

BOARD OF EQUALIZATION PROCEEDING

February 7, 2022

GRANT, NEBRASKA

The meeting of the Board of Equalization of Perkins County, Nebraska, was held at 9:00 a.m. in the County Courthouse in Grant, Nebraska.

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

Chairman Tucker called the meeting to order at 9:04 a.m. It was announced that the notice of this meeting had been published in the Grant Tribune-Sentinel on January 26, 2022. 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 October 4, 2021, as published in the Grant Tribune-Sentinel, seconded by Commissioner Colson, 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.

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 Colson seconded the motion, roll call vote, 3 ayes, motion carried.

9:07 a.m. Commissioner Colson 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

APRIL 18, 2022

GRANT, NEBRASKA

The meeting of the Board of Equalization of Perkins County, Nebraska, was held at 9:00 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 9:00 a.m. It was announced that the notice of this meeting had been published in the Grant Tribune-Sentinel on April 13, 2022. 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 7, 2022, 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.

Peggy gave the Overvaluation/Undervaluation Report.

Commissioner Hagan made a motion to adopt Resolution 2022-04 to approve the change of valuations per overvaluation/undervaluation report. Commissioner Colson second, roll call vote, 3 ayes, Resolution adopted.

Assessor Peggy Burton submitted Tax List Corrections 2022-01 through 2022-03

Commissioner Colson moved to approve the Tax List Correction 2022-1 on 2021 personal property for Deere Credit Corp., Tax List Correction 2022-2 on 2020, Homestead Exemption for Paula Stanek, and Tax List Correction 2022-3 on 2019, Homestead Exemption for Lorene Mercier, and have Chairman sign. Commissioner Hagan seconded the motion, roll call vote, 3 ayes, motion carried.

9:25 a.m. Chairman recessed the meeting.

9:39 a.m. The meeting was reconvened.

Commissioner Hagan moved to approve the Permissive Exemption for the Youth Challenge, Inc. and have Chairman sign. Commissioner Colson seconded the motion, roll call vote, 3 ayes, motion carried.

9:41 a.m. Commissioner Colson 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

MAY 16, 2022

GRANT, NEBRASKA

The meeting of the Board of Equalization of Perkins County, Nebraska, was held at 9:00 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 9:00 a.m. It was announced that the notice of this meeting had been published in the Grant Tribune-Sentinel on May 11, 2022. 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 18, 2022, 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 2022-04

Commissioner Colson moved to approve the Tax List Correction 2022-04 personal property for Deere Credit Corp. and have Chairman sign. Commissioner Hagan seconded the motion, roll call vote, 3 ayes, motion carried.

Protest Hearings for 2022 are scheduled for June 27, July 5, and July 18 at 9:00 a.m.

9:04 a.m. Commissioner Hagan 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

JUNE 27, 2022

GRANT, NEBRASKA

The meeting of the Board of Equalization of Perkins County, Nebraska, was held at 9:00 a.m. in the County Courthouse in Grant, Nebraska.

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

Chairman Tucker called the meeting to order at 9:03 a.m. It was announced that the notice of this meeting had been published in the Grant Tribune-Sentinel on June 8, 2022. 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 May 16, 2022, as published in the Tribune-Sentinel, seconded by Commissioner Tucker, roll call vote, Hagan, yes, Colson, absent, Tucker, yes, 2 ayes, 1 absent, motion carried. Motion was made by Commissioner Tucker to approve the continuing agenda, seconded by Commissioner Hagan, roll call vote, Hagan, yes, Colson, absent, Tucker, yes, 2 ayes, 1 absent, motion carried.

Peggy Burton gave a report.

9:13 a.m. Commissioner Hagan made the motion to adjourn the Board of Equalization meeting seconded by Commissioner Tucker, roll call vote, Hagan, yes, Colson, absent, Tucker, yes, 2 ayes, 1 absent, motion carried.

Rita A. Long
County Clerk

BOARD OF EQUALIZATION PROCEEDING

JULY 5, 2022

GRANT, NEBRASKA

The meeting of the Board of Equalization of Perkins County, Nebraska, was held at 9:00 a.m. in the County Courthouse in Grant, Nebraska.

Present: Commissioners 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 9:00 a.m. It was announced that the notice of this meeting had been published in the Grant Tribune-Sentinel on June 29, 2022. 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 27, 2022, as made public on the Perkin's County website and in the Clerk's office. Commissioner Colson seconded, roll call vote, Colson, abstain, Hagan, yes, Tucker, yes, 2 ayes, 1 abstain, motion carried. Motion was made by Commissioner Colson 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 2022-13 to approve the change of valuations per Overvaluation/Undervaluation report. Commissioner Colson seconded, roll call vote, 3 ayes, Resolution adopted.

The annual review of the Cemeteries was submitted.

Ms. Burton reported her Three-year Plan of Assessment Report for 2023, 2024 and 2025. A motion was made by Commissioner Colson to approve the Perkins County Assessor's Three-year Plan, seconded by Commissioner Hagan, roll call vote, 3 ayes, motion carried.

9:11 a.m. Commissioner Hagan 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 18, 2022

GRANT, NEBRASKA

The meeting of the Board of Equalization of Perkins County, Nebraska, was held at 9:00 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.

Chairman Tucker called the meeting to order at 9:00 a.m. It was announced that the notice of this meeting had been published in the Grant Tribune-Sentinel on July 13, 2022. Chairman announced the location of the Open Meetings Act Poster in the Commissioner Room. A motion was made by Commissioner Colson to approve the minutes of July 5, 2022, 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.

Protest Hearing

9:05 a.m. 2022-001 Wheatland Industries, LLC %Mid America Agri Products, was represented by Attorney Fredrich Stehlik and Steve Hanson who were present and protest heard. Evidence was submitted and Commissioners will take this under advisement.

9:25 a.m. 2022-002 Janet Schilling/Schilling Family Trust was heard and taken under advisement.

9:35 a.m. 2020-003 Platte Center West, LLC, represent by Phillip Zegers who appeared telephonic and protest was heard. Evidence was heard and Commissioners will take this under advisement.

9:55 a.m. 2022-004 Deloitt LLP – Charlie Young was heard and taken under advisement.

Decision of Protest Hearing

Commissioner Colson made the motion to accept the testimony the Assessor presented which indicates no change at this time for Protest 2022-001. The valuation falls within the statutory range. Commissioner Hagan seconded, roll call vote, 3 ayes, motion carried.

Commissioner Hagan made the motion to accept the testimony the Assessor presented which indicates no change at this time for Protest 2022-002. The valuation falls within the statutory range. Commissioner Colson seconded, roll call vote, 3 ayes, motion carried.

Commissioner Colson moved that after the testimony and evidence presented to lower the valuation to \$3,550,350 and stay within parameters required by the State of Nebraska for Protest 2022-003. Commissioner Hagan seconded, roll call vote, 3 ayes, motion carried.

Commissioner Hagan made the motion to accept the testimony the Assessor presented which indicates no change at this time for Protest 2022-004. The valuation falls within the statutory range. Commissioner Colson seconded, roll call vote, 3 ayes, motion carried.

10:27 a.m. Commissioner Colson made the motion to adjourn the Board of Equalization meeting seconded by Commissioner Hagan. 3 ayes, roll

Rita A. Long
County Clerk

BOARD OF EQUALIZATION PROCEEDING

OCTOBER 17, 2022

GRANT, NEBRASKA

The meeting of the Board of Equalization of Perkins County, Nebraska, was held at 9:00 a.m. in the County Courthouse in Grant, Nebraska.

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

Chairman Tucker called the meeting to order at 9:00 a.m. It was announced that the notice of this meeting had been published in the Grant Tribune-Sentinel on October 12, 2022. 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 18, 2022, as published in the Tribune-Sentinel, seconded by Commissioner Tucker, roll call vote, Hagan, absent, Colson, yes, Tucker, yes, 2 ayes, 1 absent, motion carried. Motion was made by Commissioner Colson to approve the continuing agenda, seconded by Commissioner Tucker, Hagan, absent, Colson, yes, Tucker, yes, 2 ayes, 1 absent, motion carried.

Commissioner Colson moved to adopt Resolution 2022-21 to set the levies of the local political subdivisions for the 2022-2023 fiscal year. Commissioner Tucker seconded, roll call vote, Hagan, absent, Colson, yes, Tucker, yes, 2 ayes, 1 absent, Resolution Adopted.

9:07 a.m. Commissioner Colson made the motion to adjourn the Board of Equalization meeting seconded by Commissioner Tucker, roll call vote, Hagan, absent, Colson, yes, Tucker, yes, 2 ayes, 1 absent, motion carried.

Rita A. Long
County Clerk

BOARD OF EQUALIZATION PROCEEDING

DECEMBER 5, 2022

GRANT, NEBRASKA

The meeting of the Board of Equalization of Perkins County, Nebraska, was held at 9:00 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 9:00 a.m. It was announced that the notice of this meeting had been published in the Grant Tribune-Sentinel on November 30, 2022. 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 October 17, 2022, 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 Hagan, roll call vote, 3 ayes, motion carried.

No action was necessary on the Tax List Correction.

9:03 a.m. Commissioner Hagan 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