

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

Date: April 14, 2015

Present: Commissioners Besler, Henderson and Foster and Finance Officer Chapman

Others present: Rownea Gerbracht, BreAnn Nelson, Beth Hulm, press

Absent: Commissioners Ottman and Schweitzer

Pledge of Allegiance

The Pledge of Allegiance was recited by those present.

Call to Order

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

Oaths of Office.

The oaths of office were completed

Assessment Rolls Opened

Henderson moved, Foster seconded to open the 2015 Assessment Rolls, motion carried.

Adding Omitted Property

Henderson moved, Foster seconded to approve the addition of omitted land, Record # 16439, NWNW 35-17-13, school land leased by Brad W. Besler, motion carried.

Appeal – Stipulation

An appeal was received from Wilbur Wolfe concerning the value of the house located on Record #13117, Lemmon Original Blk 6, Lot 8, City of Lemmon. Director of Equalization Rownea Gerbracht reviewed the property and recommended the removal of the value on the house. Foster moved Henderson seconded to remove the value of the house on Record #13117 in the amount of \$3,148, motion carried.

Disabled Veteran Property Tax Exemption

There were six persons eligible for the Disabled Veteran Property Exemption. Foster moved, Henderson seconded to allow the Director of Equalization to remove the qualifying properties values totaling \$184,812, motion carried.

Elderly Assessment Freeze

Henderson moved, Foster seconded to approve the Elderly Assessment Freeze list, with a total of fourteen qualified applicants for a total of \$182,875 worth of value removed, motion carried.

Owner Occupied

- Henderson moved, Foster seconded to approve the Certified Owner Occupied List for 2015, motion carried.
- Foster moved, Henderson seconded to authorize Director of Equalization Gerbracht to removed Owner Occupied status for five properties, motion carried.

Office Clean Up

- Henderson moved, Foster seconded to remove the Ag Exemption from Randy & Cheryl Miller, Record #8503, motion carried.
- Foster moved, Henderson seconded to implement the discretionary on a mobile home owned by Harlan Sieler, record #17799, motion carried.
- Foster moved, Henderson seconded to grant the Ag Exemption of \$4,792 to Shawn & Vicki Fogerty, Record #12391, motion carried.

Tax Exempt List

Foster moved, Henderson seconded to allow the Director of Equalization to adjust the valuations for qualified Elderly Assessment Freeze Applicants, motion carried.

Unorganized Townships

The unorganized township books were reviewed by the board.

Approval of Assessment Rolls

Henderson moved, Foster seconded to approve the Assessment Rolls as presented with the changes as equalized, motion carried.

Closing the Assessment Books

Henderson moved, Foster seconded to close the 2015 Assessment Rolls, motion carried.

Adjournment

Henderson moved to adjourn the Board of Equalization Meeting, motion carried.

ATTEST:

APPROVED:

Sylvia Chapman, Finance Officer

Brad W. Besler, Chairman