

## **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