

BOARD OF EQUALIZATION PROCEEDING

FEBRUARY 3, 2014

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

Chairman Tucker 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 January 30, 2014. Chairman announced the location of the Open Meetings Act Poster in the Commissioner's Room. A motion was made by Commissioner Colson to approve the minutes of December 16, 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 Colson, roll call vote, 3 ayes, motion carried.

Recommendation by Assessor Bonnie Appel is to deny the Permissive Exemption Request by the University of Nebraska Foundation.

A hearing for the Permissive Exemption Request will be scheduled March 3, 2014, at 11:45 a.m.

Tax List Correction was presented. A motion was made by Commissioner Colson that Tax List Correction 2014-01 be signed by Chairman, for the acceleration of 2013 taxes on a mobile home for Bank for New York Mellon Trust, Iseman Homes, Inc., seconded by Commissioner Pankonin, roll call vote, 3 ayes, motion carried.

11:09 a.m. Commissioner Pankonin 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

MARCH 3, 2014

GRANT, NEBRASKA

The meeting of the Board of Equalization of Perkins County, Nebraska, was held at 11:45 a.m. in the County Courthouse in Grant, Nebraska.

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

Chairman Tucker called the meeting to order at 11:46 a.m. It was announced that the notice of this meeting had been published in the Grant Tribune-Sentinel on February 27, 2014. Chairman announced the location of the Open Meetings Act Poster in the Commissioner's Room. A motion was made by Commissioner Colson to approve the minutes of February 3, 2014, 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 Colson, roll call vote, 3 ayes, motion carried.

11:47 a.m. Chairman Tucker Opened Public Hearing for Permissive Exemptions on University of Nebraska Foundation on the Section of 7-10-38.

Bonnie Appel explained the exemption and recommended denying it.

11:55 a.m. Closed Hearing

Commissioner Pankonin moved to agree with the assessor to deny the exemption on University of Nebraska Foundation, and have Chairman to sign, Commissioner Colson seconded, 3 ayes, roll call vote, motion carried.

Motion was made by Commissioner Colson for Tax List Correction 2014-2 and 2014-3 for Mail Finance Inc., to approve and have Chairman sign, seconded by Commissioner Pankonin, roll call vote, 3 ayes, resolution adopted.

11:57 a.m. Commissioner Colson 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

APRIL 7, 2014

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

Chairman Tucker 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 March 27, 2014. Chairman announced the location of the Open Meetings Act Poster in the Commissioner's Room. A motion was made by Commissioner Colson to approve the minutes of March 3, 2014, as published in the Grant 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 Colson, roll call vote, 3 ayes, motion carried.

Commissioner Colson made the motion to approve the application for exemption from motor vehicle tax to Community Action Partnership of Mid-Nebraska, seconded by Commissioner Pankonin, roll call vote, 3 ayes, and motion carried.

Bonnie Appel reviewed and updated the Commissioners on the Permissive Exemption for the University of Nebraska Foundation.

Correspondence from the Tax Equalization and Review Committee was reviewed.

11:10 a.m. Commissioner Pankonin 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

APRIL 21, 2014

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

Chairman Tucker 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 April 17, 2014. Chairman announced the location of the Open Meetings Act Poster in the Commissioner's Room. A motion was made by Commissioner Colson to approve the minutes of April 7, 2014, 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 Colson, roll call vote, 3 ayes, motion carried.

The following correspondence was read.

The University of Nebraska Foundation has filed an appeal with Tax Equalization & Review Committee.

A hearing is set on June 17, 2014, with The Scoular Company and Tax Equalization & Review Commission.

Bonnie Appel reviewed the TERC appeal filed by UNL Foundation.

Commissioners recommended further discussion with UNL Foundation Attorney Chet Poehling and UNL Educators Don Adams and Robert Klein.

11:30 a.m. Commissioner Pankonin 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

MAY 5, 2014

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

Chairman Tucker 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 1, 2014. 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 April 21, 2014, as published in the Tribune-Sentinel, seconded by Commissioner Colson, roll call vote, 3 ayes, motion carried. Motion was made by Commissioner Colson to approve the continuing agenda, seconded by Commissioner Pankonin, roll call vote, 3 ayes, motion carried.

A motion was made by Commissioner Pankonin to approve Tax List Correction 2014-004 and have Chairman sign, seconded by Commissioner Colson, roll call vote, 3 ayes, resolution adopted.

11:02 a.m. Commissioner Colson 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 2, 2014

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

Chairman Tucker 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 29, 2014. Chairman announced the location of the Open Meetings Act Poster in the Commissioner's Room. A motion was made by Commissioner Colson to approve the minutes of May 5, 2014, 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 Colson, roll call vote, 3 ayes, motion carried.

11:01 am. A review of the requested permissive tax exemption from the University of Nebraska Foundation was discussed. In attendance were Don Adams and Bob Klein from the University of Nebraska and Chet A. Poehling Associate General Counsel for the UNL Foundation. Commissioner Colson made the motion to confess judgment on Permissive Tax Exemption. Commissioner Pankonin seconded, roll call vote, 3 ayes, motion carried.

Protest Hearings for 2014 are scheduled for June 16, July 7, and July 21 at 11:00 a.m.

Assessor Bonnie Appel presented Tax List Correction 2014-005 thru 2014-007.

Commissioner Colson made the motion to approve the Tax List Correction 2014-005 thru 2014-007 with the Chairman to sign. Commissioner Tucker seconded, roll call vote, Colson, yes, Pankonin, abstain, Tucker, yes, 2 ayes, 1 abstain, motion carried.

12:01 p.m. Commissioner Pankonin 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

JUNE 16, 2014

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

Chairman Tucker 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 12, 2014. 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 2, 2014, as published in the Tribune-Sentinel, seconded by Commissioner Tucker, roll call vote, 2 ayes, motion carried. Motion was made by Commissioner Pankonin to approve the continuing agenda, seconded by Commissioner Tucker, roll call vote, 2 ayes, motion carried.

Assessor Bonnie Appel presented Personal Property Tax List Corrections 2014-008 through 2014-018.

Commissioner Pankonin made the motion to approve the Tax List Corrections 2014-008 through 2014-018 with the Chairman to sign. Commissioner Tucker seconded, roll call vote, 2 ayes, motion carried.

11:21 a.m. Commissioner Pankonin made the motion to adjourn the Board of Equalization meeting seconded by Commissioner Tucker, roll call vote, 2 ayes, motion carried.

Rita A. Long
County Clerk

BOARD OF EQUALIZATION PROCEEDING

JULY 7, 2014

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 Tucker 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 3, 2014. 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 16, 2014, as published in the Tribune-Sentinel, seconded by Commissioner Colson, roll call vote, 3 ayes, motion carried. Motion was made by Commissioner Colson to approve the continuing agenda, seconded by Commissioner Pankonin, roll call vote, 3 ayes, motion carried.

2014-019 Tax List Correction was presented.

Commissioner Pankonin moved to approve tax list correction 2014-019 and have Chairman sign. Commissioner Colson seconded the motion, roll call vote, 3 ayes, Resolution Adopted.

2014 Assessment Procedure References were submitted by Assessor Bonnie Appel.

11:10 a.m. Protest hearing 2014-010 was heard and taken under advisement.

Assessor Bonnie Appel submitted an Over Valuation/Under Valuation Report.

Commissioner Pankonin moved adopt Resolution 2014-26 for the change of valuations on Attachment A, per Nebraska State Statute 77-1315.01 and 77-1317,

Commissioner Colson seconded, roll call vote, 3 ayes, Resolution Adopted.

11:29 a.m. Commissioner Pankonin 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

JULY 21, 2014

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 Tucker 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 17, 2014. 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 7, 2014, as published in the Tribune-Sentinel, seconded by Commissioner Colson, roll call vote, 3 ayes, motion carried. Motion was made by Commissioner Colson to approve the continuing agenda, seconded by Commissioner Pankonin, roll call vote, 3 ayes, motion carried.

2014 Assessment Procedure References was submitted by Assessor Bonnie Appel.

11:10 a.m. 2014-001 was heard and taken under advisement.

11:20 a.m. 2014-008 was heard and taken under advisement.

2014-002 through 2014-007 and 2014-009 were heard and taken under advisement.

11:51 a.m. Chairman recessed the meeting.

12:59 p.m. The meeting was reconvened.

2014 Assessment Procedure References was submitted by Assessor Bonnie Appel

1:00 p.m. 2014-011 was heard and taken under advisement.

1:21 p.m. 2014-013 was heard and taken under advisement.

1:30 p.m. 2014-014 and 2014-015 were heard and taken under advisement.

1:40 p.m. 2014-016 was heard and taken under advisement.

1:50 p.m. 2014-017 was heard and taken under advisement.

2:05 p.m. 2014-018 was heard and taken under advisement.

2:31 p.m. 2014-012 was dismissed because Form 422 was incomplete.

Commissioner Pankonin made the motion to accept the testimony the Assessor presented which indicates no change at this time for Protests 2014-001, 002, 003, 004, 005, 006, 007, 008, 009, 010, 011, 014, 015, 017, 018, and after the inspection and review by the Assessor to lower the value for Protests 2014-013 and 2014-016 and dismiss Protest 2014-012. Commissioner Colson seconded, roll call vote, 3 ayes, motion carried.

Ms. Appel reported her 3-year Plan of Assessment Report 2015, 2016 and 2017.

3:05 p.m. Commissioner Pankonin 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

AUGUST 18, 2014

GRANT, NEBRASKA

The meeting of the Board of Equalization of Perkins County, Nebraska, was held at 11:45 a.m. in the County Courthouse in Grant, Nebraska.

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

Chairman Tucker called the meeting to order at 11:45 a.m. It was announced that the notice of this meeting had been published in the Grant Tribune-Sentinel on August 14, 2014. Chairman announced the location of the Open Meetings Act Poster in the Commissioner's Room. A motion was made by Commissioner Colson to approve the minutes of July 21, 2014, 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 Colson, roll call vote, 3 ayes, motion carried.

Tax List Correction 2014-018

Commissioner Pankonin made the motion to approve the Amended Tax List Correction 2014-018 with the Chairman to sign. Commissioner Colson seconded, roll call vote, 3 ayes, motion carried.

11:47 a.m. Commissioner Pankonin 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

OCTOBER 6, 2014

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 Tucker called the meeting to order at 11:01 a.m. It was announced that the notice of this meeting had been published in the Grant Tribune-Sentinel on September 25, 2014. Chairman announced the location of the Open Meetings Act Poster in the Commissioner's Room. A motion was made by Commissioner Colson to approve the minutes of September 15, 2014, 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 Colson, roll call vote, 3 ayes, motion carried.

2014 Permissive Exemptions have been published and sent to Nebraska Department of Revenue.

Tax List Correction 2014-020 – 2014-024

Commissioner Colson made the motion to approve the Tax List Correction 2014-020 through 2014-024 with the Chairman to sign. Commissioner Pankonin seconded, roll call vote, 3 ayes, motion carried.

Commissioner Pankonin moved to adopt Resolution 2014-040 to set the levies of the local political subdivisions for the 2014-2015 fiscal year. Commissioner Colson seconded, roll call vote, 3 ayes, Resolution adopted.

11:24 a.m. Commissioner Colson 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

OCTOBER 20, 2014

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

Chairman Tucker 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 October 16, 2014. 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 6, 2014, as published in the Tribune-Sentinel, seconded by Commissioner Colson, roll call vote, 3 ayes, motion carried. Motion was made by Commissioner Colson to approve the continuing agenda, seconded by Commissioner Pankonin, roll call vote, 3 ayes, motion carried.

Commissioner Pankonin moved to adopt Resolution 2014-42 to correct a tax rate for the Village of Venango for the 2014-2015 fiscal year. Commissioner Colson seconded, roll call vote, 3 ayes, Resolution adopted.

11:06 a.m. Commissioner Colson 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 1, 2014

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 Deputy County Clerk Barbara F. Tines.

Chairman Tucker 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 November 27, 2014. Chairman announced the location of the Open Meetings Act Poster in the Commissioner's Room. A motion was made by Commissioner Colson to approve the minutes of October 20, 2014, 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 Colson, roll call vote, 3 ayes, motion carried.

Commissioner Pankonin made the motion to approve the Tax List Correction 2014-025. Commissioner Colson seconded, roll call vote, 3 ayes, motion carried.

Commissioner Colson made the motion to approve the Tax List Correction 2014-026. Commissioner Pankonin, seconded, roll call vote, 3 ayes, motion carried.

11:03 a.m. Commissioner Pankonin made the motion to adjourn the Board of Equalization meeting seconded by Commissioner Colson, roll call vote, 3 ayes, motion carried.

Barbara F. Tines
Deputy County Clerk

BOARD OF EQUALIZATION PROCEEDING

December 15, 2014

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

Chairman Tucker called the meeting to order at 11:02 a.m. It was announced that the notice of this meeting had been published in the Grant Tribune-Sentinel on December 11, 2014. 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 1, 2014, as published in the Tribune-Sentinel, seconded by Commissioner Colson, roll call vote, 3 ayes, motion carried. Motion was made by Commissioner Colson to approve the continuing agenda, seconded by Commissioner Pankonin, roll call vote, 3 ayes, motion carried.

Commissioner Pankonin made the motion to approve the Tax List Correction 2014-027 for Personal Property. Commissioner Colson seconded, roll call vote, 3 ayes, motion carried.

11:05 a.m. Commissioner Colson 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