

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

**Date: April 9, 2019**

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

**Others Present: Corina Molnar, Tracy Hintz, Katie Helms, Shane Penfield, Becky Krause, Arden Saunders, Brad Dauwen**

Call to Order

Chairman Carmichael called the Perkins County Board of Equalization meeting to order at 1:00 p.m.

Oaths of Office

The Oaths of Office were completed by the Commissioners.

Assessment Rolls Opened

Foster moved, Henderson seconded to open the 2019 Assessment Rolls, all ayes, motion carried.

Stipulations

Bison Clinic Record #12804 Bison Original Blk 6 Lots 1, 2, 3 & 4 – DOE Molnar recommends the value be adjusted from \$231,874 to \$215,360 due to a clerical error in the Assessor's Office. A stipulation was signed by the owners.

- Original Assessor's Value: \$231,874
- Local Board Value: \$217,580
- Assessor's Recommended Value: \$215,360

Schweitzer moved, Henderson seconded to accept the recommended value of \$215,360 on Record#12804, Bison Original Blk 6 Lots 1, 2, 3 & 4, motion carried.

Appeals

- Record #15291 - Arden Saunders was present to appeal the value on West Cabin Site Gov't Lot 8 in NW – Cabin & Bldgs Only. He feels there are errors noted on the 2015 or 2016 assessment and would like the property to be reassessed. DOE Office agreed the property should be reassessed when weather permits, but recommended the value be left at \$85,417.

- Original Assessor's Value: \$85,417
- Assessor's Recommended Value: \$85,417

Schweitzer moved, Foster seconded to leave the value on #15291 West Cabin Site, Gov't Lot 8 in NW – Cabins & Bldgs Only at \$85,417, motion carried.

- Record #13623 - Brad Dauwen was present to appeal the value on Lemmon's 4<sup>th</sup> Addition Blk 3 E ½ of Lot 11 and all of Lot 12 due to the condition of the buildings on the property. DOE Molnar explained in detail the condition of the buildings and recommended a 90% obsolescence.

- Original Assessor's Value: \$59,024
- Local Board Value: \$6,000
- Assessor's Recommendation: \$14,756

Henderson moved, Foster seconded to accept the DOE's recommendation on Record #13623, Lemmon's 4<sup>th</sup> Addition Blk 3 E ½ of Lot 11 and all of Lot 12 of \$14,756, motion carried.

Office Cleanup

Molnar requested a correction on Record #13271. This property is owned by James Stock but the N ½ of Lot 5 was sold to Todd & Yvonne Campbell and needs to be split.

- Original Description: #13271 Lemmon Original Blk 27 Lot 4 & N ½ of Lot 5 – James Stock
- Proposed Description: #13271 Lemmon Original Blk 27 Lot 4 – James Stock  
#18184 Lemmon Original Blk 27 N ½ of Lot 5 – Todd & Yvonne Campbell

Foster moved, Henderson seconded to make the recommended split and correct James Stock's legal description on Lemmon Original Blk 27 Lot 4, motion carried.

Property Tax Reduction

- Disabled Veteran Exemption - Schweitzer moved, Foster seconded to approve the removal of \$88,832 in valuation due to qualification for Disabled Veteran Property Tax Exemption, all ayes, motion carried.

- Assessment Freeze - Henderson moved, Hopfinger seconded to approve the removal of \$410,376 in valuation due to 14 applicants being eligible for Assessment Freeze for the Elderly and Disabled, motion carried.

Owner Occupied

- Hopfinger moved, Carmichael seconded to add Owner-Occupied status to the following Record Numbers: #13118, #13940, #18084, #13629, #13062, #12810 (43%) and #13237 (33% during discretionary), all ayes, motion carried.
- Henderson moved, Hopfinger seconded to approve the 2019 Owner Occupied List, motion carried.

Tax Exempt List

- Schweitzer moved, Henderson seconded to add record #13302 to the tax-exempt list, motion carried.
- Foster moved, Hopfinger seconded to accept DOE Molnar recommendations on the tax-exempt list, motion carried.

Unorganized Township Assessment Books

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

Predator Tax List

Foster moved, Hopfinger seconded to add the following names to the Predator Animal List: Wes Escott, Cody Schuelke, Larry Brown, Brad Lemmel and Brent Roth, and to approve the 2019 Predator Tax List, all ayes, motion carried.

Adjournment

Chairman Carmichael adjourned the meeting at 2:45 p.m.

ATTEST:

APPROVED:

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Sylvia Chapman, Finance Officer

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Kyle Carmichael, Chairman