



Minutes of the Custer County Board of Equalization Meeting, April 23, 2025.

Board Members Present: Commission Chairman, Jim Lintz; Commissioners, Michael Busskohl, Mike Linde and Craig Hindle; Finance Officer Dawn McLaughlin.

A. Board of Equalization Appeals Meeting was called to order at 12:55 PM, followed by the Pledge of Allegiance.

B. Appeals:

1. Daniel & Carol Wood, Parcel #005709. Motion by Linde; seconded by Busskohl to retain Assessor's value and deny ag status to the following: NA-C \$279,600; vote taken, all aye; motion carried.

2. Daniel & Carol Wood, Parcel #013933. Motion by Linde; seconded by Busskohl to retain Assessor's value and deny ag status to the following: NA-C \$112,000; vote taken, all aye; motion carried.

3. Daniel & Carol Wood, Parcel #005703. Motion by Linde; seconded by Busskohl to retain Assessor's value and deny ag status to the following: NA-C \$49,000; vote taken, all aye; motion carried.

4. Daniel & Carol Wood, Parcel #005708. Motion by Linde; seconded by Busskohl to retain Assessor's value and deny ag status to the following: NA-C \$100,500; vote taken, all aye; motion carried.

5. Bradley & Connie McKinney, Parcel #012173 via telephone. (called twice and left message; no response). Motion by Busskohl; seconded by Linde to retain Assessor's value and make no changes to the following: NA-C-S \$103,500; vote taken; Lintz, Linde and Busskohl aye; Hindle abstained; motion carried.

6. Darrick & Nancy Hamak, Parcel #015439 (Hamaks did not attend or respond to DOE). Motion by Hindle; seconded by Busskohl to retain Assessor's value and make no changes to the following: NA-C \$252,700; vote taken, all aye; motion carried.

7. Janet Randall, Parcel #014868. Motion by Hindle; seconded by Busskohl to retain Assessor's value and make no changes to the following: NA-D1-S \$4,079; NA-DM1-S \$110,566; vote taken, all aye; motion carried.

8. Donald & Susan Sirois, Parcel #008788. Motion by Busskohl; seconded by Hindle to retain Assessor's value and make no changes to the following: NA-D1 \$2,955; NA-D-S \$60,259; NA-D1-S #209,958; vote taken, all aye; motion carried.

9. Donald & Susan Sirois, Parcel #008799. Motion by Busskohl; seconded by Hindle to retain Assessor's value and make no changes to the following: NA-D-S \$74,408; vote taken, all aye; motion carried.

10. Donald & Susan Sirois, Parcel #008800. Motion by Busskohl; seconded by Hindle to retain Assessor's value and make no changes to the following: NA-D-S \$62,726; vote taken, all aye; motion carried.

11. David & Darla Olds (via telephone), Parcel #012848. Motion to approve STIP; NA-C value reduced from \$231,800 to \$185,440; NA-C1 value to remain at \$11,115; made by Busskohl; seconded by Hindle; vote taken, all aye; motion carried.

12. Gregory & Holly Johnson, Parcel #011854. Motion to approve STIP; NA-C-S to retain Assessor's value of \$252,535; NA-C1 value reduced from \$248,290 to \$181,303; NA-C1-S value increased from \$695,051 to \$733,025; vote taken, all aye; motion carried.

13. STIPS

a) The following STIPS were presented for Board approval:

<u>NAME</u>	<u>PARCEL#</u>	<u>CLASSIFICATION</u>	<u>OLD VALUE</u>	<u>NEW VALUE</u>
MAKOTA RANCHES LLC	1577	NA-A1-S	\$5,727,201	\$3,528,746
LAUGHING COYOTE	1634	NA-C1	\$258,353	\$242,936
WILLIAMS, RAND & GAYLA	7981	NA-DC1	\$264,517	\$87,360
WILLIAMS, RAND & GAYLA	8264	NA-DC	\$123,063	\$53,280
BAPTISTA, CASH & CHARITY	13449	NA-C1	\$114,477	\$87,901
VON BARGEN, GERALD	11848	NA-C1	\$368,630	\$339,691
BOGGS, ADAM & MIRANDA	8991	NA-DC	\$719,198	\$26,004
VEIGH, THOMAS	4232	NA-C1-S	\$74,106	\$52,811
		NA-CM1-S	\$100,565	\$92,311
		NA-C1-S	\$1,458	\$0
THORP, ROGER & KAREN	9071	NA-D1	\$20,245	\$14,918
BOGGS, ADAM & MIRANDA	11185	NA-DC	\$511,544	\$18,496
HUNSAKER, JASON & HEATHER	2749	AG-A	\$268,000	\$45,546
HUNSAKER, JASON & HEATHER	2747	AG-A	\$188,000	\$47,380
LEWIS GA PROPERTIES LLC	14880	NA-CM1	\$59,184	\$48,000
HESPER, MATTHEW	15565	NA-C	\$252,160	\$227,160
TENNYSON INVESTMENTS LLC	13387	NA-DC2	\$438,809	\$421,346
JENNIGES, KEVIN & GLENDA	4565	NA-C1	\$92,224	\$102,038
		NA-C1-S	\$566,529	\$476,577
MORETON AIRPARK	4882	NA-C	\$190,107	\$188,831
		NA-C1	\$1,019,971	\$798,580
KIRKWOOD, KELLY TRUST	7700	NA-C1-S	\$201,233	\$193,401
JOHNSON, DEAN & DEUA	9859	NA-A1	\$300,369	\$289,278
DUMMER, PAUL	4838	NA-C1	\$23,643	\$0
NIELSEN ENTITIES LLC	1627	NA-C1	\$454,437	\$279,200
KRETSCHMAR, LUCAS	4349	NA-C1	\$2,076	\$7,838
		NA-C1-S	\$380,799	\$360,812
BUCKLEY, ANGELA	5417	NA-C1	\$90,745	\$88,825
NO TRESSPASSING LLC	15875	AG-A	\$265,140	\$54,536
NO TRESSPASSING LLC	15874	AG-A	\$672,640	\$198,081
SHORB, TREVOR	15902	AG-A	\$303,000	\$20,978
JACOBSON, LORI	13831	NA-DM1-S	\$150,094	\$138,036
		NA-D1-S	\$9,051	\$9,506

HIDDEN CANYON RANCH	2977	AG-A	\$1,034,000	\$154,198
	2978	AG-A	\$314,000	\$28,807
	2979	AG-A	\$314,000	\$22,885
	2980	AG-A	\$554,000	\$42,280
	2982	AG-A	\$914,000	\$131,814
	2983	AG-A	\$554,000	\$49,202
	3007	AG-A	\$554,000	\$100,815
	3081	AG-A	\$359,420	\$56,526
	3084	AG-A	\$116,740	\$11,889
	3085	AG-A	\$216,800	\$8,346
MOAD, GERALD & BARBARA	11021	NA-C1	\$1,063	\$0
		NA-CM1	\$10,200	\$500
EISLAND, VICTOR & DENISE	15120	NA-CM1	\$1,268	\$450
LASSETER, WELDON & ELIZABETH	14537	NA-D	\$30,318	\$9,416
SCHMITZ, PAUL OR MARY ANN	15029	NA-DM-1	\$101,919	\$95,032
SWANSON, GERALD & ELIZABETH	12130	NA-DC	\$374,792	\$124,747
CLARKE, MARK & RITA	13058	NA-C-S	\$0	\$292,000
STEC, WILLIAM & PAMELA TRUST	4277	NA-CM1-S	\$39,074	\$37,702
TOTAL:			\$19,801,562	\$9,707,412

b) Motion to approve STIPS, except Parcel #015565, made by Hindle; seconded by Busskohl; vote taken; all aye; motion carried.

c) Motion to approve STIP on Parcel #015565 made by Linde; seconded by Hindle; vote taken; Linde, Lintz and Hindle aye; Busskohl abstained; motion carried.

14. Motion to approve the following Veterans' assessment freezes made by Busskohl; seconded by Hindle, vote taken, all aye; motion carried.

OWNER'S NAME	YR APPLIED	REC #	TWP/RNGE	CLASS	CURRENT VALUE	ELIGIBLE LAND	ELIGIBLE IMPROV	ELIGIBLE TOTAL	REMAINING LAND	REMAINING IMPROV	REMAINING TOTAL
					\$48,253,463	\$229,824	19,150,020	\$20,070,914	\$12,139,868	\$14,080,568	\$26,187,554
TOTALS FROM APFS AFTER DEADLINE					\$2,111,651	\$115,602	1,084,398	\$1,200,000	\$511,258	\$400,393	\$911,652
GRAND TOTAL					\$48,370,119	\$1,039,426	20,234,418	\$21,270,914	\$12,651,246	\$14,480,961	\$27,099,223

15. Motion to approve Elderly assessment freezes as follows made by Linde; seconded by Busskohl; vote taken, all aye; motion carried.

LAND	BLDG	TOTAL	FREEZE VALUE	F/T VALUE
-9,739,884	-11,204,239	-20,944,123	34,192,775	55,136,898

APPROVED APPLICATIONS FROM PRIOR YEAR(183)
INCOME TOO HIGH (39)
VALUE TOO HIGH (4)
DENIED FOR APPLYING FOR 2 TAX BREAKS (0)
DENIED FOR 2025 - TOTAL (43)
NEW APPLICATIONS FOR 2025 (42)
TOTAL APPLICATIONS (212)
TOTAL ACCEPTED APPLICATION (169)

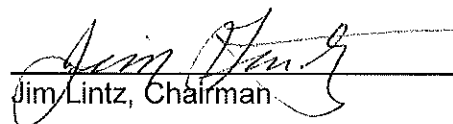
16. Motion to approve Homestead Exemption re: Parcel #004495 made by Busskohl; seconded by Hindle; vote taken; Hindle; Busskohl and Lintz aye; Linde abstained; motion carried.

17. Motion to approve ag adjustment correction made by Hindle; seconded by Busskohl; vote taken, all aye; motion carried.

18. Motion to approve the following Owner-Occupied status made by Busskohl; seconded by Hindle; vote taken, all aye; motion carried.

Name	Parcel number
STYLES	15896
JACOBS	6250
ANDERSON	8745
EMERSON	6646
BALDWIN	5382
TOOMEY	6647
CLAYTON	6638
KING	10738
SVENSON	13821
BISHOP	15554
NELSON	14752
KILIAN	6935
KRUMP	6543
DELANEY	8507
MCDONALD	3959
LAGGE	4032
IRONS	6977
GRADY	15174
TIETSON	12220
MCDONALD	3959
HUMMEL	11775
MUIR	12320
KLOSOWSKI	16286
DELIK	8345

17. Motion to adjourn the meeting at 2:38 PM made by Hindle; seconded by Busskohl; vote taken, all aye; motion carried.


Jim Lintz, Chairman

Attest:


Barbara Cox
Deputy Auditor

