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, Feifar, 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

Record #12272, Bathurst, NA-C-S \$89,319 NA-C1-S \$602,580 Record #11466, Cadwell, NA-C \$88,583 NA-C1 \$125,205 Record #11140, Fritz, NA-C-S \$62,302 NA-C1 \$13,466 NA-C1-S \$544,772 Record #15237, Pekron, AG-C \$25,824 Record #15236, Pekron, AG-C \$30,000 Record #15238, Pekron, AG-A \$16,057 Record #11149, Kawanesicayuga, NA-C-S \$68,717 NA-C1-S \$218,038 Record #14637, Northern Rim Ranch, NA-C \$37,000 Record #14638, Northern Rim Ranch, NA-C \$37,000 Record #4969, Bagley, NA-C-S \$33,382 NA-C1-S \$149,723 NA-C1 \$1,930 Record #4882, Levine, NA-C-S \$69,709 NA-C1-S \$526,154 NA-C1 \$12,245 Record #11158, Voecks, NA-C-S \$95,525 NA-C1 \$5,094 NA-C1-S \$328,014 Record #1151, Baker, AG-A \$21,052 AG-A1 \$0 NA-AM1-S \$108,263 NA-AM1 \$0 NA-A1-S \$0 EXEMPT \$0 NA-A1 \$24,181 Record #15472, Rafter 9 LLC, AG-A \$162,844 AG-A1 \$38,056 EXEMPT -\$10,000 NA-A1-S \$216,830 Record #5977, Nervig, NA-C-S \$86,034 NA-C1-S \$202,156 Record #1560, Bull Flats Ranch, AG-A \$39,828 AG-A1 \$8,671 NA-A1 \$4,800 Record #15411, Fall River Water Users District, NA-CC \$0 Record #11570, Bucholz, NA-C1-S \$10,684 NA-CM1-S \$7,058 Record #14636, Lieberman, NA-C \$37,500 Record #15199, Lieberman, NA-C \$75,000 Record #15200, Lieberman, NA-C \$46,000 NA-C1 \$195,433 Record #1579, Fiala, AG-A \$86,417

AG-A1 \$96,934 NA-A1-S \$329,390 EXEMPT -\$10,000 Record #1873, Boner, AG-A \$101,612 AG-A1 \$45,955 Record #9973, Bies, AG-A \$57,592 AG-A1 \$143,076 NA-A1 \$80,565 NA-A1-S \$610,782 EXEMPT -\$10,000 Record #10359, Bies Ranch LLLP, AG-A \$194,403 AG-A1 \$0 Record #5905, Dreamcatcher Place Revocable Trust, NA-C1 \$234,181 NA-C-S \$77,861 Record #14172, Uhlir, AG-A \$58,541 AG-A1 \$12,566 NA-A1 \$61,269 EXEMPT -\$10,000 Record #5431, Anderson, NA-C-S \$25,384 NA-CM1-S \$88,210 NA-C1 \$15,567 Record #7259, Schroth, NA-AM1 \$686 AG-A1 \$45,536 AG-A \$6,936 NA-A1-S \$85,791 EXEMPT -\$10,000 Record #7124, 7-11 Ranch, AG-A \$361,289 AG-A1 \$8,188 NA-A1-S \$0 EXEMPT -\$8,188 NA-A1 \$11,701 Record #7263, Schroth, AG-A \$191,142 NA-A1 \$1,109 Record #3987, Jacobson, NA-C-S \$150,887 NA-C1-S \$189,751 NA-C1-S \$18,610 NA-C1 \$9,678 NA-C1 \$1,666 NA-C1 \$0 Record #8510, GW Partners LLC, NA-D \$38,377 NA-D1 \$90,546 NA-D1 \$69,837 Record #4937, Berger, NA-C-S \$78,126 NA-C1-S \$386,118 NA-C1 \$29,063 Record #5392, Nielsen, NA-C \$139,513 NA-C1 \$237,134 Record #5391, Nielsen, NA-C \$40,177

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

 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.

- 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.
- 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.
- 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.
- 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-A \$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.
- 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.
- 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.
- 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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