

Gregory County Board of Equalization

The Gregory County Board of Equalization met Tuesday April 9, 2019 at 9 a.m. in Burke with the following members present: Myron Johnson, Jeff Johnson, Jessy Biggins, Kelsea Sutton, and Bob Hausmann. Also present: Julie Bartling, Auditor and Casey Burrus, Director of Equalization. The meeting was opened and the pledge of allegiance was recited.

Oaths of Office: The oaths of office for the 2019 Board of Equalization were signed by the Board members.

Appeal #19-005: W70' of Lots 7 & 8, Block 5, Steven's Addition to Town of Bonesteel (Tony Vogt)

Assessor's Value	\$36,794 (NA-DI-S)
Local Board's Value	\$ 5,000 (NA-DI-S to NA-DI)
Appellant's Value	\$ 5,000

The appellant states the house has water damage and is irreparable. He is tearing the house down and leaving the garage.

Motion by Jeff Johnson, second by Kelsea Sutton to leave the value at the local board's value of \$5,000 per the assessor's recommendation. Members voting aye: Kelsea Sutton, Jessy Biggins, Jeff Johnson, and Myron Johnson. Abstaining: Bob Hausmann. Motion carried.

Appeal #19-006: Lots 11-12-13, Block 45, OT Burke (Daniel F. & Carolyn K. Seidler)

Assessor's Value	\$92,800
Local Board Value	\$92,800
Appellant's Value	\$60,000

The appellant states they feel the property value is too high compared to improvements made to the property.

Motion by Kelsea Sutton, second by Bob Hausmann to leave the value at the local board's value of \$92,800, citing the value is in line with like property. All members present voted aye. Motion carried.

Appeal #19-007: Lots 1-2-3A, Block 14, Forbes & Wilson Addition, Dallas Town (Rockin Ringnecks, LLC)

	NA-DC (Lot)	NA-DC2 (Lodge)	NA-D1 (Cabin)
Assessor's Value	\$4,033	\$358,407	\$48,514
Local Board Value	\$4,033	\$358,407	\$48,514
Appellant's Value	\$4,000	----	----\$296,000----

The appellant states there are no sales in Dallas to support the value. Also cites issues with the main lodge structure, and seasonal usage of the property.

Motion by Bob Hausmann, second by Jessy Biggins to leave the values at the local board's values, as they have determined the structures' values are comparable to other like structures. All members present voted aye. Motion carried.

Appeal #19-008: Lots 1 & 2, Block 80, OT of Gregory (Ted & Micah Stevicks)

	NA-DI (House)	NA-D (Lots)
Assessor's Value	\$60,638	\$5,600
Local Board Value	\$44,400	\$5,600
Appellant's Value	\$20,000	\$5,000

The appellants stated they purchased the property for \$25,000 and feel it is valued too high. They plan to renovate it to qualify for Gregory City tax ordinance #2017-10.

Motion by Kelsea Sutton, second by Jeff Johnson to leave the values at the local board's decision as they feel they are fair in comparison to other properties. All members present voted aye. Motion carried.

Assessment Freezes: Motion by Jeff Johnson, second by Bob Hausmann to approve 64 applications for assessment freezes, totaling \$1.8 million. Said applications are on file with the Director of Equalization. All members present voted aye. Motion carried.

Disabled Veteran/Spouse Exemptions: The assessor reported there are 6 applications which qualify for the disabled veteran and/or spouse exemption, totaling \$244,348.

Motion by Kelsea Sutton, second by Jessy Biggins to approve said applications. All members present voted aye. Motion carried.

Renewal Resource Energy System Discounts: Motion by Kelsea Sutton, second by Jessy Biggins to approve 5 applications for discount on valuations due to implementation of renewable resource energy systems in the applicants' homes. All members present voted aye. Motion carried.

Clerical Errors: Motion by Kelsea Sutton, second by Bob Hausmann to approve corrections made by the Assessor on certain parcels regarding OO status, Ag status, or non-commercial property status. These errors were discovered after final assessment date and have been corrected. A list is on file with the Director of Equalization. All members present voted aye. Motion carried.

Appeal #19-001: Lots 13-18, Block 6, St. Charles Town (Loretta Roach)

Assessor's Value	\$2,520
Appellant's Value	\$ 222

The appellant states the lots have not sold in the town site at the current value and requests lowering the value.

Motion by Jeff Johnson, second by Kelsea Sutton to keep the assessor's value of \$2,520 per surrounding lot values. Voting aye: Jeff Johnson, Kelsea Sutton, Bob Hausmann and Myron Johnson. Voting naye: Jessy Biggins. Motion Carried.

Appeal #19-002: Lot 4A of River's Edge Estates, An Addition in Sections 24 & 25-99-71 (Eileen Youds Trust)

Assessor's Value	\$160,960
Appellant's Value	\$ 92,500

The appellant stated their purchase price was the \$92,500 and had been on the market for years. The assessor showed comparable values of river view properties at \$8,000 per acre.

Motion by Jessy Biggins, second by Jeff Johnson to set the value at the appellant's request of \$92,500 because of the purchase price on a bare lot. Voting aye: Jeff Johnson, Jessy Biggins, Bob Hausmann and Myron Johnson. Voting naye: Kelsea Sutton. Motion carried.

Appeal #19-003: SE4 of Section 19-97-72 (Michael Murray)

	AG-A	NA-A1-S
Assessor's Value	\$260,739	\$186,289
Appellant's Value	\$180,000	\$102,800

The appellant states they built their home in 2009 and was assessed at \$77,000. They have made no changes to the home, other than a garage, which they have no issue with the value. The assessor

showed comparable values on similar structures that are older and stated the agriculture land value is comparable across the county.

Motion by Kelsea Sutton, second by Jeff Johnson to set the value of the agriculture land at the assessor's value of \$260,739 and to set the value of the house and garage at \$175,014, a compromise of the value. Voting aye: Jeff Johnson, Kelsea Sutton, Bob Hausmann and Myron Johnson. Abstaining: Jessy Biggins. Motion carried.

Appeal #19-004: N. 13.5 AC of E. 60 AC of E2SE4 of Section 2-97-73 (Ralph & Lucille Zimbelman)

	NA-C-S	NA-C1-S
Assessor's Value	\$47,500	\$51,704
Appellant's Value	\$29,900	\$100,000

The appellant states they cannot afford the large increase of value. The assessor stated the appellant's values do not reflect the value of the property and the appellant will have other avenues to keep their values more in line.

Motion by Jeff Johnson, second by Bob Hausmann to leave the values at the assessor's recommendation. All members present voted aye. Motion carried.

Adjournment: Motion by Kelsea Sutton, second by Jeff Johnson to adjourn as a County Board of Equalization and to convene as a Board of County Commissioners. All members present voted aye. Motion carried.

Road Situations: The commission discussed the spring road situations and the methods by which to advise the public of road work, closing, etc.

Adjournment: Motion by Jeff Johnson, second by Jessy Biggins to adjourn. All members present voted aye. Motion carried.

ATTEST: _____
Julie Bartling, Gregory Co. Auditor

Myron Johnson, Chair