

Board of Equalization Meeting
Butte County Courthouse
Commission Meeting Room
839 5th Avenue
Belle Fourche, SD 57717
Phone: 605-892-4485

THE BOARD OF EQUALIZATION CONVENED AT 9:30 AM. on April 11, 2024. Commissioners present were Herman, Walton, Erk, and Harms. Absent Ager. Also present were Director of Equalization Cristina Wilson, Field Assessor Johnna Ramirez, Field Assessor Stephanie Lippincot, and States Attorney LeElen McCartney.

Vice chair Herman called the meeting to order and led the group in the Pledge of Allegiance.

Motion Walton, Second Erk to approve the agenda as presented with no changes. Vote Unanimous. Motion Carried.

Members present took the County Board of Equalization Member Oath, notarized by Auditor Capp

Public Comments were called: none were present to speak for Board of Equalization items.

DOE Donna Jones presented findings to the County Board of Equalization.

Appeals for County Board of Equalization:

- MCFARLAND, KENNETH E & KELLI J; 1449 BIRNAM WOOD LN; BELLE FOURCHE, SD 57717; Loss of Value due to Restricted Access
 - Matt Lucklum presented on behalf of Kenneth and Kelli McFarland. Homeowners believe the value of the home is half of what the assessed value assigned. The reason for the request for reduction is square footage loss and previously proposed plans for subdivision that have changed. It is presumed that current litigation regarding the property lines would affect the market value in current market. Additional documentation was provided to Board of Equalization by Mr. Lucklum.
 - Director of Equalization Cristina Wilson provided an explanation on the reasoning for value given to the property. DOE Wilson proposed removing value of the concrete lot and reducing the value of the driveway by 50% due to obsolescence. These suggested reductions were approved by Belle Fourche City Board of Equalization.
 - Mr. McFarland mentioned that for the amount of taxes he pays, this is small amount of lost revenue to the county. Mr. Farland believes that the lot lines (therefore value) are contingent on current litigation.

Motion Harms, to leave at value agreed by City of Belle Fourche, SD. Motion failed due to lack of second.

Motion by Erk, Second by Walton, motion to lower value by 50% requested by landowner – at \$26,935 land and \$220,973. Roll Call Vote; Harms – Nay, Erk – Aye, Walton – Aye, Herman – Nay. Motion Failed.

Motion by Harms, Second by Walton to delay decision until full board is present. Vote Unanimous. Motion Carried.

- DAVIS, ROBERT A & SHELISA KAY; 10501 HLOUSEK LN; BELLE FOURCHE, SD 57717; Parcel 32.08.1.24; LOT 24 GRANDVIEW SUBD; Value too High

- DAVIS, ROBERT A & SHELISA KAY; 10501 HLOUSEK LN; BELLE FOURCHE, SD 57717; Parcel 32.08.1.25; LOT 25 GRANDVIEW SUBD; Value too High
 - Michelle Watson presented on behalf of Robert and Shelisa Davis. Ms. Watson shared process for a realtor to follow when putting value on a property, further stating that using this process, there were up to 50% difference in value on average acreage. Ms. Watson asked that the board consider the condition of the house when determining whether value is to be decreased. Ms. Watson provided additional photographs of the exterior and interior of the house.
 - Director of Equalization Cristina Wilson explained the reassessment and changes made as a result of the second assessment. Corrected bathroom total, lowered grade of home based on condition, and lowered the land from prime due to placement of sewer and home. These suggested reductions were approved by Belle Fourche City Board of Equalization.

Motion by Harms, Second by Erk to approve recommendation of DOE for parcel 32.08.1.24 from \$412,137 to \$431,2699. Vote Unanimous. Motion Carried.

Motion by Harms, Second by Erk to approve recommendation of DOE for parcel 32.08.1.25 from \$ \$56,630 to \$19,830. Vote Unanimous. Motion Carried.

Stipulations:

- Motion by Walton, Second by Erk to approve stipulation for Hoffman, Herschell & Norma 10990 Hwy 34, Belle Fourche SD 57717; Parcel 08.2.23.2.2. Vote Unanimous. Motion Carried.
- Motion by Erk, Second by Harms to approve stipulation for Alexander, Kenneth D & Sheree L, 19100 Youngberg Rd, Newell SD 57760; Parcel 08.6.27.1.2. Vote Unanimous. Motion Carried.
- Motion by Harms, Second by Erk to approve stipulation for Alexander, Kenneth D & Sheree L, 19100 Youngberg Rd, Newell SD 57760; Parcel 08.6.26.23. Vote Unanimous. Motion Carried.
- Motion by Harms, Second by Erk to approve stipulation for Jewett, Oa & Joan; Po Box 666, Belle Fourche, SD 57717; Parcel 88.08.2.12. Vote Unanimous. Motion Carried.
- Motion by Harms, Second by Erk to approve stipulation for Louis-Wallace, Pepper & Jeffery Jay; 11301 Hwy 212, Belle Fourche, SD 57717; Parcel 08.3.05.2.H. Vote Unanimous. Motion Carried.
- Motion by Harms, Second by Erk to approve stipulation for Proefrock, Daniel R & Susan; 11084 Snoma Rd, Belle Fourche, SD 57717; Parcel 08.2.11.4.3. Vote Unanimous. Motion Carried.
- Motion by Erk, Second by Walton to approve stipulation for Turbiville, Donald H & Willonore, N; 18835 Kindsfater Ln, Belle Fourche, SD 57717; Parcel 8.2.11.1.3.1. Vote Unanimous. Motion Carried.
- Motion by Harms, Second by Erk to approve stipulation for Wells, Fred L III & Sherry; 13060 193rd St, Vale, SD 57788; Parcel 08.6.31.43. Vote Unanimous. Motion Carried.
- Motion by Walton, Second by Erk to approve stipulation for Wells, Fred L III & Sherry; 13060 193rd St, Vale, SD 57788; Parcel 08.6.31.13.1.1. Vote Unanimous. Motion Carried.
- Motion by Erk, Second by Harms to approve stipulation for Tennis, Tiffany; Po Box 701, Newell SD 57760; Parcel 09.7.30.2.2m. Vote Unanimous. Motion Carried.
- Motion by Walton, Second by Erk to approve stipulation for Tope, Wilma; 3993 Hwy 34, Aladdin, WY 52710; Parcel 08.3.05.1.3.2M. Vote Unanimous. Motion Carried.
- Motion by Walton, Second by Erk to approve stipulation for Tope, Wilma; 3993 Hwy 34, Aladdin, WY 52710; Parcel 08.3.05.1.3.3M. Vote Unanimous. Motion Carried.
- Motion by Erk, Second by Harms to approve stipulation for Tope, Wilma; 3993 Hwy 34, Aladdin, WY 52710; Parcel 08.3.05.1.3. Vote Unanimous. Motion Carried.

- Motion by Walton, Second by Erk to approve stipulation for Sainsbury, Forest & Lindsey; 11647 Valley 1 Rd, Belle Fourche, SD 57717; Parcel 08.3.11.13.1. Vote Unanimous. Motion Carried.
- Motion by Harms, Second by Erk to approve stipulation for John Burke Enterprises, LLC; 3941 Forest Park Cir, Rapid City, SD 57702; Parcel 15.57.6B. Vote Unanimous. Motion Carried.
- Motion by Erk, Second by Walton to approve add for Larson, Robert E; 18754 Five Mile RD, Belle Fourche, SD 57702; Parcel 08.3.04.3.2. Vote Unanimous. Motion Carried.

Add/Omit

- Motion by Harms, Second by Erk to approve add for Pauley, Ezra & Elizabeth Jean Living Trust; SE4NW4;N2NW4; NE4PT Lying S&W of the BF River; 08.6.27.1 - Added 131.53 Acres Back Into This Parcel That Was Mistakenly Split Out
- Motion by Erk, Second by Harms to approve add for Pauley, Ezra & Elizabeth Jean Living Trust; SE4NW4;N2NW4; NE4PT Lying S&W of the BF River; 08.6.27.1 - Added 131.53 Acres Back Into This Parcel That Was Mistakenly Split Out
- Motion by Erk, Second by Harms to approve add for Barden, Suzanne; MH Only-1985 Friendship SER 2559V; 10.4.29.13.2M - Create New Parcel. This MH was Placed on this Property Prior to Nov. 1st 2023.

Motion by Harms, Second by Erk to Approve Tax-Exempt Properties. Vote unanimous, motion carried

Tax Exempt

<u>Name</u>	<u>Exempt</u>	<u>Parcel</u>
Black Hills Mennonite Church	Religious	08.2.01.3.5.1
Black Hills Mennonite Church	Religious	08.2.01.3.3
New Dawn Enterprises	Charitable	08.6.31.41
Castle Rock Moreau Hall	Benevolent	13.6.29.1.2
Butte County Ambulance	Other	15.00.14.19.1
Connection Church	Religious	15.00.14.19.2
Connection Church	Religious	15.00.15.08a
Belle Fourche Development Corporation	Industrial Dev Corp	15.00.16.12A-
First Baptist Church	Religious	15.00.19.07E
First Baptist Church	Religious	15.00.21.01W
First Baptist Church	Religious	15.00.21.03
St James Episcopal Church	Religious	15.00.31.08
St Paul's Catholic Church	Religious	15.00.32.01S
St. Paul's Catholic Church	Religious	15.00.33.04N
First Congregational Church	Religious	15.00.38.05
Belle Fourche Lions Club	Other	15.00.40.07W
Belle Fourche Lions Club	Other	15.00.40.08N
Naja Temple	Benevolent	15.00.58.01
Christian Life Center	Religious	15.01.02.01
Christian Life Center	Religious	15.01.A.B.
Belle Fourche Senior Citizens Center	Charitable	15.09.M.02
Technology For Rural Enhancement of Communities	Relief Agency	15.13.A1
Emmanuel Baptist Church	Religious	15.14.02.01W
Loyal Order Of The Moose Lodge	Benevolent	15.19.01
Jehovah's Witness	Religious	15.22.04.07
Technology For Rural Enhancement of Communities	Relief Agency	15.22.05.01
Belle Fourche Development Corporation	Industrial Dev Corp	15.30.AM.01
St James Lutheran	Religious	15.31.01.04
Belle Fourche Global Methodist Church	Religious	15.33.09.03
Belle Fourche Global Methodist Church	Religious	15.33.10.01
Belle Fourche Global Methodist Church	Religious	15.33.10.29

Open Bible Church	Religious	15.33.11.01
Open Bible Church	Religious	15.33.11.28
St James Lutheran	Religious	15.44.01.03
St James Lutheran	Religious	15.44.02.01
LDS Church	Religious	15.44.02.08
St James Lutheran	Religious	15.44.02.18
Butte County Housing & Redevelopment Commission	Other	15.57.10A
Butte County Housing & Redevelopment Commission	Other	15.57.10B
Butte County Housing & Redevelopment Commission	Other	15.57.27A
Butte County Housing & Redevelopment Commission	Other	15.57.27B
Belle Fourche Development Corporation	Industrial Dev Corp	15.60.4.2R
Belle Fourche Development Corporation	Industrial Dev Corp	15.60.5.1
Belle Fourche Development Corporation	Industrial Dev Corp	15.60.5.5
Black Hills Gospel Assembly	Religious	15.92.01
Badlands Early Head Start	Relief Agency	16.01.023.03
Badlands Early Head Start	Relief Agency	16.01.023.05
St Mary's Catholic Church	Religious	16.01.023.12
St Mary's Catholic Church	Religious	16.01.023.15
First Congregational Church	Religious	16.01.025.12
First Congregational Church	Religious	16.01.025.14
First Lutheran Church	Religious	16.01.027.01
Assembly Of God Church	Religious	16.01.031.20
Newell Fire Department	Fire	16.01.039.01
Veterans Of Foreign Wars (Newell VFW) Post 5807	Benevolent	16.01.040.26
Nvn Senior Citizens Center	Benevolent	16.01.040.28
West River Mennonite Church Inc	Religious	16.01.041.19
West River Mennonite Church Inc	Religious	16.01.041.20
West River Mennonite Church Inc	Religious	16.01.056.01C
Newell Evangelical Church	Religious	16.01.056.01D
Newell Evangelical Church	Religious	16.01.061.01A
Newell Community Baptist Church	Religious	16.02.05.01W
Nisland-Arpan Fire Dept	Exempt	17.00.03.11
Nisland-Arpan Fire Dept	Exempt	17.00.03.13
Nisland-Arpan Fire Dept	Exempt	17.00.03.14
Nisland Independent Community Church	Religious	17.00.11.08
Nisland Independent Community Church	Religious	17.00.11.10
Nisland Independent Community Church	Religious	17.00.11.11
Nisland Independent Community Church	Religious	17.00.12.03B
Nisland Independent Community Church	Religious	17.00.12.04
Nisland Independent Community Church	Religious	17.02.Od.01
Nisland Independent Community Church	Religious	17.02.Od.04
Vale Fire Dep Inc.	Benevolent	61.08.6.21.06
Vale Volunteer Fire Dept Inc	Benevolent	61.08.6.21.09
Vale Community Club	Benevolent	61.08.6.22.01
Vale Community Club	Benevolent	61.08.6.23.07
Vale Lutheran Church	Religious	61.08.6.32.11
Landmark Missionary Baptist Church	Religious	78.08.2.1.01
Belle Fourche Development Corporation	Industrial Dev Corp	15.60.2
Belle Fourche Development Corporation	Industrial Dev Corp	15.60.3
Belle Fourche Development Corporation	Industrial Dev Corp	15.60.1
Technology For Rural Enhancement Of Communities	Relief Agency	15.22.05.A7
Connection Church	Religious	15.00.15.06

Motion Erk, Second Harms to approve 64 Veteran Exempt Properties, Vote unanimous, Motion carried.

Motion Herman, Second Walton to recess at 3:31 P.M. Vote unanimous, Motion carried

Board will reconvene after the April 16, 2024 Regular Commission Meeting.

The Board Of Equalization Reconvened at 11:25A.M. on April 16, 2024. Commissioners present were Ager, Herman, Walton, Erk, and Harms.

Chairperson Ager took the County Board of Equalization Member Oath, notarized by Auditor Capp.

Appeals for County Board of Equalization:

- MCFARLAND, KENNETH E & KELLI J; 1449 BIRNAM WOOD LN; BELLE FOURCHE, SD 57717; Loss of Value due to Restricted Access
 - Director of Equalization Cristina Wilson provided an explanation on the reasoning for value given to the property. DOE Wilson proposed removing value of the concrete lot and reducing the value of the driveway by 50% due to obsolescence. These suggested reductions were approved by Belle Fourche City Board of Equalization.
 - Matt Lucklum presented on behalf of Kenneth and Kelli McFarland. Homeowners believe the value of the home is half of what the assessed value assigned. It is presumed that current litigation regarding the property lines would affect the market value in current market. The reasons for the request for reduction are square footage loss and previously proposed plans for subdivision that have changed.
 - Commissioner Herman asked about marking of property lines when property is purchased. Mr. Lucklum explained that developments are often handled differently based on when lots are sold.
 - Discussion was held and questions asked/answered regarding timing and reasoning for request of 50% reduction in valuation.
 - Mr. McFarland explained the map provided to board, original plans for the property, and sequence of events that led to current litigation.

Motion by Erk, Second by , motion to lower total assessed value by 30%. Motion failed due to a lack of second.

Motion by Herman, Second by Harms, to approve recommendation of Director of Equalization to remove value of concrete and 50% obsolescence for driveway. Roll call vote; Harms – Aye, Erk – Nay, Walton – Aye, Herman – Aye, Ager - Aye. Motion Passed.

Motion by Herman, Second by Harms to Adjourn at 11:58 AM. Vote Unanimous. Motion Carried

APPROVED BY THE COMMISSION:
James Ager, Chairperson

ATTEST: Annie Capp, Butte County
Auditor