

**Custer County Board of Equalization Meeting (Tuesday, April 21, 2020)**

**Members present:**

Commissioners Jim Lintz, Mark Hartman, Jesse Sorenson, Mike Linde, Craig Hindle and Deputy States Attorney Susan Anderson.

**A. Commission Meeting was called to order at 8:00 AM followed by the Pledge of Allegiance.**

**B. Board of Equalization Meeting was called to order at 8:01 AM.**

1. Motion by Sorenson and seconded by Linde for commission to convene as the Custer County Board of Equalization; vote taken, all aye; motion carried.
2. Auditor Terri Cornelison administered the Board of Equalization Oaths of Office to the Commissioners.

**C. Stipulations**

1. Motion by Sorenson and seconded by Hindle to move three appeals from Howard Munsell to the stipulation list provided by the Equalization Office and approve the following stipulations; vote taken; all aye; motion carried.

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

NA-C1-S \$484,110

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

Record #13981, Klein, AG-A \$2,073

Record #15370, Irwin, AG-A \$13,308

Record #11512, Hoyt, NA-C-S \$66,656

NA-C1-S \$169,844

Record #12376, Cole, NA-C-S \$42,137

NA-C1-S \$365,742

Record #8030, Baker, NA-DC \$20,067

NA-DC2 \$293,745

Record #6985, Richards, NA-C-S \$37,107

NA-C1-S \$292,893

Record #6287, Hegge, NA-C \$30,250

Record #14794, Burk, NA-C-S \$45,662

NA-C1-S \$177,580

Record #11101, Tauer, NA-C-S \$94,882

NA-C1-S \$274,300

Record #10714, Albright, NA-C-S \$45,978

NA-C1-S \$284,022

Record #10614, Suelflow, NA-C-S \$75,325

NA-C1-S \$420,271

Record #9391, Black Hills Electric, NA-DC \$22,622

NA-DC2 \$5,977

Record #14466, Pattison, Schmitz & Casperson, NA-C \$115,640

NA-C1 \$3,480

Record #12025, Main St Marketplce, NA-DC \$58,822

NA-DC2 \$459,991

Record #12375, Kagume, NA-C \$45,500  
 Record #15299, Hallawasa, NA-CC \$0 tax exempt  
     NA-CC2 \$0 tax exempt  
 Record #1672, McNeil, NA-CM1-S \$51,355  
     NA-C-S \$125,343  
 Record #6834, Stolen Waster Ranch, NA-A1 \$526,482  
     AG-A1 \$114,028  
     AG-A \$53,814  
 Record #4300, Pensco, NA-C \$43,388  
 Record #4299, Pensco, NA-C \$43,388  
 Record #1630, State of SD, NA-CC2 \$0 tax exempt  
 Record #12373, Patrick Developments, NA-C \$41,500  
 Record #1239, Alink, AG-A \$35,767  
     AG-A1 \$349,575  
     NA-A1 \$213,194  
     NA-A1-S \$122,573  
 Record #3872, Steele & Stephens, NA-C-S \$270,306  
     NA-C1-S \$37,401  
 Record #4179, Wirth, AG-C \$2,849  
     NA-C1 \$65,131  
 Record #5225, Corkey LLC, NA-CC \$39,264  
     NA-CC2 \$150,204  
     NA-C1-S \$83,216  
 Record #11460, Penegraft, NA-C-S \$77,326  
     NA-C1-S \$392,329  
 Record #6978, Nikkila, NA-C-S \$42,752  
     NA-C1-S \$280,802  
 Record #4959, Hartman, NA-C-S \$37,802  
     NA-C1 \$38,836  
     NA-C1-S \$314,747  
 Record #10816, Busskhohl, NA-C1 \$89,586  
 Record #13370, Busskhohl, NA-C1-S, \$274,818  
 Record #14294, Hubbard, NA-C-S \$57,823  
     NA-C1-S \$113,035  
 Record #3062, Paulton, NA-A1 \$196,767  
     AG-A \$24,257  
     AG-A1 \$153,687  
 Record #12075, Kowalke, NA-C \$301,000  
     NA-C1 \$423,314  
 Record #11082, Etta Camp, NA-DM1 \$9,202  
 Record #11158, Voecks, NA-C \$84,500  
     NA-C1 \$267,243  
 Record #4266, Hollick, NA-C-S \$70,628  
     NA-C1-S \$353,163  
 Record #9859, Johnson, AG-A \$16,019  
     NA-A1 \$82,934  
 Record #4647, Gjording, NA-C-S \$58500

NA-C1-S \$194,279

Record #6746, Gabelt, AG-C1 \$35,616  
NA-CC2 \$90,805  
NA-C1A-S \$4,672  
NA-CM1-S \$40,072  
Record #8350, Lamphere, NA-DC \$160,532  
NA-DC2 \$53,164  
NA-D1-S \$65,731  
Record #7697, Langen, NA-C-S \$24,750  
NA-CM1-S \$34,767  
Record #8014, Lewison, NA-DC \$51,436  
NA-DC2 \$63,443  
Record #5763, Wood, NA-C \$43,206  
NA-C1 \$77,780  
NA-CM1 \$52,270  
Record #2887, Hruska, NA-C-S \$34,014  
NA-C1-S \$168,854  
Record #9669, Simunek, AG-A \$23,856  
Record #9745, Simunek, AG-A \$70,617  
Record #12217, Simunek, AG-A \$10,334  
Record #12218, Simunek, AG-A \$13,840  
Record #12219, Simunek, AG-A \$34,917  
Record #12226, Quality Real Estate, AG-A \$13,175  
Record #12227, Quality Real Estate, AG-A \$42,757  
Record #12228, Quality Real Estate, AG-A \$48,536  
Record #3966, Novak, NA-C-S \$83,072  
NA-C1-S \$250,362  
Record #8147, Rand, NA-DC \$50,707  
NA-DC2 \$254,893  
Record #8920, Rand, NA-DC \$14,242  
NA-DC2 \$323,362  
Record #8264, Rand, NA-DC \$74,231  
NA-DC2 \$124,119  
Record #7981, Rand, NA-DC \$65,520  
NA-DC2, \$328,864  
Record #5167, Party Rabbit LLC, NA-CC \$44,075  
NA-CC-S \$205,195  
NA-C1-S \$96,986  
Record #4623, Munsell, NA-CC \$156,726  
NA-CC2 \$142,282  
Record #11453, Munsell, NA-CC \$91,142  
NA-CC2 \$27,494  
Record #11452, Munsell, NA-CC \$97,262  
NA-CC2 \$69,966

#### **D. Appeals**

1. Appeal - Schock: Motion by Hindle and seconded by Hartman to approve the recommendation from the Equalization Office for Record #1074 AG-A \$84,766 and AG-A1 \$11,116 and NA-A1-S \$232,614; vote taken, all aye; motion carried.
2. Appeal - Hot Springs Citizens For Progress: Motion by Sorenson and seconded by Hartman to uphold the recommendation from the Local Board of Equalization for Record #8362 NA-D \$19,642 and NA-D1 \$67,289; vote taken, all aye; motion carried.
3. Appeal – Boot Hill LLC: Motion by Sorenson and seconded by Linde to change Record #9027 NA-DC \$150,000 and NA-DC2 \$366,053; vote taken; all aye; motion carried.
4. Appeal – Phoenix Limited Partnership: Motion by Sorenson and seconded by Hindle to change Record #13791 NA-DC \$33,098 and NA-DC2 \$1,794,575; vote taken, all aye; motion carried.
5. Appeal - McWhorter: Motion by Sorenson and seconded by Hindle to approve the recommendation from the Equalization Office on Record #10885 NA-C-S \$74,410 and NA-C1-S \$480,872; vote taken, all aye; motion carried.
6. Appeal – Koester & Hespen: Motion by Hartman and seconded by Sorenson to change Record #4295 NA-C-S 91,586 and NA-C1-S \$823,414; vote taken, all aye; motion carried.
7. Appeal – Klein: Motion by Sorenson and seconded by Hartman to change Record #4286 NA-CC \$112,809, NA-CC2 \$228,204 and NA-C1-S \$117,486 and Record #14484 NA-CC \$57,481 and NC-CC2 \$210,065; vote taken; all aye; motion carried.
8. Appeal – Reid: Motion by Sorenson and seconded by Hartman to approve the recommendation from the Equalization Office on Record #4939 NA-C-S \$77,310 and NA-C1-S \$546,930; vote taken, all aye; motion carried.
9. Appeal – Steele: Motion by Hartman and seconded by Hindle to change Record #6195 NA-C-S \$123,118 and NA-C1-S \$53,918; vote taken, all aye; motion carried.

#### **E. Tax Exemptions**

1. Motion by Linde and seconded by Hindle to approve the following exemptions and new exemption; vote taken, all aye; motion carried.

##### 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 7<sup>th</sup> Day Adventists #11398  
First Baptist Church, Records 35737 & #10886  
Hallawasa Bible Camp of the BH, Inc., Record#15299  
Kingdom Hall of Jehovah 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  
United Methodist Church Pringle (M.E. Church), Record #9385  
Hallawasa Bible Camp of the Black Hills, Inc., Record #15299  
Regional Health Network, Inc., Record #15211

**New Application:**

Chapter of Calvary Cathedral, Record #6733

**Assessment Freeze Applications**

1. Motion by Linde and seconded by Hindle to approve the 87 Assessment Freeze Applications as presented by the Director of Equalization; vote taken, all aye; motion carried.

**Veteran Exemptions**

1. Motion by Linde and seconded by Hindle to approve the 65 Veteran Exemption Applications as presented by the Director of Equalization; vote taken, all aye; motion carried.

**Renewable Resource**

1. Motion by Linde and seconded by Hindle to approve the three Renewable Resource Applications as presented by the Director of Equalization; vote taken, all aye; motion carried.

**Owner Occupied Added**

1. Motion by Hartman and seconded by Sorenson to approve all the Owner Occupied classifications added on the parcels as presented by the Director of Equalization; vote taken, all aye; motion carried.

**Owner Occupied Removed**

1. Motion by Hartman and seconded by Linde to approve the removal of the Owner Occupied classification on the parcels as presented by the Director of Equalization; vote taken, all aye; motion carried.

**F. Adjourn**

Motion by Sorenson and seconded by Linde to adjourn the meeting at 11:10 a.m.

RETURN OF ASSESSMENT ROLL AND CERTIFICATE THEREON OF THE COUNTY COMMISSIONERS OF CUSTER COUNTY AS AN EQUALIZATION BOARD AND OF THE DIRECTOR OF EQUALIZATION CUSTER COUNTY, SOUTH DAKOTA STATE OF SOUTH DAKOTA) ) COUNTY OF CUSTER) We the undersigned, constituting the Custer County Board of Commissioners, acting as the Board of Equalization for Custer County, South Dakota, do hereby certify and return that we attended the meeting of the Board of Equalization in the Commission Chambers in the Custer County Courthouse, 420 Mt Rushmore Road, Custer, SD, to wit: April 21, 2020.

The undersigned certify that the same is correct as equalized by the undersigned as Board of Equalization aforesaid.

Witness our hands this 22nd day of April, 2020

/s/ Leah Vissia, Director of Equalization

/s/ Jim Lintz, Chair

/s/ Mark Harman, Commissioner

/s/ Jesse Sorenson, Commissioner

/s/ Mike Linde, Commissioner

/s/ Craig Hindle, Commissioner

/s/ Terri Cornelison, Auditor

Published once at the total approximate cost of \_\_\_\_\_.