



CUSTER COUNTY
EQUALIZATION APPEALS MEETING
TUESDAY, APRIL 24, 2024
420 Mt. Rushmore Road
Commission Meeting Room
Custer, SD 57730

Minutes of the Custer County Board of Equalization Meeting, April 24, 2024.

Board Members Present: Commission Chairman, Jim Lintz; Commissioners Mark Hartman, Michael Busskohl, Mike Linde and Craig Hindle.

A. Board of Equalization Appeals Meeting was called to order at 1:00 PM, followed by the Pledge of Allegiance.

B. Appeals:

1. Debra Ritter Parcel #5649. Motion to retain Assessor's NA-C-S value of \$151,675; NA-C1-S \$177,266; NA-C1 \$5,404 and make no further changes made by Hartman; seconded by Busskohl; vote taken, all aye; motion carried.

2. Lewis AC Trust Parcel #4971. Motion to approve STIP NA-C-S valuation of \$81,400; NA-C1-S value of \$337,970; NA-C1 value of \$7,414 and return Grade to 4 (2023 Grade) made by Hartman; seconded by Hindle; vote taken, all aye; motion carried.

3. Hesper Excavating, Inc. Parcels #6448 and #6449. Motion to table until later in the meeting made by Hartman; motion dies for lack of second. Motion to reduce Assessor's NA-C valuation of \$18,800 per acre on each parcel and value at \$12,000 per acre made by Hindle; seconded by Hartman; vote taken, Hindle, Hartman, Linde aye; Busskohl abstained; motion carried. Parcel #6448 new valuation \$120,000; Parcel #6449 new valuation \$120,000.

4. Barking Frog, LLC. Motion to reduce Assessor's valuation from full asking price to 85% of asking price for the following parcels: 15844, 15845, 15846, 15847, 15848, 15849, 158450, 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, 15835, 15840, 15841, 15842 made by Linde; seconded by Hindle; vote taken, all aye; motion carried.

5. Custer Highlands

a) Motion to reduce the following parcels from Assessor's tier valuation of 55-10-1500-1500 to tier valuation of 55-4-1000-1000 made by Hindle; seconded by Hartman; vote taken, all aye; motion carried.

Parcel ID	7386	7422	7459	7494	7528	15731
2836	7387	7423	7460	7495	7529	15806
2847	7388	7425	7461	7496	7530	15807
2849	7389	7427	7462	7497	7531	
2850	7391	7428	7463	7498	7532	
2851	7392	7429	7464	7499	7533	
2885	7393	7430	7465	7500	7534	
2887	7394	7431	7466	7501	7535	
2888	7395	7432	7467	7502	7536	
2891	7396	7433	7468	7503	7537	
7361	7397	7434	7469	7504	7538	
7362	7398	7435	7470	7505	7539	
7363	7399	7436	7471	7506	7540	
7364	7400	7437	7473	7507	7541	
7366	7401	7438	7474	7508	7542	
7367	7402	7439	7475	7509	7543	
7368	7403	7440	7476	7510	7544	
7369	7405	7441	7477	7511	7545	
7370	7406	7442	7478	7512	7546	
7371	7407	7443	7479	7513	7550	
7372	7408	7444	7480	7514	7719	
7373	7409	7445	7481	7515	7730	
7374	7410	7446	7482	7516	7731	
7375	7411	7447	7483	7517	7732	
7376	7412	7448	7484	7518	7733	
7377	7413	7449	7485	7519	7734	
7378	7414	7450	7486	7520	7735	
7379	7415	7451	7487	7521	11217	
7380	7416	7452	7488	7522	11218	
7381	7417	7454	7489	7523	12327	
7382	7418	7455	7490	7524	15423	
7383	7419	7456	7491	7525	15424	
7384	7420	7457	7492	7526	15447	
7385	7421	7458	7493	7527	15696	

6. Heather Mosely Parcel #7401 Motion to approve STIP valuations of NA-C-S \$72,332; NA-C-1 \$28,091; NA-C1-S \$18,170; NA-CM1 \$32,212 made by Hartman; seconded by Hindle; vote taken, all aye; motion carried.

7. Douglas Hubbard Parcels #7436 and #7437. Motion to approve Parcel #7436 STIP valuations of NA-C-S \$71,000; NA-C1-S \$136,128; Parcel #7437 STIP valuation of \$46,000 and land tier valuation of 55-4-1000-1000 (as included in above Custer Highlands motion) made by Busskohl; seconded by Hindle; vote taken, all aye; motion carried.

8. Michael Mitchell Parcel #15310. Motion to reduce Assessor's NA-CM-1 valuation of \$797 to \$0 made by Hartman; seconded by Linde; vote taken, all aye; motion carried.

9. Victor and Denise Eiesland Parcel #15121. Motion to reduce Assessor's NA-CM-1 valuation of \$1,216 to \$0 made by Busskohl; seconded by Hindle; vote taken, all aye; motion carried.

10. Victor and Denise Eiesland Parcel #15122. Motion to reduce Assessor's NA-CM-1 valuation of \$1,176 to \$0 made by Hartman; seconded by Busskohl; vote taken, all aye; motion carried.

11. Dani Stayton and Joshua Rose Parcel #14329. Motion to reduce Assessor's NA-C1 valuation of \$579 to \$0 and NA-CM-1 valuation of \$10,676 to \$0 made by Linde; seconded by Hindle; vote taken, all aye; motion carried.

12. Shane Johnson Parcel #11088. Motion to reduce Assessor's NA-DM1 valuation of \$11,935 to \$0 made by Hindle; seconded by Busskohl; vote taken, all aye; motion carried.

13. Owner-Occupied.

a) Motion to approve the following parcels for Owner-Occupied status: 14624, 12206, 14021, 11901, 8061, 15765, 7703, 15352, 10689, 8337, 4646, 15629, 14917, 826, 6042, 7669, 15658, 5146, 15561, 3959, 7465, 15393, 15298, 5468, 14321, 15769, 1561, 5420 made by Hartman; seconded by Hindle; vote taken, all aye; motion carried.

b) Motion to remove the following parcels from Owner-Occupied status: 12184 and 12841 made by Hindle; seconded by Busskohl; vote taken, all aye; motion carried.

14. STIPS

a) The following STIPS were presented for board approval:

PARCEL #	NAME	ABSTRACT CODE	VALUES BEFORE	VALUES AFTER
15669	JOE LEICHTNAM	NA-CC2	5,936	-
11254	PAUL DEHAAN	NA-D-5	169,884	85,000
		NA-D1	21,801	21,801
		NA-D1-S	424,695	369,615
10683	LUKE & RAYNE GRAY	NA-C	145,000	145,000
		NA-C1	300,789	179,408
10162	EVAN & ROBERTA GALLENTE	AG-C	15,045	15,045
		NA-A1	175,706	29,117
		EXEMPT	10,000	10,000
		AG-C1	-	49,856
11110	DAVID & DORIS METZ	NA-C-S	225,040	225,040
		NA-C1-S	359,720	353,285
4834	RODNEY & RICK BRAKKEN	NA-C-S	73,000	73,000
		NA-C1-S	51,713	456,939
7081	TIM & DARCY BUCH	AG-A	4,492	4,492
		A-A1	364,099	292,134
12194	JAMES & CATHERINE BRICKEY	NA-C-S	185,200	185,200
		NA-C1-S	603,347	553,862
5880	DANIEL ZACKEY	NA-C-S	125,877	125,877
		NA-C1-S	583,602	462,584
7554	KEVIN & ANNE ROSSE	NA-C-S	125,302	72,201
7553	KEVIN & ANNE ROSSE	NA-C-S	148,860	96,240
		NA-C1-S	263,993	263,993
		NA-C1	9,344	9,344
6787	MIKE LINDE	NA-C1	19,030	19,030
		NA-C1-S	418,099	358,991
12379	STANLEY BURGERS	NA-C	227,000	227,000
		NA-C1	522,749	467,257
15147	TED HARTMAN	NA-C-S	94,250	94,250
		NA-C1-S	441,479	381,738
537	BUSSKOHL RANCH LLP	AG-A	26,692	26,692
		AG-A1	56,825	42,962
		NA-A1	65,074	60,151
541	BUSSKOHL RANCH LLP	AG-A	49,367	49,367
		AG-A1	60,966	40,231
15742	MIKE BUSSKOHL	AG-C1	8,509	8,509
		NA-CC2	228,291	-
		NA-C1A	1,151	76,331
594	CONSTANCE WELLINGTON	NA-C-S	399,750	399,750
		NA-C1-S	450,180	396,061
		NA-C1	18,927	18,927
5699	LESLIE & JAET NUCKLES	NA-C-S	70,000	70,000
		NA-C1-S	301,547	301,547

		NA-C1	52,938	51,362
15254	SHAWN CLINE	NA-C-S	50,000	50,000
		NA-C1-S	114,496	7,500
7259	LORETTA SCHIROTH	AG-A	78,601	78,601
		AG-A1	84,071	84,071
		NA-A1-S	89,969	61,634
		NA-AM1	530	530
7124	7-11 RANCH	AG-A	407,934	407,934
		AG-A1	11,739	1,739
		NA-A1	13,121	13,121
		EXEMPT	-	10,000
13521	RAVER BROTHERS FAMILY LLC	AG-A	28,132	28,132
		AG-A1	2,475	2,425
		NA-A1	121,827	5,000
		NA-A1-S	303,150	303,150
12197	MICHAEL LEMASTER	NA-C-S	141,000	141,000
		NA-C1-S	623,037	531,637
7595	THOMAS WILLS	NA-C	77,112	77,112
		NA-C1	97,374	31,854
6506	THOMAS GEER	NA-C-S	62,000	62,000
			129,798	125,193
			23,517	20,674
10884	ANNE & VICTOR APODOCA	NA-C-S	240,600	240,600
		NA-C1-S	578,571	497,703
		NA-C1	60,730	49,830
5420	NOLAN TIFFANY TRUST	NA-C	278,850	278,850
		NA-C1	345,774	327,251
11048	DARIN OLSON	NA-C1	10,247	10,247
		NA-CM1	1,692	250
13573	RANDY WILLIAMS	NA-C	130,000	130,000
		NA-C1	280,309	188,371
15451	JARALEI TUFTE	NA-C1	47,691	19,217
11413	LAYNE NOSER	AG-C	7,154	7,154
		AG-C1	-	46,094
		NA-C1	90,243	30,730
5339	GARY TOUNSLEY	NA-C-S	72,350	72,350
		NA-C1-S	166,592	158,557
4266	REZE RANCH TRUST	NA-C-S	223,850	223,850
		NA-C1-S	596,695	530,164
5873	ROSANNA HARRIS	NA-C1-S	125,400	125,400
		NA-C1	88,239	88,239
		NA-C1-S	370,654	158,629
12206	RICHARD NIXIE	NA-C	89,000	64,000
		NA-C1	899,312	53,575
7516	BRENDA BLADES	NA-C	112,050	112,050
		NA-C1	186,905	171,789

15393	JARED & HALLIE WEBSTER	AG-C	17,582	17,582
		NA-A1	565,606	535,388
7670	RONALD DYKSTRA	NA-C-S	87,750	87,750
		NA-C1	3,515	3,515
		NA-C1-S	289,708	288,081
7544	GARY & SHARON FISCHER	NA-C-S	151,500	151,500
		NA-C1	50,879	48,565
		NA-C1-S	310,931	310,931
7552	NICHOLAS SAARI	NA-C-S	142,925	92,280
		NA-C1-S	52,625	52,625
5584	GARY & SHERYL LANG	NA-C	130,040	130,040
		NA-C1	322,675	314,936
6342	CRAIG ZOSS	NA-C	127,560	127,560
		NA-C1	57,854	25,905
14918	SHARLOT DUNCAN	NA-C1-S	9,300	7,671
		NA-CM1	1,152	1,152
		NACMI-S	32,710	26,169
15311	GERALD GESINGER	NA-C1-S	39,252	35,609
		NA-CM1	500	500
		NACMI-S	33,716	26,633
10877	MARK HOGG	NA-C-S	281,400	281,400
		NA-C1-S	467,563	460,208
4663	FERRIGO FAMILY TRUST	NA-C-S	120,600	120,600
		NA-C1	2,216	-
		NA-C1-S	376,348	363,779
5703	CAROL WOOD	NA-C	49,000	24,500
		NA-C1	1,902	-
5708	CAROL WOOD	NA-C1	100,500	75,500
11442	KIRKLAND WARD TRUST	NA-C	102,500	77,500
11444	KIRKLAND WARD TRUST	NA-C	102,500	77,500
15631	BEECHER ROCK	NA-C	107,200	73,000
		UTILITY	(25,000)	(25,000)
15630	BEECHER ROCK	NA-C	31,500	1,260
		UTILITY	(10,500)	-
15815	JOHN & IONE FEJAR	NA-C-S	299,750	299,750
		NA-C1-S	748,149	754,884
		NA-C1	6,735	-
288	CLAY SHORB	AG-A	79,961	79,961
		AG-A1	21,236	11,157
		NA-A1	21,434	-
11352	SUSAN BOWEN	NA-C-S	369,400	369,400
		NA-C1-S	1,108,399	788,412
		NA-C1	221,631	102,627
5520	BRUCE DYE	NA-C-S	100,750	100,750
		NA-C1-S	544,907	488,033
		NA-C1	107,595	87,993
7666	STEVEN & VALERIE PALISUIT	NA-C-S	71,000	71,000

		NA-C1-S	157,916	25,475
		NA-C1	7,284	4,497
		NA-CM1-S	-	81,966
1577	MAKOTA RANCH	AG-A	46,756	46,756
		NA-A1-S	3,083,287	2,724,772
1658	JOHN PARKER	AG-C	27,273	27,273
		NA-CIA-S	373,304	286,969
15879	ROXANNE SMEDSRUD	NA-C-S	193,400	-
		NA-C1	1,254	-
7657	DEAN EVERETT	NA-C	46,000	46,000
		NA-C1	45,246	-
15369	CAROL ANN SADOWSKY	NA-C	150,750	125,750
10172	OODRLONG RANCH	AG-A	45,460	45,460
		NA-A1-S	4,042	-
15665	WADE WILKINS	NA-C1	4,569	-
7325	JACKI MILLER	AG-A	38,817	38,817
		AG-A1	102,051	102,051
		NA-A1-S	164,922	41,230

a) Motion to approve all STIPS, except Parcels # 541, 537, 15742 made by Hindle; seconded by Hartman; vote taken, Hindle, Hartman, Linde aye; Busckohl abstained; motion carried.

b) Motion to approve all STIPS, except Parcel #6787 made by Hartman; seconded by Hindle; vote taken, Hartman, Hindle, Busskohl aye; Linde abstained; motion carried.

c) Motion to approve all STIPS, except Parcel #15147 made by Hindle; seconded by Busskohl; vote taken, Hindle, Busskohl, Linde aye; Hartman abstained; motion carried.

d) Motion to approve all STIPS, except Parcel #15631, 15630 made by Linde; seconded by Busskohl; vote taken, Linde, Busskohl and Hartman aye; Hindle abstained; motion carried.

Motion to adjourn the meeting at 2:40 PM made by Hartman; seconded by Linde; vote taken, all aye; motion carried.

Jim Lintz, Chairman

Attest:

Barbara Cox
Deputy Auditor