

**PROCEEDINGS OF THE CITY COUNCIL
CITY OF PHILIP, SOUTH DAKOTA
BOARD OF EQUALIZATION
MARCH 16, 2026**

The Philip City Council met in special session on Monday, March 16, 2026, 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 Marion Matt; Council Members Greg Arthur, Scott Pinney, Beau Ravellette, Tiana Weber, Terri Pelle; and Haakon School District 27-1 Board Member Jari Spry. Also present were the following: City Administrator Brittany Smith, Haakon Co. Director of Equalization Sara Pfeifle, Community Development Director Doreen Vetter, Edna Knutson with the American Legion Post 173 and later, Scott Blair with Philip Motor Inc.

Absent: Council Member Gartner

The board convened as the Local Board of Equalization and opened the meeting with the Pledge of Allegiance.

Mayor Matt introduced Haakon Co. Director of Equalization (DOE), Sara Pfeifle.

Pfeifle reported the City's preliminary growth for 2026 at \$364,491 with the majority (\$329,544) reflecting one-fifth or 20% of the assessed valuations in accordance with the city's adopted discretionary taxation ordinance. The county-wide growth was \$5,135,572. Said growth is for the 2026 taxes payable in 2027.

Pfeifle also reported on the county-wide land study being completed and shared her office's reassessment plan for the year. In addition, legislation related to property assessments and taxes were reviewed along with the city's adopted discretionary taxation ordinance.

Property Assessment Objections for 2026 (taxes payable in 2027):

None.

Other Action Items:

Motion was made by Arthur, seconded by Pelle to approve the correct the land value on parcel #9292 from \$39,802 to \$16,152 as it was calculated in error during the land study. Motion carried.

Motion was made by Pinney, seconded by Weber to approve the tax refund/abatement on parcel #8968 in the amount of \$254.36 (city taxes only) for tax payments received between 2022 and 2026. For the record, the parcel's land value was assessed and charged double taxes since 2020, but only five years are eligible for a refund. Motion carried with Arthur abstaining.

It was noted that the County's equalization meeting will be held on April 14, 2026.

With no further business to come before the Local Board of Equalization, the meeting was declared adjourned at 4:20 p.m.

City Council

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

Edna Knutson and Doreen Vetter addressed the council regarding America's 250th Anniversary kickoff event scheduled in Philip on Apr. 2nd at the Haakon County Courthouse.

Council reviewed the following updated quotes from Philip Motor to replace the 2013 Ford pickup. It was noted that \$55,000 was appropriated for this purchase.

2026 Ford F150 XL Crew Cab - \$46,885
2026 Ford F250 XL Crew Cab - \$49,425
2026 Ford F350 XL Crew Cab - \$50,610

Discussion ensued regarding the quotes and the available options that can be added to the vehicle at an additional charge.

Following, motion was made by Ravellette, seconded by Weber to further table the pickup quotes until the April 6th meeting in order to also obtain a quote for a F350 XL Super Cab Long Box. Motion carried.

Motion was made by Pinney, seconded by Pelle to grant city employees administrative leave on Good Friday, Apr. 3rd per Governor Rhoden's declaration. Motion carried.

Public Comments:

None.

With no further business to come before the Council, Mayor Matt declared the meeting adjourned at 5:10 p.m.

/s/ Marion Matt, Mayor

ATTEST:

/s/ Brittany Smith, City Administrator

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