

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 1:00 P.M. on April 08, 2025. Commissioners present were Ager, Erk, Walton, and Brunner. Absent Batterman. Also present were Director of Equalization Cristina Wilson, Field Assessor Johnna Ramirez, and States Attorney Tim Barnaud.

Chairman Ager called the meeting to order and led the group in the Pledge of Allegiance.

Motion by Brunner, Second by Erk to accept 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 began at 1:02 PM with Sue Broadhurst speaking on tax rates, reports issued by DOE Wilson, and factors.

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

Appeals for County Board of Equalization:

- CONSTANT, JERRY D & SHARON A; 19073 STANGERONE RD; BELLE FOURCHE, SD 57717.
 - Jerry Constant spoke about his property taxes. Mr. Constant purchased the home in 2024, and after \$40,000 of improvements, the property taxes increased by \$1,700.00. Neighboring homes have more buildings and lower taxes. Mr. Constant has applied for a tax freeze or reduction. No basement - crawl space
 - Assessor Johnna Ramirez – properties hadn't been appraised since 2016. Land is valued the same. Assessed on square footage.
 - Mr. Constant does not argue with his assessment but wonders why his taxes are more than surrounding neighbors.

Motion by Erk, Second by Brunner, to keep value of Parcel # 27.08.2 as recommended by DOE Wilson. Vote Unanimous. Motion Carried.

- WETZ, KEN & DONNA; PO BOX 204; NEWELL, SD 57760
Motion by Erk, Second by Brunner, to accept DOE recommendation for Parcel # 16.01.084E as recommended by DOE Wilson. Vote Unanimous. Motion Carried.
- WETZ, KEN & DONNA; PO BOX 204; Newell, SD 57760
Motion by Brunner, Second by Erk, to accept DOE recommendation for Parcel # 16.01.057.04B as recommended by DOE Wilson. Vote Unanimous. Motion Carried.
- WALLACE, JOHN & KAREN; 818 FISK AVE; Newell, SD 57760
Motion Erk, Second by Brunner, to accept DOE recommendation for Parcel # 16.01.061.05 as recommended by DOE Wilson. Vote Unanimous. Motion Carried.
- MCTAGGART, LANCE & GILLIAN; PO BOX 374; Newell, SD 57760
Motion Erk, Second by Walton, to accept DOE recommendation for Parcel # 16.01.027.03 as recommended by DOE Wilson. Vote Unanimous. Motion Carried

Stipulations:

- Motion by Brunner, Second by Erk to accept stipulation for PARCEL # 08.1.36.2 BRUESKE, CRAIG A & LYNELLE M; 40264 221ST ST; HURON, SD 57350

- Motion by Walton, Second by Brunner to accept stipulation for PARCEL # 08.2.23.3.6.5 BROWN, TAMMI JO & WESTLAND JEFFREY ALLEN; 19058 KNOLLWOOD LN; Belle Fourche, SD 57717
- Motion by Erk, Second by Brunner to accept stipulation for PARCEL # 07.2.02.21 SHEAR, JERAL V & DIANNE; 19261 SHEAR RD; Belle Fourche, SD 57717
- Motion by Brunner, Second by Erk to accept stipulation for PARCEL # 51.08.2.1W; GREGG, PAULA ANNE & BERNARD LEE III; 19032 WRANGLER LN; Belle Fourche, SD 57717
- Motion by Erk, Second by Brunner to accept stipulation for PARCEL # 12.6.18.1; DESCHAMPS, KEVIN P & DEBRA L; PO BOX 468; Newell, SD 57760
- Motion by Walton, Second by Erk to accept stipulation for PARCEL # 08.6.08.2; HUTCHASON, CHARLES L; PO BOX 686; Newell, SD 57760
- Motion by Brunner, Second by Walton to accept stipulation for PARCEL #08.6.07.1.2; HUTCHASON, CHARLES L ; PO BOX 686; Newell, SD 57760
- Motion by Erk, Second by Walton to accept stipulation for PARCEL #75.08.2.18; JONES, MICHAEL JOHN & DIANE LYN; 10736 HAY CREEK LN; Belle Fourche, SD 57717
- Motion by Walton, Second by Brunner to accept stipulation for PARCEL # 08.6.27.1.2; ALEXANDER, KENNETH D & SHEREE L, JTWROS; 19100 YOUNGBERG RD; Newell, SD 57760
- Motion by Brunner, Second by Erk to accept stipulation for PARCEL #08.6.26.23; ALEXANDER, KENNETH D & SHEREE L, JTWROS; 19100 YOUNGBERG RD; Newell, SD 57760
- Motion by Erk, Second by Walton to accept stipulation for PARCEL #08.1.28.1.5; WILEN, DION & JOANNE; 9158 UPPER REDWATER RD; Belle Fourche, SD 57717
- Motion by Erk, Second by Brunner to accept stipulation for PARCEL #09.7.30.2.4M; KING, MICK F; 18615 HWY 79; Newell, SD 57760
- Motion by Brunner, Second by Erk to accept stipulation for PARCEL #08.2.08.3; MAYFIELD, JOHNNY D & JAMIE L; 10709 SOURDOUGH RD; Belle Fourche, SD 57717
- Motion by Walton, Second by Brunner to accept stipulation for PARCEL #08.5.12.3; MAILLOUX, AARON & CALLIE J; 18814 DILLINGER RD; Newell, SD 57760
- Motion by Erk, Second by Brunner to accept stipulation for PARCEL #08.1.27.1.2; NORWOOD, WILLIAM A & PAULENE N; 19170 ELK RUN LN; Belle Fourche, SD 57717
- Motion by Walton, Second by Brunner to accept stipulation for PARCEL # 10.4.32.4.2; LITSCHESKI, RICHARD & NANCY; 1308 RIVERVIEW CIRCLE; Belle Fourche, SD 57717
- Motion by Brunner, Second by Erk to accept stipulation for PARCEL # 08.2.08.4; MINS, RONALD G & SHARON; 10713 SOURDOUGH RD; Belle Fourche, SD 57717
- Motion by Erk, Second by Brunner to accept stipulation for PARCEL # 08.2.24.21.2; CERNEY, MICHAEL D; PO BOX 219; Belle Fourche, SD 57717
- Motion by Walton, Second by Erk to accept stipulation for PARCEL # 08.6.27.44; HOBART, ILENE; 13392 VALLEY TOWNSHIP RD; Vale, SD 57788
- Motion by Brunner, Second by Walton to accept stipulation for PARCEL # 09.2.01.4.1; FIVE BAR EIGHT RANCH INC; 18835 KINDSFATER LN; Belle Fourche, SD 57717
- Motion by Erk, Second by Brunner to accept stipulation for ORWICK, HOWARD C TRUST; C/O PIONEER BANK PO BOX 729; Belle Fourche, SD 57717
 - PARCEL #12.7.05.3, #13.6.36, 13.7.19.2, 13.7.30.1.1, 13.7.31
- Motion by Brunner, Second by Erk to accept stipulation for PARCEL #13.7.32.2

Motion by Erk, Second by Walton to Accept Tax-Exempt Properties.

Erk Amended motion, Second by Brunner to accept tax-exempt properties minus parcel 16.01.025.14. Vote Unanimous. Motion Carried

Discussion was held regarding parcel # 16.01.025.12, the use of properties (political events) – should only be used as a church function per codified law. Question on why development corporation and housing and redevelopment commission are considered tax exempt.

TAX EXEMPT LIST FOR 2025 ASSESSMENTS

<u>Name</u>	<u>Exempt</u>	<u>Parcel</u>
Assembly Of God Church	Religious	16.01.031.20
Badlands Early Head Start	Relief Agency	16.01.023.03
Badlands Early Head Start	Relief Agency	16.01.023.05
BF Development Corporation	Industrial Dev Corp	15.00.16.12A-R
BF Development Corporation	Industrial Dev Corp	15.30.Am.01
BF Development Corporation	Industrial Dev Corp	15.60.4.2r
BF Development Corporation	Industrial Dev Corp	15.60.5.1
BF Development Corporation	Industrial Dev Corp	15.60.5.5
BF Development Corporation	Industrial Dev Corp	15.60.2
BF Development Corporation	Industrial Dev Corp	15.60.3
BF Development Corporation	Industrial Dev Corp	15.60.1
BF Global Methodist Church	Religious	15.33.09.03
BF Global Methodist Church	Religious	15.33.10.01
BF Global Methodist Church	Religious	15.33.10.29
Belle Fourche Lions Club	Other	15.00.40.07W
Belle Fourche Lions Club	Other	15.00.40.08N
Belle Fourche Senior Citizens Center	Charitable	15.09.M.02
Black Hills Gospel Assembly	Religious	15.92.01.01
Black Hills Mennonite Church	Religious	08.2.01.3.5.1
Black Hills Mennonite Church	Religious	08.2.01.3.3
Butte County Ambulance	Other	15.00.14.19.1
Butte County Housing & Redevelopment Comm	Other	15.57.10A
Butte County Housing & Redevelopment Comm	Other	15.57.10B
Butte County Housing & Redevelopment Comm	Other	15.57.27A
Butte County Housing & Redevelopment Comm	Other	15.57.27B
Castle Rock Moreau Hall	Benevolent	13.6.29.1.2
Christian Life Center	Religious	15.01.02.01
Christian Life Center	Religious	15.01.A.B.
Connection Church	Religious	15.00.14.19.2
Connection Church	Religious	15.00.15.08A
Connection Church	Religious	15.00.15.06
Emmanuel Baptist Church	Religious	15.76.01.11
First Baptist Church	Religious	15.00.19.07E
First Baptist Church	Religious	15.00.21.01W
First Baptist Church	Religious	15.00.21.03
First Congregational Church	Religious	15.00.38.05
First Congregational Church	Religious	16.01.025.12
First Congregational Church	Religious	16.01.025.14
Jehovah's Witness	Religious	15.22.04.A10
Jehovah's Witness	Religious	15.22.04.07
Landmark Missionary Baptist Church	Religious	78.08.2.1.01
LDS Church	Religious	15.44.02.08
Loyal Order Of The Moose Lodge	Benevolent	15.19.01
Naja Temple	Benevolent	15.00.58.01
New Dawn Enterprises	Charitable	08.6.31.41
Newell Community Baptist Church	Religious	16.02.05.01W
Newell Evangelical Church	Religious	16.01.056.01D
Newell Evangelical Church	Religious	16.01.061.01A
Newell Fire Department	Fire	16.01.039.01
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
Nisland-Arpan Fire Dept	Exempt	17.00.03.13
Nisland-Arpan Fire Dept	Exempt	17.00.03.14
Nisland-Arpan Fire Dept	Exempt	17.00.03.11
Nvn Senior Citizens Center	Benevolent	16.01.040.28
Open Bible Church	Religious	15.33.11.01
Open Bible Church	Religious	15.33.11.28
St James Episcopal Church	Religious	15.00.31.08
St James Lutheran	Religious	15.31.01.04
St James Lutheran	Religious	15.44.01.03
St James Lutheran	Religious	15.44.02.01
St James Lutheran	Religious	15.44.02.18
St Mary's Catholic Church	Religious	16.01.023.12
St Mary's Catholic Church	Religious	16.01.023.15
St Paul's Catholic Church	Religious	15.00.32.01S
St. Paul's Catholic Church	Religious	15.00.33.04N
Technology Rural Enhancement Of Communities	Relief Agency	15.13.A1
Technology Rural Enhancement Of Communities	Relief Agency	15.22.05.01
Technology Rural Enhancement Of Communities	Relief Agency	15.22.05.A7
Vale Community Club	Benevolent	61.08.6.22.01
Vale Community Club	Benevolent	61.08.6.23.07
Vale Fire Dep Inc.	Benevolent	61.08.6.21.06
Vale Lutheran Church	Religious	61.08.6.32.11
Vale Volunteer Fire Dept Inc	Benevolent	61.08.6.21.09
Veterans Of Foreign Wars (VFW) Post 5807	Benevolent	16.01.040.26
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
West River Mennonite Church	Religious	16.01.027.01

Motion Erk, Second Brunner to accept 72 Veteran Exempt Properties, Vote unanimous, Motion carried.

Motion Erk, Second by Brunner to accept Owner Occupied Status Parcels, Vote unanimous, Motion carried.

Meeting recessed at 2:13 PM. Board will reconvene at 9:15 AM on April 15, 2025.

The Board Of Equalization Reconvened at 9:15 A.M. on April 16, 2024. Commissioners present were Brunner, Batterman, Walton, Erk, and Ager.

Commissioner Batterman took the County Board of Equalization Member Oath, notarized by Auditor Capp.

Pastor Lance Putnam introduced himself and spoke on the codified law regarding tax-exempt properties and ability to charge fees without impacting the tax-exempt status. Board voted to no longer charge fees to those living temporarily in the home to avoid any conflicts.

Motion by Erk, Second by Brunner to accept tax-exempt status on parcel 16.01.025.14. Vote Unanimous. Motion Carried

Motion by Erk, Second by Batterman to Adjourn at 9:35 AM. Vote Unanimous. Motion Carried

ACCEPTED BY THE COMMISSION:
James Ager, Chairperson

ATTEST: Annie Capp, Butte County
Auditor