

BOARD OF EQUALIZATION PROCEEDING

MAY 20, 2013

GRANT, NEBRASKA

The meeting of the Board of Equalization of Perkins County, Nebraska, was held at 11:00 a.m. in the County Courthouse in Grant, Nebraska.

Present: Sid Colson, Leon Pankonin, Steve Tucker, County Assessor Bonnie Appel, County Attorney Rick Roberts and County Clerk Rita Long.

Chairman Colson called the meeting to order at 11:00 a.m. It was announced that the notice of this meeting had been published in the Grant Tribune-Sentinel on May 16, 2013. Chairman announced the location of the Open Meetings Act Poster in the Commissioner's Room. A motion was made by Commissioner Pankonin to approve the minutes of May 6, 2013, as published in the Tribune-Sentinel, seconded by Commissioner Tucker, roll call vote, 3 ayes, motion carried. Motion was made by Commissioner Tucker to approve the continuing agenda, seconded by Commissioner Pankonin, roll call vote, 3 ayes, motion carried.

Assessor Bonnie Appel submitted an omitted property list.

The Protest Hearing dates are scheduled for June 17, July 1 and July 15, 2013, starting at 11:00 a.m.

11:08 a.m. Commissioner Tucker made the motion to adjourn the Board of Equalization meeting seconded by Commissioner Pankonin, roll call vote, 3 ayes, motion carried.

Rita A. Long
County Clerk

BOARD OF EQUALIZATION PROCEEDING

JUNE 3, 2013

GRANT, NEBRASKA

The meeting of the Board of Equalization of Perkins County, Nebraska, was held at 11:30 a.m. in the County Courthouse in Grant, Nebraska.

Present: Sid Colson, Leon Pankonin, Steve Tucker, County Assessor Bonnie Appel, County Attorney Rick Roberts and County Clerk Rita Long.

Chairman Colson called the meeting to order at 11:30 a.m. It was announced that the notice of this meeting had been published in the Grant Tribune-Sentinel on May 30, 2013. Chairman announced the location of the Open Meetings Act Poster in the Commissioner's Room. A motion was made by Commissioner Tucker to approve the minutes of May 20, 2013, as published in the Grant Tribune-Sentinel, seconded by Commissioner Pankonin, roll call vote, 3 ayes, motion carried. Motion was made by Commissioner Tucker to approve the continuing agenda, seconded by Commissioner Pankonin, roll call vote, 3 ayes, motion carried.

Assessor Bonnie Appel submitted the Overvaluation/Undervaluation Report.

Commissioner Tucker made the motion to adopt Board of Equalization Resolution 2013-20 to direct the County Assessor to change the valuations on Attachment A as per Statute 77-1315.01 and 77-1317, seconded by Commissioner Pankonin, roll call vote, 3 ayes, Resolution adopted.

Bonnie also submitted Tax List Correction 2013-015 through 2013-023. Commissioner Pankonin made the motion to allow the Chairman to sign the Tax List Corrections 2013-015 through 2013-023 for personal property. Commissioner Tucker seconded, roll call vote, 3 ayes, motion carried.

11:43 a.m. Commissioner Pankonin made the motion to adjourn the Board of Equalization meeting seconded by Commissioner Tucker, roll call vote, 3 ayes, motion carried.

Rita A. Long
County Clerk

BOARD OF EQUALIZATION PROCEEDING

JUNE 17, 2013

GRANT, NEBRASKA

The meeting of the Board of Equalization of Perkins County, Nebraska, was held at 11:00 a.m. in the County Courthouse in Grant, Nebraska.

Present: Sid Colson, Leon Pankonin, Steve Tucker, County Assessor Bonnie Appel, County Attorney Rick Roberts and County Clerk Rita Long.

Chairman Colson called the meeting to order at 11:00 a.m. It was announced that the notice of this meeting had been published in the Grant Tribune-Sentinel on June 13, 2013. Chairman announced the location of the Open Meetings Act Poster in the Commissioner's Room. A motion was made by Commissioner Pankonin to approve the minutes of June 3, 2013, as published in the Tribune-Sentinel, seconded by Commissioner Tucker, roll call vote, 3 ayes, motion carried. Motion was made by Commissioner Tucker to approve the continuing agenda, seconded by Commissioner Pankonin, roll call vote, 3 ayes, motion carried.

Assessor Bonnie Appel submitted an omitted property list.

11:10 a.m. Protest hearing 2013-001 was heard and taken under advisement.

11:16 a.m. Commissioner Tucker made the motion to adjourn the Board of Equalization meeting seconded by Commissioner Pankonin, roll call vote, 3 ayes, motion carried.

Rita A. Long
County Clerk

BOARD OF EQUALIZATION PROCEEDING

JULY 1, 2013

GRANT, NEBRASKA

The meeting of the Board of Equalization of Perkins County, Nebraska, was held at 11:00 a.m. in the County Courthouse in Grant, Nebraska.

Present: Sid Colson, Leon Pankonin, Steve Tucker, County Assessor Bonnie Appel, County Attorney Rick Roberts and County Clerk Rita Long.

Chairman Colson called the meeting to order at 11:00 a.m. It was announced that the notice of this meeting had been published in the Grant Tribune-Sentinel on June 27, 2013. Chairman announced the location of the Open Meetings Act Poster in the Commissioner's Room. A motion was made by Commissioner Pankonin to approve the minutes of June 17, 2013, as published in the Tribune-Sentinel, seconded by Commissioner Tucker, roll call vote, 3 ayes, motion carried. Motion was made by Commissioner Tucker to approve the continuing agenda, seconded by Commissioner Pankonin, roll call vote, 3 ayes, motion carried.

Assessor Bonnie Appel submitted an omitted property list.

An Over Valuation/Under Valuation Report was submitted.

Commissioner Pankonin moved adopt Resolution 2013-26 for the change of valuations on Attachment A, per Nebraska State Statute 77-1315.01 and 77-1317, Commissioner Tucker seconded, roll call vote, 3 ayes, Resolution Adopted.

11:10 a.m. Protest hearing 2013-006 was heard and taken under advisement.

11:41 a.m. Commissioner Tucker made the motion to adjourn the Board of Equalization meeting seconded by Commissioner Pankonin, roll call vote, 3 ayes, motion carried.

Rita A. Long
County Clerk

BOARD OF EQUALIZATION PROCEEDING

JULY 15, 2013

GRANT, NEBRASKA

The meeting of the Board of Equalization of Perkins County, Nebraska, was held at 11:00 a.m. in the County Courthouse in Grant, Nebraska.

Present: Sid Colson, Leon Pankonin, Steve Tucker, County Assessor Bonnie Appel, County Attorney Rick Roberts and County Clerk Rita Long.

Chairman Colson called the meeting to order at 11:00 a.m. It was announced that the notice of this meeting had been published in the Grant Tribune-Sentinel on July 11, 2013. Chairman announced the location of the Open Meetings Act Poster in the Commissioner's Room. A motion was made by Commissioner Pankonin to approve the minutes of July 1, 2013, as published in the Grant Tribune-Sentinel, seconded by Commissioner Tucker, roll call vote, 3 ayes, motion carried. Motion was made by Commissioner Tucker to approve the continuing agenda with the correction of Tax List 2013-24 as R.Silvrants not A.Silvrants, seconded by Commissioner Pankonin, roll call vote, 3 ayes, motion carried.

Assessor Bonnie Appel submitted Tax List Corrections 2013-24 through 2013-26.

Commissioner Pankonin made the motion to approve tax list corrections 2013-24 through 2013-26 and have the Chairman sign the corrections, seconded by Commissioner Tucker, roll call vote, 3 ayes, motion carried.

Tax List Correction 2013-27 is forwarded to August 5th, 2013, meeting.

Assessor Bonnie Appel submitted an omitted property list and reported the 3-year Plan of Assessment for 2014, 2015, and 2016.

11:10 a.m. Protest hearings 2013-002 through 2013-005 were heard and taken under advisement.

11:20 a.m. Protest hearings 2013-007 and 2013-008 were heard and taken under advisement.

11:50 a.m. Protest Hearing 2013-009 was heard and taken under advisement.

12:02 p.m. Chairman recessed the meeting.

1:11 p.m. The meeting was reconvened

Bonnie Appel gave her recommendations on Property Valuation Protests 2013-001, 002, 003, 004, 005, 006, 007, 008 and 009.

Commissioner Tucker made the motion that after the inspection and review by the assessor, to lower the value to equalize with other like property for Protest 2013-001, seconded by Commissioner Pankonin, roll call vote, 3 ayes, motion carried.

Commissioner Pankonin moved to accept the testimony the Assessor presented which indicates no change at this time for Protest 2013-002, 2013-003, 2013-004, 2013-005, 2013-

006, 2013-007, and 2013-008, seconded by Commissioner Tucker, roll call vote, 3 ayes, motion carried.

Commissioner Tucker made the motion that after the inspection and review by the assessor, to lower the value due to the condition of the property for Protest 2013-009, seconded by Commissioner Pankonin, roll call vote, 3 ayes, motion carried.

1:30 p.m. Commissioner Tucker made the motion to adjourn the Board of Equalization meeting seconded by Commissioner Pankonin, roll call vote, 3 ayes, motion carried.

Rita A. Long
County Clerk

BOARD OF EQUALIZATION PROCEEDING

AUGUST 5, 2013

GRANT, NEBRASKA

The meeting of the Board of Equalization of Perkins County, Nebraska, was held at 11:00 a.m. in the County Courthouse in Grant, Nebraska.

Present: Commissioners Sid Colson, Leon Pankonin, County Assessor Bonnie Appel, County Attorney Rick Roberts and County Clerk Rita Long. Commissioner Steve Tucker is absent.

Chairman Colson called the meeting to order at 11:00 a.m. It was announced that the notice of this meeting had been published in the Grant Tribune-Sentinel on July 25, 2013. Chairman announced the location of the Open Meetings Act Poster in the Commissioner's Room. A motion was made by Commissioner Pankonin to approve the minutes of July 15, 2013, as published in the Tribune-Sentinel, seconded by Commissioner Colson, roll call vote, 2 ayes, motion carried. Motion was made by Commissioner Pankonin to approve the continuing agenda, seconded by Commissioner Colson, roll call vote, 2 ayes, motion carried.

The annual review of ownership and use of Cemetery Real Property was submitted. Grainton Village Church has been sold to a private individual. So a public hearing will be scheduled on August 19th for review of exemption status.

Motion was made by Commissioner Pankonin for Tax List Correction 2013-27 through 2013-031, and signed by Chairman, seconded by Commissioner Colson, roll call vote, 2 ayes, resolution adopted.

11:10 a.m. Commissioner Pankonin made the motion to adjourn the Board of Equalization meeting seconded by Commissioner Colson, roll call vote, 2 ayes, motion carried.

Rita A. Long
County Clerk

BOARD OF EQUALIZATION PROCEEDING

AUGUST 19, 2013

GRANT, NEBRASKA

The meeting of the Board of Equalization of Perkins County, Nebraska, was held at 11:00 a.m. in the County Courthouse in Grant, Nebraska.

Present: Commissioners Sid Colson, Leon Pankonin, Steve Tucker, County Assessor Bonnie Appel, County Attorney Rick Roberts and County Clerk Rita Long.

Chairman Colson called the meeting to order at 11:06 a.m. It was announced that the notice of this meeting had been published in the Grant Tribune-Sentinel on August 15, 2013. Chairman announced the location of the Open Meetings Act Poster in the Commissioner's Room. A motion was made by Commissioner Tucker to approve the minutes of August 5, 2013, as published in the Tribune-Sentinel, seconded by Commissioner Pankonin, roll call vote, 3 ayes, motion carried. Motion was made by Commissioner Tucker to approve the continuing agenda, seconded by Commissioner Pankonin, roll call vote, 3 ayes, motion carried.

11:00 a.m. Chairman Colson opened the exemption hearing on the Grinton Church. This property has been sold to a private individual. Commissioner Pankonin made the motion to deny the exemption on Grinton Church because it is no longer owned and used exclusively for education, religious, charitable or cemetery purposes, Commissioner Tucker second, 3 ayes, roll call vote, motion carried.

Commissioner Tucker made the motion for Tax List Corrections 2013-32 through 2013-034, and the Chairman sign, seconded by Commissioner Pankonin, roll call vote, 3 ayes, resolution adopted.

11:14 a.m. Commissioner Tucker made the motion to adjourn the Board of Equalization meeting seconded by Commissioner Pankonin, roll call vote, 3 ayes, motion carried.

Rita A. Long
County Clerk

BOARD OF EQUALIZATION PROCEEDING

SEPTEMBER 3, 2013

GRANT, NEBRASKA

The meeting of the Board of Equalization of Perkins County, Nebraska, was held at 11:00 a.m. in the County Courthouse in Grant, Nebraska.

Present: Commissioners Sid Colson, Leon Pankonin, Steve Tucker, County Assessor Bonnie Appel, County Attorney Rick Roberts and County Clerk Rita Long.

Chairman Colson called the meeting to order at 11:00 a.m. It was announced that the notice of this meeting had been published in the Grant Tribune-Sentinel on August 29, 2013. Chairman announced the location of the Open Meetings Act Poster in the Commissioner's Room. A motion was made by Commissioner Tucker to approve the minutes of August 19, 2013, as published in the Tribune-Sentinel, seconded by Commissioner Pankonin, roll call vote, 3 ayes, motion carried. Motion was made by Commissioner Pankonin to approve the continuing agenda, seconded by Commissioner Tucker, roll call vote, 3 ayes, motion carried.

Motion was made by Commissioner Pankonin for Tax List Correction 2013-35 through 2013-046, and to be signed by Chairman, seconded by Commissioner Tucker, roll call vote, 3 ayes, Resolution Adopted.

11:12 a.m. Protest Hearing 2013-010, 2013-011 and 2013-012 was heard and taken under advisement.

Bonnie Appel gave her recommendations on the Personal Property Protest for the above protests.

Commissioner Tucker made the motion not to abate the tax penalties for Protester 2013-010, 2013-011 and 2013-012 as recommended by the Assessor, seconded by Commissioner Pankonin, roll call vote, 3 ayes, motion carried.

11:24 p.m. Commissioner Pankonin made the motion to adjourn the Board of Equalization meeting seconded by Commissioner Tucker, roll call vote, 3 ayes, motion carried.

Rita A. Long
County Clerk

BOARD OF EQUALIZATION PROCEEDING

SEPTEMBER 16, 2013

GRANT, NEBRASKA

The meeting of the Board of Equalization of Perkins County, Nebraska, was held at 11:30 a.m. in the County Courthouse in Grant, Nebraska.

Present: Commissioners Sid Colson, Leon Pankonin, Steve Tucker, County Assessor Bonnie Appel, County Attorney Rick Roberts and County Clerk Rita Long.

Chairman Colson called the meeting to order at 11:37 a.m. It was announced that the notice of this meeting had been published in the Grant Tribune-Sentinel on September 12, 2013. Chairman announced the location of the Open Meetings Act Poster in the Commissioner's Room. A motion was made by Commissioner Tucker to approve the minutes of September 3, 2013, as published in the Tribune-Sentinel, seconded by Commissioner Pankonin, roll call vote, 3 ayes, motion carried. Motion was made by Commissioner Pankonin to approve the continuing agenda, seconded by Commissioner Tucker, roll call vote, 3 ayes, motion carried.

Commissioner Tucker made the motion to allow the Chairman to sign the Tax List Correction 2013-047 for personal property. Commissioner Pankonin seconded, roll call vote, 3 ayes, motion carried.

11:49 a.m. Commissioner Pankonin made the motion to adjourn the Board of Equalization meeting seconded by Commissioner Tucker, roll call vote, 3 ayes, motion carried.

Rita A. Long
County Clerk

BOARD OF EQUALIZATION PROCEEDING

OCTOBER 7, 2013

GRANT, NEBRASKA

The meeting of the Board of Equalization of Perkins County, Nebraska, was held at 11:30 a.m. in the County Courthouse in Grant, Nebraska.

Present: Commissioners Sid Colson, Leon Pankonin, Steve Tucker, County Assessor Bonnie Appel, County Attorney Rick Roberts and County Clerk Rita Long.

Chairman Colson called the meeting to order at 11:30 a.m. It was announced that the notice of this meeting had been published in the Grant Tribune-Sentinel on October 3, 2013. Chairman announced the location of the Open Meetings Act Poster in the Commissioner's Room. A motion was made by Commissioner Pankonin to approve the minutes of September 16, 2013, as published in the Tribune-Sentinel, seconded by Commissioner Tucker, roll call vote, 3 ayes, motion carried. Motion was made by Commissioner Tucker to approve the continuing agenda, seconded by Commissioner Pankonin, roll call vote, 3 ayes, motion carried.

Commissioner Pankonin moved to adopt Resolution 2013-41 to set the levies of the local political subdivisions for the 2013-2014 fiscal year. Commissioner Tucker seconded, roll call vote, 3 ayes, Resolution adopted.

11:38 a.m. Commissioner Pankonin made the motion to adjourn the Board of Equalization meeting seconded by Commissioner Tucker, roll call vote, 3 ayes, motion carried.

Rita A. Long
County Clerk

BOARD OF EQUALIZATION PROCEEDING

NOVEMBER 18, 2013

GRANT, NEBRASKA

The meeting of the Board of Equalization of Perkins County, Nebraska, was held at 11:00 a.m. in the County Courthouse in Grant, Nebraska.

Present: Commissioners Sid Colson, Leon Pankonin, Steve Tucker, County Assessor Bonnie Appel, County Attorney Rick Roberts and County Clerk Rita Long.

Chairman Colson called the meeting to order at 11:48 a.m. It was announced that the notice of this meeting had been published in the Grant Tribune-Sentinel on November 14, 2013. Chairman announced the location of the Open Meetings Act Poster in the Commissioner's Room. A motion was made by Commissioner Pankonin to approve the minutes of October 7, 2013, as published in the Tribune-Sentinel, seconded by Commissioner Tucker, roll call vote, 3 ayes, motion carried. Motion was made by Commissioner Tucker to approve the continuing agenda, seconded by Commissioner Pankonin, roll call vote, 3 ayes, motion carried.

Assessor Bonnie Appel presented Tax List Correction 2013-048.

Commissioner Tucker made a motion to approve Tax List Correction 2013-048, on the 2012 personal property for Elmer Pankonin with the Chairman to sign, seconded by Commissioner Colson, roll call vote, Tucker, Yes, Pankonin, Abstain, Colson, Yes, 2 ayes, 1 abstain, resolution adopted.

11:51 a.m. Commissioner Tucker made the motion to adjourn the Board of Equalization meeting seconded by Commissioner Pankonin, roll call vote, 3 ayes, motion carried.

Rita A. Long
County Clerk

BOARD OF EQUALIZATION PROCEEDING

DECEMBER 2, 2013

GRANT, NEBRASKA

The meeting of the Board of Equalization of Perkins County, Nebraska, was held at 11:30 a.m. in the County Courthouse in Grant, Nebraska.

Present: Commissioners Sid Colson, Leon Pankonin, Steve Tucker, County Assessor Bonnie Appel, County Attorney Rick Roberts and County Clerk Rita Long.

Chairman Colson called the meeting to order at 11:30 a.m. It was announced that the notice of this meeting had been published in the Grant Tribune-Sentinel on November 28, 2013. Chairman announced the location of the Open Meetings Act Poster in the Commissioner's Room. A motion was made by Commissioner Pankonin to approve the minutes of November 18, 2013, as published in the Tribune-Sentinel, seconded by Commissioner Tucker, roll call vote, 3 ayes, motion carried. Motion was made by Commissioner Tucker to approve the continuing agenda, seconded by Commissioner Pankonin, roll call vote, 3 ayes, motion carried.

Bonnie presented Tax List Corrections 2013-049 through 2013-054.

Motion was made by Commissioner Pankonin for Tax List Correction 2013-049 through 2013-51, on personal property for Robert Lampmann and 2013-52 through 2013-54 on personal property for Chad Rosentrater and have Chairman sign, seconded by Commissioner Tucker, roll call vote 3 ayes, motion carried, resolution adopted.

11:34 a.m. Commissioner Tucker made the motion to adjourn the Board of Equalization meeting seconded by Commissioner Colson, roll call vote, 3 ayes, motion carried.

Rita A. Long
County Clerk

BOARD OF EQUALIZATION PROCEEDING

DECEMBER 16, 2013

GRANT, NEBRASKA

The meeting of the Board of Equalization of Perkins County, Nebraska, was held at 11:30 a.m. in the County Courthouse in Grant, Nebraska.

Present: Commissioners Sid Colson, Leon Pankonin, Steve Tucker, County Assessor Bonnie Appel, County Attorney Rick Roberts and County Clerk Rita Long.

Chairman Colson called the meeting to order at 11:30 a.m. It was announced that the notice of this meeting had been published in the Grant Tribune-Sentinel on December 12, 2013. Chairman announced the location of the Open Meetings Act Poster in the Commissioner's Room. A motion was made by Commissioner Pankonin to approve the minutes of December 2, 2013, as published in the Tribune-Sentinel, seconded by Commissioner Tucker, roll call vote, 3 ayes, motion carried. Motion was made by Commissioner Tucker to approve the continuing agenda, seconded by Commissioner Pankonin, roll call vote, 3 ayes, motion carried.

Assessor Bonnie Appel presented Tax List Correction

Motion was made by Commissioner Pankonin for Tax List Correction 2013-055 for Jaeger Enterprises and 2013-056 for Joshua Jaeger and to be signed by Chairman, seconded by Commissioner Tucker, roll call vote 3 ayes, motion carried, resolution adopted.

11:46 a.m. Commissioner Tucker made the motion to adjourn the Board of Equalization meeting seconded by Commissioner Colson, roll call vote, 3 ayes, motion carried.

Rita A. Long
County Clerk