

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

**Present: Commissioners Besler, Henderson, Ottman, Schweitzer and Foster, and Finance Officer Chapman**

**Others present: Rownea Gerbracht, Jeannette Kruger, Shane Penfield and Casey Deibert**

Call to Order

Chairman Besler called the Perkins County Board of Equalization to order at 1:00 p.m.

Oaths of Office

The Oaths of Office were completed by the Commissioners.

Office Cleanup

- Director of Equalization Gerbracht requested a correction for record #10652 SW of 30-21-14. The parcel has been incorrectly listed in the Lemmon School District. This parcel was involved in a land trade in September 1987 and should be listed in the Bison School District. Henderson moved, Foster seconded to change record #10652 SW of 30-21-14 to the Bison School District, motion carried.
- DOE Gerbracht requested a change of classification on Record #17728 Lot 1 of South Flint Rock Subdivision in the NW 34-13-17.
  - Current: AG-C value \$369 and NA-C1 value \$30,096
  - Proposed: AG-C value \$369, AG-C1 value \$7,982 and NA-C1A value \$22,114

Foster moved, Schweitzer seconded to change the classification of Record #17728 Lot 1 of South Flint Rock Subdivision in the NW 34-13-17 as proposed, motion carried.

Property Tax Reduction

- DOE Gerbracht presented the Disabled Veteran Property Tax Exemption. Schweitzer moved, Foster seconded to approve the Disabled Veteran Property Tax Exemption list, motion carried.
- DOE Gerbracht presented the Elderly Freeze list. Henderson moved, Schweitzer seconded to approve the Elderly Assessment Freeze list, motion carried.

Owner Occupied Listing

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

Tax Exemptions and Add Omitted Property

- DOE Gerbracht presented a list of Tax Exemptions properties. Henderson moved, Foster seconded to approve the Tax Exempt property list as recommended, with the exception of the Turning Point Christian Church (record #15462) which will be exempt, motion carried.
- Schweitzer moved, Ottman seconded to add the omitted property as follows, motion carried.
  - Union Congregational, Church Record #16346, Value – \$631.00
  - Cheney Memorial Methodist Church, Record#16246, Value - \$1,376.00
  - Lodgepole Lutheran Church, Record #16036, Value – 6,304.00

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.

Local Board Changes

The board reviewed the local board changes.

Appeals/Stipulations

DOE Gerbracht requested approval of a stipulation on Record #14886 SES4/5SESEW 18-21-16.

- 2016 Current Value: NA-C - \$3,634 and NA-C1 - \$13114
- Proposed Value: NA-C - \$3,634 and NA-C1 - \$7,400

Schweitzer moved, Ottman seconded to approve the stipulation on Record# 14886 SES4/5SEESW 18-21-16, motion carried.

Assessment Rolls Closed

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

Henderson moved, Schweitzer seconded to adjourn the meeting at 2:32 p.m.

ATTEST:

APPROVED:

\_\_\_\_\_  
Sylvia Chapman, Finance Officer

\_\_\_\_\_  
Brad W. Besler, Chairman