

Custer County Board of Equalization Meeting (Wednesday, April 28, 2021)

Members present:

Commissioners Jim Lintz, Mark Hartman, Mike Linde, Craig Hindle, Travis Bies and Commission Legal Counsel Susan Anderson.

A. Board of Equalization Meeting was called to order at 10:25 AM followed by the Pledge of Allegiance.

1. Motion by Linde and seconded by Hindle 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.
3. Motion by Bies and seconded by Linde to add Stipulations to the agenda and approve the agenda as amended; vote taken, all aye; motion carried.

B. Tax Exempt

1. Motion by Hartman and seconded by Hindle to approve the new tax exempt application from Southport Congregation Church, Record #9186; vote taken, all aye; motion carried.

C. Owner Occupied

1. Motion by Bies and seconded by Linde to approve the Owner Occupied classifications on Record #7910; vote taken, all aye; motion carried.
2. Motion by Hartman and seconded by Hindle to approve the Owner Occupied classifications on Record #1151; vote taken, all aye; motion carried.
3. Motion by Linde and seconded by Bies to approve the Owner Occupied classifications on Record #13757; vote taken, all aye; motion carried.
4. Motion by Hindle and seconded by Linde to approve the Owner Occupied classifications on Record #6986; vote taken, all aye; motion carried.
5. Motion by Hartman and seconded by Linde to approve the Owner Occupied classifications on Record #6152; vote taken, all aye; motion carried.
6. Motion by Linde and seconded by Hindle to approve the Owner Occupied classifications on Record #5447; vote taken, all aye; motion carried.
7. Motion by Hindle and seconded by Linde to approve the Owner Occupied classifications on Record #5300; vote taken, all aye; motion carried.
8. Motion by Bies and seconded by Hindle to approve the Owner Occupied classifications on Record #12272; vote taken, all aye; motion carried.
9. Motion by Linde and seconded by Hindle to approve the Owner Occupied classifications on Record #15331; vote taken, all aye; motion carried.
10. Motion by Hartman and seconded by Hindle to approve the Owner Occupied classifications on Record #5029; vote taken, all aye; motion carried.
11. Motion by Linde and seconded by Bies to approve the Owner Occupied classifications on Record #11868; vote taken, all aye; motion carried.
12. Motion Hindle and seconded by Linde to approve the Owner Occupied classifications on Record #11922; vote taken, all aye; motion carried.
13. Motion by Hartman and seconded by Linde to approve the Owner Occupied classifications on Record #9014; vote taken, all aye; motion carried.

D. Veteran Exemptions

1. Motion by Hindle and seconded by Bies to approve the 73 Veteran Exemption Applications as presented by the Director of Equalization (total value before exemptions \$18,602,688 and value after exemptions applied \$8,951,497); vote taken, all aye; motion carried.

E. Elderly Freeze Applications

1. Motion by Hartman and seconded by Hindle to approve the 95 Assessment Freeze Applications as presented by the Director of Equalization (total value before exemptions \$10,756,737 and value after exemptions applied \$7,216,508); vote taken, all aye; motion carried.

F. Stipulations

1. Motion by Hartman and seconded by Hindle to approve the following list of stipulations provided by the Equalization Office; vote taken, all aye; motion carried.

Record #4931, Abbott, NA-C-S \$102,480

Record #5020, Larsen, NA-C-S \$128,418

NA-C1-S \$387,057

Record #12252, Thovson, NA-C-S \$71,375

NA-C1 \$8,326

NA-C1-S \$196,067

Record #5881, Woods, NA-C-S \$66,639

NA-C1-S \$330,148

NA-C1 \$17,528

Record #14918, Duncan, NA-C1 \$6,595

NA-CM1 \$1,382

NA-CM1-S \$13,688

Record #14273, Duncan, NA-C1 \$0

Record #13752, Soderholm, NA-C-S \$76,615

NA-C1-S \$455,313

NA-C1 \$200,986

Record #3898, Miller, NA-C-S \$28,247

NA-C1-S \$203,544

NA-C1 \$1,855

Record #4300, Pensco Trust, NA-C \$41,236

Record #4299, Pensco Trust, NA-C \$41,236

Record #6180, Fejfar, NA-C-S \$241,624

NA-C1-S \$389,193

NA-C1 \$342,931

Record #10776, Marcoe, NA-C-S \$52,763

NA-C1-S \$176,158

Record #4502, Zundel, NA-C \$27,512

NA-C1 \$70,692

NA-C1-S \$380,314

Record #6062, Fichner, NA-C-S \$68,784

NA-C1 \$4,375

NA-C1-S \$214,143

Record #12135, Effertz, NA-C-S \$115,739

NA-C1 \$8,077

NA-C1-S \$178,080

NA-C1 \$60,140
 NA-C1 \$82,963
 Record #8908, Bruce-Tenn LLC, NA-DC \$126,467
 NA-DC2 \$1,987,865
 Record #15455, Buchanan, NA-A1 \$5,328
 Record #9859, Johnson, AG-A \$14,429
 NA-A1 \$116,710
 Record #12131, Duncan, NA-C-S \$124,200
 Record #15442, Bird, AG-A \$25,300
 NA-A1 \$251,292
 Record #15461, Busskohl, NA-A1-S \$27,254
 Record #4608, Busskohl, AG-C \$3,141
 NA-C1 \$112,075
 AG-C1 \$26,575
 Record #6361, United Order of SD, NA-C \$25,500
 NA-C1 \$42,111
 Record #6362, United Order of SD, NA-C \$58,000
 NA-C1 \$1,215,911
 Record #6364, United Order of SD, NA-C \$25,000
 NA-C1 \$27,999
 Record #6368, United Order of SD, NA-C \$113,000
 NA-C1 \$1,034,658
 Record #6367, United Order of SD, NA-C \$16,750
 NA-C1 \$944,190
 Record #6360, United Order of SD, NA-C \$48,000
 NA-C1 \$514,806
 Record #6365, United Order of SD, NA-C \$55,000
 NA-C1 \$2,802,063
 Record #6366, United Order of SD, NA-C \$9250
 NA-C1 \$6,242
 Record #4104, Nelson, NA-C-S \$18,339
 NA-C1 \$23,420
 NA-C1-S \$71,656

G. Renewable Resource

1. Motion by Bies and seconded by Hindle to approve the reduction of \$3,066 on Record #11146 for Renewable Resource Application; vote taken, all aye; motion carried.
2. Motion by Linde and seconded by Hindle to approve the reduction of \$8,812 on Record #4879 for Renewable Resource Application; vote taken, all aye; motion carried.
3. Motion by Hindle and seconded by Bies to approve the reduction of \$52,250 on Record #11144 for Renewable Resource Application; vote taken, all aye; motion carried.

H. Appeals

1. Appeal – Strater Lode LLC: Motion by Hartman and seconded by Linde to table the appeal until all other ag appeals are heard; vote taken, all aye; motion carried. Motion by Bies to freeze all assessed values at the 2020 assessment. Motion died for a lack of a second. Motion by Bies and seconded by Hartman to add the original ag adjustments back on the parcels they were originally on with the new top dollar values given by the Department of Revenue for the 2021 assessment

- year; vote taken, all aye; motion carried. Motion by Bies and seconded by Hartman to approve the change in the following values: Record # 9563, AG-A \$89,823; Record #9569, AG-A \$49,038; Record #9570, AG-A \$13,629; Record #1121, AG-A \$28,972; Record #1122, AG-A \$10,675; Record #1073, AG-A \$38,737; Record #14170, AG-A \$43,953; vote taken, all aye; motion carried.
2. Appeal – Dean & Delia Johnson: Motion by Hartman and seconded by Linde to approve the change in the following values: Record #9859, AG-A \$14,429, NA-A1 \$116,710; Record #9856, AG-C \$15,326; Record #9861, AG-C \$1,628; Record #9857, AG-A \$28,013; Record #9865, AG-A \$37,648; Record #9900, AG-A \$11748; Record #9815, AG-A \$63,525; Record #10106, AG-A \$25,034; Record #10107, AG-A \$45,820; Record #10226, AG-A \$42,728; Record #9944, AG-A \$146,145, AG-A1 \$50,084, AG-A1-S \$93,231, Exempt -\$10,000; Record #9946, AG-A \$56,652; Record #9948, AG-A \$226,037; Record #10206, AG-A \$33,774; Record #10212, AG-A \$13,054; vote taken, all aye; motion carried.
 3. Appeal – Rick & Theresa Fox: Motion by Bies and seconded by Hartman to approve the change in the following values: Record #991, AG-A \$34,216; Record #1069, AG-A \$51,059, AG-A1 \$5,235; Record #1070, AG-A \$236,343; Record #1071, AG-A \$36,787; Record #1078, AG-A \$205,589; Record #1079, AG-A \$162,362; Record #9578, AG-A \$20,958; Record #9583, AG-A \$64,098; Record #9585, AG-A \$54,323; Record #1028, AG-A \$107,715, AG-A1 \$15,873, AG-A1-S \$156,436, Exempt -\$10,000; vote taken, all aye; motion carried.
 4. Appeal – Clifford Halverson: Motion by Hindle and seconded by Linde to approve the change in the following values: Record #7241, AG-A \$72,278; Record #7242, AG-A \$182,148; Record #2727, AG-A \$25,737; Record #2729, AG-A \$37,749; Record #2730, AG-A \$25,874; Record #2731, AG-A \$188,429, AG-A1 \$970; Record #2732, AG-A \$170,377; Record #2734, AG-A \$15,108; Record #2738, AG-A \$21,132; Record #2739, AG-A \$10,979; vote taken, all aye; motion carried.
 5. Appeal – 7-11 Ranch: Motion by Hindle and seconded by Bies to approve the change in the following values: Record #7295, AG-A \$70,366; Record #7195, AG-A, \$77,665; Record #7249, AG-A \$35,323; Record #7252, AG-A \$132,382; Record #7289, AG-A \$16,155; Record #7071, AG-A \$33,375; Record #7096, AG-A \$28,075; Record #7099, AG-A \$14,199, Record #7101, AG-A \$26,939; Record #7062, AG-A \$16,810; Record #7066, AG-A \$12,284; Record #7103, AG-A \$119,448; Record #7130, AG-A \$9,374; Record #7131, AG-A \$5,360; Record #7145, AG-A \$14,764; Record #7146, AG-A \$66,741; Record #7147, AG-A \$88,839; Record #7264, AG-A \$172,500, AG-A1 \$7,879; vote taken, all aye; motion carried.
 6. Appeal – Kristen Neugebauer: Motion by Hindle and seconded by Linde to approve the change in the following values: Record #215, AG-A \$13,007; vote taken, all aye; motion carried.
 7. Appeal – Robert Johnson: Motion by Hartman and seconded by Hindle to make no change to the following values: Record #8362, NA-D \$22,566, NA-D1 \$77,963; vote taken, all aye; motion carried.
 8. Appeal – Charles Jones: Motion by Hartman and seconded by Hindle to make no change to the following values: Record #12503, NA-C-S \$120,164, NA-C1 \$33,907, NA-C1-S \$20,295; vote taken, all aye; motion carried.
 9. Appeal – Jerry Constant: Motion by Bies and seconded by Linde to make no change to the following values: Record #5291, NA-C-S \$25,911, NA-C1-S \$221,673; vote taken, all aye; motion carried.
 10. Appeal – Darlene Stovall: Motion by Hindle and seconded by Hartman to make approve the change in the following values: Record #1150, AG-A \$187,502; Record #1142, AG-A \$4,379; Record #1190, AG-A \$51,064; vote taken, all aye; motion carried.
 11. Appeal – Robert & Susan Duncan: Motion by Bies and seconded by Linde to approve the change in the following values: Record #12131, NA-C-S \$124,200; Record #4620, NA-C-S \$172,421, NA-C1-S \$414,451, NA-C1 \$35,880; vote taken, all aye; motion carried.

12. Appeal – Patrick Richards: Motion by Hindle and seconded by Bies to approve the change in the following values: Record #6985, NA-C-S \$41,023, NA-C1-S \$320,661; vote taken, all aye; motion carried.
13. Appeal – Alfred Leenknecht: Motion by Hindle and seconded by Linde to make no change to the following values: Record #4346, NA-C-S \$16,688; NA-C1-S \$67,885, NA-C1 \$1,200; vote taken, all aye; motion carried.
14. Appeal – Bob Morgan Jr.: Motion by Bies and seconded by Hartman to make no change to the following values: Record #5025, NA-C-S \$84,386; NA-C1-S \$425,911; vote taken, all aye; motion carried.
15. Appeal – David Reid: Motion by Bies and seconded by Hindle to approve the change in the following values: Record #4939, NA-C-S \$87,257, NA-C1-S \$465,910, NA-C1 \$168,150; vote taken, all aye; motion carried.

I. Adjourn

Motion by Linde and seconded by Hindle to adjourn the meeting at 4:30 p.m. The next meeting of the County Board of Equalization will be at 9 a.m. April 29, 2021 in the Commissioner’s Room in the Custer County Courthouse.

Jim Lintz, Chairman

Attest:

Terri Cornelison, Custer County Auditor

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