

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

**Date: April 10, 2018**

**Present: Commissioners Foster, Henderson, Hopfinger, Schweitzer and Carmichael and Finance Officer Chapman acting as Clerk**

**Others Present: Corina Erickson, Jeanette Kruger, Tracy Hintz, Shane Penfield, Ron Bierwagen, Douglas Barlow, Wayde Atkinson, Dale Bender, Beth Hulm, press**

Call to Order

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

Flag Pledge

The Pledge of Allegiance was recited by those in attendance.

Approval of Agenda

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

Oaths of Office

The Oaths of Office were completed by the Commissioners.

Assessment Rolls Opened

Schweitzer moved, Henderson seconded to open the 2018 Assessment Rolls, all ayes, motion carried.

Stipulations

- Record #13056, Fringe Area, Tract 1R in NENW 13-18-13 (2.87) less Hiway Lot H1 containing 0.26 ac. was appealed to the Town of Bison Local Board of Equalization. The property was visited by the DOE office and a stipulation was proposed and signed.
  - Original Assessor's Value: 58,360
  - Local Board Value: \$28,788
  - Assessor's Proposed Value: \$43,182

Henderson moved, Carmichael seconded to approve the stipulation with the proposed value change to \$43,182 on Record #13056, all ayes, motion carried.

- Record #16973, Unplatted Parts #2, Outlot 27X Tract A Lot 2 – Buildings Only was appealed to the Town of Bison Local Board of Equalization. The property was visited by the DOE office and a stipulation was proposed and signed.
  - Original Assessor's Value: \$348,474
  - Local Board Value: \$252,344
  - Assessor's Proposed Value: \$183,105

Schweitzer moved, Hopfinger seconded to approve the stipulation with the proposed value change to \$183,105 on Record #16973, all ayes, motion carried.

- Record #13015, Unplatted Parts #2, Lots 1A, 1B & Lot 2 of Tract A of Outlot 27X 3.47 Acres less Hiway Lot cont .23 ac was appealed to the Town of Bison Local Board of Equalization. The property was visited by the DOE office and a stipulation was proposed and signed.
  - Original Assessor's Value: \$711,068
  - Local Board Value: \$377,644
  - Assessor's Proposed Value: \$424,541

Carmichael moved, Hopfinger seconded to approve the stipulation with the proposed value change to \$424,541 on Record #13015, all ayes, motion carried.

- Record #14968 Village of Prairie City, Block 2 lots 17 & 18 was appealed to the Strool Township Local Board of Equalization. The property was visited by the DOE office and a stipulation was proposed and signed.
  - Original Assessor's Value: \$39,372
  - Local Board Value: \$7,000
  - Assessor's Proposed Value: \$27,627

Schweitzer moved, Henderson seconded to approve the stipulation with the proposed value change to \$27,627 on Record #14968, all ayes, motion carried.

- Record #13593, Lemmon's 3<sup>rd</sup> Addn Blk 2 Lot 10 was appealed to the City of Lemmon Local Board of Equalization. The property was visited by the DOE office and a stipulation was proposed and signed.

  - Original Assessor's Value: \$18,867
  - Local Board Value: \$11,426
  - Assessor's Proposed Value: \$15,457

Carmichael moved, Hopfinger seconded to approve the stipulation with the proposed value of \$15,457 on Record #13593, all ayes, motion carried.
  
- Record #13933, Hillside Addn Blk 2 Lot 12 was appealed to the City of Lemmon Local Board of Equalization. The property was visited by the DOE Office and a stipulation was proposed and signed.

  - Original Assessor's Value: \$78,856
  - Local Board Value: \$78,856 (no change)
  - Assessor's Proposed Value: \$77,700

Schweitzer moved, Hopfinger seconded to approve the stipulation with the proposed value of \$77,700 on Record #13933, all ayes, motion carried.
  
- Record #13923 – Hillside Addn Blk 2 Lot 1 was appealed to the City of Lemmon Local Board of Equalization. The property was visited by the DOE Office and a stipulation was signed.

  - Original Assessor's Value: \$33,233
  - Local Board Value: \$30,000
  - Assessor's Proposed Value: \$27,974

Carmichael moved, Hopfinger seconded to approve the stipulation with the proposed value of \$27,974 on Record #13923, all ayes, motion carried.
  
- Record #13310 Milw Land Co 1<sup>st</sup> Addn Blk 31 W 25' of N 90' of Lot 7 & N 90' of Lot 8 was appealed to the City of Lemmon Local Board of Equalization. The property was visited by the DOE Office and a stipulation was signed.

  - Original Assessor's Value: \$47,847
  - Local Board Value: \$40,786
  - Assessor's Proposed Value: \$41,533

Hopfinger moved, Henderson seconded to approve the stipulation with the proposed value of \$41,533 on Record #13310, all ayes, motion carried.
  
- Record #17364 Behrmann Mork Addn Blk 5 Lot 1 less South 5' was appealed to the City of Lemmon Local Board of Equalization. The property was visited by the DOE Office and a stipulation was signed.

  - Original Assessor's Value: \$324,353
  - Local Board Value: \$252,120
  - Assessor's Proposed Value: \$300,287

Schweitzer moved, Hopfinger seconded to approve the stipulation with the proposed value of \$300,287 on Record #17364, all ayes, motion carried.
  
- Record #15384 Lemmon Original Blk 12 Lots 8 & 9 was appealed to the City of Lemmon Local Board of Equalization. The property was visited by the DOE Office and a stipulation was signed.

  - Original Assessor's Value: \$78,051
  - Local Board Value: \$70,149
  - Assessor's Proposed Value: \$78,051

Schweitzer moved, Carmichael seconded to approve the stipulation with the proposed value of \$78,051 on Record #15384, all ayes, motion carried.
  
- Record #13573 Lemmon's 2<sup>nd</sup> Addn Blk 8 Lots 12 thru 16 was appealed to the City of Lemmon Local Board of Equalization. The property was visited by the DOE Office and a stipulation was signed.

  - Original Assessor's Value: \$177,446
  - Local Board Value: \$125,965
  - Assessor's Proposed Value: \$141,138

Hopfinger moved, Carmichael seconded to approve the stipulation with the proposed value of \$141,138 on Record #13573, all ayes, motion carried.

- Record #13565 Lemmon's 2<sup>nd</sup> Addn Blk 7 Lots 7-12 was appealed to the City of Lemmon Local Board of Equalization. The property was visited by the DOE Office and a stipulation was signed.
  - Original Assessor's Value: \$1,717,244
  - Local Board Value: \$1,405,067
  - Assessor's Proposed Value: \$1,717,244

Schweitzer moved, Carmichael seconded to approve the stipulation with the proposed value of \$1,717,244, all ayes, motion carried.

### Appeals

- Record #13584 Lemmon's 3<sup>rd</sup> Addn Blk 1 N 53' of Lots 11 & 12 was appealed to the City of Lemmon Local Board of Equalization. The property was visited by the DOE Office and a recommendation was made.
  - Original Assessor's Value: \$42,653
  - Local Board Value: \$34,500
  - Assessor's Proposed Value: \$42,653

Schweitzer moved, Carmichael seconded to approve the DOE proposed value of \$42,653 on Record #13584, roll call vote: Henderson, aye, Hopfinger nay, Schweitzer aye, Carmichael aye, Foster aye, motion carried.

- Record #13167 Lemmon Original Blk 12 Lots 14-18 was appealed to the City of Lemmon Local Board of Equalization. No action was taken by the City of Lemmon Local Board of Equalization.
  - Original Assessor's Value: \$251,932
  - Local Board Value: no action taken

Following review of the property, Carmichael moved, Henderson seconded to set the value at \$207,140 for Record #13167, motion carried.

- Record #13829 Reno's Addn Blk 3 Lots 7, 8 & 9 was appealed to the City of Lemmon Local Board of Equalization. The property was visited by the DOE Office and a recommendation was made.
  - Original Assessor's Value: \$296,517
  - Local Board Value: \$237,148
  - Assessor's Proposed Value: \$296,517

Following review of the property data, Henderson moved, Hopfinger seconded to set the assessed value at \$283,604, all ayes, motion carried.

- Record #13830 Reno's Addn Blk 3 Lots 10, 11, 12 was appealed to the City of Lemmon Local Board of Equalization. The property was visited by the DOE Office and a recommendation was made.
  - Original Assessor's Value: \$219,852
  - Local Board Value: \$134,420
  - Assessor's Proposed Value: \$219,852

Following review of the property data, Henderson moved, Hopfinger seconded to set the assessed value at \$198,309, all ayes, motion carried.

- Record #13887, Morningside Addn Blk 1 Lot 3, 4 & N /12 Lot 5 was appealed to the City of Lemmon Local Board of Equalization. The property was visited by the DOE Office and a recommendation was made.
  - Original Assessor's Value: \$131,982
  - Local Board Value: \$100,000
  - Assessor's Proposed Value: \$131,982

Following review of the property data, Schweitzer moved, Henderson seconded to approve the DOE recommended proposed value of \$131,982, all ayes, motion carried.

The Commission recessed for lunch at 12:30 p.m.

The Commission reconvened at 1:30 p.m.

Office Cleanup

- Carmichael moved, Hopfinger seconded to add Delores J Sexton as deedholder on All of Section 15, Township 15, Range 14 (Record #3209, #3210, #3211 & #3212), all ayes, motion carried.
- Henderson moved, Schweitzer seconded to remove Dave Lensegrav as deedholder on Record #7384, per deed filed in the Perkins County Register of Deeds office, all ayes, motion carried.
- Schweitzer moved, Hopfinger seconded to remove the 12 x 12 shed with a value of \$616 from Record #13887 as the shed belongs to the US Forest Service, a tax-exempt entity, all ayes, motion carried.

Property Tax Reduction

- Disabled Veteran Exemption - Carmichael moved, Henderson seconded to approve the removal of \$97,724 in valuation due to qualification for Disabled Veteran Property Tax Exemption, all ayes, motion carried.
- Assessment Freeze - Hopfinger moved, Schweitzer seconded to approve the removal of \$268,229 in valuation due to 14 applicants being eligible for Assessment Freeze for the Elderly and Disabled, all ayes, motion carried.

Owner Occupied

- Hopfinger moved, Carmichael seconded to approve the Certified Owner-Occupied listing as reviewed, all ayes, motion carried.
- Schweitzer moved, Carmichael seconded to grant 1/3 of the discretionary value on Record #13237 as Owner Occupied, all ayes, motion carried.
- Carmichael moved, Hopfinger seconded to grant OO and Ag Exemption on Record #10988, all ayes, motion carried.
- Schweitzer moved, Hopfinger seconded to give owner occupied status to the following Record numbers: #13580; #13729; #13831; #17566; #6284; #13502; #5681, all ayes, motion carried.
- Hopfinger moved, Henderson seconded to remove Owner Occupied on Record #13205 due to a request by the owner, all ayes, motion carried.

Tax Exempt List

Hopfinger moved, Henderson seconded to approve the Tax-Exempt List, all ayes, motion carried.

Unorganized Township Assessment Books

Henderson moved, Carmichael seconded to approve the Unorganized Tax list, all ayes, motion carried.

Predator Tax List

Hopfinger moved, Carmichael seconded to approve the 2018 Predator Tax List, all ayes, motion carried.

Closing the Tax Rolls

Schweitzer moved, Henderson seconded to close the 2018 Assessment Rolls pending any objections thereof, all aye, motion carried.

Adjournment

Chairman Foster adjourned the meeting at 2:34 p.m.

ATTEST:

APPROVED:

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Sylvia Chapman, Finance Officer

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Rusty Foster, Chairman