed upon by Larry & Marilyn Woolston on Record #17816, Tract B in SESE (cont. 7.45 Ac). The DOE office recommended a change in valuation of the structure based on verbal review of the structure's property characteristics. Hopfinger moved, Henderson

seconded to approve the stipulation on Record #17816, Tract B in SESE and to set total value at \$1,769,274, roll call vote: all ayes, motion carried.

Abstract Type	Current Value	Proposed Value	County Board Decision
NADC	\$68,774	\$68,774	<b>\$68,774</b>
NADC2	\$1,953,778	\$1,700,500	<b>\$1,700,500</b>
TOTALS	\$2,022,552	\$1,769,274	<b>\$1,769,274</b>

- A stipulation was agreed upon by Dakota Lodge LLC on Record #13565, Lemmon's 2<sup>nd</sup> Addn Blk 7 Lots 7-12. The DOE recommended a change in valuation of the structure based on income analysis for 2017-2019 using Capitalization Rates. Schweitzer moved, Hopfinger seconded to approve the stipulation on Record #13565, Lemmon's 2<sup>nd</sup> Addn Blk 7 Lots 7-12 and to set total value at \$1,763,720, roll call vote: all ayes, motion carried.

Abstract Type	Current Value	Proposed Value	County Board Decision
NADC	\$35,462	\$35,462	<b>\$35,462</b>
NADC2	\$1,815,122	\$1,728,258	<b>\$1,728,258</b>
TOTALS	\$1,850,584	\$1,763,720	<b>\$1,763,720</b>

- A stipulation was agreed upon by Vance & Tina Trogstad on Record #17354, Lot 5 of Mowry Addn in SW. The DOE recommended a change in valuation based on the cost-to-cure estimate from Blackburn Basements on 4-6-2020 to install push pier system to stabilize the foundation. Henderson moved, Hopfinger seconded to approve the stipulation on Record #17354, Lot 5 of Mowry Addn in SW and to set total value at \$326,144, roll call vote: all ayes, motion carried.

Abstract Type	Current Value	Proposed Value	County Board Decision
AGC	\$4,913	\$4,913	<b>\$4,913</b>
AGC1	\$3,737	\$3,737	<b>\$3,737</b>
NAC1AS	\$386,474	\$317,494	<b>\$317,494</b>
TOTALS	\$398,124	\$326,144	<b>\$326,144</b>

- A stipulation was agreed upon by Martin Paul on Record #13587, Lemmon's 3<sup>rd</sup> Addn Blk 2 Lot 4. The DOE office recommended a change in valuation based on verbal review of the structure grade and condition. Foster moved, Henderson seconded to approve the stipulation on Record #13587, Lemmon's 3<sup>rd</sup> Addn Blk 2 Lot 4 and to set total value at \$9,487, roll call vote: all ayes, motion carried.

Abstract Type	Current Value	Proposed Value	County Board Decision
NAD	\$2,850	\$2,850	<b>\$2,850</b>
NAD1	\$8,291	\$6,637	<b>\$6,637</b>
TOTALS	\$11,141	\$9,487	<b>\$9,487</b>

- A stipulation was agreed upon by Sherrie Feist on Record #18013 NE S24-T21-R16. The DOE recommended a removal of value on the structure based on an on-site inspection. Foster moved, Henderson seconded to approve the removal of value of the structure on Record #18013 NE S24-T21-R16 and to set total value at \$37,119, roll call vote: all ayes, motion carried.

Abstract Type	Current Value	Proposed Value	County Board Decision
AGA	\$37,119	\$37,119	<b>\$37,119</b>
AGA1	\$9,223	\$0	<b>\$0</b>
TOTALS	\$46,342	\$37,119	<b>\$37,119</b>

- A stipulation was agreed upon by Colleen Oliver on Record # 17315 Lots I in ENW (cont. 4.57 ac), Record #17357 Lot D in ENW (cont. 4.56 ac) and Record #17290 Lot C in ENW (cont. 4.55 ac). The DOE office recommended a change in valuation based on correcting the Class to Ag and value based on soil inventory of the land. Foster moved, Hopfinger seconded to approve the stipulation to change the class to Ag and to set total value at \$21,434, roll call vote: all ayes, motion carried.

Record #	Abstract Type	Current Value	Abstract Type	Proposed Value	County Board Decision
17315	NAC	\$5,700	AGA	\$2,665	<b>\$2,665</b>
17357	NAC	\$5,713	AGA	\$4,179	<b>\$4,179</b>
17290	NAC	\$21,385	AGA	\$4,175	<b>\$4,175</b>
	NAC1	\$10,415	AGA1	\$10,415	<b>\$10,415</b>
	TOTALS	\$43,213		\$21,434	<b>\$21,434</b>

#### Unorganized Township Assessments

Henderson moved, Foster seconded to approve the Unorganized Township Assessment Rolls as presented, roll call vote: all ayes, motion carried.

#### 2020 Predator List

Foster moved, Henderson seconded to approve the 2020 Predator List as presented, roll call vote: all ayes, motion carried.

#### Closing 2020 Assessment Rolls

Henderson moved, Hopfinger seconded to close the 2020 Assessment Rolls, roll call vote: all ayes, motion carried.

#### Adjournment

Vice Chairman Foster declared the meeting adjourned at 5:40 p.m.

ATTEST:

APPROVED:

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Sylvia Chapman, Finance Officer

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Kyle Carmichael, Chairman