

April 15, 2025

At 9:00 a.m. the meeting of the McCook County Commission was called to order in their Meeting Room by Chairman Charles Mehlbrech. Members present: Steve Gordon, Tom Heumiller, Marc Dick, and Charles Liesinger.

Motion Liesinger to convene as County Board of Equalization. Second Dick. Motion carried.

Chairman Mehlbrech called for approval of the Equalization agenda. Anna Flogstad, Dir of Equalization, noted an addition to Clerical Errors section of the agenda. Auditor Sherman noted the addition of an Executive Session at the end of the meeting for personnel discussion. Motion Gordon to approve the agenda with the additions noted. Second Heumiller. Motion carried.

Public comment: none.

Conflict of interest: none.

Anna Flogstad, Director of Equalization, brought the following items before the Board.

JEFFERSON TOWNSHIP

Frank Howe (present)

County Board: Parcel 12.16.2000

Assessed value: AGA 562,626

Legal description: NW4 (Road ROW) 16-102-56 & including all of LD Terveen Conservation Easement, Tr 1 W2 16-102-56 Ex that part of W750' of N1/2 52.47' of SW4 lying within Tract 1 in SW4

Reason for appeal: Ag land is valued based on soil type and production of that soil type over a 10-year average. The price per acre value is determined by the State. Howe noted that he has no income from this parcel due to permanent WRP easement, can't farm it. He and his family use it for hunting. Howe added that Brown County assessment is \$350/acre because it's NA due to WRP easement. Comm Dick asked Howe how long he's owned the land. 4 or 5 years. Heumiller asked Howe if he knew what he was buying at the time of purchase. Howe noted that he should have done his homework.

Frank Howe

County Board: Parcel 12.16.4001

Assessed value: AGA 60,513

Legal description: W750' of N1/2 52.47' of SW4 16-102-56 Inc that part of LD Terveen Conservation Easement Tract 1 lying therein

Reason for appeal: Ag land is valued based on soil type and production of that soil type over a 10-year average. The price per acre value is determined by the State. Howe noted that he has no income from this parcel due to permanent WRP easement, can't farm it, family uses it for hunting. Howe added that Brown County assessment is \$350/acre because it's NA due to WRP easement. Comm Dick asked Howe how long he's owned the land. 4 or 5 years. Heumiller asked Howe if he knew what he was buying at the time of purchase. Howe noted that he should have done his homework.

Dir of Equalization Flogstad brought the following clerical errors of the assessment roll for the 2025 notices, before the Board.

Korkow sale to City of Canistota

Parcel 21.18.1003 / 21.18.1001 the 2nd parcel was missed when change was made and needs to be put in the name of Canistota City and made exempt. Motion Dick to note the correction. Second Liesinger. Motion carried.

Brannan Family Trust / Diane Stahl Living Trust

Parcels 14.07.3000 / 14.18.3000 building permit was noted on wrong property, s/b on parcel 14.18.3000. Motion Liesinger to approve the transfer of the building permit to the correct parcel. Second Gordon. Motion carried.

Kevin Sabers

Parcel 19.01.150601 building value was removed but software added it back in. Motion Heumiller to remove the building value. Second Gordon. Motion carried.

Van Whye LLP

Parcel 07.33.3001 error in acres. Motion Dick to correct the acres, 143 instead of 120. Second Liesinger. Motion carried.

Drew Hjermstad

Parcel 21.18.010106 building value was removed but software added it back in. Motion Heumiller to remove the building value. Second Gordon. Motion carried.

Oak Lane Hutterian

Parcel 05.07.3001 entered as 4.66 acres, needs to be changed to 60 acres. Motion Liesinger to correct the number of acres. Second Dick. Motion carried.

Whit Olson / Wayne Olson

Parcel 01.03.3000 is in Whit Olson's name, needs to be in Wayne Olson Trust. Motion Gordon to transfer the parcel to the correct name. Second Liesinger. Motion carried.

Howard Trautmann

Parcel 12.32.4003 typo when entering valuation, 1,079,300 instead of 107,390. Motion Dick to correct the valuation. Second Gordon. Motion carried.

Juanita Priebe
Parcels 20.00.0613 / 20.00.0614 no value added to parcels when purchased from Spencer City. Motion Heumiller to correct with addition of NAC \$600 on 20.00.0613 and \$1,200 on 20.00.0614. Second Liesinger. Motion carried.

Dan Stahl
Parcel 13.80.3501 remove grain bin from leased site. Motion Liesinger to correct value with removal of bin. Second Heumiller. Motion carried.

Review Local Board Decisions

JEFFERSON TOWNSHIP

Frank Howe Parcel 12.16.2000
The Local Board lowered the AGA value to 549,504.
Dir of Equalization Flogstad recommended retaining AGA value of 562,626 noting that she contacted Dept of Revenue in search of options for Mr. Howe. The land does not qualify for inundated land (not under water) or an Ag Adjustment (WRP land does not qualify for this program). Flogstad also checked with Brown County and the land that they value at \$350/acre is along the river, is mostly under water, and they have sales to back their values, McCook does not. Motion Dick to approve valuation recommended by the Assessor, AGA 562,626. Second Liesinger. Motion carried.

Frank Howe Parcel 12.16.4001
The Local Board lowered the AGA value to 58,212.
Dir of Equalization Flogstad recommended retaining AGA value of 60,513 noting that she contacted Dept of Revenue in search of options for Mr. Howe. The land does not qualify for inundated land (not under water) or an Ag Adjustment (WRP land does not qualify for this program). Flogstad also checked with Brown County and the land that they value at \$350/acre is along the river, is mostly under water, and they have sales to back their values, McCook does not. Motion Dick to approve valuation recommended by the Assessor, AGA 60,513. Second Liesinger. Motion carried.

TOWN of SPENCER

John Wiese (deceased) Parcel 20.00.0406
Assessed value: NADS 1,800 NAD1S 53,800
Legal description: Lots 4 thru 6, Blk 4, OT
Reason for appeal: house is not habitable, plans to demolish. Justin Dean (auctioneer) states house has no value whatsoever. Total value should be 500; land 500 and house 0.
The Local Board retained NADS value of 1,800 and lowered the NAD1S value to 1,000.
Dir of Equalization Flogstad presented pictures of the inside of the house, agree it's not habitable.
Assessor recommended retaining NADS value of 1,800 and lowering NAD1S value to 1,000, as recommended by the Local Board.
Following review, motion Liesinger to approve values recommended by Assessor, NADS 1,800 and NAD1S 1,000. Second Heumiller. Motion carried.

Motion Dick to approve 5 applications for Owner Occupied Status that were received after assessment notices were sent, February 12th (March 15th deadline for application). Second Gordon. Motion carried.

Motion Heumiller to approve 10 Ag Status applications that were received after assessment notices were sent, February 12th.
Second Liesinger. Motion carried.

Because there is not a complete list of applications for Elderly Disabled Tax Freeze, review of these will be put off until the April 22nd commission meeting.

Motion Liesinger to enter Executive Session at 10:30 a.m. for personnel discussion, SDCL 1-25-2 (1). Michelle Stubkjaer, HR Consultant, and Auditor Sherman were present. Second Heumiller. Motion carried. Chairman Mehlbrech declared out of Executive Session at 10:45 a.m.

Dated this 15th day of April 2025.

ATTEST:
Geraldyn Sherman _____
Auditor, McCook County

Charles Mehlbrech _____
Chairman, County Board of Equalization

Excerpt from April 22, 2025 Commission Meeting Minutes.

Motion Dick to convene as Board of Equalization. Second Gordon. Motion carried.

Anna Flogstad, Dir of Equalization, presented a list of the Elderly Disabled Tax Freeze Applications to the Board. There are 92 applicants, 11 new, 8 denied, and 5 that didn't reapply for 2025. Following review, motion Liesinger to approve 84 applications. Second Heumiller. Motion carried.

With no further business before the Equalization Board, motion Liesinger to close as the County Board of Equalization. Second Gordon. Motion carried.