

**Perkins County Commission  
Meeting as The County Board of Equalization**

**Date: April 23, 2024**

**Present: Commissioners Carmichael, Foster, Campbell, Schweitzer and Henderson and Finance Officer Stadler acting as Clerk**

**Others Present: Brenda Kari, Shane Penfield, Beth Hulm, press**

Call to Order

Chairman Carmichael reconvened the Perkins County Board of Equalization meeting at 10:00 a.m.

Pledge of Allegiance

The Pledge of Allegiance was recited by those in attendance.

Conflict of Interest

There was no Conflict of Interest to declare.

Approval of the Agenda

Foster moved, Campbell seconded to approve the Agenda as presented, motion carried.

Highway – Advertise Bid Letting for Foster Bridge – no action taken

Claim – Dakota Feed & Seed – no action taken

Elderly Freeze Assessment – 33 parcels - \$1,285,946 – Foster moved, Henderson seconded to accept the 33 Elderly and Disability Assessment Freeze applications in the amount of \$1,285,946, motion carried.

Owner Occupied – Removed Parcels

Schweitzer moved, Campbell seconded to remove Owner Occupied on the following parcels: CID:12070 – Donald & Phyllis Pearson – 33/22/17-SE; CID:13266 – Judith Berge – Lemmon Original Blk 26 N 10' of Lot 8 & all of Lot 9; CID:6847 – Loughlin Ranch LLC, Max & Elizabeth Loughlin – 11/18/13 – NW, motion carried.

Owner Occupied – Added Parcels

Campbell moved, Foster seconded to add Owner Occupied to the following:

- CID(Computer ID):18065– Aaron Price – 18/13/13-SE – MH on Real Estate Only;
- CID:13696 – Donald & Phyllis Pearson – Smiths Addn Blk 13 Lot 7, Lemmon;
- CID:12324 – Kenneth Birch – 22/23/14 – Lot 1 of Seidel Addn in SESE;
- CID:13198 – Kristy Witt – Lemmon Original Blk 17 Lot 6;
- CID:13682 – Lorin Davis – Smiths Addn Blk 11 N ½ of Lot 11 & all of Lot 12, Lemmon;
- CID:14027 – David Hulce – First SW Addn Tract B in NENW (7.61 Acres) & W ½ Vacated Rd (.45 AC), Lemmon;
- CID:15211 – David Hulce – Tract 1 in NENW (Cont 8.37 AC), Lemmon;
- CID:2004 – Vance & Shalyn Hawley – 23/14/14-NE;
- CID:13459 – Stuart & Michelle Sampson – Lemmon 1<sup>st</sup> Addn Blk 7 Lot 1;
- CID:14891 – Brent & Jenny Dirk – 19/21/16 – Lot 4 in ESE;
- CID:18111 – Delwyn & Linda Newman – 29/21/16 – NWNW – Shadehill Subdivision 1 – Lot 3;
- CID:18112 – Delwyn & Linda Newman – 29/21/16 – NWNW – Shadehill Subdivision 1 – Lot 4;
- CID:12927 – James & Christi Ryen – Wishards Addn Lot 8, Bison;
- CID:18321 – Max & Elizabeth Loughlin – Unplatted Parts #1, Tract E (Aud Lot 39X) – MH on Real Estate Only, Bison;
- CID:13003 – Max & Elizabeth Loughlin – Unplatted Parts #1, Tract E (Aud Lot 39X), Bison;
- CID:13403 – Robin & Sharon Bartels – Milw Land Co 3<sup>rd</sup> Addn Blk 48 Lot 9, Lemmon;
- CID:13630 – Robin & Sharon Bartels – Smiths Addn Blk 4 Lot 6, Lemmon;
- CID:18374 – Robin & Sharon Bartels – Milw Land Co 3<sup>rd</sup> Addn Blk 48 Lot 9, MH on Real Estate, Lemmon, motion carried.

Office Cleanup Items

Foster moved, Schweitzer seconded to take the following off the tax roll: – CID:18180 – Dakota Conference Wesleyan Methodist Church, Village of Prairie City Block 5 Lots 13, 14, 15 – Bldgs Only,

due to 100% exempt parsonage; CID:15184 – Donna Smith – 22/23/16 – Lot 1 Outlot A of SW (Cont 11.05 AC), due to house fire; and CID:17536 – Joyce Liedtke – Milw Land Co 2<sup>nd</sup> Addn Blk 39 Lot 1 – MH on Real Estate Only, this deed holder is deceased, motion carried.

Appeals

- Tim & Ellen Brown – Foster moved, Campbell seconded to leave the value as is for CID:17056 – 22/21/15 North Cabin Sites, Gov’t Lot 16 in NE – MH on Real Estate & Bldgs Only owned by Tim & Ellen Brown as values are comparable to similar properties, motion carried.
- Michal Magnuson – Foster moved, Henderson seconded to roll back the value to \$6,500 per acre for CID:18174 - 30/23/16 ENE – Ginther Addn – Lot 6 and for CID:18128 – 30/23/16 – NSESENE – N 210’ of E 360’ of SNESENE – S 90’ of E 360’, motion carried.
- Scott West – Campbell moved, Foster seconded to reduce the value of the house on CID:13919 – Sunnyside Addn Balance of Blk 5 Less H-2 & H-3 (.98 AC) to the value in 2022, which was 67,433, motion carried.
- Astrid Blumer – Foster moved, Henderson seconded to remove the horse shelter outbuilding off of CID:18349 - Summerville Tract in NNE – Bldgs only, but to leave the rest of the outbuildings on the parcel, motion carried.

Local Board Appeals

Schweitzer moved, Foster seconded to follow the local board recommendation for the following: Ryan Halls, CID:13428 - 601 2<sup>nd</sup> Ave W, Lemmon, SD – appeal agreed upon at the Lemmon City Board of Equalization. Value Changed: from house/garage at \$221,561 and now valued at \$128,631, the land value was at \$7,938 and is now at \$7,398, for a new grand total value of \$136,569, motion carried.

Unorganized Township Assessment Books

Commissioners reviewed the township assessment book.

Unorganized Township Predator Control Lists

Commissioners reviewed the township predator list.

Close 2024 Assessment Rolls

Campbell moved, Henderson seconded to close the 2024 Assessment Rolls, motion carried.

Commissioner Schweitzer wished to express his appreciation to Brenda Kari for stepping in to help in our Equalization Office.

Adjournment

Chairman Carmichael declared the meeting adjourned at 11:41 a.m.

ATTEST:

APPROVED:

\_\_\_\_\_  
Sara Stadler, Finance Officer

\_\_\_\_\_  
Kyle Carmichael, Chairman