



# **CUSTER COUNTY**

## **EQUALIZATION APPEALS MEETING**

**TUESDAY, APRIL 19, 2022**

420 Mt. Rushmore Rd.  
Commission Meeting Room  
Custer, SD. 57730

Minutes of the Custer County Board of Equalization Meeting (Tuesday, April 19, 2022)

Board Members present:

Commissioners Jim Lintz, Mark Hartman, Mike Linde, Craig Hindle, Travis Bies, Commission Legal Counsel Susan Anderson, Finance Officer Dawn McLaughlin, and Deputy Auditor Barb Cox.

A. Board of Equalization Appeals Meeting was called to order at 8:00 AM followed by the Pledge of Allegiance.

### B. Appeals

1. Sammy Hunter (Flood Plain Concerns): Discussion by Bies and Hartman using adjustment tool, DOE Director Vissia answered flood plain adjustment not available. Motion made by Linde and seconded by Hindle to keep at assessor's value and make no changes to the following values: Record #15306, NA-C-S \$120,000; Vote Taken, Bies and Hartman nay, Linde and Hindle aye, Lintz broke tie voting aye; Motion Carried.
2. Sammy Hunter (Flood Plain Concerns): Discussion by Bies and Hartman using adjustment tool, DOE Director Vissia answered flood plain adjustment not available. Motion made by Hindle and seconded by Linde to keep at assessor's value and make no changes to the following values: Record #002770, NA-C-S \$100,000, NA-C1-S \$119,496, NA-C1 \$8,733; Vote Taken, Linde and Hindle aye, Bies and Hartman nay, Lintz broke tie voting aye; Motion Carried.
3. Greg & Holly Johnson (Withdrew Appeal)
4. Richard & Becky Amundsen (Replattting - 3 lots to become 1 lot): Bies made motion to go into Executive Session for legal consult on law (125.2.3) at 8:42am. Returned from Executive Session at 8:52am and felt One Homestead was taken because it's One Ownership, but platted separately. Motion made my Hartman and seconded by Hindle to keep at assessor's value and make no changes to the following values: Record #12100, NA-C-S \$200.200, NA-C1-S \$2598; Vote Taken, Linde, Hindle, Hartman aye, Bies nay; Motion Carried.
5. Richard & Becky Amundsen (Vacant Lot - Price Inflated); Motion made by Hartman and seconded by Linde to keep at assessor's value and make no changes to the following values: Record #12104, NA-C-S \$113,200; Vote Taken, Linde, Hindle, Hartman aye, Bies nay; Motion Carried.

6. Shawn & Annette Weller (Wants OO Status – Wants Ag Status); DOE shared never applied for OO Status and already gave a 19% incomplete adjustment. Motion made by Hartman and seconded by Bies to deny OO (never applied for), to keep at assessor's value and make no changes to the following values: Record #12088, NA-C \$175,000, NA-C1 \$189,083; Vote Taken, all aye; Motion Carried.
7. Jamie Amundsen (Market Value Inflated -\$50,000 1<sup>st</sup> acre, \$15,000 2<sup>nd</sup>-8<sup>th</sup> acres & 15% Topography Adjustment); Discussion about topography adjustments and have been granted in the past. Motion made by Hartman and seconded by Bies to approve a 15% topography adjustment; Vote Taken, Bies and Hartman aye, Hindle, Linde and Lintz nay; Motion Failed. More discussion took place and DOE shared there is no topography adjustment - sales dictate the assessment value. Motion was presented again to deny a 15% topography adjustment, to keep at assessor's value and make no changes to the following values: Record #012098, NA-C-S \$194,200, NA-C1-S \$185,755; Vote Taken, all aye; Motion Carried.
8. Black Hills Health & Education Center (Topography Adjustment – Residential Zoned); Motion made by Hindle and seconded by Linde to keep at assessor's value and make no changes to the following values: Record #015509, NA-C \$45,000; Vote Taken, all aye; Motion Carried.
9. Black Hills Health & Education Center (Last Year Assessment Remain Valid); Motion made by Bies and seconded by Hartman to keep at assessor's value and make no changes to the following values: Record #015372. NA-C \$99,200; Vote Taken, all aye; Motion Carried.
10. Black Hills Health & Education Center (Topography Adjustment); Hartman recommended land getting replatted. Motion made by Hartman and seconded by Hindle to keep at assessor's value and make no changes to the following values: Record #015373, NA-C \$62,000; Vote Taken, all aye; Motion Carried.
11. Michael Cole (Comparable Assessment to Neighbors – his higher); A phone call was made 3 times to reach individual – no answer. Motion made by Bies and seconded by Linde to keep at assessor's value and make no changes to the following values: Record #012376, NA-C-S \$58,344, NA-C1-S \$455,005; Vote Taken, all aye; Motion Carried.
12. Duane & Margie Neugebauer (No Improvements, No Adjacent Sales – Property Shouldn't Increase in Value); Motion made by Hartman and seconded by Linde to keep at assessor's value and make no changes to the following values: Record #004011, NA-C-S \$213,325, NA-C1-S \$362,943; Vote Taken, all aye; Motion Carried.
13. Gerald Von Bargen (Excessive Increase in Value); Individual not present at meeting. Motion made by Hartman and seconded by Linde to keep at assessor's value and make no changes to the following values: Record #011848, NA-C \$159,520, NA-C1 \$15,042; Vote Taken, all aye; Motion Carried.

14. Eric & Melinda Thaut (Increase Discrepancy Adjacent Property); A phone call was made to individuals whereas this appeal, Record #003857, NA-C-S \$130,000, NA-C1-S \$267,546 was recommended by board to be tabled giving DOE time to double check their figures with the sales computations. Motion made by Linde and seconded by Hartman to table appeal until Tuesday, 26 April, 2022. Vote Taken, all aye; Motion Carried.
15. Brandie Bauer (Assessment Valuation too High); In the process of AG management status. Motion made by Hartman and seconded by Bies to approve as 40 acre AG management unit changing following values: Record #10794, NA-C \$47,500; Vote Taken, all aye; Motion Carried.
16. Brandie Bauer (Assessment Valuation tooo High); In the process of AG management status. Motion made by Hartman and seconded by Bies to approve as 40 acre AG management unit changing following values: Record #12400, NA-C \$175,000; Vote Taken, all aye; Motion Carried.
17. Brandie Bauer (Assessment Valuation too High); In the process of AG management status. Motion made by Hartman and seconded by Bies to approve as 40 acre AG management unit changing following values: Record #12401, NA-C \$150,000; Vote Taken, all aye; Motion Carried.
18. Brandie Bauer (Assessment Valuation too High); In the process of AG management status. Motion made by Hartman and seconded by Bies to approve as 40 acre AG management unit changing following values: Record #12402, NA-C \$47,500; Vote Taken, all aye; Motion Carried.
19. Terrance & Anita Racine (Assessment Notice(s) Discrepancies); Discussion regarding figures and recommended to table this appeal, Record #010910, NA-C-S \$215,500, NA-C1-S \$232,707 giving DOE time to research figures. Motion made by Hartman and seconded by Bies to table appeal until Tuesday, 26 April, 2022. Vote Taken, all aye; Motion Carried.
20. Gregory & Tanya Cooper (Undevelopable-Flood Plain); Discussion of property that has no right of way and no access located in flood plain with no buildings or utilities was suggested to dissolve the lot saving \$25,000 on assessment. Record #011886 valued at NA-C-S \$89,200 was recommended to be tabled. Motion made by Hartman and seconded by Bies to table appeal until Tuesday, 26 April, 2022. Vote Taken, all aye; Motion Carried.
21. Steven Kowalke (Assessment Valuation too High); Discussion shared by DOE that land sales in this development are high and the existing sales information is accurate. Motion made by Bies and seconded by Hindle to keep at assessor's value and make no changes to the following values: Record #012065 NA-CC \$225,000; Vote Taken, all aye; Motion Carried.
22. D & D Properties (No Improvements – Property Shouldn't Increase in Value); Discussion regarding property is a mud bog with no utilities or sewer with a small well. DOE Director Vissia stated property has already been given a \$25,000 reduction due to no utilities. Motion made by Linde and seconded by Hindle to keep at assessor's value and make no changes to the following values: Record #010619 NA-C \$247,534, NA-C1 \$7,990; Vote Taken, all aye; Motion Carried.

23. Gregory Foster & Amanda Bench (Unreasonable & Arbitrary Increase); Individuals encouraged to visit State Capital to make an appeal and attend local scheduled tax meeting. Motion made by Hindle and seconded by Linde to keep at assessor's value and make no changes to the following values: Record #011114 NA-C \$138,850, NA-C1-S \$122,665, NA-C1 \$17,984; Vote Taken, all aye; Motion Carried.
24. Ronald Grimm (Assessment Valuation too High); Phone call with individual resulted in discussion about non-ag (not applied for), timber management, and recommendation to apply for AG status (a \$25,000 savings) by getting set-up with DOE. Motion made by Hindle and seconded by Bies to approve the denied STIP of \$25,000 offered by the assessor making an adjustment for NA-C \$394,673 to the current values: Record #002822, NA-C \$429,673, NA-C1 \$134,069; Vote Taken, all aye; Motion Carried.
25. James Jr. & Danielle Shade (Flood Plain & Rock Cropping Acres Overpriced); Individuals not present at meeting. Motion made by Hartman and seconded by Hindle to keep at assessor's value and make no changes to the following values: Record #004230, NA-C-S \$161,400, NA-C1-S \$229,837, NA-C1 \$4,691; Vote Taken, all aye; Motion Carried.

***Recessed for lunch at 12:00pm - Meeting resumed at 1:00pm***

26. Ronald & Jeannie Fuerstenberg (Assessment Valuation too High); Motion made by Hindle and seconded by Linde to keep at assessor's value and make no changes to the following values: Record #004257, NA-C-S \$170,200, NA-C1-S \$202,482, NA-C1 \$7,775; Vote Taken, all aye; Motion Carried.
27. Gregory Speck (Increase in Valuation); Motion made by Bies and seconded by Hindle to keep at assessor's value and make no changes to the following values: Record #004256, NA-C \$105,600; Vote Taken, all aye; Motion Carried.
28. Gregory Speck (Increase in Valuation); Discussion if land tied to AG status a \$2,500 income needs to be shown. Motion made by Hindle and seconded by Linde to keep at assessor's value and make no changes to the following values: Record #004255, NA-C \$138,200, NA-C1 \$271,151; Vote Taken, all aye; Motion Carried.
29. Gregory Speck (Increase in Valuation); Land is categorized as Ag status. Motion made by Hindle and seconded by Linde to keep at assessor's value and make no changes to the following values: Record #014825, AG-A \$15,261; Vote Taken, all aye; Motion Carried.
30. Bryce & Ruth Ann Chord (Assessment Valuation too High); Phone call with individuals resulted in decision the property should be researched/looked at again and recommendation to table this appeal for Record #015376, NA-C \$191,500. Motion made by Hartman and seconded by Hindle to table appeal until Tuesday, 26 April, 2022. Vote Taken, all aye; Motion Carried.
31. Dean Schueler (Increase in Valuation-Not Developable); Phone call with individual took place. Motion made by Hartman and seconded by Hindle to keep at assessor's value and make no changes to the following values: Record #004254, NA-C \$170,600, NA-C1 \$132,363; Vote Taken, all aye; Motion Carried.
32. Steven Renell - Rescheduled

33. Wallace Gutzmer (Assessment Valuation too High); Phone call with individual and was recommended to call DOE to check on AG status since parcel is remote. Motion made by Hindle and seconded by Linde to keep at assessor's value and make no changes to the following values: Record #004299, NA-C \$211,986; Vote Taken, all aye; Motion Carried.
34. Wallace Gutzmer (Assessment Valuation too High); Phone call with individual and was recommended to call DOE to check on AG status since parcel is remote. Motion made by Hindle and seconded by Linde to keep at assessor's value and make no changes to the following values: Record #004300, NA-C \$211,986; Vote Taken, all aye; Motion Carried.
35. William & Bambi Wentzek (Increase in Valuation-Not Developable); Recommendation was made to look at combining the two lots into one. Motion made by Hindle and seconded by Bies to keep at assessor's value and make no changes to the following values: Record #00065, NA-C \$105,000; Vote Taken, all aye; Motion Carried.
36. Kevin & Glenda Jenniges (Increase in Valuation); Property adjacent to residence has no access road, and is undeveloped land. Recommendation made to look into combining lots to save money. Motion made by Hindle and seconded by Linde to keep at assessor's value and make no changes to the following values: Record #004561, NA-C \$152,200; Vote Taken, all aye; Motion Carried.
37. Kevin & Glenda Jenniges (Increase in Valuation - Not Developable); On these 5 acres, only ¼ of it is usable with no improvements done. Recommendation made to combine lots. Motion made by Bies and seconded by Hindle to keep at assessor's value and make no changes to the following values: Record #004481, NA-C \$136,750; Vote Taken, all aye; Motion Carried.
38. Robert Jr. & Terri Morgan (Increase in Valuation); Discussion regarding the increase is driven by market sales on the land as structure value was close to prior year's valuation. Motion made by Linde and seconded by Hindle to keep at assessor's value and make no changes to the following values: Record #005025, NA-C \$130,000, NA-C1-S \$444,033; Vote Taken, all aye; Motion Carried.
39. Larry & Dorothy Abbott (Inaccessible for Improvements/Developable); Recommendation made to combine lots to save money at tier pricing. Motion made by Bies and seconded by Linde to keep at assessor's value and make no changes to the following values: Record #012137, NA-C-S \$186,904; Vote Taken, all aye; Motion Carried.
40. David Reid (Land Assessment Concerns); Disagrees with 2<sup>nd</sup> dwelling (apartment above garage) not being assessed as OO like main house. Motion made by Hartman and seconded by Bies to keep at assessor's value and make no changes to the following values: Record #004939, NA-C-S \$169,600, NA-C1-S \$487,225, NA-C1 \$174,987; Vote Taken, all aye; Motion Carried.
41. Daniel Scherer (Increase in Valuation); Property is Non-Ag at present and recommended looking into AG for timber management. Motion made by Linde and seconded by Bies to keep at assessor's value and make no changes to the following values: Record #015470, NA-C \$298,000; Vote Taken, all aye; Motion Carried.

C. Adjourn

Motion by Linde and seconded by Hartman to adjourn the meeting at 3:57pm. The next meeting of the Board of Equalization will be at 8am April 25, 2022 in the Commissioner's Room in the Custer County Courthouse.

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Jim Lintz, Chairman

Attest:

Barbara Cox, Custer County Deputy Auditor

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