

April 16, 2024

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

Motion Mehlbrech to convene as County Board of Equalization. Second Koch. Motion carried.

Chairman Liesinger called for approval of the Equalization agenda. Motion Koch to approve the agenda as posted. Second Dick. Motion carried.

Public comment: none.

Conflict of interest: Comm Koch noted that he will abstain from voting on Stoffel appeal.

Cori Kaufmann, Director of Equalization, brought the following items before the Board.

SALEM CITY

County Board: 001-24 Parcel 17.60.0101 Galt 5 LLC
Assessed value: NADC2 676,800 NADC 57,501

Legal description: Lots 1, 2, & 14 Blk 1 Saber's Addition in Outlot G

Reason for appeal: Property was purchased 11/4/2022 for \$605,000. Market at the time. I do not feel the property warrants a 21% premium to purchase price in such a short period of time. Avg rents are only \$972/month. Most of the tenants are elderly and on fixed incomes. Most units have not been refreshed in many years and upon turns we need to invest in new flooring, paint, and these properties are at the age where HVAC and furnaces are starting to die. So, the needed capital improvements into the future are also significant due to deferred maintenance.

Assessor recommended value: NADC2 602,499 NADC 57,501

Motion Mehlbrech to approve values recommended by the Assessor, NADC2 602,499 and NADC 57,501. Second Dick. Motion carried.

County Board: 002-24 Parcel 17.16.0808 Galt 5 LLC
Assessed value: NADC2 764,700 NADC 41,104

Legal description: All of Lots 5, 6, 7, & 8 Blk 8 Park Addition & all of vacated Peck St lying adjacent to

Reason for appeal: Property was purchased 11/4/2022 for \$605,000. Market at the time. I do not feel the property warrants a 33% premium to purchase price in such a short period of time. Avg rents are only \$969/month. Most of the tenants are elderly and on fixed incomes. Most units have not been refreshed in many years and upon turns we need to invest in new flooring, paint, and these properties are at the age where HVAC and furnaces are starting to die. So, the needed capital improvements into the future are also significant due to deferred maintenance.

Assessor recommended value: NADC2 618,896 NADC 41,104

Motion Mehlbrech to approve values recommended by the Assessor, NADC2 618,896 and NADC 41,104. Second Dick. Motion carried.

County Board: 003-24 Parcel 17.19.4003 Rachelle (present) & Donald Rolf
Assessed value: NAC-S 67,400 NAC1-S 28,100 NAC1 1,800

Legal description: Tract 2 of Laucks Addition in SW ¼ Section 19, T 103 N, R 54 W of the 5th P.M., McCook County, South Dakota.

Reason for appeal: I do not believe it is right for a property's value to increase 120.63% over one year. One cannot expect to be able to pay MORE than twice what they had been paying. There is no way this property value is more than \$12,000 an acre.

Rachelle Rolf – just feel the value is too high.

Recommended value: NAC-S 67,400 NAC1-S 28,100 NAC1 1,800

Motion Koch to retain Assessor values, NAC-S 67,400, NAC1-S28,100, and NAC1 1,800. Second Dick. Motion carried.

GREENLAND TOWNSHIP

County Board: 004-24 Parcel 09.10.4004 Jason (present) & Rachelle Vollmer
Assessed value: NAC-S 95,000 NAC1-S 286,400 NAC1 36,700

Legal description: Tract 4 of Johnson's Addition in SW4 10-102-53

Reason for appeal: 120% increase since 2020 for land value. 64% increase for land since 22. Neighbors land values vary widely. I am appealing the increase in land value.

Recommended value: NAC-S 95,000 NAC1-S 286,400 NAC1 36,700

Jason Vollmer – appealing land value again, valuation lacks uniformity. Dir of Equalization Kaufmann noted that methodology changes with the number of acres. Comm Mehlbrech asked Vollmer what he would sell this property for. Sitting here today, I can't answer that. Vollmer noted that the OHE Judge changed from market approach to cost approach and lowered the value last year. Koch reiterated what the Assessor explained earlier, she has to look at acres.

Following discussion, motion Gordon to retain Assessor values, NAC-S 95,000, NAC1-S 286,400, and NAC1 36,700. Second Koch.

Motion carried.

SALEM TOWNSHIP

County Board: 005-24 Parcel 06.22.1002 Duane & Sheryl Stoffel
Assessed value: NAC1 100 NAC 51,000

Legal description: 5 AC in SW4NE4 22-103-55

Reason for appeal: Feel value is too high - land locked in middle of section.

Dir of Equalization, Kaufmann, noted that a land locked parcel won't sell on open market and value has been lowered.

Assessor recommended value: NAC1 100 NAC 25,000

Following discussion, motion Mehlbrech to approve values recommended by Assessor, NAC1 100 and NAC 25,000. Second Dick.

Motion carried.

Cori Kaufmann, Director of Equalization, asked the Board for authorization to correct clerical errors of the assessment roll for the 2024 notices. Letters were sent to the following property owners:

Salem Economic Development, parcel 17.28.0100, wrong background info, land value at time of assessment 811508, recommended 181132. Motion Mehlbrech to correct this error. Second Koch. Motion carried.

Boom/Hoffrage, parcel 09.03.200101, change name to Richard Dahlquist & Deborah Hoffrage, land 45643 Ag structures 30600 and Non-Ag structures 299900. Motion Gordon to correct names. Second Dick. Motion carried.

Bridgett Burling, parcels 07.33.3001 & 07.33.3002 combine parcels. Motion Mehlbrech to combine the parcels. Second Gordon. Motion carried.

Parcels 15.07.2003, 02.22.1001, 02.21.3000, and 09.21.3000, remove AGA1 field, NAC1 indicator for structures. Motion Dick to remove AGA1 and change to NAC1. Second Gordon. Motion carried.

Motion Mehlbrech to approve 10 applications for Owner Occupied Status that were received after March 15th deadline. Second Dick. Motion carried.

Motion by Gordon to approve 8 Ag Status applications that were received after assessment notices were sent. Second Dick. Motion carried.

Motion Mehlbrech to approve 71 applications for Elderly Disabled Tax Freeze. Second Gordon. Motion carried.

Dated this 16th day of April 2024.

Charles Liesinger _____
Chairman, County Board of Equalization

ATTEST:
Geraldyn Sherman _____
Auditor, McCook County