

The Lawrence County Board of Equalization was called to order on Tuesday April 13, 2021 at 11:28 a.m. with the following members present: Commissioner Richard Sleep, Randall Rosenau, Randy Deibert, Brandon Flanagan and Robert Ewing.

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

The 2021 Board of Equalization Oath was signed.

EXEMPT PROPERTY:

TRINITY UNITED METHODIST CHURCH: Parcel ID: 31510-00500-080-15 Denver Addition Lot G Revised Blk 5. Moved-Seconded (Flanagan-Deibert) to follow the recommendation of the Director of Equalization and approve the property as 100% tax exempt. Motion Carried.

SAWYER MEMORIAL PARK TRUST INC.: Parcel ID: 26580-01372-000-50 M.S. 1372 Tract 1 of Acme Lode Etal 19-004-04. Moved-Seconded (Flanagan-Deibert) to follow the recommendation of the Director of Equalization and approve the property as 100% tax exempt. Motion Carried.

APPEALS:

#0001 BITTNER, MARK H TRUSTEE & BITTNER, CHRISTINE A TRUSTEE & MARK H & CHRISTINE A BITTNER REVOCABLE LIVING TRUST: Parcel ID: 20050-00602-039-16 Lot G of Lot 3A-2 of Lot 3A of Lot 3 NW1/4 NW1/4 03-006-02. Moved-Seconded (Flanagan-Rosenau) No change in land value. Change structure value from \$88,400 to \$50,720. Motion Carried: Remarks: Record correction per assessor, conversion mistake.

#0002 KLEIN, CORNELIUS T & KLEIN, CECILIA D: Parcel ID: 20100-00602-040-50 Lot 1 of W 487' of Lots 7 & 8 NE1/4 NE1/4 04-006-02. Moved-Seconded (Deibert-Ewing) No change in land value. Change structure from \$4,730 to \$4,090. Motion Carried: Remarks: Mobile home is a rental property and currently rented. Reviewed the property interior and exterior with owner's son, Wayne Klein. Corrected the record to add central air and 1 plumbing fixture for stackable washer/dryer and corrected the effective age (depreciation) based on condition at said physical review. No changes to remaining values on said parcel.

#0003 FOGELMAN, BRIAN JEFFREY & FOGELMAN, CHERYL ANN: Parcel ID: 20900-00602-290-10 Aspen Hills Development Tract 29A Moved-Seconded (Flanagan-Ewing) Change land value from \$39,930 to \$32,500. Motion Carried: Remarks: After a review, it was determined that this property had been listed for a reasonable length of time at a lower sales price than the assessment. An adjustment is being made to match that lower listing price.

#0004 FRAWLEY RANCHES EAST WATER USERS ASSOCIATION: Parcel ID: 22650-00604-000-30 Frawley Ranch East Lot C Moved-Seconded (Rosenau-Sleep) Change land value from \$129,900 to \$3,460. Motion Carried: Remarks: Land adjusted, lot is designated unbuildable due to use as greenspace and water lot.

#0005 J & D PARTNERSHIP: Parcel ID: 31510-00400-050-18 Denver Addition Lot 831 Highland Ave. Moved-Seconded (Ewing-Deibert) Change structure value from \$54,990 to \$51,190. No change in land value. Motion Carried: Remarks: After a review of the property, an adjustment was necessary to reflect the limited area of the remodel work and what had been completed.

#0006 JOSLIN, JOSEPH & MICHELE: Parcel ID: 26683-01678-580-00 Paradise Acres II Lot 58 of Tract K. Moved-Seconded (Rosenau-Sleep) No change in land value. Change structure value from \$371,870 to \$315,930. Motion Carried: Remarks: After interior inspection, it was confirmed that the basement and loft above garage are unfinished.

#0007 MILLERS CROW CREEK RANCH LLC.: Parcel ID: 08300-00303-340-00 Wolff S/D The Remainder of HES 240. Moved-Seconded (Ewing-Deibert) Change structure value from \$28,920 to \$18,920. Motion Carried: Remarks: After a review of the record, the AG building exemption was omitted. A correction is needed in order to apply the \$10,000 exemption amount.

#0008 ROUSH, ANNE C C/O EDELEN, JARROD & AMBER (CD): Parcel ID: 18000-00504-182-80 NE1/4 NW1/4 18-005-04. Moved-Seconded (Flanagan-Rosenau) Change land value from \$98,550 to \$5,490. Classification change from NA-C to AG-A. Motion Carried: Remarks: A

recommendation for classification change is being made as proof of AG use was received by the Equalization office.

#0009 ROUSH, ANNE C C/O EDELEN, JARROD & AMBER (CD): Parcel ID: 18000-00504-182-10 Govt Lot 1 (NW1/4 NW1/4) 18-005-04. Moved-Seconded (Flanagan-Rosenau) Change land value from \$94,920 to \$5,240. Classification change from NA-C to AG-A. Motion Carried: Remarks: A recommendation for classification change is being made as proof of AG use was received by the Equalization Office.

#0010 RUSHMORE BANK & TRUST C/O GREAT WESTERN BANK ATTN: ACCT: Parcel ID: 32090-04100-120-10 Original Town Spearfish Lots 9, 10 & 11 & S 9' Lot 12 Blk 41. Moved-Seconded (Flanagan-Sleep) No change in land value. Change structure value from \$429,700 to \$404,420. Motion Carried: Remarks: After review of the property, an adjustment to the effective age was necessary to equalize the property with similar commercial properties.

#0011 SCHENK, KARL M & SCHENK, NANCY P: Parcel ID: 08000-00303-281-10 Tract 1 pt of Lot 4 of SW1/4 NE1/4 & NW1/4 SE1/4 28-003-03. Moved-Seconded (Rosenau-Sleep) No change in structure value. Change land value from \$520,810 to \$26,080. Classification change from NA-C to AG-C and NA-C1 to AG-C1. Motion Carried: Aye, Rosenau, Flanagan, Ewing and Sleep. Nay-Deibert. Remarks: A recommendation for classification change is being made as proof of AG use was received by the Equalization Office.

#0012 OAK MEADOWS LIMITED PARTNERSHIP: Parcel ID: 24000-00702-033-10 S Redwater pt SW1/4 SW1/4 03-007-02. Moved-Seconded (Ewing-Rosenau) Change land value from \$30,780 to \$1,320. Classification change from NA-C to AG-A. Motion Carried: Remarks: A recommendation for classification change is being made as proof of AG use was received by the Equalization Office.

#0013 OAK MEADOWS LIMITED PARTNERSHIP: Parcel ID: 24000-00702-042-20 S Redwater pt SE1/4 NW1/4 04-007-02. Moved-Seconded (Ewing-Rosenau) Change land value from \$35,040 to \$2,810. Classification change from NA-C to AG-A. Motion Carried: Remarks: A recommendation for classification change is being made as proof of AG use was received by the Equalization Office.

#0014 OAK MEADOWS LIMITED PARTNERSHIP: Parcel ID: 24000-00702-044-20 S Redwater Tract B pt NW1/4 SE1/4 ex ROW & Lot H1(.06ac) 04-007-02. Moved-Seconded (Ewing-Rosenau) Change land value from \$125,790 to \$23,530. Classification change from NA-C to AG-A. Motion Carried: Remarks: A recommendation for classification change is being made as proof of AG use was received by the Equalization Office.

#0015 OAK MEADOWS LIMITED PARTNERSHIP: Parcel ID: 24000-00702-044-10 S Redwater Tract B pt SE1/4 SE1/4 04-007-02. Moved-Seconded (Ewing-Rosenau) Change land value from \$109,500 to \$21,600. Classification change from NA-C to AG-A. Motion Carried: Remarks: A recommendation for classification change is being made as proof of AG use was received by the Equalization Office.

#0016 OAK MEADOWS LIMITED PARTNERSHIP: Parcel ID: 24000-00702-044-30 S Redwater Tract B pt SW1/4 SE1/4 ex ROW 04-007-02. Moved-Seconded (Ewing-Rosenau) Change land value from \$144,600 to \$25,890. Classification change from NA-C to AG-A. Motion Carried: Remarks: A recommendation for classification change is being made as proof of AG use was received by the Equalization Office.

#0017 OAK MEADOWS LIMITED PARTNERSHIP: Parcel ID: 24000-00702-102-50 S Redwater pt Tract B of NE1/4 NW1/4 ex ROW & ex Lots H1, H2 & H3 10-007-02. Moved-Seconded (Ewing-Rosenau) Change land value from \$62,040 to \$12,390. Classification change from NA-C to AG-A. Motion Carried: Remarks: A recommendation for classification change is being made as proof of AG use was received by the Equalization Office.

#0018 ROBERTSON, JOEL WARRACK & ROBERTSON, PATRICIA RYAN: Parcel ID: 19000-00601-121-15 W1/2 NE1/4 NW1/4 - W1/2 SE1/4 NW1/4 12-006-01. Moved-Seconded (Flanagan-Deibert) No change in land value. No change in structure value. Motion Carried: Remarks: No change is being made as proof of AG was not received by the Equalization Office.

Ag status was not proven.

#0019 RUVOLO, MICHAEL J TRUSTEE & RUVOLO, SANDRA L TRUSTEE ETAL:
Parcel ID: 26400-01158-000-26 Deer Mountain Resort Development #1 Lot 13 Blk 1. Moved-Seconded (Deibert-Rosenau) Change structure value from \$496,940 to \$476,740. No change in land value. Motion Carried: Remarks: Adjusting percentage completion to reflect work still to be done on home, including plumbing fixtures not done yet.

#0020 LARSON, DAVID A & PATTI K: Parcel ID: 32800-00602-390-00 The Woodlands Lot 39. Moved-Seconded (Flanagan-Deibert) Change land value from \$128,690 to \$114,540. Motion Carried: Remarks: 11% reduction due to topography and usable area.

#0021 JAGERHAUS HOLDINGS A LLC.: Parcel ID: 21950-00603-313-10 Ridge Point S/D Tract A. Moved-Seconded (Rosenau-Sleep) Change land value from \$338,770 to \$30,410. Classification change from NA-C to AG-C. Motion Carried: Remarks: A recommendation for classification change is being made as proof of AG use was received by the Equalization Office.

RECESS: Moved-Seconded (Deibert-Sleep) to recess the County Board of Equalization at 11:53 p.m. April 13th 2021. Motion Carried.

11:55 a.m. April 27th, 2021 the County Board of Equalization reconvened with the following members present: Commissioner Richard Sleep, Randall Rosenau, Randy Deibert, Brandon Flanagan and Robert Ewing present.

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

ADJOURN: Being no further appeals to be heard Moved-Seconded (Ewing-Flanagan) to adjourn the 2021 Board of Equalization at 11:56 a.m. the 27th day of April 2021. Motion Carried.

Date Approved

Richard Sleep, Chairman

ATTEST:

Brenda McGruder, Auditor