

**Charles Mix County  
Board of Equalization  
April 23<sup>rd</sup>, 2020**

The Charles Mix County Board of Equalization met in regular session on at 10:00 am. Chairman - Nick Stotz called the meeting to order with Commissioner - Neil Von Eschen and Commissioner – Keith Mushitz present. Also present were Director of Equalization - Denise Weber and Auditor – Danielle Davenport.

**Agenda:**

A motion was made by Mushitz and seconded by Von Eschen to approve the Agenda as presented. All in favor, motion carried.

**Minutes:**

A motion was made by Mushitz and seconded by Von Eschen to approve the minutes from the April 14<sup>th</sup>, 2020 meeting. All in favor, motion carried.

**Omitted Property:**

The following notices of intention to add omitted property were presented to the Board:

1. DeJong Enterprises Inc 27.50.15.001; Lots 1-2, Blk 15, Original Town, Town of Geddes. A motion was made by Von Eschen and seconded by Mushitz to add the property to the tax roll for a prorated valuation for 1 month of the 2018 assessment year – 40.00. All in favor, motion carried.
2. DeJong Enterprises Inc 27.50.15.001; Lots 1-2, Blk 15, Original Town, Town of Geddes. A motion was made by Von Eschen and seconded by Mushitz to add the property to the tax roll for the 2019 assessment year – 500.00. All in favor, motion carried.
3. Jeremiah & Rachel Freidel 32.50.05.002B; Lot 2B of Lot 5, Blk 5, Original Town, Town of Pickstown. A motion was made by Von Eschen and seconded by Mushitz to add the property to the tax roll for a prorated valuation for 8 months of the 2019 assessment year – 20,616. All in favor, motion carried.
4. Michael & Marlys Krietlow 27.52.29.017; Lots 17-18, Milwaukee 2<sup>nd</sup> Addition, Town of Geddes. A motion was made by Von Eschen and seconded by Mushitz to add the property to the tax roll for a prorated valuation for 3 months of the 2019 assessment year – 570.00. All in favor, motion carried.
5. Munchkinz 26.51.02.021; Lots 21-22-23-24, Blk 2, Highlawn, City of Platte. A motion was made by Von Eschen and seconded by Mushitz to add the property to the tax roll for a prorated valuation for 3 months of the 2019 assessment year – 15,714. All in favor, motion carried.
6. Gary & Jill Wiesner 32.50.09.014; N 111' of OL 7, Original Town, Town of Pickstown. A motion was made by Von Eschen and seconded by Mushitz to add the property to the tax roll for the 2019 assessment year – 5,695.00. All in favor, motion carried.
7. John & Vickie Ziegler 32.50.06.002; Lot 2, Blk 6, Original Town, Town of Pickstown. A motion was made by Von Eschen and seconded by Mushitz to add the property to the tax roll for a prorated valuation for 8 months of the 2019 assessment year – 20,664.00. All in favor, motion carried.

**Appeals:**

The following appeals were presented to the Board:

1. Donald Hotchkiss 29.51.35.004; Lot 4, Blk 35, Hardings 2<sup>nd</sup>, City of Lake Andes. A motion was made by Von Eschen and seconded by Mushitz to acknowledge the letter of concern and to make the change of valuation from 1,180 to 150. All in favor, motion carried.
2. Dan Koepp 30.75.002; Comm. at SE Cor. Of OLA Run N305' then W150', S200', E10', S30, SE along RR to Beginning, Town of Ravinia. A motion was made by Von Eschen and seconded by Mushitz to acknowledge the letter of concern and to make the change of valuation from 4,825 to 1,625. All in favor, motion carried.
3. Jerome Powers & Heidi Penning 04.42.2015; N845' of W640' of NE ¼ - NW ¼ of Section 19, Township 96, Range 65. A motion was made by Von Eschen and seconded by Mushitz to approve the Director of Equalization's recommendation of no change in valuation. All in favor, motion carried.

4. Stephanie Geigle 18.06.2023; Lot 23, Dreamland of Section 6, Township 96, Range 64. A motion was made by Von Eschen and seconded by Mushitz to acknowledge the letter of concern and to make the change of valuation from 116,500 to 2,900. All in favor, motion carried.
5. Vogt Family Living Trust 10.03.3020; W ½ - SW ¼ of Section 3, Township 97, Range 64. A motion was made by Mushitz and seconded by Von Eschen to approve the Director of Equalization's recommendation of reversing the local boards decision and make no change in valuation. All in favor, motion carried.
6. Vogt Family Living Trust 10.04.2030; E595' of S1978.9' of SE ¼ EX 1.40A R/W of Section 4, Township 97, Range 64. A motion was made by Mushitz and seconded by Von Eschen to reverse the local boards decision and acknowledge the letter of concern and to make the change of valuation by soil adjustment from 273,896 to 271,611. All in favor, motion carried.
7. Westendorf Family Living Trust; Parcels - 07.01.4020, 07.12.1010, 07.12.1020, 07.67.2000, 07.67.3000, 07.73.1010, 10.09.2030, 10.09.3000, 10.16.30.20, 10.16.3030, 10.17.1000 & 10.17.4000. A motion was made by Stotz and seconded by Von Eschen to approve the Director of Equalization's recommendation of no change in valuations. All in favor, motion carried. Commissioner – Mushitz wanted it noted that he abstained from this appeal decision.
8. Westendorf Family Living Trust 10.16.2000; Lots 3-4, N ½ - NW ¼ of Section 16, Township 97, Range 64. A motion was made by Stotz and seconded by Von Eschen to approve to acknowledge the letter of concern and to make the change of valuation from 358,787 to 349,536. All in favor, motion carried. Commissioner – Mushitz wanted it noted that he abstained from this appeal decision.
9. Dale Petrik 28.60.01.033; W ½ of Lot 5 of Acre Property J in NW ¼ of Section 3, Township 95, Range 63, Hick's Addition, City of Wagner. A motion was made by Von Eschen and seconded by Mushitz to acknowledge the letter of concern of building value and to make the change of valuation from 95,095 to 66,295. All in favor, motion carried.

**Recess/Reconvene**

The Board of Equalization recessed at 12:00 pm for lunch and reconvened at 1:00 pm.

**Appeals:**

10. Eimers Real Estate Holdings LLC 25.90.0025; Lot 25 ex E20' North Bay Cottage Area of Section 31, Township 96, Range 65. A motion was made by Von Eschen and seconded by Mushitz to approve the Director of Equalization's recommendation of no change to valuation. All in favor, motion carried.
11. Leslie Smith 18.06.2036; Lot 36, Dreamland of Section 6, Township 96, Range 64. A motion was made by Von Eschen and seconded by Mushitz to deny the appeal of owner-occupied status. All in favor, motion carried.
12. Dennis & Sharon Schulz 25.90.0018; Lot 18, North Bay Cottage Area of Section 31, Township 96, Range 65. A motion was made by Von Eschen and seconded by Mushitz to deny the appeal of owner-occupied status. All in favor, motion carried.
13. Gerald Anderson 08.23.1000128; Lots 28 & 52 Platte Creek Riverside Acres Addition in E ½ of Section 23, Township 98, Range 69. A motion was made by Mushitz and seconded by Von Eschen to deny the appeal of owner-occupied status. All in favor, motion carried.

**Adjourn:**

A motion was made by Von Eschen and seconded by Mushitz to adjourn until the next equalization session in April 2021. All in favor, motion carried.