



EQUALIZATION APPEALS MEETING

TUESDAY, APRIL 9, 2024

420 Mt. Rushmore Road

Commission Meeting Room

Custer, SD 57730

Minutes of the Custer County Board of Equalization Meeting, Tuesday, April 9, 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. Oath of Office was signed by each Commissioners acting as a Board of Equalization.

B. Appeals:

1. Dan & Carol Wood; Parcel #005703, 5708, 5709, 013933. Motion by Hindle; seconded by Buszkohl to approve AG status to the following value: NA-C; vote taken; all aye; motion carried.

2. Dan & Carol Wood; Parcel #009388. Motion by Buszkohl; seconded by Hindle to approve the STIP that was offered by the County and make the changes to the following value: NA-01 \$186,025; vote taken, all aye; motion carried.

3. Warren Rath; Parcel #011604. Motion by Hindle; seconded by Buszkohl to keep Assessor's value and make no changes to the following value: NA-C-S \$77,500; vote taken, all aye; motion carried.

4. Warren Rath; Parcel #011606. Motion by Hindle; seconded by Buszkohl to keep Assessor's value and make no changes to the following values: NA-C-S \$102,500, NA-C1-S \$509,154; vote taken, all aye; motion carried.

5. Warren Wrath; Parcel #011612. Motion by Hindle; seconded by Buszkohl to keep Assessor's value and make no changes to the following value: NA-C-S \$77,500; vote taken, all aye; motion carried.

6. Warren Rath; Parcel #011613. Motion by Hindle; seconded by Busskohl to keep Assessor's value and make no changes to the following value: NA-C-S \$77,500; vote taken, all aye; motion carried.

7. Jesse Sorenson; Parcel #009607. Motion by Busskohl; seconded by Hartman to set the value for the house at \$680,000 to the following values: AG-A 19,279, NA-A1-S \$680,000; vote taken, all aye; motion carried.

8. Tom Veigh; Parcel #004232. Motion by Hindle; seconded by Busskohl to revert back to 2023 assessment for a total of \$271,164 at the following values: NA-C-S \$135,600, NA-C1 \$1,158, NA-C1-S \$34,946, NA-CM1-S \$99,460, vote taken, all aye; motion carried.

9. Wallace Gutzmer (via phone); Parcel #004299. Motion by Hindle; to keep Assessor's Value and make no changes- Motion died for a lack of a second. Motion by Hartman, seconded by Busskohl to reduce \$25,000 off of the assessment at the following values; NA-C \$326,986 vote taken, all aye; motion carried.

10. Wallace Gutzmer (via phone); Parcel #004300. Motion by Hartman, seconded by Busskohl to reduce \$25,000 off of assessment at the following values; NA-C \$326,986 vote taken, all aye; motion carried.

11. John Gausman Parcel #005232. Motion by Busskohl; seconded by Hindle to keep Assessor's value and make no changes at the following value: NA-C-S \$258,050; vote taken, all aye; motion carried

12. Custer's Gulch, Inc;. Parcel 010679; Motion by Busskohl; seconded by Hindle to keep Assessor's value and make no changes at the following value: NA-C \$499,600; vote taken, all aye; motion carried.

13. Cassie Alexander; Parcel #015033; Motion by Hartman; seconded by Hindle approve the STIP that was offered by the County at the following value: NA-DM1-S \$48,479; vote taken, all aye; motion carried.

14. Jon Gjording; Parcel #004647; Motion by Busskohl; seconded by Hartman to table this to April 16, 2024. Vote taken, all aye; motion carried.

15. Rand Williams; Parcel #007981; Motion by Hartman; seconded by Hindle to make no change to the following values NA-DC \$87,360, NA-DC2 \$955,041; vote taken, all aye; motion carried.

16. Rand Williams; Parcel #008147; Motion by Hartman; seconded by Hindle to make no changes to the following values: NA-DC \$85,402, NA-DC2 \$765,426; vote taken, all aye; motion carried.

17. Rand Williams; Parcel #008920; Motion by Hartman; seconded by Hindle to make no changes to the following values: NA-DC \$24,301, NA-DC2 \$847,891; vote taken, all aye; motion carried.

18. Donald Mease; Parcel #007498; Motion by Busskohl; seconded by Hindle to make no changes to the following values: NA-CS \$121,600, NA-C1-S \$170,080; vote taken, all aye; motion carried.

19. Susan Bickner; Parcel #015643; Motion by Busskohl; seconded by Hindle to set the valuation at \$1 at the following value: NA-C \$1; vote taken, all aye; motion carried.

20. Edward Filipi; Parcel #005259; Motion by Busskohl; seconded by Hindle to keep Assessor's value and make no changes to the following values: NA-C-S \$171,400, NA-C1-S \$135,493; vote taken, all aye; motion carried.

21. Edward Filipi; Parcel #005260; Motion by Hindle; seconded by Hartman to approve the STIP that was offered by the County at the following values: NA -C-S \$68,000, NA-C1-S \$4,465; vote taken, all aye; motion carried.

22. David Reid; Parcel #004939; Motion by Hindle; seconded by Busskohl to reduce the Structures by 14% at the following values: NA-CS \$304,200, NA-C1-S \$730,816, NA-CA \$206,466, vote taken, all aye; motion carried.

23. Vicki Bart; Parcel #004646; Motion by Busskohl; seconded by Hindle to make no changes to the following values: NA-C \$225,000, NA-C1 \$265,713 vote taken, all aye; motion carried.

24. Lesa McDermott; Parcel #013827; Motion by Busskohl; seconded by Hindle to make no changes to the following value: NA-S \$95,000 vote taken, all aye; motion carried.

25. Pam Parsons (via phone); Parcel #015879; Motion by Hindle; seconded by Hartman to table until Tuesday, April 16, 2024 Board of Appeals Meeting. Vote taken, all aye; motion carried.

26. Darrick Hamak; Parcel #015439; Motion by Busskohl; seconded by Hindle to make no changes to the following value: NA-C \$85,000; vote taken, all aye; motion carried.

27. Mark Potter (via phone); Parcel #011351; Motion by Busskohl; seconded by Hindle to make no changes to the following value: NA-C \$408,400, NA-C1 \$332,088; vote taken, all aye; motion carried.

28. Douglas Hubbard; Parcel #007436; Motion by Busskohl; seconded by Hindle to table this until a land study has been completed, vote taken, all aye; motion carried.

29. Douglas Hubbard; Parcel #007437; Motion by Busskohl; seconded by Hindle to table this until a land study has been completed, vote taken, all aye; motion carried.

30. Adam Leverenz (via phone); Parcel 007455; Motion by Busskohl; seconded by Hindle to deny owner occupancy and table the land assessment until a land study has been completed. Vote taken, all aye; motion carried.

31. Golden/Herr; Parcel 007641; Motion by Hindle; seconded by Busskohl to table this until a land study has been completed. Vote taken, all aye; motion carried.

32. Dan Dooley (via Phone); Parcel 001652; Motion by Busskohl; seconded by Hindle to deny request for owner occupied and approve the STIP that was offered by the County and make the changes to the following values: AG-C \$11,280, AG-C1 \$13,638, NA-C1 \$55,718, NA-CM-1 \$8,909; vote taken, all aye; motion carried.

33. Jon and Cindy; Sealine Parcel 004638; Motion by Busskohl; seconded by Hindle to table the motion to April 16, 2024; vote taken, all aye; motion carried.

34. Edward Domagota; Parcel 006273; Motion by Busskohl; seconded by Hindle to keep Assessor's value and make no changes to the following values: NA-C-S \$154,800, NA-C1-S \$66,607; vote taken, all aye; motion carried.

35. Edward Domagota; Parcel 006274; Motion by Busskohl; seconded by Hindle to keep Assessor's value and make no changes to the following value: NA-C-S \$134,200, vote taken, all aye; motion carried.

36. Sonya Coneley; Parcel 007464; Motion by Busskohl; seconded by Hindle to table this until a land study has been completed. Vote taken, all aye; motion carried.

37. Sonya Coneley; Parcel 007445; Motion by Busskohl; seconded by Hindle to table this until a land study has been completed. Vote taken, all aye; motion carried.

38. Heather Mosley; Parcel 007401; Motion by Hartman; seconded by Busskohl to table this until a land study is completed. Vote taken, all aye; motion carried.

Motion by Busskohl and seconded by Hartman to adjourn the meeting at 4:05 PM; vote taken, all aye; motion carried.

Jim Lintz, Chairman

Attest:

Marlyn Campbell, Custer County
Deputy Finance Officer