

**FALL RIVER CONSOLIDATED BOARD OF EQUALIZATION MINUTES OF APRIL 17,
2018**

The Fall River Consolidated Board of Equalization met in regular session on April 17, 2018. Present: Joe Falkenburg, Ann Abbott, Paul Nabholz, Georgia Holmes, City of Hot Springs Councilwoman and Sue Ganje, Auditor. Also present were Susie Simkins, Director of Equalization, Frances Denison, Deputy/Appraiser and Mardoqueo (Marty) Harrington, Appraiser. Joe Allen and Deb Russell were absent. ALL MOTIONS RECORDED IN THESE MINUTES WERE PASSED BY UNANIMOUS VOTE, UNLESS OTHERWISE STATED.

The meeting was called to order at 1:15 p.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 Abbott, seconded by Nabholz, to approve the Argentine Township, Oelrichs Town and Provo Township local board minutes.

The 2018 exempt listing was reviewed. Motion made by Abbott, seconded by Nabholz, to approve the exempt list including new applications for Bethel Assembly in Edgemont, and the Mammoth Site (2); Country Club Estates Corp. and Southern Black Hills Systems Inc. to permanent exemption; Fairview, Highland and Union Township Cemetery's, and a change to the SD Grand Lodge of the IOOF Hall and Hot Springs Lodge #112 from 75% exemption to 50% exemption.

Motion made by Nabholz, seconded by Abbott, to approve classification change to owner-occupied as recommended by Director of Equalization Simkins for the following: Kelly Meeks, parcel 65130-00000-01400; Melissa Martin, parcels 81900-00000-00135 and 30000-00907-27310; and Julie Roe, parcels 21000-00806-35281 and 21000-00806-35282.

Director of Equalization Simkins presented her stipulations list. Motion made by Holmes, seconded by Abbott, to approve stipulations #2018-01 - #2018-14 as follows: Teresa Blessing, 06000-01008-18220; Satyam LLC, DBA Motel 6, 75140-02100-00400; Mike Trucano, DBA JP's Restaurant, 75520-05600-02200 and 75520-05600-02300; William J. Allen, 12000-00706-30200; Brett Blessing, 65100-01500-00100; Duhamel Broadcasting Co Inc, 11990-00705-12043; God's Country Publisher Inc, 65190-00200-02900; James Goeman, 21000-00806-15130, 65209-00100-01600, 21000-00806-23310 and 21000-00806-23320; Peter or Gary Miles, 81900-00000-04985; and Vicky and Anthony Smith, 30000-00907-11100, as per Director Simkins' recommendation.

Appraiser Frances Denison presented her stipulation list. Motion made by Holmes, seconded by Nabholz to approve stipulations #2018-15 - #2018-21 as follows: Robert and Carolyn Duemig, 72290-00200-01200; Thomas and Fay Braun, 75220-00800-01700; Hot Springs Ambulance Service, 11000-00705-26160; Stu Marty, 75220-01200-00700; Donald and Cathy Olstad, 12000-00706-27210; Justin O'Neill, 75500-00400-01000; and Gaylan Sieg, 11000-00705-12220, as per Denison's recommendation.

Appraiser Mardoqueo Harrington presented his stipulation list. Motion made by Holmes, seconded by Abbott, to approve stipulations #2018-22 - #2018-32 as follows: Betty Welch, 72110-00500-00300; Rushmore Reserves LLC, 26000-00903-06310; John Thomas, 75440-01300-00500; Frederick and Lisa Schubbel, 65232-00300-00300; Jeffrey and Renette Birdsall, 11000-00705-

25240; Nemo LLC, 75140-00800-00100; Michael Tuma and Maureen McManus, 72110-00500-00300; Steven McKinstry (CFD William Jackson), 65268-00700-00500; Paul Grieder, 75410-02300-00700; Sandra Weaver, 75410-00700-01500; and Tavi Sommer, 75410-02200-00401, as per Harrington's recommendation.

Marcelyn Largent, #2018-01, met with the board due to house value being too high as compared to bank appraisal with house purchase in 2017. Motion made by Holmes, seconded by Abbott, to change the value of lots to \$29,900 and the value of her buildings to \$66,100, for a total of \$96,000.00, parcel 75320-00200-01500.

Gene Nachtigall, #2018-02, met with the board on his land increase being too high. Motion made by Nabholz to make no change. Motion died for lack of a second.

Motion made by Holmes, seconded by Abbott to reduce land value to \$32,177.00 from \$36,600.00. With Nabholz and Falkenburg voting no and Abbott and Holmes voting yes, tie vote, motion failed.

Motion made by Nabholz, seconded by Falkenburg to reduce land value by 10% to \$32,940.00, #2018-02, parcel 65120-00300-02600.

Mark Wilke, #2018-03, met with the board on the assessed value and owner-occupied status. Motion made by Falkenburg to increase the obsolescence to 50% rather than 20%. Motion died for lack of a second.

Motion made by Nabholz, seconded by Holmes, to increase the obsolescence to 35% rather than 20%, new value for house to be \$214,280, no change to land value of \$29,700 and no change to classification, appeal #2018-03, parcel #65190-00400-03600. With Falkenburg voting no, all others voting yes, motion carried.

Robert Novotny, #2018-04, met with the board to discuss values being too high due to power lines crossing the property. Motion made by Nabholz to decrease land value by 10%. Motion died for a lack of a second.

Motion made by Abbott, seconded by Holmes to make no change to Robert Novotny, appeal #2018-04, parcel 65234-00000-01100. With Nabholz voting no, all others voting yes, motion carried.

Todd Youngbluth, #2018-05 and #2018-06, spoke to the board by phone on the excessive increase in value on two parcels. Motion made by Nabholz, seconded by Holmes, to make no change for Youngbluth, appeal #2018-05, parcel 65150-00000-02200 and #2018-06, parcel 65150-00000-02300. With Falkenburg voting no, all others voting yes, motion carries.

The Board reviewed an appeal form from Timothy and Kimberlee Beldin, #2018-07 as no one appeared. Appeal was made due to the valuation over market value and lack of consideration for deep ravine and steep drive which causes inaccessibility at times. Motion made by Abbott, seconded by Nabholz, to make no change to Timothy and Kimberlee Beldin #2018-07, parcel 65234-00000-01700.

The Board reviewed an appeal from Mark Tupper, #2018-08 as no one appeared. Appeal was made based on recent purchase price. Motion made by Holmes, seconded by Nabholz, to make no changes to Mark Tupper, appeal #2018-08, parcel 75510-00900-00600.

Motion made by Nabholz, seconded by Holmes, to table KGL Rentals Inc (Shopko), appeal #2018-09, parcel 75180-00705-232-12 until the meeting on May 1, 2018.

Motion made by Russell, seconded by Nabholz to adjourn at 2:52 p.m.

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

ATTEST:

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