

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