

**OFFICIAL MINUTES OF THE BUTTE COUNTY BOARD OF EQUALIZATION**

**April 14, 2009**

**April 22, 2009**

The Butte County Commissioners met as a Board of Equalization for the year 2009 at 9:30 a.m. on Tuesday, April 14, 2009. Chairman Hansen called the meeting to order. Commissioners present were Marvin Kindsfater, Stan Harms and Steve Smeenk. Commissioner Kim Kling abstained from being on the Board of Equalization due to a conflict of interest. Director of Equalization Polly Odle and Deputy Director of Equalization Heather Collins were also present. All members signed oaths.

Director of Equalization Polly Odle and Deputy Director of Equalization presented two claims for Property Tax Assessment Credits on Renewable Resource Energy Systems. The first claim was submitted from Larry P. Klipp & Margaret A. Klipp Revocable Trust for a tax assessment credit of \$23,106.00. Motion by Harms Second by Kindsfater to grant the tax assessment credit for Larry P. Klipp & Margaret A. Klipp Revocable Trust. The second claim was submitted from Kenneth D. & Pamela J. Hansen for a tax assessment credit of \$15,259.00. Motion by Kindsfater Second by Harms to grant the tax assessment credit for Kenneth D. & Pamela J. Hansen. Voting yes were Kindsfater, Smeenk and Harms. Commissioner Hansen did not vote due to a conflict of interest. Motion Carried.

Motion by Harms Second by Kindsfater to approve the 2009 Veteran's Exemption List. Vote Unanimous. Motion Carried.

The following tax appeals were brought before the Board of Equalization:

1. Attorney Mike Trump from Barker Wilson Law Firm, L.L.P. for and on behalf of each of the following real property owners named. Their argument continues to be that the Neighborhood Method is inappropriate and inaccurate comparable sales for the southern Butte County neighborhood unit, which sales include property of dissimilar characteristics.  
John E. Apland appealed parcel:  
08.1.24.1  
Bean Living Trust/George B. appealed parcels:  
09.1.27.1, 09.1.28.11, 09.1.21.11, 09.1.23.23, 09.1.22.12, 09.1.26.2  
Martin W. Bonato appealed parcels:  
08.1.25.12, 08.1.28.2, 08.1.26.13, 08.1.33.1, 08.1.33.3, 08.1.34.13, 08.1.35.12, 08.1.36  
Tommy C. & Kim I. Cooper appealed parcels:  
08.1.21.2, 08.1.20.11, 08.1.17.11, 08.1.17.4  
Robert G. & Lorita Crofford appealed parcel  
07.1.05.4.1  
Tom C. & Marlene M. Davis appealed parcels:  
09.2.04.12, 09.2.10.13  
Robert L. & Janet S. Ferrell appealed parcels:  
07.1.10.2, 07.1.16.22, 07.1.08.14, 07.1.09.1, 07.1.03.3, 07.1.04.12, 07.1.05.1.2  
Harvey A. & Valerie Garr appealed parcels:  
08.2.04.21.1, 08.2.06.11, 09.2.31.4, 09.2.32.3.1, 08.2.05.1, 08.1.01.2, 08.1.01.3, 08.1.11.1, 08.1.12.21  
Lone Mountain Family, LTD Partnership /Doug Johnson appealed parcels:  
08.2.36.11.1, 08.3.31.11, 08.3.32.2, 08.3.31.13, 08.3.31.12, 08.3.32.33, 08.4.07.11, 08.4.08.1, 08.4.09.32

Kirksey Family Ranch, LLC/Grace Kirksey/Eileen Randall appealed parcels:  
08.1.09.3, 08.1.04.13, 08.1.05, 08.1.06.24, 08.1.07.1, 08.1.08.11, 09.1.28.3, 09.1.29.3, 09.1.32.11, 09.1.33.2

Billie Jo, Cary I & Jana M Kling appealed parcels:  
08.1.23.31 and 08.1.26.11

Kling, Kim & Chris Kling appealed parcels:  
20.01. K1 and 20.01.K3

Chris Kling appealed parcels:  
08.1.22.1.2, 08.1.23.1, 08.1.23.22, 08.1.23.32, 08.1.24.21, 08.1.26.2.1, 08.1.27.1.1, 08.1.12.33, 08.1.12.41, 08.1.13.11, 08.1.13.13, 08.1.14.1

Kim W. Kling appealed parcels:  
08.1.21.1, 08.1.16.31, 08.1.15.14, 08.1.22.1, 08.1.21.31.B

4K Ranch LLC Kudlock appealed parcels:  
09.2.30.33, 09.2.31.2, 08.1.02.1, 09.1.25.3, 09.1.36,

Kenneth Kudlock Family Trust/Sharon Kudlock appealed parcels:  
09.1.12.3, 09.1.13.21.1, 09.1.14.4, 09.2.03.1.1, 09.2.07.2, 09.2.10.11.1, 09.2.11.1, 09.2.11.3, 09.2.12.4, 09.2.13.1, 09.2.14, 09.2.15.1.1, 09.2.16

Kenneth Kudlock Family Trust/ Sharon Kudlock appealed parcels:  
09.2.17.12, 09.2.18.1, 09.2.19.1, 09.2.20, 09.2.21, 09.2.22.1.1, 09.2.23.1, 09.2.24.11, 09.2.25.1, 09.2.26.1, 09.2.29.1.1, 09.2.30.1.2, 09.3.18.2, 09.4.26.41, 10.2.34.13, 09.2.23.3, 09.2.15.1.4,

Spear E Ranch LLC/ Kudlock appealed parcels:  
09.1.04.1.1, 09.1.05.2, 09.1.06.1, 09.1.07.1, 09.1.08.11, 09.1.09.1, 09.1.17.2, 09.1.18.1, 09.1.19.21, 10.1.32.1.2, 10.1.33.23.1

Herbert J. & Dorothy E. Lesmeister Trusts appealed parcels:  
08.1.19.21, 08.1.30.13

Michael G. Lesmeister appealed parcels:  
07.1.08.12, 08.1.32.11.2, 08.1.32.13, 07.1.05.1.1

Wayne K. & Margaret Massie appealed parcels:  
08.2.08.21, 08.2.17.11, 08.2.07.41

Neal T. McCoy appealed parcels:  
08.2.07.12, 09.2.33.F, 08.1.01.1, 08.2.05.32, 09.2.34.4.1, 08.2.06.2

Kevin Paradis appealed parcels:  
08.1.20.12, 08.1.07.13, 08.1.08.13, 08.1.17.13

Jeral V. & Dianne L. Shear appealed parcels:  
08.2.05.33, 08.2.08.4.3, 08.2.04.3, 08.2.08.1, 08.2.09.2, 08.2.05.31

Robert L. Shear/Todd Larsen appealed parcels:  
10.1.17.3, 10.1.20, 10.1.28.3, 10.1.32.1.1, 10.1.33.23.13, 10.1.18.13, 10.1.19.1, 10.1.29.1, 10.1.29.4, 09.1.02.2, 09.1.03.1, 09.1.04.1.3, 09.1.11.12, 10.1.20.1

Scott A. & Susan E. Stave appealed parcels:  
08.1.02.2, 08.1.03.1, 08.2.17.2, 08.2.17.3, 08.2.18.11, 08.2.18.4, 08.2.20.21, 09.1.26.13, 09.1.27.3, 09.1.28.4, 09.1.33.3, 09.1.34, 09.1.35.1, 08.2.19.11

W.W. Thompson & Sons Inc. appealed parcels:  
07.1.04.1, 08.1.33.4, 07.1.03.11, 07.1.10.12, 08.1.34.3,

Nexus Investments LLC appealed parcels:  
08.2.16.11

2. Redwater River Ranches - Motion by Harms Second by Smeenk to combine parcel number 08.2.25.44.1 and parcel number 08.2.25.4 into one parcel 08.2.25.4.  
Vote Unanimous. Motion Carried.

3. Neal McCoy – Motion by Smeenk Second by Harms to remove mobile home and shed from parcel number 09.2.34.4.1. The mobile home and shed are on a different parcel. This is duplication. Vote Unanimous. Motion Carried.
4. Tri-State Veterinary Clinic – David & Susan Hoffman are appealing parcel numbers 09.2.33.1.4; 82.09.2.4 and 82.09.2.Z. The assessed value on the buildings is too high. The interior is in poor condition.
5. Belle Fourche Livestock Exchange is appealing parcel number 09.2.33.3.2. Since 2004 there has been an increase of 44% on the buildings. There have been no improvements. The assessed value is too high.
6. Cynthia Rankin is appealing parcel number 09.4.22.1.S. Ms. Rankin feels that the land is assessed too high for the Arpan area. The outbuildings are also assessed too high.

**Kenneth E. Barker from Barker Wilson Law Firm, L.L.P. for and on behalf of each of the real property owners** - Motion by Harms Second by Smeenk to no change to the assessed values. Voting yes were Hansen, Smeenk and Harms. Voting no was Kindsfater. Motion Carried

**Tri-State Veterinary Clinic – David & Susan Hoffman** - Motion by Smeenk Second by Kindsfater to accept the Director of Equalization’s recommendation to lower the assessed value on the building to \$81,864 and to include the building value on parcel number 82.09.2.Z. The Director of Equalization is asking for parcel number 09.2.33.1.4 to therefore be deleted. The assessed value on parcel number 82.09.2.4 will be lowered to \$14,350.00 and the assessed value on parcel number 82.09.2.Z is being lowered to \$12,090.00. Vote Unanimous. Motion Carried.

**Belle Fourche Livestock Exchange** – Motion by Harms Second by Smeenk to no change to parcel number 09.2.33.3.2. Vote Unanimous. Motion Carried.

7. Fran Thompson is appealing parcel number 49.08.2.20C. The mobile home was destroyed due to fire. The value should be salvage value only.

**Fran Thompson** – Motion by Harms Second by Smeenk to accept the Director of Equalization’s recommendation and lower the assessed value on the mobile home to \$2,592.00. Vote Unanimous. Motion Carried.

**Cynthia Rankin** – Motion by Kindsfater Second by Harms to accept the Director of Equalization’s recommendation to lower the outbuildings to \$500.00 and leave the assessed value on the land and house as is. Vote Unanimous. Motion Carried.

8. Homes in the Hills, L.L.C. are appealing eight parcels. The parcels that are being appealed are: 37.08.1.01; 37.08.1.02; 37.08.1.03; 37.08.1.04; 37.08.1.05; 37.08.1.06; 37.08.1.07; 37.08.1.08. The lots are assessed too high. They are not comparable to lots in the Hat Ranch.

**Homes in the Hills, L.L.C** – Motion by Harms Second by Smeenk to accept the Director of Equalization’s recommendation to assess the first two acres at \$26,000.00 then assess each additional acre at \$1,000.00. This change is for all 8 parcels. Vote Unanimous. Motion Carried.

9. Leo & Irene Erhart are appealing parcel number 09.2.34.4.4. The land is assessed too high. The land is swampy and wet.

**Leo & Irene Erhart** – Motion by Harms Second by Kindsfater to take the Director of Equalization’s recommendation and lower the land to \$5,000.00 on parcel number 09.2.34.4.4. Vote Unanimous. Motion Carried.

10. Patrick & Shirley Petitt are appealing parcel number 08.3.14.31.2. The land is assessed too high.

**Patrick & Shirley Petitt** – Motion by Kindsfater Second by Smeenk to accept the Director of Equalization’s recommendation to no change to parcel number 08.3.14.31.2. Vote Unanimous. Motion Carried.

The Board of Equalization recessed for lunch at 11:47 a.m. with the public invited.

Chairman Hansen called the meeting back to order at 1:00 p.m.

11. Calvin & Elnora Erhart are appealing parcel number 09.2.34.1.5. There is a building with an assessed value of \$1,200.00 on the parcel that should be on Leo & Irene Erhart’s parcel. They also feel that the values are assessed too high.
12. Bernard & Sharon Lee are appealing parcel number 87.08.2.12.23B. Their complaint is that the home is assessed too high.

**Calvin & Elnora Erhart** – Motion by Smeenk Second by Harms to accept the Director of Equalization’s recommendation and lower the assessed value on parcel number 09.2.34.1.5 to \$42,010.00. This includes making the necessary correction of removing a building that was assessed at \$1,200.00 and including the building on Leo & Irene Erhart’s parcel. Vote Unanimous. Motion Carried.

**Bernard & Sharon Lee** - Motion by Harms Second by Smeenk to accept the Director of Equalization’s recommendation and lower the total valuation on parcel number 87.08.2.12.23B to \$326,188.00. Vote Unanimous. Motion Carried.

13. RACF Holdings – The acreage total is incorrect on parcel number 08.2.16.11. The total acreage should be 20 acres not 15 acres.

**RACF Holdings** – Motion by Smeenk Second by Harms to correct the acreage on parcel number 08.2.16.11 to be a total of 20 acres and correct parcel number 15.75.01 to be a total of 80 acres. Vote Unanimous. Motion Carried.

**Paula Gregg** – Motion by Smeenk Second by Kindsfater to accept the Director of Equalization’s recommendation to change parcel number 08.2.19.2 to an Ag classification and change parcel number 08.2.19.12 to an Ag classification. Vote Unanimous. Motion Carried.

**Scott Lorenz** – Motion by Smeenk Second by Kindsfater to accept the Director of Equalization’s recommendation to change parcel number 08.2.18.1 to an Ag classification. Vote Unanimous. Motion Carried.

**Troy Lorenz** – Motion by Smeenk Second by Kindsfater to accept the Director of Equalization’s recommendation to change parcel number 08.2.19.12.1 to an Ag classification. Vote Unanimous. Motion Carried.

14. Nicholas E. & Linda L. Villani are appealing parcel number 15.00.19.09. They feel the assessed value is too high.

**Nicholas E. & Linda Villani** – Motion by Smeenk Second by Kindsfater to accept the Director of Equalization’s recommendation to no change to parcel number 15.00.19.09. Vote Unanimous. Motion Carried.

15. Five Bar Eight Ranch, Inc. is appealing parcel number 09.2.01.4. They feel the assessment is too high on the house and out-buildings. The house was built in 1951 and the sheds were built in 1927.

**Five Bar Eight Ranch, Inc.** – Motion by Smeenk Second by Harms to accept the Director of Equalization’s recommendation to lower the house to \$27,775.00 and leave the remaining buildings as is. Vote Unanimous. Motion Carried.

16. Croell Redi – Mix Inc. C/O Pamida Tax Department is appealing parcel number 15.22.04.X1. Their complaint is that the assessed value is too high based on the current economy.

**Croell Redi – Mix Inc. C/O Pamida Tax Department** – Motion by Kindsfater Second by Smeenk to no change to parcel number 15.22.04.X1. Vote Unanimous. Motion Carried.

17. Darrell & Phyllis Carr are appealing parcel number 08.2.29.1.1. They feel the land is assessed too high based on sale comparables.

18. Clint & Lyndee Carr are appealing parcel number 08.2.29.1.2. They feel the land is assessed too high based on sale comparables.

**Darrell & Phyllis Carr** – Motion by Kindsfater Second by Smeenk to accept the Director of Equalization’s recommendation and lower the assessed value on the land to \$87,500.00. Vote Unanimous. Motion Carried.

**Clint & Lyndee Carr** – Motion by Kindsfater Second by Smeenk to accept the Director of Equalization’s recommendation and lower the assessed value on the land to \$87,500.00. Vote Unanimous. Motion Carried.

Motion by Harms Second by Kindsfater to recess until 11:00 a.m. on April 22, 2009. Vote Unanimous. Motion Carried.

The Board of Equalization reconvened at 11:05 a.m. on Wednesday, April 22, 2009.

19. Ken & Lois & Cleo Burghduff are appealing the following parcels: 15.38.03.09E, 15.38.03.09C, 15.38.03.09A and 15.38.03.09CM. The lots are assessed too high. The value has doubled since the lots were purchased.

**Ken & Lois & Cleo Burghduff** – Motion by Harms Second by Smeenck to accept the Director of Equalization’s recommendation and make the following changes:

15.38.03.09E – Change land value from \$10,508.00 to \$7,881.00

15.38.03.09C – Change land value from \$10,508.00 to \$6,305.00

15.38.03.09A – Change land value from \$10,508.00 to \$7,881.00

15.38.03.09CM – No change

Vote Unanimous. Motion Carried.

Motion by Harms Second by Kindsfater to remove a mobile home that was valued at \$8,695.00 on parcel number 08.5.10.1.2 for Michael Philipsen. The mobile home was moved in 2006 therefore parcel number 08.5.10.1.2 should be deleted. Vote Unanimous. Motion Carried.

Motion by Smeenck Second by Kindsfater to accept the 2009 Tax Exempt Property list that has been prepared by the Director of Equalization. Vote Unanimous. Motion Carried.

### **2009 TAX EXEMPT PROPERTY**

Badlands Early Head Start, Charitable: N1/2 of Lot 3 and all of Lots 4 and 5 in Blk 23, Original Newell

Belle Fourche Christian School, Benevolent: Lot A of Tract 5 located in Sec 1 T8N R2E

Belle Fourche Economic Development, Local Industrial Development, Lot 11, Block 5, Olivers First Addition, Belle Fourche

Belle Fourche Senior Citizens Center, Benevolent: W75’ Lot 2, Blk M, Crafts 2<sup>nd</sup> addition, Belle Fourche

Black Hills Gospel Assembly, Religious: NENE sec 22, 8-2

Butte County Housing & Redevelopment Commission: Charitable, Lots 10a, 10b, 27a, 27b, Willow Brook Sub. Belle Fourche

Castle Rock Moreau Hall, Benevolent: Tract X in NENE sec 29, 13-6

Christian Life Center, Religious: Lot 1, Blk 2, Bella Vista addition, Belle Fourche

Church of Jesus Christ of Latter Day Saints, Religious: Lots 8-14, Blk 2, Zukemont 2<sup>nd</sup> addition, Belle Fourche

Dakota Conference of Wesleyan Methodist Church, Religious: W50’ W100’ Lot 11, Blk 58, Original Belle Fourche

Emil Gruwell Post, Benevolent: Lots 11-16, Blk 6, Original Nisland

Emmanuel Baptist Church, Religious: W1/2 Lot 1 and W112 N45’ Lot 2, Blk 2, Highland addition, Belle Fourche

First Baptist Church, Religious: W100’ Lots 1-2, Blk 21, Original Belle Fourche

Newell Christian Fellowship, Religious: Lots 12-14, Blk 25, Original Newell

First Congregational Church, Religious: Lots 5-7, Blk 38, Original, and S12.5’ Lot 3 and Lot 4, Blk 3, Highland addition, Belle Fourche

First Lutheran Church, Religious: E1/2 Lot 1, Blk 54, Original Newell

First Lutheran Church, Religious: Lots 1-2, Blk 27, Original Newell

Inner-Mountain Family Resources, Inc., Charity: Lots 12-14, Blk 16, Original Belle Fourche

Jehovah’s Witnesses, Religious: Lots 7-8, Blk 4, Northgate addition, Belle Fourche

Landmark Missionary Baptist Church, Religious: Lot 1, Blk 1, Redwater Ranchettes 2

Loyal Order of the Moose Lodge, Benevolent: Lot A, Tract A, Moosehaven addition, Belle Fourche

Masonic Temple, Benevolent: Lot C7, Blk 31, Original Belle Fourche

Naja Temple, Benevolent: Lots 1-2, Blk 58, Original Belle Fourche

New Dawn Enterprises, Benevolent: Part of the E1/2NE1/4SE1/4 sec 31, 8-6

Newell Assembly of God, Religious: Lots 20-24, Blk 31, and Lots 1-2, Blk 33, Original Newell

Newell Community Baptist Church, Religious: W100' of Lot 1, Block 5, Fairview Heights, Newell  
Newell Economic Development Corporation: Block 78, Block 83, Block 84, Block 92, Original Newell  
Newell Evangelical Church, Religious: W 259' of Lot 1, Blk 61, and Lot 1D, Blk 56, Original Newell  
Nisland Independent Community Church, Religious: Lots 1-3, Outlot D, Outlots to Nisland, Lots 11-14, Blk 11, Lots 3B and 4, Blk 12, and the E100' N123' of Blk 12, Original Nisland  
NVN Senior Citizens Center, Benevolent: Lots 28-30, Blk 40, Original Newell  
Open Bible Church, Religious: Lots 1-3, and 28-30, Blk 11, Southpark 3 addition, Belle Fourche  
St. James Episcopal Church, Religious: Part of Lot 8, Blk 31, Original Belle Fourche  
St. James Lutheran, Religious: Lots 4-6, Blk 1, Southpark addition, Lot 3, Blk 1 and Lot 1-4 and 18, Blk 2, Zukemont 2<sup>nd</sup> addition, Belle Fourche  
St. Mary's Catholic Church, Religious: Lots 12-16, Blk 23, Original Newell  
St. Paul Catholic Church, Religious: S1/2 Lots 1-3 and Lots 4-6, Blk 32, and N70' Lots 4-5, Blk 33, Original Belle Fourche  
Technology for Rural Enhancement of Communities, Charitable, Lots 1-3, Blk 5, Northgate Add. #2, Belle Fourche  
United Methodist Church, Religious: Lot 3, Blk 9, and Lots 1-5, 6A, 29A, Blk 10, Southpark 3 Addition, Belle Fourche  
Vale Community Club, Benevolent: Lots 1-5, Blk 22, Vale  
Vale Lutheran Church, Religious: Lots 11-12, Blk 32, Vale  
Veterans of Foreign Wars, Benevolent: Lot 26-27, Blk 40, Original Newell  
West River Foundation; Charitable: N100' & S50' Lots 19-22, Block 14, Original, Belle Fourche  
Western Dakota Health, Inc., Health Care: Lots 1-2, Hospital addition, Belle Fourche

Motion by Kindsfater Second by Harms to adjourn the 2009 Butte County Board of Equalization at 11:40 a.m. Vote Unanimous. Motion Carried.

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APPROVED BY THE COMMISSION:  
Kenneth D. Hansen, Chairman

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ATTEST: Elaine Jensen, Auditor