

Custer County Board of Equalization Meeting (Thursday, April 18, 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

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

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