

The Lawrence County Board of Equalization was called to order on Tuesday April 11, 2023 at 10:30 a.m. with the following members present: Commissioner Robert Ewing, Brandon Flanagan, Randy Deibert, Richard Sleep and Eric Jennings.

All motions were passed by unanimous vote, by all members present, unless stated otherwise.

The 2023 Board of Equalization Oath was signed.

EXEMPT PROPERTY:

SOUTH DAKOTA SCIENCE & TECHNOLOGY AUTHORITY: Parcel ID: 31440-00300-002-00 Homestake Addition Lot 2A Tract 3 Plat 2014-01674. Moved-Seconded (Flanagan-Deibert) to follow the recommendation of the Director of Equalization and approve the property as 100% tax exempt. Motion Carried.

CONNECTION CHURCH SPEARFISH INC: Parcel ID: 32630-00100-060-00 Revised Golden Belt Addition Tract A of Blk 1 Plat 1996-01570. Moved-Seconded (Flanagan-Deibert) to follow the recommendation of the Director of Equalization and approve the property as 100% tax exempt. Motion Carried.

NEW COVENANT PRESBYTERIAN CHURCH: Parcel ID: 32570-03700-090-00 Ramsdell Addition Lots 7A & 9 Blk 37 Plat 1978-01894, Bk1 Pg200. Moved-Seconded (Deibert-Sleep) to follow the recommendation of the Director of Equalization and approve the property as 100% tax exempt. Motion Carried.

NEW COVENANT PRESBYTERIAN CHURCH: Parcel ID: 32570-03700-080-00 Ramsdell Addition Lot 8A Blk 37 Plat 1978-01894. Moved-Seconded (Deibert-Ewing) to follow the recommendation of the Director of Equalization and approve the property as 100% tax exempt. Motion Carried.

APPEALS:

COUNTY-2023-35 RIGSBY, OLON, RIGSBY; RECINDA: Parcel ID: 18400-00504-142-08 Boulder Heights S/D Lots 7 & 8 Blk B Plat Bk2 Pg88C. Olon & Recinda Rigsby were present to appeal the increase in assessed value. Moved-Seconded (Flanagan-Deibert) No change to land value. No change to structure value. Motion Carried: Remarks: To follow the recommendation of the Equalization Office and uphold the valuation as the assessment is supported by fair and equitable sales and comparables, and further that the property is not assessed at more than its full and true value.

COUNTY-2023-36 RIGSBY, OLON RUSSELL; RIGSBY, RECINDA GAIL: Parcel ID: 18400-00504-146-00 Boulder Heights S/D Lot 1R Blk F Plat 2010-05650. Olon & Recinda Rigsby were present to appeal the increase in assessed value. Moved-Seconded (Deibert-Jennings) No change to land value. No change to structure value. Motion Carried: Remarks: To follow the recommendation of the Equalization Office and uphold the valuation as the assessment is supported by fair and equitable sales and comparables, and further that the property is not assessed at more than its full and true value.

COUNTY-2023-37 RIGSBY, OLON R; RIGSBY, GRACZYK, LAURA ANN RIGSBY; RIGSBY, RECINDA: Parcel ID: 18400-00504-143-70 Tract E NE1/4 SW1/4 14-005-04 Plat Bk4 Pg321. Olon & Recinda Rigsby were present to appeal the increase in assessed value. Moved-Seconded (Deibert-Jennings) No change to land value. No change to structure value. Motion Carried: Remarks: To follow the recommendation of the Equalization Office and uphold the valuation as the assessment is supported by fair and equitable sales and comparables, and further that the property is not assessed at more than its full and true value.

COUNTY-2023-38 RIGSBY, OLON R; RIGSBY, RECINDA: Parcel ID: 18400-00504-141-12 Boulder Heights S/D Lot 12 Revised Blk A Plat 2022-01881, Bk2 Pg88C. Olon & Recinda Rigsby were present to appeal the increase in assessed value. Moved-Seconded (Jennings-Sleep) No change to land value. No change to structure value. Motion Carried: Remarks: To follow the recommendation of the Equalization Office and uphold the valuation as the assessment is supported by fair and equitable sales and comparables, and further that the property is not assessed at more than its full and true value.

COUNTY-2023-55 MDI LIMITED PARTNERSHIP #28: Parcel ID: 32210-19100-010-00

Green Acres Addition Lots 1, 2 & 3 Blk 10 Plat 1992-01314. Byron Pendleton, Savage & Browning, representing the appellant was present to appeal the assessed value. Moved-Seconded (Sleep-Jennings) No change to land value. No change to structure value. Motion Carried: Remarks: To follow the recommendation of the Equalization Office and uphold the valuation as the assessment is supported by fair and equitable sales and comparables, and further that the property is not assessed at more than its full and true value.

COUNTY-2023-40 CLARKE, JAMES JR; WAGENDORF, TAMMY: Parcel ID: 26680-

01732-000-32 M.S. 1732 Tract 1 of Pount #3 Lode 19-005-03 Plat 2008-00001. James Clarke and Tammy Wagendorf were present to appeal the Disabled Veterans status on their property Moved-Seconded (Flanagan-Jennings) No change to land value. No change to structure value. No change in exempt status. Motion Carried: Remarks: Clarke and Wagendorf were instructed to file for an abatement and present it at the next Commission meeting.

COUNTY-2023-42 BW GAS & CONVENIENCE REAL ESTATE LLC: Parcel ID: 32202-

00300-020-02 Dodds S/D Lot 2A of Lot 2 Blk 3 Plat 1993-05989. Moved-Seconded (Ewing-Flanagan) No change to land value. No change to structure value. Motion Carried: Remarks: To follow the recommendation of the Equalization Office and uphold the valuation as the assessment is supported by fair and equitable sales and comparables, and further that the property is not assessed at more than its full and true value.

COUNTY-2023-43 CROOK MOUNTAIN LLC: Parcel ID: 22000-00604-332-53

Lot 3 sub of Tract B of JV S/D S1/2 NW1/4 33-006-04 Plat 1993-02010. Moved-Seconded (Flanagan-Jennings) No change to land value. No change to structure value. Motion Carried: Remarks: To follow the recommendation of the Equalization Office and uphold the valuation as the assessment is supported by fair and equitable sales and comparables, and further that the property is not assessed at more than its full and true value.

COUNTY-2023-46 KOEHN, WILLIAM W: Parcel ID: 26680-01741-000-45

M.S. 1741 W1/2 Nora Lode ex Lot E & pt Lot F 34-004-03. Moved-Seconded (Deibert-Jennings) No change to land value. Motion Carried: Remarks: To follow the recommendation of the Equalization Office and uphold the valuation as the assessment is supported by fair and equitable sales and comparables, and further that the property is not assessed at more than its full and true value.

COUNTY-2023-49 UNITY HOLDINGS LLC: Parcel ID: 26680-01742-000-15

M.S. 1742 Tract C-1 of Lee #5 & #9 Lodes 06-004-02 Plat Bk4 Pg148. Moved-Seconded (Flanagan-Deibert) No change to land value. Change structure value from \$3,330 to \$0. Motion Carried: Remarks: The mobile home was hit by a tornado twice & the rubble has now been removed. Removing improvement value from parcel.

COUNTY-2023-54 GEUKE, RANDALL: Parcel ID: 26650-01507-120-00

Two Bit Springs S/D Lot 12A Plat 2005-03467. Moved-Seconded (Ewing-Deibert) No change to land value. No change to structure value. Motion Carried: Remarks: To follow the recommendation of the Equalization Office and uphold the valuation as the assessment is supported by fair and equitable sales and comparables, and further that the property is not assessed at more than its full and true value.

COUNTY-2023-56 CORWIN, BERT C & LYDIA M FAMILY TRUST; CORWIN, BERT C

TRUSTEE; CORWIN, LYDIA M TRUSTEE: Parcel ID: 26920-00001-002-10 Lost Camp Valley Acreage Tract A Lot 10 Blk 2 Plat Bk2 Pg92. Moved-Seconded (Deibert-Jennings) No change to land value. No change to structure value. Motion Carried: Remarks: To follow the recommendation of the Equalization Office and uphold the valuation as the assessment is supported by fair and equitable sales and comparables, and further that the property is not assessed at more than its full and true value.

COUNTY-2023-57 LAUER, MARY FRANCES: Parcel ID: 20450-00602-050-32

- Don Deberg S/D Lot 13 Plat Bk7 Pg2. Moved-Seconded (Flanagan-Jennings) No change to land value. No change to structure value. Motion Carried: Remarks: To follow the recommendation of the Equalization Office and uphold the valuation as the assessment is supported by fair and equitable sales and comparables, and further that the property is not assessed at more than its full and true value.

11:34 RECESSED FOR LUNCH

12:01 RECONVENED FROM LUNCH

COUNTY-2023-59 BAKER, HAROLD R & SHEILA M: Parcel ID: 24050-00702-321-04 - JB Ranchettes Lot 4 of Tract 3 NE1/4 Plat 1985-02287. Moved-Seconded (Flanagan-Jennings) No change to land value. No change to structure value. Motion Carried: Remarks: To follow the recommendation of the Equalization Office and uphold the valuation as the assessment is supported by fair and equitable sales and comparables, and further that the property is not assessed at more than its full and true value.

COUNTY-2023-60 COLE, JEFFERY: Parcel ID: 32212-00100-011-00 - Sky Ridge Subdivision Tif #6 Lot 11 Blk 1 Plat 2021-09417. Moved-Seconded (Deibert-Jennings) No change to land value. No change to structure value. No change to abstract class. Motion Carried: Remarks: Owner did not provide proof that they resided in their house prior to November 1, 2022.

COUNTY-2023-61 ALAJIAN, ARMEN ARTO; ALAJIAN, SALLY: Parcel ID: 24000-00702-311-72 - Lot 2 of SW1/4 NE1/4 31-007-02 Plat 2012-04230. Moved-Seconded (Flanagan-Sleep) Classification change from NA-C to NA-C-S. Classification change from NA-C1 to NA-C1-S. No change to land value. No change to structure value. Change Aye-Flanagan, Sleep, Jennings and Ewing. Nay-Deibert. Motion Carried: Remarks: Owner showed proof that they resided in their house prior to November 1, 2022.

COUNTY-2023-62 JOHANTGEN, PETER S: Parcel ID: 31090-01800-020-00 - Original Town Lead Lot 2 Blk 18. Moved-Seconded (Flanagan-Deibert) No change to land value. Change structure value from \$148,810 to \$131,890. Motion Carried: Remarks: Owner called to inquire about the percent of increase of the total value of the property. Due to living out of state, we could not do a complete inspection of the property, but the owner wanted an exterior inspection of the property improvements. Upon review of the property, it was found that the main improvement has some deferred maintenance in the depreciation with few property updates. The property card was also updated to add and/or missing building components.

12:24 p.m. Commissioner Deibert left the meeting.

COUNTY-2023-63 HEATON, GARY D: Parcel ID: 14000-00404-310-00 - HES 72 pt 31-004-04. Moved-Seconded (Flanagan-Jennings) No change to land value. No change to structure value. Motion Carried: Remarks: To follow the recommendation of the Equalization Office and uphold the valuation as the assessment is supported by fair and equitable sales and comparables, and further that the property is not assessed at more than its full and true value.

COUNTY-2023-64 AINSWORTH, LAYNE & KIMBERLY: Parcel ID: 20540-00602-070-01- Higgins S/D Lot 1 of Tract A-1 of NW1/4 NE1/4 & NE1/4 NW1/4 Plat 1990-00285. Moved-Seconded (Flanagan-Ewing) No change to land value. No change to structure value.. Motion Carried: Remarks: To follow the recommendation of the Equalization Office and uphold the valuation as the assessment is supported by fair and equitable sales and comparables, and further that the property is not assessed at more than its full and true value.

COUNTY-2023-65 AINSWORTH, LAYNE LYLE: Parcel ID: 20540-00602-070-02- Higgins S/D Lot 2 of Tract A-1 of NW1/4 NE1/4 & NE1/4 NW1/4 Plat 1990-00285. Moved-Seconded (Flanagan-Ewing) No change to land value. Motion Carried: Remarks: To follow the recommendation of the Equalization Office and uphold the valuation as the assessment is supported by fair and equitable sales and comparables, and further that the property is not assessed at more than its full and true value.

COUNTY-2023-66 AINSWORTH, LAYNE & KIMBERLY: Parcel ID: 20540-00602-070-04- Higgins S/D Lot 4A of Tract A-1 of NW1/4 NE1/4 & NE1/4 NW1/4 Plat 2015-04887. Moved-Seconded (Flanagan-Jennings) No change to land value. Motion Carried: Remarks: To follow the recommendation of the Equalization Office and uphold the valuation as the assessment is supported by fair and equitable sales and comparables, and further that the property is not assessed at more than its full and true value.

COUNTYSTIP-2023-51 BRADLEY, MICHAEL R & KRISTIE L: Parcel ID: 29750-00100-070-00 Twin Parks S/D Tif #2 Lot 7 Blk 1 Plat 2021-03424. Moved-Seconded (Flanagan-Jennings) Change land value from \$35,460 to \$28,220. Motion Carried: Remarks: This is a records correction. Owner inquired about square footage of property. Plat showed the incorrect square footage. Called surveyor for the correct square footage.

COUNTYSTIP-2023-52 CARRIEDO, ANITA M LANGLOIS; CARRIEDO, MICHAEL V: Parcel ID: 20650-00602-228-12 Mountain Plains Development #2 Lot 112 Plat 1979-01148. Moved-Seconded (Flanagan-Ewing) No change to land value. Change structure value from \$284,530 to \$434,530. Motion Carried: Remarks: This is a records correction. The owner came into the office because the assessment card showed a veterans exemption and he does not qualify for this exemption. The full and true value is correct but this needs to go through the Board of Equalization to remove the exemption.

COUNTYSTIP-2023-53 GEFFRE, WILLIAM P: Parcel ID: 13500-00403-300-12 Mountain Stream Estates HES 43 Lot 4 Plat Bk6 Pg351. Moved-Seconded (Ewing-Flanagan) No change to land value. Change structure value from \$230,650 to \$198,320. Motion Carried: Remarks: After interior inspection raising physical depreciation to more accurately reflect condition of property and adding adjustment to reflect no floor cover on main level.

COUNTYSTIP-2023-54 MAKI, ROBERT A & CHRISTINE D: Parcel ID: 22650-00604-690-00 Frawley Ranch East Lot 69 Plat 2021-03749. Moved-Seconded (Flanagan-Sleep) No change to land value. Change structure value from \$461,300 to \$453,830. Motion Carried: Remarks: Per interior review it was determined that there were only 20 plumbing fixtures not 24.

COUNTYSTIP-2023-55 MATTSON, JON W & BARBARA: Parcel ID: 17000-00503-260-00 Tract 42 26-005-03. Moved-Seconded (Jennings-Sleep) Classification change from NA-C to AG-C. Change land value from \$42,260 to \$820. Motion Carried: Remarks: The owner qualified for ag status before he bought this land. This land borders the owner's current ag land and wants to add this to the current ag operation.

COUNTYSTIP-2023-56 MATTSON, JON W & BARBARA: Parcel ID: 26280-00305-000-20 M.S. 305B Champion Millsite 26-005-03. Moved-Seconded (Jennings-Sleep) Classification change from NA-C to AG-C. Change land value from \$42,080 to \$780. Motion Carried: Remarks: The owner qualified for ag status before he bought this land. This land borders the owner's current ag land and wants to add this to the current ag operation.

COUNTYSTIP-2023-57 MEYER, CHRISTOPHER W & WENDY M: Parcel ID: 26580-01339-000-00 M.S. 1339 Dave Lode 21-005-03. Moved-Seconded (Ewing-Flanagan) No change to land value. Change structure value from \$47,310 to \$6,340. Motion Carried: Remarks: This is a record correction. Owner called to inquire about the percentage of increase of the total value of the property. Upon review of the property card, it was found that the structure had a typing/calculation error. Calculated the structure at the appropriate assessment percentage.

COUNTYSTIP-2023-58 NELSON, BECKY L: Parcel ID: 26680-01734-000-60 M.S. 1734 Moberg #2 Lode 26-005-02. Moved-Seconded (Flanagan-Jennings) No change to land value. Change structure value from \$245,370 to \$230,720. Motion Carried: Remarks: Owner called to inquire about the percentage increase of the total value of the property. Owner agreed to a complete inspection of the property improvements. Upon review of the property it was found that the main improvement has some wear and tear in depreciation with few property updates. The property card was also updated to add correct and/or missing building components.

COUNTYSTIP-2023-59 HARTY, ALBERT L & RYETT K: Parcel ID: 24000-00702-180-10 Tract A of Govt Lot 4 18-007-02, SERIAL 17884, TITLE #R42090, ACRES 21.99, MAKE GERRING IND, YEAR 1966. Moved-Seconded (Flanagan-Sleep) No change to land value. Change structure value from \$35,230 to \$18,770. Motion Carried: Remarks: Owner allowed an inspection of the property. Lowered value due to the condition of the secondary improvements (roof covers, storage buildings).

COUNTYSTIP-2023-60 DEADWOOD HISTORIC PRESERVATION COMMISSION:

Parcel ID: 30205-00000-080-00 Crawford Addition II Tract I Plat 1996-04010. Moved-Seconded (Flanagan-Jennings) Change land value from \$26,450 to \$0. Motion Carried: Remarks: The Deadwood Historic Preservation Commission is a tax exempt entity.

COUNTYSTIP-2023-61 DEADWOOD HISTORIC PRESERVATION COMMISSION:

Parcel ID: 30075-00008-000-00 School Lot 8 Plat Bk1 Pg190. Moved-Seconded (Flanagan-Jennings) Change land value from \$16,750 to \$0. Motion Carried: Remarks: The Deadwood Historic Preservation Commission is a tax exempt entity.

COUNTYSTIP-2023-62 BENNE, JOYCE: Parcel ID: 26920-00001-008-36 Lost Camp Valley Acreage Tract A Lot 36 Blk 8 Plat Bk2 Pg92. Moved-Seconded (Flanagan-Sleep) Change land value from \$5,550 to \$4,650. Motion Carried: Remarks: Owner has a deed restriction on the land, which constitutes a “no-build” restriction. Upon review of the current deed restriction, the land use of other lots listed within the deed restriction, and a review of this property, it was found that the land has value under the current deed restrictions. Due to the current state of land use rights, the property should be valued at the secondary value of the Lost Camp neighborhood land values.

COUNTYSTIP-2023-63 GAVRILOV, IGOR: Parcel ID: 31090-03000-250-00 Original Town Lead Lot 25 Blk 30. Moved-Seconded (Flanagan-Jennings) No change to land value. Change structure value from \$53,570 to \$35,910. Motion Carried: Remarks: Structure is unlivable and close to condemnation. Owner is in the process of gutting the house. Lowered value similar to price per square foot cost of the sale of house nearby that was unlivable and sold in 2022.

COUNTYSTIP-2023-64 NIEMITALO, JULIE G: Parcel ID: 24000-00702-354-30 NE1/4 SE1/4 35-007-02. Moved-Seconded (Jennings-Sleep) Classification change from NA-C-S to AG-A. Classification change from NA-C1-S to NA-C1A-S. Classification change from NA-C1-S to AG-A1. Change land value from \$196,000 to \$39,450. Change structure value from \$3,800 to \$0. Motion Carried: Remarks: The owner qualified for Ag status. This will be a value and classification change. Owner also gets the Ag exemption on some of the improvements located on the property.

COUNTYSTIP-2023-65 SCHILLINGER, HARLAN M TRUSTEE: Parcel ID: 32800-00602-050-00 The Woodlands Lot 5 Plat 2020-04973. Moved-Seconded (Flanagan-Ewing) Change land value from \$231,600 to \$141,280. Motion Carried: Remarks: Upon physical and aerial review of the lot it was determined that there is only a portion of usable area and an adjusted was made.

COUNTYSTIP-2023-66 LANTIS, CAMMY SUE: Parcel ID: 21000-00603-203-41 Tract 4A 20-006-03 Plat 2001-03362. Moved-Seconded (Sleep-Ewing) No change to land value. Change structure value from \$171,020 to \$99,090. Motion Carried: Remarks: Upon interior inspection, removed basement finish and added a 40% functional for cost to cure, mold issues, basement leaks, settling of foundation, replacement of cabinets, trim, all carpet and all bathroom fixtures.

COUNTYSTIP-2023-67 GEUKE, KEVIN; GEUKE, RHONDA: Parcel ID: 26980-02088-050-00 Tahencala Ridge S/D Lot 5A Plat 2009-02899. Moved-Seconded (Flanagan-Sleep) Change land value from \$79,980 to \$63,980. Motion Carried: Remarks: Lowered value of lot to equalize value with all other lots in subdivision.

COUNTYSTIP-2023-68 HIGH PINES LLC: Parcel ID: 26800-01904-000-20 M.S. 1904 Comet #1 Lode 13-004-03. Moved-Seconded (Flanagan-Jennings) No change to land value. Change structure value from \$43,100 to \$0. Motion Carried: Remarks: Sellers took the bunkhouse with them after sale. Removing structure value from record.

COUNTYSTIP-2023-69 ZACHMEIER, MICHAEL W; ZACHMEIER, CARLA: Parcel ID: 15000-00501-140-12 Lot W-1A of Tract A of HES 443 14-005-01 Plat 1980-03220. Moved-Seconded (Flanagan-Jennings) No change to land value. Change structure value from \$87,050 to \$68,160. Aye-Flanagan and Jennings. Nay-Ewing and Sleep. Tie Vote. Continue to April 25, 2023 Board of Equalization Meeting.

COUNTYSTIP-2023-70 HUDSON, ROGER & ROANNE: Parcel ID: 17020-00503-030-00
Hudson Subdivision Tract C1 18-005-03 Plat 2020-04755, Serial #MNHM8600882AB, Title #190780275, Acres 0.925, Make Destiny, Model Homark. Moved-Seconded (Flanagan-Jennings) No change to land value. No change to structure value. Change structure value from \$26,290 to \$15,710. Motion Carried: Remarks: This is a record correction. Upon review of the property card, it was found that the NA-C1-S structure had a typing/calculation error.

COUNTYSTIP-2023-71 PYBURN, RON; PYBURN, PATRICIA: Parcel ID: 20000-00602-361-30 Tract 2 sub of W1/2 W1/2 SW1/4 NE1/4 36-006-02 Plat 1996-00392. Moved-Seconded (Flanagan-Jennings) No change to land value. Change structure value from \$19,860 to \$4,260. Motion Carried: Remarks: This is a record correction. Upon review of the property card, it was found that the NA-C1-S structure had a typing/calculation error.

COUNTYSTIP-2023-72 LESTER, PAMELA B: Parcel ID: 26200-00055-000-20 P.C. 55 Lot T sub 21-005-03 Plat Bk4 Pg395. Moved-Seconded (Flanagan-Jennings) No change to land value. Change structure value from \$13,070 to \$7,310. Motion Carried: Remarks: This is a record correction. Upon review of the property card, it was found that the NA-C1-S structure had a typing/calculation error.

COUNTYSTIP-2023-73 NELSON, DANIEL M & AVA: Parcel ID: 26280-00120-000-50 P.C. 120 Tract E 28-005-03 Plat Bk3 Pg290. Moved-Seconded (Jennings-Flanagan) No change to land value. No change to structure value. Change structure value from \$22,440 to \$13,070. Motion Carried: Remarks: This is a record correction. Upon review of the property card, it was found that the NA-C1-S structure had a typing/calculation error.

COUNTYSTIP-2023-74 OWEN, THOMAS M & APRIL L: Parcel ID: 26690-01671-000-06 Deadbroke Mining Company S/D #3 Lot 6 sub of M.S. 1671 Plat 1981-02251. Moved-Seconded (Flanagan-Ewing) No change to land value. No change to structure value. Change structure value from \$8,730 to \$800. Motion Carried: Remarks: This is a record correction. Upon review of the property card, it was found that the NA-C1 structure had a typing/calculation error.

COUNTYSTIP-2023-75 PTD 2 LLC: Parcel ID: 26710-01652-030-00- Old Toboggan Hill S/D M.S. 1652 & 1812 Lot 3 of Tract A Plat 2007-05428. Moved-Seconded (Jennings-Flanagan) No change to land value. Change structure value from \$13,940 to \$8,730. Motion Carried: Remarks: This is a record correction. Upon review of the property card, it was found that the NA-C1 structure had a typing/calculation error.

COUNTYSTIP-2023-76 ARCHIE, JERRY D: Parcel ID: 26770-01833-000-00- Deadbroke Mining Company S/D #2 Deadbroke Tract D Plat 2002-05512. Moved-Seconded (Ewing-Sleep) No change to land value. Change structure value from \$34,320 to \$9,400. Motion Carried: Remarks: This is a record correction. Upon review of the property card, it was found that the NA-C1 structure had a typing/calculation error.

COUNTYSTIP-2023-77 LECHNER, DON & PAM: Parcel ID: 26770-01833-000-60- Deadbroke Mining Company S/D #2 Lot 6 sub of M.S. 682 & 1833 Plat 1981-00258. Moved-Seconded (Jennings-Sleep) No change to land value. Change structure value from \$13,430 to \$5,210. Motion Carried: Remarks: This is a record correction. Upon review of the property card, it was found that the NA-C1 structure had a typing/calculation error.

COUNTYSTIP-2023-78 PIONEER LLC: Parcel ID: 31735-00000-080-00 - Pavilion S/D Lot H Plat 2005-02127. Moved-Seconded (Flanagan-Jennings) No change to land value. Change structure value from \$617,540 to \$202,200. Aye-Flanagan, Sleep and Jennings. Nay-Ewing. Motion Carried: Remarks: Owner was concerned with increase in property value. After looking at record and extensive research, a new value was calculated. There were changes to the building record including a large reduction in the value due to incurable functional super adequacy.

COUNTYSTIP-2023-79 NORTH POINT CHRISTIAN CHURCH: Parcel ID: 32685-00000-000-10 - Spearfish Prairie Addition Tract NPC Plat 2022-02294, 2007-00255. Moved-Seconded (Flanagan-Jennings) Change land value from \$0 to \$30,330. Change structure value from \$0 to \$312,560. Motion Carried: Remarks: This is a record correction. The owner was getting 100% exempt status on the whole property but actually 69% of the property is exempt. It was calculated that the daycare lease is 31% of the property and that should be taxable.

RECESS: Moved-Seconded (Flanagan-Sleep) to recess the County Board of Equalization at 1:50 p.m. April 11th 2023. Motion Carried.

10:26 a.m. April 25th, 2023 the County Board of Equalization reconvened with the following members present: Commissioner Robert Ewing, Brandon Flanagan, Randy Deibert and Richard Sleep present. Absent-Commissioner Eric Jennings.

All motions were passed by unanimous vote, by all members present, unless stated otherwise.

COUNTYSTIP-2023-69 ZACHMEIER, MICHAEL W; ZACHMEIER, CARLA: Parcel ID: 15000-00501-140-12 Lot W-1A of Tract A of HES 443 14-005-01 Plat 1980-03220. Moved-Seconded (Flanagan-Deibert) No change to land value. Change structure value from \$87,050 to \$68,160. Motion Carried. Remarks: The property is in the midst of construction. Visited the property and calculated a new value based on the actual percentage complete.

ADJOURN: Being no further appeals to be heard Moved-Seconded (Deibert-Flanagan) to adjourn the 2023 Board of Equalization at 10:29 a.m. the 25th day of April 2023. Motion Carried.

Date Approved

Robert Ewing, Chairman

ATTEST:

Brenda McGruder, Auditor