



CUSTER COUNTY

EQUALIZATION APPEALS MEETING

MONDAY, APRIL 25, 2022

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

Minutes of the Custer County Board of Equalization Meeting (Monday, April 25, 2022)

Board Members present:

Commissioners Jim Lintz, Mark Hartman, Mike Linde, Craig Hindle, Travis Bies, Commission Legal Counsel Susan Anderson, 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. Gerald Lackey (Increase in Valuation); Motion made by Hindle and seconded by Bies to keep at assessor's value and make no changes to the following values: Record #010887, NA-C-S \$198,640, NA-C1-S \$13,525, NA-CM1-S \$90,511; Vote Taken, all aye; Motion Carried.
2. William & Kimberly Martin (Increase in Valuation-Portion Not Developable); Individuals were a no show. Motion made by Bies and seconded by Hartman to keep at assessor's value and make no changes to the following values: Record #011174, NA-C-S \$215,000, NA-C1-S \$205,245, NA-C1 \$51,145; Vote Taken, all aye; Motion Carried.
3. Curtis & Bonnie Hoyt (Increase in Valuation); There is a community well, maintain own road maintenance and septic. Overvalued assessment as comparable sales from their research are lower. DOE addressed the assessed values being correct. Motion made by Hindle and seconded by Linde to keep at assessor's value and make no changes to the following values: Record #011512, NA-C-S \$220,000, NA-C1-S \$172,277, NA-C1 \$20,675; Vote Taken, all aye; Motion Carried.
4. Davis Family Trust (Tiered Acre Formula); Phone call to individual -felt 5 prairie acres shouldn't be valued at the same assessment as land with hills & timber. DOE shared comparable sales are similar. Recommended to table this appeal Record #011904, NA-C-S \$137,720, NA-C1-S \$307,435. Motion made by Hartman and seconded by Bies to table appeal and discuss range options on Tuesday, April 26, 2022.
5. Davis Family Trust (Tiered Acre Formula); Phone call to individual - requested the tier formula be used on the 7.9 acres. Recommended to table this appeal Record #11898, NA-C-S \$137,720, NA-C1-S \$307,435. Motion made by Hartman and seconded by Bies to table appeal and discuss range options on Tuesday, April 26, 2022.

6. Kevin & Annie Rosse (Increase in Valuation); Discussion regarding local government should step up and use constitutional power over higher government and county can do more to combat this. Motion made by Hindle and seconded by Linde to keep at assessor's value and make no changes to the following values: Record #0007553, NA-C-S \$96,720, NA-C1-S \$151,436; Vote Taken, Hindle, Linde, Bies aye, Hartman nay, Lintz voted aye; Motion Carried.
7. Kevin & Annie Rosse (Increase in Valuation); Recommended to look at combining lots to see if reducing 1st acre value will help. Motion made by Hindle and seconded by Linde to keep at assessor's value and make no changes to the following values: Record #007554, NA-C-S \$74,603; Vote Taken, Hindle, Linde, Bies aye, Hartman nay, Lintz voted aye; Motion Carried.
8. Teresa Hruska (Withdrew Appeal)
9. Richard & Janet Dlugosz (Valuation too High); Motion made by Linde and seconded by Hindle to keep at assessor's value and make no changes to the following values: Record #005644, NA-C-\$136,300; Vote Taken, all aye; Motion Carried.
10. Jan Charles Gray (Incorrect Value); Phone call with individual, noting his 17 acres are on a flood plain and resort has been non-operational for the past 10 years. Discussion regarding all parcels listed as one grouping for value, and discussed the STIP offered. Motion made by Hindle and seconded by Bies to approve the denied STIP offered by the assessor making an adjustment for NA-CC \$233,522, NA-CC2 \$1,243,070 to the current values: Record #005281, NA-CC \$241,162, NA-CC2 \$1,266,237; Vote Taken, all aye; Motion Carried.
11. Jan Charles Gray (Incorrect Value-Building Uninhabitable); Phone call with individual. Motion made by Hartman and seconded by Hindle to approve the denied STIP offered by the assessor making an adjustment for MA-CC2 \$6,500 to the current values: Record #005180, NA-CC \$49,874, NA-CC2 \$102,717; Vote Taken, all aye; Motion Carried.
12. Jan Charles Gray (Incorrect Value); Phone call with individual, discussion - no change. Motion made by Hartman and seconded by Bies to keep at assessor's value and make no changes to the following values: Record #005284, NA-C \$30,800; Vote Taken, all aye; Motion Carried.
13. Mt. Rushmore Broadcasting-Jan Charles Gray (Incorrect Value); Phone call with individual, discussion - no change. Motion made by Linde and seconded by Hindle to keep at assessor's value and make no changes to the following values: Record #005938, NA-C \$80,000, NA-C1 \$9,529; Vote Taken, all aye; Motion Carried.
14. Mt. Rushmore Broadcasting (Incorrect Value - Uninhabitable Trailer); Phone call with individual, noting trailer uninhabitable and needs to be moved. Motion made by Hartman and seconded by Hindle to approve the denied \$500 STIP offered by the assessor making an adjustment for NA-CM1 \$500 to the current values: Record #014969, NA-CM1 \$780; Vote Taken, all aye; Motion Carried.
15. Jan Charles Gray (Property Sold-Last Year); Phone call with individual, after discussion motion by Bies and seconded by Linde to keep at assessor's value and make no changes to the following values: Record #008086, NA-DC \$84,277, NA-DC2 \$141,903; Vote Taken, all aye; Motion Carried.

16. Jan Charles Gray (Incorrect Value); Phone call with individual, discussion – no change. Motion made by Linde and seconded by Bies to approve the denied STIP offered by the assessor making an adjustment for NA-CC2 of \$175,868 to the current values: Record #005179, NA-CC \$18,530, NA-CC2 \$179,071; Vote Taken, all aye; Motion Carried.

17. Jan Charles Gray (Incorrect Value – Bare Land); Phone call with individual, the following 7 lots after discussion were voted on together.

Record #005169, NA-C \$25,200	Record #005171, NA-C \$29,400
Record #005173, NA-C \$500	Record #005177, NA-C \$15,500
Record #005178, NA-C \$15,500	Record #005282, NA-C \$228,040, NA-C1 \$244
Record #005283, NA-C \$42,000	

 Motion by Hartman and seconded by Hindle to keep at assessor’s value and make no changes to the above values. Vote Taken, all aye; Motion Carried.

18. Gregory & Constance Werner (All structures should be classified as OO) -Cancelled Appointment; Discussion – no changes. Motion by Hartman and seconded by Bies to keep at assessor’s value and make no changes to the following values: Record #005805, NA-C-S \$139,250, NA-C1-S \$482,499, NA-C1 \$114,152; Vote Taken, all aye; Motion Carried.

19. James & Jessica Rasmussen (Valuation Increase too High); Represented by attorney, discussion regarding increase on both land and building that have had no improvements or changes. DOE responded the increase on the land value is due to comparable sales. Motion by Linde and seconded by Hindle to keep at assessor’s value and make no changes to the following values: Record #006089, NA-C \$176,550, NA-C1 \$101,609; Vote Taken, all aye; Motion Carried.

20. Bernie Finch (Topography-Undevelopable); Phone call with individual, discussion – no change. Motion by Linde and seconded by Hindle to keep at assessor’s value and make no changes to the following values: Record #006090, NA-C \$62,750, NA-C1 \$44,874; Vote Taken, all aye; Motion Carried.

21. Darin Oestmann (Increase Valuation); No buildings added, or improvements made to lot. Discussion – no change. Motion by Hindle seconded by Linde to keep at assessor’s value and make no changes to the following values: Record #006284, NA-C-S \$129,650, NA-C1-S \$177,876; Vote Taken, all aye; Motion Carried.

22. Ben & Jana Haecherl (increase Valuation too High); DOE stated property is at 85% (full and true value) using comparable sales. Discussion – motion by Bies and seconded by Hindle to keep at assessor’s value and make no changes to the following values: Record #013770, NA-C \$247,750; Vote Taken, Bies and Hartman nay, Hindle and Linde aye, with Lintz breaking tie with aye vote. Motion Carried.

23. Lamonte & Ann Morrow (Undevelopable Lots); Spoke via phone and suggested to combine the following lots with house to avoid the tier land system.

Record #004659, NA-C-S \$10,000	Record #004655, NA-DC \$88,881
Record #004656, NA-DC \$58,914, NA-DC2 \$9,952	

 Motion by Hartman and seconded by Hindle to keep at assessor’s value and make no changes. Vote Taken, all aye. Motion Carried.

24. J & M Investments (Increase in Valuation); 2 attempts to reach via phone – motion made by Hartman seconded by Hindle to table appeal until later in afternoon. Vote Taken, all aye. Motion Carried. 3 more attempts to reach via phone but no answer. Motion to table until Tuesday, 26 April 2022 made by Linde and seconded by Hartman; Vote Taken, all aye. Motion carried.
25. Stephen & Mary Boesen (Increase in Valuation High for Condition of House); Phone call to individual, discussion regarding STIP already given on house to lower taxes. Motion by Bies and seconded by Linde to keep at assessor's value and make no changes to the following values: Record #005262, NA-C-S \$65,000, NA-C1-S \$124,696, NA-C1 \$1,633; Vote Taken, all aye. Motion Carried.
26. Jaralei Tufte (Above Fair Market Value); Spoke via phone, discussion about tiny house – 12x16 on leased land with no utilities and used as a shed. DOE used replacement cost via software. Motion made by Hartman seconded by Hindle to use last year's value of NA-C1 \$34,018 and change the following values: Record #015451, NA-C1 \$35,962; Vote Taken, all aye. Motion Carried.
27. Stephen & Patti Pendegraft (Damage to Building Structures); Buildings suffered hail damage with estimate of \$110,000 and would like consideration as they decided not to fix. Received no money from insurance as didn't follow through with claim. Motion made by Hartman and seconded by Bies to keep at assessor's value and make no changes to the following values: Record #011460, NA-C-S \$227,970, NA-C1-S \$396,381, NA-C1 \$49,229; Vote Taken, all aye. Motion Carried.

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

28. Terrance Aisenbrey (Increase in Valuation); Discussion – recommended to table this appeal as DOE needs to visit property to determine completion percentage on property and may be able to adjust/reduce value. Motion made by Hartman and seconded by Linde to table appeal to Friday, April 29, 2002 at 9am for the Record #010962, NA-C-S \$250,000, NA-C1-S \$175,746, NA-C1 \$23,960; Vote Taken, all aye. Motion Carried.
29. Karin Davis (Lot Uphill – No Direct Access Driveway); Discussion – no changes. Motion made by Hindle and seconded by Linde to keep at assessor's value and make no changes to the following values: Record #013949, NA-C \$135,000; Vote Taken, all aye. Motion Carried.
30. Dolores Myers (increase in Valuation); Discussion – no changes. Motion made by Hartman and seconded by Hindle to keep at assessor's value and make no changes to the following values: Record #013948, NA-C \$50,920, NA-C1 \$55,954; Vote Taken, all aye. Motion Carried.
31. Joann Cunningham (Unequitable Assessment); Spoke via phone, discussion - no changes. Motion made by Bies and seconded by Hindle to keep at assessor's value and make no changes to the following values: Record #005678, NA-C-S \$134,300, NA-C1-S \$109,933, NA-C1 \$7,764; Vote Taken, all aye. Motion Carried.

32. Joann Cunningham (Private Cemetery on Lot); Spoke via phone and DOE stated it was cut 50% and she needs to apply for tax-exemption for the lot. Discussion concluded with DOE cutting value to the amount individual listed on appeal. Motion made by Hartman and seconded by Linde to approve the value of \$250 entered by individual for this year, but needs to apply for tax-exemption status next year, making changes to the following values: Record #005679, NA-C-S \$3,000; Vote Taken, all aye. Motion Carried.
33. Joann Cunningham (Unrealistic & Unreasonable Tax for Property); Spoke via phone, discussion – no changes. Motion made by Bies and seconded by Hindle to keep at assessor’s value and make no changes to the following values: Record #005684, NA-C-S \$97,750; Vote Taken, all aye. Motion Carried.
34. Joann Cunningham (Unrealistic Tax for Property); Spoke via phone, no structures or improvement on property. Discussion – no changes. Motion made by Bies and seconded by Hindle to keep at assessor’s value and make no changes to the following values: Record #005677, NA-C-S \$138,200; Vote Taken, all aye. Motion Carried.
35. Keneth Zumbaum (Increase in Valuation High – wet/swamp area); Discussion led to DOE wanting to do a site visit to plat out wetland and adjust if necessary. Motion made by Bies and seconded by Hindle to table this appeal, Record #006217, NA-C-S \$227,050, NA-C1-S \$57,540, NA-C1 \$1,181 until Tuesday, 26 April 2022 to allow DOE to conduct another assessment. Vote Taken, all aye. Motion Carried.
36. Timothy & Kellie Kinnamon (Increase in Valuation too High); Discussion regarding valuation increase – no change. Motion made by Hindle and seconded by Linde to keep at assessor’s value and make no changes to the following values: Record #014009, NA-C-S \$71,000, NA-C1-S \$181,508, NA-C1 \$39,100; Vote Taken, all aye. Motion Carried.
37. Kevin & Christine McGarrigle (Utility Easements, Rocky Pasture, and Private Easement thru Property); Discussed and suggested replat the following two parcels for reductions. Motion made by Linde and seconded by Hindle to keep at assessor’s value and make no changes to the following values: Record #06210, NA-C-S \$205,340, NA-C1-S \$199,167 & Record #06211, NA-C-S \$74,970; Vote Taken, all aye. Motion Carried.
38. Mike & Julia Sisson (Valuation); Phone call discussing upslope, very rocky parcel with no well on a forest service road asking for a reduction. Suggested to combine their parcels to get an AG status, but need to meet the criteria as 51% of the acres must be in pursuit of agriculture. Motion made by Hartman and seconded by Hindle to keep at assessor’s value and make no changes to the following values: Record #006255, NA-C \$110,830, Record #006350, NA-C \$101,180, Record #006351, NA-C \$101,180; Vote Taken, all aye. Motion Carried.
39. Ronald & Margaret Hegge (Undevelopable Lot); Spoke via phone, discussing almost entire lot in flood plain. Recommended combing 2 lots into 1 to save money. Individuals will call DOE. Motion made by Linde and seconded by Bies to keep assessor’s value and make no changes to the following values: Record #006287, NA-C \$101,050; Vote Taken, all aye. Motion Carried.

40. Lori Lieberman (Valuation is too High); 110 contiguous acres (9 lots) and has a forestry plan in place but not yet activated. Discussion – no changes as the following lots were voted on together:

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| Record #014369, NA-C \$133,000 | Record #014630, NA-C \$60,000 |
| Record #014633, NA-C \$133,000 | Record #014634, NA-C \$133,000 |
| Record #014636, NA-C \$60,000 | Record #015197, NA-C \$133,000 |
| Record #015198, NA-C \$60,000 | Record #015199, NA-C \$103,000 |
| Record #015200, NA-C \$85,000, NA-C1 \$201,679 | |

Motion made by Hindle and seconded by Linde to keep assessor’s vale and make no changes to the above values. Vote Taken, all aye. Motion Carried.

C. Adjourn

Motion by Hindle and seconded by Linde to adjourn the meeting at 4:10pm. The next meeting of the Board of Equalization will be at 8am April 26, 2022 in the Commissioner’s Room in the Custer County Courthouse.

Jim Lintz, Chairman

Attest:

Barbara Cox, Custer County Deputy Auditor

Published once at the total approximate cost of _____.

