

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

Date: April 14, 2026

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 12:37 p.m.

Conflict of Interest

There was no Conflict of Interest to declare.

Approval of the Agenda

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

Oaths of Office

The Oaths of Office were completed by the Commissioners.

Assessment Rolls Opened

Campbell moved, Foster seconded to open the 2026 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 \$6,615,415.
- DOE Hafner also presented the total for Disabled Veteran’s Exemption and that total was \$428,443.

Elderly Freeze Assessment – Foster moved, Henderson seconded to accept 40 Elderly and Disabled Assessment Freeze applications in the amount of \$1,950,308, motion carried.

Owner Occupied

- Owner Occupied to apply at a percentage of value – none
- Owner Occupied to be removed – Henderson moved, Schweitzer seconded to approve the removal of Owner Occupied on record #13346, owned by James Eidson, and to remove Owner Occupied on record #13696, owned by Donald & Phyllis Pearson; in addition to adding Owner Occupied to the following record #:
 - 15193, owned by Earl Smith III & Donna Smith
 - 13490, owned by Rusty & Shanina Crawford
 - 12870, owned by Finn & Jessica Sacrison, motion carried.
- Owner Occupied Certificates received after March 15, 2026 – none

Office Cleanup - none

Appeals

- Todd Gerbracht – Ag Exemption - #4519 – Campbell moved, Foster seconded to lower value on parcel #4519 by \$4,612 to \$0 value on the AG-AI Abstract Type, due to an Ag Exemption when son moved on property and now is classified as owner occupied, motion carried.
- Donald Schaff – Garage gone - #13474 – Henderson moved, Campbell seconded to lower the value on parcel #13474 by \$2,350 to \$0 on the NA-DI Abstract Type, due to the garage being removed years ago, motion carried.
- Douglas Ham – no changes - #13677 – no action taken

Stipulations

- Dana Hendrickson - #7029 – Foster moved, Schweitzer seconded to eliminate the value on parcel #7029 by \$35,604 to \$0 on the NA-AI Abstract Type, due to the house being destroyed in 2024, motion carried.

- Douglas Ham - #13620 – Schweitzer moved, Henderson seconded to lower the value on parcel #13620 by \$27,513 to \$35,683 on the NA-DI Abstract Type, due to deteriorating condition, motion carried.
- Ryan Halls - #13428 – Campbell moved, Schweitzer seconded to lower the value on parcel #13428 by \$16,173 to \$160,906 on the NA-DI-S Abstract Type, due to Director of Equalization putting on an obsolescence on this property, motion carried.
- Gary & Gail Ericsson - #13285 – Henderson moved, Foster seconded to lower the value on parcel #13285 by \$24,547 to \$41,731 on the NA-DC2 Abstract Type, due to property being residential property when it should have been commercial, motion carried.
- Kindsfater/James Eidson - #13346 – Campbell moved, Schweitzer seconded to lower the value on parcel #13346 by \$58,827 to \$68,282 on the NA-DI-S Abstract Type, due to this parcel being gutted and Director of Equalization putting on an obsolescence, motion carried.
- Kindsfater - #13430 – Foster moved, Henderson seconded to lower the value on parcel #13430 by \$21,102 to \$50,006 on the NA-DI Abstract Type, due to Director of Equalization putting on an obsolescence, motion carried.
- Kindsfater/Chapman - #13278 – Campbell moved, Schweitzer seconded to lower the value on parcel #13278 by \$37,073 to \$39,311 on the NA-DI Abstract Type, due to Director of Equalization putting on an obsolescence, motion carried.
- Luke Clements - #12993 – Henderson moved, Campbell seconded to lower the value on parcel #12993 by \$36,394 to \$161,985 on the NA-DI-S Abstract Type, due to a basement remodel from some sewer damage, motion carried.
- Collin Palmer - #12819 – Foster moved, Henderson seconded to lower the value on parcel #12819 by \$15,151 to \$2,787 on the NA-DI Abstract Type, due to being in very poor condition, motion carried.
- Sacrison/Utter - #12870 – Schweitzer moved, Foster seconded to lower the value on parcel #12870 by \$15,828 to \$59,614 on the NA-DI Abstract Type, due to being below normal condition, motion carried.
- Sacrison/Utter - #12871 – Foster moved, Campbell seconded to lower the value on parcel #12871 by \$14,539 to \$0 on the NA-DI Abstract Type, due to house being marked as unlivable in 2018, motion carried.

Local Board Changes - none

Unorganized Township Assessment Books

Commissioners reviewed the township assessment book.

Unorganized Township Predator Control Lists

Commissioners reviewed the township predator list.

Close 2026 Assessment Rolls

Campbell moved, Foster seconded to close the 2026 Assessment Rolls pending any further action, motion carried.

Adjournment

Chairman Carmichael declared the meeting adjourned at 1:41 p.m.

ATTEST:

APPROVED:

Sara Stadler, Finance Officer

Kyle Carmichael, Chairman