

**FALL RIVER CONSOLIDATED BOARD OF EQUALIZATION MINUTES OF APRIL  
18, 2017**

The Consolidated Board of Equalization met on April 18 at 1:10 p.m. Present Ann Abbott, Joe Allen, Joe Falkenburg, Paul Nabholz and Sue Ganje, County Auditor. Also present was Georgia Holmes, City of Hot Springs Council representative. Absent none. ALL MOTIONS RECORDED IN THESE MINUTES WERE BY UNANIMOUS VOTE, UNLESS OTHERWISE STATED.

Renee Priem met again with the board to continue discussion on whether their property in Hoffman subdivision can be classified as agriculture. Simkins recommended denial with possible abatement. Nabholz reiterated his feelings that Priem meets two of three requirements (use and income) and should be classified as ag. Denison was attempting to contact the Department of Revenue.

Terrence Kizer, along with Attorney Lance Russell, met again to continue discussion on whether portable buildings are taxable as real estate. Kizer read a letter referring to the history of his business. Russell thanked board for any consideration. Kizer stated that he was going to close up. Simkins presented a value by building breakdown.

Motion made by Nabholz, seconded by Russell to reduce value for Terrence Kizer, appeal #2017-09, parcel #75410-04300-00200 on building #1, by 40% with no change to other buildings or land, for a total value of \$27,940.

The Director of Equalization got a response from the SD Department of Revenue on Priem's land. They agreed that if acreage was not one of the 3 criteria used to determine agriculture classification, there should be no concern with agriculture land in a subdivision. Motion made by Nabholz, seconded by Abbott, to approve agriculture classification for Priem, appeal #2017-13, parcel #20000-00805-16360, ag land value at \$7,160, and appeal #2017-14, parcel #65170-00000-00700, ag land value at \$20,430. With Holmes abstaining and all others voting yes, the motion carried.

Dennison advised appeal by Waymon and Ollie Williams was for taxes, not valuation. Motion made Russell, seconded by Nabholz to make no change to A. Waymon and Ollie Williams, appeal #2017-27, parcel #65055-00000-00900, property values. With Holmes abstaining, and all others voting yes, the motion carried.

Steve Wynia met to appeal the value due to structural issues with the adjoining building. Holmes suggested a \$102,400 building value. Motion made by Holmes, seconded by Allen to reduce building value for appeal #2017-21, parcel #75520-05600-00800 by 5%, for a building value of \$101,920, total land and building value of \$119, 570.00.

Mark Van Orman, Attorney; Denise Mesteth, OST Land Director; Karla Larive, Wild Horse Sanctuary and Lisa Cummings, OST Attorney met with the board to request agriculture status. Dave Pourier, Land committee Chairman and Dayton Hyde and Susan Watts from the

Wild Horse Sanctuary were also present. Five parcels are valued at non-ag, with a value of \$1,176,580. Van Orman stated this is used primarily for livestock. Their lease is now for one year, due to fencing concerns, but they are getting grants to help with fencing. Falkenburg asked for the Director of Equalization's timeline review. The response was for 2017 pay in 2018, the appeal documents were received within the required timeline, and all documents appear to be in order. Motion made by Nabholz, seconded by Allen to approve agriculture classification for appeal #2017-22, parcel #19000-00804-18200, ag land value \$11,280; appeal #2017-23, parcel #19000-00804-20100, ag land value \$46,070; appeal #2017-24, parcel #19000-00804-20300, ag land value \$41,480; appeal #2017-25, parcel #19000-00804-21200, ag land value \$13,660 and appeal #2017-26, parcel #19000-00804-28100, ag land value \$36,970. With Holmes abstaining, and all others voting yes, the motion carried.

Motion made by Abbott, seconded by Nabholz to adjourn at 2:45 p.m.

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

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