

**FALL RIVER CONSOLIDATED BOARD OF EQUALIZATION MINUTES OF APRIL 25,  
2023**

The Fall River County Consolidated Board of Equalization met in regular session on April 25, 2023. Present: Joe Allen, Les Cope, Joe Falkenburg, Heath Greenough, Deb Russell, Brent White, (City of Edgemont Councilman), Debra Johnston (City of Hot Springs Councilwoman), Shane Miller (Edgemont School Board member), Dennis Fischer (Hot Springs School Superintendent) and Sue Ganje, Auditor. Also present were Lily Heidebrink, Director of Equalization, and Frances Denison and Sam Kipp, Appraisers.

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

The board convened and gave the Pledge of Allegiance at 10:53 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 Allen, to approve the Argentine Township, Provo Township and the Town of Oelrichs local board minutes. With Fischer, Johnston, Miller and White all abstaining, all others voting yes, motion carried.

The 2023 exempt listing was reviewed. Motion made by Greenough, seconded by Russell, to approve the 2023 original tax-exempt list. With Fischer, Johnston, Miller and White all abstaining, all others voting yes, motion carried.

Motion made by Greenough, seconded by Allen, to approve the removal of the Grand Lodge of the IOOF & Edgemont Lodge #131, parcel #72200-00500-011-00, from the 2023 tax exemption list because the property was sold. With Fischer, Johnston, Miller and White all abstaining, all others voting yes, motion carried.

Motion made by Greenough, seconded by Russell, to approve the new tax exemptions for 2023:

Oelrichs Historical Society, parcel 78100-03400-007-00, benevolent/charity; Edgemont Trapshooting Club, INC, parcel 17990-00802-241-00, benevolent/charity; Southern Hills Evangelical Free Church, parcel 75500-03200-004-00, religious.

With Fischer, Johnston, Miller and White all abstaining, all others voting yes, motion carried.

Motion made by Greenough, seconded by Allen, to direct the Director of Equalization to apply value changes for all elderly/disabled freeze approved applications and all veteran exempt approved applications. With Fischer, Johnston, Miller and White all abstaining, all others voting yes, motion carried.

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

Bruce and Karen Hartley, parcel 72100-00700-003-00; Jonathan and Jazmin Harris, parcel 72150-04900-001-00; Robert Duane Varilek, parcel 72222-00900-008-00; David Gullickson, parcel 72100-00900-003-00; Dustin M. Ross and Erica Koller-Ross, parcel 26000-00903-031-10; Vanessa Soulek, parcel 75370-02400-014-00; Julia McKenney, parcel 75410-01400-001-00; Harold L. & Shirley M. Green, parcel 75115-00000-059-00; David F. Teachout and Chrisine P. Fraser, parcel 75390-02300-020-00; Jess and Judy Castle, parcel 75370-02600-051-00; Lucas S. Broyles, parcel 75330-00700-010-00; Rosalie L. Trenbeath, parcel 75112-00000-017-00; Wladyslaw Cachro, parcel 75540-00100-000-03; Jeanette Grabin, parcel 65070-00000-003-00; Justin A. Cable, parcel 65280-00000-017-00; Tracey Hern and Jeanette E. Grabin, parcel 65070-00000-003-00; Theodore S. Varas Jr. Revocable Trust, parcel 09000-00703-112-00; Bradley A. and Summer R. Humbracht, parcel 65190-00400-037-00; Michael D. and Kimberly Albertson, parcel; 29000-00906-022-10; Tracy Gilmore, parcel 75380-02200-012-00; Kevin & Sherry Flowers, parcel 65085-00000-007-00; Duane A. and Holly F. Osterloch, parcel 11000-00705-203-40; and Matt Spilker, parcel 65230-00000-011-00. With Fischer, Johnston, Miller and White all abstaining, all others voting yes, motion carried.

Motion made by White, seconded by Greenough, to approve the following Edgemont City Stipulations: #2023-01, Margaret E. Hupp, parcel 72220-00400-009-00; #2023-02, Detlev Arn Kriegh, parcel 72190-00100-001-00; #2023-03, Thomas R. Miller, parcel 72220-01100-018-94; #2023-04, Larry Solberg, parcel 72150-03500-022-00; #2023-05, Larry Solberg, parcel 72150-03500-023-00; and #2023-06, Larry Solberg, parcel 72150-03500-024-93, as per Director of Equalization Heidebrink's recommendation. With Fischer and Johnston abstaining, all others voting yes, motion carried.

Motion made by Miller, seconded by Russell, to approve the following Edgemont Rural Stipulations: #2023-07, Rocky J. & Kathy H. Bell, parcel 65140-00300-001-00; #2023-08, Gikling & Meir LLC, parcel 18000-00803-093-00; #2023-08, Gikling & Meir LLC, parcel 18000-00803-112-10; #2023-09, Gikling & Meir LLC, parcel 18000-00803-141-00; #2023-10, Gikling & Meir LLC, parcel 18000-00803-141-10; #2023-11, Gikling & Meir LLC, parcel 18000-00803-154-00; #2023-12, Gikling & Meir LLC, parcel 18000-00803-161-00; #2023-13, Gikling & Meir LLC, parcel 18000-00803-221-00; and #2023-14, Peter K. Roosevelt, parcel 92000-00802-014-37, as per Director of Equalization Heidebrink's recommendation. With Fischer and Johnston and White all abstaining, all others voting yes, motion carried.

Motion made by Greenough, seconded by Russell, to approve the following Hot Springs City Stipulations: #2023-15, Sandra Larson, parcel 75140-00800-004-00; #2023-16, Allen & Alice Lynette McIntire Trust, parcel 75320-00700-008-00; #2023-17, Gabriel D. Shagla, parcel #75410-01100-001-00; #2023-18, Jerry L. Kaiser and Krystal A. Henegar, parcel 75290-01800-054-00; #2023-19, Jerry L. Kaiser and Krystal A. Henegar, parcel 75290-01800-056-00; #2023-20, Jerry L. Kaiser and Krystal A. Henegar, parcel 75290-01800-057-00; #2023-21, Carrell S. and Melinda D. Haines, parcel 75290-01800-030-00; and #2023-22, Carrell S. and Melinda D. Haines, parcel 75140-00200-001-01; and #2023-23, RC Springs, parcel 75260-00100-001-00, as per Director of Equalization Heidebrink's recommendation. With Miller and White abstaining, all other voting yes, motion carried.

Motion made by Russell, seconded by Allen, to approve the Hot Springs Rural Stipulations: #2023-24, Ryan A. & Christine T. Bartlett, parcel 59000-00000-025-10; #2023-25, Eric Bogner, parcel 59000-00000-016-03; #2023-26, Dolores L. & Darrell M. Hanson Revocable Trust, parcel 65015-00300-002-00; #2023-27, Steven A. & Cheryl A. Keller, parcel 65220-00400-001-00; #2023-

28, Clint Tyler & Calyssa Rae Kindred, parcel 22000-00807-101-00; #2023-29, Clint Tyler & Calyssa Rae Kindred, parcel 22000-00807-102-00; #2023-30, Clint Tyler & Calyssa Rae Kindred, parcel 22000-00807-102-10; #2023-31, Clint Tyler & Calyssa Rae Kindred, parcel 22000-00807-112-10; #2023-32, Richard D. McClard & Shirley Chau, parcel 22000-00807-073-10; #2023-33, Gary Miles, parcel 81900-01973-000-50; #2023-34, Gary J. & Sherry L. Miles, parcel 11000-00705-262-25; #2023-35, Pete Lien & Sons Inc, parcel 59100-00806-112-00; #2023-36, Sara Puskarich, parcel 11000-00705-011-60; #2023-37, Sara Puskarich, parcel 12000-00706-063-00; #2023-38, Randy E. Riddersen, parcel 65226-00000-006-00; #2023-39, Edward P. and Sandra K. Wahlert, parcel 22000-00807-231-00; #2023-40, Sandra E. Weaver, parcel 20000-00805-163-90; Timothy Osterloo & Paige B. Kadlec, parcel 81900-020000-000-50; #2023-41, Black Hills Flyway LLC, parcel 65030-00000-007-00; #2023-42, Black Hills Flyway LLC, parcel 65030-00000-007-02; #2023-43, Nickolas J. & Jessica M. Murray, parcel 65030-00000-007-10; #2023-44, Darrin C. & Jill R. Ries, parcel 65030-00000-007-20; #2023-45, Brandon K. & Ralyn Wheeler, parcel 65030-00000-007-40; #2023-46, Gary O. & Brenda Telkamp, parcel 65030-00000-007-50; #2023-47, Valarie J. Graf and Anita Cope, parcel 11000-00705-123-09, as per Director of Equalization Heidebrink's recommendation. With Johnston, Miller and White all abstaining, all others voting yes, motion carried.

Motion made by Cope, seconded by Greenough, to approve the Oelrichs Rural Stipulations: #2023-48, Dunbar Ranch LLC, parcel 07000-01107-102-00; #2023-49, Dunbar Ranch LLC, parcel 07000-01107-161-00; and #2023-50, Greg & Andrea Seger, parcel 30000-00907-181-00, as per Director of Equalization Heidebrink's recommendation. With Fischer, Johnston, Miller and White all abstaining, all others voting yes, motion carried.

Rachel Shull met with the board, representing Mary and Gordon Shull, with concerns about not classified as ag status on two parcels. Motion made by Russell, seconded by Allen, to take no action, #2023-01A, parcel #26000-00903-241-20. With Fischer, Johnston and White all abstaining, all others voting yes, motion carried.

Motion made by Russell, seconded by Miller, to take no action, #2023-01B, parcel 27000-00904-192-00. With Fischer, Johnston and White and abstaining, all others voting yes, motion carried.

Brian Held met with the board, representing himself, to discuss the value of his home being too high. Motion made by Greenough, seconded by White, to deny the appeal, #2023-02, parcel 72300-00400-006-00. With Fischer and Johnston abstaining all others voting yes, motion carried.

Motion made by Russell, seconded by White, to leave the appeal for BW Gas & Convenience as is, #2023-03, parcel 72210-00900-001-00. With Fischer and Johnston abstaining all others voting yes, motion carried.

Justin O'Neill, representing Michael Ortner, met with the Board to discuss the value being too high on their vacant lot next to their office. Motion made by Allen, to leave the property as it is. Motion dies for a lack of a second.

Motion made by Greenough, seconded by Cope, to make no change. With Allen, Cope, and Greenough voting yes, Falkenburg, Fischer, Johnston, Russell voting no, and Miller and White abstaining, by roll call vote, motion failed.

Motion made by Russell, seconded by Johnston, to reduce the land value by 25%, to the value of \$6,770.00, #2023-04, parcel 75410-02200-005-93. With Allen, Cope, Falkenburg, voting no, Miller and White abstaining, all others voting yes, by roll call vote, motion carried.

Miller and White exited the meeting at 11:45 a.m.

Motion made by Russell, seconded by Cope, to recess for lunch at 11:47 a.m. and reconvene at 1:15 p.m.

Ross and Tina Smith, Highland Meadows LLC, met with the Board, to discuss the value being too high on their rental properties and land. Motion made by Johnston, seconded by Russell, to approve reducing the amount by 25% of the sale price of \$862,500.00. With Fischer and Johnston voting yes, all others voting no, by roll call vote, motion failed.

Motion made by Greenough, seconded by Cope, to keep the buildings the same amounts of \$278,910.00 and \$269,900.00, and reduce the land value to \$300,000.00, #2023-05, parcel 75180-00705-132-06. With Falkenburg and Fischer voting no, all others voting yes, by roll call vote, motion carried.

Robert Paul met with the Board, representing himself and Kathleen, to discuss the value being too high on their home. Motion made by Johnston, seconded by Greenough, to reduce the value of the land by 25%, to a \$225,150.00 value. With Greenough and Johnston voting yes, all others voting no, motion failed.

Motion made by Allen, seconded by Cope to leave the value as is, #2023-06, parcel 75180-00705-131-02. With Greenough and Johnston voting no, all others voting yes, motion carried.

Keith Grieser met with the Board, representing himself and Janna, regarding their assessments being too high. Motion made by Greenough, seconded by Russell, to leave the assessment as is, #2023-07A, parcel 75370-01600-019-00.

Motion made by Russell, seconded by Allen, to deny the appeal and make no change, #2023-07B, parcel 75180-00705-134-02.

Anthony Whitman met with the Board, representing himself and Molly, via phone, regarding their assessment being too high. Motion made by Allen, seconded by Greenough, to leave their assessment the same, #2023-08, parcel 75440-00900-003-00.

James Bultsma met with the Board, representing himself, regarding his assessment being too high. Motion made Allen, seconded by Greenough, to leave the assessment the same, #2023-9A, parcel 75530-04800-001-00. With Fischer voting no, all others voting yes, motion carried.

Motion made by Allen, seconded by Russell, to leave the assessment the same, #2023-9B, parcel 75530-04800-004-00. With Johnston voting no, all others voting yes, motion carried.

Lon Sharp met with the Board, representing himself and Barbara, regarding his assessment being too high. Motion made by Russell to assess the property at \$.38 per square foot on Lots 3 through Lots 8. Motion died for lack of a second.

Motion made by Greenough, seconded by Russell, to leave the assessment the same, #2023-10, parcel 75250-00000-001-00. With Fischer and Johnston voting no, all others voting yes, motion carried.

A break was taken at 2:56 p.m. and the meeting resumed at 3:05 p.m.

Sylvia Conrad met with the Board, representing herself, regarding her assessment being too high. Motion made by Cope, seconded by Allen, to change the home value of \$102,500.00 to a storage value of \$1,150.00, #2023-11, parcel 21000-00806-219-92. With Johnston abstaining, all others voting yes, motion carried.

Misty Froseth, met with the Board, representing herself, regarding her assessment being too high. Motion made by Russell, seconded by Allen, to deny the appeal and leave the assessment as is, #2023-12, parcel 65015-00300-008-00. With Johnston abstaining, all others voting yes, motion carried.

Gary and Sula Richie, met with the Board, via phone, representing themselves, regarding their assessment being too high. Motion made by Allen, seconded by Russell, to deny the appeal, #2023-13, parcel 65257-00000-066-00. With Johnston abstaining, all others voting yes, motion carried.

Paul Bickford, met with the Board, representing himself, regarding his assessment being too high. Motion made by Greenough, seconded by Allen, to make no change to the assessment, #2023-14, parcel 65075-00000-006-00. With Johnston abstaining, all others voting yes, motion carried.

It was noted by Director of Equalization Heidebrink that Everado & Jill Evangelista, parcel 75150-00000-000-56 had intended to appeal but withdrew his application as the agenda was being prepared.

Motion made by Russell, seconded by Cope, to adjourn at 3:55 p.m.

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

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