

April 18, 2023

At 9:00 am the meeting of the McCook County Commission was called to order in their Meeting Room by Chairman Marc Dick.

Members present: Steve Gordon, Chuck Mehlbrech, Dean Koch, and Charles Liesinger.

Motion made by Koch to convene as County Board of Equalization. Second Gordon. Motion carried.

Chairman Dick called for approval of the Equalization agenda. Motion made by Mehlbrech to approve the agenda as posted.

Second Liesinger. Motion carried.

Public comment: none.

Conflict of interest: none noted.

Cori Kaufmann, Director of Equalization, asked the Board for authorization to correct clerical errors of the assessment roll for the 2023 notices. Motion by Koch to authorize the correction of errors within the real estate records. Second Liesinger. Motion carried.

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

Parcel 17.80.223001 Travis Zapp Unit 3 McCormick Condominiums
Assessed value: NADC 62,235 NADC2 264,647
Legal description: Unit 3 of McCormick Condominiums as described in Master Deed in 180D622 located on a parcel described as Blk 30 Inc N2 of vacated Brown Ave lying Adj thereto & N 13'
Reason for appeal: split was not correctly completed prior to 2023 assessment notices being sent.
Recommended value: NADC 12,136 NADC2 296,700
Motion by Koch to approve recommended value, NADC 12,136 and NADC2 296,700. Second Liesinger. Motion carried.

Parcel 17.22.3000 McCook Rentals LLC Unit 2 McCormick Condominiums
Assessed value: NADC 16,833 NADC2 159,160
Legal description: Unit 2 Blk 30 Inc N2 vacated Brown Ave lying Adj & N13' of S2 of vacated Brown Ave lying Adj to Blk 31
Reason for appeal: split was not correctly completed prior to 2023 assessment notices being sent.
Recommended value: NADC 7,887 NADC2 159,160
Motion by Koch to approve recommended value, NADC 7,887 and NADC2 159,160. Second Liesinger. Motion carried.

Parcel 17.80.223002 McCook Rentals LLC Unit 1 McCormick Condominiums
Assessed value: NADC 33,998 NADC2 112,324
Legal description: Unit 1 Inc Storage Units 1A & 1B of McCormick Condominiums located within Blk 30 Inc N2 vacated Brown Ave lying Adj thereto; N 13' of S2 of vacated Brown Ave lying Adj
Reason for appeal: split was not correctly completed prior to 2023 assessment notices being sent.
Recommended value: NADC 12,072 NADC2 112,324
Motion by Koch to approve recommended value, NADC 12,072 and NADC2 112,324. Second Liesinger. Motion carried.

Parcel 06.22.3001 David D Fendrich Trust
Assessed value: AGA 80,424 AGA1 71,300 NAA1 348,400
Legal description: NE4SE4 ex S420' of N994' of E400' NESE 22-103-54
Reason for appeal: clerical error request to transfer 136,200 from NAA1 to AGA1
Recommended value: AGA 80,424 AGA1 207,500 NAA1 212,200
Motion by Liesinger to approve recommended value, AGA 80,424, AGA1 207,500, and NAA1 212,200. Second Gordon. Motion carried.

Parcel 07.23.2000 Jeffrey Deters Etal
Assessed value: AGA 370,799
Legal description: NW4 Ex Lot H1 and Tract 1 of Deters Addition NW4 23-103-54
Reason for appeal: split done incorrectly; parent parcel acre count was incorrect.
Recommended value: AGA 359,830
Motion by Koch to approve recommended value, AGA 359,830. Second Liesinger. Motion carried.

Parcel 10.33.4003 Roy & Karen Peters
Assessed value: NAC 119,200 NAC1 1,600
Legal description: Helmbrecht Tract 1 33-102-54
Reason for appeal: reduction of value on 2 acres that is not buildable land.
Recommended value: NAC 98,886 NAC1 1,600
Motion by Mehlbrech to approve recommended value, NAC 98,886 and NAC1 1,600. Second Koch. Motion carried.

Parcels 12.18.2001, 12.18.2002, & 12.18.2000 Berg Family Trust (Steve Berg) Kevin & Emily Berg
Reason for appeal: mistake in sale/ownership to rectify.
Motion by Liesinger to approve the name change. Second Mehlbrech. Motion carried.

Parcel 17.01.3105 Elaine Eichacker Rev Trust
Assessed value: NADS 11,092 NAD1S 211,500
Legal description: W95' of Lot 6 & S51' of W95' of Lot 5 Block 31, First Addition
Reason for appeal: house information input improperly.

Recommended value: NADS 11,092 NAD1S 202,400
Motion by Koch to approve recommended value, NADS 11,092 and NAD1S 202,400. Second Gordon. Motion carried.

Parcel 15.19.1000 Gene Plucker Trust
Assessed value: AGA 272,360 AGA1 13,800 NAA1 1,515,500
Legal description: NE4 Inc Lot 3 IRR Tr 1 & IRR Tr 2 ; Ex Lots H1, H2, & H3 19-101-54
Reason for appeal : a typo when entering values caused an exuberant value on the home.
Recommended value: AGA 272,360 AGA1 13,800 NAA1 151,500
Motion by Liesinger to approve recommended value, AGA 272,360, AGA1 13,800, and NAA1 151,500. Second Mehlbrech. Motion carried.

Parcel 20.00.0707 Donna & John Ruden
Assessed value : NAD 7,875
Legal description : Lots 7 thru 15 Blk 7 Original Town
Reason for appeal: did not update values across Town of Spencer; increase not warranted.
Recommended value: NAD 2,250
Motion by Koch to approve recommended value, NAD 2,250. Second Liesinger. Motion carried.

Anna Flogstad, Staff Appraiser, joined the meeting.

Motion by Mehlbrech, to approve 2 applications for Inundated Farmlands that were received after November 1st deadline. Darwin & Jane Sletten, parcel 11.29.4000 and Ralph & Denise Hill, parcel 01.24.3002. Second Liesinger. Motion carried.

Parcel 17.12.5819 Strong Towers LLC
Assessed value: NAD 4,477 NAD1 45,200
Legal description: Lot 19 Block 58 Pett 2nd Addition
Reason for appeal: extensive property damage reported to office was not applied to assessment.
Recommended value: NAD 4,477 NAD1 18,100
Motion by Mehlbrech to approve recommended value, NAD 4,477 and NAD1 18,100. Second Koch. Motion carried.

Parcel 09.10.4004 Jason & Rachelle Vollmer
Assessed value: NACS 95,000 NAC1 36,700 NAC1S 286,400
Legal description: Tract 4 of Johnson's Addition in SW4 10-102-53
Vollmer appealed property values to Local Board of Equalization, Greenland Township. The Local Board lowered NACS value from 95,000 to 57,600. Vollmers appealed the land value due to 65% increase.
Director Kaufmann is appealing the Local Board decision to the County Board because sales data shows increases were warranted, and 10 acres valued at 57,600 is too low based on bare land sales.
Jason Vollmer was present and noted that their neighbors have less value on their land compared to his and they've asked for comparable information but never got it. Kaufmann noted that there is methodology in determining values for NA properties. Vollmer: a clear methodology is needed. Koch added that sales are having a huge impact on valuations.
Following discussion, motion made by Gordon to retain NACS value of 95,000. Second Koch. Motion carried.

Parcel 17.00.140701 Rooster Properties LLC
Legal description: Lot 2 Greenlee Addition to City of Salem
Reason for appeal: split value was not carried over for 2023 assessment (omitted from tax roll).
Recommended value: NADC 4,969 NADC2 138,700
Motion by Koch to approve recommended value, NADC 4,969 and NADC2 138,700. Second Liesinger. Motion carried.

Parcel 17.00.1407 Benjamin & Sheri Greenlee
Assessed value: NADC 9,570 NADC2 128,200
Legal description: Lots 5, 6, & 7 Blk 14 OT
Reason for appeal: split was not correctly completed prior to 2023 assessment notices being sent.
Recommended value: NADC 2,397 NADC2 41,300
Motion by Koch to approve recommended value, NADC 2,397 and NADC2 41,300. Second Liesinger. Motion carried.

Motion by Koch, second Mehlbrech, and carried, to approve the following Ag Status applications that were received after assessment notices were sent: Daniel Wicks, management unit 78.26 acres, parcels 01.23.3001, 01.23.300101, 01.23.300102, and 01.23.300103; Jane VanHout, income qualification, parcel 06.25.2004; and Trent Miller, management unit 40.52 acres, parcels 04.28.2001 and 04.28.2002.

Motion by Koch to approve 2 applications for Owner Occupied Status that were received after March 15th deadline. Eric Kunkel, parcel 21.10.1905 and Douglas Stanich 17.00.2106. Second Mehlbrech. Motion carried.

Motion by Koch to approve continuing exempt property applications and apply tax exempt status to parcel for St Mary's Roman Catholic Church. Second Mehlbrech. Motion carried.

Motion by Mehlbrech to approve 5 applications for Disabled Veteran Tax Exemptions & Paraplegic Veterans received after November 1st deadline. Second Gordon. Motion carried.

Motion by Mehlbrech to approve 63 applications for Elderly Disabled Tax Freeze. Second Gordon Motion carried.

Motion by Liesinger to approve adjusting 10 parcels for storm damages reported after assessment notices were sent. Second Gordon. Motion carried. Parcels and adjustments made as follows: 13.80.3503 AGA1 33,100 reduction; 06.01.3000 AGA1 400 reduction; 12.07.1010 AGA1 800 reduction; 12.06.2000 AGA1 700 reduction; 15.30.4000 AGA1 800 reduction; 08.21.2000 AGA1 1,300 reduction; 13.30.2000 AGA1 13,600 reduction; 03.05.400201 AGA1 3,000 reduction; 03.06.4000 NAA1 17,800 reduction (for a total of 71,500 in storm related reductions); and 06.07.3000 NAC1 14,200 reduction for home removed before November 1st (for a total of both reduction requests of 85,700). Second Gordon. Motion carried.

Parcel 09.10.3008 Thomas & Kristan Tott

Assessed value: NACS 120,000 NAC1S 272,600

Legal description: Tract 1 Johnsons Addition S2 10-102-53

Totts appealed property values to Local Board of Equalization, Greenland Township. The Local Board lowered the NACS value from 120,000 to 68,100. Totts appealed the land value due to 76% increase.

Director Kaufmann is appealing the Local Board decision to the County Board because sales data shows increases were warranted. Tom & Kristan Tott were present. Totts: neighbors talked about and compared assessment notices. Because we didn't get information from the county, the township board lowered the value back to 2022 valuation. Our land contains a slough and steep hillside. Kaufmann explained audit process completed by Dept of Revenue, noting that the county cannot change what SD Codified Law dictates. Values are determined by utilizing software, and sales drive the value of property. T Tott: can't use broad brush to determine values on diverse parcels. K Tott: want better communication from the county. Kaufmann explained that her office is always willing to sit down with anyone who has questions. Sales data and individual property value information is available.

Motion by Liesinger to retain Assessor value, NACS 120,000 and NAC1S 272,600. Second Dick. Ayes: Liesinger, Dick. Nays: Koch, Mehlbrech, Gordon. Motion died.

Motion by Koch to lower NACS value to 95,000. Second Mehlbrech. Ayes: Koch, Mehlbrech, Gordon. Nays: Liesinger, Dick. Motion carried.

Parcel 15.11.2002 Timothy & Danielle Bond

Assessed value: NACS 128,220 NAC1 3,100 NAC1S 141,100

Legal description: Tract 1 Ziebarth's Addition in NW4 11-101-54

Bonds appealed property value to Local Board of Equalization, Grant Township. The Local Board made no change to the Assessor value. Bonds are now appealing to the County Board of Equalization due to the 47.59% increase.

Danielle Bond was present and noted that it is difficult to find comparable property due to storm damage. It was noted that water must be hauled in due to bad well water and rural water is not an option due to high cost.

Director Kaufmann added that knowledge of hauling in water combined with the lack of updates would potentially affect the value but could not readily give a determination of value.

Motion by Mehlbrech to lower NAC1S value to 102,900, retaining NACS value of 128,220 and NAC1 value of 3,100. Second Gordon. Motion carried.

At this time, the Board convened as Board of County Commissioners.

Mic Kreutzfeldt, Hwy Supt, Travis Raap, Hwy Supt (to be), Brad (BJ) Stiefvater, Emergency Management, Mark Norris, Sheriff, Beth Skaff, Food Pantry Coordinator, and Laurie Schwans, Register of Deeds, joined the meeting for building design discussion.

Kreutzfeldt noted that 4065' have been removed from the plan design. Norris asked why the Hwy Dept is involved in this, at all.

Schwans added that she wants new office windows, don't forget about your existing building. Kreutzfeldt explained that the Hwy Dept office space is included due to the poor air quality in the existing office location and the expense to upgrade it.

In other business, Stiefvater reported that on April 12th four (4) fire departments and Search & Rescue were dispatched to assist in a large grass fire south of Lake Vermillion. This was a Red Flag Day with an Extreme Fire Danger Warning, according to the National Weather Service. Fire Dept Chiefs and neighbors told Stiefvater that they want the individual fined according to the county ordinance. Stiefvater noted that the fire departments from Humboldt, Hartford, Parker, and Canistota responded and feel that each department should receive \$500 for their fire suppression efforts, as well as Search & Rescue. Stiefvater will provide a report to States Attorney Fink so he can proceed with court action.

Dated this 18th day of April 2023.

Marc Dick _____
Chairman, County Board of Equalization

ATTEST:

Geralyn Sherman _____
Auditor, McCook County

