



## LOCAL BOARD OF EQUALIZATION

Minutes

March 21, 2022

The City of Spearfish Local Board of Equalization met at 4:30 pm on March 21, 2022 in the Council Chambers at City Hall, 625 Fifth Street. Voting members present include Mayor Boke, City Council Members Clark, Hodgs, Jacobs, Klarenbeek, Rath and School Board Member Nathan Hoogshagen. Others present were City Finance Officer DeNeui, City Attorney McDonald, City Administrator McFarland, and Lawrence County Equalization Director Hodson, Appraiser Symonds, Appraiser Meehan, Appraiser Pisani, and Appraiser Hohn.

The agenda was amended to insert the Hartman appeal after item G. Klarenbeek moved, Jacobs seconded, and all voted to approve the add on.

Clark moved, Hoogshagen seconded, and all voted to approve the agenda as amended.

Mayor Boke declared a conflict for local board appeal #2022-14 under Jason and Dana Boke.

### **Local Board Appeal #2022-03**

Assessed in name of: Todd & Dora McRae

Parcel No. 32195-00602-020-23

Reason for appeal: Property value too high.

Recommendation was made by Appraiser Symonds to change the valuation of the structure from \$685,090 to \$636,500. Total value changed to \$694,110. Jacobs moved, Hodgs seconded, and all voted in favor of the recommendation.

### **Local Board Appeal #2022-09**

Assessed in name of: Jodi Friedel

Parcel No. 32195-00602-020-16

Reason for appeal: Property value too high.

Recommendation was made by Appraiser Symonds to change the valuation of the land from \$55,460 to \$43,520. Total value changed to \$356,420. Clark moved, Klarenbeek seconded, and all voted in favor of the recommendation.

### **Local Board Appeal #2022-16**

Assessed in name of: Georgia Thrower

Parcel No. 32655-01400-020-40

Reason for appeal: Property value too high.

Recommendation was made by Appraiser Symonds to change the valuation of the structure from \$192,060 to \$145,730. Total value changed to \$166,090. Rath moved, Jacobs seconded, and all voted in favor of the recommendation.

**Local Board Appeal #2022-08**

Assessed in name of: City of Spearfish  
Parcel No. 32209-00603-190-20

Reason for appeal: To change City owned property to exempt status.  
Recommendation was made by Director Hodson to change the valuation of the structure from \$544,690 to \$0. Total value changed to \$0. Klarenbeek moved, Jacobs seconded, and all voted in favor of the recommendation.

**Local Board Appeal #2022-15**

Assessed in name of: Duane Berke  
Parcel No. 32100-00603-172-13

Reason for appeal: Incorrect assessment value due to hangar at the Black Hills Airport being moved to a different location. Recommendation was made by Director Hodson to change the valuation of the structure from \$22,280 to \$0. Total value changed to \$0. Jacobs moved, Hodgs seconded, and all voted in favor of the recommendation.

**Local Board Appeal #2022-12**

Assessed in name of: Brian & Michela Meredith  
Parcel No. 32204-14020-000-00

Reason for appeal: Changing the abstract type from Non-Ag to AG.  
Recommendation was made by Director Hodson to change the abstract type from NA-DC with a land valuation of \$234,700 to abstract type AG-D for a land valuation to \$46,860. Total value changed to \$46,860. Hodgs moved, Rath seconded, and all voted in favor of the recommendation.

Hodgs assumed Board Chairman.

**Local Board Appeal #2022-14**

Assessed in name of: Jason & Dana Boke  
Parcel No. 32320-00100-012-00

Reason for appeal: Changing the abstract type from Non-Ag to AG and property value too high.  
Recommendation was made by Appraiser Pisani to set land value at \$2,270 due to land change from Non-Ag to Ag. Jacobs moved, Rath seconded, and all voted in favor of the recommendation.  
Recommendation was made by Appraiser Pisani to set structure value at \$432,840 due to a record change of finished area in the basement for a total value of \$435,110. Hoogshagen moved, Rath seconded, and all voted in favor of the recommendation.

Mayor Boke returned to preside as Board Chairman.

**Local Board Appeal # 2022-04**

Assessed in name of: Arnold & Zana Hartman  
Parcel No. 32630-00700-070-00

Reason for appeal: Property value too high.

Recommendation was made by Appraiser Meehan to change the valuation of the structure from \$404,230 to \$398,570. Total value changed to \$435,970. Hodgs moved, Rath seconded, and all voted in favor of the recommendation.

**Local Board Appeal # 2022-02**

Assessed in name of: Jeannie Stoline  
Parcel No. 32270-04200-000-00

Reason for appeal: Property value too high.

Recommendation was made by Appraiser Meehan for no change of assessment value. Total value remains the same at \$311,490. Klarenbeek moved, Jacobs seconded, and all voted in favor of the recommendation.

**Local Board Appeal # 2022-18**

Assessed in name of: Allen Eide  
Parcel No. 32700-00602-304-00

Reason for appeal: Property value too high.

Recommendation was made by Appraiser Hohn for no change of assessment value. Total value remains the same at \$224,040. Klarenbeek moved, Clark seconded, and all voted in favor of the recommendation.

**Local Board Appeal # 2022-17**

Assessed in name of: John England  
Parcel No. 32060-03700-230-00

Mr. England withdrew his appeal prior to the meeting. Clark moved, Hodge seconded, and all voted in favor of the recommendation from the County for no change of the assessment value.

**Local Board Appeal # 2022-10**

Assessed in name of: PDJ Holding Co, LLC  
Parcel No. 32030-02900-040-20

Reason for appeal: Property value too high.

Recommendation was made by Director Hodson for no change of assessment value. Total value remains the same at \$168,480. Klarenbeek moved, Clark seconded, and all voted in favor of the recommendation.

**Local Board Appeal # 2022-11**

Assessed in name of: Paul & Daphne Johnson  
Parcel No. 32090-07300-040-00

Reason for appeal: Property value too high.

Recommendation was made by Appraiser Meehan for no change of assessment value. Total value remains the same at \$232,750. Clark moved, Klarenbeek seconded, and all voted in favor of the recommendation.

At 5:30 p.m. a time for public comment was opened. A comment was received by Glen Umphrey regarding his concerns with traffic control issues on Grant and Main Street.

There being no further comments for appeals, Clark motioned to adjourn, seconded by Hodgs. All voted in favor and the local board of equalization adjourned at 5:34 pm.

Dated this 21<sup>st</sup> day of March, 2022

ATTEST:

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Michelle DeNeui  
Spearfish Local Board of Equalization