

BOARD OF EQUALIZATION PROCEEDING

JANUARY 6, 2020

GRANT, NEBRASKA

The meeting of the Board of Equalization of Perkins County, Nebraska, was held at 9:30 a.m. in the County Courthouse in Grant, Nebraska.

Present: Steve Tucker, Sid Colson, Ron Hagan, County Assessor Peggy Burton, County Attorney Rick Roberts and County Clerk Rita Long.

Chairman Tucker called the meeting to order at 9:30 a.m. It was announced that the notice of this meeting had been published in the Grant Tribune-Sentinel on December 31, 2019. 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 November 4, 2019, as published in the Tribune-Sentinel, seconded by Commissioner Hagan, roll call vote, 3 ayes, motion carried. Motion was made by Commissioner Hagan to approve the continuing agenda, seconded by Commissioner Colson, roll call vote, 3 ayes, motion carried.

Assessor Peggy Burton submitted Tax List Corrections 2020-001.

Commissioner Colson moved to approve the Tax List Correction 2020-001 on 2017 Real Estate for Wheatland Industries, LLC and have Chairman sign. Commissioner Hagan seconded the motion, roll call vote, 3 ayes, motion carried.

Commissioner Hagan moved to approve release of claims 2017-16737 and 2017-16738 from the Nebraska Department of Administrative Services. Commissioner Colson seconded the motion, roll call vote, 3 ayes, motion carried.

10:01 a.m. Commissioner Colson made the motion to adjourn the Board of Equalization meeting seconded by Commissioner Hagan, roll call vote, 2 ayes, motion carried.

Rita A. Long
County Clerk

BOARD OF EQUALIZATION PROCEEDING

February 3, 2020

GRANT, NEBRASKA

The meeting of the Board of Equalization of Perkins County, Nebraska, was held at 9:30 a.m. in the County Courthouse in Grant, Nebraska.

Present: Sid Colson, Ron Hagan, Steve Tucker, County Assessor Peggy Burton, County Attorney Rick Roberts and County Clerk Rita Long.

Chairman Colson called the meeting to order at 9:30 a.m. It was announced that the notice of this meeting had been published in the Grant Tribune-Sentinel on January 29, 2020. 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 January 6, 2020, as published in the Tribune-Sentinel, seconded by Commissioner Hagan, roll call vote, 3 ayes, motion carried. Motion was made by Commissioner Hagan to approve the continuing agenda, seconded by Commissioner Tucker, roll call vote, 3 ayes, motion carried.

Treasurer Julie Sestak presented a motor vehicle exemption. Commissioner Hagan made the motion to allow the motor vehicle exemption for the Mother of Sorrows Catholic Church. Commissioner Tucker seconded the motion, roll call vote, 3 ayes, motion carried.

9:35 a.m. Chairman opened the Public Hearing for Permissive Exemptions.

Assessor Peggy Burton submitted the list of Permissive Exemptions.

9:50 a.m. Chairman closed the Hearing

Commissioner Tucker made the motion to grant the permissive exemptions to all that have been listed and have the Chairman sign. Commissioner Hagan seconded, roll call vote, 3 ayes, motion carried.

9:51 a.m. Commissioner Hagan 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

MAY 18, 2020

GRANT, NEBRASKA

The meeting of the Board of Equalization of Perkins County, Nebraska, was held at 9:30 a.m. in the County Courthouse in Grant, Nebraska.

Present: Steve Tucker, Sid Colson, Ron Hagan, County Assessor Peggy Burton, County Attorney Rick Roberts and County Clerk Rita Long.

Chairman Colson called the meeting to order at 9:30 a.m. It was announced that the notice of this meeting had been published in the Grant Tribune-Sentinel on May 13, 2020. Chairman announced the location of the Open Meetings Act Poster in the Commissioner's Room. A motion was made by Commissioner Hagan to approve the minutes of February 3, 2020, 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 Hagan, roll call vote, 3 ayes, motion carried.

Protest Hearings for 2020 are scheduled for June 29, July 6, and July 20 at 10:00 a.m.

Assessor Peggy Burton submitted Tax List Corrections 2020-2 through 2020-6.

2020-2 Tickle Funeral Home – Personal Property

2020-3 Loren Jessen – Personal Property

2020-4 Ron Kumor – 2017 Personal Property

2020-5 Ron Kumor – 2018 Personal Property

2020-6 Ron Kumor – 2019 Personal Property

Commissioner Tucker made the motion to approve the Tax List Correction 2020-2 through 2020-6 with the Chairman to sign. Commissioner Hagan seconded, roll call vote, 3 ayes, motion carried.

9:42 a.m. Commissioner Tucker made the motion to adjourn the Board of Equalization meeting seconded by Commissioner Hagan, roll call vote, 3 ayes, motion carried.

Rita A. Long
County Clerk

BOARD OF EQUALIZATION PROCEEDING

JUNE 29, 2020

GRANT, NEBRASKA

The meeting of the Board of Equalization of Perkins County, Nebraska, was held at 10:00 a.m. in the County Courthouse in Grant, Nebraska.

Present: Sid Colson, Ron Hagan, Steve Tucker, County Attorney Rick Roberts and County Clerk Rita Long.

Chairman Colson called the meeting to order at 10:00 a.m. It was announced that the notice of this meeting had been published in the Grant Tribune-Sentinel on June 24, 2020. Chairman announced the location of the Open Meetings Act publication in the District Court Room. A motion was made by Commissioner Tucker to approve the minutes of May 18, 2020, as published in the Tribune-Sentinel, seconded by Commissioner Hagan, roll call vote, 3 ayes, motion carried. Motion was made by Commissioner Tucker to approve the continuing agenda, seconded by Commissioner Hagan, roll call vote, 3 ayes, motion carried.

10:01 a.m. Commissioner Hagan 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

JULY 6, 2020

GRANT, NEBRASKA

The meeting of the Board of Equalization of Perkins County, Nebraska, was held at 10:00 a.m. in the County Courthouse in Grant, Nebraska.

Present: Sid Colson, Ron Hagan, Steve Tucker, County Attorney Rick Roberts, Assessor Peggy Burton and County Clerk Rita Long.

Chairman Colson called the meeting to order at 10:00 a.m. It was announced that the notice of this meeting had been published in the Grant Tribune-Sentinel on July 1, 2020. Chairman announced the location of the Open Meetings Act publication in the District Court Room. A motion was made by Commissioner Hagan to approve the minutes of June 29, 2020, as made public and posted on the Perkins County Website, 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 Hagan, roll call vote, 3 ayes, motion carried.

Assessor Peggy Burton informed the Commissioners that six protests have been filed and will be heard at the July 20th Board of Equalization meeting.

10:10 a.m. Commissioner Hagan 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

JULY 20, 2020

GRANT, NEBRASKA

The meeting of the Board of Equalization of Perkins County, Nebraska, was held at 10:00 a.m. in the County Courthouse in Grant, Nebraska.

Present: Commissioners Sid Colson, Ron Hagan Steve Tucker, County Assessor Peggy Burton, County Attorney Rick Roberts and County Clerk Rita Long. Darrell Stanard, the appraiser who does the commercial appraisals for Perkins County, was also present.

Chairman Colson called the meeting to order at 10:00 a.m. It was announced that the notice of this meeting had been published in the Grant Tribune-Sentinel on July 15, 2020. Chairman announced the location of the Open Meetings Act Publication in the District Court Room. A motion was made by Commissioner Hagan to approve the minutes of July 6, 2020, 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 Hagan, roll call vote, 3 ayes, motion carried.

Assessor Peggy Burton gave the Overvaluation/Undervaluation Report.

Commissioner Hagan made a motion to adopt Resolution 2020-18 to approve the change of valuations per Overvaluation/Undervaluation report. Commissioner Tucker seconded, roll call vote, 3 ayes, Resolution adopted.

The annual review of the Cemeteries was submitted.

Peggy reported her Three-year Plan of Assessment Report for 2021, 2022 and 2023.

Protest Hearing

2020 Assessment Procedure References was submitted by Assessor Peggy Burton.

10:10 a.m. 2020-001 Wheatland Industries, LLC %Mid America Agri Products, was heard and taken under advisement. Attorneys George Clough and Robert Barnhouse were present. Evidence was submitted by taxpayer.

10:30 a.m. 2020-002 Dollar General Ian Doss c/o Dolgencorp was heard and taken under advisement.

10:50 a.m. 2020-003 and 2020-004 Debra Kraus/Bootleg Bar residential and commercial was heard and taken under advisement.

11:00 a.m. 2020-005 Michelle Cummings/Barberpole was heard and taken under advisement.

11:20 a.m. 2020-006 Dennis Hutt was heard and taken under advisement.

Decision of Protest Hearing

Commissioner Hagan made the motion to accept the testimony the Assessor presented which indicates no change at this time for Protests 2020-001, 002, 003, 005. Commissioner Tucker seconded, roll call vote, 3 ayes, motion carried.

Commissioner Hagan made the motion to lower the valuation after receiving information presented at the protest hearing for Protest 2020-004. Commissioner Colson seconded, roll call vote, Hagen, yes, Tucker abstain, Colson, yes, 2 ayes, 1 abstain, motion carried.

Commissioner Tucker made the motion to lower the valuation after receiving information presented at the protest hearing for 2020-006. Commissioner Hagan second, roll call vote, 3 ayes, motion carried.

12:12 p.m. Commissioner Hagan made the motion to adjourn the Board of Equalization meeting seconded by Commissioner Tucker. 3 ayes, roll

Rita A. Long
County Clerk

BOARD OF EQUALIZATION PROCEEDING

AUGUST 3, 2020

GRANT, NEBRASKA

The meeting of the Board of Equalization of Perkins County, Nebraska, was held at 9:30 a.m. in the County Courthouse in Grant, Nebraska.

Present: Sid Colson, Ron Hagan, Steve Tucker, County Assessor Peggy Burton, County Attorney Rick Roberts and County Clerk Rita Long.

Chairman Colson called the meeting to order at 9:30 a.m. It was announced that the notice of this meeting had been published in the Grant Tribune-Sentinel on July 29, 2020. Chairman announced the location of the Open Meetings Act Publication in the District Court Room. A motion was made by Commissioner Tucker to approve the minutes of July 20, 2020, as published in the Tribune-Sentinel, seconded by Commissioner Hagan, roll call vote, 3 ayes, motion carried. Motion was made by Commissioner Hagan to approve the continuing agenda, seconded by Commissioner Tucker, roll call vote, 3 ayes, motion carried.

Assessor Peggy Burton submitted Tax List Correction 2020-7.

Commissioner Tucker moved to approve the Tax List Correction 2020-7 on 2019 personal property for Jantzen & Jantzen Farming, LLC and have Chairman sign. Commissioner Hagan seconded the motion, roll call vote, 3 ayes, motion carried.

9:33 a.m. Commissioner Tucker made the motion to adjourn the Board of Equalization meeting, seconded by Commissioner Hagan, roll call vote, 3 ayes, motion carried.

Rita A. Long
County Clerk

BOARD OF EQUALIZATION PROCEEDING

OCTOBER 5, 2020

GRANT, NEBRASKA

The meeting of the Board of Equalization of Perkins County, Nebraska, was held at 9:30 a.m. in the County Courthouse in Grant, Nebraska.

Present: Sid Colson, Ron Hagan, Steve Tucker, County Assessor Peggy Burton, County Attorney Rick Roberts and County Clerk Rita Long.

Chairman Colson called the meeting to order at 9:30 a.m. It was announced that the notice of this meeting had been published in the Grant Tribune-Sentinel on September 30, 2020. Chairman announced the location of the Open Meetings Act Publication in the District Court Room. A motion was made by Commissioner Tucker to approve the minutes of August 3, 2020, as published in the Tribune-Sentinel, seconded by Commissioner Tucker, roll call vote, 3 ayes, motion carried. Motion was made by Commissioner Hagan to approve the continuing agenda, seconded by Commissioner Tucker, roll call vote, 3 ayes, motion carried.

Commissioner Tucker moved to adopt Resolution 2020-27 to set the levies of the local political subdivisions for the 2020-2021 fiscal year. Commissioner Hagan seconded, roll call vote, 3 ayes, Resolution Adopted.

9:32 a.m. Commissioner Hagan 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

DECEMBER 7, 2020

GRANT, NEBRASKA

The meeting of the Board of Equalization of Perkins County, Nebraska, was held at 9:30 a.m. in the County Courthouse in Grant, Nebraska.

Present: Sid Colson, Ron Hagan, Steve Tucker, County Assessor Peggy Burton, County Attorney Rick Roberts and County Clerk Rita Long.

Chairman Colson called the meeting to order at 9:30 a.m. It was announced that the notice of this meeting had been published in the Grant Tribune-Sentinel on November 24, 2020. Chairman announced the location of the Open Meetings Act Publication in the District Court Room. A motion was made by Commissioner Hagan to approve the minutes of October 5, 2020, 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 Hagan, roll call vote, 3 ayes, motion carried.

Assessor Peggy Burton submitted Tax List Corrections 2020-08 through 2020-11.

Commissioner Tucker moved to approve the Tax List Corrections 2020-08 through 2020-10 on 2017, 2018 and 2019 personal property for Deloris Lee and have Chairman sign. Commissioner Hagan seconded the motion, roll call vote, 3 ayes, motion carried.

Commissioner Hagan moved to approve the Tax List Correction 2020-11 on 2019 personal property for Steve Tucker and have Chairman sign. Commissioner Tucker seconded the motion, roll call vote, 3 ayes, motion carried.

9:35 a.m. Commissioner Hagan 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