

McPherson County Board of Equalization
Minutes of Proceedings
April 8th, 2025

The McPherson County Board of Equalization met in the Commissioners chambers on Tuesday April 8th, 2025. Chairman Mark Opp called the meeting to order at 10:00AM. Members present were Jeff Neuharth, Sid Feickert, Mike Mardian and Neal Woehlhaff.

Neuharth moved and Mardian seconded to convene as the County Board of Equalization for the purpose of reviewing, correcting and equalizing the assessment for the year 2025. All voted in favor. Motion carried.

Neuharth moved and Feickert seconded to approve the agenda of the April 8th Equalization Meeting. All voted in favor. Motion carried. No 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.

STIPULATIONS

Neuharth moved and Feickert seconded to approve the following stipulation: 2 Way Enterprises LLC parcel #1423: NE1/4 Except for the Lot H1. House fire in January 2025, removing house value, assessed value \$310,541, stipulated value \$292,823, total reduction \$17,718. All voted in favor. Motion carried.

RECOMMENDATIONS

Feickert moved and Neuharth seconded to approve the following recommendations:

Brian Gill parcel #5802: NW1/4 29-125-73. Name Change only, no change in value or classification.

Wayne Kettlehut parcel #8852: South 600' of West 765' of SE1/4 (10.5 Acres). Add owner occupied status to garage, added value to the NAC1S and decreased NAC1, \$2740. No overall value change.

Dennis and Margie Walker JT parcel #8217; Commencing at a point 732' South of the NW Corner of the NW1/4 OF 2-126-73, Then 1776' East of said Corner; Thence N 133', W 142', S 133', Then E 142' To point of beginning in Lot E in NW1/4-2-126-73 of Unplatted, Eureka City. Add owner occupied status to NAD. Leave garage at NA-D1 valued at \$13,607.

PJ & Tracy Nelson JT parcel #7902: Lots 27 & 28 Block 101 Bramaier's Addition Eureka City. Add owner occupied NAD.

All voted in favor. Motion carried.

TAX EXEMPT PROPERTY

Neuharth moved and Opp seconded to grant 100% tax exemption to Merry-Go-Round LLC parcel #7720: Lots 3A, 4A, 4, 5, & 6 Block 24 Mil Land Co. 5th Addition Eureka City. All voted in favor. Motion carried.

Neuharth moved and Woehlhaff seconded to grant 90% tax exemption Eureka Community Development Company Inc. parcel #7484: West 42' of Lot 1; West 42' of Lot 2 (Lot 2B) Block 4 Original Plat Eureka City. All voted in favor. Motion carried.

Feickert moved and Woehlhaff seconded to grant tax exemption to all other properties listed on the 2025 McPherson County Exempt Property List. All voted in favor. Motion carried.

VETERANS EXEMPTIONS/ELDERLY ASSESSMENT FREEZES

Neuharth moved and Mardian seconded to approve the veteran's exemptions per SDCL 10-4-40 & 10-4-41 and the Freeze on Assessments for Disabled and Senior Citizens per SDCL 10-6A. All voted in favor. Motion carried.

At 10:30AM Woehlhaff moved, and Mardian seconded to adjourn the McPherson County Board of Equalization meeting. All voted in favor. Motion carried.

ATTEST:

Lindley Howard

McPherson County Auditor

Mark Opp

Chairman of the Board of Equalization