

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

**Date: April 8, 2014**

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

**Others present: Rownea Gerbracht, Jeanette Kruger, Brad Burkhalter, Beth Hulm, press**

**Absent: Commissioner Schweitzer**

Call to Order

Chairman Besler called the Board of Equalization to order at 2:00 pm in the Perkins County Commissioner Room.

Oaths of Office

Oaths of Office were completed by the Commissioners.

Opening of the Assessment Rolls

Ottman moved, Henderson seconded to open the 2014 Assessment Rolls, motion carried.

Bruce Russell 2:15

Bruce Russell was not present but called in to discuss the valuations on his property in Perkins County. He believes the valuation escalation of 15% over one year and nearly 1/3 over two years is excessive and does not reflect the true value of this property. He feels that the value is too high because of the inaccessibility to this property. Perkins County received his written appeal of the following property

- #1892 – E ½ SE 33-14-13
  - Requested Value \$13,109
  - [Proposed Value \(no change\) \\$13,109](#)
- #1897 – W ½ SW ¼ 34-14-13
  - Requested Value \$9,955
  - [Proposed Value \(no change\) \\$11,448](#)

Henderson moved, Foster seconded to deny Bruce's Russell's request for a lower valuation and to accept the valuation set by the Director of Equalization, motion carried.

Brad Burkhalter 2:30

Brad Burkhalter was present to appeal the valuation on his owner occupied property located in Prairie City. He feels that the value should be lower because it is located in Prairie City. Director of Equalization Rownea Gerbracht inspected the property after receiving the appeal.

- #17029 – Outlot A in the NENE 18-18-11 (2.081 AC)
  - Requested Value \$35,000
  - Local Board Action \$44,800
  - [Proposed Value \\$60,204](#)

Ottman moved, Henderson seconded to accept the recommendation from the Director of Equalization in the amount of \$60,204 (\$59,857 for the house and \$347), motion carried.

Disabled Veteran Property Tax Exemption

There are four 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 \$132,889, motion carried.

Elderly Assessment Freeze

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

Certified Owner Occupied

- Foster moved, Henderson seconded to grant owner occupied and ag exemption to Veal Black Angus on Record #5885

- Foster moved, Ottman seconded to approve the Certified Owner Occupied list for 2014, motion carried.

Tax Exempt List

Ottman moved, Henderson seconded to approve the tax exempt list as presented by the Director of Equalization office, motion carried.

Predator Control

Henderson moved, Foster seconded to accept Foster Township's recommendation to add Riley Carmichael and Jamie Hepper to the predator animal control list and Lone Tree Townships' recommendation to add Howard E Haugen (took over for Howard A Haugen) and Bradley Schecher to the predator animal control list, motion carried.

Unorganized Township

The unorganized township books were reviewed by the board.

Closing the Assessment

Henderson moved, Ottman seconded to close the assessment rolls, motion carried.

Adjournment

Ottman moved, Foster seconded to adjourn the Board of Equalization meeting, motion carried.

Attest:

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

Approved:

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Brad W. Besler, Chairman