



CUSTER COUNTY
EQUALIZATION APPEALS MEETING
TUESDAY, APRIL 16, 2024
420 Mt. Rushmore Road
Commission Meeting Room
Custer, SD 57730

Minutes of the Custer County Board of Equalization Meeting, Tuesday, April 16, 2024.

Board Members Present: Commission Chairman, Jim Lintz; Commissioners Mark Hartman, Michael Busskohl and Craig Hindle. Commissioner Linde was not in attendance.

A. Board of Equalization Appeals Meeting was called to order at 8:00 AM, followed by the Pledge of Allegiance.

B. Appeals:

1. Jolene Knight (2C & KLLC) Parcel #8721 via telephone. Motion by Hartman; seconded by Hindle to retain Assessor's value and make no changes to the following: NA-D \$30,000; vote taken, all aye; motion carried.

2. Jolene Knight (2C & KLLC) Parcel #8777 via telephone. Motion by Hartman; seconded by Hindle to retain Assessor's value and make no changes to the following: NA-D \$60,000; vote taken, all aye; motion carried.

3. Barking Frog, LLC; Parcel #15821. Tennyson was offered STIP at \$220,400; not accepted. Motion by Busskohl; seconded by Hartman to change Assessor's value from \$245,400 to \$165,300 NA-D; vote taken, all aye; motion carried.

4. Boothill, LLC; Parcel #11912. Motion to raise building value 15% over 2023 value and keep land as shown in STIP value of \$105,000 NA-D; vote taken, all nay; motion defeated. Motion to value each unit in 4-plex at \$295,000 NA-D1 and retain land as shown in STIP value of \$105,000 made by Busskohl; seconded by Hindle; vote taken, all aye; motion carried.

5. Jon & Lori Gjording; Parcel #4647. Motion to approve STIP; NA-C-S \$225,000 value remains the same; NA-C1-S value reduced from \$534,160 to \$484,853; NA-C1 \$149,654 value reduced to \$102,435 made by Hartman; seconded by Busskohl; vote taken, all aye; motion carried.

6. Laughing Coyote, LLC; Parcel #1645. Motion to raise buildings 15% above 2023 values; land remains the same; made by Hindle; seconded by Busskohl; vote taken, all aye; motion carried.

7. Barking Frog, LLC. Parcels #14032, 15844, 15845, 15846, 15847, 15848, 15849, 15850, 15823, 15851, 15864, 15824, 15852, 15825, 15853, 15866, 15826, 15854, 15867, 15827, 15855, 15856, 15829, 15857, 15830, 15858, 15859, 15860, 15861, 15833, 15834, 15835, 15836, 15837, 15838, 15840, 15841. Motion to table until State's Attorney Kelley's review made by Hartman; seconded by Hindle; vote taken, all aye; motion carried.

8. Inouye Kerstyn—Santos, LLC. Parcel #4636. Motion to approve STIP; NA-D-S land value remains at \$299,000 value; NA-D1-S structure value reduced from \$251,558 to \$237,824 made by Hindle; seconded by Hartman; vote taken, all aye; motion carried.

9. Jon and Cindy Sealine. Parcel #4638. Motion to approve STIP; NA-D-S value remains at \$90,561; NA-D1-S value reduced from \$143,334 to \$138,599; NA-MD1 value reduced from \$37,126 to \$26,731; NA-D1 value reduced from \$5,083 to \$2,772 made by Hartman; seconded by Busskohl; vote taken, all aye; motion carried.

10. Mike Tennyson. Parcel #15319. Motion to approve STIP made by Hindle; seconded by Busskohl; vote taken, all aye; motion carried.

11. Heath Lowry. Parcel #11866. Motion to approve STIP; NA-C-S value remains at \$70,000; NA-C1-S value reduced from \$583,668 to \$527,102; NA-C1 value remains at \$11,005 made by Hindle; seconded by Busskohl; vote taken, all aye; motion carried.

12. Pamela Parsons. Parcel #11866 (tabled from 4-9-2024-via phone; called 2x no answer). Motion to approve STIP; NA-C1 value reduced from \$98,223 to \$91,402 made by Hartman; seconded by Hindle; vote taken, all aye; motion carried.

13. Nolan Tiffany Trust. Parcel #15311; Motion to approve Owner Occupied status made by Hindle; seconded by Busskohl; vote taken, all aye; motion carried.

14. Heartland Storage. Parcel #4136; Motion to retain Assessor's NA-CC value at \$36,639 and NA-CC2 value at \$899,491 made by Busskohl; seconded by Hartman; vote taken, all aye; motion carried.

15. Heartland Storage. Parcel #15688. Motion to reduce Assessor's NA-D value from \$4,265 to \$500 made by Hindle; seconded by Busskohl; vote taken, all aye; motion carried. It was determined this is a utility lot.

16. GD Investments, LLC. Parcel #15892. Motion to include omitted property of 7.938 acres of undeveloped roads and keep Assessor's value of \$23,814 made by Hindle; seconded by Busskohl; vote taken, all aye; motion carried.

17. Dan Holsworth. Parcel #9337. Motion to retain Assessor's NA-D value at \$67,886; NA-D1 value at \$25,118 and make no changes made by Hartman; seconded by Hindle; vote taken, all aye; motion carried.

18. Dan Holsworth. Parcel #9263. Motion to retain Assessor's NA-D value at \$66,472 and make no changes made by Busskohl; seconded by Hindle; vote taken, all aye; motion carried.

19. Wade & Bridget Shorb. Parcel #9285. Motion to support Local Board's NA-D valuation of \$24,438 (reduced from Assessor's value of \$28,040) based upon water line location made by Hindle; seconded by Hartman; vote taken, all aye; motion carried.

20. Wade & Bridget Shorb. Parcel #15347. Motion to support Local Board's NA-D valuation of \$15,000 (reduced from Assessor's value of \$16,127) based upon cutback made by Busskohl; seconded by Hindle; vote taken, all aye; motion carried.

21. Clifford Shorb. Parcel #15689. Motion to reduce Assessor's NA-D valuation of \$17,442 and Local Board's NA-D valuation of \$1,500 to flat rate of \$1,000 made by Hartman; seconded by Hindle; vote taken, all aye; motion carried. This is a utility lot.

22. Chasen and Jade Cole. Parcel #9301. Motion to make no changes and retain Assessor's NA-D value (based on sales) of \$56,600 made by Hartman; seconded by Hindle; vote taken, all aye; motion carried.

23. Chasen & Jade Cole. Parcels #9314 & 9315. Motion to make no changes and retain Assessor's NA-D value of \$18,000 (for each parcel) made by Busskohl; seconded by Hindle; vote taken, all aye; motion carried.

24. Cushie, LLC. Parcel #8913 (Holiday Inn) Motion to retain Assessor's NA-DC land value of \$204,204 and reduce Assessor's NA-DC2 valuation of \$6,117,527 to remain at the 2023 value of \$5,948,477 made by Busskohl; seconded by Hindle; vote taken, all aye; motion carried.

25. Mikpat, LLC. Parcel #8911 (Comfort Inn). Motion to retain Assessor's NA-DC value of \$224,952; NA-DC 2 Value of \$3,359,282 and make no changes made by Hartman; seconded by Busskohl; vote taken, all aye; motion carried.

26. Bruce-Tenn, LLC. Parcel #8905 (Cowboy Café). Motion to retain Assessor's NA-C value of \$53,270; NA-DC2 valuation of \$158,402 and make no changes made by Hindle; seconded by Hartman; vote taken, all aye; motion carried.

27. Bruce-Tenn, LLC. Parcel #8906. Motion to retain Assessor's NA-DC valuation of \$41,614 and make no changes made by Hartman; seconded by Busskohl; vote taken, all aye; motion carried.

28. Buffalo Ridge Camp Resort, LLC. Parcel #4640. Motion to retain Assessor's NA-CC value of \$32,606; NA-CC2 value of \$51,432 and make no changes made by Hartman; seconded by Hindle; vote taken, all aye; motion carried.

29. Buffalo Ridge Camp Resort, LLC. Parcel #15326. Motion to retain Assessor's NA-DC valuation of \$435,836 and make no further changes made by Hindle; seconded by Busskohl; vote taken, all aye; motion carried.

30. Buffalo Ridge Camp Resort, LLC. Parcel #8909. Motion to retain Assessor's NA-DC value of \$579,954; reduce Assessor's valuation of NA-DC2 value from \$190,834 to \$130,585 to retain 2023 value made by Hartman, seconded by Hindle; vote taken, all aye; motion carried.

31. Buffalo Ridge Camp Resort, LLC. Parcel #8910. Motion to retain Assessor's NA-DC value of \$637,214; reduce Assessor's valuation of NA-DC2 value from \$3,012,292 to retain 2023 value made by Hartman; seconded by Hindle; vote taken, all aye; motion carried.

32. Renewable Resource Energy:

a) Motion to approve the following parcels for Renewable Resource Energy allowance: Patrick Lickteig Parcel #11144 in the amount of \$-52,250; Longview Minerals Parcel #6195 in the amount of \$-31,360; James Grimes Parcel #4878 in the amount of \$-18,290; Victor Marma Parcel #1146 in the amount of \$-3,066; Robert McWhorter Parcel #10885 in the amount of \$-100,223; Robert McWhorter Parcel #15479 in the amount of \$-52,320; made by Hartman; seconded by Hindle; vote taken, all aye; motion carried.

33. Tax Exempt:

a) Cold Springs Parcel #15734. Motion to approve tax exemption made by Hindle; seconded by Hartman; vote taken, all aye; motion carried. This parcel qualifies; submit to Pierre.

b) Battle Creek Fire Protection District; Parcel #9340. Motion to approve tax exemption made by Hartman; seconded by Hindle; vote taken, all aye; motion carried. This parcel qualifies; name change; submit to Pierre.

34. Elderly Freeze:

a) Motion to approve 182 Elderly Freeze exemptions made by Hindle; seconded by Busskohl; vote taken, all aye; motion carried. Total of 204 applications, including 36 new; 22 denied. Total of exempt value: \$16,387,173.

35. Veterans' Exemption:

a) A total of 7 exemption applications were received after the deadline. Motion to approve those requests made by Hindle; seconded by Busskohl; vote taken, all aye; motion carried. Total of exemptions approved: \$1,014,208.

b) A total of 98 exemption applications were received before the deadline. Motion to approve made by Hartman; seconded by Hindle; vote taken, all aye; motion carried. Total of exempt value \$13,880,924.

Motion to adjourn at 2:21 PM made by Hartman; seconded by Busskohl; vote taken, all aye; motion carried.

Jim Lintz, Chairman

Attest:

Barbara Cox
Deputy Auditor