

**FALL RIVER CONSOLIDATED BOARD OF EQUALIZATION MINUTES OF APRIL 21,
2020**

The Fall River Consolidated Board of Equalization met in regular session on April 21, 2020. Present: Joe Allen, Joe Falkenburg, Heath Greenough, Paul Nabholz, Deb Russell, Roger K. Horton Sr., (City of Edgemont Councilman) and Sue Ganje, Auditor. Also present were Frances Denison, (Deputy/Appraiser), Caitlin Turner, (Appraiser) and Patty Caster, (Appraiser).

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

Motion made by Nabholz, seconded by Russell, to reconvene as the Consolidated Board of Equalization at 11:10 a.m. 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 Russell, seconded by Greenough, to approve the Argentine Township, Oelrichs Town and Provo Township local board minutes.

The 2020 exempt listing was reviewed. Motion made by Allen, seconded by Russell, to approve the new application for the Prairie Hills Transit to 100% exemption. With Horton abstaining, all others voting yes, motion carried.

Motion made by Allen, seconded by Greenough, to approve the Springs Senior Center to 100% exemption. With Horton abstaining, all others voting yes, motion carried.

Motion made by Russell, seconded by Allen, to approve the remainder of the 2020 exempt listing.

Owner Occupied changes for the Rural Hot Springs Area and for the Rural Oelrichs Area were presented. Motion made by Russell, seconded by Nabholz, to approve the addition of owner-occupied classifications as recommended by Deputy Denison for Sarah or Lonnie Schryvers, parcel 81900-02004-000-10; Gerald L. and Kimberly K. Trapagen, parcel 65015-00030-012-00; Larry Johnson and Janene C. Trammell-Polk, parcel 29000-00906-083-00; and Thomas A. and Linda J. Spencer, parcels 65257-00000-035-00 and 65257-00000-036-00. With Horton abstaining, all others voting yes, motion carried.

No Add-ons were presented.

Deputy Denison presented the stipulations list. Motion made by Russell, seconded by Allen, to approve the following Oelrichs Rural Stipulation: #2020-01, John Visser and Teresa Palmer-Visser, 65257-00000-049-00, as per Deputy Denison's recommendation. With Horton abstaining, all others voting yes, motion carried.

Motion made by Horton, seconded by Greenough, to approve the following Edgemont City stipulations: #2020-02, William D. and Jill L. Kreutzer, 72240-00400-001-00, as per Deputy Denison's recommendation.

Motion made by Nabholz, seconded by Russell, to approve the following Edgemont Rural stipulation: #2020-03, John W. and Janet M. Koller, 26000-00903-101-00, as per Deputy Denison's recommendation. With Horton abstaining, all others voting yes, motion carried.

The remaining Hot Springs Rural and Hot Springs City Stipulations will be moved to the end of the meeting.

David Galdo met with the board, representing himself and Amanda, to request their classification be changed to ag status and include owner occupied status on their subdivision parcels. Motion made by Nabholz, seconded by Allen, to approve the agriculture classification for #2020A-F, as follows:

65257-00000-070-00, #2020-01A to \$690.00.

65257-00000-071-00, #2020-01B to \$1,010.

65257-00000-072-00, #2020-01C, land to \$830.00, non-ag residence to \$81,750, ag shed to \$19,060, less \$10,000 ag exemption, total ag shed to \$9,060.

65257-00000-073-00, #2020D to \$820.00.

65257-00000-074-00, #2020E to \$740.00; and

65257-00000-075-00, #2020F to \$790.

With Horton abstaining, all others voting yes, by roll call, motion carries.

Peggy Hupp, met with the board via phone, representing herself and John, with concerns on high property value. Motion made by Nabholz, seconded by Allen, to make no change, as per the Director of Equalization's recommendation, #2020-02, parcel 72110-00600-002-00. With Falkenburg and Horton voting no, all others voting yes, by roll call vote, motion carries.

The board recessed for lunch at 12:28 p.m. and resumed at 1:27 p.m. for filed appeals. With no further City of Edgemont business, Horton did not appear, and William Lukens, City of Hot Springs Councilman, joined the meeting (via phone). The auditor administered his oath of office by phone, and placed his oath on file.

Robert Johnson, Hot Springs Citizens for Progress, met with the board via phone, with concerns on value being too high for a bare lot, and power lines through the property. Motion made by Allen, seconded by Nabholz, to make no change, as per the Director of Equalization's recommendation, #2020-03A, parcel 65234-00000-008-00. With Lukens abstaining, motion passed by roll call vote.

Motion made by Nabholz, seconded by Allen, to take no action without more information, as per the Director of Equalization's recommendation, #2020-03B, parcel 75410-02200-005-93.

Motion made by Nabholz, seconded by Allen, to remove the structure value, and lower the total property value to \$9,130.00, as per the Director of Equalization's recommendation, #2020-03C, parcel 75520-05600-006-00.

Motion made by Nabholz, seconded by Falkenburg, to lower the land value to \$17,240.00, and to remove the building value, #2020-03D, parcel 75410-04300-006-00. Motion passes by roll call vote.

Dave Longacre met with the board via satellite, to represent himself and Diane, on increased taxes and values not being consistent with all properties. Motion made by Nabholz to make no change on the house value, and discussion continued. No second, motion failed.

Motion by Nabholz, seconded by Lukens, to make no change to the house and land value, #2020-4A, parcel 75180-00705-132-03, and reduce the following bare land values by 20%, #2020-04B to \$8,780, parcel 75180-00705-130-06; 2020-4C to \$7,810, parcel 75180-00705-130-07; #2020-4D to \$17,280, 75180-00705-130-08, and #2020-4E to \$7,590, 75180-00705-130-09. With all voting yes, by roll call vote, motion carries.

Clifford Schunot II met with board to represent himself and Mary Kennedy, on values being too high. Motion made by Nabholz to drop the value by 7%. Motion died for a lack of a second.

Motion made by Russell, seconded by Allen, to go with the offered stipulation, in the total amount of \$150,530.00, as recommended by the Director of Equalization, #2020-05, parcel 75440-01100-002-00. With Nabholz voting no, all others voting yes, by roll call vote, motion carries.

Break was taken and Lukens exited the meeting at 2:25 p.m. Meeting resumed at 2:30 p.m.

Dwight Wynia met with the board via phone, to represent himself and Brenda, due to residence value being too high. Motion made by Nabholz, seconded by Russell, to make no change, as per Director of Equalization's recommendation, #2020-06, parcel 11000-00705-334-20. With Falkenburg and Greenough voting no, all others voting yes, motion carries.

Steve Simunek met with board via phone, to represent Quality Real Estate Inc, due to the parcel not being used as retail, and no income from property. Motion made by Russell, seconded by Allen, to reduce the building value by 10% to \$661,670.00, #2020-07, total value in the amount of \$724,020, parcel 12000-00706-274-00.

Albert Jensen met with the board due to value increase being too high. Motion made by Nabholz, seconded by Russell, to make no change, as per the Director of Equalization's recommendation, #2020-08, parcel 11000-00705-142-43. With Falkenburg and Greenough voting no, all others voting yes, by roll call vote, motion carries.

Joel Milbrandt met with the board due to land values being too high. Motion made by Russell, seconded by Allen, to lower land value by 10% to \$65,690.00, #2020-09A, parcel 65234-00000-00-200. With all voting yes by roll call vote, motion carries.

Motion made by Russell, seconded by Nabholz, to take no action on the land and house value, as per Director of Equalization's recommendation, #2020-09B, parcel 65234-00000-004-00.

Don Wiesler met with the board via phone, to represent Canyon Land LLC, due to values being too high. Motion made by Nabholz, seconded by Russell, to use the total stipulation value of \$58,920.00, as per Director of Equalization's recommendation, #2020-10A, parcel 65010-00200-006-00.

Motion made by Russell, seconded by Greenough, to approve the total stipulation value of \$278,770.00, as per Director of Equalization's recommendation, #2020-10B, parcel 65010-00200-

028-00.

The board reviewed an appeal that was filed by Robert Deer on being untaxed unfairly and overvalued.

Motion made by Nabholz, seconded by Russell, to make no change to Robert Deer, as per Director of Equalization's recommendation, #2020-11, parcel 11000-00705-201-50.

Robert Edgar, met with the board via phone, to represent himself and Sharon, to apply for ag status. Motion made by Nabholz, seconded by Allen to change the classification to ag status, #2020-13A, parcel 14000-00708-212-24, to \$54,960.

Motion made by Russell, seconded by Nabholz, to change the classification to ag status, 2020-13B, parcel 59000-00000-057-01, agriculture land value to \$7,230, house value to \$116,000, agriculture building to \$1,970, less ag exemption in the amount of \$1,970.00, building value \$0.00.

Lukens rejoined the meeting via phone.

Motion made by Greenough, seconded by Allen, to approve following Hot Springs City stipulations: #2020-04, Gerold F. & Mary Herrick, 75320-00400-006-00; #2020-05, Richard W. and Jacqueline D. Gericke, 75290-00100-010-00; #2020-06, Fitness Properties of SD LLC, 75116-00000-005-00; #2020-07, Leila A. Alter, 75545-00000-005-00; #2020-08, Stacey G. & Margaret A. Jones, 75440-01700-002-00; #2020-09, Steven L. & Carla M. Simunek, 75180-00705-231-02; #2020-10, Franklin W. & Nancy K. Maynard, 75390-02600-016-00; #2020-11, Nery C. & Melody D. Inchumuk Trust, 75220-00900-001-00; #2020-12, Jesse Paul & Brittany Marie Swett, 75280-00000-002-00; #2020-13, High Plains Rental LLC – Jackie Gericke, 75500-01400-001-00; #2020-14, Timothy Louis & Mary Marie Franklin, 75380-02000-009-00; #2020-15, James & Jody McKean, 75180-00705-141-20; #2020-16, Allen A. & Cristina A. Wilaby, 75330-00600-021-00; #2020-17, Black Hills Lodging LLC – Stay USA, 75116-00000-006-00; #2020-18, Gary O. & Brenda Telkamp, 75430-00100-005-00; #2020-19, Gina S. King, 81000-00000-018-60; #2020-20, Robin Buxcel, 81900-01982-000-70; #2020-21, Steven & Carla Simunek (Simco), 75410-01800-001-00; #2020-22, Steven L. & Carla M. Simunek (FSB), 75180-00705-234-70, as per Deputy Denison's recommendation.

Lukens exited the meeting.

Motion made by Allen, seconded by Russell, to approve the following Hot Springs Rural stipulations: #2020-23, Robert J. & Aimee Novotny, 65234-00000-011-00; #2020-24, Clinton W. & Tammy L. Morgan, 65268-00200-000-00; #2020-25, Leon Bloom, 81900-00000-007-50; #2020-26, R. Paul & Debbie J. Nabholz, 12000-00706-074-20; #2020-27, Pete Lien & Sons Inc, 59100-00707-262-00; #2020-28, Michael & Marcie Wieseler, 65209-00100-019-00; #2020-29, Brian L. Spitzer, 11000-00705-122-70; #2020-30, Gary J. & Sherry L. Miles, 11000-00705-262-25; #2020-31, Jay or Gary Miles, 81900-01988-000-60; #2020-32, Daniel E. & Laura A. Smith, 11000-00705-263-00; #2020-33, Randy L. & Karen E. Romey Trust, 65016-00000-017-10; #2020-34, Deny & Jeannett Barleen, 65070-00000-004-07; #2020-35, Rusty & Michelle Canaday, 81900-00000-000-75; #2020-36, Tinaglia Family Trust, 21000-00806-051-10; as per Deputy Denison's recommendation. With Nabholz abstaining, all others voting yes, motion carries.

Russell and Hope Witte, met with the board via phone, due to values being too high. Motion

made by Nabholz, seconded by Falkenburg, to approve dropping the value 20% for topography on one lot, for a total of \$17,800.00, #2020-12, parcel 65280-00000-009-00. Motion carries by roll call vote.

Motion made by Russell, seconded by Allen, to authorize the Director of Equalization to apply value changes to the elderly/disabled freeze and veteran's exemptions approved applications.

Motion made by Nabholz, seconded by Russell, to adjourn at 4:05 p.m.

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

ATTEST:

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