



EQUALIZATION APPEALS MEETING

TUESDAY, APRIL 10, 2024

420 Mt. Rushmore Road

Commission Meeting Room

Custer, SD 57730

Minutes of the Custer County Board of Equalization Meeting, Tuesday, April 10, 2024.

Board Members Present: Commission Chairman, Jim Lintz; Commissioners Mark Hartman, Michael Buszkohl, and Craig Hindle.

Absent: Mike Linde

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

B. Appeals:

1. Pamela Hughes; Parcel #000006, Motion by Buszkohl; seconded by Hindle to keep Assessor's value and make no changes to the following value: AG-A \$30,197; vote taken; all aye; motion carried.

2. Pamela Hughes; Parcel #000007, Motion by Buszkohl; seconded by Hindle to keep Assessor's value and to make no changes to the following values: AG-A \$60,685, NA-A1 \$4,633; vote taken, all aye; motion carried.

3. Merlin Hamilton; Parcel #004818. Motion by Hindle; seconded by Hartman to approve the STIP that was offered by the County to the following values: NA-C-S \$229,000; NA-C1-3 \$371,656, NA-C1 \$3,911 vote taken, all aye; motion carried.

Executive Session

Motion to enter into Executive Session as per SDCL 1-25-2(3) Legal made by Buszkohl; seconded by Hindle; vote taken, all aye; motion carried. Executive Session entered into at 8:45 AM and concluded at 9:00 AM with no action taken.

4. Stanley Boylan & Sandra Manns; Parcel #010876. Motion by Buszkohl; seconded by Hindle to keep Assessor's value and make no changes to the following values: NA-C-S \$225,000. NS-C1-S \$403,648, NA-C1 \$32,563; vote taken, all aye; motion carried.

5. Bare Butte Trust (via phone); Parcel #004408. Motion by Busskohl; seconded by Hindle to keep Assessor's value and to make no changes to the following value: NA-C \$260,000; vote taken, all aye; motion carried.

6. Bare Butte Trust (via phone); Parcel #004409. Motion by Busskohl; seconded by Hindle to keep Assessor's value and make no changes to the following values: NA-C \$385,000, NA-C1 \$8,530; vote taken, all aye; motion carried.

7. Karl Svensson; Parcel #0013821. Motion by Hindle; seconded by Busskohl to approve the STIP that was offered by the County to the following values: NA-C \$167,750, NA-C1 \$250,317; vote taken, all aye; motion carried.

8. Brian and Alesha Wonzy; Parcel #005232. Motion by Hartman; seconded by Busskohl to approve the STIP that was offered by the County to the following values: NA-C-S \$175,578, NA-C1-S \$58,889, vote taken, all aye; motion carried.

9. Anh Enterprises Inc.; Parcel #008038. Motion by Busskohl; seconded by Hartman to change parcel to commercial at the following value; NA-DC \$37,896 vote taken, all aye; motion carried.

Motion by Busskohl; seconded by Hartman to authorize the Chairman to sign the Notice of Intention to add Omitted Property to the Assessment Rolls of the County, vote taken, all aye; motion carried

10. Gary Kucher; Parcel #004430. Motion by Busskohl; seconded by Hindle to approve the STIP that was offered by the County at the following values: NA-C-S \$66,600, NA-C1 \$500, NA-C1-S \$25,744; vote taken, all aye; motion carried.

11. Sharon Jones; Parcel 005868; Motion by Hartman; seconded by Hindle to approve the shed at \$100 at the following values: NA-CS \$150,000, NA-C1-S \$352,606, NA-C1 \$100; vote taken, all aye; motion carried.

12. Donald Cook; Parcel #006169; Motion by Hartman; seconded by Hindle to approve the STIP that that was offered by the County at the following values: NA-C-S \$170,000, NA-C1-S \$615,990, NA-C1 \$25,715, NA-CM1 \$80,970 vote taken, all aye; motion carried.

13. Leonard Pitham; Parcel #005680; Motion by Hartman; seconded by Hindle to put the building at last year's valuation and add 15% and accept STIP on land at the following values: NA-C \$147,200, NA-C1 \$97,727; vote taken, all aye; motion carried.

14. Linda Fellows; Parcel #012123; Motion by Busskohl; seconded by Hartman to put the detached shed back to grade 4 and remove garage door and accept STIP on house. The garage land remains the same at the following values: NA-C1-S \$568,688, NA-C1 \$31,775, NA-C-S \$127,000, vote taken, all aye; motion carried. The Commission noted they would look into going back 2 years of refund on this parcel.

15. Steven Trump; Parcel #002282; Motion by Busskohl; seconded by Hindle to keep Assessor's value and to make no changes to the following values: AG-A \$41,751, AG-A1 \$84,705, NA-A1-S \$390,468; vote taken, all aye; motion carried.

16. Matt Hespen; Parcel #006448 & #006449; Motion by Hartman; seconded by Hindle to table this motion to table and see if staff can bring in other sales. Vote taken, Busskohl abstained, all aye; motion carried.

17. Ed Gallucci; Parcel #014047; Motion by Busskohl; seconded by Hindle to reduce the value of the house to \$900,000 and accept the STIP for the land at the following values: NA-DS \$90,385, NA-D1-S \$900,000; vote taken, all aye; motion carried.

18. Matt Hespen; Parcel #015565; Motion by Hindle; seconded by Hartman to change the value to \$201,265 at the following value: NA-C \$201,265, Busskohl abstained vote taken, all aye; motion carried.

19. Matt Hespen; Parcel #015786; Motion by Hartman; seconded by Hindle to make no changes to the following value: NA-C \$97,320; Busskohl abstained vote taken, all aye; motion carried.

20. Matt Hespen; Parcel #014469; Motion by Hindle; seconded by Hartman to change the utility allowance from \$25,000 to \$50,000 at the following value: NA-D \$371,950, Busskohl abstained vote taken, all aye; motion carried.

21. Matt Hespen; Parcel #004295; Motion by Hindle; seconded by Hartman to approve the STIP that was offered by the County to the following values: NA-C-S \$270,920, NA-C1-S \$2,006,437, Busskohl abstained vote taken, all aye; motion carried.

22. Matt Hespen; Parcel #001656; Motion by Hindle; seconded by Hartman to approve the STIP that was offered by the County to the following values: AG-A \$33,604, AG-A1 \$146,745, NA-A1 \$39,715, NA-AM1 \$37,418, Busskohl abstained vote taken, all aye; motion carried.

23. Hawley Powers Trust; (via phone); Parcel #006694; Motion by Busskohl; seconded by Hindle to make no changes to the following values: NA-C-S \$255,750, NA-C1-S \$26,583, NA-CM1-S \$91,991, NA-C1 \$59,703; vote taken, all aye; motion carried.

24. Teri Morgan; Parcel #005025; Motion by Busskohl; seconded by Hartman to reduce the house to \$555,000 and structures to \$4,000 to the following values: NA-C-S \$225,000, NA-C1-S \$555,000, NA-C1 \$4,000; vote taken, all aye; motion carried.

25. Lewis AC Trust; Parcel #004971; Motion by Busskohl; seconded by Hartman to table to have staff look at addition regarding percentage of completion; vote taken, all aye; motion carried.

26. Lewis GA property; Parcel #014880; Motion by Hartman; seconded by Hindle to decrease the mobile home to \$48,000 at the following values: NA-CM1 \$48,000, NA-C1 \$5,843; vote taken, all aye; motion carried.

27. Brian Beam; Parcel #007494; Motion by Busskohl; seconded by Hindle to table this until a land study gas been completed. Vote taken, all aye; motion carried.

28. Brian Beam; Parcel #007495; Motion by Busskohl; seconded by Hindle to table this until a land study has been completed. Vote taken, all aye; motion carried.

29. Debra Ritter (via phone); Parcel #005469; No Motion, Debra inquired if the office had received her payment. DOE will be calling her tomorrow to provide information on the elderly freeze. If after speaking with her and there is an STIP they will bring it back to the Board.

Motion by Hindle and seconded by Busskohl to adjourn the meeting at 4:43 PM; vote taken, all aye; motion carried.

Jim Lintz, Chairman

Attest:

Marlyn Campbell, Custer County
Deputy Finance Officer