

CHARLES MIX COUNTY
Board of Equalization
April 26, 2022

The Charles Mix County Board of Equalization met in Regular Session at the County Courthouse on Tuesday, April 26, 2022. Chairman Colin Soukup opened the meeting with the Pledge of Allegiance and called the meeting to order at 10:00 am with Commissioner Nick Stotz, Commissioner Keith Mushitz, Director of Equalization Denise Weber, and Auditor Jason Gant present.

Agenda:

A motion was made by Mushitz and seconded by Stotz to approve the agenda with one change of adding Ester Seger to the list of Appeals. All in favor, motion carried.

Minutes:

A motion was made by Stotz and seconded by Mushitz to approve the minutes from the April 12, 2022, meeting. All in favor, motion carried.

Public Input:

Kenny Cook and Kathy Winkler with the Yankton Sioux Tribe and Susan Allen with the Jacobson Law Firm representing the Yankton Sioux Tribe visited with the Commission with questions about the Yankton Sioux Tribe property and why it was being added to the Assessment Rolls. Director Weber explained that the necessary paperwork for tax exempt organizations had not been filed regarding the current use of the properties. The Yankton Sioux Tribe understood and will be submitting the necessary paperwork in the future. No action taken.

Omitted Property:

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

1. Lake Andes Farmers Coop 29.67.001; Lots 1-2, Railroad Addition to the City of Lake Andes in SW1/4-SW1/4 4-96-65. A motion was made by Stotz and seconded by Mushitz to add the property to the tax roll for a prorated valuation for the 2021 assessment year – \$4,300.00. All in favor, motion carried.
2. Geddes Farmers Coop 27.73.001; Lot 1, Railroad Addition to the City of Geddes in NE1/4 6-97-66. A motion was made by Stotz and seconded by Mushitz to add the property to the tax roll for the 2021 assessment year – \$2,515.00. All in favor, motion carried.
3. Mavrick and Amber Hill 31.75.006; NWPS Dante Sub Add to the Municipality of Dante, A Part of NW1/4-SW1/4 16-95-62 Town of Dante. A motion was made by Stotz and seconded by Mushitz to add the property to the tax roll for the 2021 assessment year – \$797.00. All in favor, motion carried.
4. Fousek Grains LLC 28.76.007; Lot 7, Wagner Railroad Subdivision in NE1/4 4-95-63. A motion was made by Stotz and seconded by Mushitz to add the property to the tax roll for the 2021 assessment year – \$3,140.00. All in favor, motion carried.
5. Nick Dion and Cody Krug 29.50.11.011; N1/2-Lot 11 and All of Lot 12, Blk 11, Original Town, City of Lake Andes. A motion was made by Stotz and seconded by Mushitz to add the property to the tax roll for the 2021 assessment year – \$5,276.00. All in favor, motion carried.
6. Theresa Chytka and William Bennet 25.11.3025; Lot 1 and All that Part of SW1/4-NW1/4 Lying North of the Railway Right of Way 11-96-65. A motion was made by Stotz and seconded by Mushitz to add the property to the tax roll for the 2021 assessment year – \$1,162.00. All in favor, motion carried.
7. Karen and Rollie Warejcka 14.78.0011; Lots 10-11-12, Blk 6, Academy. A motion was made by Stotz and seconded by Mushitz to add the property to the tax roll for the 2021 assessment year – \$1,120.00. All in favor, motion carried.
8. Yankton Sioux Tribe 29.52.39.001; All of Block 39, Hardings 1st, City of Lake Andes. A motion was made by Stotz and seconded by Mushitz to add the property to the tax roll for the 2021 assessment year – \$78,672.00. All in favor, motion carried.
9. Yankton Sioux Tribe 29.52.42.001; Lots 1-2, Blk 42, Hardings 1st, City of Lake Andes. A motion was made by Stotz and seconded by Mushitz to add the property to the tax roll for the 2021 assessment year – \$888.00. All in favor, motion carried.

10. Yankton Sioux Tribe 29.52.42.003; Lot 3, Blk 42, Hardings 1st, City of Lake Andes. A motion was made by Stotz and seconded by Mushitz to add the property to the tax roll for the 2021 assessment year – \$630.00. All in favor, motion carried.
11. Gary A and Marjorie Jane Paul 28.59.15.001; Lot 1, Blk 15, Lashiers, City of Wagner. A motion was made by Stotz and seconded by Mushitz to add the property to the tax roll for the 2021 assessment year – \$22,540.00. All in favor, motion carried.
12. Gary A and Marjorie Jane Paul 28.59.15.002; Lot 2, Blk 15, Lashiers, City of Wagner. A motion was made by Stotz and seconded by Mushitz to add the property to the tax roll for the 2021 assessment year – \$65,324.00. All in favor, motion carried.
13. Michael and Shelly Soukup 32.50.06.006; Lot 6, Blk 6, Original Town of Pickstown. A motion was made by Stotz and seconded by Mushitz to add the property to the tax roll for the 2021 assessment year – \$23,355.00. All in favor, motion carried.
14. Michael and Shelly Soukup 32.50.06.007; Lot 7, Blk 6, Original Town of Pickstown. A motion was made by Stotz and seconded by Mushitz to add the property to the tax roll for the 2021 assessment year – \$34,362.00. All in favor, motion carried.
15. 4J Enterprises 29.67.003; Lot 3, Railroad Addition to the City of Lake Andes in NW1/4-NW1/4 9-96-65. A motion was made by Stotz and seconded by Mushitz to add the property to the tax roll for the 2021 assessment year – \$1,800.00. All in favor, motion carried.
16. Royce and Nancy Bialas 31.50.02.007; Lot 7, Blk 12, Original Town, Town of Dante. A motion was made by Stotz and seconded by Mushitz to add the property to the tax roll for the 2021 assessment year – \$100.00. All in favor, motion carried.

Public Input:

Lyle Benson visited with the Commission regarding the valuation of his property. Director Weber explained that the current valuations were comparable to neighboring properties. No action taken.

Appeals:

The following appeals were presented to the Board:

1. Warren R Seger Revocable Trust 25.90.0031; Lot 31, North Bay Cottage Area 31-96-65. A motion was made by Stotz and seconded by Mushitz to acknowledge the letter of concern and to approve the Director of Equalization's recommendation of no change in valuation. All in favor, motion carried.
2. Esther E Seger Revocable Trust 25.90.0032; Lot 32, North Bay Cottage Area 31-96-65. A motion was made by Stotz and seconded by Mushitz to acknowledge the letter of concern and to approve the Director of Equalization's recommendation of no change in valuation. All in favor, motion carried.
3. Platte Creek Store and Campground LLC 08.22.1010; N1/2-NE1/4 Ex Lot 1, Wynia First Subdivision; E1/2-NW1/4, SW1/4-NW1/4 Less Co R/W 22-98-69. A motion was made by Stotz and seconded by Mushitz to acknowledge the letter of concern and to approve a change in valuation from \$1,544,598.00 to \$1,500,298.00. All in favor, motion carried.
4. Alayna Johnson 25.32.304019; Lot 19, Prairie Dog View Subdivision located in N1/2-SW1/4-SE1/4 32-96-65. A motion was made by Stotz and seconded by Mushitz to acknowledge the letter of concern and to approve a change in valuation from \$549,600.00 to \$450,500.00. All in favor, motion carried.
5. John Greg Stluka 07.08.3030; SW1/4-SW1/4 8-97-65. A motion was made by Stotz and seconded by Mushitz to acknowledge the letter of concern and to approve a change in valuation from \$178,005.00 to \$111,755.00. All in favor, motion carried.
6. Lyle Benson Living Trust 25.90.0019; Lot 19 North Bay Cottage Area 31-96-65. A motion was made by Stotz and seconded by Mushitz to acknowledge the letter of concern and to approve the Director of Equalization's recommendation of no change in valuation. All in favor, motion carried.

Next Meeting:

The next meeting of the Board of Equalization will be in April 2023.

Adjourn:

A motion was made by Stotz and seconded by Mushitz to adjourn at 10:59 am until the next Regular Session in April 2023. All in favor, motion carried.



Colin Soukup, Chairman



Jason Gant, Auditor