

## **BOARD OF EQUALIZATION PROCEEDING**

**MARCH 20, 2023**

**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: Sid Colson, Mark Bottom, Steve Tucker, County Treasurer Julie Sestak, County Attorney Rick Roberts and County Clerk Rita Long.

Chairman Colson called the meeting to order at 9:01 a.m. It was announced that the notice of this meeting had been published in the Grant Tribune-Sentinel on March 15, 2023. 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 5, 2022, as published in the Grant Tribune-Sentinel, seconded by Commissioner Tucker, roll call vote, Tucker, yes, Bottom, abstain, Colson, yes, 2 ayes, 1 abstain, motion carried. Motion was made by Commissioner Tucker to approve the continuing agenda, seconded by Commissioner Bottom, roll call vote, 3 ayes, motion carried.

Treasurer Julie Sestak presented a motor vehicle exemption. Commissioner Bottom 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.

9:05 a.m. Commissioner Tucker made the motion to adjourn the Board of Equalization meeting seconded by Commissioner Bottom, roll call vote, 3 ayes, motion carried.

Rita A. Long  
County Clerk

## **BOARD OF EQUALIZATION PROCEEDING**

**JUNE 5, 2023**

**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, Mark Bottom, Steve Tucker, County Assessor Peggy Burton, County Attorney Rick Roberts and County Clerk Rita Long.

Chairman Colson 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 24, 2023. 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 March 20, 2023, as published in the Tribune-Sentinel, seconded by Commissioner Bottom, roll call vote, 3 ayes, motion carried. Motion was made by Commissioner Tucker to approve the continuing agenda, seconded by Commissioner Bottom, roll call vote, 3 ayes, motion carried.

Protest Hearings for 2023 are scheduled for June 26, July 3, and July 17 at 9:30 a.m.

9:39 a.m. Commissioner Bottom 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 26, 2023**

**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: Mark Bottom, Steve Tucker, County Attorney Rick Roberts and Deputy County Clerk Joey Ross.

Vice-Chairman 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 June 15, 2023. Commissioner Bottom 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 5, 2023, as published in the Grant Tribune-Sentinel, seconded by Commissioner Bottom, roll call vote, Tucker, yes, Bottom, yes, Colson, absent, 2 ayes, 1 absent, motion carried. Motion was made by Commissioner Tucker to approve the continuing agenda, seconded by Commissioner Bottom, roll call vote, 2 ayes, motion carried.

No New Business.

9:35 a.m. Commissioner Tucker made the motion to adjourn the Board of Equalization meeting seconded by Commissioner Bottom, roll call vote, 2 ayes, motion carried.

Joey Ross, Deputy  
County Clerk

## **BOARD OF EQUALIZATION PROCEEDING**

**JULY 3, 2023**

**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, Mark Bottom, 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 June 29, 2023. Chairman announced the location of the Open Meetings Act Poster in the Commissioner's Room. A motion was made by Commissioner Bottom to approve the minutes of June 26, 2023, as made public on the Perkins County Website and the Clerk's office, seconded by Commissioner Tucker, roll call vote, Tucker, yes, Bottom, yes, Colson abstain, 2 ayes, 1 abstain, motion carried. Motion was made by Commissioner Tucker to approve the continuing agenda, seconded by Commissioner Bottom, roll call vote, 3 ayes, motion carried.

The annual review of the Cemeteries was submitted.

9:59 a.m. Commissioner Bottom made the motion to go into closed session for pending litigation, seconded by Commissioner Tucker, roll call vote, 3 ayes, motion carried.

10:42 a.m. Commissioner Tucker made the motion to come out of closed session, seconded by Commissioner Bottom, roll call vote, 3 ayes, motion carried.

10:45 a.m. Commissioner Tucker made the motion to adjourn the Board of Equalization meeting seconded by Commissioner Bottom, roll call vote, 3 ayes, motion carried.

Rita A. Long  
County Clerk

## BOARD OF EQUALIZATION PROCEEDING

**JULY 17, 2023**

**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: Commissioners Sid Colson, Mark Bottom, 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 13, 2023. Chairman announced the location of the Open Meetings Act Poster in the Commissioner Room. A motion was made by Commissioner Bottom to approve the minutes of July 3, 2023, 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 Bottom, roll call vote, 3 ayes, motion carried.

Assessor Peggy Burton gave the Overvaluation/Undervaluation Report.

Commissioner Tucker made a motion to adopt Resolution 2023-24 to approve the change of valuations per Overvaluation/Undervaluation report. Commissioner Bottom seconded, roll call vote, 3 ayes, Resolution adopted.

Commissioner Bottom moved to approve the tax exemption for the Great Plains Annual Conference of the United Methodist Church/ Madrid Methodist Church. Commissioner Tucker seconded the motion, roll call vote, 3 ayes, motion carried.

Commissioner Tucker moved to approve the tax exemption for Western Sky Community Care Center, Inc. Commissioner Colson seconded the motion, roll call vote, Tucker, yes, Bottom, abstain, Colson, yes, 2 ayes, 1 abstain, motion carried.

Ms. Burton reported her Three-year Plan of Assessment Report for 2024, 2025 and 2026. A motion was made by Commissioner Bottom to approve the Perkins County Assessor's Three-year Plan, seconded by Commissioner Tucker, roll call vote, 3 ayes, motion carried.

### Protest Hearing

9:35 a.m. 2023-001 Ann Wyatt, Wyatt Investment Properties NE, LLC. Toni Wyatt was present, representing Wyatt Investment Properties NE, LLC. The protest was heard and taken under advisement.

9:45 a.m. 2023-002 Jon Neiman with JRN Farms, LLC was not present. Protest was presented and taken under advisement.

9:55 a.m. 2023-003 Wheatland Industries, LLC %Mid America Agri Products, was represented by Attorney Fredrich Stehlik who appeared telephonic and Paul Stromnen who was present and protest heard. Evidence was submitted and Commissioners will take this under advisement.

10:15 a.m. 2023-004 Emily Heimann was present. Protest was heard and taken under advisement.

10:25 a.m. 2023-005 and 2023-006 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.

10:57 a.m. Chairman recessed the meeting.

11:26 a.m. The meeting was reconvened.

### Decision of Protest Hearing

Commissioner Tucker made the motion to lower the valuation to \$223,109 after receiving information presented at the Protest 2023-001 hearing. Commissioner Bottom seconded, roll call vote, 3 ayes, motion carried.

Commissioner Tucker made the motion to accept the testimony the Assessor presented which indicates no change at this time for Protest 2023-002. The valuation falls within the statutory range. Commissioner Bottom seconded, roll call vote, 3 ayes, motion carried.

Commissioner Tucker made the motion to accept the testimony the Assessor presented which indicates no change at this time for Protest 2023-003. The valuation falls within the statutory range. Commissioner Bottom seconded, roll call vote, 3 ayes, motion carried.

Commissioner Bottom made the motion to accept the testimony the Assessor presented which indicates no change at this time for Protest 2023-004. The valuation falls within the statutory range. Commissioner Tucker seconded, roll call vote, 3 ayes, motion carried.

Commissioner Bottom moved that after review of the property, we moved to lower the value to equalize with other like property to \$1,693,468 for Protest 2023-005. Commissioner Tucker seconded, roll call vote, 3 ayes, motion carried.

Commissioner Bottom made the motion to accept the testimony the Assessor presented which indicates no change at this time for Protest 2023-006. The valuation falls within the statutory range. Commissioner Tucker seconded, roll call vote, 3 ayes, motion carried.

11:47 a.m. Commissioner Bottom 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 18, 2023**

**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: Commissioners Sid Colson, Mark Bottom, Steve Tucker, County Assessor Peggy Burton, County Attorney Rick Roberts and County Clerk Rita Long.

Chairman Colson called the meeting to order at 9:31 a.m. It was announced that the notice of this meeting had been published in the Grant Tribune-Sentinel on September 14, 2023. Chairman announced the location of the Open Meetings Act Poster in the Commissioner Room. A motion was made by Commissioner Bottom to approve the minutes of July 17, 2023, 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 Bottom, roll call vote, 3 ayes, motion carried.

Assessor Peggy Burton submitted Tax List Corrections 2023-01 through 2023-05 Commissioner Tucker moved to approve the Tax List Correction 2021-01 through 2023-05 on 2021, and 2022 personal property for America's Crossroads Café, Jane Svoboda Trust and Mark Mosel and have Chairman sign. Commissioner Bottom seconded the motion, roll call vote, 3 ayes, motion carried.

9:37 a.m. Commissioner Bottom 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 2, 2023**

**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: Commissioners Sid Colson, Mark Bottom, Steve Tucker, County Assessor Peggy Burton, County Attorney Rick Roberts, and Deputy County Clerk Joey Ross.

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 28, 2023. Chairman announced the location of the Open Meetings Act Poster in the Commissioner Room. A motion was made by Commissioner Tucker to approve the minutes of September 18, 2023, as published in the Tribune-Sentinel, seconded by Commissioner Bottom, roll call vote, 3 ayes, motion carried. Motion was made by Commissioner Bottom to approve the continuing agenda, seconded by Commissioner Tucker, roll call vote, 3 ayes, motion carried.

Assessor Peggy Burton submitted Tax List Corrections 2023-06 through 2023-11  
Commissioner Bottom moved to approve the Tax List Correction 2021-06 through 2023-0010 personal property for Hi-Line Coop and 2023-011 for Zachary Paulman and have Chairman sign. Commissioner Tucker seconded the motion, roll call vote, 3 ayes, motion carried.

9:39 a.m. Commissioner Bottom made the motion to adjourn the Board of Equalization meeting seconded by Commissioner Tucker. roll call vote, 3 ayes, motion carried.

Joey Ross, Deputy  
County Clerk

## **BOARD OF EQUALIZATION PROCEEDING**

**OCTOBER 16, 2023**

**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: Sid Colson, Mark Bottom, Steve Tucker, County Assessor Peggy Burton, County Attorney Rick Roberts and County Clerk Rita Long.

Chairman Colson 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, 2023. 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 October 2, 2023, as published in the Tribune-Sentinel, seconded by Commissioner Bottom, roll call vote, 3 ayes, motion carried. Motion was made by Commissioner Bottom to approve the continuing agenda, seconded by Commissioner Tucker, roll call vote, 3 ayes, motion carried.

Commissioner Bottom moved to adopt Resolution 2023-33 to set the levies of the local political subdivisions for the 2023-2024 fiscal year. Commissioner Tucker seconded, roll call vote, 3 ayes, Resolution Adopted.

9:14 a.m. Commissioner Bottom 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