

**FALL RIVER CONSOLIDATED BOARD OF EQUALIZATION MINUTES OF APRIL 21,
2022**

The Fall River County Consolidated Board of Equalization met in regular session on April 21, 2022. Present: Joe Allen, Les Cope, Joe Falkenburg, Heath Greenough, Deb Russell, Roger K. Horton Sr., (City of Edgemont Councilman), Debra Johnston (City of Hot Springs Councilman), Shane Miller (Edgemont School Board member) and Sue Ganje, Auditor. Also present were Lily Heidebrink, Director of Equalization, and Frances Denison and Cody Romey, Appraiser.

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

The board convened and gave the Pledge of Allegiance at 10:22 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 Cope, to approve the Argentine Township, Provo Township and the Oelrichs Town local board minutes.

The 2022 exempt listing was reviewed. Motion made by Greenough, seconded by Cope, to approve the new applications for the 2022 tax exempt list including the new applications, and to remove the following exemptions:

The Bible Holiness Chapel of Oelrichs, parcel 78100-03100-010-00, non-use; Trinity Lutheran Church, parcel 72240-00100-005-00, property sold; Southern Hills Evangelical Free Church, parcel 75500-03200-004-00, currently rented out; Mammoth Site of Hot Springs, parcels 75510-01500-014-00, 75510-01500-028-00, 75510-01500-031-00, combined to one parcel on the exempt list. With Horton, Johnston and Miller abstaining, all others voting yes, motion carried.

Motion made by Greenough, seconded by Russell, to direct the Director of Equalization to apply value changes for all elderly/disabled freeze approved applications.

Motion made by Cope, seconded by Russell, to apply value changes for all veteran exempt approved applications.

Owner Occupied edits were presented. Motion made by Greenough, seconded by Cope, to approve the owner-occupied classifications list, as recommended by Director of Equalization Heidebrink as follows:

Jacob Hurt, parcel 75390-02900-037-00; Seth Nowak, parcel 75430-00300-003-95; Lacey Piazza, parcel 75380-02200-007-00; Alan K. & Linda M. Styger, parcel 75115-00000-081-10; Jonathan Umiker, parcel 75430-00300-003-00; Sylvia J. Trotter, parcel 75410-00700-018-94; Dominick J. Trombetta, parcel 75115-00000-103-00; Diane M. Bonde, parcel 75230-00300-008-00; William George & Teresa Stone, parcel 75440-01100-001-00; Mark K. Horton, parcel 75500-00900-004-00; Michelle A. Snapp, parcel 72100-00200-001-00; Eric Scott Harrold, parcel 72290-00300-010-00; Ronald R. & Donna Lee, parcel 65257-00000-030-00, Brett K. & Betty J. Birchfield, parcels 65257-00000-085-00 and 65257-00000-084-00; Wayne L. & Carol L. Vance, parcel 20000-00805-043-11, Janie L. B. & Aidan T. Toprakci, parcel 65232-00200-003-00; Jason & Hillary Midgley,

parcels 65232-00400-013-00 and 65232-00400-014-00; Mark R. & Carol R. Wilke, parcel 100000-00704-121-20, Mary Kay & Rodney G. Berg, parcel 65209-00100-028-00; and Barry J. & Loretta C. McNair, parcels 75180-00705-141-19 and 75180-00705-141-20, With Commissioners voting yes on all properties, Horton voting for properties in the City of Edgemont, Johnston voting for properties in the City of Hot Springs, and Miller voting for properties within the Edgemont School District, motion carried.

Motion made by Russell, seconded by Greenough, to approve group stipulations to correct depreciation table entry errors for residential buildings as follows:

Buildings built before 1904 in Above Normal condition - should have been 37% but was 35%

Deedholder	Parcel_Number	2022 Adjusted Value
ECHTERMAYER, ANDREW P & MARY E	75410-00900-018-00	\$232,400
MALCOLM, RICKY L & SHAYLA	75370-02100-001-00	\$652,240
LUX, JOSEPH R	75220-00300-007-00	\$185,340
MENNENGA, PAUL	65140-00300-011-00	\$34,930
ELSHIRE, GLEN & DARLA	65254-00000-020-00	\$100,850
HOFFMAN, JOHN THOMAS	72150-01900-001-00	\$103,990
HAFERKAMP, WILLIAM H SR & LIEBHAUSER- LINDA A	72100-00100-007-00	\$46,190
WOOD, DANIEL L & CAROL	72100-00200-006-00	\$47,690
HANES, LESLIE D & MORRISON, LOLA LEE	72150-13400-001-00	\$47,460
DAUGHERTY, ELIZABETH A	72150-13800-005-00	\$58,670
WAITE, CAD	72100-00900-008-00	\$45,880
EBERLE, GEORGE C	72150-04900-003-00	\$44,460
MEYER, JAMES L	72220-00400-002-00	\$70,130
SHAW, LARRY LEE	72220-00400-003-00	\$58,360
RICHARDS, JOHN H & JEAN D	72220-00400-010-00	\$82,490
SMITH, VERNA L	72220-00500-010-00	\$31,000
WARD, RICHARD S & SHARON K	72290-00100-002-00	\$98,500
CLOYD, SADIE BETH	72290-00700-004-00	\$51,290
SEEGRIST, BRENDA K	12000-00706-302-50	\$165,030
UMIKER, ELDON L TRUST	12100-00706-304-20	\$75,050
CONGER RANCH	13000-00707-092-00	\$490,720
BOYLE, JAMES D & CATHY M	75520-05700-019-00	\$166,000
PARKER, JASON RAY	75140-01400-021-00	\$121,080
WILSON, MYRNA L	75140-01900-006-00	\$111,600
PUDWILL, NORMAN L	75510-00500-014-00	\$156,350
BEEMAN, JANICE J	75540-00200-045-00	\$81,800
JENSEN, LILLIAN F	75380-01800-004-00	\$269,750
PADGETT, ALAN E & LAUREN M	75500-00300-005-00	\$139,730
TAYLOR, M YVONNE	75500-00600-002-00	\$177,600
INMAN, LARRY & BARBARA	75500-00900-001-00	\$133,650
BLAIR, JERRY L & PATRICIA A	75500-01000-001-00	\$207,140
GIEDD, WILBERT & MARY LOU	75500-01100-002-00	\$168,450
WHITEHEAD, JAMES E & LINDA L	75500-02600-007-00	\$110,350
WALZ, JONI	75500-02700-008-00	\$159,060
POWERS, BRIAN C & ANN	75510-00100-002-00	\$190,690
MC GOWAN, JEFFREY J & KATHY K	75510-00200-001-94	\$154,960
EKREM, ERICA & FERRARIS, JAMES	75510-00300-003-00	\$196,130
HILL, STEVE R	75510-00600-006-00	\$273,880
KNISLEY, CANDACE K	75510-00800-006-00	\$125,300

GERICKE, RICHARD W II & JACQUELINE D	75510-00900-002-00	\$143,750
TUPPER, MARK D	75510-00900-006-00	\$163,790
ELLIOTT, ERNEST C JR	75320-00500-001-00	\$161,710
HELSTAD, JACKSON O & REINELL M	75520-05000-010-00	\$242,920
CROSBY, ROBERT & AMY	75520-05100-005-00	\$209,840
HOLMES, PERRY P & GEORGIA M	75520-05100-011-00	\$176,700
SHANNON, MARK S & DEBORAH A	75520-05400-008-00	\$518,550
LASUER, DOUGLAS	75550-00000-000-03	\$409,840
ATCHLEY, CARL W & DONNA R	75380-00400-005-95	\$103,050
DUERR FALMILY TRUST/DUERR, DAVID L & KERRY ALAYNE TRUSTEES	75380-00500-005-00	\$52,390
NGAIRA, ALBERT & AKULA, CYNTHIA	75380-01100-007-00	\$100,880
DUFF, RODNEY L	75390-02500-009-00	\$139,720
LACHANCE, CELESTE M & NIECE, JAMES F	75390-02600-010-00	\$199,460
MOIR, CHAD & KIM J	75250-00100-006-00	\$141,240
CLYDE, DAVID	75410-01000-001-00	\$156,840
BENT PINE RANCH LLC	75410-01200-001-00	\$167,830
BRANSTETTER, REBECCA	75410-01400-002-00	\$129,380
FAINI, MARIA N	75410-01500-004-00	\$137,660
STANLEY, JOHN W TRUST, THE	75440-00800-000-00	\$222,980
ROMEY, NATHAN CRAIG & DEBRA K	75440-01200-011-00	\$143,450
DERRICK, MARY L	75440-01300-012-00	\$136,870
DOYLE, TRUDY R	75440-01700-005-00	\$197,870
MILLER, VERA E I	10000-00704-114-10	\$173,820
SPENCER RANCH LP	08000-00702-121-20	\$269,790
FORBORD, JAMES G & PAMELA J	21000-00806-272-20	\$253,910
JOHNSON, LARRY R & TRAMMELL-POLK, JANENE C	29000-00906-083-00	\$203,050
GIESLER, CAROL J	11000-00705-204-00	\$255,950
AKHTAR, HASAN & MARLENE M	11000-00705-011-10	\$303,790
FRAHM, ORVAL W & DEBRA L	05000-01007-262-00	\$205,760
REUTTER, BENJAMIN C & REBECCA L	17000-00802-064-00	\$156,200

Buildings built before 1890 in Normal condition - should have been 45% but was 40%

Deedholder

	Parcel_Number	2022 Adjusted Value
INST OF RANGE & AMERICAN MUSTANG	19000-00804-352-00	\$262,400
BENSON, JOHN E & CONNIE	75380-01600-001-00	\$219,690
LYKE, PATRICK	75380-01600-017-00	\$100,270
JOHNSON, TRENT W & NICOLE D	75410-00500-003-00	\$154,540
VALANDRA, LINDA B	75410-00600-037-92	\$81,780
ISHMAEL, CONNIE ENID	75410-00900-017-00	\$136,410
STANLEY, JODY L	75410-01200-007-00	\$154,310
WYNIA, DERELLE M	11000-00705-232-00	\$143,900
MERDANIAN, KATHERINE R & ROY E III	78100-03800-004-00	\$35,020

Buildings built before 1903 in Below Normal condition - should have been 52% but was 50%

Deedholder

	Parcel_Number	2022 Adjusted Value
FLEMING, SHANNON	75220-00700-004-00	\$78,460.00
JANIS, BOBBIE J & LINDALL R	75220-00800-005-00	\$117,360.00
TUBBS, EDWARD H JR	17000-00802-354-30	\$117,390.00

MELVIN, KEVIN	72150-03100-021-00	\$32,590.00
HUPP, MARGARET E	72220-00400-009-00	\$42,370.00
WILCOX, CHRISTOPHER J	72220-00800-014-00	\$84,250.00
MILLER, THOMAS R	72220-01100-018-94	\$26,650.00
ABREU, ROBERT A	72220-01400-015-00	\$30,020.00
RINGSTMEYER, RAYMOND WILLIAM & NINA LEANN	30000-00907-342-00	\$288,040.00
PULLINS, WILLIAM D	75480-00200-002-00	\$56,140.00
MASSEY, TERRY G	75480-00200-030-00	\$61,810.00
HAMMER, DIANE & DUNCAN, BONNIE F & COFFIELD, CARMEN E	75540-00200-049-00	\$93,830.00
BOCHERT, KARL W	75500-00300-004-00	\$81,580.00
FISCHER, KENNETH J & KARRI A	75500-00700-002-00	\$58,430.00
SIMPSON, NATHAN & BRENDA	75250-00600-005-00	\$90,300.00
MILLER, TOM & PENNI REVOCABLE TRUST	10000-00704-111-10	\$327,970.00
MARCH, ROLAND N & DONNA	21000-00806-271-00	\$184,820.00
CARSON, MICHAEL J	78100-03100-007-00	\$31,510.00
HALD BROTHERS INC	06000-01108-072-10	\$94,540.00
MILLER, WM O & SHARON	05000-01007-141-10	\$390,780.00
PETERS, FRANK E & MARLA J	65240-00500-001-00	\$35,460.00
HARTMAN, ROBERT & KATHY	65021-01000-007-00	\$8,100.00

Buildings built before 1895 in Poor condition - should have been 70% but was 60%

Deedholder	Parcel_Number	2022 Adjusted Value
SWANSON, ERIK & MARY B	72150-14200-001-00	\$17,230
DEROUCHEY, TERRY K & GARLAND-DEROUCHEY, LEANNE	29000-00906-121-00	\$91,660
BAKER, DAVID G	75370-02300-018-00	\$80,710
SHAW, SCOTT	78100-02500-004-00	\$20,830
HANSON, GARY L	65020-00900-009-00	\$23,920

Buildings built before 1894 in Very Poor condition - should have been 85% but was 75%

Deedholder	Parcel_Number	2022 Adjusted Value
WARNER, KEITH & JANET	65220-00300-004-00	\$16,370
DECKER, ELIZABETH	72100-01000-006-94	\$3,580
HOULTON, JEFFREY T	72220-01100-013-92	\$4,180
RABY, RUSSELL & PATRICIA	72290-00400-006-00	\$53,070
MARSTON, ARRON GENE	03000-00908-062-10	\$134,680
EGLY, ROGER D & PETERSON, SUSAN R	07000-01107-023-00	\$350,140
REUTTER, WANDA L	17000-00802-061-20	\$44,240
TUBBS LAND & CATTLE LLC	17000-00802-284-00	\$291,030

With Commissioners voting yes on all properties, Horton voting for properties in the City of Edgemont, Johnston voting for properties in the City of Hot Springs, and Miller voting for properties within the Edgemont School District, motion carried.

Motion made by Greenough, seconded by Russell, to approve the following Edgemont City Stipulations: #2022-01, James William Jr. and Gail Marie Bethel, parcel 72220-00200-018-00; and #2022-02, John L. and Susan K. Sturgis, parcel 72150-13300-004-00, as per Director of Equalization Heidebrink's recommendation. With Johnston abstaining, all others voting yes, motion carried.

Motion made by Greenough, seconded by Russell, to approve the following Hot Springs City Stipulations: #2022-03, Richard W. & Jacqueline D. Gericke, parcel 75290-00100-010-00; #2022-04, Wesley & Sheryl Grimes, parcel 75390-04200-006-00; #2022-05, Adam and Linda Heath, parcel #75390-02500-005-00; #2022-06, RC Springs, parcel 75260-00100-001-00; #2022-07, Woods Family Trust, parcel 75220-01100-002-00, as per Director of Equalization Heidebrink's recommendation. With Horton and Miller abstaining, all others voting yes, motion carried.

Motion made by Russell, seconded by Allen, to approve the Hot Springs Rural Stipulations: #2022-08, Robin J. & Faye M. Baker, parcel 65232-00100-011-00; #2022-09, Birdsall Sand and Gravel Co., parcel 13000-00707-271-20; #2022-10, Lesta Jean Petty Conger, parcel 21000-00806-233-00; #2022-11, First Interstate Bank, parcel 65235-00300-002-10; #2022-12, Larry L. Jr. and Theresa Marie Juhl, parcel 11000-00705-011-50; #2022-13, Margaret S. Keiper or Michelle Canaday, parcel 81900-02019-000-30; #2022-14, Hobart and Penny McIntosh, parcel 10000-00704-124-00; #2022-15, Neugebauer and Sons LLC, parcel 29000-00906-071-20; #2022-16, Michael D. & Susan M. Rooks, parcel 13000-00707-344-10; #2022-17, Michael D. & Susan M. Rooks, parcel 59000-00000-020-03; #2022-18, Michael D. Rooks, Et-al, parcel 59000-00000-030-00; #2022-19, Mark A. and Brenda R. Steffen, parcel 65100-00600-001-00; #2022-20, Mark R. and Carol R. Wilke, parcel 10000-00704-121-20; and #2022-21, Woods Family Trust, parcel 65110-00000-014-10, as per Director of Equalization Heidebrink's recommendation. With Horton, Johnston and Miller abstaining, all others voting yes, motion carried.

Motion made by Cope, seconded by Greenough, to approve the Oelrichs Rural Stipulations: #2022-22, Black Hills Power Inc, parcel 05000-01007-302-00; #2022-23, Goodman Ranch LLC, parcel 37000-01009-341-00; #2022-24, Goodman Ranch LLC, parcel 37000-01009-341-20; #2022-25, Goodman Ranch LLC, parcel 37000-01009-342-00; and #2022-26, Goodman Ranch LLC, parcel 45000-01109-031-00, as per Director of Equalization Heidebrink's recommendation. With Horton, Johnston and Miller abstaining, all others voting yes, motion carried.

Don Olstad met with the board, representing himself and Cathy, with concerns about high property value on two parcels. Motion made by Russell to change the owner-occupied land to be valued at \$45,000.00. Russell withdrew her motion.

Motion made by Johnston, seconded by Allen, to approve the value of the land at \$36,000.00, building value at \$304,660 (discretionary value), with a total of \$340,660.00, reflecting a total income-based valuation, #2022-01A, parcel #75500-01900-007-00. With Horton and Miller abstaining, all others voting yes, motion carried.

Motion made by Johnston, seconded by Russell, to change the land value to \$8,380, as per the Director of Equalization's recommendation, #2022-01, parcel 75430-01200-00400. With Horton and Miller abstaining, all others voting yes, motion carried.

Craig Romey, met with the board, representing himself and Debra, with concerns about the value of their detached garage. Motion made by Falkenburg to split the difference between the current

assessed value and last year's value. Motion dies for a lack of a second.

Motion made by Russell, seconded by Cope, to approve no change to the assessed land value of \$21,250.00 and building value of \$32,440.00, as per the Director of Equalization's recommendation, #2022-02, parcel 75440-01200-010-00. With Falkenburg voting no, Horton and Miller abstaining, all others voting yes, motion carried.

Mike Ortner met with the board to discuss the value being too high on his vacant lot. Motion made by Russell, seconded by Johnston, to reduce the land value to \$5,510.00, #2022-03, parcel 75410-02200-005-93. With Horton and Miller abstaining, all others voting yes, motion carried.

Catherine Balzano, Partner of Vivos Xpoint Investment Group, met with the board to discuss the value being too high on the leased bunkers. Motion made by Greenough, seconded by Allen, to deny the appeal, making no change to the assessed value of \$9,728,060.00, #2022-04, bunkers described as Bunker Rd Unit B207; E101-E118; E201-E219; E301-E316; E401-E417; E501-E514; E601-E616; F101-F105; F201-F207; F301-F307; F401-F408; F501-F507; F601-F608; F701-F707; F801-F808; F901-F909; F1101-F1009; F1101-F1109; F1201-F1208; F1301-F1308; parcel numbers 32000-01001-131-00 and 32000-01001-261-00, as per the Director of Equalization's recommendation. With Horton and Johnston abstaining, all others voting yes, motion carried.

Lloyd Soske Jr met with the board, via phone, representing himself on Appeal #5; and representing himself and Alta, and JoAnne Geiser (Appeal #5A), to discuss property values being too high.

Horton exited the meeting at 12:03 p.m.

Motion made by Johnston, seconded by Falkenburg, to approve making no change to the commercial land value of \$26,360, and to change the value of the commercial building to \$104,011.00 and residential building to \$134,719.00 due to water damage, #2022-05A, parcel 75290-02200-024-00. With Miller abstaining, all others voting yes, motion carried.

Motion made by Russell, seconded by Allen, to approve changing the value of the Ag buildings, to \$17,730.00 and leave the land at \$172,500.00, #2022-05, parcel 40000-01103-243-00. With Johnston abstaining, all others voting yes, motion carried.

Break was taken for lunch at 12:15 p.m. and meeting resumed at 1:15 p.m.

Melissa and Jerry Stearns, Hat Six Ranch LLC, met with the board, representing themselves, to discuss land values being too high. Motion made by Greenough, seconded by Falkenburg, #2022-06; to make the following changes as follows: parcel 26000-00903-211-00, to \$74,130.00; parcel 26000-00903-211-10, to \$42,720.00; parcel 26000-00903-213-00; to \$48,580.00; parcel 26000-00903-222-10, to \$106,060.00; and parcel 26000-00903-244-00, to \$45,780.00, all per recommendation of the Director of Equalization. With Johnston abstaining, all others voting yes, motion carried.

Johnston and Miller exited the meeting at 1:34 p.m.

John Scheltens met with the board, representing himself and Patricia, to discuss their home

and land value being too high. Motion made by Allen, seconded by Falkenburg, to lower the following: ag land to \$41,810.00, ag building to \$8,910.00 (exempt) and residence to 636,610.00, #2022-07, parcel 20000-00805-043-00. With Russell voting no, all others voting yes, by roll call vote, motion carried.

Conrad Cutchin met with the board, representing himself and Joanne, to discuss their home value being too high. Motion made by Greenough, seconded by Allen, to reduce the mobile home value to \$54,570.00, but to leave the addition at the same value, #2022-08, parcel 10000-00704-231-10.

Harry Fraas met with the board to discuss property values being too high. Motion made by Allen, seconded by Falkenburg, to keep the current year value due to the Rocky Mountain Elk Foundation easement restrictions, #2022-09, as follows: 11000-00705-022-50 - land value of \$13,840.00 and 11000-00705-022-70 - for a land value of \$55,000 and residence value of 221,280.

Tom Gillaspie met with the board, representing himself and Andrea, to discuss their property value being too high. Motion made by Allen, seconded by Greenough, to make no change to the assessed land value of \$52,290.00 and residence value of \$346,300.00, as per Director of Equalization's recommendation, #2022-10, parcel 65232-00100-005-00.

Kimberlee Beldin met with the board, representing herself and Timothy, to discuss their property value being too high. Motion made by Allen, seconded by Russell, to make no change to the assessed land value of \$76,200 and residence value of \$175,590, parcel 65234-00000-017-00; and no change to land value of \$35,580.00, parcel 65234-00000-024-00, as per the Director of Equalization's recommendation, #2022-11. With Falkenburg voting no, all others yes by roll call vote, the motion carried.

Greg Huus met with the board, representing himself and Joan, to discuss their property value being too high. Motion made by Allen, seconded by Russell, to approve land value staying at the current pay 2022 value of \$35,320.00, #2022-12, parcel 11000-00705-341-10. With Greenough voting no, all others voting yes, by roll call vote, motion carried.

Leon Cain met with the board, representing himself and Karen, regarding ag status. Motion made by Allen, seconded by Russell, to change classification to ag status on parcel 10000-00704-013-00, value to \$8,390; non-ag land value to \$249,680 and non-ag building to \$1,000 (exempt), parcel 10000-00704-111-20, #2022-13.

Michael and Marci Wieseler did not appear before the board. The board reviewed the appeal and comparable properties. Motion made by Greenough, seconded by Cope to make no change to the assessed land value of \$110,000.00 and residence value of \$203,390.00, as per the Director of Equalization's recommendation, #2022-14, parcel 65209-00100-019-00.

Break was taken at 3:17 p.m. and meeting resumed at 3:29 p.m.

Dean Tinaglia, met with the board, representing the Tinaglia Family Trust, to discuss high property values. Motion made by Russell, seconded by Cope, to make no change to the assessed ag land value of \$52,110.00, ag building of \$10,150.00 (with \$10,000 exemption), and residence value of \$165,190.00, as per the Director of Equalization's recommendation, #2022-15, parcel 21000-

00806-051-10.

Motion made by Greenough, seconded by Russell, to adjourn at 3:45 p.m.

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

ATTEST:

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