

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

**Date: April 8, 2025**

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

**Others Present: Tracy Hafner**

Call to Order

Chairman Carmichael called the Perkins County Board of Equalization meeting to order at 12:53 p.m.

Conflict of Interest

There was no Conflict of Interest to declare.

Approval of the Agenda

Foster moved, Schweitzer seconded to approve the agenda as presented, motion carried.

Oaths of Office

The Oaths of Office were completed by the Commissioners.

Assessment Rolls Opened

Henderson moved, Campbell seconded to open the 2025 Assessment Rolls, motion carried.

Exempt Totals – Veteran’s & Exempt Status

- Director of Equalization (DOE) Tracy Hafner presented the Commissioners with the total of Exempt Entity Properties – which came to \$4,029,766.
- DOE Hafner also presented the total for Disabled Veteran’s Exemption and that total was \$389,131.

Elderly Freeze Assessment – 31 parcels – Schweitzer moved, Foster seconded to accept 31 Elderly and Disability Assessment Freeze applications in the amount of \$1,321,805, motion carried.

Owner Occupied – Added Parcel

Campbell moved, Schweitzer seconded to add Owner Occupied to the following: CID (Computer ID):13790– Steven & Tara Storm – Engebretsons Addn Blk 7 Lots 8 & 9, City of Lemmon; motion carried.

Owner Occupied – Removed Parcel

Foster moved, Campbell seconded to remove Owner Occupied on the following parcel: CID:13049 – Collin Palmer – Fringe Area, N 4’ of E 100’ of Tract N Lot 3 in NESW of 13/18/13, motion carried.

Office Cleanup Item

Schweitzer moved, Foster seconded to take the following off the tax roll: #17567 – Laura Fisher - 20/14/12 SW – MH on Real Estate Only due to no value, motion carried.

Local Board Appeals

- Foster moved, Campbell seconded to lower value for record #17242 - Ryan & Eva Sailer – 18/18/11 – Smith’s Addn to Prairie City Block A Lots 5 & 6 – Building Only – House has been moved, not currently livable, value dropped from 71,833 to 16,124, motion carried.
- Foster moved, Henderson seconded to follow the local board and remove the value on record # 15113 – Lemmon Country Club – 34/23/16 golf cart building that no longer exists, motion carried.
- Schweitzer moved, Campbell seconded to take the township hall off of Frey Ranch #11619 as it has been transferred to Liberty Township, motion carried.

Appeal

- Schweitzer moved, Henderson seconded to correct the value for #13919 – Scott West – parcel was split and total acres and land value was not corrected, original land assessed value was 89,077 and will be dropped to 11,252, motion carried.

Unorganized Township Assessment Books

Commissioners reviewed the township assessment book.

Unorganized Township Predator Control Lists

Commissioners reviewed the township predator list.

Close 2025 Assessment Rolls

Henderson moved, Foster seconded to close the 2025 Assessment Rolls pending any further action, motion carried.

Adjournment

Chairman Carmichael declared the meeting adjourned at 1:44 p.m.

ATTEST:

APPROVED:

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Sara Stadler, Finance Officer

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Kyle Carmichael, Chairman