

Gregory County Board of Equalization Proceedings

The Gregory County Commissioners met Tuesday, April 13, 2021 at 9:00 a.m. as a Board of Equalization. Members present were: Jeff Johnson, Myron Johnson, Jessy Biggins, Lance Matucha and Bob Hausmann. Also present: Julie Bartling, Auditor and Casey Burrus, Director of Equalization.

Chair Jeff Johnson opened the meeting with reciting the Pledge of Allegiance.

The Oaths of Office for County Board of Equalization and for Consolidated Board of Equalization were signed by the board members.

Approval of Agenda: Motion by Myron Johnson, second by Bob Hausmann to approve the agenda as compiled. All members present voted aye. Motion carried.

Conflicts of Interest: The Chair asked if there were any conflicts of interest from members present. None were notated.

Ex-Parte Communications: The Chair inquired if there have been any ex-parte communications by any members present. None were notated.

Omitted Property: Motion by Bob Hausmann, second by Lance Matucha to approve adding the following omitted property to the assessment rolls: Lots 1 & 2, Block 4, Flisram's Addition to Bonesteel Town (Record #4553)

*Value of House Structure - \$172,969

The owner of the property has been informed, with no objection. All members present voted aye. Motion carried.

Local Board Changes: The Board reviewed the following local boards' changes in valuations:

Appeal #2021-01: E 36' of Lot 7, Block 44, Original Town of Burke (Bryan Geaghan - #4980)

The appellant states that the property is not a full lot with no improvements being made. There are also drainage problems from the street.

Assessor's Original Value:	\$14,975 (NA-DC2)
Appellant's Value:	\$10,692 (NA-DC2)
Local Board's Value:	\$11,739 (NA-DC2)
Assessor's Recommended Value:	\$ 11,739 (NA-DC2)

Motion by Myron Johnson, second by Bob Hausmann to set the value at the Assessor's Recommended Value of \$11,739. All members present voted aye. Motion carried.

Appeal #2021-02: E24' of W 104' of Lot 7, Block 44, Original Town of Burke (William Beckers- #4981)

The appeal states that the 100 year plus building has no utilities, has water in the basement and tornado damage.

Assessor's Original Value:	\$5,671 (NA-DC2)
Appellant's Value:	\$2,000 (NA-DC2)

Local Board's Value: \$4,816 (NA-DC2)
Assessor's Recommended Value: \$ 4,816 (NA-DC2)

Motion by Lance Matucha, second by Myron Johnson to set the value at the Assessor's Recommended Value of \$4,816. All members present voted aye. Motion carried.

Appeal #2021-03: W 50' of Lots 13-14, Block 38, Original Town of Burke (William Beckers-#4922)

Appellant states that the building has damage from the tornado and was burned extensively in the back area several years ago.

Assessor's Original Value: \$9,660 (NA-DC2)
Appellant's Value: \$9,000 (NA-DC2)
Local Board's Value: \$6,848 (NA-DC2)
Assessor's Recommended Value: \$ 6,848 (NA-DC2)

Motion by Bob Hausmann, second by Jessy Biggins to set the value at the Assessor's Recommended Value of \$6,848. All members present voted aye. Motion carried.

Appeal #2021-04: E 65' of Lots 7-8-9, Block 24, Original Town of Burke (Rachelle Norberg-#4817)

The appellant provided information on homes of comparable design and construction, citing the value was too high.

Assessor's Original Value: \$155,424 (NA-D1-S)
Appellant's Value: \$135,151 (NA-D1-S)
Local Board's Value: \$135,151 (NA-D1-S)
Assessor's Recommended Value: \$ 135,151 (NA-D1-S)

Motion by Jessy Biggins, second by Myron Johnson to set the value at the Assessor's Recommended Value of \$135,151. All members present voted aye. Motion carried.

Appeal #2021-05: S ½ E ½ W ½ of Lot 6, First Addition Jackson Acres, Dallas Town (Darwin and Kerri Grim - #5378)

Appeal states that the value is too high. The structure is not safe to live in due to mold and because it is settling.

Assessor's Original Value: \$2,000 (NA-D1)
Appellant's Value: \$ 598 (NA-D1)
Local Board's Value: \$1,200 (NA-D1)
Assessor's Recommended Value: \$ 1,200 (NA-D1)

Motion by Myron Johnson, second by Bob Hausmann to set the value at the Assessor's Recommended Value of \$1,200. All members present voted aye. Motion carried.

Appeal #2021-06: Lot 1- N ½ of Lot 2, Wynia Addition to Gregory City (Alice Slade -#6449)

Appellant states the basement is not usable as water continues to seep in and is musty smelling.

Assessor's Original Value:	\$94,970 (NA-D1-S)
Appellant's Value:	\$84,000 (NA-D1-S)
Local Board's Value:	\$84,000 (NA-D1-S)
Assessor's Recommended Value:	\$ 84,000 (NA-D1-S)

Motion by Jessie Biggins, second by Lance Matucha to set the value at the Assessor's Recommended Value of \$84,000. All members present voted aye. Motion carried.

Appeal #2021-07: Lots 1 and 2, Block 6, Gregory Heights Addition to City of Gregory (Darwin and Kerri Grim - #6285)

Appellants state that the property is too high in comparison to similar parcels.

Assessor's Original Value:	\$111,014 (NA-D1-S)
Appellant's Value:	\$103,134 (NA-D1-S)
Local Board's Value:	\$105,000 (NA-D1-S)
Assessor's Recommended Value:	\$105,000 (NA-D1-S)

Motion by Myron Johnson, second by Jessie Biggins to set the value at \$105,000, the Assessor's Recommended Value. All members present voted aye. Motion carried.

Appeal #2021-08: Lot 12, Hill's First Addition to City of Gregory (Nick and Britany Reber-#6376)

The appeal states the property was appraised for \$125,000 in 2018 and is too high in comparison.

Assessor's Original Value:	\$140,445 (NA-D1-S)
Appellant's Value:	\$120,500 (NA-D1-S)
Local Board's Value:	\$135,000 (NA-D1-S)
Assessor's Recommended Value:	\$135,000 (NA-D1-S)

Motion by Jessie Biggins, second by Bob Hausmann to set the value at the Assessor's Recommended Value of \$135,000. All members present voted aye. Motion carried.

Appeal #2021-09: Lot 1, 14th St. Addition; Lot 1 and N ½ of Lot 2, Block 5, Original Town of Gregory (Brady Lane - #5648)

The appeal states that the assessed value is too high and is more than the purchase price of the property.

Assessor's Original Value:	\$153,667 (NA-D1-S)
Appellant's Value:	\$142,300 (NA-D1-S)
Local Board's Value:	\$142,300 (NA-D1-S)
Assessor's Recommended Value:	\$142,300 (NA-D1-S)

Motion by Jessie Biggins, second by Myron Johnson to set the value at the Assessor's Recommended Value of \$142,300. All members present voted aye. Motion carried.

Appeal #2021-10: Lot 3, Cahoy Subdivision in S 624' in N ½ SE ¼, Section 1-95-69 (Daniel and Trisha Cahoy - #1795)

The appellants state that the value is excessive in comparison to the same square footage commercial buildings that they own in Lake Andes and Tyndall.

	NA-DC2	NA-DC
Assessor's Original Value:	\$141,398	\$33,028
Appellant's Value:	\$100,000	\$20,000
Local Board's Value:	\$100,000	\$20,000
Assessor's Recommended Value:	\$100,000	\$20,000

Motion by Bob Hausman, second by Lance Matucha to set the values at the Assessor's Recommended Values of \$100,000 (structure) and \$20,000 (land) All members present voted aye. Motion carried.

Appeal #2021-11: S 573.158' of the N 1313.158' of the W 380' of the E 500' of the NW ¼ of Section 17-95-67 (Aaron and Andrea Schmitz-#7463)

The appellants stated that they believe the value of their home is excessive for a home built on a "slab on a grade". Mr. Schmitz worked through the assessment of their home, which had to be re-designed into a one level home due to soil conditions not permitting a home with a basement. They feel their home is average in comparison to neighbors whose homes are of higher quality and have more living space.

	House (NA-C1S)	Land (NA-CS)	Shed (NA-C1)
Assessor's Original Value:	\$336,008	\$37,950	\$21,525
Appellant's Value:	\$200,000	\$12,500	\$21,525
Local Board's Value:	\$200,000	\$12,500	\$21,525
Assessor's Recommended Value:	\$336,008	\$37,950	\$21,525

After discussion on the cost to build a home on a basement versus the cost to build on a slab, Myron Johnson motioned to set the following values on the property:

House: \$260,000
Land: \$37,950
Shed: \$21,525

Bob Hausmann seconded the motion. All members present voted aye. Motion carried.

Appeal #2021-12: Lot 2, Clark First Subdivision in SW ¼ NW ¼ and SE ¼ NW ¼, Section 11-97-73 (Patricia Connealy - #3035)

The appellant states that her parcel is the second smallest parcel of land in the subdivision, yet is assessed the highest. The Assessor commented about the value of similar properties.

Assessor's Original Value:	\$37,893
Appellant's Value:	\$ 8,500

Motion by Jessy Biggins, second by Bob Hausmann to set the value at the Assessor's Original Value of \$37,893. All members present voted aye. Motion carried.

Appeal #2021-13: Lot 15-18, Block 58, Original Town of Burke (Jerry and Bernice Klein - #5080)

Bernice Klein, appellant, is requesting that the value of the commercial property remain at the value set for 2019 pay 2020 taxes. There have been no improvements made to the structure and it is in need of repair from the 2019 tornado damage.

The Assessor commented that her office has been behind in updating commercial properties but needs to bring values in line with market values per regulations of the SD Department of Revenue.

Assessor's Original Value:	\$137,350
Appellant's Value:	\$ 67,730

Motion by Jessy Biggins, second by Myron Johnson to set the value of the structure for 2021 value at \$102,350 (\$35,000 less than the Assessor's Original Value). The Board advises the property owner that the value will need to be increased to fulfill the Department of Revenue's requirement over the next couple of years. All members present voted aye. Motion carried.

Appeal #2021-14: NW ¼ NW ¼ of Section 25-98-72 (Jon and Sarah Sperl – #3228)

The appeal states that the house structure is beyond repair with no value left in it.

	AG-A1	NA-A1
Assessor's Original Value:	\$ 8,138	\$ 11,889
Appellant's Value:	\$ 1,000	\$ 0
Assessor's Recommended Value	\$ 8,138	\$ 5,000

Motion by Myron Johnson, second by Lance Matucha to set the values at the Assessor's Recommended Value of \$8,138 for the ag structures and \$5,000 for the house structure. All members present voted aye. Motion carried.

Assessment Freezes: Casey Burrus, Director of Equalization, informed the Board that 61 applications for freeze on assessments for the elderly and disabled have been filed. The total amount of valuation of the properties total \$4,068,883, with the amount exempted totaling \$1,888,738. Motion by Bob Hausmann, second by Lance Matucha to approve the assessment freezes for the elderly/disabled filed applications. All members present voted aye. Motion carried.

Disabled Veteran/Spouse Exemptions: The Board reviewed the listing of properties eligible for the exemption of property tax (\$150,000 maximum allowed value) for disabled veterans and/or spouses. Motion by Lance Matucha, second by Jessy Biggins to approve the exemptions as filed. All members present voted aye. Motion carried.

Renewable Resource Energy System Exemptions: The Board reviewed the list of Renewable Resource Energy Systems that qualify for a valuation discount in the 2021 year. Motion by Jessy Biggins, second by Lance Matucha to approve the exemptions. Members voting aye: Jessy Biggins, Lance Matucha, Bob Hausmann and Jeff Johnson. Members abstaining: Myron Johnson. Motion carried.

Clerical Errors: Motion by Bob Hausman, second by Jessy Biggins to approve the valuation changes recorded by the Director of Equalization after the November 1, 2020 assessment date due to clerical errors in the office. The records changed are:

4910 – incorrect house features, corrected value to reflect accurate count

5302 – removed building value. Removed last year

4553 – corrected legal description

4883 – corrected legal description

5944 – value correction after inspection

4842 – house removed before Nov 1st

1125 – structures were removed before Nov 1st.

All members present voted aye. Motion carried.

Adjourn: Motion by Bob Hausmann, second by Lance Matucha to adjourn as a County Board of Equalization and as a Consolidated Board of Equalization of the year 2021. All members present voted aye. Motion carried.

ATTEST: _____
Julie Bartling, Gregory Co. Auditor

Jeff Johnson, Chair