

**Perkins County Commission  
Acting as the County Board of Equalization  
Tele-Conference**

**Date: April 30, 2019**

**Present: Commissioners In Person Carmichael, Foster & Hopfinger, via phone, Schweitzer and Finance Officer Chapman acting as Clerk**

**Others Present: DOE Corina Molnar, States Attorney Penfield, Phil Hahn, James Sandgren and Dale Shinabarger**

Call to Order

Chairman Carmichael called the Perkins County Board of Equalization Meeting to order at 10:00 a.m.

Pledge of Allegiance

The Pledge of Allegiance was recited by those in attendance.

Approval of the Agenda

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

Exemption Status – Grace Baptist Church

James Sandgren spoke on behalf of Grace Baptist Church to appeal the decision by the Perkins County Board of Equalization to give 100% taxable status to Cooper’s Addition Block 5, Lots 1, 2, 3 & 4 , Town of Bison. The lots were purchased with the intent to build a new church building. It was explained that the designation was for the property as of November 1, 2018. At that time it was a bare lot, which they agreed was correct. The question of what to expect for next year was raised. DOE Molnar stated that an tax exempt application would be sent to them and the status would be evaluated again on November 1, 2019. Foster moved, Schweitzer seconded to stay with the 100% taxable value on Cooper’s Addition Block 5, Lots 1, 2, 3 & 4, Town of Bison, motion carried.

Elderly Assessment Freeze Adjustment

DOE Molnar presented an adjustment to the Tax Freeze Valuation. Foster moved, Hopfinger seconded to adjust the Tax Freeze Valuation to \$492,334, motion carried.

Closing 2019 Assessment Rolls

Hopfinger moved, Foster seconded to close the 2019 Assessment Rolls, motion carried.

Adjournment

Chairman Carmichael declared the meeting adjourned at 10:53, motion carried.

ATTEST:

APPROVED:

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Sylvia Chapman, Clerk

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Kyle Carmichael, Chairman