

**PROCEEDINGS OF THE CITY COUNCIL  
CITY OF PHILIP, SOUTH DAKOTA  
BOARD OF EQUALIZATION  
MARCH 16, 2020**

The Philip City Council met in special session on Monday, March 16, 2020, at 4:00 p.m. in the Community Room of the Haakon Co. Courthouse for the purpose of meeting as a Board of Equalization. Board members present were Mayor Michael Vetter; Council Members Marty Gartner, Trisha Larson, Brit Miller, Scott Pinney, Terri Pelle, Marion Matt; and, Haakon School District 27-1 Board Member Jari Spry. Also present were the following. City of Philip: City Administrator Brittany Smith, Finance Officer Monna Van Lint, Chief of Police David Butler and Police Officer Ben Buls. Haakon School District 27-1: Superintendent Jeff Rieckman, Business Manager Britni Ross and Board Member Anita Peterson. Haakon Co. Director of Equalization Rose Bennett; Chelsea Tobin with the Pioneer Review; Jared Schofield; Greg Ferguson; Gene Daniel; Nathan Drury; Nick Konst; Lexi Rhodes; Sonya Addison; and, Colt and Erin Fitzgerald.

Absent: None.

Mayor Vetter called the meeting to order advising those in attendance of the Center of Disease Control's recommendation for gatherings of no more than 10 individuals. He stressed that if anyone is concerned, they are welcome to wait outside until their appeal is heard.

Motion was made by Matt, seconded by Pinney to convene as a Board of Equalization. Motion carried.

Mayor Vetter introduced Director of Equalization (DOE), Ms. Rose Bennett.

Bennett reported that she had completed a reassessment of the City during 2019. The new assessment values are reflected on the 2020 assessments plus an additional 20% (10% land increase and 10% building increase). She advised that the 20% was required in order to meet the median sales to assessment ratio of 85%. It was noted that there were 22 sales available to determine said ratio and this was reported at 58%. Considering this, the SD Dept. of Revenue has determined once again to factor the 2020 taxes payable in 2021 at 100%.

Bennett then went on to present and review the 2020 growth for new construction. This included the City's growth at \$1,533,286 and the County's growth at \$3,261,642 for a total county-wide growth of \$4,794,928. For the record, there was no reportable growth for the Town of Midland in 2020. It was also noted that there were only three reported new growths for the City—remainder is past discretionary amounts.

Bennett closed her update by informing the Board of her 2020 reassessment plan. This includes the Town of Midland and growth. She will also consider townships if time allows.

There was discussion on the City's reassessment amongst Bennett and the Board. It was noted that the condition and grade of structures are major factors in determining values. In turn, some values may have decreased while the majority increased as a considerable amount of properties had not been reassessed since 1999. It was also mentioned that a depreciation schedule has now been established and will be applied into the future. A comment for how the overall increase in assessment values will result in a decrease in the mill levy for the City was also mentioned. More specifically, every property should now be fairly assessed to warrant their fair share of the tax burden.

The Board then proceeded to review the following filed objections for 2020 taxes payable in 2021.

Filed Property Assessment Objections for 2020:

Daniel or Sonya Addison (parcel #9900): current building assessment - \$30,437. Property owner recommendation: \$16,313. DOE recommendation: \$25,018. Motion was made by Miller, seconded by Matt to change the valuation for said parcel #9900 to \$18,000 (building only). Motion carried.

BMT Inc. (parcel #9306): current land assessment - \$36,087; current building assessment - \$72,230; total assessment - \$108,317. Property owner total recommendation: \$88,000. DOE recommendation: land – no change; building - \$62,990; total - \$99,077. Motion was made by Pinney, seconded by Gartner to change the valuation for said parcel #9306 to match the DOE's recommendation as follows: land – \$36,087; building - \$62,990; total - \$99,077. Motion carried.

Doug & Joann West (parcel #9437): current land assessment - \$9,647; current building assessment - \$382,160; total assessment - \$391,807. Property owner total recommendation: \$313,800. DOE recommendation: land – no change; building - \$335,369; total - \$345,016. Motion was made by Pinney, seconded by Gartner to change the valuation for said parcel #9437 to match the DOE's recommendation as follows: land – \$9,647; building - \$335,369; total - \$345,016. Motion carried.

Doug & Joann West (parcel #9439): current land assessment - \$1,260. Property owner recommendation: \$700. DOE recommendation: no change. Motion was made by Pinney, seconded by Gartner to deny any change in the valuation for said parcel #9439. Motion carried.

Doug & Joann West (parcel #9469): current building assessment - \$171,620. Property owner recommendation: \$131,500. DOE recommendation: \$138,083. Motion was made by Gartner, seconded by Pinney to change the valuation for the said parcel #9306 to match the DOE's recommendation of \$138,083 (building only). Motion carried.

Destiny Dale (parcel #9249): current land assessment - \$7,307; current building assessment - \$114,250; total assessment - \$121,557. Property owner total recommendation: \$93,621. DOE recommendation: no change. Motion was made by Matt, seconded by Gartner to deny any change in the valuation for said parcel #9249. Motion carried.

Gene & Doris Daniel (parcel #9748): current building assessment - \$44,177. Property owner recommendation: \$25,000. DOE recommendation: \$37,632. Motion was made by Larson, seconded by Miller to change the valuation for said parcel #9748 to match the DOE's recommendation of \$37,632 (building only). Motion carried.

Greg & Cristi Ferguson (parcel #9010): current land assessment - \$5,687; current building assessment - \$349,095; total assessment - \$354,782. Property owner total recommendation: \$240,000. DOE recommendation: land – no change; building - \$296,730; total - \$302,417. Motion was made by Matt, seconded by Gartner to change the valuation for said parcel #9010 to match the DOE's recommendation as follows: land – \$5,687; building - \$296,730; total - \$302,417. Motion carried.

Fitzgerald Holdings LLC (parcel #8921): current land assessment - \$14,191; current building assessment - \$180,642; total assessment - \$194,833. Property owner total recommendation: \$140,000. DOE recommendation: land – no change; building - \$158,061; total - \$172,252. Motion was made by Miller, seconded by Larson to change the valuation for said parcel #8921 to the following: land - \$14,191; building - \$125,847.80; total - \$140,038.80. Motion carried.

Emily (Schofield) Iwan (parcel #9811): current building assessment - \$27,162. Property owner recommendation: \$19,000. DOE recommendation: \$22,121. Motion was made by Miller, seconded by Larson to change the valuation for the said parcel #9811 to match the DOE's recommendation of \$22,121 (building only). Motion carried.

Kim (Bouman) Kochersberger (parcel #9171): current land assessment - \$5,480; current building assessment - \$50,899; total assessment - \$56,379. Property owner total recommendation: \$35,000. DOE

recommendation: land – no change; building - \$36,372; total - \$41,852. Motion was made by Miller, seconded by Larson to change the valuation for said parcel #9171 to match the DOE’s recommendation as follows: land – \$5,480; building - \$36,372; total - \$41,852. Motion carried.

Larry Kochersberger (parcel #9102): current land assessment - \$8,371; current building assessment - \$228,676; total assessment - \$237,040. Property owner total recommendation: \$156,500. DOE recommendation: land – no change; building - \$217,485; total - \$225,856. Motion was made by Larson, seconded by Pelle to change the valuation for said parcel #9102 to match the DOE’s recommendation as follows: land – \$8,371; building - \$217,485; total - \$225,856. It was also recommended that Mr. Kochersberger allow DOE access to the property and consider appealing to the County Board. Motion carried.

Luke & Jennifer Neville (parcel #9415): current land assessment - \$7,614; current building assessment - \$161,439; total assessment - \$169,053. Property owner total recommendation: \$136,000. DOE recommendation: no change. Motion was made by Matt, seconded by Gartner to deny any change in the valuation for said parcel #9415. Motion carried.

Jerry & Lexi Rhodes (parcel #9112): current land assessment - \$6,699; current building assessment - \$30,959; total assessment - \$37,658; and, (parcel #9113): current land assessment - \$6,629; current building assessment - \$174,435; total assessment - \$181,064. Combined total for both said parcels: \$218,722. Property owner total recommendation for both said parcels: \$167,900. DOE recommendation for parcel #9112: no change. DOE recommendation for parcel #9113: land – no change; building - \$165,523; total - \$172,152. Motion was made by Miller, seconded by Matt to deny any change to the valuation of said parcel #9112; and, change the valuation for said parcel #9113 to the following: land - \$6,629; building - \$157,193; total - \$163,822. Combined total for both said parcels is \$201,480. Motion carried.

Gene Rock (parcel #9059): current land assessment - \$6,022; current building assessment - \$46,645; total assessment - \$52,667. Property owner total recommendation: \$26,200. DOE recommendation: land – no change; building - \$34,201; total - \$40,223. Motion was made by Matt, seconded by Pinney to change the valuation for said parcel #9059 to match the DOE’s recommendation as follows: land – \$6,022; building - \$34,201; total - \$40,223. Motion carried.

Rock & Roll Lanes (parcel #9222): current land assessment - \$30,999; current building assessment - \$166,836; total assessment - \$197,835. Property owner total recommendation: not provided. DOE recommendation: no change. Motion was made by Gartner, seconded by Miller to deny any change in the valuation for said parcel #9222. Motion carried.

Jared Schofield (parcel #9815): current building assessment - \$29,159. Property owner recommendation: \$17,461. DOE recommendation: \$19,738. Motion was made by Pinney, seconded by Gartner to change the valuation for said parcel #9815 to \$17,720 (building only). Motion carried.

Michael Seager (parcel #9442): current land assessment - \$8,419; current building assessment - \$41,000; total assessment - \$49,419; and, (parcel #9443): current land assessment - \$3,431; current building assessment - \$2,951; total assessment - \$6,382. Property owner total recommendation for parcel #9442: \$20,000. Property owner total recommendation for parcel #9443: \$5,000. DOE recommendation for both said parcels: no change. Motion was made by Miller, seconded by Gartner to deny any change in the valuation for said parcels #9442 and #9443. Motion carried.

Travis & Jessie Sharp (parcel #9325): current land assessment - \$14,649; current building assessment - \$135,185; total assessment - \$149,834. Property owner total recommendation: \$110,000. DOE recommendation: land – no change; building - \$96,074; total - \$110,723. Motion was made by Gartner, seconded by Matt to change the valuation for said parcel #9325 to match the DOE’s recommendation as follows: land – \$14,649; building - \$96,074; total - \$110,723. Motion carried.

Branden & Tayta West (parcel #9487): current building assessment - \$82,245. Property owner recommendation: \$39,000. DOE recommendation: no change. Motion was made by Miller, seconded by Gartner to deny any change in the valuation for said parcel #9487. Motion carried.

Stipulations for 2020:

Ralph Gebes (parcel #9417 and #9418): change parcels to owner occupied—no change in valuation.

Fitzgerald Holdings LLC (parcel #8920): remove building value of \$6,579--portable greenhouse structure. Recommendation is a land value of \$6,260.

Karla Kroetch (parcel #9118): reduce building value by \$16,560--change in grade. Recommendation is a land value of \$5,059 and a building value of \$113,033 for said parcel #9118.

Rick & Peggy Palecek (parcel #9202): remove shed value and reduce house assessment by \$16,919. Recommendation is a land value of \$13,405 and a building value of \$268,765.

Cain & Marie Radway (parcel #9180): reduce building value in the amount of \$12,441—condition reduction. Recommendation is a land value of \$5,745 and a building value of \$39,680.

Matt & Carol Schofield (parcel #9995): reduce building value in the amount of \$6,247—change in grade. Recommendation is a building value of \$57,148.

Keith & Edith Slovek (parcel #9154): remove building value of \$4,873—portable shed. Recommendation is a land value of \$1,638.

Virgil & Carla Smith (parcel #9073): remove building value of \$7,666 added to land. Recommendation is a land value of \$8,265.

Robert & Monna Van Lint (parcel #9246): remove mobile home hookup value of \$3,410.

Michael West (parcel #9745): adjust square footage; change grade and condition; change porch; remove addition; and, add shed for reduction building value of \$30,158. Recommendation is a building value of \$36,675.

Following review, motion was made by Matt, seconded by Pinney to approve the above stipulations as presented. Motion carried.

With nothing further, it was noted that the Haakon Co. Commissioners will meet as Board of Equalization on April 14, 2020.

With no further business to come before the Local Board of Equalization, motion was made by Pinney, seconded by Gartner to adjourn the meeting at 5:43 p.m. Motion carried.

**City Council**

Motion was then made by Miller, seconded by Pinney to reconvene as the City Council. Motion carried.

Building Permits: Greg Arthur – concrete driveway; First Lutheran Church – driveway replacement; and, Scotchman Industries – retaining wall replacement.

Motion was made by Matt, seconded by Gartner to approve the permits as presented above. Motion carried.

Motion was made by Miller, seconded by Pinney to regretfully approve Robert Shipp's resignation with the City, effective Mar. 21, 2020. Motion carried.

Motion was made by Miller, seconded by Pelle to approve administrative leave on Good Friday, Apr. 10<sup>th</sup> per Governor Noem's declaration. Motion carried.

With no further business to come before the Council, the Mayor declared the meeting adjourned at 5:45 p.m.

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Michael Vetter, Mayor

ATTEST:

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Brittany Smith, City Administrator

(Published once on March 26, 2020 at approximate cost of \$\_\_\_\_\_)