

Perkins County Commission
Acting as a Board of Equalization

Date: April 15, 2021

Present: Commissioners Carmichael, Foster, Schweitzer, and Henderson

Others present: Shane Penfield, Corina Molnar, Christine Becker, Jamie Hepper, Neal Englehart, Janelle Goddard, Todd Goddard, and Eric Schuchard

Absent: Commissioner Campbell

Call to Order

Chairman Carmichael reconvened the Perkins County Board of Equalization Meeting at 11:00 am on Thursday, April 15, 2021.

Pledge of Allegiance

The Pledge of Allegiance was recited by those in attendance.

Conflict of Interest

There was no Conflict of Interest declared.

Review of County Board of Equalization Authority

Director of Equalization Molnar reviewed the County Board of Equalization Authority as outlined in South Dakota Codified Law with the Commission.

Tax Exempt Property

- DOE Molnar presented a list of properties that had returned tax exempt applications after the deadline. Schweitzer moved, Foster seconded to approve the removal of \$448,171 in value for the properties qualifying to tax exempt status, that were turned in as of April 15, 2021, motion carried.

CID	Deedholder	Legal
15496	AMERICAN LUTHERAN CHURCH	BISON ORIG BLK 10 LOTS 7, 8 & 9
16946	AMERICAN LUTHERAN CHURCH	UNPLATTED PARTS #5, TRACT F LOTS 9 & 10 OF OUTLOT 27X
18232	BISON CEMETARY BOARD ASSOCIATION	BISON CEMETERY LOT 3 (1.7 AC)
18014	BISON CEMETERY	TRACT IN SW (LESS BISON CEMETERY LOT 1 CONTAINING 4.41 AC)
18230	BISON CEMETERY	BISON CEMETERY LOT 1 (4.41 AC)
18015	BISON CEMETERY	TRACT IN NW (LESS BISON CEMETERY LOT 2 CONTAINING 1.46 AC)
18231	BISON CEMETERY	BISON CEMETERY LOT 2 (1.46 AC)
13728	CAVA	BORRESENS ADDN BLK 3 LOTS 1, 2, 3 & 4
17649	CEDAR CANYON BIBLE CAMP	SE 31-13-12 -- BUILDINGS ONLY
13189	HOUSING & DEVELOPMENT COMMISSION OF LEMMON	LEMMON ORIGINAL BLK 14 LOTS 16, 17 & 18
13389	HOUSING & DEVELOPMENT COMMISSION OF LEMMON	MILW LAND CO 3RD ADDN BLK 46 LOTS 6, 7, 8 & 9
15444	HOUSING & DEVELOPMENT COMMISSION OF LEMMON	LEMMONS 2ND ADDN BLK 8 LOTS 4-8
13582	HOUSING & DEVELOPMENT COMMISSION OF LEMMON	LEMMONS 3RD ADDN BLK 1 S 50' OF N 103' OF LOTS 10, 11 & 12
13627	HOUSING & DEVELOPMENT COMMISSION OF LEMMON	SMITHS ADDN BLK 2 LOT 7
16429	HOMME LUTHERAN CHURCH OF PRAIRIE CITY	VILLAGE OF PRAIRIE CITY BLK 5 LOT 18 .16 ACRES
16347	HOMME NORWEGIAN LUTHERAN CEMETERY	TRACT IN SWSW 29-17-11 (CONT. 2 AC)
17652	IMMANUEL LUTHERAN CHURCH & CEMETERY	CHURCH & CEMETERY SITE TRACT IN NE 8-14-10 (2 AC)
16468	IMMANUEL LUTHERAN RUBY CEMETERY	TRACT IN NE 4-14-10 (CONT. 1 AC)
17700	JONATHAN & ERICKA WIECHMANN	WIECHMANN CEMETERY IN SENE
15422	LEMMON AREA MEDICAL ASSOCIATION	LEMMON ORIGINAL BLK 3 LOT 10
15431	LEMMON AREA MEDICAL ASSOCIATION	ENGBRETSONS ADDN BLK 6 LOTS 1-12
15429	LEMMON AREA MEDICAL ASSOCIATION	RENOS ADDN BLK 1 W 1/2 TRACTS A, B & C
16969	LEMMON PRAIRIE PINES APARTMENTS INC.	RENOS ADDN BLK 1 E 1/2 TRACTS A, B & C
17673	LODGEPOLE UNION CEMETERY	CEMETERY IN NENW 8-21-12 CONT 1.16 AC
16407	ROSEBUD LUTHERAN CHURCH & CEMETERY	TRACT IN SWSW (CONT 2 AC)

- The list of properties that have historically received tax exempt status and where a tax-exempt application has not yet been received was reviewed. Foster moved, Henderson seconded to approve the removal of \$241,640 in value on the list of properties that have been historically tax exempt and requested that a continued effort be made to contact the proper authority to complete the tax-exempt application, motion carried.

Computer ID	Deedholder	Legal
17699	BRADLEY BESLER	RABBIT BUTTE CEMETERY IN NENE
16619	CHANCE CEMETERY	TRACT 200' X 287' IN NENE (1.76 & 1.32 AC) (CONT. 3.08 AC TOTAL)
16047	GALLOWAY MEADOW CEMETERY ASSN	TRACT IN NNE 24-18-15 (5 AC)
16892	HOLLAND CENTER CHURCH	TRACT IN SWSE 35-21-11 (CONT. 10 AC)
16368	INDIAN CREEK LUTHERAN CHURCH	TRACT IN NWNW 16-17-16 (1.97 AC)
15448	MASONIC TEMPLE ASSOCIATION	MILW LAND CO 1ST ADDN BLOCK 28 S 50' OF LOTS 9, 10 AND 11
16406	PLEASANT RIDGE CEMETERY	TRACT IN SWNW (CONT. 0.5 AC)
16422	ZION EVANGELICAL CHURCH	TRACT IN SENENE 34-16-12 (CONT. 1 AC)

Appeals

- Jamie Hepper was present to appeal the Map Factor on CID #4845: 32-16-16 NNE. A lengthy discussion was held. Schweitzer moved, Henderson seconded to deny Jamie Hepper's appeal to lower the value of CID #32-16-16 NNE 4845 from \$87,999 to \$62,813 and to set

the value at the DOE recommended value of \$87,999 due to the fact that a property owner cannot appeal the Map Factor, motion carried.

Abstract Type	Current Value	Taxpayer Request	Local Board Action	Doe Recommendation	County Board Decision
NAA1S	\$87,999	\$62,813	\$62,813	\$87,999	\$87,999

- Neal Englehart was present to appeal the Map Factor on CID #2625: 34-15-16 SW. Henderson moved, Schweitzer seconded to deny Neal Englehart's appeal to lower the value of CID #2625 34-15-16 by lowering the Map Factor and to set the value at the DOE recommended value of \$138,395, motion carried.

Abstract Type	Current Value	Taxpayer Request	Local Board Action	Doe Recommendation	County Board Decision
NAAIS	\$138,395	\$95,493	\$138,395	\$138,395	\$138,395
AgA1	\$52,807	\$52,807	\$52,807	\$52,807	\$52,807
AGA1	\$38,281	\$38,281	\$38,281	\$38,281	\$38,281
Total	\$229,483	\$186,581	\$229,483	\$229,483	\$229,483

- Jade Lyon called in to the meeting to appeal the Map Factor on CID #4993: 35-16-17 SESW, SWSE and to have his total value set at \$158,850. DOE Molnar completed an inspection of the property and recommended a value of \$174,451 for the dwelling. Foster moved, to set the value of CID#: 32-16-16 NNE at \$148,884. Motion died for a lack of a second. Schweitzer moved, Henderson seconded to deny Jade Lyon's appeal to have his value set at \$148,884 due to the Map Factor and to accept the DOE recommended value of \$225,359, motion failed. Foster moved, Henderson seconded to deny Jade Lyon's request to have his value set at \$148,884 due to the appeal being based on the Map Factor and to set the value at \$199,792, motion carried.

Abstract Type	Current Value	Taxpayer Request	Local Board Action	Doe Recommendation	County Board Decision
AgA	\$29,670			\$29,670	\$29,670
NAA1S	\$148,884			\$174,451	\$148,884
AgA1	\$21,238			\$21,238	\$21,238
Total	\$199,792	\$158,850	\$158,850	\$225,359	\$199,792

- Todd & Janelle Goddard were present to appeal the Map Factor on CID #3855: 23-16-10 SW and to have the value on the house and shed lowered from \$109,597 to \$77,739. Schweitzer moved, Foster seconded to deny Todd & Janelle's appeal on CID #3855: 23-16-10 SW to have the value lowered on their house and shed from \$109,597 to \$77,739 due to the appeal being based on the Map Factor and set the value at the DOE's recommendation of \$109,597, motion carried.

Abstract Type	Current Value	Taxpayer Request	Local Board Action	Doe Recommendation	County Board Decision
AgA	\$127,207	\$127,207	\$127,207	\$127,207	\$127,207
NAA1S	\$109,597	\$75,622	\$75,622	\$109,597	\$109,597
NAA1	\$3,068	\$2,117	\$2,117	\$3,068	\$3,068
Total	\$239,872	\$204,946	\$204,946	\$239,872	\$239,872

- Todd & Janelle Goddard also appealed the Map Factor on CID #3584: 23-16-10 NW MH and entry and to have the value lowered from \$11,532 to \$7,958. Henderson moved, Schweitzer seconded to deny the appeal on CID #3584: 23-16-10 NW MH and entry to have the value lowered from \$11,523 to \$7,958 due to the appeal being based on the Map Factor and to set the value at the DOE's recommendation of \$11,523, motion carried.

Abstract Type	Current Value	Taxpayer Request	Local Board Action	Doe Recommendation	County Board Decision
NAA1	\$1,269	\$876	\$876	\$1,269	\$1,269
NAAM1	\$10,263	\$7,081	\$7,081	\$10,263	\$10,263
AGA	\$77,858	\$77,858	\$77,858	\$77,858	\$77,858
AGA1	\$65,140	\$65,140	\$65,140	\$65,140	\$65,140
Total	\$154,530	\$150,955	\$158,850	\$154,530	\$154,530

- Eric Schuchard was present to appeal the Map Factor on CID #17679: 26-16-10 SW MH on Real Estate Only and to have the value lowered from \$93,583 to \$64,572. Foster moved, Henderson seconded to deny the appeal on CID #17679: 26-16-10 SW MH on Real Estate Only and to have the value lowered from \$93,583 to \$64,572 due to the appeal being based on the Map Factor, motion carried.

Abstract Type	Current Value	Taxpayer Request	Local Board Action	Doe Recommendation	County Board Decision
NAAIS	\$16,845	\$11,623	\$11,623	\$16,845	\$16,845
NAAMIS	\$76,738	\$52,949	\$52,949	\$76,738	\$76,738
Total	\$93,583	\$64,572	\$64,572	\$93,583	\$93,583

Stipulations

- A stipulation was agreed upon by Brockel Land Company, LLC on CID #7048: 20-15-14 NW. Schweitzer moved, Henderson seconded to approve the stipulation on CID #7048: 20-15-14 NW, motion carried.

RECORD #	ABSTRACT TYPE	CURRENT ASSESSMENT		ABSTRACT TYPE	RECOMMENDATION	
		LAND	STRUCTURE		LAND	STRUCTURE
7048	AGA	\$146,493		AGA	\$146,493	
	AGA1		\$14,707	AGA1		\$12,314
	NAA1		\$32,714	NAA1		\$0
TOTALS		\$146,493	\$47,421		\$146,493	\$12,314
PROPERTY TOTAL			\$193,914			\$158,807

- A stipulation was agreed upon by Dale & Linda Rivinius on CID 13644, 13645 and 18051: Smiths Addn Blk 6 Lot 2 & 3 and the MH on Real Estate. Foster moved, Schweitzer seconded to approve the stipulation on CID's #13644, 13645 and 18051, motion carried.

RECORD #	ABSTRACT TYPE	CURRENT ASSESSMENT		ABSTRACT TYPE	RECOMMENDATION	
		LAND	STRUCTURE		LAND	STRUCTURE
18051	NAD1S		\$12,509	NAD1S		\$12,272
	NADM1S		\$7,873	NADM1S		\$7,873
13644	NADS		\$2,079	NADS	\$2,079	
	NAD1S		\$8,767	NAD1S		\$9,423
13645	NADS		\$2,079	NADS	\$2,079	
	NAD1S		\$2,621	NAD1S		\$1,032
DISC			-\$3,941			-\$3,818
TOTALS		\$0	\$31,987		\$4,158	\$26,782
PROPERTY TOTAL			\$31,987			\$30,940

- A stipulation was agreed upon by Mark Schackow on CID 13646: Smith's Addn Blk 6 Lots 4 & 5 MH on Real Estate. Foster moved, Henderson seconded to approve the stipulation on CID #13646, motion carried.

RECORD #	ABSTRACT TYPE	CURRENT ASSESSMENT		ABSTRACT TYPE	RECOMMENDATION	
		LAND	STRUCTURE		LAND	STRUCTURE
13646	NAD	\$4,158		NAD	\$4,158	
	NAD1		\$9,295	NAD1		\$4,362
TOTALS		\$4,158	\$9,295		\$4,158	\$4,362
PROPERTY TOTAL			\$13,453			\$8,520

- A stipulation was agreed upon by William M. & Dianne Simpson on CID 7756: 34-19-10 SE. Henderson moved, Foster seconded to approve the stipulation on CID #7756, motion carried.

RECORD #	ABSTRACT TYPE	CURRENT ASSESSMENT		ABSTRACT TYPE	RECOMMENDATION	
		LAND	STRUCTURE		LAND	STRUCTURE
7756	AGA	\$81,529		AGA	\$81,529	
	AGA1		\$1,461	AGA1		\$1,461
	NAA1		\$50,564	NAA1		\$0
TOTALS		\$81,529	\$52,025		\$81,529	\$1,461
PROPERTY TOTAL			\$133,554			\$82,990

- A stipulation was agreed upon by Patrick Witt on CID #13737: Borresens Addn Blk 4 Lots 7 & 8. Schweitzer moved, Foster seconded to approve the stipulation on CID, motion carried.

RECORD #	ABSTRACT TYPE	CURRENT ASSESSMENT		ABSTRACT TYPE	RECOMMENDATION	
		LAND	STRUCTURE		LAND	STRUCTURE
13737	NADS	\$5,643		NADS	\$5,643	
	NAD1S		\$34,491	NAD1S		\$24,758
TOTALS		\$5,643	\$34,491		\$5,643	\$24,758
PROPERTY TOTAL			\$40,134			\$30,401

Local Board Changes

Foster moved, Schweitzer seconded to accept the following local board changes, motion carried.

- Fishhook Ranch – removal Value of \$2,620 for MH Value on CID #4038
- Primal Rights – Change classification from NA to Ag on CID #4582
- Richard & Sara Merriman – Apply Ag Exemption due to third degree kinship on CID #10889
- Value reduction due to Windy Fire Damage
 - Vaughn & Ruth Berg CID #15347

Abstract Type	Current Value	Taxpayer Request	Local Board Action	Doe Recommendation	County Board Decision
AGA	\$7,341	\$7,341	\$7,341	\$7,341	\$7,341
AGA1	\$7,592	\$5,155	\$5,155	\$5,155	\$5,155
NAA1	\$102,628	\$78,184	\$78,184	\$78,184	\$78,184
Total	\$117,561	\$90,680	\$90,680	\$90,680	\$90,680

- Terrance & Nancy Skretteberg CID #10853

Abstract Type	Current Value	Taxpayer Request	Local Board Action	Doe Recommendation	County Board Decision
AGA	\$6,250	\$6,250	\$6,250	\$6,250	\$6,250
NAC1S	\$73,769	\$73,769	\$73,769	\$73,769	\$73,769
NAC1	\$16,438	\$15,438	\$15,438	\$15,438	\$15,438
Total	\$96,457	\$95,457	\$95,457	\$95,457	\$95,457

- Willard Ottman Jr CID #10899

Abstract Type	Current Value	Taxpayer Request	Local Board Action	Doe Recommendation	County Board Decision
AGA	\$34,796	\$34,796	\$34,796	\$34,796	\$34,796
AGA1	\$13,191	\$13,191	\$13,191	\$13,191	\$13,191
NAA1	\$47,942	\$19,306	\$19,306	\$19,306	\$19,306
Total	\$95,929	\$67,293	\$67,293	\$67,293	\$67,293

- Tyler & Carrie Fisher CID# 12914 – change classification on contiguous lot to Owner-Occupied
- Rich & Heidi Stevens CID#12902 – change classification on contiguous lot to Owner-Occupied
- Tanner Johnson CID #13030 - change classification on contiguous lot to Owner-Occupied
- Elizabeth Hulm CID #13031 - change classification on contiguous lot to Owner-Occupied

Unorganized Township Books

Henderson moved, Schweitzer seconded to approve the Unorganized Township Assessment Rolls as presented, motion carried.

2021 Predator List

Foster moved, Henderson seconded to approve the 2021 Predator Animal List following the removal of Scott Seim, motion carried.

Ada Township

The Commission reviewed a Resolution from Ada Township addressing their concern over the Map Factor for rural Perkins County.

Closing 2021 Assessment Rolls

Schweitzer moved, Foster seconded to close the 2021 Assessment Rolls, motion carried.

Adjournment

Chairman Kyle Carmichael declared the meeting adjourned at 3:12 pm.

ATTEST:

APPROVED:

Sylvia Chapman, Finance Officer

Kyle Carmichael, Chairman