

**McPherson County Board of Equalization**  
**Minutes of Proceedings**  
**April 9<sup>th</sup>, 2024**

The McPherson County Board of Equalization met in the Commissioners chambers on Tuesday April 9<sup>th</sup>, 2024. Chairman Rick Beilke called the meeting to order at 10:00AM. Members present were Jeff Neuharth, Sid Feickert, Anthony Kunz (via teleconference) and Mark Opp. Others present Brooke Graves and Hunter Heinrich.

Neuharth moved and Opp seconded to convene as the County Board of Equalization and approve the agenda for the April 9<sup>th</sup> equalization meeting. Upon roll call vote Kunz, Neuharth, Feickert, Beilke and Opp voted 'Aye'. Motion carried.

No other conflicts of interest were declared. All board members signed the County Equalization Board Oaths. At 10:05AM no public comments were heard by the Board of Equalization.

**APPEALS**

Rodney Hoffman parcel #6848: Lots 7, 8, 9, 10, 11, & 12 Block 19 Original Plat Long Lake Town assessed value of the parcel \$126,552. Opp moved and Neuharth seconded to leave the assessed value of the parcel at the original \$126,552; total parcel reduction \$0. Upon roll call vote Neuharth, Kunz, Feickert, Opp and Beilke voted 'Aye'. Motion carried.

Rodney Hoffman parcel #6820: Lots 1, 2, & 3 Block 15 Original Plat Long Lake Town assessed value of the parcel \$31,939. Feickert moved and Neuharth seconded to remove the electricity value from the structure's assessed value original \$30,588, final valuation of the structure \$28,498; total parcel reduction \$2090 for a total parcel assessed valuation of \$29,849. Upon roll call vote Neuharth, Kunz, Feickert, Opp and Beilke voted 'Aye'. Motion carried.

Rodney Hoffman parcel #8660: The North 417' of the South 1470' of the East 522' of the SW1/4 of 31-128-69 assessed value of the parcel \$44,985. Neuharth moved and Feickert seconded to increase the obsolescence to 60% for the North (all 3 portions) and South garage; assessed total structure value original \$40,999, final valuation of all structures \$32,457; total parcel reduction \$8,542 for a total parcel assessed valuation of \$36,443. Upon roll call vote Neuharth, Kunz, Feickert, Opp and Beilke voted 'Aye'. Motion carried.

**STIPULATIONS**

Neuharth moved and Kunz seconded to approve the following stipulation: Geralyn & Ross Christen parcel #8280: 20 acre tract in NE1/4 of 126-67-8. Farmhouse condition poor, structures removed, assessed value \$56,373, stipulated value \$44,569, total reduction \$11,804. Upon roll call vote Neuharth, Kunz, Feickert, Opp and Beilke voted 'Aye'. Motion carried.

**RECOMMENDATIONS**

Feickert moved and Neuharth seconded to approve the following recommendations:

Kathleen & Steven Reid parcel #7606: Lots 7&8A Block 11 Mil Land Co. 3<sup>rd</sup> Addition Eureka City. Add owner occupied status, assessed classification NAD1 value \$54,728, recommended classification NAD1S value \$54,728, no change in value, classification change only.

Ricky Sain & Vivian Cole JT parcel #8928: Pudwill Lakeside Estate, Lot 2, Block 2 Leola City. Add owner occupied status, assessed classification NAD value \$4,721, recommended classification NADS value \$4,721, no change in value, classification change only.

Upon roll call vote Neuharth, Kunz, Feickert, Opp and Beilke voted 'Aye'. Motion carried.

**TAX EXEMPT PROPERTY**

Feickert moved and Opp seconded to grant 60% tax exemptions to Merry-Go-Round LLC. Upon roll call vote Neuharth, Kunz, Feickert, Opp and Beilke voted 'Aye'. Motion carried.

Neuharth moved and Opp moved to continue to grant tax exemption to all other properties listed on the 2024 McPherson County Exempt Property List. Upon roll call vote Neuharth, Kunz, Feickert, Opp and Beilke voted 'Aye'. Motion carried.

**VETERANS EXEMPTIONS/ELDERLY ASSESSMENT FREEZES**

Feickert moved and Kunz seconded to approve the presented veteran's tax exemption list per SDCL 10-4-40. Upon roll call vote Neuharth, Kunz, Feickert, and Beilke voted 'Aye'; Opp voted 'Nay'. Motion carried.

Neuharth moved and Kunz seconded to approve the presented list of elderly and disabled assessment freeze. Upon roll call vote Neuharth, Kunz, Feickert, Opp and Beilke voted 'Aye'. Motion carried.

At 11:25AM Kunz moved, and Neuharth seconded to adjourn the McPherson County Board of Equalization meeting. Upon roll call vote Neuharth, Kunz, Feickert, Opp and Beilke voted 'Aye'. Motion carried.

ATTEST:

Lindley Howard

McPherson County Auditor

Rick Beilke

Chairman of the Board of Equalization