

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

Date: April 20, 2022

Present: Commissioners Carmichael, Foster, Campbell, Schweitzer and Henderson and Finance Officer Chapman

Others Present: Shane Penfield, Corina Molnar, Eric Jackson, Carrie Fisher, Sara Stadler, Greg Veal, James Sandgren, Doug Petersen (via phone), Beth Hulm, press

Call to Order

Chairman Carmichael called the 2022 Perkins County Board of Equalization Meeting to order at 10:00 am, on Wednesday, April 20, 2022.

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 following the removal of the Opening of the Assessment Rolls which was completed at the April 12, 2022, Board of Equalization Meeting, motion carried.

Oaths of Office

Oaths of Office were completed by the Commissioners and the Finance Officer.

Review of County Board of Equalization Authority

DOE Corina Molnar reviewed the County Board of Equalization Authority with those in attendance.

Omitted Property

- Tyler & Mikhayla Bliss CID #13710 – Henderson moved, Foster seconded to correct the legal description as referenced in the contract for deed filed December 13, 2021, Book 406, Pages 461-462 and to add the omitted property as follows, motion carried.
 - CID #13710 from Smiths Addn Blk 15 50' of East Part of Alley – value of \$4,536 to Smiths Addn Blk 15 N 100' of part East of Alley – Value \$7,392 (increase of \$2856)
- Foster moved, Henderson seconded to update CID #18322 from Jean Baumgarten to Tyler & Mikhayla Bliss as per mobile home title transfer on March 4, 2022, with the mobile home located on Smiths Addn Blk 15 N 100' of Part East of Alley, motion carried.

Appeals

- Greg Veal was present to appeal the property value CID #4485, 22-16-14 SW. Foster moved, Henderson seconded to deny Greg Veal's appeal and to approve the Director of Equalization's recommended value, motion carried.

Abstract Type	Current Value	Taxpayer Request	Local Board Decision	DOE Recommendation	County Board Decision
AGA	\$49,725	\$49,725	\$49,725	\$49,725	\$49,725
AGA1	\$55,959	\$386,684	\$386,684	\$55,959	\$55,959
NAA1	\$272,423			\$272,423	\$272,423
NAA1S	\$124,298			\$124,298	\$124,298

- James Sandgren was present to appeal the property value on CID #17777, Mobile Home on real estate only located at Unplatted Parts #1 Auds Lot 46X Block B. Foster moved, Henderson seconded to set the value of CID #17777 MH on Real Estate Only to \$45,000, roll call vote: Foster aye, Campbell nay, Schweitzer nay, Henderson aye, Carmichael nay, motion failed. Schweitzer moved, Campbell seconded to deny James Sandgren's appeal to lower the value on the CID #17777 MH on Real Estate and to accept the Director of Equalization's recommended value of NAD1 \$1562 and NADM1 \$50,501 for a total value of \$52,063, motion carried.

Abstract Type	Current Value	Taxpayer Request	Local Board Decision	DOE Recommendation	County Board Decision
NAD1	\$1,562	\$35,000		\$1,562	\$1,562
NADM1	\$50,501			\$50,501	\$50,501

- James Sandgren also presented an appeal of the value on CID #15017, Unplatted Parts #1 of Outlot 45X Block A. Foster moved, Henderson seconded to accept the DOE recommendation as follows, motion carried.

Abstract Type	Current Value	Taxpayer Request	Local Board Decision	DOE Recommendation	County Board Decision
NADS	\$20,698	\$15,000		\$20,698	\$20,698
NAD1S	\$190,000	\$155,000		\$167,144	\$167,144

- Doug Petersen from Gregorian was present via phone to appeal the value on CID# 15191, SW1/32 & w 282.98' OF Lot 2 in SW less 1.27 Ac (cont. 6.15 AC). Schweitzer moved, Campbell seconded to deny Doug Peterson's appeal and to accept the DOE recommendation as follows, motion carried.

Abstract Type	Current Value	Taxpayer Request	Local Board Decision	DOE Recommendation	County Board Decision
NACC	\$28,905	\$25,300		\$28,905	\$28,905
NACC2	\$300,637	\$157,017		\$207,942	\$207,942

Commissioner Foster left the meeting at 12:00 noon.

Stipulations

- Henderson moved, Schweitzer seconded to approve the stipulation on CID #15162, Lots 1-10 of Tract 3 of Outlot D (cont. 7.21 ac) – MH on Real Estate in the name of Christina Block as follows, motion carried.

Abstract Type	Current Value	Taxpayer Request	Local Board Decision	DOE Recommendation	County Board Decision
NACS	\$9,013	\$9,013	\$9,013	\$9,013	\$9,013
NACIS	\$52,327	\$37,568	\$37,568	\$52,194	\$52,194
NACMIS	\$39,266	\$39,266	\$39,266	\$39,158	\$39,158

- Henderson moved, Campbell seconded to approve the stipulation on CID #13248, Lemmons 1st Addn Blk 4 Lot 1, in the name of Rusty Crawford as follows, motion carried.

Abstract Type	Current Value	Taxpayer Request	Local Board Decision	DOE Recommendation	County Board Decision	Abstract Type
NADS	\$6,048	\$3,000		\$6,048	\$6,048	NAD
NAD1S	\$191,790	\$110,000		\$127,934	\$127,934	NAD1

- Schweitzer moved, Campbell seconded to approve the stipulation on CID #13912, Sunnyside Addn Blk 2 Lot 13A, in the name of John Hay as follows, motion carried.

Abstract Type	Current Value	Taxpayer Request	Local Board Decision	DOE Recommendation	County Board Decision
NADS	\$11,880	\$4,000	\$11,880	\$11,880	\$11,880
NAD1S	\$24,603	\$16,000	\$16,000	\$14,888	\$14,888

- Campbell moved, Schweitzer seconded to approve the stipulation on CID #16914, Reno Heights Addn Blk A Lot 1, in the name of Mary Jean Jensen as follows, motion carried.

Abstract Type	Current Value	Taxpayer Request	Local Board Decision	DOE Recommendation	County Board Decision
NAD	\$4,077	\$2,876	\$4,077	\$4,077	\$4,077
NAD1	\$44,600	\$42,169	\$42,169	\$39,189	\$39,189

- Henderson moved, Campbell seconded to approve the stipulation on CID #13732, Borresens Addn Blk 3 Lot 10 MH on Real Estate, in the name of Archie & Carol Goodrich as follows, motion carried.

Abstract Type	Current Value	Taxpayer Request	Local Board Decision	DOE Recommendation	County Board Decision
NADS	\$3,000	\$6,332	\$2,624	\$3,000	\$3,000
NAD1S	\$50,838	\$120,000	\$155,971	\$50,838	\$50,838
NADM1S	\$118,621			\$117,689	\$117,689

- Schweitzer moved, Henderson seconded to approve the stipulation on CID #13276, Lemmon Original Blk 27 Lot 10 § S ½ of Lot 11, in the name of Claudia Merriman as follows, motion carried.

Abstract Type	Current Value	Taxpayer Request	Local Board Decision	DOE Recommendation	County Board Decision
NADS	\$6,000	\$10,000		\$6,000	\$6,000
NAD1S	\$46,786	\$25,000		\$29,628	\$29,628

- Henderson moved, Schweitzer seconded to approve the stipulation on CID #13718, Borresens Addn Blk 1 N 65' of W ½ of lot 2 – MH on Real Estate, in the name of Tyler & Lacey Kostelecky as follows, motion carried.

Abstract Type	Current Value	Taxpayer Request	Local Board Decision	DOE Recommendation	County Board Decision
NADS	\$3,900	\$1,500	\$1,500	\$3,900	\$3,900
NAD1S	\$40,578		\$38,500	\$15,906	\$15,906
NADM1S	\$16,969			\$12,516	\$12,516

- Campbell moved, Schweitzer seconded to approve the stipulation on CID# 15202 and CID 1#5203, Tract A in NWNW (cont. 4 Ac), in the name of Charles R. Dennison, as follows, motion carried.

CID #015202					
Abstract Type	Current Value	Taxpayer Request	Local Board Decision	DOE Recommendation	County Board Decision
NACC	\$5,828			\$5,828	\$5,828
NACC2					
CID #15203					
Abstract Type	Current Value	Taxpayer Request	Local Board Decision	DOE Recommendation	County Board Decision
NACC	\$18,800	\$30,000		\$18,800	\$18,800
NACC2	\$522,973	\$295,000		\$420,188	\$420,188
NACC					

Local Board Changes

Director of Equalization Molnar relayed that two appeals had been pulled by the deedholders via notification to the Perkins County Finance Officer. Campbell moved, Henderson seconded to accept CID #12492 & CID #1134 being removed from the list of appeals, motion carried.

Property Tax Reduction Programs

- Disabled Veteran’s Exemption - Schweitzer moved, Campbell seconded to approve Disabled Veteran’s Exemption in the amount of \$44,801, motion carried.
- Assessment Freeze – Henderson moved, Campbell seconded to approve the removal of \$586,319 in valuation due to applicants being eligible for the Assessment Freeze for the Elderly and Disabled, motion carried.

Tax Exempt

Campbell moved, Henderson seconded to approve continuing Tax Exemption in the amount of \$4,739,685, motion carried.

Owner Occupied

- Campbell moved, Schweitzer seconded to approve the 2022 Owner-Occupied List as presented, motion carried.
- Campbell moved, Henderson seconded to add the following properties to the Owner-Occupied List, motion carried.

CID	Deedholder	Legal
13026	Tanner Johnson	Unplatted Parts #4. Tract E Lot 2 of Outlot 27S
9901	Mardell L Bucklin	ESW 12-21-10
18063	Mardell L Bucklin or Alisha Anderson	MH on Real Estate Only on ESW
13333	Neil D Edwards	Milw Land Co 2nd Addn Blk 33 Lot 9
13664	John & Constance Hay	Smiths Addn Blk 9 Part East of Alley
12574	Terry & Cindy Hoffman	SW Esc 2.36 Ac
8595	Anderson Family Trust	NE 28-19-16
1147	David & Kitty Lutz	SE 4-13-17
18305	Nick & Tammy Treib	SE - MH on Real Estate Only
12769	Serena Lizotte Boggs	Bison Original Blk 3 N 107' of Lots 1 & 2
13429	Erania Wallace	Lemmons 1st Addn Blk 4 Lot 2
13711	Josh & Jill Anderson	Smiths Addn Blk 15 S 200' of Part East of Alley
13250	Sheldon & Bobbi Jo Froelich	Lemmon Original Blk 25 S 25' Lot 2 & all Lot 3
13571	Paige Bolte	Lemmons 2nd Addn Blk 8 Lot 9 - MH on Real Estate
12810	Dan & Sherri Jackson	Bison Original Blk 7 Lots 7, 8, 9 & 10
13710 & 18322	Tyler & Mikhayla Bliss	Smiths Addn Blk 15 N 100' of Part East of Alley

- Henderson moved, Schweitzer seconded to remove Owner-Occupied from the following properties, motion carried.

CID	Deedholder	Legal
13679	Lynnette Thompson	Smith's Addn Blk 11 Lot 8
13276	Claudia Merriman	Lemmon Original Blk 27 Lot 10 & S 1/2 of Lot 11
1147	David & Kitty Lutz	SE 4-13-17

Office Cleanup

- Campbell moved, Henderson seconded to update the South Dakota School and Public Land lease number on parcels for the 2022 Assessment Notices to reflect 2022 State Lease Blotter going into the certified file, motion carried.
- Schweitzer moved, Campbell seconded to update the lessee name from Roger Sieck to Philip & Jill Jerde and update the lease numbers on South Dakota School and Public Land parcels on CID#14261: 36-19-10 NE & CID #15800: 36-19-10 SE from #20110133 to 20210111, motion carried.
- Henderson moved, Schweitzer seconded to update the lessee name from Ridge & Peggy Veal to Reece Leonard and update the lease number on South Dakota School & Public Land parcels on CID #15563: 36-18-13 NW from 20110132 to 20210110; CID #14159: 36-18-13 NE from 20110132 to 20210110 and CID #14161:36-18-13 SW from 20110131 to 20210109, motion carried.
- Campbell moved, Henderson seconded to add Robin Wilcox to South Dakota School and Public Land parcels CID#1413: 35-14-10, ENE, EEWNE and CID #17039: 35-14-10 NESE, NSESE, EENWSE, NEESWSE, motion carried.
- Henderson moved, Schweitzer seconded to add Clyde Hafner to South Dakota School and Public Land parcel on CID #1416: 35-14-10 WWE, WEWE less NWNENWNE, SSESE, SEESWSE; CID #1414: 35-1410 NW and CID #1415: 35-14-10 SW, motion carried.
- Campbell moved, Schweitzer seconded to approve the March 28, 2022, request from Archie & Carol Goodrich to combine three parcels, (CID #13731 Borresens Addn Blk 3 Lot 9; CID #13732 Borresens Addn Blk 3 Lot 10 and CID #13733 Borresens Addn Blk 3 Lots 11 & 12) to one parcel listed as #13732: Borresens Addn Blk 3 Lots 9, 10, 11 & 12, motion carried.
- Henderson moved, Campbell seconded to approve the February 24, 2022, request from Duane & Dianne Jensen to combine four parcels (CID #7972: 8-19-12 SWNE; CID #7974: 8-12-12 SNW; CID #7975: 8-19-12 SW and CID #17602 8-19-12 WSE) to one parcel and list as CID #7972 Located in 8-19-12 SWNE, SNW, SW, WSE, motion carried.
- Campbell moved, Schweitzer seconded removed the value on CID #13554: Lemmons 2nd Addn Blk 6 Lot 3 (\$3,000) and CID #13555: Lemmons 2nd Addn Blk 6 Lot 4 (\$3,376) due to tax exempt status, motion carried.
- Campbell moved, Henderson seconded to add Carla Wallace to CID #17558: Milw Land Co 1st Addn Blk 30 Lot 10 – MH on Real Estate Only based on a title transfer dated 11-22-2021, motion carried.
- Campbell moved, Henderson seconded to update CID #18322 Smiths Addn Blk 15 N 100' of Part East of Alley – MH on Real Estate from Jean Baumgarten to Tyler and Mikhayla Bliss as per deed filed and title transfer and to apply Owner-Occupied to the parcel, motion carried.
- Schweitzer moved, Campbell seconded to approve the request dated 4-4-2022 to split the house value belonging to Tara Hoffman from outbuildings and land values deeded to Terry and Cindy Hoffman located in 24-23-16 SW exc 2.36 acres and to apply Owner-Occupied to the house only parcel, motion carried.

Unorganized Township Assessment Books

Henderson moved, Campbell seconded to approve the Unorganized Township Assessment Books, motion carried.

Unorganized Township Predator Control Lists

Schweitzer moved, Campbell seconded to approve the Unorganized Township Predator Control List with the recommended changes, motion carried.

2022 Assessment Rolls Closed

Campbell moved, Schweitzer seconded to close the 2022 Assessment Rolls, motion carried.

Adjournment

Chairman Carmichael declared the meeting adjourned at 12:42 pm.

ATTEST:

APPROVED:

Sylvia Chapman, Finance Officer

Kyle Carmichael, Chairman