



CUSTER COUNTY

EQUALIZATION APPEALS MEETING

TUESDAY, April 26, 2022

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

Minutes of the Custer County Board of Equalization Meeting (Tuesday, April 26, 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. Steven Rennell (Valuation High): Bare land and felt assessment more than comparable sales. Discussion – no changes. Motion made by Hindle and seconded by Bies to keep at assessor’s value and make no changes to the following values: Record #010932, NA-C \$210,200, NA-C1 \$201,212; Vote Taken, all aye. Motion Carried.
2. Mike Cornelison (Increase in Valuation); Individual showed he spoke with Fairburn Local Board requesting an adjustment regarding roadway through property as no record of road on file and was approved by Fairburn. DOE objected to the lower value, but the board felt the county is removed from the request and would honor Fairburn’s assessment. Motion made by Bies and seconded by Hartman to accept Fairburn City’s adjustment to \$49,367 changing the following values: Record #009139, NA-D \$64,473; Vote Taken, Bies, Lintz, Hindle and Hartman aye, Linde voted nay. Motion Carried.
3. Dennis & Karen Buchanan (Increase in Valuation too High); This is a leased site, building assessed only/70% complete on addition. Discussion – accepted denied stip. Motion made by Bies and seconded by Hindle to keep at assessor’s value and make no changes to the following values: Record #015455, NA-C1 \$12,688, NA-CM1 \$3,259; Vote Taken, all aye. Motion Carried.
4. Mezger Family Irrevocable Trust (Increase in Valuation); Spoke via phone, discussion – no changes. Motion made by Hartman seconded by Bies to keep at assessor’s value and make no changes to the following values: Record #006605 NA-C-S \$90,240, NA-C1-S \$241,214, NA-C1 \$ 74,571; Vote Taken, all aye. Motion Carried.
5. Chad Olstad (Valuation High); Individual did not show. Motion made by Bies and seconded by Hindle to keep at assessor’s value and make no changes to the following values: Record

Record #006506 NA-C-S \$48,000, NA-C1-S \$141,545, NA-C1 \$12,371; Vote Taken, all aye. Motion Carried.

14. Thomas Geer (Excessive Increase); Discussion – no changes. Motion made by Linde seconded by Hindle to keep at assessor’s value and make no changes to the following values: Record #006501, NA-C-S \$26,000; Vote Taken, all aye. Motion Carried.

15. Dean & Delia Johnson (Valuation Increase); Discussion – noted extra allowances have already been addressed and five by DOE. No changes to the following lots voted on together:

Record #009749, AG-A \$55,972

Record #009752, AG-A \$11,105

Record #009753, AG-A \$89,142

Record #009757, AG-A \$18,321

Record #009814, AG-SL \$107,732

Record #009815, AG-A \$118,893

Record #009856, AG-C \$32,003

Record #009857, AG-A \$37,340

Record #009859, AG-A \$21,786, NA-A1 \$133,915.

Record #009860, AG-C \$7,983, AG-C1 \$12,984.

Record #009861, AG-C \$2,701

Record #009865, AG-A \$49,125

Record #009897, AG-A \$90,547

Record #009899, AG-A \$91,161

Record #009926, AG-A \$91,667, AG-A1 \$1,074.

Record #009928, AG-A \$70,132

Record #009944, AG-A \$210,591, AG-A1 \$49,831, NA-A1-S \$96,203.

Record #009946, AG-A \$97,175

Record #010107, AG-A \$72,602

Record #010206, AG-A \$63,077

Record #010208, AG-A \$11,037

Record #010212, AG-A \$18,293

Record #010225, AG-A \$16,275

Record #010226, AG-A \$54,577

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

16. Toni Ristau (Contiguous parcels, Undeveloped, No Water, No Access); Discussion regarding the leased land used only for grazing, has no fences and not surveyed. No changes as the following lots were voted on together:

Record #003037, AG-A \$10,042

Record #003038, AG-A \$10,775

Record #003039, AG-A \$11,168

Record #003040, AG-C \$8,752

Record #003041, AG-C \$6,969

Record #003042, AG-C \$13,994

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

17. Rodales Ranch-Rushmore View (Ranching Environmental Issues); Phone call – no answer. Motion by Bies seconded by Hindle to table appeal until later in the meeting on Tuesday, April 28, 2022; Vote Taken, all aye. Motion Carried. Individual returned call. Discussion – no changes to the following lots voted on together:

Record #001167, AG-A \$84,500	Record #001169, AG-A \$16,800
Record #001170, AG-A \$24,822	Record #001175, AG-A \$26,434
Record #001180, AG-A \$167,405	Record #001182, AG-A \$130,337
Record #001183, AG-A \$135,788	Record #001218, AG-A \$232,917, NA-A1 \$982, AG-A1 \$7,927
Record #001221, AG-A \$148,337	Record #009592, AG-A \$106,393
Record #009595, AG-A \$41,730	Record #009596, AG-A \$79,925
Record #001184, AG-A \$33,522	Record #001187, AG-A \$37,518
Record #001203, AG-A \$17,119	Record #001207, AG-A, \$16,535
Record #001208, AG-A \$34,396	Record #001213, AG-A, \$16,535
Record #001217, AG-A \$225,630	Record #001164, AG-A, \$49,984

Motion made by Hartman seconded by Linde to keep at assessor's value and make no changes to the above values: Vote Taken, all aye. Motion Carried.

18. Russ & Ellen Ballad (Increase in Valuation); Discussion – no changes to the following lots voted on together:

Record #003514, AG-A \$114,204	Record #003520, AG-A \$35,013
Record #003523, AG-A \$24,134	Record #003527, AG-A \$111,906, AG-A1 \$13,392
Record #003528, AG-A \$84,158	Record #002742, AG-A \$34,877
Record #002744, AG-A \$72,753	Record #002745, AG-A \$37,617
Record #002748, AG-A \$124,232	Record #002746, AG-A \$109,539, AG-A1 \$368
Record #003486, AG-A \$111,863	Record #003488, AG-A \$200,630
Record #003518, AG-A \$179,803	Record #003522, AG-A \$18,531
Record #003524, AG-A \$99,661	Record #003526, AG-A \$35,831
Record #003532, AG-A \$28,170	Record #003537, AG-A \$53,267
Record #003539, AG-A \$22,776	Record #003540, AG-A \$65,011
Record #003541, AG-A \$20,549	Record #003542, AG-A \$9,430
Record #003544, AG-A \$14,395	Record #003543, AG-A \$41,341, AG-A1 \$6,410.
Record #003545, AG-A \$221,918	Record #003548, AG-A \$27,125
Record #003536, AG-A \$75,161	Record #003620, AG-A \$203,885
Record #003635, AG-A \$143,854	
Record #003538, AG-A \$53,796, AG-A1 \$30,186, NA-A1-S \$86,197.	

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

19. Clifford Halverson (Dramatic Increase); No show. Discussion – individual didn't get adjustments into DOE, so values went up. No changes to the following lots voted on together:

Record #007241, AG-A \$130,178	Record #007242, AG-A \$250,176
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Record #002727, AG-A \$39,847
Record #002730, AG-A \$40,481
Record #002731, AG-A \$290,973, AG-A1 \$1,014
Record #002738, AG-A \$37,165
Record #002729, AG-A \$59,994
Record #002732, AG-A \$265,526
Record #002734, AG-A \$21,877
Record #002739, AG-A \$18,240
Motion made by Hartman seconded by Hindle to keep at assessor's value and make no changes to the above values. Vote Taken, all aye. Motion Carried.

20. James & Pamela Hughes (Increase in Valuation); No show. Discussion – no changes to the following lots voted on together:

Record #000001, AG-A \$7,457
Record #000007, AG-A \$55,283, NA-A1 \$8,151
Record #000006, AG-A \$28,031

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

21. Ted Williams (Increase Valuation); Discussion – individual didn't get adjustments into DOE. No changes to the following lots voted on together:

Record #009568, AG-A \$10,465
Record #012222, AG-A \$33,295
Record #009824, AG-A \$57,515
Record #009828, AG-A \$50,630
Record #009573, AG-A \$12,072
Record #009668, AG-C \$291
Record #009826, AG-A \$160,735
Record #009829, AG-A \$16,816

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

22. Roger & Eva Frye (Increase Valuation); Discussion – no utilities on the following lots, and DOE noted the \$25,000 allowance already given. No changes to the following lots voted on together:

Record #013764, NA-C \$105,000
Record #013767, NA-C \$105,000
Record #013766, NA-C \$105,000

C. Tabled Appeals

23. Eric & Melinda Thaut (Increase Discrepancy Adjacent Property); DOE checked figures and done correctly. Motion made by Hartman seconded by Hindle to keep at assessor's value and make no changes to the following values: Record #003857, NA-C-S \$130,000, NA-C1-S \$267,546; Vote Taken, all aye. Motion Carried.

24. Terrence & Anita Racine (Assessment Notice(s) Discrepancies); DOE checked figures and done correctly. Motion made by Linde seconded by Bies to keep at assessor's value and make no changes to the following values: Record #010910, NA-C-S \$215,500, NA-C1-S \$232,207; Vote Taken, all aye. Motion Carried.

25. Bryce & Ruth Ann Chord (Assessment Valuation too High); Property looked at again, figures consistent with comparable sales. Motion made by Bies and seconded by Hindle to

keep at assessor's value and make no changes to the following values: Record #015376, NA-C \$191,500; Vote Taken, all aye. Motion Carried.

26. Davis Family Trust (Tiered Acre Formula); Spoke via phone. DOE's research into possible range options did not lead to changes for the following lots voted on together:

Record #011904, NA-C-S \$137,720, NA-C1-S \$307,435

Record #11898, NA-C-S \$164,020

Motion made 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.

27. Gregory & Tanya Cooper (Undevelopable-Flood Plain); Discussion - no change. Motion made by Hartman and seconded by Hindle to keep at assessor's value and make no changes to the following values: Record #011886, NA-C-S \$89,200; Vote Taken, all aye. Motion Carried.

28. Keneth Zumbaum (Increase in Valuation High - wet/swamp area); DOE looked at the marshland area and after inspection, recommended reduced assessment. Motion made by Hartman and seconded by Hindle to reduce the lot due to the marshland area making an adjustment for NA-C-S of \$205,701 to the current values: Record #006217, NA-C-S \$227,050, NA-C1-S \$57,540, NA-C1 \$1,181. Vote Taken, all aye. Motion Carried.

29. J & M Investments L.L.C (Increase in Valuation); Discussion - no changes. Motion made by Linde and seconded by Hartman to keep at assessor's value and make no changes to the following values: Record #005391, NA-C \$97,400, NA-C1 \$146,269; Vote Taken, all aye. Motion Carried.

D. Owner Occupied Appeals (Classification)

Gary & Pam Erickson, Record #006872
Davis Family Trust, Record #006608
Wesley Hansen, Record #004544
Joseph Omodt, Record #004602
LeeAnn Piggot, Record #006077
Scott & Susan Kedzie, Record #012091
Paul & Angela Shonblom, Record #006057
Tom & Janet Buck, Record #014396
Alan & Julie Michalczyk, Record #011359
Joy Smolnisky, Record #004603
Devon Willford, Record #012369
William Murphy, Record #005695
Todd Lambert, Record #013768
Marylou Bauer, Record #012078
Brittanie Alder, Record #004630

Jesse & Jamie Wheeler, Record #015415
Jon Bauer, Record #006054
Tim & Marry Beth Adams, Record #015545
Jody Landgrebe, Record #014609
Rod & Cheryl Renner, Record #000670
Patrick & Carmen Calautti, Record #011250
Vickie & Frank Matranga, Record #014071
Dustin Graf, Record #015445
Nita Effertz, Record #012137
Patricia Cuny, Record #011694
Paul Svenkeson, Record #002610
Joseph White, Record #010750
Todd Lambert, Record #000796
Lacey Harkin, Record #010743
Thomas Schuller, Record #006984

Kathleen Zaiser, Record #004584	Brian Brandrup, Record #011521
Steven Nervig, Record #008210	Steven Nervig, Record #008211
Kaern Cade, Record #015019	Veronica Terviel, Record #007756
David Peterson, Record #010171	Phyllis Lyndoe, Record #009044
Jeff Daschel, Record #014166	David Kirkland, Record #006542
Colleen Weisert, Record #010613	Paul Miller, Record #011036
Larry Jonason, Record #008846	Scott Thompson, Record #005556
William & Meghan Preston, Record #015478	Pennie Fuhrmann-Pray LLC, Record #000801

Motion made by Hartman seconded by Linde to approve the Owner Occupied Classifications on the above records. Vote Taken, all aye. Motion Carried.

E. Omitted Property

1. Motion by Hindle and seconded by Linde to approve the Notice of Intention to Add Omitted Property to the Assessment Rolls of the County (SDCL 10-11-2 through SDCL 10-11-8) for Record #011638; Vote Taken, all aye. Motion Carried.

F. Tax Exempt

1. Motion by Linde seconded by Hindle to approve the above new tax exempt applications from Custer County Housing & Redevelopment, Record #015563 and Record #015564; Vote Taken, all aye. Motion Carried.

G. Stipulations

1. Michael Busskohl, Record #004270, NA-C \$32,800 to AG-C \$174
2. Patti Parker, Record #002281, NAC \$218,000, NA-C1 \$191,821 to NA-C \$186,000, NA-C1 \$191,821
3. Brandi Hunsaker, Record #005258, NA-C \$214,290 to AG-C \$18,699
4. Norman Brooks, Record #005861, NA-C-S \$108,500, NA-C1 \$62,811, NA-C1-S \$337,635 to NA-C-S \$108,500, NA-C1 \$38,833, NA-C1-S \$337,635
5. Terry Mixell, Record #011225, NA-C \$133,000 to NA-C \$101,000
6. Terry Mixell, Record #011226, NA-C \$103,000 to NA-C \$71,000
7. Joel Warfel, Record #005133, NA-C-S \$107,940, NA-C1-S \$166,751 to NA-C-S \$107,940, NA-C1-S \$153,402
8. William Busskohl, Record #004270, NA-C-S \$275,074, NA-C1-S \$268,500, NA-CC2 \$140,646, NA-C1 \$1,054 to AG-C \$13,278, NA-C1A \$245,761, NA-CC2 \$128,802, AG-C1 \$6,182
9. Brian Baldwin, Record #000779, NA-C-S \$152,200, NA-C1-S \$242,375, NA-C1 \$30,816 to NA-C-S \$152,200, NA-C1-S \$226,436, NA-C1 \$30,816
10. Baker Trust, Record #004844, NA-C-S \$119,200, NA-C1-S \$427,601, NA-C1-S \$40,270 to NA-C-S \$119,200, NA-C1-S \$427,601, NA-C1-S \$39,838
11. Tim & MaryBeth Adams, Record #015545, NA-C \$473,000, NA-C1 \$281,435 to AG-A \$44,395, NA-C1 \$281,435
12. Michael Polizine, Record #007352, NA-C \$269,668, NA-C1 \$26,389 to NA-C \$234,668, 26,389

13. Cynthia Nobliski & Gary Stone, Record #006423, NA-C-S \$89,360, NA-C1 \$2,594 to NA-C-S \$64,360, NA-C1 \$2,314
14. Dan Kelley, Record #015064, NA-C \$17,000 to NA-C \$8,500
15. Dan & Nancy Kelley, Record #006328, NA-C \$102,940 to NA-C \$70,940
16. James & Sandy McNamara, Record #010652, NA-D \$77,449, NA-D1 \$93,792 to NA-D \$40,938, NA-D1 \$93,792
17. Cassandra McMillian, Record #014973, NA-C1 \$851, NA-CM1 \$1,104 to NA-C1 \$851, NA-CM1 \$300
18. Cassandra McMillian, Record #014975, NA-CM1 \$1,786 to NA-CM1 \$300
19. Doug Hanson, Record #007755, NA-C \$177,350, NA-C1 \$239,082 to NA-C \$73,410, NA-C1 \$239,082
20. Robert Rabenhorst, Record #014631, NA-C \$103,000 to NA-C \$0
21. Robert Rabenhorst, Record #014637, NA-C \$133,000 to \$283,020
22. Robert Rabenhorst, Record #014638, NA-C \$133,000 to NA-C \$0
23. Robert Rabenhorst, Record #015213, NA-C \$103,000 to NA-C \$0
24. Robert Rabenhorst, Record #015214, NA-C \$103,000 to \$0
25. Jean McMaken, Record #007753, NA-C \$172,100, NA-C1 \$159,582 to NA-C \$70,260, NA-C1 \$159,582
26. Perry & Sharon Klein, Record #015645, NA-C \$30,500 to AG-C \$315
27. Phillip & Brice Hanberry, Record #013905, NA-C-S \$58,995 to AG-C \$7,001
28. Phillip & Brice Hanberry, Record #010152, NA-C-S \$138,000 to AG-A \$16,726
29. Phillip & Brice Hanberry, Record #010151, NA-C-S \$321,730, NA-C1-S \$313,271 to AG-A \$24,925, NA-A1-S \$313,271
30. Walter & Dana Yeager, Record #005988, NA-C2 \$124,700, NA-C1-S \$343,925 to NA-C2 \$124,700, NA-C1-S \$331,411
31. Phillip & Joanne Bechtold, Record #004189, NA-C \$134,200, NA-C1 \$155,463 to NA-C \$113,150, NA-C1 \$155,463
32. Brian Pavelka, Record #007759, NA-C \$193,700, NA-C1 \$85,190 to NA-C \$83,220, NA-C1 \$85,190
33. Brian Pavelka, Record #007761, NA-C \$139,300 to NA-C \$42,860
34. Brian Pavelka, Record #007762, NA-C \$141,700 to NA-C \$43,340
35. Brian Pavelka, Record #007766, NA-C \$107,500 to NA-C \$36,500
36. Shannon Anderson, Record #007740, NA-C \$82,750 to NA-C \$31,550
37. Shannon Anderson, Record #007739, NA-C \$176,600, NA-CM1 \$1,081 to NA-C \$47,960, NA-CM1 \$1,081
38. Bobbie White, Record #015530, NA-C \$143,000, NA-C1 \$51,487 to NA-C \$143,000, NA-C1 \$46,859
39. Michael Snyder, Record #007743, NA-C \$149,450 to NA-C \$46,670
40. Michael Snyder, Record #007742, NA-C \$119,950 to NA-C \$38,990
41. Corey Lewis, Record #015330, NA-CM1 \$26,015 to NA-CM1 \$0
42. Roy & Lilah Pengraa, Record #006302, NA-C-S \$283,000, NA-C1-S \$166,770 to NA-C-S \$283,000, NA-C1-S \$139,686
43. Roger & Karolyn Chambers, Record #011224, NA-C \$158,000, NA-C1 \$35,020 to NA-C \$101,000, NA-C1 \$35,020. Stip had incorrect value listed with NA-C at \$126,000.
44. Roger & Karolyn Chambers, Record #011227, NA-C \$103,000 to NA-C \$71,000

45. Gretchen O'Mahoney, Record #004365, NA-C-S \$221,500, NA-C1-S \$259,868, NA-C1 \$1,176 to NA-C-S \$221,500, NA-C1-S \$251,201, NA-C1 \$0
46. Carol Fugier, Record #007313, AG-A \$118,219, AG-A1 \$41,209, NA-A1-S \$116,078 to AG-A \$118,219, AG-A1 \$39,291, NA-A1-S \$116,078
47. Tim Skinner, Record #004187, NA-C \$141,200, NA-C1 \$224,155 to NA-C \$118,400, NA-C1 \$224,155
48. Nielsen Entities, Record #015671, NA-CC2 \$4,333 to NA-CC2 \$0
49. Nielsen Entities, Record #015668, NA-CC2 \$4,386 to NA-CC2 \$0
50. Matthew & Sarah Smith, Record #012107, NA-C-S \$90,020, NA-C1-S \$499,976, NA-C1 \$99,180 to NA-C-S \$90,020, NA-C1-S \$499,976, NA-C1 \$8,140
51. Gary Wagner, Record #007760, NA-C \$143,650 to NA-C \$43,730
52. Glen Erin Cabin North, LLC, Record #006196, NA-C \$175,000, NA-C1 \$89,398 to NA-C \$175,000, NA-C1 \$17,618
53. Brenda Anderson, Record #011100, NA-C-S \$100,400, NA-C1-S \$47,934, NA-CM1-S \$174,702, NA-C1 \$14,197 to AG-C \$3,895, NA-C1A-S \$47,934, NA-CM1-S \$174,702, AG-C1 \$14,197
54. Brenda Anderson, Record #011099, NA-C-S \$68,500 to AG-C \$2,614
55. Jacks Ranch LLC, Record #006843, NA-C \$173,000, NA-C1 \$109,199 to AG-C \$11,007, NA-C1 \$109,199
56. Jacks Ranch LLC, Record #006881, NA-C \$338,000 to AG-C \$22,534
57. Jacks Ranch LLC, Record #006884, NA-C \$158,000 to AG-A \$5,881
58. Jacks Ranch LLC, Record #006885, NA-C \$238,000 to AG-A \$11,895
59. Jacks Ranch LLC, Record #014855, NA-C \$158,000 to AG-A \$5,760
60. Jacks Ranch LLC, Record #014856, NA-C \$238,000 to AG-A \$11,993
61. Jacks Ranch LLC, Record #015166, NA-C \$238,000 to AG-A \$11,351
62. Jacks Ranch LLC, Record #015167, NA-C \$118,000 to AG-C \$3,497
63. Jacks Ranch LLC, Record #015168, NA-C \$80,000 to AG-C \$1,253
64. Jacks Ranch LLC, Record #015316, NA-C \$30,500 to AG-C \$551
65. Ralph & Susan Merchen, Record #005258, NA-C-S \$234,480, NA-C1-S \$89,671, NA-C1 \$3,099 to AG-C \$3,073, NA-C1A-S \$89,671, AG-C1 \$3099
66. Roland Usera, Record # 011079, NA-C1 \$1,233, NA-CM1 \$9,979 to NA-C1 \$925, NA-CM1 \$7,485
67. Carol Woods, Record #014481, NA-C1 \$5,463, NA-CM1 \$8,195 to NA-C1 \$0, NA-CM1 \$6,479
68. Lonnie Forshee, Record #007767, NA-C \$150,000 to NA-C \$79,000
69. Fred Rittberger & Sons, Inc, Record #010333, AG-A \$36,360 to AG-A \$32,213
70. Fred Rittberger & Sons, Inc, Record #010339, AG-A \$47,747 to AG-A \$46,580
71. Fred Rittberger & Sons, Inc, Record #010338, AG-A \$128,326 to AG-A \$114,742
72. Fred Rittberger & Sons, Inc, Record #003423, AG-A \$25,126 to AG-A \$20,401
73. Fred Rittberger & Sons, Inc, Record #010325, AG-A \$77,506 to AG-A \$70,089
74. Mark & Sallie Myton, Record #015543, NA-C \$148,449, NA-C1 \$55,559, NA-C-S \$0, NA-C1-S \$0 to NA-C \$0, NA-C1 \$18,843, NA-C-S \$148,449, NA-C1-S \$86,665
75. Jon Gjording, Record #004647, NA-C \$130,000, NA-C1 \$111,005, NA-C1-S \$313,972 to NA-C \$130,000, NA-C1 \$106,818, NA-C1-S \$306,347

Motion made by Hartman seconded by Bies to approve the above Stipulations provided by the Equalization Office; Vote Taken, all aye. Motion Carried.

H. Renewable Resource

1. Motion by Hartman seconded by Hindle to approve the reduction \$41,588 for Robert McWhorter, Record #015479 changing the value from \$318,768 to \$277,180 for Renewable Resource Application; Vote Taken, all aye. Motion Carried.
2. Motion by Linde seconded by Bies to approve the reduction of \$55,712 for Robert McWhorter, Record #010885 changing the value from \$866,264 to \$810,552 for Renewable Resource Application; Vote Taken, all aye. Motion Carried.
3. Motion by Hartman seconded by Linde to approve the reduction of \$9,170 for James & Ingrid Grimes, Record #004879 changing the value from \$617,971 to \$608,801 for Renewable Resource Application; Vote Taken, all aye. Motion Carried.
4. Motion by Hindle and seconded by Bies to approve the reduction of \$50,000 for Patrick & Sandra Lickteig, Record #011144 changing the value from \$469,154 to \$419,154 for Renewable Resource Application; Vote Taken, all aye. Motion Carried.
5. Motion by Bies and seconded by Hartman to approve the reduction of \$184,143 for Walter & Patricia Steele, Record #006195 changing the value from \$452,877 to \$268,734 for Renewable Resource Application; Vote Taken, all aye. Motion Carried.
6. Motion by Linde and seconded by Hindle to approve the reduction of \$3,175 for Victor, Marma, Record #011146 changing the value from \$558,318 to \$555,143 for Renewable Resource Application; Vote Taken, all aye. Motion Carried.

I. Veteran Exemptions

1. Motion by Linde seconded by Hindle to approve the 82 Veteran Exemption Applications as presented by the Equalization Office (total value before exemptions \$13,836,170 and value after exemptions applied \$11,430,797 for a difference of \$2,405,913); Vote Taken, all aye. Motion Carried.

I. Elderly Freeze Exemptions

1. Motion by Hindle seconded by Bies to approve the 106 Assessment Freeze Applications as presented by the Equalization Office (total value before exemptions \$17,943,732 and value after exemptions applied \$14,497,914 for a difference of \$5,445,818); Vote Taken, all aye. Motion Carried.

J. 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 a conference call at 9am April 29, 2022 originating from the Custer County Courthouse.

Jim Lintz, Chairman

Attest:

Barbara Cox, Custer County Deputy Auditor

Published once at the total approximate cost of _____.