



EQUALIZATION APPEALS MEETING

WEDNESDAY, APRIL 22, 2026

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

Minutes of the Custer County Board of Equalization Meeting, April 22, 2026.

Board Members Present: Commission Vice-Chairman, Mark Hartman; Commissioners, Michael Busskohl, Mike Linde and Craig Hindle. Chairman Lintz was not present.

A. Board of Equalization Appeals Meeting was called to order at 1:00 PM, followed by the Pledge of Allegiance.

B. Appeals:

1. Daniel & Carol Wood, Parcels #015982, 015984, 015981, 015983. Carol Wood spoke before the Board and stated she applied for ag status this year and was denied, although she had fencing and cows on the property (22 acres). Storms stated that according to the State of SD, once mobile homes were placed on the property, the primary use changed. Motion to approve Ag Status made by Busskohl; seconded by Hindle; vote taken, all aye; motion carried. Parcel #015981 changed from NA-C \$233,250 to AG-C \$1,836. Parcel #015982 changed from NA-C \$251,877 to AG-C \$2,011; NA-CM1 \$49,410 remains same. Parcel #015983 changed from NA-C \$73,250 changed to AG-C \$427. NA-C1 \$3,846 remains same. Parcel #015984 changed from NA-C \$79,750 to AG-C \$485.

2. J&M Investments, Parcels #005391 and 005392. Ag status requests for these 2 properties has been denied in the past. Even though cabins are located on the property, the primary use is ag and does meet state requirements over the past 3 years. Motion to approve Ag Status made by Busskohl; seconded by Linde; vote taken, all aye; motion carried. Parcel #0005391 changed from NAC \$147,950 to AG-A \$1,015. NA-C1 \$167,714 remains same. Parcel #005392 changed from NS-C \$337,650 to AG-A \$2,210. NA-C1 \$314,060 remains same.

3. Benjamin Haecherl, Parcel #013770. Mr. Haecherl was unaware he needed to apply for owner-occupied status. He has been in his home since 2023 and would like retroactive status and adjustment. He was not eligible for OO status until 2025-payable 2026. Haecherl would need to apply for an abatement. Motion to approve OO status for 2026-payable 2027 made by Hindle; seconded by Busskohl; vote taken, all aye; motion carried. Haecherl will receive a new assessment form showing this status. Parcel #013770 NA-C \$397,750 changed to NA-C-S \$397,750. NA-C1 \$397,755 changed to NA-C1-S \$397,755.

4. Robert Asscherick, Parcels #014202 and 014203 via telephone. Asscherick is objecting to land values for these parcels. DOE Director Storms noted the values are comparable to other properties in the area. Motion by Busskohl to retain assessor's value and make no changes; seconded by Linde; vote



taken, all aye; motion carried. Parcel #014202 NA-C \$174,000 remains same. Parcel #014203 NA-C \$130,000 remains same.

5. Wagner Family Trust, Parcel #007760. Wagners were not present at today's meeting. Appraiser Melissa Bradford presented. Wagners are appealing the valuation of the property as there are no improvements or house on the land. Bradford explained the tiered-acre valuation system. Motion by Hindle to retain Assessor's value and make no changes; seconded by Linde; vote taken, all aye; motion carried. Parcel #007760 NAC \$110,370 remains same.

6. Jack Larsen, Parcel #005020. Mr. Larsen appealed to have tax value of a roadway located on his property removed and feels he should not be taxed for a public road and requested his property be taxed using the fee appraisal method. Custer County does a mass appraisal method and the tiered-acre valuation system was explained to Mr. Larsen. Motion by Busskohl to retain Assessor's value and make no changes; seconded by Hindle; vote taken, all aye; motion carried. Parcel #005020 NA-C-S \$390,000 remains same. NA-C1-S \$548,457.

7. Wolf & Schelske, Parcel #015962. The property had one gutted trailer, and a second trailer was added; empty and gutted. This omitted property will be added to the assessment rolls in Custer County. Motion to leave as is made by Hindle; seconded by Busskohl; vote taken, all aye; motion carried. Parcel #015962 NA-CM1 \$950 remains same.

8. Motion to approve Veteran Exemptions made by Busskohl; seconded by Linde; vote taken, all aye; motion carried.

CURRENT VALUE	ELIGIBLE LAND	ELIGIBLE IMPROV	ELIGIBLE TOTAL	REMAINING LAND	REMAINING IMPROV	REMAINING TOTAL
\$58,179,043	\$1,071,616	24,157,729	\$25,229,345	\$15,254,105	\$17,695,593	\$32,949,698

TOTAL APPS FOR 2026 (134)
REMOVED APPS FOR 2026 (8)
NEW APPS (26)

9. Motion to approve Elderly Freezes made by Hindle; seconded by Linde; vote taken, all aye; motion carried.

LAND	BLDG	TOTAL	FREEZE VALUE	F/T VALUE
-11,084,498	14,476,739	-25,561,237	36,801,966	62,363,203

<b>INCOME TOO HIGH (22)</b>
VALUE TOO HIGH (1)
DENIED FOR APPLYING FOR 2 TAX BREAKS (1)
DENIED FOR NO RESIDENCE (1)
<b>DENIED FOR 2026 - TOTAL (25)</b>
NEW APPLICATIONS FOR 2026 (26)
<b>TOTAL APPLICATIONS (227)</b>
<b>TOTAL ACCEPTED APPLICATION (202)</b>



10. Motion to approve the following Tax-Exempt properties made by Linde; seconded by Busskohl; vote taken, all aye; motion carried.

1. Argyle Volunteer Fire Department
2. Buffalo Gap Blowout
3. Latter Day Saints Church of Christ (Formerly SDR Training Center)
4. Red Cloud Renewable
5. Custer Cares
6. Fairburn Church of Fairburn (Parcel 9123)
7. Fairburn Church of Fairburn (Parcel 9122)
8. Fairburn Church of Fairburn (Parcel 9107)
9. Hermosa Congregational Church
10. Mordi Enterprises (Esthers Rising)

11. Motion to approve Owner-Occupied filed by March 15, 2026 made by Hindle; seconded by Linde; vote taken, all aye; motion carried.

1. Michael Stonelake
2. Breanne Hales
3. Robert Kopp

12. Motion to approve Fire STIPS made by Hindle; seconded by Busskohl; vote taken, all aye; motion carried.

2026 FIRE STIPS				
PARCEL	NAME	OLD VALUE	NEW VALUE	DISCRPTION
5453	YOUSSEF FAMILY TRUST	\$1,129,453.00	\$1,119,445.00	DETACHED GARAGE DAMAGES FROM QURY FIRE. 10% OBOS FOR 1 YEAR
6147	WILSON G TOM & LINDA	\$152,990.00	\$114,319.00	LOST GARAGE IN QURY FIRE
5449	ROADIFER RODNEY; GRIFFITH PEGGY & CURRY LINDA	\$1,026,242.00	\$1,022,202.00	LOST 192 SF GARAGE IN QURY FIRE
5446	ELLEY PAATR; CIA ALICE	\$655,963.00	\$600,700.00	LOST BUILDING IN QURY FIRE
6533	GUNDERSON ANDREW	\$138,828.00	\$130,400.00	REMOVED OUTBUILDING DUE TO QURY FIRE
6139	BEHLINGS RUSSEL & TESSA	\$59,574.00	\$57,800.00	REMOVED MOBILE HOME AND ATTACHMENTS DUE TO QURY FIRE
5992	J & M INVESTMENTS, LLC	\$551,710.00	\$337,650.00	REMOVED SINGLE FAMILY DWELLING AND GARAGE DUE TO QURY FIRE
6116	MALSON SAM & MEREDITH	\$458,871.00	\$295,000.00	REMOVED SINGLE FAMILY DWELLING ATTACHMENTS, IF ANY. DUE TO QURY FIRE
14944	CUNDY CARL R	\$600.00	\$0.00	LOST MOBILE HOME IN QURY FIRE
14943	CUNDY CARL R	\$250.00	\$0.00	LOST MOBILE HOME IN QURY FIRE
14942	CUNDY CARL R	\$250.00	\$0.00	LOST MOBILE HOME IN QURY FIRE
5389	CUNDY CARL R	\$504,959.00	\$503,600.00	LOST MOBILE HOME AND OUT BUILDINGS IN QURY FIRE
5405	JOHNSON EVANGELINE IONE	\$357,981.00	\$105,950.00	REMOVED SINGLE FAMILY DWELLING AND ATTACHMENTS DUE TO QURY FIRE
5390	J & M INVESTMENTS, LLC	\$551,710.00	\$337,650.00	BUILDING LOST IN QURY FIRE
		<del>\$6,788,843.00</del>	\$4,824,916.00	
		5,136,933.00		
16920	ELLEDGE MATTHEW GENE	\$354,276.00	\$110,000.00	LOST BUILDING IN DEC. 18 WINDSTROM
		<del>\$6,142,024.00</del>	\$4,734,916.00	

5,491,214.00

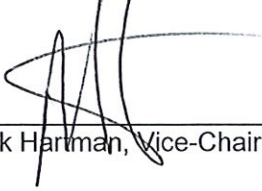


13. Motion to approve all STIPS except Parcel #016061 (Affordable Storage) made by Linde; seconded by Busskohl; vote taken, all aye; motion carried.

2026 STIPS			
PARCEL	NAME	OLD VALUE	NEW VALUE DESCRIPTION
3471	PARKER TONY SHANE & RONNARAE	\$354,502.00	\$347,353.00 REMOVED THE SHED AND RPO FROM THE AG TAB, ADDED "OO"
7720	KIRKWOOD KELLYNNA TRUST	\$306,185.00	\$208,865.00 ADJUSTED ACREAGE FROM 17.68 TO 8.84
6380	BLACK HILLS GETAWAY, LLC	\$529,927.00	\$351,872.00 REDUCED VALUE DUE TO RECLASSIFICATION OF PROPERTY
14000	SZEWANYK STAN	\$480,164.00	\$480,164.00 CHANGED CLASSIFICATION FROM NON "OO" TO "OO"
10717	CIRCLE K PROPERTIES	\$153,798.00	\$125,925.00 REDUCED GARAGE TO \$14,879
14840	DUSEMBURY RICHARD & BLINGER JOEL	\$789,241.00	\$697,497.00 REDUCED OVERALL VALUE BY \$91,744. HOME NOT COMPLETE
8854	FINCK DRELLTON	\$201,441.00	\$178,511.00 CHANGED CONDITION FROM NORMAL TO BELOW NORMAL. REMOVED GRAVITY HEAT, ADDED FLOOR HEAT
4306	MICIGIA RANCH, LLC (MARIYUN NORBERG)	\$5,238,758.00	\$3,205,091.00 THIS IS A REPRESENTATION OF A PARCEL WITH A 25% OBSOLESCENCE. THE STRUCTURE WAS NOT COMPLETE ON NOVEMBER 1, 2025
6038	CAVIC ROBERTA	\$207,787.00	\$207,787.00 CHANGED CLASSIFICATION TO "OO"
7103	7-11 RANCH, INC.	\$218,976.00	\$156,345.00 THERE WAS AN ERROR IN THE ACREAGE CALCULATED FOR 2006. IT WAS CALCULATED AT 660 ACRES & SHOULD HAVE BEEN 566.14 ACRES.
7118	7-11 RANCH, INC.	\$53,834.00	\$43,235.00 THERE WAS AN ERROR IN THE ACREAGE CALCULATED FOR 2006. IT WAS CALCULATED AT 120 ACRES & SHOULD ONLY BE 50.54 ACRES
15527	MEIER PHILIP A & CHRISTIE A & MEIER SETH	\$271,770.00	\$8,292.00 CHANGED CLASSIFICATION FROM NA TO AG
1203	HUFFMAN WILLIAM & KRISTIN	\$445,000.00	\$14,469.00 CHANGED CLASSIFICATION FROM NA TO AG
15775	HUFFMAN WILLIAM & KRISTIN	\$120,540.00	\$5,607.00 CHANGED CLASSIFICATION FROM NA TO AG
12638	HENMAN ROBERT & KAREN	\$915,913.00	\$879,715.00 CHANGED CONDITION FROM VERY GOOD TO NORMAL. REMOVED 533SF REC ROOM. CHANGED LIVING QTRS WALK OUT FROM 800 SF TO 975 SF
15337	TENNINGSON INVESTMENTS, LLC	\$971,496.00	\$947,524.00 CHANGED TO POND YEAR STIP
6054	TENNINGSON MICHAEL	\$187,548.00	\$9,500.00 CHANGED CLASSIFICATION FROM NA TO AG
8503	SCHOFES, LLC	\$230,565.00	\$104,650.00 BUILDING IN DECAY. NOT IN HABITABLE
15482	GILBERT RYAN & SARAH	\$176,284.00	\$151,776.00 PUT 25% OBSOLESCENCE ON CABIN
11143	LENT JORDAN I & CARRE L	\$651,470.00	\$451,470.00 ADDED VETERAN EXEMPTION
15306	HEJSTER SAMMY & MONYARA	\$338,026.00	\$293,435.00 CHANGED MEASUREMENT ON CABIN FROM 20 X 30 TO 20 X 20
15414	FULLER MICHAEL S & VICTORIA A	\$1,165,344.00	\$1,023,401.00 CHANGED CLASSIFICATION FROM NON "OO" TO "OO". CHANGED DETACHED GARAGE TO A SHED WITH ATTACHED LEAN TO. CHANGED 1 STORY RESIDENCE TO A WGN SHOP
12502	BAUMER ROGER KEVIN & NATALIE	\$350,155.00	\$279,261.00 CHANGED 1 STORY FRAME TO SHED/CABIN WITH LIVING QTRS
6688	LODGE SCOTT R & AMY A	\$1,256,651.00	\$991,488.00 CHANGED NA COMPLETE FROM PICTURES SENT FROM OWNER
8787	MOVERY SARAH M	\$232,698.00	\$180,296.00 HOME GUTTED BY TENANT. 1 YEAR 3/4 OBSO
6038	RACZ DANIEL J	\$374,290.00	\$68,830.00 CHANGED RESIDENCE TO \$300 SALVAGE VALUE
12790	MCLAIN ZACHARIAH & ASPENS	\$18,500.00	\$13,500.00 REDUCED VALUE OF THE LAND DUE TO SIZE AND BUILDING RESTRICTION
15800	WAFITSPRINGS, LLC	\$213,120.00	\$1,497.00 CHANGED CLASSIFICATION FROM NA TO AG
15001	WAFITSPRINGS, LLC	\$213,840.00	\$1,711.00 CHANGED CLASSIFICATION FROM NA TO AG
15802	WAFITSPRINGS, LLC	\$213,480.00	\$1,635.00 CHANGED CLASSIFICATION FROM NA TO AG
12844	FISH JOSHUA J & MISTY	\$273,000.00	\$207,480.00 1 YEAR STIPULATION OF 24% FOR WETLANDS
25774	HALG JASON R & JESSICA N	\$549,697.00	\$549,697.00 CHANGED CLASSIFICATION FROM NON "OO" TO "OO"
14803	BOCK JANELLE T A FLOWERS SCOTT E	\$451,453.00	\$451,153.00 CHANGE "OO" CLASSIFICATION FROM GARAGE WITH LIVING TO HOUSE
4084	TELLER ELIZABETH	\$214,931.00	\$214,931.00 CHANGED CLASSIFICATION FROM NON "OO" TO "OO"
12765	LARSON RICHARD J & CORIE	\$142,727.00	\$142,727.00 CHANGED CLASSIFICATION FROM NON "OO" TO "OO"
5872	KOPF ROBERT T & SARAH L (LHMEN)	\$1,623,292.00	\$1,623,292.00 CHANGED CLASSIFICATION FROM NON "OO" TO "OO"
12503	STONELAKE MICHAEL L & JANET K	\$639,825.00	\$639,825.00 CHANGED CLASSIFICATION FROM NON "OO" TO "OO"
16039	HARTS HORTON TRAVIS OR DONN	\$44,345.00	\$44,345.00 CHANGED CLASSIFICATION FROM NON "OO" TO "OO"
8821	SUN MARK INC	\$1,500,819.00	\$1,321,483.00 CHANGED CONDITION TO FAIR FROM NORMAL. ONLY RENOVATED EXTERIOR AND NOT INTERIOR
15747	HALES JUSTIN & BEBEBE	\$378,102.00	\$378,102.00 CHANGED CLASSIFICATION FROM NON "OO" TO "OO"
7826	MCFIS HILFE & CLAUDETTE P	\$312,620.00	\$312,620.00 CHANGED CLASSIFICATION FROM NON "OO" TO "OO"
6397	LODGE DOUGLAS A & MISSAR R	\$1,848,454.00	\$1,848,454.00 CHANGED CLASSIFICATION FROM NON "OO" TO "OO"
4188	SCHUSTER TONY & MALINA	\$325,204.00	\$325,204.00 CHANGED CLASSIFICATION FROM NON "OO" TO "OO"
14970	NESS LYLE & JANET	\$18,776.00	\$18,776.00 CHANGED CLASSIFICATION FROM NON "OO" TO "OO"
6058	SEMONISHA MARK J & JUE A	\$660,911.00	\$660,911.00 CHANGED CLASSIFICATION FROM NON "OO" TO "OO"
2747	MUNSMER JASSEL & HEATHER JO	\$339,842.00	\$179,862.00 MOVED CLASSIFICATION OF SG BLDG EN25 FROM NA-A1 TO AG-A1 WITH \$10,000 AG EXEMPTION
15025	BAFSGE TYLER OR ELM	\$73,254.00	\$0.00 MOVED TO LAURENCE COUNTY
16061	AF FORSABLE STORAGE 2, LLC & HESPERN H	\$511,321.00	\$194,506.00 REDUCED VALUE DUE TO FACT UNINHABITABLE. ISSUE PERMIT FOR 1 YEAR TO CHECK FOR FULL DEMO OR REHAB.
12216	BRATZEL WILLIAM D & ANNET K	\$548,968.00	\$318,729.00 REDUCED VALUE TO MATCH 2025 VALUES DUE TO NO CHANGES MADE
5241	LUCY ENOUGH, LLC	\$1,325,532.00	\$1,225,808.00 REDUCED VALUE DUE TO RE-INSPECTION OF PROPERTY
2353	ROGE RUNNER RANCH LIVING TRUST	\$1,277,963.00	\$1,277,963.00 CHANGED CLASSIFICATIONS OF BUILDING
		\$29,352,430.00	\$23,309,720.00

14. Motion to approve STIP re: Parcel #016061 (Affordable Storage) made by Linde; seconded by Hindle; vote taken, Linde, Hindle aye; Busskohl abstained; motion carried.

17. Motion to adjourn the meeting at 2:31 PM made by Busskohl; seconded by Linde; vote taken, all aye; motion carried.

  
 Mark Harman, Vice-Chairman

Attest:  
  
 Barbara Cox  
 Deputy Auditor

