

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