

## **BOARD OF EQUALIZATION PROCEEDING**

**FEBRUARY 20, 2024**

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

Chairman Bottom 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 February 15, 2024. 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 16, 2023, as published in the Tribune-Sentinel, seconded by Commissioner Tucker, roll call vote, 3 ayes, motion carried. Motion was made by Commissioner Colson to approve the continuing agenda, seconded by Commissioner Tucker, roll call vote, 3 ayes, motion carried.

9:00 a.m. Chairman opened the Public Hearing for Permissive Exemptions.

Assessor Peggy Burton submitted the list of Permissive Exemptions.

9:14 a.m. Chairman closed the Hearing.

Commissioner Tucker made the motion to grant the permissive exemptions to all except Western Sky Community Care Center, Elsie United Methodist Church and Youth Challenge, Inc. Seconded by Commissioner Colson, roll call vote, 3 ayes, motion carried.

Commissioner Colson made a motion to grant permissive exemptions to Western Sky Community Care Center, seconded by Commissioner Tucker, roll call vote, Tucker, yes, Colson, yes, Bottom, abstain, 2 ayes, 1 abstain, motion carried.

9:15 a.m. Commissioner Tucker made the motion to adjourn the Board of Equalization meeting seconded by Commissioner Colson, roll call vote, 3 ayes, motion carried.

Jo Ross, Deputy  
County Clerk

## **BOARD OF EQUALIZATION PROCEEDING**

**MAY 6, 2024**

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

Chairman Bottom 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 May 2, 2024. 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 20, 2024, 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 Colson, roll call vote, 3 ayes, motion carried.

Commissioner Tucker made a motion to grant permissive exemptions to Youth Challenge and have Chairman sign, seconded by Commissioner Colson, roll call vote, ayes, motion carried.

9:07 a.m. Commissioner Colson made the motion to adjourn the Board of Equalization meeting seconded by Commissioner Tucker, roll call vote, 3 ayes, motion carried.

Rita Long  
County Clerk

## **BOARD OF EQUALIZATION PROCEEDING**

**JUNE 3, 2024**

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

Chairman Bottom 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 30, 2024. 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 May 6, 2024, as published in the Tribune-Sentinel, seconded by Commissioner Colson all vote, 3 ayes, motion carried. Motion was made by Commissioner Colson to approve the continuing agenda, seconded by Commissioner Tucker, roll call vote, 3 ayes, motion carried.

Protest Hearings for 2024 are scheduled for June 24, July 1, and July 15 at 9:30 a.m.

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

Rita A. Long  
County Clerk

## BOARD OF EQUALIZATION PROCEEDING

**JUNE 24, 2024**

**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 Assessor Peggy Burton, County Attorney Rick Roberts and County Clerk Rita Long. Absent: Sid Colson

Chairman Bottom 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 20, 2024. 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 3, 2024, as published in the Tribune-Sentinel, seconded by Commissioner Bottom, roll call vote, Bottom, yes, Tucker, yes, Colson, absent, 1 absent, 2 ayes, motion carried. The agenda was reviewed. A motion was made by Commissioner Tucker to approve the continuing agenda, seconded by Commissioner Bottom, roll call vote, Bottom, yes, Tucker, yes, Colson, absent, 1 absent, 2 ayes, motion carried.

The annual review of the Cemeteries was submitted.

Assessor Peggy Burton submitted Tax List Corrections 2024-01 and 2024-02  
Commissioner Tucker moved to approve the Tax List Correction 2024-01 on 2023 personal property for Paul Palu, and 2024-02 on 2023 personal property for Ross Kurkowski and have Chairman sign. Commissioner Bottom seconded the motion, roll call vote, Bottom, yes, Tucker, yes, Colson, absent, 1 absent, 2 ayes, motion carried

The Commissioner's discussed the TERC Case with Platte Center West.

No Protest Hearing.

9:59 a.m. Commissioner Tucker made the motion to adjourn the Board of Equalization meeting seconded by Commissioner Bottom, roll call vote, Bottom, yes, Tucker, yes, Colson, absent, 1 absent, 2 ayes, motion carried

Rita A. Long  
County Clerk

## BOARD OF EQUALIZATION PROCEEDING

**JULY 1, 2024**

**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, Sid Colson, County Assessor Peggy Burton, County Attorney Rick Roberts and County Clerk Rita Long.

Chairman Bottom called the meeting to order at 9:31 a.m. It was announced that notice of this meeting had been posted in the Villages of Elsie, Madrid and Venango, City of Grant, the Perkins County Courthouse doors and posted on the Perkin's County Website. The Notice of Meeting had been omitted in the Grant Tribune-Sentinel. 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 24, 2024, as made public on the website and in the Clerk's office, seconded by Commissioner Tucker, roll call vote, Bottom, yes, Tucker, yes, Colson, abstain, 1 abstain, 2 ayes, motion carried. Motion was made by Commissioner Colson to approve the continuing agenda, seconded by Commissioner Tucker, roll call vote, 3 ayes, motion carried.

Protest Hearing

9:35 a.m. 2024-001 Thomas Farnsworth was heard and taken under advisement.

TERC Case with Platte Center West was discussed.

Commissioner Colson made the motion to have the Chairman sign the agreement regarding valuation between the Perkins County Board of Equalization and Platte Center West, LLC. Commissioner Bottom seconded, roll call vote, 3 ayes, motion carried.

10:10 a.m. Commissioner Colson 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 15, 2024**

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

Chairman Bottom 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 11, 2024. 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 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 Colson, roll call vote, 3 ayes, motion carried.

### **Protest Hearing**

9:35 a.m. 2024-002 Wheatland Industries, LLC %Mid America Agri Products, was represented by Attorney Fredrich Stehlik and CEO Preston Reed, both appeared by zoom and the protest was heard. Evidence was submitted and Commissioners will take this under advisement.

The pending TERC Case has been continued for 2022 and 2023 Wheatland Industries LLC.

Assessor Peggy Burton gave the Overvaluation/Undervaluation Report.

Commissioner Colson made a motion to adopt Resolution 2024-08 to approve the change of valuations per Overvaluation/Undervaluation report. Commissioner Tucker seconded, roll call vote, 3 ayes, Resolution adopted.

Ms. Burton reported her Three-year Plan of Assessment Report for 2025, 2026 and 2027. A motion was made by Commissioner Tucker to approve the Perkins County Assessor's Three-year Plan, seconded by Commissioner Colson, roll call vote, 3 ayes, motion carried.

Commissioner Colson moved to approve the Tax List Correction 2024-3 on 2023, Platte Center West, LLC and have Chairman sign. Commissioner Tucker seconded the motion, roll call vote, 3 ayes, motion carried.

### **Decision of Protest Hearing**

Commissioner Tucker made the motion to accept the testimony the Assessor presented which indicates no change at this time for Protest 2024-001. The valuation falls within the statutory range. Commissioner Colson 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 2024-002. The valuation falls within the statutory range. Commissioner Colson seconded, roll call vote, 3 ayes, motion carried.

10:35 a.m. Commissioner Tucker made the motion to adjourn the Board of Equalization meeting seconded by Commissioner Colson. 3 ayes, roll

Rita A. Long  
County Clerk

## **BOARD OF EQUALIZATION PROCEEDING**

**AUGUST 19,2024**

**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, Sid Colson, Assessor Peggy Burton, Deputy County Treasurer Kris Aerni, County Attorney Rick Roberts and County Clerk Rita Long.

Chairman Bottom 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 August 15, 2024. 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 July 15, 2024, 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 Tucker, roll call vote, 3 ayes, motion carried.

### **Tax List Corrections**

Assessor Peggy Burton submitted Tax List Corrections 2024-04 through 2024-08  
Commissioner Tucker moved to approve the Tax List Correction 2024-4, 2024-05 and 2024-06 on 2018, 2019 and 2020 Real Estate for Wheatland Industries and have Chairman sign. Commissioner Colson seconded the motion, roll call vote, 3 ayes, motion carried.

Commissioner Colson moved to approve the Tax List Correction 2024-07 on the 2023 Personal Property for Pelster Farms and have Chairman sign. Commissioner Tucker seconded the motion, roll call vote, 3 ayes, motion carried.

Commissioner Tucker moved to approve the Tax List Correction 2024-08 on the 2023 Personal Property for Mike Mosel and have Chairman sign. Commissioner Colson seconded the motion, roll call vote, 3 ayes, motion carried.

Deputy Treasurer Kris Aerni presented a motor vehicle exemption. Commissioner Colson 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.

9:41 a.m. Commissioner Tucker made the motion to adjourn the Board of Equalization meeting seconded by Commissioner Colson.

Rita A. Long  
County Clerk

## **BOARD OF EQUALIZATION PROCEEDING**

**OCTOBER 7, 2024**

**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, Assessor Peggy Burton, County Attorney Rick Roberts and County Clerk Rita Long. Absent: Sid Colson

Chairman Bottom 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 October 3, 2024. 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 August 19, 2024, as published in the Tribune-Sentinel, seconded by Commissioner Bottom, roll call vote, 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, 1 absent, motion carried.

Commissioner Tucker moved to adopt Resolution 2024-18 to set the levies of the local political subdivisions for the 2023-2024 fiscal year. Commissioner Bottom seconded, roll call vote, 2 ayes, Resolution Adopted.

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, 1 absent, motion carried.

Rita A. Long  
County Clerk