

BOARD OF EQUALIZATION PROCEEDING

MAY 18, 2015

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, Bernard Deaver, County Assessor Bonnie Appel, County Attorney Rick Roberts and County Clerk Rita Long. Absent Commissioner Sid Colson.

Vice-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 14, 2015. Vice-Chairman announced the location of the Open Meetings Act Poster in the Commissioner's Room. A motion was made by Commissioner Deaver to approve the minutes of December 15, 2014, as published in the Tribune-Sentinel, seconded by Commissioner Tucker, roll call vote, 2 ayes, motion carried. Motion was made by Commissioner Tucker to approve the continuing agenda, seconded by Commissioner Deaver, roll call vote, 3 ayes, motion carried.

Protest Hearings for 2015 are scheduled for June 15, July 6, and July 20 at 11:00 a.m.

Assessor Bonnie Appel presented Tax List Corrections 2015-001 through 2015-006.

Commissioner Deaver made the motion to approve the Tax List Corrections 2015-001 through 2015-006 with the Vice-Chairman to sign. Commissioner Tucker seconded, roll call vote, 2 ayes, motion carried.

11:13 a.m. Commissioner Deaver 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

JUNE 1, 2015

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, Steve Tucker, Bernard Deaver, 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 28, 2015. Chairman announced the location of the Open Meetings Act Poster in the Commissioner's Room. A motion was made by Commissioner Deaver to approve the minutes of May 18, 2015, as published in the Tribune-Sentinel, seconded by Commissioner Tucker, roll call vote, Tucker, aye, Deaver, aye, Colson abstain, 2 ayes, 1 abstain, motion carried. Motion was made by Commissioner Tucker to approve the continuing agenda, seconded by Commissioner Deaver, roll call vote, 3 ayes, motion carried.

Bonnie gave the Overvaluation/Undervaluation Report.

Commissioner Deaver made a motion to adopt Resolution 2015-23 to approve the change of valuations per overvaluation/undervaluation report. Commissioner Tucker second, roll call vote, 3 ayes, Resolution adopted.

11:37 a.m. Commissioner Tucker made the motion to adjourn the Board of Equalization meeting seconded by Commissioner Deaver, roll call vote, 3 ayes, motion carried.

Rita A. Long
County Clerk

BOARD OF EQUALIZATION PROCEEDING

JUNE 15, 2015

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, Steve Tucker, Bernard Deaver, County Assessor Bonnie Appel, County Attorney Rick Roberts and County Clerk Rita Long.

Chairman Colson 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 June 11, 2015. Chairman announced the location of the Open Meetings Act Poster in the Commissioner's Room. A motion was made by Commissioner Deaver to approve the minutes of June 1, 2015, as published in the Tribune-Sentinel, seconded by Commissioner Tucker, roll call vote, 3 ayes, motion carried. The agenda was reviewed. Motion was made by Commissioner Tucker to approve the continuing agenda, seconded by Commissioner Deaver, roll call vote, 3 ayes, motion carried.

Assessor Bonnie Appel presented Tax List Correction 2015-007 through 2015-018.

Commissioner Tucker made the motion to approve the Tax List Correction 2015-007 through 2015-018 with the Chairman to sign. Commissioner Deaver seconded, roll call vote, 3 ayes, motion carried.

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

Rita A. Long
County Clerk

BOARD OF EQUALIZATION PROCEEDING

JULY 6, 2015

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: Commissioner Sid Colson, Steve Tucker, County Assessor Bonnie Appel, County Attorney Rick Roberts and County Clerk Rita Long. Absent: Commissioner Bernard Deaver.

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 2, 2015. 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 June 15, 2015, as published in the Tribune-Sentinel, seconded by Commissioner Colson, roll call vote, 2 ayes, motion carried. Motion was made by Commissioner Tucker to approve the continuing agenda, seconded by Commissioner Colson, roll call vote, 2 ayes, motion carried.

Assessor Bonnie Appel presented 2015-019 Tax List Correction.

A motion was made by Commissioner Tucker to approve tax list correction 2015-019 on personal property and have Chairman sign. Commissioner Colson seconded the motion, roll call vote, 2 ayes, motion carried.

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

Commissioner Tucker moved to adopt Resolution 2015-28 for the change of valuations on Attachment A, per Nebraska State Statute 77-1315.01 and 77-1317,

Commissioner Colson seconded, roll call vote, 2 ayes, Resolution Adopted.

2015 Assessment Procedure References were submitted by Assessor Bonnie Appel.

11:10 a.m. Protest hearing 2015-001 and 2015-002 was heard and taken under advisement.

11:25 a.m. Protest hearing 2014-003 and 2015-004 was heard and taken under advisement.

11:38 a.m. Protest hearing 2014-005 was heard and taken under advisement.

11:48 a.m. Protest hearing 2014-006 and 2015-007 was heard and taken under advisement.

11:55 a.m. Protest hearing 2014-008 and 2015-009 was heard and taken under advisement.

12:08 p.m. Commissioner Tucker 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

JULY 20, 2015

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: Commissioner Sid Colson, Steve Tucker, Bernard Deaver, 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 16, 2015. Chairman announced the location of the Open Meetings Act Poster in the Commissioner's Room. A motion was made by Commissioner Deaver to approve the minutes of July 6, 2015, as published in the Tribune-Sentinel, seconded by Commissioner Tucker, roll call. Tucker, yes, Deaver, abstain, Colson, yes, 2 ayes and 1 abstain motion carried. Motion was made by Commissioner Tucker to approve the continuing agenda, seconded by Commissioner Colson, roll call vote, 3 ayes, motion carried.

Assessor Bonnie Appel reported her Three-year Plan of Assessment Report for 2016, 2017 and 2018.

Commissioner Deaver moved to approve the extension for homestead exemption deadline for Rachel N. Palmer. Commissioner Tucker seconded the motion, roll call vote, 3 ayes, motion carried.

Commissioner Tucker moved to adopt Resolution 2015-30 to correct Resolution 2015-28 for the change of valuations on Attachment A, per Nebraska State Statute 77-1315.01 and 77-1317, Commissioner Deaver seconded, roll call vote, 3 ayes, Resolution Adopted.

Protest Hearing

11:10 a.m. Protest 2015-010 Phillip D. Bartle, was withdrawn by the taxpayer.

2015 Assessment Procedure References was submitted by Assessor Bonnie Appel.

11:20 a.m. Protest hearing 2015-011 through 2015-018 Jameson Trust/Darrin, Ray Jameson Trustee, 2015-019 through 2015-022 Kotka, Inc., and 2015-023 through 2015-029 Tycho, Inc., were heard and taken under advisement.

2015 Assessment Procedure References was submitted by Assessor Bonnie Appel.

11:40 a.m. Protest hearings 2015-030 through 2015-042 Freedom Farms Inc., and 2015-043 through 2015-045 Frank and Anne Svoboda Family trust were heard and taken under advisement.

12:05 p.m. Chairman recessed the meeting.

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

2015 Assessment Procedure References was submitted by Assessor Bonnie Appel.

1:00 p.m. Protest hearings 2015-046 and 2015-047 Cooper Farms Limited, c/o Jim Cooper, were heard and taken under advisement.

Commissioner Tucker made the motion to accept the testimony the Assessor presented which indicates no change at this time for Protests 2015-001 through 2015-009. Commissioner Deaver seconded, roll call vote, Tucker, yes, Deaver, abstain, Colson, yes, 2 ayes and 1 abstain motion carried.

Commissioner Deaver made the motion to accept the testimony the Assessor presented which indicates no change at this time for Protests 2015-011 through 2015-045 and Protest 2015-047. Commissioner Tucker seconded, roll call vote, 3 ayes, motion carried.

Commissioner Tucker made the motion to lower the valuation to \$370,772 for Protest 2015-046 after receiving information presented at the protest hearing. Commissioner Deaver seconded, roll call vote, 3 ayes, motion carried.

2:07 p.m. Commissioner Deaver 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 17, 2015

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: Commissioner Sid Colson, Steve Tucker, Bernard Deaver, County Assessor Bonnie Appel, County Attorney Rick Roberts and County Clerk Rita Long.

Chairman Colson called the meeting to order at 11:32 a.m. It was announced that the notice of this meeting had been published in the Grant Tribune-Sentinel on August 13, 2015. Chairman announced the location of the Open Meetings Act Poster in the Commissioner's Room. A motion was made by Commissioner Deaver to approve the minutes of July 20, 2015, 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 Deaver, roll call vote, 3 ayes, motion carried.

Assessor Bonnie Appel presented Tax List Correction 2015-020 and 2015-021.

Commissioner Tucker moved to approve tax list correction 2015-020 and 2015-021 on personal property and have Chairman to sign. Commissioner Deaver seconded the motion, roll call vote, 3 ayes, Resolution Adopted.

11:35 a.m. Commissioner Deaver 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

SEPTEMBER 8, 2015

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: Commissioner Sid Colson, Steve Tucker, Bernard Deaver, 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 August 27, 2015. Chairman announced the location of the Open Meetings Act Poster in the Commissioner's Room. A motion was made by Commissioner Deaver to approve the minutes of August 17, 2015, 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 Deaver, roll call vote, 3 ayes, motion carried.

Tax List Correction 2015-22, 2015-023 and 2015-24 was presented.

Commissioner Tucker moved to approve tax list correction 2015-22 through 2015-24 on personal property and have Chairman to sign. Commissioner Deaver seconded the motion, roll call vote, 3 ayes,

Protest Hearing

2015 Assessment Procedure References was submitted by Assessor Bonnie Appel.

11:35 a.m. Protest 2015-048 through 2015-051 were heard and taken under advisement.

Commissioner Deaver made the motion to accept the testimony the Assessor presented which indicates no change at this time for Protests 2015-048 through 2015-051. Commissioner Tucker seconded, roll call vote, 3 ayes, motion carried.

11:57 a.m. Commissioner Deaver 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 21, 2015

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: Commissioner Sid Colson, Steve Tucker, Bernard Deaver, County Assessor Bonnie Appel, County Attorney Rick Roberts and County Clerk Rita Long.

Chairman Colson called the meeting to order at 11:04 a.m. It was announced that the notice of this meeting had been published in the Grant Tribune-Sentinel on September 17, 2015. Chairman announced the location of the Open Meetings Act Poster in the Commissioner's Room. A motion was made by Commissioner Deaver to approve the minutes of September 8, 2015, 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 Deaver, roll call vote, 3 ayes, motion carried.

2015-25 through 2015-27 Tax List Corrections were presented.

Commissioner Deaver moved to approve tax list corrections 2015-25 through 2015-27 on personal property and have Chairman to sign. Commissioner Tucker seconded the motion, roll call vote, 3 ayes,

11:06 a.m. Commissioner Tucker made the motion to adjourn the Board of Equalization meeting seconded by Commissioner Deaver, roll call vote, 3 ayes, motion carried.

Rita A. Long
County Clerk

BOARD OF EQUALIZATION PROCEEDING

October 5, 2015

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: Commissioner Sid Colson, Steve Tucker, County Assessor Bonnie Appel, County Attorney Rick Roberts and Deputy County Clerk Barbara F. Tines. Commissioner Bernard Deaver is not in attendance.

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 October 1, 2015. 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 21, 2015, as published in the Tribune-Sentinel, seconded by Commissioner Colson, roll call vote, 2 ayes, motion carried. Motion was made by Commissioner Tucker to approve the continuing agenda, seconded by Commissioner Colson, roll call vote, 2 ayes, motion carried.

Commissioner Colson moved to adopt Resolution 2015-046 to set the levies of the local political subdivisions for the 2015-2016 fiscal year. Commissioner Tucker seconded, roll call vote, 2 ayes, Resolution Adopted.

2015 Permissive Exemptions have been published and sent to Nebraska Department of Revenue.

11:03 a.m. Commissioner Tucker made the motion to adjourn the Board of Equalization meeting seconded by Commissioner Colson, roll call vote, 2 ayes, motion carried.

Barbara F. Tines
Deputy County Clerk