

Custer County Board of Equalization Meeting (Thursday, April 17, 2019)

Members present:

Commissioners Jim Lintz, Mark Hartman, Jesse Sorenson, Mike Linde, Craig Hindle and States Attorney Tracy Kelley.

A. Commission Meeting was called to order at 8:15 AM followed by the Pledge of Allegiance.

1. Board members Jim Lintz, Mark Hartman, Jesse Sorenson, Mike Linde and Craig Hindle were sworn in as members of the Board of Equalization.

B. Tax Exemptions

1. Motion by Sorenson and seconded by Hartman to approve the following Tax Exempt Applications. Motion carried, unanimous.

Organizations:

American Legion Post #303, Record #15075

Argyle Fire Department, Record #10950

Battle Creek Post #303, Record #9186

Battle River Lodge #92 A.F. & A.M., Records #9150, #9151 & #9152

Black Hills Operation Cabin, Record #14891

Buffalo Gap Volunteer Fire Department, Record #14328

Crazy Horse Memorial Foundation, Records #45, #63, & #12649

Custer Alano Society, Inc., Record #8040

Custer Ambulance Service, Inc., Record #14325

Custer Area Transportation, Record #12049

Custer City Lodge #66 A.F. & A.M., Record #7980

Custer Food Pantry, Record #8892

Custer Senior Citizens Center, Inc., Record #8648

Custer Volunteer Fire Department, Records #7975 & #8055

Dewey Fire Department, Records #9495 & 9496

Fairburn Community & Historical Society, Records #9106 & #9111

Fairburn Rural Fire Protection District, Record #10955

Folsom Community Club, Record #1229

Folsom Volunteer Fire Department, Record #10508

Hayward Fire & Emergency Services, Record #13832

Hermosa Arts & History Association, Record #9153

Hermosa Volunteer Fire Department, Record #9340

Hermosa Water User Association, Records #5567, #5568, #5560

Highland Volunteer Fire Department, Record #14615

Horseshoe Park, LLC, Record #11911

Kenneth Kuiper VFW Post #3442, Records #8044 & #8045

Landover 3, LLC, Records #8858 & #8859

Pringle Volunteer Fire Department, Records #9371, #9372 & #9378

Regional Health Network, Inc., Records #8921, #8922, #8924, #8925, #8926, #12703 & #15211

Riverside T & E Club, Record #3632

Sagebrush Pals Extension Club & Community Club, Record #9516

Southern Black Hills Water Systems, Inc., Records #11872, #11884, #14878, #14845, #14621, #14662, & #15039

W.E.A.V.E., Record #8016

Churches:

Adventist Church, Record #7994

Black Hills Health & Education Center, Record #136

Chapter of Calvary Cathedral, Records #6732, #6733 & #6730

Crossroads Church of Custer, SD, Record #5190

Custer Community Church, Record #8004

Custer Lutheran Fellowship, Records #5250 & #10901

Dakota Conference of 7th Day Adventists #11398

First Baptist Church, Records 35737 & #10886

Hallawasa Bible Camp of the BH, Inc., Record#15299

Kingdom Hall of Jehavah Witnesses, Record #5256

Living Outreach Church, Records #4649 & #8132

Lutheran Outdoors in South Dakota, Records #524, #562 & #689

Mountainview Baptist Church, Inc., Record #5741

Our Redeemer Lutheran Church, Record #8060

Our Savior's Lutheran Church, Records #11400, #12480, #9261, #10855, #9509 & #9149

Shepherd of the Hills Evangelical Church, Record #4510

Southern Hills Bible Church, Record #7979

Southern Hills Church of Christ, Record #8899

St John Baptist Catholic Church, Records #8099, #8090 & #8091

St Michael's Catholic Church, Record #15074

United Church of Christ, Records #9259 & #9260

United Methodist Church of Fairburn, Records #9107, #9122 & #9123

Untied Methodist Church Pringle (M.E. Church), Record #9385

C. Stipulations

1. Motion by Hartman and seconded by Sorenson to approve the following stipulations. Motion carried, unanimous.

Record #115812, Hoyt, NA-C-S \$66,656

NA-C1-S \$169,844

Record #5043, Conwell, NA-C-S \$105,198

NA-C1-S \$216,557

Record #5262, Boesen, NA-C-S \$32,835

NA-C1-S \$112,315

Record #4349, Kretschmar, NA-C \$30,501

NA-C1 \$1,499

NA-CM1 \$0

Record #14484, Klein, NA-CC \$57,481

NA-CC2 \$210,065

Record #5941, Swenson, NA-C-S \$49,288

NA-C1-S \$138,175

Record #11220, Hartman, NA-C \$115,657

NA-C1-S \$569,523

Record #15363, Halbart, NA-C1-S \$5,112

Record #11445, Turner, NA-C \$75,000

Record #5291, Constant, NA-C \$23,901
NA-C1-S \$176,099
Record #14323, Niemann, NA-C \$38,885
NA-C1 \$204,615
Record #11101, Tauer, NA-C-S \$94,882
NA-C1-S \$274,300
Record #10714, Olson, NA-C \$45,978
NA-C1 \$284,022
Record #6604, Lawson, NA-C \$42,372
NA-C1 \$46,366
Record #4179, Wirth, NA-C \$79,701
NA-C1 \$72,239
Record #6686, Genes, NA-C \$80,015
NA-C1 \$66,603
Record #6777, Shouldis, NA-CC2 \$15,415
Record #5362, Morton, NA-C-S \$24,184
NA-C1-S \$111,007
Record #6217, Zumbaum, NA-C-S \$71,941
NA-C1-S \$53,537
Record #6985, Richards, NA-C-S \$37,107
NA-C1-S \$292,893
Record #15330, Lewis, NA-CM1 \$21,719
Record #14880, Lewis, NA-CM1 \$7,425
Record #11336, Lewis, NA-CM1 \$7,632
Record #4975, Stender, NA-C-S \$45,735
NA-C1-S \$37,369
Record #15320, Brady, NA-DM1 \$59,000
Record #12375, Patrick Developments, NA-C \$45,500
Record #12373, Patrick Developments, NA-C \$41,500
Record #6053, Bauer, NA-C-S \$67,936
NA-C1-S \$288,064
Record #514, Morken, AG-A \$58,231
AG-A1 \$3,403
NA-AM1 \$1,344
Record #5688, Mueller, NA-C \$22,631
NA-C1 \$118,177
Record #6195, Steele, NA-C-S \$126,118
NA-C1-S \$55,356
NA-C1-S \$1,374
Record #13078, Rabuse, NA-C \$46,000
NA-C1 \$316,689
Record #13079, Rabuse, NA-C \$35,500
Record #6287, Hegge, NA-C \$30,250
Record #6288, Hegge, NA-C \$36,750
Record #9549, CJH, LLP, AG-A \$17,425
AG-A1 \$18,486
NA-A1 \$77,908

Record #9859, Johnson, AG-A \$16,019
 NA-A1 \$82,934

Record #3787, Toenjes, NA-C-S \$52,475
 NA-C1-S \$215,770

Record #1993, Lampert, AG-A \$68,130
 AG-A1 \$44,928
 NA-A1-S \$945,611

Record #537, Buszkohl Ranch, LLLP, AG-A \$22,355
 AG-A1 \$18,423
 NA-A1 \$73,829

Record #13073, Buszkohl, NA-C1-S \$150,082

Record #6764, Johnson, NA-C1 \$30,565

Record #4791, Roeszler, NA-C-S \$30,246
 NA-C1-S \$132,704

Record #779, Baldwin, NA-C-S \$69,642
 NA-C1-S \$238,804
 NA-C1 \$

Record #4775, Nielsen, NA-C \$46,155
 NA-C1 \$78,033
 NA-CM1 \$27,556

Record #4781, Nielsen, NA-C \$23,763
 NA-C1 \$168,508

Record #4352, Nielsen, NA-C-S \$92,233
 NA-C1-S \$309,228

Record #12013, Stombaugh, AG-C \$10,229
 NA-CM1-S \$95,291

Record #4937, Berger, NA-C-S \$69,305
 NA-C1-S \$382,898

Record #263, Allan, AG-C \$24,152
 AG-C1 \$203,984
 NA-C1A \$411,619

Record #10712, Sherwood, NA-C-S \$62,021
 NA-C1-S \$371,894

Record #11912, Boot Hill, LLC, NA-D1 \$610,000

Record #15358, Boot Hill, LLC, NA-D1 \$90,000

Record #15359, Boot Hill, LLC, NA-D1 \$90,000

Record #4612, Leiferman, NA-C \$82,814
 NA-C1 \$410,446

Record #4299, Pensco Trust, NA-C \$43,388

Record #4300, Pensco Trust, NA-C \$43,388

Record #3926, Shobe, AG-A \$10,126
 NA-A1-S \$231,831

Record #10892, Ramsey, NA-C-S \$97,588
 NA-C1-S \$29,759
 NA-CM1-S \$51,421

Record #8027, Main Street Marketplace, NA-DC \$29,188
NA-DC2 \$203,364

Record #12025, Main Street Marketplace, NA-DC \$58,822
NA-DC2 \$412,827

Record #8024, Sagacious Inc., NA-DC \$36,485
NA-DC2 \$364,949

Record #8278, Boyer, NA-D-S \$46,575
NA-D1-S \$98,829
NA-D1 \$30,052

Record #11411, Suddendorf, NA-C-S \$114,021
NA-C1-S \$148,959

Record #5225, Corkey, LLC, NA-CC \$37,421
NA-CC2 \$206,198
NA-C1-S \$77,248

Record #4183, Gray, NA-C-S \$57,710
NA-C1-S \$155,473

Record #14660, Savoy Entertainment Group Inc., NA-CC \$152,037
NA-CC2 \$640,372

D. Appeals

1. Appeal #2019-01: Motion by Sorenson and seconded by Hartman to approve the recommendation from the Equalization Office for Record #5902 (Ramold) NA-C-S \$93,903 and NA-C1-S \$429,001. Motion carried, unanimous.
2. Appeal #2019-02: Motion by Hartman and seconded by Sorenson to make no change to Record #4269 (Pillard) AG-A \$86,778, AG-A1 \$109,128, NA-A1-S \$1,046,960 and \$10,000 ag exemption. Motion carried, unanimous.
3. Appeal #2019-03: Motion by Sorenson and seconded by Hindle to make no change to Record #13920 (Pillard) NA-C \$118,379 and NA-C1 \$304,994. Motion carried, unanimous.
4. Appeal #2019-04: Motion by Sorenson and seconded by Linde to make no change to Record #2416 (Pillard) AG-A \$40,141 and AG-A1 \$214,233. Motion carried, unanimous.
5. Appeal #2019-05: Motion by Hartman and seconded by Hindle to approve the recommendation from the Equalization Office on Record #2719 (White) AG-A \$41,626, AG-A1 \$27,172 and NA-A1-S \$174,784 and \$10,000 Ag Exemption. Motion carried, unanimous.
6. Appeal #2019-06: Motion by Hartman and seconded by Hindle to give a 15% reduction on the value of the land of Record #15328 (Tripp-Tenn Inc.) AG-C \$ 4,234. Motion carried, unanimous.
7. Appeal #2019-07: Motion by Hartman and seconded by Sorenson to give a 15% reduction on the value of the land of Record #1645 (Tripp-Tenn Inc.) AG-A \$197,528, value of buildings to remain at AG-A1 \$11,597, NA-A1 \$122,586 and NA-A1-S \$879,338 with a \$10,000 Ag Exemption. Motion carried, unanimous.
8. Appeal #2019-08, #2019-09 & #2019-10: Motion by Sorenson and seconded by Linde to make no change to Record #11912 (Boot Hill, LLC) NA-D \$49,000 and NA-D1 \$746,672, Record #15358 (Boot Hill, LLC) NA-D \$25,613 and NA-D1 \$151,325 and Record #15359 (Boot Hill, LLC) NA-D \$20,491 and NA-D1 \$151,712. Motion carried, unanimous.
9. Appeal #2019-11: Motion by Sorenson and seconded by Linde to make no change to Record #4647 (Gjording) NA-C-S \$58,500, NA-C1 \$146,186 and NA-C1-S \$48,093. Motion carried, unanimous.

10. Appeal #2019-12: Motion by Sorenson and seconded by Linde to make no change to Record #8014 (Lewison) NA-DC \$46,792 and NA-DC2 \$86,584. Motion carried, unanimous.
11. Appeal #2019-13: Motion by Hindle and seconded by Hartman to make no change to Record #1328 (Fox) AG-A \$32,170, AG-A1 \$44,332 and NA-A1-S \$229,619. Motion carried, unanimous.
12. Appeal #2019-14: Motion by Sorenson and seconded by Hindle to approve the recommendation from the Equalization Office for Record #6032 (Glover) NA-C-S \$93,949 and NA-C1-S \$378,564. Motion carried, unanimous.
13. Appeal #2019-15, #2019-16 & #2019-17: Motion by Hartman and seconded by Sorenson to give 15% reduction to Records #819 (Aker) NA-C \$172,173, Record #814 (Aker) NA-C \$184,438 and Record #813 (Aker) NA-C \$312,970. Motion carried, unanimous.
14. Appeal #2019-18: Motion by Sorenson and seconded by Linde to make no change to Record #13799 (Wagner) AG-A \$15,863 and NA-A1 \$169,029. Motion carried, unanimous.
15. Appeal #2019-19: Motion by Hartman and seconded by Sorenson to change value of Record #1672 (McNeil) NA-CM1-S \$58,520, remove value of shed NA-C1-S \$0 and leave land value at NA-C-S \$125,343. Motion carried, unanimous.
16. Appeal #2019-20: Motion by Hindle and seconded by Sorenson to make no change to Record #10884 (Apodaca) NA-C-S \$72,755 and NA-C1-S \$344,501. Motion carried, Aye – Hindle, Sorenson, Linde and Lintz, Nay - Hartman.
17. Appeal #2019-21: Motion by Hartman and seconded by Sorenson to make no change to Record #8141 (Hagg) NA-DC \$19,650 and NA-DC2 \$153,879. Motion carried, unanimous.
18. Appeal #2019-22 & #2019-23: Motion by Sorenson and seconded by Hindle to make to change to Record #6431 (Karlowsch) NA-C \$28,831 and NA-C1 \$155,831 and Record #6432 (Karlowsch) NA-C \$22,331. Motion carried, unanimous.
19. Appeal #2019-24, #2019-25, #2019-26 & #2019-27: Motion by Linde and seconded by Hindle to make no change to Record #78 (Black Mtn Ranch, LLC) NA-C \$216,986, Record #77 (Black Mtn Ranch, LLC) NA-C \$400,000, Record #76 (Black Mtn Ranch, LLC) NA-C \$154,928 and Record #75 (Black Mtn Ranch, LLC) NA-C \$148,255. Motion carried, unanimous.
20. Appeal #2019-28: Motion by Hindle and seconded by Linde to approve the recommendation from the Equalization Office for Record #7670 (Dykstra) NA-C-S \$28,975 and NA-C1-S \$175,861. Motion carried, unanimous.
21. Appeal #2019-29: Motion by Hartman and seconded by Hindle to approve the recommendation from the Equalization Office for Record #7474 (Hayes/McCabe) NA-C-S \$29,339 and NA-C1-S \$68,948. Motion carried, unanimous.
22. Appeal #2019-30: Motion by Hindle and seconded by Linde to make no change to Record #4018 (Barnosky) NA-C-S \$109,144 and NA-C1-S \$153,461. Motion carried, unanimous.
23. Appeal #2019-31: Motion by Hindle and seconded by Linde to approve the recommendation from the Equalization Office for Record #4357 (Uphoff) NA-C-S \$23,763 and NA-C1-S \$197,832. Motion carried, unanimous.
24. Appeal #2019-32 & #2019-33: Motion by Hindle and seconded by Sorenson to make no change to Record #8988 (Trailview Lim Part1) NA-DC \$17,337 and NA-DC2 \$984,793 and Record #8989 (Trailview Lim Part2) NA-DC \$11,328 and NA-DC2 \$705,218. Motion carried, unanimous.
25. Appeal #2019-34: Motion by Hindle and seconded by Sorenson to make no change to Record #3796 (Boyd's Investments) NA-C-S \$59,437, NA-C1-S \$28,586 and NA-CM1-S \$20,142. Motion carried, unanimous.

26. Appeal #2019-35: Motion by Hindle and seconded by Sorenson to approve the recommendation from the Equalization Office for Record #3798 (Boyd's Investments) NA-CC \$65,523, NA-CC2 \$51,409 and NA-C1-S \$68,004. Motion carried, unanimous.
27. Appeal #2019-36: Motion by Hartman and seconded by Hindle to make no change to Record #6742 (Miller H.D.) NA-C1 \$59,235. Motion carried, unanimous.
28. Appeal #2019-37: Motion by Hartman and seconded by Sorenson to give 10% reduction on land value for non-conformity lot on Record #13982 (Buszkohl) NA-D \$11,837 and NA-D1 \$6,499. Motion carried, unanimous.
29. Appeal #2019-38: Motion by Sorenson and seconded by Hindle to make no change to Record #8503 (Buszkohl) NA-D \$23,865. Motion carried, Aye – Sorenson, Hindle, Hartman and Lintz; Nay – Linde.
30. Appeal #2019-39: Motion by Sorenson and seconded by Linde to change Record #13370 (Buszkohl) NA-C1-S \$377,996. Motion carried, unanimous.
31. Appeal #2019-40: Motion by Hindle and seconded by Hartman to make no change to Record #10816 (Buszkohl) NA-C1 \$89,586. Motion carried, unanimous.
32. Appeal #2019-41, #2019-42 & #2019-43: Motion by Hindle and seconded by Hartman to approve the recommendation from the Equalization Office for Record #6127 (Huber) NA-C-S \$41,520 and NA-C1-S \$423,956; Record #6128 (Huber) NA-C-S \$7,395 and Record #6129 (Huber) NA-C-S \$22,141. Motion carried, unanimous.
33. Appeal #2019-44: Motion by Sorenson and seconded by Linde to approve the recommendation from the Equalization Office for Record #3966 (Novak) NA-C-S \$83,072 and NA-C1-S \$256,417. Motion carried, unanimous.
34. Appeal #2019-45: Motion by Sorenson and seconded by Hindle to approve the recommendation from the Equalization Office for Record #13744 (Pierce) NA-C-S \$46,000 and NA-C1-S \$306,971. Motion carried, unanimous.
35. Appeal #2019-46 & #2019-47: Motion by Linde and seconded by Hartman to make no change to Record #4493 (Sullivan) NA-C-S \$12,061 and Record #4494 (Sullivan) NA-C-S \$39,909 and NA-C1-S \$145,209. Motion carried, unanimous.
36. Appeal #2019-48: Motion by Linde and seconded by Hindle to approve the recommendation from the Equalization Office for Record #1239 (Alink) AG-A \$34,617, AG-A1 \$349,575, NA-A1 \$213,194, NA-A1-S \$122,573 and \$10,000 ag exemption. Motion carried, unanimous.
37. Appeal #2019-49: Motion by Linde and seconded by Hindle to approve the retiring of Record #15084 (Rittberger) and add value to Record #969. Motion carried, unanimous.
38. Appeal #2019-50: Motion by Sorenson and seconded by Hartman to change percent complete of structure to 25% for Record #969 (Rittberger) AG-A \$24,714, AG-A1 \$101,487, NA-A1-S \$187,808 and NA-A1 \$51,102. Motion carried, unanimous.
39. Appeal #2019-51: Motion by Sorenson and seconded by Hindle to approve the recommendation from the Equalization Office for Record #3808 (Giesen) NA-C-S \$78,589 and NA-C1-S \$229,939. Motion carried, unanimous.
40. Appeal #2019-52: Motion by Sorenson and seconded by Hindle to change grade of structure for Record #10916 (Schenzel) NA-C-S \$58,707 and NA-C1-S \$391,120. Motion carried, unanimous.
41. Appeal #2019-53: Motion by Sorenson and seconded by Linde to make no change to Record #5220 (Harrison) NA-C \$68,090 and NA-C1 \$32,476. Motion carried, unanimous.
42. Appeal #2019-54: Motion by Hartman and seconded by Hindle to approve the recommendation from the Equalization Office for Record #38 (Wilhelm) AG-A \$27,783, AG-A1 \$7,998 and NA-A1 \$227,638. Motion carried, unanimous.

43. Appeal #2019-55: Motion by Hartman and seconded by Sorenson to make 15% adjustment for topography on Record #14656 (Waynick) NA-C \$50,128 and NA-C1 \$803. Motion carried, unanimous.
44. Appeal #2019-56: Motion by Hartman and seconded by Hindle to approve the recommendation from the Equalization Office for Record #6953 (Waynick/Jennison) NA-C \$35,716 and NA-C1-S \$122,363. Motion carried, unanimous.
45. Appeal #2019-57: Motion by Hindle and seconded by Hartman to approve the recommendation from the Equalization Office for Record #10914 (Wright) NA-C-S \$44,966 and NA-C1-S \$165,012. Motion carried, unanimous.
46. Appeal #2019-58: Motion by Sorenson and seconded by Linde to make no change to Record #4939 (Reid) NA-C-S \$77,310 and NA-C1-S \$563,340. Motion carried, unanimous.
47. Appeal #2019-59: Motion by Sorenson and seconded by Hartman to approve the recommendation from the Equalization Office on Record #5075 (Glavin) NA-C-S \$17,381 and NA-C1-S \$191,841. Motion carried, unanimous.
48. Appeal #2019-60: Motion by Sorenson and seconded by Hartman to make no change to Record #5076 (Galvin) NA-C-S \$50,292 and NA-C1-S \$27,727. Motion carried, unanimous.
49. Appeal #2019-61: Motion by Hartman and seconded by Sorenson to approve the recommendation from the Equalization Office for Record #11460 (Pendegraft) NA-C-S \$77,326 and NA-C1-S \$399,026. Motion carried, unanimous.
50. Appeal #2019-62: Motion by Sorenson and seconded by Hartman to approve the recommendation from the Equalization Office for Record #7900 (McNemar) NA-D-S \$6,156 and NA-D1-S \$89,196. Motion carried, unanimous.

E. Adjourn

Motion by Sorenson and seconded by Hartman to adjourn the meeting at 4:05 p.m.

Jim Lintz, Chairman

Attest:

Terri Cornelison, Custer County Auditor

Published once at the total approximate cost of _____.