**WALWORTH COUNTY BOARD OF EQUALIZATION**

**MINUTES OF PROCEEDINGS**

The Walworth County Board of Equalization met in scheduled session on April 21, 2022, at 1:00 p.m. at the County Courthouse. Members present were: Duane Mohr, Kevin Holgard and Scott Schilling. Also present was States Attorney Hare and Auditor Debbie Kahl.

The Pledge of Allegiance was recited by those in attendance.

Vice Chair Schilling called the County Board of Equalization meeting to order. Vice Chair Schilling entertained a motion to recess as County Board of Equalization. Commissioner Mohr so moved and Commissioner Holgard seconded. All in favor: Aye -3; Nay – 0. Motion carried.

Vice Chair Schilling convened as Consolidated Board of Equalization.

Equalization Board members signed the Consolidated Board Member Oath of Office.

**Oscar & Phyllis Prasek**

Record # 6751. Assessed value $8970. Prasek’s did not appear. Director of Equalization Greg Pudwill explained that Prasek’s had appeared before the City of Selby Equalization, who had not lowered the value. Deputy Director Kahl explained that the value had actually went up a year ago but they were not aware of it until they received a tax bill. Director Pudwill explained that all the lots in Selby had been assessed with the same front footage amount. Commissioner Holgard moved to leave the value the same as it had been applied equally across all the lots in Selby. Commissioner Mohr seconded. All in favor: Aye – 0; Nay – 0. Motion carried.

Commissioner Holgard moved to adjourn as a Consolidated Board of Equalization. Commission Mohr seconded. All in favor: Aye – 0; Nay – 0. Motion carried.

Vice Chair Schilling convened as the County Board of Equalization.

County Board of Equalization members signed the County Board of Equalization Oath of Office.

**Gloria Sukut**

Record # 8800 Assessed Value - $29290. Ms Sukut did not appear. Director Pudwill provided the board with information on her property. Commissioner Holgard mentioned that he didn’t think all the additions were shown on the photos. The additions were accounted for on an accompanying sketch. Director Pudwill also provided the commission with some comparable sales. Deputy Director Kahl explained that those values actually raised in 2021, and the office did not receive any communication with anyone concerning those raises until they received the tax bill. She feels that they are appealing their taxes more than their value. She has had a number of building permits in the last few years. It was valued at $7910 in 2020. It went up to $22030 in 2021 and is valued at $29290 for 2022. Deputy Kahl explained that many of the mobile homes in New Evarts are older but a lot of them have had extensive remodeling. Commissioner Holgard commented that he was thinking $25000 because of the year of the trailer. Deputy Kahl asked if he would like to have them all lowered out there because of the year of manufacture. She also said that there’s not many out there that have been added to more than hers. He said he knew that and he thinks we are missing an addition. Deputy Kahl then said that it didn’t seem like we should lower it if that were the case. Vice Chair Schilling mentioned that the condition and quality is a little lower on that home. He said the work was not done professionally. Commissioner Mohr moved to lower the value to $27500. Commissioner Holgard seconded. All in favor: Aye – 3; Nay – 0. All in favor: Aye – 3; Nay – 0. Motion carried.

**Terry Newman**

 Record # 9018 Assessed Value $80000. Mr Newman did not appear but Commissioner Schilling texted him. Director Pudwill said we have practically no information on this mobile home. Director Pudwill gave the Commissioners pictures of comparable sales. The office has requested a title and other information but have not been able to obtain it. Vice Chair Schilling believes that $80000 is a little high. Commissioner Holgard moved to set the value at $65000. Commissioner Mohr seconded. All in favor: Aye – 3; Nay – 0. Motion carried.

**Vernon & Bonita May**

Record #3592 Assessed value $9295; Record # 3587 Assessed value $25010; Record # 3588 Assessed value $8810. Mr May said he purchased this property for $8000 and he has done nothing to it but put the little barn on skids there. He does not believe the property is worth that. Deputy Kahl explained that all the land in a 3-mile radius around Mobridge was raised this year. Deputy Kahl explained that we were not talking about taxes, we were talking about value. Deputy Kahl explained that we have raised a lot of values all over the county in the past couple of years. Given all that we have not been able to keep up with the market, so now we are in a situation for 2022 value, payable as taxes in 2023 will have a taxable value of 106.5%, yes, one hundred and six and a half percent of your assessed value. What that figure tells you is that we are very much under-assessed. So if we continue to lower values, it won’t be solving anything that needs to be solved for this county. States Attorney Hare explained that the largest percentage of your tax dollars goes toward funding your local schools. States Attorney Hare explained that we are not here today to set your taxes, we are here to equalize values. Deputy Kahl pointed out that she did not assess the May property any differently than she did for all the other properties in that 3-mile radius. Mr May responded that it is just one piece of property but the county has it broken up into 3 pieces. Deputy Kahl explained that the 3 parcels would not be assessed any differently if they were all in one parcel because it is assessed by the acre. Deputy Kahl explained that the reason for 3 different parcels is because at some point in time that is how the property was sold. It just so happens that now 1 party owns all three pieces. Vice Chair Schilling commented that if he remembered correctly if floods on that property. Mrs. May commented that it floods everything east of there. Commissioner Holgard asked why it was taken out of ag. Deputy Kahl explained that in order for a parcel to maintain an ag classification it has to be more than 40 acres. Director Pudwill provided the commissioners with some comparable sales. Mrs May said that all but the west end of their property is subject to flooding. Vice Chair Schillinge feels that if something isn’t done about the drainage the land will always be pasture. The conversation at this point becomes very hard to follow as many people are talking at the same time. Commissioner Holgard said he has figured it at $6500 per acre. Commissioner Holgard made a motion to lower #3592 to $7475. Commissioner Mohr seconded. All in favor: Aye – 3; Nay – 0. Motion carried. Commissioner Holgard moved to lower #3588 to $7085. Commissioner Mohr seconded. All in favor: Aye – 3; Nay – 0. Motion carried. Commissioner Holgard moved to lower #3587 to $23400. Mohr seconded. All in favor: Aye – 3; Nay – 0.

**John M Sheild**

Record #’s #7910 Assessed value $80820. Record #7911 Assessed value $83940. Mr Sheild did not appear. Director Pudwill explained that these lots are on Schirber Drive. He also presented the commission with comparable sales. Another appellant, Todd Wagner, explained that these lots have large holes and mounds on them. Deputy Kahl explained that again these lots had raised in 2020 but the office never heard anything until they got their 2021 tax bill payable in 2022. Vice Chair Schilling asked if these lots were assessed similarly to the last appeal. Deputy Kahl said that they are not, they are assessed much higher on Schirber Drive. As the commission was contemplating this appeal Deputy Kahl asked if the commission thought all the lots in the three-mile radius around Mobridge should be lowered to $6500 per acre. Or is the former complaint worth $1500 less per acre because it floods. She explained to the commission those are things that have to be taken into consideration. Commission Schilling said he was looking at it as if the May lots were less value because of the flooding problem. He feels that they are not the same as all of the lots in that 3-mile radius. States Attorney Hare said you also have to take into consideration that these lots did not just start flooding since they were purchased. Again, appellant Todd Wagner stated that there are a lot of differences in lots in that area and that there are lots you can’t build on. Deputy Kahl said she was going to use the Black Hills here as an example. They have discovered there, that there is no such thing as an unbuildable lot by today’s engineering standards. They were most likely purchased with the knowledge that they are subject to flooding. Deputy Kahl went on to explain, if they were to lower Mr. Sheild’s values, the she has to look at all the lots on Schirber Drive. She says that it is Mr Sheild’s decision not to improve those lots. Vice Chair Schilling said there has to be a reason why a person buys those lots. Deputy Kahl said that we should ask Mr Wagner why he bought his. Mr Wagner remarked that he thought it was a good deal until he got his taxes. Commissioner Mohr made a motion to leave #7910 at the same value. Commissioner Holgard seconded. All in favor: Aye – 3; Nay – 0. Motion carried. Commissioner Mohr made a motion to leave #7911 at the same value. Commissioner Holgard seconded. All in favor: Aye – 3; Nay – 0. Motion carried.

**Todd Wagner**

Record #7912. Assessed value $97450. #3531 Assessed value $7520. Mr Wagner stated that his lot is right beside Mr. Sheild’s. Director Pudwill noted that he purchased the lot for $50000 several years ago. Mr Wagner asked if the lots around Mobridge are worth $8000 dollars an acre. He can’t believe that the lots at Schirber Drive can be worth that much more. Deputy Kahl asked Mr Wagner what he would suggest she use to set her values. She believes that the nearness to the river affects the value in this county very much. Commissioner Mohr made a motion to leave the value the same. Commissioner Holgard seconded. All in favor: Aye – 3; Nay – 0. Motion carried. Mr Wagner said the other lot he was appealing was just south of his house and that it floods. Commissioner Holgard asked what the difference would be between this lot and former appellants, the May’s. Commissioner Holgard made a motion to lower #3531 to $6110. Commissioner Mohr seconded. All in favor: Aye – 3; Nay – 0. Motion carried.

**Eugene Holzer**

Record # 3517. Assessed value $8085; Record # 3518 Assessed value $8085; Record # 3519 Assessed value - $8085; Record # 3520 Assessed value $8085; Record # 3532 Assessed value $83200; Record # 7579 Assessed value $7600. Director Pudwill provided information about these parcels to the commission. Commissioner Holgard asked Mr Holzer what was wrong with the lots. Mr Holzer said all he uses the lots for is pasture. Director Pudwill provided the commission with comparable sales. Commissioner Holgard made a motion to lower #3517 to $6500. Commissioner Mohr seconded. All in favor: Aye – 3; Nay – 0. Motion carried. Commissioner Holgard made a motion to lower #3518 to $6500. Commissioner Mohr seconded. All in favor: Aye – 3; Nay – 0. Motion carried. Commissioner Holgard made a motion to lower #3519 to $6500. Commissioner Mohr seconded. All in favor: Aye – 3; Nay – 0. Motion carried. Commissioner Holgard made a motion to lower #3520 to $6500. Commissioner Mohr seconded. All in favor: Aye – 3; Nay – 0. Motion carried. Commissioner Mohr made a motion to loser #7579 to $6500. Commissioner Holgard seconded. All in favor: Aye – 3; Nay -0. Motion carried. Commissioner Holgard made a motion to leave # 3532 the same. Commissioner Mohr seconded. All in favor: Aye – 3; Nay – 0. Motion carried.

**Kenneth Aberle**

Record #7555 Assessed value $249035. Mr Aberle feels that only 2 of his acres have value. He feels that the proximity of the landfill affects the value of his property. Director Pudwill gave the commission information on comparable sales. Deputy Kahl pointed out that the value of the land Mr Aberle spoke of is $59670. He paid $50000 for this land in 2007. Mr Aberle said when he purchased the land it had a $30000 structure on it. Deputy Kahl pointed out that the value assessed on the structure he valued at $30000 is $4695. She asked Mr Aberle if she should put $30000 on his shed and lower his land a little. Deputy Kahl pointed out that Mr Aberle’s land is valued the same as all the other land surrounding Mobridge. Commissioner Holgard questioned if this shouldn’t be considered ag. Again, Deputy Kahl reminded the commission that it has to be 40 acres to be classified as agricultural. Another appellant, Jim Bob Dorsey, stated that he feels people are a lot more willing to give $8000 for 1 or 2 acres than they are for 8 or 10 acres. He feels like a lot of people want 1 acre to put their house on but they’re not willing to pay extra for more acreage. Deputy Kahl said that is not necessarily true in Walworth County. They would like to have enough land to have a house and a barn and a horse, so they need 5 to 10 acres. Mr Dorsey feels that there are not a lot of people that can afford that. Commissioner Mohr made a motion to lower #7555 to $25000. Commissioner Holgard seconded. All in favor: Aye – 3; Nay – 0. Motion carried.

**Kennith Gosch**

Record # 2383 Assessed value $288750; Record #8465 Assessed value $36730; Record #8467 Assessed value $35690; Record #8469 Assessed value $35690; Record #8470 Assessed value $29160; Record #8471 Assessed value $34650; Record # 8472 Assessed value $34650; Record #28300 Assessed value $28300. Commissioner Holgard commented that he had looked at the property. Mr Gosch asked him if the gate was open and he said he climbed over the fence. Mr Gosch said normally we send him the tax notice and he pays them without paying any attention. But this year he noticed some had went up substantially so he took a look and saw that we had raised the valuation a lot. So, he called and said Deb Kahl told him he would have to appeal so he filed this appeal. He proceeded to talk about some land that he owns out at New Evarts. He said it should have never been platted at all. So, he checked with Kyle Jensen to see what it would cost him to build a road over to that property and found out that it would cost him $126000. So, then Mr Gosch contacted Wally at Cam Wal to see what it would cost to get electricity over there. He said Wally said it would cost $20580 just to get electricity to the lots and then it would be extra to hook up each lot. So, after that he called Jocie at Web Water because there’s no water at those lots and she said it would cost $93000. So, the total cost to Mr Gosch to make these lots saleable would be $240000. So, he decided that he probably wouldn’t be able to sell those lots because you would have to build behind the trees and besides who wants to look at Thomas Bay that’s dry all the time anyway. So, he’s requesting the county commission to vacate those lots as he has no desire to develop them. Commissioner Holgard said that Sackreiter’s platted those out and Mr Gosch agreed with that. Mr Gosch provided the commission what he said was a better aerial photo. He said the area where his brother is farming does not go onto the platted lots. Mr Gosch feels this is just pastureland. He says it is not worth $288000. Mr Gosch explained to Commissioner Holgard what lots on that photo are sold and developed. Vice Chair Schilling asked Deputy Kahl if she really thought there should be a road built back in there. Deputy Kahl responded that a road is platted out. Commissioner Holgard said that even to build the worst possible road they would still have to get easements. Deputy Kahl said that the road is platted, it is already public right of way. Mr Gosch said that was part of the original plat and part of what he is requesting to be vacated. Again, the conversation becomes hard to follow because several people are talking at once. Deputy Kahl explained that she raised everything at New Evarts that has a footage toward the water and that included those platted lots. Commissioner Mohr commented that there was no water there. Deputy Kahl said she could not help it if there’s no water there at this time but is still waterfront property. She right now everyone’s waterfront looks a little different than it did. Vice Chair Schilling asked States Attorney Hare for some clarification on how they go about vacating that. Vice Chair Schilling stated the Hiddenwood was all platted out at one time. States Attorney Hare gave a short explanation about vacating a lot. Commissioner Holgard questioned what we were trying to do here today. Deputy Kahl explained that she had raised all the lots at New Evarts and this batch of lots was also considered waterfront lots. All lots were assessed per acre. So, the difference in value as compensated for the difference in size. Commissioner Holgard wanted to just knock them down to ag. States Attorney Hare explained that they are now zoned as Lakeside. Commissioner Holgard wondered what that land would be worth as agricultural land. Commissioner Holgard requested to know the value of the pasture just north of these parcels. He says it’s the same ground. Deputy Kahl told him that pasture was valued at $708 per acre. Commissioner Holgard moved to lower parcel #2383 from $288.750 to $3540. Commissioner Mohr seconded. All in favor say Aye: 3; Nay: 0. Motion carried. Mr Gosch went on to explain his appeal about some other lots that he had developed on the north side of the residential area of New Evarts. He had platted out a little piece of land for road purposes and that it really has no value. He said the lots highlighted in yellow were lots that he still owned. He says there is a pipe there but there is no web and it would cost about $10000 on each lot to do it. Also, the electricity and sewer would be an added expense. He said he would be happy if the lots were to be lowered to $30000 as the last one he sold was for $30000. Director Pudwill mentioned lots that had sold for $62000. Mr Gosch explained that these lots were not comparable to his lots. Again, everyone was talking at once so the conversation was hard to follow. Commissioner Holgard moved to lower #8465 from $36730 to $30,000. Commissioner Mohr seconded. All in favor: Aye – 3; Nay – 0. Motion carried. Commissioner Holgard moved to lower #8467 from $35690 to $30000. Commissioner Mohr seconded. All in favor: Aye – 3; Nay – 0. Motion carried. Commissioner Holgard moved to lower #8464 from $28300 to $100. Commissioner Mohr seconded. All in favor: Aye – 3; Nay – 0. Motion carried. Commissioner Holgard moved to lower #8469 from $35690 to $30000. Commissioner Mohr seconded. All in favor: Aye – 3; Nay – 0. Motion carried. Commissioner Holgard moved to set the value of #8470 from $29160 to $30000. Commissioner Mohr seconded. All in favor: Aye – 3; Nay – 0. Motion carried. Commissioner Holgard moved to lower #8471 from $34650 to $30000. Commissioner Mohr seconded. All in favor: Aye – 3; Nay- 0. Motion carried. Commissioner Holgard moved to lower #8472 from $34650 to $30000. Commissioner Mohr seconded. All in favor: Aye – 3; Nay – 0. Motion carried.

**Jim Bob Dorsey**

Record # 3676. Assessed $302875. Director Pudwill explained that this is located where Rick Cain’s house that burned down was located. Deputy Kahl explained that this has been assessed as non-ag since she has been here because of the acreage. Mr Dorsey stated that the value has raised 3 times. Deputy Kahl explained that this land is in that area around Mobridge that we have been discussing all day. The shed on the property stayed at the same value. The land was raised to the same level as all the surrounding land. Mr Dorsey explained that about 5 or 6 acres is the dam itself. He explained that a lot of the land is steep. Mr Dorsey feels that the assessment exceeds what he would be able to sell the property for. Deputy Kahl stated that when Mr Dorsey purchased the land he paid nearly double what the property was assessed for. Different scenarios were being discussed and Commissioner Holgard said that we needed to hurry up and get this going. Commissioner Holgard moved to lower the land on record #3676 from $284510 to $176000. Commissioner Mohr seconded. All in favor: Aye – 3; Nay – 0. Motion carried.

**Carol & Ed Schell**

Record # 3461 Assessed $220890. Mr and Mrs Schell did not appear. Director Pudwill explained to the commission where this property is located. Schell’s are appealing the value of the land. They are valued a little lower because they do not have direct front footage on 127th Street. Their property is assessed as ag because they own a larger acreage north of their platted acreage. Commissioner Holgard moved to allow no change. Commissioner Mohr seconded. All in favor: Aye – 3; Nay – 0. Motion carried.

Commissioner Mohr moved to approve the applications for inundated lands. Commissioner Holgard seconded All in favor: Aye – 3; Nay – 0. Motion carried.

Commissioner Holgard moved to approve the Veteran’s Exemptions. Commissioner Mohr seconded. All in favor: Aye – 3; Nay – 0. Motion carried.

Commissioner Holgard moved to approve the Assessment Freezes for Elderly and Disabled. Commissioner Mohr seconded. All in favor: Aye – 3; Nay – 0. Commissioner Mohr seconded. All in favor: Aye -3; Nay – 0. Motion carried.

Commissioner Mohr moved to approve the applications for Tax Exempt Properties. Commissioner Holgard seconded. All in favor: Aye – 3; Nay – 0. Motion carried.

Commissioner Holgard moved to adjourn. Commissioner Mohr seconded. All in favor: Aye – 3; Nay – 0. Motion carried.

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**JIM HOUCK, CHAIRPERSON**

**ATTEST:**

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**DEBBIE KAHL, AUDITOR**

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