OFFICIAL MINUTES OF THE BUTTE COUNTY BOARD OF EQUALIZATION
April 09, 2013
April 16, 2013
April 24, 2013

The Butte County Commissioners acting as a Board of Equalization for the year 2013 were to meet at 9:30 a.m. on Tuesday, April 09, 2013. Due to the weather the Butte County Courthouse was closed. The meeting was rescheduled for Tuesday, April 16, 2013 beginning at 8:00 a.m. Commissioner Steve Smeenk called the meeting to order. Commissioners present were James Ager and Cal Geis.
Commissioner Kim Kling abstained from being on the Board of Equalization due to a conflict of interest. Commissioner Ken Fernen was absent.

Director of Equalization Polly Odle was present. All members signed oaths.
State's Attorney Heather Plunkett and Deputy State's Attorney Tim Vander Heide were both readily available for questions if needed.

Director of Equalization Polly Odle reviewed with the Board of Equalization some of the state statutes that pertain to the appeal process.

Motion by Ager Second by Geis to approve the 2013 Tax Exemption List.
Vote Unanimous. Motion Carried.

2013 TAX EXEMPT PROPERTY

Black Hills Parrot Welfare, Benevolent: Lot A of TR5 located in Sec1 T8N R2E
Badlands Early Head Start, Charitable: N1/2 of Lot 3 and all of Lots 4 and 5 in Blk 23, Original Newell
Belle Fourche Economic Development, Lot 1 Block AM Sherill Addn. City of Belle Fourche
Belle Fourche Senior Citizens Center, Benevolent: W75' Lot 2, Blk M, Crafts 2nd 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 and Lots A3,AB of Morning Side City of Belle Fourche.
Butte County Ambulance-Charitable N100' & 50" Lots 19-22 Block 14 Original City of 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 2nd addition, Belle Fourche
Dakota Conference of Wesleyan Methodist Church, Religious: W50' W100' Lot 11, Blk 58, Original Belle Fourche
Emmanuel Baptist Church, Religious: W1/2 Lot 1 and W1l2 N45' Lot 2, Blk 2, Highland addition, Belle Fourche First Baptist Church, Religious: W100' Lots 1-2, Blk 21, Original Belle Fourche
First Congregational Church, Religious: Lots 5-7, Blk 38, Original, and S12.5' Lot 3 and lot 4, Blk 3, Highland Addn, BFC
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 3B, 4B and Lots 12-16 of, 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, 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-Arpan Fire Dept., Benevolent: W20' & E50' Lot 13, Lots 10-12 and 19-21 of Blk3, Original Nisland
Nisland Firemen's Auxiliary, Benevolent: Lots 14-16, Blk 3, Original Nisland
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 2nd 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, and lots 6-12 Block 23, Vale
Vale Fire Dept., Benevolent: Lots 6-8, Blk 21, Vale
Vale Lutheran Church, Religious: Lots 11-12, Blk 32, Vale
Veterans of Foreign Wars, Benevolent: Lot 26-27, Blk 40, Original Newell

Motion by Geis Second by Ager to approve the 2013 Veteran's Exemption List as presented by the Director of Equalization. Vote Unanimous. Motion Carried.

Director of Equalization Polly Odle presented six stipulations for the Property Tax Assessment Credits for Renewable Resource Energy Systems. They are as follows:

The first claim was submitted from Bill Neff for a tax assessment credit of $16,984.00 on parcel number 08.3.05.13.

The second claim was submitted from Ron Keil for a tax assessment credit of $18,250.00 on parcel number 93.07.2.M.

The third claim was submitted from NW Ranches for a tax assessment credit of $50,000.00 on parcel number 08.7.26.3.

The fourth claim was submitted from Kent Kennon for a tax assessment credit of $33,101.00 on parcel number 20.01.K13.

The fifth claim was submitted from Bruce & Debra Jennings for a tax assessment credit of $24,874.00 on parcel number 79.05.02.

The sixth claim was submitted from James & Wanda Trimble for a tax assessment credit of $50,000.00 on parcel number 09.3.34.4.1B1.

Motion by Ager Second by Geis to grant the 2013 Renewable Energy tax assessment credits for Bill Neff, Ron Keil, NW Ranches, Kent Kennon, Bruce & Debra Jennings and James and Wanda Trimble. Vote Unanimous. Motion Carried.

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

Joshua E. Bobb – Joshua E. Bobb is asking that parcel number 08.7.32.3.1.2 be changed to an Ag classification. Motion by Geis Second by Ager to change the classification on parcel number 08.7.32.3.1.2 to an Ag Classification and change the valuation from 113,454 to 27,512 per the Director of Equalization's recommendation. He meets the necessary criteria. Vote Unanimous. Motion Carried.

Shannon & Tim Matthew – Shannon & Tim Matthew are asking for the owner occupied status to be removed from parcel number 08.2.RH.11M. Motion by Ager Second by Geis to remove the owner occupied status on parcel number 08.2.RH.11M per the recommendation of the Director of Equalization. Vote Unanimous. Motion Carried.

Harry Musumeci – Harry Musumeci is asking for the building structure on parcel number 09.6.20.1.1 to be removed as the building is no longer there. This was verified by the Director of Equalization. Motion by Geis Second by Ager to remove the structure from parcel number 09.6.20.1.1 and change the valuation from 1,154 to zero. Vote Unanimous. Motion Carried.

Denna Lindsey – Denna Lindsey is asking for a correction to parcel number 09.7.31.1.1. The Ag Buildings are valued at 44,524 and needs to be placed on parcel number 09.7.31.1. This request was verified by the Director of Equalization. Motion by Ager Second by Geis to remove the Ag Buildings that are valued at 44,524 from parcel number 09.7.31.1.1. Vote Unanimous. Motion Carried.

Texas Dakota Partnership – Motion by Geis Second by Ager to add the Ag Buildings which were removed from parcel number 09.7.31.1.1 because of an error to parcel number 09.7.31.1. The value is 44,524. Vote Unanimous. Motion Carried.

Jake Dell and Raymond Dell – Jake Dell and Raymond Dell are asking that parcel number 09.5.32.34 be changed to an Ag classification. Motion by Ager Second by Geis to change parcel number 09.5.32.34 to an Ag classification and change the value from 57,500 to 8,226 per the recommendation of the Director of Equalization. Vote Unanimous. Motion Carried.

Jeffrey Dell – Jeffrey Dell is asking that parcel number 09.4.25.13.3 be changed to an Ag classification. Motion by Ager Second by Geis to change parcel number 09.4.25.13.3 to an Ag classification and change the value from 29,990 to 8,254 per the recommendation of the Director of Equalization. Vote Unanimous. Motion Carried.

Jeffrey Dell – Jeffrey Dell is asking that parcel number 09.4.25.13.1 be changed to an Ag classification. Motion by Geis Second by Ager to change parcel number 09.4.25.13.1 to an Ag classification and change the value from 49,820 to 12,190 per the recommendation of the Director of Equalization. The total valuation on parcel number 09.4.25.13.1 is 133,096. Vote Unanimous. Motion Carried.

Whitney Peterson – Motion by Geis Second by Ager to change parcel number 61.08.6.41.01M from a valuation of 11,469 to a zero value as the mobile home is no longer on the property. This is per the recommendation of the Director of Equalization. Vote Unanimous. Motion Carried.

Redwater Land Company – Redwater Cattle Company is asking that parcel number 08.2.27.2.3B be changed to an Ag classification. Motion by Ager Second by Geis to change parcel number 08.2.27.2.3B to an Ag classification and change the value from 35,000 to 412. This is per the recommendation of the Director of Equalization. Vote Unanimous. Motion Carried.

Michael & Pamela Bonefield – Michael & Pamela Bonefield are asking that parcel number 08.5.06.32 be changed to an Ag classification. Motion by Geis Second by Ager to change parcel number 08.5.06.32 to an Ag classification and change the value from 24,056 to 20,769. This is per the recommendation of the Director of Equalization. Vote Unanimous. Motion Carried.

Michael & Pamela Bonefield – Michael & Pamela Bonefield are asking that parcel number 08.5.07.21.1 be changed to an Ag classification. Motion by Ager Second by Geis to change parcel number 08.5.07.21.1 to an Ag classification and change the value from 33,914 to 13,160. This is per the recommendation of the Director of Equalization. Vote Unanimous. Motion Carried.

Michael & Pamela Bonefield – Michael & Pamela Bonefield are asking that parcel number 17.03.15.1 be changed to an Ag classification. Motion by Geis Second by Ager to change parcel number 17.03.15.1 to an Ag classification and change the value from 18,750 to 2,266. This is per the recommendation of the Director of Equalization. Vote Unanimous. Motion Carried.

Douglas Falzerano – Douglas Falzerano is appealing parcel number 50.08.2.Q because he feels the value is too high for the condition of the mobile home. Motion by Geis Second by Ager to change the valuation on parcel number 50.08.2.Q from 72,826 to 25,264 per the recommendation of the Director of Equalization. Vote Unanimous. Motion Carried.

Douglas Falzerano – Douglas Falzerano is appealing parcel number 08.2.13.3A4M because he feels the value is too high for the condition of the mobile home. Motion by Ager Second by Geis to change the valuation on parcel number 08.2.13.3A4M from 27,865 to 11,422 per the recommendation of the Director of Equalization. Vote Unanimous. Motion Carried.

Douglas Falzerano – Douglas Falzerano is appealing parcel number 50.08.2.QM1 because he feels the value is too high for the condition of the mobile home. Motion by Geis Second by Ager to change the valuation on parcel number 50.08.2.QM1 from 26,145 to 10,674 per the recommendation of the Director of Equalization. Vote Unanimous. Motion Carried.

Robert L. Helmer – Robert L. Helmer is appealing parcel number 08.3.10.11 because two sheds have been torn down. Motion by Ager Second by Geis to change the total valuation on parcel number 08.3.10.11 from 120,611 to 117,611 per the recommendation of the Director of Equalization. . Vote Unanimous. Motion Carried.

Duane & Dawn Filholm – Duane & Dawn Filholm are appealing parcel number 81.08.2.21M because they feel the value is too high for the condition of the mobile home. Motion by Geis Second by Ager to change the valuation on parcel number 81.08.2.21M from 33,172 to 13,927 per the recommendation of the Director of Equalization. Vote Unanimous. Motion Carried.

William & Linda Coyle – William & Linda Coyle are appealing parcel number 09.2.33.1.7 because of an error on the assessment of a pole building. Motion by Ager Second by Geis to change the valuation on parcel number 09.2.33.1.7 from 169,554 to 42,700 per the recommendation of the Director of Equalization. Vote Unanimous. Motion Carried.

Colleen & Betty Butler – Motion by Geis Second by Ager to add an owner occupied classification to parcel number 97.08.2.27 per the recommendation of the Director of Equalization. Vote Unanimous. Motion Carried.

Doug Caffey DBA the following:
Willow Creek Land Company, LLC
Crow Butte Land Company, LLC
Triple C Land Company, LLC
A telephone conference was held with Attorney Cesar Juarez from Siegel Barnett & Schutz LLP at 9:30 a.m. Attorney Juarez was representing Doug Caffey. The appellant is asking for a real estate classification change from Non-Ag to Ag on all real estate in Willow Creek Land Company, LLC; Crow Butte Land Company, LLC; and Triple C Land Company, LLC. Deputy State's Attorney Tim Vander Heide was present.

Garrit & Elsie Hix – Garrit & Elsie Hix are appealing parcel number 09.4.26.23 and parcel number 09.4.26.3. They feel the assessment is too high on both parcels because of the high alkalinity in the soil, poor drainage and low production. Director of Equalization Polly Olde explained the method that is used for the implementation of productivity valuation of agricultural land for the 2013 assessment year. Wyatt Hix was also present.

Garrit & Elsie Hix – Motion by Geis Second by Ager to accept the recommendation of the Director of Equalization to no change for parcel number 09.4.26.23 and no change for parcel number 09.4.26.3. Vote Unanimous. Motion Carried.

Doug Caffey DBA the following:
Willow Creek Land Company, LLC
Crow Butte Land Company, LLC
Triple C Land Company, LLC
Motion by Ager Second by Geis to accept the recommendation of the Director of Equalization for no classification change on all real estate which is located in Willow Creek Land Company, LLC; Crow Butte Land Company, LLC and Triple C Land Company, LLC. Vote Unanimous. Motion Carried.

The Board of Equalization will recess until April 24, 2013. The starting time will be 2:00 p.m.

The Board of Equalization reconvened at 2:10 p.m. on Wednesday, April 24, 2013. Commissioner Steve Smeenk called the meeting back to order. Commissioner James Ager and Commissioner Cal Geis were both present. Commissioner Ken Fernen was absent. Commissioner Kim Kling abstained from being on the Board of Equalization due to a conflict of interest. Director of Equalization Polly Odle was also present.

Motion by Geis Second by Ager to deny a tax exempt status to parcel number 15.14.08.10 for the Belle Fourche School District. A house on the property is being rented. Vote Unanimous. Motion Carried.

Motion by Ager Second by Geis to deny a tax exempt status to parcel number 15.14.08.08 for the Belle Fourche School District. A house on the property is being rented. Vote Unanimous. Motion Carried.

Motion by Geis Second by Ager to adjourn the 2013 Board of Equalization at 2:56 p.m. Vote Unanimous. Motion Carried.

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APPROVED BY THE COMMISSION:
Steve Smeenk, Commissioner

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ATTEST: Elaine Jensen, Auditor

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