

**FALL RIVER CONSOLIDATED BOARD OF EQUALIZATION MINUTES OF APRIL 16,  
2019**

The Fall River Consolidated Board of Equalization met in regular session on April 16, 2019. Present: Joe Falkenburg, Ann Abbott, Joe Allen, Paul Nabholz, Deb Russell, Kevin Coles, Hot Springs School Superintendent, Dustin Kleinsasser, Hot Springs School Board, William Lukens, City of Hot Springs Councilman, Gary Darrow, Edgemont School Board, Jerry J. Dibble, City of Edgemont Mayor, Roger K. Horton Sr., City of Edgemont Councilman and Sue Ganje, Auditor. Nabholz noted his exception to the Oath with regard to the golf course rural lots. Also present were Susie Hayes, Director of Equalization, Frances Denison, Deputy/Appraiser and Caitlin Turner, Appraiser.

ALL MOTIONS RECORDED IN THESE MINUTES WERE PASSED BY UNANIMOUS VOTE, UNLESS OTHERWISE STATED.

The meeting was called to order at 10:30 a.m. and the Oath of Office was taken by the members and placed on file with the County Auditor. 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.

Owner Occupied changes for the City of Edgemont as follows: Motion made by Nabholz, seconded by Horton, to approve removing owner-occupied classification as recommended by Director of Equalization Hayes for Lucille M. Decker, parcel 72290-00400-010-00. With Coles, Kleinsasser and Lukens abstaining, all others voting yes, motion carried.

Owner Occupied changes for the Rural Edgemont Area as follows: Motion made by Russell, seconded by Nabholz to approve changes to owner-occupied classifications as recommended by Director of Equalization Hayes as follows: Anthony Briggs, parcel 04130-00000-007-00 (add O/O); Rube D. Tifft, parcel 65140-02200-007-00 (remove O/O); Rube D. Tifft, parcel 65022-00500-004-00 (add O/O). With Coles, Kleinsasser, Lukens, Dibble and Horton abstaining, all others voting yes, motion carried.

Owner Occupied changes for the City of Hot Springs as follows: Motion made by Lukens, seconded by Nabholz, to approve changes to owner-occupied classifications as recommended by Director of Equalization Hayes as follows: Hugh L. and Nina Wynia, parcel 75540-00100-000-02 (remove O/O); Leona Brown, parcel 75140-00700-022-00 (remove O/O), Tavi F. Sommer, parcel 75410-02200-004-01 (add O/O); Patrick and Elizabeth Campbell, parcel 75115-00000-101-00 (add O/O); Greg Flyte, parcel 75220-00100-017-00 (add O/O); Frances W. or Steve Gross, parcel 75140-00600-008-00 (remove O/O); Shary L. Schaffer, parcel 75500-00500-012-00 (remove O/O). With Darrow, Dibble and Horton abstaining, all others voting yes, motion carried.

Owner Occupied changes for the Rural Hot Springs Area as follows: Motion made by Russell, seconded by Nabholz, to approve changes to owner-occupied classifications as recommended by Director of Equalization Hayes for Rodney D. and Nicollette R. Hove, parcel 65095-00000-042-00 (add O/O); and David P. and Eleanor A. Plummer, parcel 29000-00906-022-00 (add O/O). With Darrow, Dibble, Horton and Lukens abstaining, all others voting yes, motion

carried.

Owner Occupied changes for the Rural Oelrichs Area as follows: Motion made by Nabholz, seconded by Abbott, to approve adding the owner-occupied classifications as recommended by Director of Equalization Hayes for Stoyan Raul and Chelsea Rose Lucey, parcel 30000-00907-182-00. With Coles, Darrow, Dibble, Horton, Kleinsasser and Lukens abstaining, all others voting yes, motion carried.

Director of Equalization Hayes presented the stipulations list. Motion made by Nabholz, seconded by Russell, to approve the following Edgemont City stipulations: #2019-01, Roger A. Levasseur, 72290-00200-008-00 and #2019-2, Richard R. and Auer Murphy and Irma Murphy, 72240-00300-003-00, as per Director Hayes' recommendation. With Coles, Kleinsasser and Lukens abstaining, all others voting yes, motion carried.

Motion made by Darrow, seconded by Russell, to approve the following Edgemont Rural stipulations: #2019-03, Marcus W. and Mary E. Hoar, 18000-00803-352-30; #2019-4, Karen L. Hossack and James R. Angell, 27000-00904-113-00; and #2019-5, Gene Plant, 04110-00700-006-00, as per Director Hayes' recommendation. With Coles, Kleinsasser, Lukens, Dibble and Horton abstaining, all others voting yes, motion carried.

Motion made by Lukens, seconded by Nabholz, to approve the following City of Hot Springs stipulations: #2019-06, Thomas J. and Faye A. Braun, 75220-00800-017-00; #2019-07, Anthony G. Brixius, 75520-05500-009-00; #2019-08, Thomas D. and Linda K. Cummings, 75500-00200-002-00; #2019-09, Glenn E. Denton Jr. and Esther Denton, 75430-00100-006-00; #2019-10, Greg Flyte, 75220-00100-017-00; #2019-11, Gregory L. and Belinda A. Frohman, 75220-00200-012-00; #2019-12, Brenda S. Gamache, 75320-00400-015-00; #2019-13, GE Real Estate Services, LLC, 75330-00600-023-00; #2019-14, Jacqueline S. and Lane Henck, 75250-00100-003-00; #2019-15, Jensen Heritage Investment Trust #1297, 75140-00200-001-00; #2019-16, Larry D. and Mary N. Marrs, 75540-00200-016-00; #2019-17, Donald Gene and Cathy Lynn Olstad, 75430-01700-001-00; #2019-18, Robert G. and Kathleen C. Paul, 75180-00705-131-02, as per Director Hayes' recommendation. With Darrow, Dibble and Horton abstaining, all others voting yes, motion carried.

Motion made by Kleinsasser, seconded by Russell, to approve the following Hot Springs Rural stipulations: #2019-19, Bent Pine Ranch LLC, 20000-00805-211-20; #2019-20, Doug or Jennifer Drey, 65203-00000-015-00; #2019-21, Daren A. Merchen, 11000-00705-274-40; #2019-22, Raymond and Consuelo Chachi Mari Palmer, 11000-00705-121-10; #2019-23, Gregory A. Parker, 22000-00807-324-20; #2019-24, Richard and Diane Steele, 11000-00705-011-70; #2019-25, Victor L. Thomas, 65204-01000-002-10; #2019-26, Sky Whitaker (Preston and Eugena), 11000-00705-014-01 as per Director Hayes' recommendation. With Darrow, Dibble, Horton and Lukens abstaining, all others voting yes, motion carried.

Motion made by Nabholz, seconded by Abbott, to approve following Oelrichs Rural stipulations: #2019-27, Britain Trust Britain), 05000-01007-252-00 and #2019-28, Delford Mark Roth, 65257-00000-008-00 as per Director Hayes' recommendation. With Coles, Darrow, Dibble, Horton, Kleinsasser and Lukens abstaining, all others voting yes, motion carried.

Motion made by Allen, seconded by Abbott, to authorize the Director of Equalization to

apply value changes to the elderly/disabled freeze and veteran's exemptions approved applications.

The 2019 exempt listing was reviewed. Motion made by Allen, seconded by Abbott, to approve the new applications for the Boys and Girls Club of the Black Hills (2) to permanent exemption. With Darrow, Dibble and Horton abstaining, all others voting yes, motion carried.

Motion made by Russell, seconded by Allen, to approve the new application for Southern Hills Evangelical Free Church (parsonage) to permanent exemption. With Darrow, Dibble, Horton and Nabholz abstaining, all others voting yes, motion carried.

Motion made by Allen, seconded by Abbott, to approve the new application for Minnekahta Valley Cemetery INC to permanent exemption. With Darrow, Dibble, Horton and Lukens abstaining, all others voting yes, motion carried.

Motion made Falkenburg, seconded by Nabholz, to change the American Legion Post #71 to 100% exempt. With Darrow, Dibble and Horton abstaining, all others voting yes, motion carried.

Discussion was held on the Bible Holiness Chapel of Oelrichs. Motion made by Nabholz, seconded by Allen, to approve the new application for Bible Holiness Chapel of Oelrichs, to permanent exemption. With Coles, Darrow, Dibble, Horton, Kleinsasser and Lukens abstaining, all others voting yes, motion carried.

Motion made by Nabholz, seconded by Russell, to recess for lunch at 11:17 a.m. and resume meeting at 12:30 p.m.

Meeting reconvened at 12:32 p.m. for filed appeals. Absent were Coles and Kleinsasser.

Rheta Reagan, representing herself and John T., met with the board on the increased property value and noise from the new water treatment plant built in Edgemont. Motion made by Nabholz, seconded by Abbott, to decrease values by 5%, new land value to \$13,880.00 and house value to \$126,350.00 for a total value of \$140,230.00, #2019-01, parcel 72260-00100-016-00. With Lukens abstaining, all others voting yes, motion carried.

Neil Zerfoss met with the board to represent himself and Jackie Fritz, due to the lot value with no water, sewer or electric. Motion made by Nabholz, seconded by Russell, to make no change, #2019-02, parcel 72150-02000-001-00, as per the Director of Equalization's recommendation. With Lukens abstaining, all others voting yes, motion carried.

Byron Eberle met with the board to appeal high value for bare lots in town and change acreage to agricultural status (#2019-3 thru 2019#5). Motion made by Falkenburg, seconded by Darrow, to put a 50% obsolescence factor on lot 12, new lot value on lots 11 and 12 to \$1,260.00, #2019-4, parcel 72150-03100-011-00. With Lukens abstaining, Nabholz voting nay, all others voting yes, motion carried.

Motion made by Falkenburg, seconded by Abbott, to change classification of 40 acres, SE1/4NE1/4, Sec 4, Twp 9, Rng 2, to agricultural, with new land value to \$5,510.00, #2019-5, parcel 02000-00902-041-10. With Lukens, Horton and Dibble abstaining, all others voting yes, motion carried.

Motion made by Russell, seconded by Nabholz, to make no change to lot 9, as per the Director of Equalization's recommendation on #2019-3, parcel 72150-03100-009-00. With Lukens abstaining, all others voting yes, the motion carried.

Darrow, Dibble, and Horton exited the meeting at 1:05 p.m.

Jody Stanley met with the board on the building value being too high. Motion made by Lukens, seconded by Abbott to approve the stipulation value for \$93,410.00, #2019-06, parcel 75410-01200-007-00.

Bill Ruggieri met with the board on the house value being too high. Motion by Abbott, seconded by Allen to reduce value of \$90,880 by 5%. Discussion continued and no vote was taken. Motion made by Nabholz, seconded by Abbott, to reduce the Director's suggested value of \$90,200 by 5%, changing the land value to \$17,720.00 and the house value to \$69,170.00, for a total value \$86,890.00, #2019-07, parcel 75480-00100-009-00.

Abbott exited the meeting at 1:27 p.m.

Bonnie J. Britton met with the board via telephone, due to values being too high. Motion made by Nabholz, seconded by Allen, to make no change as per the Director of Equalization's recommendation, #2019-08, parcel 75410-01900-000-02.

Michael Loehrer, representing himself and Susan Okerman, met with the board due to high land values and being unable to access the back of their lot. Motion made by Nabholz, seconded by Russell, to make no change due to the recent purchase price being higher than assessed value, #2019-9, parcel 75112-00000-020-00. With Lukens voting no, all other voting yes, motion carried.

Debra J. and Gary W. Weishaupl, #2019-10, rescinded appeal on parcel 75500-00600-005-00.

Mike Ortner, representing KGL Rentals, Inc., met with the board as Shopko store is going out of business and the building will be vacant as of 6-15-19. Motion made by Nabholz, seconded by Allen, to set value at \$1,700,000. With Russell, Lukens and Falkenburg voting no, motion failed.

Motion made by Russell, seconded by Allen, to change the land value to \$158,270.00 and the building value to \$897,480.00 for a total value of \$1,055,750.00 for KGL Rentals, Inc., #2019-11, parcel 75180-00705-232-12. With Nabholz voting no, all others voting yes, motion carried.

Philip Wetzel Jr. met with the board due to land value being too high. Motion made by Nabholz to make no change. Motion failed due to lack of a second.

Motion made by Russell, seconded by Nabholz, to reduce the land value to \$53,700.00 for Wetzel Jr., #2019-12, parcel 75115-00000-070-00.

Pamela Adams, representing herself and Thomas, met with the board via telephone due to land values being too high. Motion made by Allen, seconded by Russell, to make no change as per the Director of Equalization's recommendation, #2019-13 and #2019-14, parcels 65095-00000-036-

00 and 65095-00000-035-00. With Lukens abstaining, all others voting yes, the motion carried.

Terry Hinn met with the board via telephone as value is too high compared to property in town or close to maintained county roads. Motion made by Allen, seconded by Nabholz, to make no change as per the Director of Equalization's recommendation, #2019-15, parcel 11000-00705-081-10. With Lukens abstaining, all others voting yes, motion carried.

Eugene Nachtigall, representing himself and Jean, met due to land and house values being too high. Motion made by Russell, seconded by Nabholz, to make no changes as per the Director of Equalization's recommendation, #2019-16, parcel 65120-00300-026-00. With Lukens abstaining, all others voting yes, motion carried.

Brenda Steffen, representing herself and Mark, met with the board to appeal the manufactured double wide value. Motion made by Nabholz, seconded by Russell, to make no change as per the Director of Equalization's recommendation, #2019-17, parcel 65100-00700-008-00. With Lukens abstaining, all others voting yes, motion carried.

Mark Schur met with the board to request agricultural classification on two parcels. Motion made by Falkenburg, seconded by Allen, to change the classification to agriculture, #2019-18, parcel 11000-00705-264-00, for a total agriculture value of \$36,050.00 (including ag exemption in the amount of \$10,000.00 and agriculture value of \$6,770, parcel #2019-19, 11000-00705-351-00. With Lukens abstaining, all others voting yes, motion carried.

Jerry Lee Talsma met with the board via telephone to request agricultural status on three parcels. Motion made Nabholz, seconded by Russell, to make no change as there is no lease agreement for grazing until April of 2019 - #2019-20, parcel 30000-00907-051-00; #2019-21, parcel 30000-00907-051-20 and #2019-22, parcel 30000-00907-052-00. The Board did advise that Talsma can apply for an abatement for the time period of April – December, 2019 when tax bills come out for 2019 pay 2020. With Lukens abstaining, all others voting yes, motion carried.

Olga Potapova met with the board via telephone, due to property assessment too high. Motion made by Nabholz, seconded by Allen, to make no change as per the Director of Equalization's recommendation, #2019-23, parcel #75290-00600-019-00.

Motion made by Nabholz, seconded by Russell, to adjourn at 3:27 p.m.

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

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