

**FALL RIVER CONSOLIDATED BOARD OF EQUALIZATION MINUTES OF APRIL 11,
2017**

The Fall River Consolidated Board of Equalization met in regular session on April 11, 2017. Present: Joe Falkenburg, Ann Abbott, Joe Allen, Paul Nabholz, Frances Denison, Deputy Assessor, Susie Simkins, Director of Equalization and Sue Ganje, Auditor. Georgia Holmes, City of Hot Springs Councilwoman and Heath Greenough, Oelrichs School Board member were also present. Deb Russell was absent. ALL MOTIONS RECORDED IN THESE MINUTES WERE BY UNANIMOUS VOTE, UNLESS OTHERWISE STATED.

The meeting was called to order at 9:00 a.m. and the Oath of Office was taken by the members and placed on file. The responsibilities of the Board, as set by the South Dakota Dept. of Revenue, were reviewed. Local Board minutes were reviewed.

Motion made by Nabholz, seconded by Abbott to approve the Argentine Township, Oelrichs Town and Provo Township local board minutes. With Holmes and Greenough abstaining, all others voting yes, the motion carried.

The 2017 exempt listing was reviewed. Discussion was held on the American Legion, the IOOF Hall and a new application on Selah Mission. Motion made by Allen, seconded by Abbott to approve the American Legion, 75410-03400-00100, to stay at 75% exempt, 25% taxable. With Greenough abstaining, and all others voting yes, the motion carried.

Motion made by Nabholz, seconded by Allen, to approve the SD Grand Lodge of the IOOF Hot Springs Lodge Hall #112, 75410-00800-00900, to stay at 75% exempt and 25% taxable. With Greenough abstaining, and all others voting yes, the motion carried.

Motion made by Allen, seconded by Holmes to approve the new Selah Mission, 75220-00400-00010 at 100% exempt, as per Director of Equalization Simkin's recommendation. With Greenough abstaining, and all others voting yes, the motion carried.

Simkins spoke of entities with permanent exempt status that, if approved, will no longer need to file yearly reports. Motion made by Holmes, seconded by Greenough, to approve the permanent exempt listing, which includes certain districts, housing commissions, etc.

Motion made by Abbott, seconded by Holmes to approve the owner occupied/class code changes listing as recommended by Director of Equalization Simkins.

Motion made by Nabholz, seconded by Allen to approve the remainder of the 2017 Exempt list as per Director of Equalization Simkins recommendation.

Director of Equalization Simkins presented her stipulations list. Motion made by Allen, seconded by Nabholz, to approve stipulation for Northern Improvement Co, 72000-00902-01100 (Edgemont City), as per Director Simkins' recommendation. With Holmes and Greenough abstaining, all others voting yes, the motion carried.

Motion by Holmes, seconded by Nabholz, to approve stipulation for Thomas and Christina Swett, 75280-00000-00400 (Hot Springs City), as per Director Simkins' recommendation. With

Greenough abstaining, all others voting yes, the motion carried.

Motion by Allen, seconded by Abbott, to approve the Hot Springs Rural stipulations, as per Director Simkins' recommendation. With Holmes and Greenough abstaining, all others voting yes, the motion carried.

Motion made by Greenough, seconded by Abbott to approve the Oelrichs Rural stipulations, as per Director Simkins' recommendation. With Holmes abstaining, all others voting yes, the motion carried.

Director of Equalization Appraiser Frances Denison presented her stipulation list. Motion made by Abbott, seconded by Nabholz to approve Edgemont City and Edgemont Rural stipulations as recommended by Denison. With Holmes and Greenough abstaining, all others voting yes, the motion carried.

Motion by Holmes, seconded by Allen to approve the Hot Springs City stipulations as recommended by Denison. With Greenough abstaining, all others voting yes, the motion carried.

Motion made by Nabholz, seconded by Allen to approve the Hot Springs Rural stipulations as recommended by Denison. With Holmes and Greenough abstaining, all others voting yes, the motion carried.

Director of Equalization Appraiser Mardoqueo Harrington presented his stipulation list. Motion made by Holmes, seconded by Nabholz to approve the Hot Springs City stipulations as recommended by Harrington. With Greenough abstaining, all others voting yes, the motion carried.

A hearing was held with Simkins presenting add-ons for Shawn and Tanna White and the White Ranch LLC. Motion made by Nabholz, seconded by Abbott to approve Shawn and Tanna White's tax add-ons, 37000-01009-17100, \$539.02; 3700-01009-17400, \$219.63; 37000-01009-19100, \$451.61; 37000-01009-20100, \$233.15 and 37000-01009-20310, \$235.71, as presented by the Director of Equalization.

Motion made by Greenough, seconded by Allen to approve the White Ranch LLC add-on, 45000-01109-18200, \$492.28, as presented by the Director of Equalization. Tom White, with White Ranch LLC, thought that there may be one parcel missing. Simkins would double check. White was advised to return at 1:15 pm if the issue was not resolved.

Mark Beideck met due to valuation increase. Motion by Nabholz, seconded by Abbott, to approve #2017-01, parcel 11000-00705-12310 for Beideck, agreeing to the offered stipulated land value of \$22,050. With Holmes and Greenough abstaining and all others voting yes, the motion carried.

Jimmy and Patricia Dalton, met to discuss high value of acres not used and discussed replatting, combining or giving excess land to the county. Simkins does not have a recommendation. Motion made by Nabholz, seconded by Abbott to make no change to appeal #2017-02, parcel 11000-00705-14100 and appeal #2017-03, parcel 11000-00705-14120, but approve combining the 2 parcels. With Holmes and Greenough abstaining, and all others voting yes, the motion carried.

Richard O'Dea, met with the board on increased values. Motion made by Nabholz, seconded by Allen to follow recommendation by Appraiser Denison to make no change to Richard O'Dea, appeal #2017-04, parcel #11000-00705-06210. With Holmes and Greenough abstaining, all others voting yes, the motion carried.

Motion made by Abbott, seconded by Allen to make building grade change for Richard O'Dea, appeal #2017-05, parcel #11000-00704-01130, to \$23,950, as per recommendation of Appraiser Dennison. With Holmes and Greenough abstaining, all others voting yes, the motion carried.

Motion made by Nabholz, seconded by Allen, to make no change to Richard O'Dea, appeal #2017-06, parcel number #11000-00704-00110, as per recommendation of Appraiser Dennison. With Holmes and Greenough abstaining, all others voting yes, the motion carried.

Arron Marston met with the board to discuss increased property values. Motion made by Nabholz, seconded by Allen to make no change to Arron Marston, appeal #2017-07, parcel #03000-00908-06210. With Holmes and Greenough abstaining, all others voting yes, the motion carried.

Mike Ortner met with the board to discuss his commercial property value. Simkins explained how his valuation has been computed. Motion made by Nabholz, seconded by Holmes, to make no change for Ortner, appeal #2017-08, parcel #75410-02200-00591. With Greenough abstaining, all others voting yes, the motion carried.

Terrence Kizer and Attorney Lance Russell met with the board. Motion made by Nabholz to reduce building value by 50% because of no sewer, electricity or permanent hookup on parcel #75410-04300-00200. Motion failed. Allen asked to table. Motion made by Nabholz, seconded by Holmes to table appeal #2017-09, parcel #75410-04300-00200 until April 18, 2017. With Greenough abstaining, all others voting yes, the motion carried.

Maureen McManus met with the board to discuss increased value and rock ridge on property. Motion made by Nabholz, seconded by Allen to make no changes to Tuma/McManus, appeal #2017-10, parcel #1200-00706-30140, as recommended by Appraiser Denison. With Holmes and Greenough abstaining, all others voting yes, the motion carried.

Jim and Vickie Nekuda met with the board to discuss value on lots that have been used for rubble fill. There was some drainage issue that Holmes stated that the City corrected. Director of Equalization noted that property already has an 85% to 90% obsolescence factor applied. Motion made by Abbott, seconded by Holmes to make no change to Jim and Vickie Nekuda, appeal #2017-11, parcel #75390-03000-02100 and appeal #2017-12, parcel #7590-03000-02500, as per Director of Equalization recommendation. With Greenough abstaining, all others voting yes, the motion carried.

Renee Priem met with the board to request agricultural status. The Priem's do qualify for ag status, but one parcel is in a subdivision and State law prohibits ag land in subdivision. Nabholz stated the Priem's qualified for two of the three needed criterias (use and income), believing that the 2 criteria should qualify them. Motion made by Allen, seconded by Abbott to table the Priem's appeal, #2017-13, parcel #20000-00805-16360 and appeal #2017-14, parcel #65170-00000-00700,

until they talked with State's Attorney, Jim Sword, and discuss on April 18, 2017. With Holmes and Greenough abstaining, all others voting yes, the motion carried.

John Scheltens met with the board to discuss increase of values and taxes. Motion made by Nabholz, seconded by Abbott, to make no change for John Scheltens, appeal #2017-15, parcel #20000-00805-04300, as per Appraiser Denison's recommendation. With Holmes and Greenough abstaining, all others voting yes, the motion carried.

Motion made by Nabholz, seconded by Allen to adjourn for lunch at 12:25 p.m.

Meeting resumed at 1:15 p.m. Deb Russell was present and her oath was taken.

Frank Hogue was contacted by phone by the board for his request for agricultural status due to an upcoming forestry plan. Motion made by Allen, seconded by Abbott to make no change to Hogue, appeal #2017-16, parcel #65091-00000-01500 and leave at non-ag until the timber plan is up and running. With Holmes and Greenough abstaining, all others voting yes, the motion carried.

Joel Milbrandt appealed the increase of his value by phone. Motion made by Abbott, seconded by Nabholz, to make no change to Joel Milbrandt, appeal #2017-17, parcel #65234-00000-00200. With Holmes and Greenough abstaining, all others voting yes, the motion carried.

Darwin Voegele met to appeal value as he feels property is valued higher than surrounding properties. Discussion was held on Horse Camp road properties. Motion made by Nabholz to lower value for Darwin Voegele, appeal #2017-18, parcel #21000-00806-21134, to \$43,000 total. Motion died for a lack of a second.

Motion made by Nabholz to lower the value for Darwin Voegele, appeal 2017-18, parcel #21000-00806-21134, to \$52,360. Motion died for a lack of a second.

Motion made by Russell to leave the value for Darwin Voegele, appeal #2017-18, parcel #21000-00806-21134, as is at \$57,360. Motion died for lack of a second.

Motion made by Allen, seconded by Abbott to lower land value for Darwin Voegele, appeal #2017-18, parcel #21000-00806-21134, to land at \$20,000 for a total value of \$52,360. With Holmes and Greenough abstaining, all others voting yes, the motion carried.

Byron Eberle met with the board. Eberle's parcel, #02000-00902-04110, is land locked and has no utilities. Motion made by Russell, seconded by Abbott to reduce value for Byron Eberle, appeal #2017-19, parcel #02000-00902-04110, by 40% on the land, for a total land value of \$13,200. With Holmes and Greenough abstaining, all others voting yes, the motion carried.

Motion made by Russell, seconded by Nabholz, to leave building values on appeal #2017-19, parcel #02000-00902-04110 at \$2,540. With Holmes and Greenough abstaining, Falkenburg voting no, all others voting yes, the motion carried.

Tom Swett appealed owner occupied status. Motion made by Russell, seconded by Holmes, to make no change to Tom Swett, appeal #2017-20, parcel #75280-00000-002-00.

Motion made by Nabholz, seconded by Abbott to adjourn as the Consolidated Equalization Board at 2:36 p.m.

Motion made by Russell, seconded by Abbott, to reconvene as the Board of County Commissioners at 2:37 p.m.

Bob Engebretson met with the board to discuss the purchase of the old ambulance building. Engebretson questioned why the board bid an additional \$80,000. Falkenburg talked of needing to build for years and this is move in ready. More discussion was held about the pros and cons of each. Abbott felt that with the new building they can now discuss options and a better possibility for jail plans. Engebretson was concerned that it would affect taxes, while Falkenburg didn't think it would. Engebretson asked the Board to table or reconsider purchase.

Allen stated that a plan of action will be presented at the next meeting. There will possibly be relocation of some county offices, discussion on courthouse security and a new jail or addition. Motion made by Abbott, seconded by Nabholz to approve the purchase of the old ambulance building, with the State's Attorney's advice, in the amount of \$330,000. With Allen voting no, all others voting yes, motion carried.

Motion made by Russell, seconded by Nabholz to adjourn at 3:07 p.m.

/s/ Joe Falkenburg
Joe Falkenburg, Chairman
Board of Fall River County Commissioners

ATTEST:
/s/ Sue Ganje
Sue Ganje, Fall River County Auditor