

Unofficial Minutes of Leola Local Board of Equalization Meeting

March 21st, 2022

Mayor Royce Erdmann called the Local Board of Equalization meeting to order at 7 pm in the back room of the Municipal Building. City council members present: Jackie Rau, Alan Wimer, Michael Yost, Richard Reis, Jackie Leibel and Brett Schaible. School board member present: Trevor Zantow. A quorum was established. Also present: Lindley Howard, McPherson County Auditor; Brooke Graves, McPherson County Director of Equalization; Jeff Neuharth, McPherson County Commissioner; Sondra Waltman, Leola City Finance Officer; and Diane Waltman, Leola resident.

Information was shared regarding projected tax breakdowns, levies, distribution, and a handout from South Dakota Department of Revenue on property taxes. Graves also shared what criteria was used in making the assessed values.

The local board reviewed Appeal 22-01 received from Andrew and Trisha Erdmann at 1005 Moulton Street. After reviewing, a computer error and incorrect grade on the detached garage was discovered. Graves recommended a new value of \$8,672 rather than \$11,440 which is the value being appealed. Therefore, their total assessed value of \$11,157 is Graves's recommendation which includes the lot value of \$2,485. Rau moved with a second from Reis to accept Appeal 22-01 at the recommended values. All in favor, motion carried.

Appeal 22-02 received from Royce Erdmann at 1138 Burtis Avenue was reviewed. After discussion, an incorrect grade was noted along with lack of sales to back up the assessed value. Graves recommended a new value of \$63,917 rather than the initial assessed value of \$79,896. Therefore, the total assessed value of \$65,667 is Graves's recommendation which includes the lot value of \$1,750. Rau moved with a second from Wimer to accept Appeal 22-02 at the recommended values. All in favor, motion carried.

Appeal 22-03 received from Bonnie A. Gill and Merilee S. Fuller JT at 905 Moulton Street was reviewed. After discussion, the house was deemed in poor condition with strong concerns of a caving basement, ceiling issues, flooring issues and bent support beams. Graves recommended a new value of \$8,207 rather than the initial assessed value of \$27,471. Therefore, the total assessed value of \$10,017 is Graves's recommendation which includes the lot value of \$1,750. Wimer moved with a second from Reis to accept Appeal 22-03 at the recommended values. All in favor, motion carried.

Appeal 22-04 received from Willard B. Goeshel at 1239 Church Street was reviewed. After discussion, the basement was not as finished as the assessor had realized prior to the assessment. Graves recommended a new value of \$68,005 rather than the initial assessed value of \$74,677. Therefore, the total assessed value of \$76,893 is Graves's recommendation which includes a detached garage valued at \$4,576 and the lot value of \$4,312. Wimer moved with a second from Reis to accept Appeal 22-04 at the recommended values. All in favor, motion carried.

Appeal 22-05 received from Christopher M. Guthmiller at 623 Broadway Street was reviewed. After discussion, the value of the house was raised from the building permit two years in a row. Graves recommended a new value of \$66,197 rather than the initial assessed value of \$76,172. Therefore, the total assessed value of \$74,416 is Graves's recommendation which includes an additional building valued at \$4,719 and the lot value of \$3,500. Reis moved with a second from Wimer to accept Appeal 22-05 at the recommended values. All in favor, motion carried.

Appeal 22-06 received from Myrissa M. Murray at 403 Moulton Street was reviewed. After discussion, the initial measurements on the 1 story and 1.5 stories weren't correct. The condition of the 1 story was less than the original part of the house. Graves recommended a new value of \$35,381 rather than the initial assessed value of \$37,392. Therefore, the total assessed value of \$40,357 is Graves's recommendation which includes an additional building valued at \$317 and the lot value of \$4,659. Reis moved with a second from Wimer to accept Appeal 22-06 at the recommended values. All in favor, motion carried.

Appeal 22-07 received from Diane Waltman at 600 ½ Broadway Street was reviewed. After discussion with the local board and property owner, it noted that the city road is poorly maintained to the property, due to the local housing market the home couldn't sell at the assessed value and a similar home was sold for under \$200,000. A few errors found in the assessment correcting the full outside story of rock to a partial story and three stall garage to a two stall garage. The board compared the values of other newer homes and square footages. Waltman requested an updated assessed value of \$200,000 for her home and \$5,000 for the land, for a total assessed value of \$205,000. The property was initially assessed at \$282,798 for the home, \$5,500 for the ag land and \$1,000 for the lot, for total of \$289,298. McPherson County Commissioner Neuharth suggested a compromised value of \$240,000. After further discussion, Wimer moved with a second from Schaible to make the assessed value of the house \$233,500, \$5,500 for the ag land, and \$1,000 for the lot for a total of \$240,000. Yost and Reis abstained; all other members voted in favor. Motion carried.

After further review of the 2022 Assessment Book, Wimer moved with a second from Reis to approve the remaining assessments as printed. All in favor, motion carried.

The Local Board of Equalization's appeals will be reviewed and may be overruled by McPherson County's Board of Equalization.

At 7:59 pm, Zantow moved with a second from Reis to adjourn the meeting. All in favor, motion carried.

Sondra Waltman, Finance Officer/Local Board of Equalization Clerk

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