

**MINUTES OF THE  
2016 PENNINGTON COUNTY  
BOARD OF EQUALIZATION**

Judge Jeff Davis administered the Board of Equalization Oaths of Office to the Commissioners during the meeting of April 5, 2016.

**APRIL 12, 2016**

The 2016 Pennington County Board of Equalization was called to order at 8 a.m., April 12, 2016, by Chairperson Lyndell Petersen with the following Commissioners present: Ron Buskerud, George Ferebee and Deb Hadcock. Commissioner Nancy Trautman was not in attendance.

**OMITTED ASSESSMENT**

**TAX ID: 8011791; VIN: MY10200319K, Lindsey or Shelley Smith:** MOVED by Buskerud and seconded by Hadcock to add the following mobile home to the 2016 tax roll at the recommended value of \$44,100. Vote: Unanimous.

**100% EXEMPT**

MOVED by Buskerud and Hadcock to approve 100% exempts with the exception of Parcel ID 37340, Rushmore Post VFW, which is to be reviewed by the Director of Equalization. Vote: Unanimous.

**SDCL# 10-4-9; RELIGIOUS**

0043650; 52-30-306-031; ASSEMBLY OF GOD CHURCH OF HILL CITY  
0043649; 52-30-306-032; ASSEMBLY OF GOD CHURCH OF HILL CITY  
0003052; 52-30-306-009; ASSEMBLY OF GOD HILL CITY  
0005529; 20-13-326-003; ATONEMENT LUTHERAN CHURCH  
0055922; 20-13-326-005; ATONEMENT LUTHERAN CHURCH  
0055924; 20-13-326-011; ATONEMENT LUTHERAN CHURCH  
0043487; 20-29-400-001; BENEDICTINE CONVENT OF ST MARTINS  
0061856; 20-29-200-007; BENEDICTINE CONVENT OF ST MARTINS  
0061857; 20-29-300-001; BENEDICTINE CONVENT OF ST MARTINS  
0041771; 21-30-354-007; BETHEL ASSEMBLY OF GOD INC  
0026393; 37-03-456-014; BETHEL BAPTIST CHURCH OF RAPID CITY  
0043669; 37-03-476-007; BETHEL BAPTIST CHURCH, A CORPORATION  
0043673; 37-03-476-008; BETHEL BAPTIST CHURCH, A CORPORATION  
0043675; 37-03-476-009; BETHEL BAPTIST CHURCH, A CORPORATION  
0043677; 37-03-476-010; BETHEL BAPTIST CHURCH, A CORPORATION  
0041772; 21-30-354-008; BETHEL TEMPLE OF ASSEMBLY OF GOD  
0025560; 21-30-354-010; BETHEL TEMPLE OF ASSEMBLY OF GOD  
0050991; 20-27-401-004; BETHESDA CHRISTIAN BROADCASTING INC  
0020154; 37-04-458-004; BETHLEHEM EVANGELICAL LUTHERAN CHURC  
0039878; 37-04-461-002; BETHLEHEM LUTHERAN CONGREGATION  
0005410; 38-03-355-015; BIBLE CHRISTIAN CHURCH  
0052540; 36-09-101-005; BIG BEND PRESBYTERIAN CHURCH  
0052895; 38-18-126-009; BLACK HILLS COMMUNITY CHURCH INC

0007150; 44-04-353-009; BOARD OF TRUSTEES OF THE METHODIST  
0031578; 37-23-101-002; CALVARY BAPTIST CHURCH  
0036050; 38-06-352-003; CALVARY CHAPEL OF THE BLACK HILLS IN  
0057435; 37-21-277-011; CALVARY LUTHERAN CHURCH  
0056400; 37-04-351-007; CANYON LAKE CHURCH OF GOD  
0035295; 37-04-401-004; CANYON LAKE UNITED METHODIST  
0035287; 37-04-401-003; CANYON LAKE UNITED METHODIST CHURCH  
0028136; 37-16-251-003; CANYON LAKE UNITED METHODIST CHURCH  
0041319; 18-31-383-006; CARITAS CENTER INC  
0064531; 38-06-156-017; CATHEDRAL OF OUR LADY OF PERPETUAL H  
0048433; 37-12-301-002; CATHEDRAL OF OUR LADY PERPETUAL HELP  
0003982; 70-04-329-003; CATHOLIC CHURCH OF KEYSTONE, THE  
0003978; 70-04-329-004; CATHOLIC CHURCH OF KEYSTONE, THE  
0043879; 70-04-329-007; CATHOLIC CHURCH OF KEYSTONE, THE  
0043880; 70-04-329-008; CATHOLIC CHURCH OF KEYSTONE, THE  
0000004; 52-30-302-025; CATHOLIC CHURCH OF SAINT ROSE  
0042520; 37-13-179-017; CATHOLIC DIOCESE OF RAPID CITY  
0023107; 38-07-476-003; CENTRAL DIST CON OF MENNONITE CHURCH  
0033514; 37-10-179-012; CHAPTER OF CALVARY CATHEDRAL, THE  
0027257; 20-36-259-001; CHAPTER OF CALVARY CATHEDRAL, THE  
0027256; 20-36-259-002; CHAPTER OF CALVARY CATHEDRAL, THE  
0045812; 20-27-428-018; CHRISTIAN LIFE MINISTRIES/GARMAN  
0034527; 21-31-155-009; CHURCH AT RAPID CITY, SD, INC  
0026096; 20-26-477-005; CHURCH OF CHRIST  
0048606; 54-07-376-009; CHURCH OF CHRIST (BLACK HILLS)  
0038661; 21-31-252-001; CHURCH OF GOD  
0026726; 20-25-352-011; CHURCH OF GOD OF PROPHECY  
0035250; 37-03-100-003; CHURCH OF LATTER DAY SAINTS 505-8732  
0037728; 37-03-100-004; CHURCH OF LATTER DAY SAINTS 505-8732  
0043642; 63-06-277-011; CHURCH OF SAINT PATRICK OF WALL, SD  
0025556; 20-25-406-001; CHURCH OF ST ISAAC JOGUES OF RC  
0060116; 20-25-428-008; CHURCH OF ST ISAAC JOGUES OF RC  
0043636; 24-31-204-015; CHURCH OF ST JOHN  
0043637; 24-31-204-016; CHURCH OF ST JOHN  
0043638; 24-31-204-017; CHURCH OF ST JOHN  
0043639; 24-31-204-018; CHURCH OF ST JOHN  
0043643; 63-06-277-012; CHURCH OF ST PATRICK'S, THE  
0003022; 52-30-302-024; CHURCH OF ST ROSE OF LIMA  
0026900; 20-36-177-003; CHURCH OF ST THERESE LITTLE FLOWER  
0026898; 20-36-177-007; CHURCH OF ST THERESE LITTLE FLOWER  
0043962; 20-36-177-009; CHURCH OF ST THERESE LITTLE FLOWER  
0043963; 20-36-177-010; CHURCH OF ST THERESE LITTLE FLOWER  
0035298; 37-08-200-002; CHURCH OF THE BLESSED SACRAMENT RC  
0035297; 37-08-200-003; CHURCH OF THE BLESSED SACRAMENT RC  
0042905; 38-10-380-001; CHURCH OF THE LUTHERAN CONFESSION  
0042906; 38-10-454-001; CHURCH OF THE LUTHERAN CONFESSION

0057534; 52-31-103-011; COMMUNITY LUTH CHURCH  
0055222; 37-34-276-001; CORP PRESIDING BISHOP & LDS CHURCH  
0052906; 37-12-230-024; DAKOTA CONF OF WESLEYAN METHODIST CH  
0010930; 37-08-100-001; DAKOTA CONF OF WESLEYAN METHODIST CH  
0052897; 37-03-380-020; DAKOTA CONF OF WESLEYAN METHODIST CH  
0052902; 33-09-300-005; DAKOTA CONFERENCE CORP OF 7TH DAY AD  
0063523; 20-29-100-004; DIOCESE OF RAPID CITY (THE)  
0006828; 20-26-277-001; DOVE CHRISTIAN CENTER INC  
0027735; 20-26-278-001; DOVE CHRISTIAN CENTER INC  
0003610; 20-26-253-002; DOVE CHRISTIAN CENTER INC  
0026106; 20-26-427-001; DOVE CHRISTIAN CENTER INC  
0056323; 20-26-401-010; DOVE CHRISTIAN CENTER OF SD INC  
0026074; 20-26-426-001; DOVE CHRISTIAN CENTER OF SD INC  
0018780; 63-05-151-016; EMANUEL EVANGELICAL LUTHERAN CHURCH  
0052905; 37-01-151-021; EMANUEL PARISH  
0052927; 22-20-101-011; EMMANUEL BAPTIST CHURCH OF BOX ELDER  
0035044; 37-01-151-008; EMMANUEL EPISCOPAL CHURCH  
0035047; 37-01-151-006; EMMANUEL EPISCOPAL PARISH INC  
0052639; 37-01-151-019; EMMANUEL EPISCOPAL PARISH INC  
0052930; 46-31-351-017; EVANGELICAL FREE BIBLE CHURCH  
0018946; 46-31-379-003; EVANGELICAL FREE BIBLE CHURCH, INC  
0061855; 20-29-400-002; EVANGELICAL LUTHERAN GOOD SAMARITAN  
0017262; 08-27-200-002; EVANGELICAL LUTHERAN IMMANUELS CHURCH OF THE  
SYNOD OF MISSOURI, OHIO & OTHE  
0056977; 55-21-476-001; EVENING LIGHT TABERNACLE  
0051606; 37-12-258-011; FAITH LUTHERAN CHURCH  
0037621; 37-01-110-006; FAITH TEMPLE CHURCH OF GOD IN CHRIST  
0052892; 37-12-101-004; FIRST BAPTIST CHURCH OF RAPID CITY  
0052893; 37-01-110-014; FIRST CHRISTIAN CHURCH OF RAPID CITY  
0035051; 37-01-151-014; FIRST CHURCH OF CHRIST, SCIENTIST  
0043960; 37-01-358-016; FIRST CHURCH OF THE NAZARENE OF RC  
0055187; 70-08-231-014; FIRST CONGREGATIONAL CHURCH  
0055251; 70-08-231-016; FIRST CONGREGATIONAL CHURCH OF KEYST  
0020757; 37-02-259-009; FIRST CONGREGATIONAL CHURCH OF R C  
0023664; 37-02-327-001; FIRST CONGREGATIONAL CHURCH OF R C  
0039140; 37-02-401-001; FIRST CONGREGATIONAL CHURCH OF R C  
0052894; 63-06-232-006; FIRST EVANGELICAL LUTHERAN CHURCH  
0037631; 37-01-111-003; FIRST UNITED METHODIST CHURCH  
0052899; 37-01-111-009; FIRST UNITED METHODIST CHURCH  
0028131; 37-16-202-025; FIRST UNITED METHODIST CHURCH OF RC  
0031785; 37-12-107-007; FOUNDATION FOR ORTHODOXY  
0025433; 20-32-404-003; FREE METHODIST CHURCH  
0025419; 20-32-404-004; FREE METHODIST CHURCH  
0025418; 20-32-404-005; FREE METHODIST CHURCH  
0053275; 53-14-427-014; GRACE BIBLE CHURCH OF THE BLACK HILL  
0014639; 20-13-100-002; GRACE REFORMED CHURCH R C U S

0024686; 21-30-376-012; HARVEST COMMUNITY CHURCH  
0024697; 21-30-376-021; HARVEST COMMUNITY CHURCH  
0047771; 21-24-301-009; HARVEST TIME FREE WILL BAPTIST CHURCH  
0031081; 21-31-308-004; HOPE CHRISTIAN REFORMED CHURCH  
0017279; 08-32-200-001; IMANUEL EVANGELICAL LUTHERAN CHURCH  
0035204; 37-01-182-007; IMMACULATE CONCEPTION CHURCH OF RAPID CITY  
SOUTH D  
0045149; 21-31-476-007; INTERNATIONAL CHURCH OF THE FOURSQUA  
0047065; 37-04-326-014; JOHN WITHERSPOON COLLEGE  
0062608; 70-08-281-010; KEYSTONE PROJECT INC  
0064267; 21-31-126-038; KNOLLWOOD HGTS UNITED METHODIST CH  
0044522; 20-25-351-002; LIBERTY BAPTIST TABERNACLE  
0026751; 20-25-351-003; LIBERTY BAPTIST TABERNACLE  
0045019; 37-35-200-007; LIBERTY BAPTIST TABERNACLE  
0008090; 52-30-351-016; LITTLE WHITE CHURCH  
0004365; 52-30-351-017; LITTLE WHITE CHURCH  
0038066; 52-30-351-018; LITTLE WHITE CHURCH  
0053080; 52-30-354-011; LITTLE WHITE CHURCH  
0051952; 38-09-201-007; LORD OF LIFE LUTHERAN CHURCH  
0042623; 38-04-382-001; LORD OF LIFE LUTHERAN CHURCH ELCA  
0042624; 38-09-128-001; LORD OF LIFE LUTHERAN CHURCH ELCA  
0018788; 63-05-104-010; METHODIST CHURCH, THE  
0005463; 24-31-231-001; NEW UNDERWOOD COMMUNITY CHURCH  
0025035; 37-03-380-012; NORTHWEST DISTRICT OF THE WESLEYAN CHURCH  
0052898; 20-27-276-004; NORTHWEST DISTRICT OF THE WESLEYAN CHURCH  
0003612; 20-26-255-001; NORTHWEST DISTRICT OF THE WESLEYAN CHURCH  
0061677; 38-04-427-001; NORTHWEST DISTRICT OF THE WESLEYAN CHURCH  
0052896; 20-25-454-017; NORTHWEST DISTRICT OF THE WESLEYAN CHURCH  
0047201; 20-25-382-011; OUR REDEEMER LUTHERAN CHURCH OF RAPI  
0025867; 20-36-205-005; OUR REDEEMER LUTHERAN CHURCH OF RAPI  
0003129; 52-30-304-012; OUR SAVIOR'S LUTHERAN CHURCH  
0048257; 22-08-300-012; PARADIGM CHURCH INC  
0060915; 38-19-103-001; PARKVIEW EVANGELICAL FREE CHURCH  
0052966; 37-12-232-016; PEACE LUTHERAN CHURCH  
0052967; 37-12-232-017; PEACE LUTHERAN CHURCH  
0035068; 37-01-153-008; PRIESTLY FRATERNITY OF ST PETER  
0035415; 37-23-151-001; R C ASSEMBLY OF GOD TABERNACLE  
0057051; 20-26-476-014; RAPID CITY CONGREGATION OF JEHOVAHS  
0027043; 20-36-180-011; RAPID CITY KOREAN CHURCH INC  
0052903; 38-09-206-016; RAPID VALLEY BAPTIST CH  
0003666; 38-09-206-004; RAPID VALLEY BAPTIST CHURCH  
0003672; 38-09-206-005; RAPID VALLEY BAPTIST CHURCH  
0005425; 38-03-355-011; RAPID VALLEY FAITH BAPTIST CHURCH  
0011581; 38-15-200-003; RAPID VALLEY UNITED METHODIST CHURCH  
0023041; 37-15-306-005; REAL LIFE CHURCH OF THE NAZARENE  
0043614; 19-31-477-001; RIMROCK EVANGELICAL FREE CHURCH

0043510; 16-14-451-901; ROCHFORD CHAPEL  
0025414; 20-32-404-009; SD CONF ASSN OF 7TH DAY ADVENTIST  
0032011; 20-33-326-019; SD CONF ASSN OF 7TH DAY ADVENTIST  
0043622; 20-33-326-032; SD CONF ASSN OF 7TH DAY ADVENTIST  
0043623; 20-33-326-033; SD CONF ASSN OF 7TH DAY ADVENTIST  
0038908; 35-01-200-901; SD CONF OF UNITED CHURCH OF CHRIST  
0036528; 20-33-476-001; SOUTH CANYON BAPTIST CHURCH OF RAPID  
0027761; 20-33-476-002; SOUTH CANYON BAPTIST CHURCH OF RAPID  
0045375; 37-04-105-011; SOUTH CANYON LUTHERAN CHURCH  
0045374; 37-04-105-012; SOUTH CANYON LUTHERAN CHURCH  
0043923; 69-01-200-007; SOUTH DAKOTA BAPTIST CONVENTION  
0043922; 69-01-200-008; SOUTH DAKOTA BAPTIST CONVENTION  
0043921; 69-01-200-009; SOUTH DAKOTA BAPTIST CONVENTION  
0061182; 69-01-400-007; SOUTH DAKOTA BAPTIST CONVENTION  
0051635; 20-25-379-013; SOUTH DAKOTA SYNOD EVANGELICAL LUTHE  
0057998; 38-18-353-001; SOUTH MAPLE UNITED METHODIST CHURCH  
0065881; 37-12-276-015; SOUTH MAPLE UNITED METHODIST CHURCH  
0052910; 37-12-129-019; SOUTH PARK COMMUNITY CHURCH  
0023108; 38-07-476-004; SOUTH SIDE CHURCH OF CHRIST, THE  
0042738; 37-04-276-001; ST ANDREW'S EPISCOPAL CHURCH, INC  
0007315; 63-06-235-010; ST PATRICKS OF WALL  
0052911; 38-18-126-010; ST PAUL'S EVANGELICAL LUTHERAN CHURC  
0044510; 52-30-302-026; ST ROSE OF LIMA CHURCH  
0025605; 20-33-303-001; SYNAGOGUE OF THE HILLS  
0043904; 36-09-300-005; SYNOD OF S D OF THE PRESBYTERIAN CH  
0043902; 36-09-300-004; SYNOD OF S D OF UNITED PRESBYTERIAN  
0032196; 37-12-230-014; THE FIRST WESLEYAN CHURCH  
0037570; 37-01-135-003; TRINITY LUTHERAN CHURCH  
0052913; 37-01-135-007; TRINITY LUTHERAN CHURCH OF RAPID CIT  
0037539; 37-01-107-006; TRUSTEES OF FIRST PRESBYTERIAN CHURC  
0045526; 38-11-352-005; VALLEY COMMUNITY CHURCH  
0052912; 63-06-236-017; WALL METHODIST CHURCH  
0035263; 37-04-276-007; WESTMINSTER PRESBYTERIAN CHURCH  
0045908; 26-29-300-003; WICKSVILLE COMMUNITY CHURCH  
0035414; 37-23-126-001; ZION LUTHERAN CHURCH OF RAPID CITY  
0035412; 37-23-126-002; ZION LUTHERAN CHURCH OF RAPID CITY  
0035367; 37-14-376-003; ZION LUTHERAN CHURCH OF RAPID CITY

**SDCL# 10-4-25; CEMETERY**

0063365; 19-23-400-007; MADISON TRUST, MARILYNN & STANLEY  
0055942; 37-14-351-004; PINE LAWN MEMORIAL PARK, INC  
0010250; 47-31-400-001; QUINN CEMETERY ASSOC  
0014273; 16-22-300-001; ROCHFORD CEMETERY  
0014280; 16-27-100-001; ROCHFORD CEMETERY  
0039123; 03-25-300-001; ROSE CEMETERY ASSOC  
0044471; 84-04-400-002; SCENIC CEMETERY ASSOCIATION

0045668; 24-29-351-008; UNDERWOOD CEMETERY ASSOC  
0044512; 63-05-300-009; WALL CEMETERY ASSOCIATION  
0044511; 63-05-300-010; WALL CEMETERY ASSOCIATION  
0045060; 63-05-300-011; WALL CEMETERY ASSOCIATION

**SDCL# 10-4-13; EDUCATIONAL**

0055653; 24-31-232-012; EVANGELICAL LUTHERAN GOOD SAMARITAN  
0055654; 24-31-232-013; EVANGELICAL LUTHERAN GOOD SAMARITAN  
0060117; 20-25-428-009; OGLALA LAKOTA COLLEGE  
0036366; 20-25-428-002; OGLALA LAKOTA COLLEGE/CHURCH OF ST I  
0055645; 55-18-300-002; RAPID CITY CHRISTIAN EDUCATION ASSOC  
0050258; 20-27-426-017; SOUTH DAKOTA STATE UNIVERSITY FOUNDATION  
0052901; 37-12-326-005; ST ELIZABETH SETON CENTRAL CATHOLIC  
0048887; 38-05-302-004; ST ELIZABETH SETON CENTRAL CATHOLIC  
0023058; 21-31-405-001; WEST RIVER FOUNDATION FOR EDUCATIONA  
0005231; 36-09-102-001; WHEATON COLLEGE  
0019369; 36-09-151-003; WHEATON COLLEGE

**SDCL# 10-4-9.3; HEALTH CARE**

0035246; 37-03-276-902; CLARKSON MT VIEW HEALTH CARE FACILIT  
0005480; 24-31-234-001; EVANGELICAL LUTHERAN GOOD SAMARITAN  
0052980; 37-14-226-003; EVANGELICAL LUTHERAN GOOD SAMARITAN  
0003837; 70-09-101-001; KEYSTONE SENIOR CITIZENS, INC  
0053979; 37-13-327-015; PRESBYTERIAN RETIREMENT VILLAGE  
0052368; 37-13-327-012; PRESBYTERIAN RETIREMENT VILLAGE  
0029589; 37-13-251-001; PRESBYTERIAN RETIREMENT VILLAGE  
0053976; 37-13-327-014; PRESBYTERIAN VILLAGE DBA WESTHILLS  
0061494; 37-13-403-017; PRESBYTERIAN VILLAGE DBA WESTHILLS  
0020633; 37-02-257-010; RAPID CITY REG HOSP, INC  
0048580; 21-31-179-010; RAPID CITY REG HOSP, INC  
0037137; 37-12-253-014; RAPID CITY REG HOSP, INC  
0038190; 37-03-276-901; RAPID CITY REG HOSP, INC  
0062837; 37-12-376-005; RAPID CITY REG HOSP, INC,  
0065701; 37-03-427-028; RAPID CITY REGIONAL HOSPITAL INC  
0031789; 37-12-107-003; RAPID CITY REGIONAL HOSPITAL INC  
0031788; 37-12-107-004; RAPID CITY REGIONAL HOSPITAL INC  
0052683; 37-12-103-011; RAPID CITY REGIONAL HOSPITAL INC  
0042421; 38-07-356-001; REGIONAL HEALTH NETWORK INC

**SDCL# 10-4-39; INCUBATOR**

0060858; 38-06-301-901; RAPID CITY ECONOMIC DEVELOPMENT FOUN

**SDCL# 10-4-9.2; BENEVOLENT**

0043236; 20-33-152-010; NAJA TEMPLE A.A.O.N.M.S.  
0019305; 52-30-351-014; TIN CITY LODGE #112 A F & A M

**SDCL# 10-4-9.1; CHARITABLE**

0043631; 20-34-478-001; ALANO SOCIETY OF RAPID CITY, INC  
0043630; 20-34-478-002; ALANO SOCIETY, INC  
0038629; 38-18-204-010; B H W RESIDENTIAL SERVICES, INC  
0038621; 38-18-251-002; B H W RESIDENTIAL SERVICES, INC  
0036684; 37-12-376-002; BEHAVIOR MANAGEMENT SYSTEMS INC  
0034834; 20-36-429-001; BEHAVIOR MANAGEMENT SYSTEMS INC  
0035073; 37-01-153-012; BETHANY CHRISTIAN SERVICES  
0039545; 38-18-158-007; BHW RESIDENTIAL SERVICES II, INC  
0039743; 38-18-177-014; BHW RESIDENTIAL SERVICES II, INC  
0044529; 37-13-401-006; BHW RESIDENTIAL SERVICES III, INC  
0044540; 37-13-429-001; BHW RESIDENTIAL SERVICES III, INC  
0037644; 37-01-177-002; BIG BROTHERS BIG SISTERS OF THE BLACK HILLS  
0031705; 37-12-127-001; BIRTHRIGHT OF RAPID CITY INC  
0042747; 20-36-426-901; BLACK HILLS AREA COUNCIL INC BOY SCOUTS OF  
AMERICA #695  
0015935; 67-02-300-001; BLACK HILLS AREA COUNCIL, INC, B S A  
0030998; 21-31-302-001; BLACK HILLS AREA HABITAT FOR HUMANITY  
0064558; 38-06-201-007; BLACK HILLS AREA HABITAT FOR HUMANITY INC  
0041173; 20-36-279-006; BLACK HILLS AREA HABITAT FOR HUMANITY INC  
0045953; 67-02-300-002; BLACK HILLS COUNCIL, INC, BOY SCOUTS  
0046343; 20-27-426-009; BLACK HILLS SPECIAL SERVICES FOUNDAT  
0062106; 21-24-253-010; BLACK HILLS WORKS FOUNDATION INC  
0035748; 38-06-427-002; BLACK HILLS WORKS INC  
0046528; 38-04-452-007; BLACK HILLS WORKSHOP & TRAINING CTR  
0046734; 38-04-452-010; BLACK HILLS WORKSHOP & TRAINING CTR  
0025136; 20-25-455-006; BLACK HILLS WORKSHOP & TRAINING CTR  
0035934; 21-31-454-001; BLACK HILLS WORKSHOP & TRAINING CTR  
0039955; 37-01-256-007; BLACK HILLS WORKSHOP & TRAINING CTR  
0047360; 37-12-278-003; BLACK HILLS WORKSHOP & TRAINING CTR  
0045483; 37-04-251-005; BLACK HILLS WORKSHOP & TRAINING CTR  
0038687; 37-04-252-001; BLACK HILLS WORKSHOP & TRAINING CTR  
0045482; 37-04-251-003; BLACK HILLS WORKSHOP FOUNDATION INC  
0045481; 37-04-251-004; BLACK HILLS WORKSHOP FOUNDATION INC  
0029509; 37-13-276-015; BLACK HILLS WORKSHOP FOUNDATION INC  
0038194; 37-01-283-008; BLACK HILLS WORKSHOP FOUNDATION INC  
0048737; 20-36-159-009; BLACK HILLS WORKSHOP FOUNDATION INC  
0038064; 20-34-478-003; BLOOD SYSTEMS, INC  
0015287; 22-15-300-003; CANKU LUTA OMONI INC  
0000628; 56-01-278-006; CAPUTA COMMUNITY CENTER  
0064884; 37-01-176-022; CATHOLIC SOCIAL SERVICES  
0064861; 37-01-186-001; CATHOLIC SOCIAL SERVICES  
0062850; 38-03-304-020; CHILDREN'S HOME SOCIETY OF SOUTH DAK  
0049482; 70-03-200-001; CHILDREN'S HOME SOCIETY OF SOUTH DAK  
0042969; 37-01-228-005; CORNER STONE RESCUE MISSION  
0046588; 20-35-454-009; CORNER STONE RESCUE MISSION

0039697; 37-01-426-001; CORNERSTONE APARTMENTS LIMITED PARTNERSHIP  
0028933; 37-12-451-004; CORNERSTONE RESCUE MISSION INC  
0043900; 12-17-200-002; CREIGHTON COMMUNITY CLUB  
0018766; 46-31-377-009; CRESCENT LODGE #210  
0036912; 21-31-301-001; DISABLED AMERICAN VETERANS, INC  
0057017; 21-32-202-005; FEEDING SOUTH DAKOTA  
0026533; 38-07-226-008; GIRL SCOUTS - DAKOTA HORIZONS INC  
0026532; 38-07-226-009; GIRL SCOUTS - DAKOTA HORIZONS INC  
0054073; 38-07-226-014; GIRL SCOUTS-DAKOTA HORIZONS INC  
0060828; 20-35-100-007; HANSON-LARSEN MEMORIAL PARK FOUNDATION INC  
0035454; 38-05-376-012; HUMANE SOCIETY OF BLACK HILLS  
0047597; 20-25-107-019; LAKOTA COMMUNITY HOMES INC  
0026460; 37-10-451-001; LUTHERAN SOCIAL SERVICES OF SD  
0037205; 20-36-430-004; LUTHERAN SOCIAL SERVICES OF SD  
0065550; 21-32-226-002; NATIONAL RELIEF CHARITIES  
0036106; 38-18-228-003; NATIVE AMERICAN HERITAGE ASSOCIATION  
0036377; 38-07-129-004; R C LODGE 1137 LOYAL ORDER OF MOOSE  
0037796; 38-05-151-009; RAPID CITY CLUB FOR BOYS, INC  
0048555; 51-09-151-002; RAPID CITY CLUB FOR BOYS, INC  
0034902; 20-36-408-001; RAPID CITY CLUB FOR BOYS, INC  
0061071; 38-18-276-006; RAPID CITY COLUMBIAN CLUB INC  
0044526; 21-28-376-006; RAPID CITY PEACE OFFICERS/FRATERNAL ORDER OF POLIC  
0026564; 20-25-306-001; RAPID CITY SUPPORTIVE HOUSING INC  
0038473; 19-31-452-010; RIMROCK COMMUNITY CLUB INC  
0065847; 16-23-201-025; ROCHFORD COMMUNITY CLUB  
0046222; 53-13-326-004; ROCKERVILLE COMM CLUB  
0062203; 21-30-101-010; RUSHMORE CONSUMER CREDIT RESOURCE CE  
0011637; 38-20-400-001; RUSHMORE HOCKEY  
0024574; 37-08-403-005; RUSHMORE LIONS CLUB CHARITIES INC  
0043634; 36-08-476-002; SALVATION ARMY, THE  
0043633; 36-08-478-001; SALVATION ARMY, THE  
0035913; 21-31-412-006; SALVATION ARMY, THE  
0028009; 38-07-404-015; SALVATION ARMY, THE  
0057900; 38-07-126-002; SALVATION ARMY, THE  
0064130; 38-06-155-008; SD SCHOOL OF MINES & TECH FOUNDATION  
0036551; 38-06-153-001; SD SCHOOL OF MINES & TECHNOLOGY FOUN  
0058587; 37-03-100-005; SENIOR CITIZENS INCORPORATED  
0016109; 70-02-100-001; SOUTH DAKOTA CHILDREN'S HOME SOCIETY  
0039745; 63-06-253-003; WALL RODEO BOOSTER CLUB  
0047526; 20-25-379-011; WALL STREET MISSION  
0048539; 38-06-427-004; WELLSPRING INC  
0050422; 38-18-305-019; WESTERN RESOURCES FOR INDEPENDENT LIVING  
0036297; 38-08-127-005; WESTERN SD COMMUNITY ACTION, INC  
0054208; 37-01-153-022; WORKING AGAINST VIOLENCE INC  
0052900; 37-02-203-019; YOUNG MENS CHRISTIAN ASSOC OF RC  
0052928; 37-02-203-020; YOUNG MENS CHRISTIAN ASSOC OF RC



0038465; 37-02-234-004; YOUNG MENS CHRISTIAN ASSOC OF RC  
0038466; 37-02-234-007; YOUNG MENS CHRISTIAN ASSOC OF RC  
0056418; 37-02-234-015; YOUNG MENS CHRISTIAN ASSOC OF RC  
0043181; 18-28-101-003; YOUNG MEN'S CHRISTIAN ASSOCIATION OF  
0051411; 18-28-151-004; YOUNG MEN'S CHRISTIAN ASSOCIATION OF  
0006873; 22-20-351-001; YOUTH AND FAMILY SERVICES INC  
0040006; 21-31-151-009; YOUTH AND FAMILY SERVICES INC  
0053498; 21-31-151-015; YOUTH AND FAMILY SERVICES INC  
0054884; 21-31-151-016; YOUTH AND FAMILY SERVICES INC  
0047623; 20-27-428-019; YOUTH AND FAMILY SERVICES INC

**NEW EXEMPT PROPERTIES**

New MOVED by Buskerud and seconded by Hadcock to approve the 2016 New Exempt Properties. Vote: Unanimous.

**SDCL# 10-4-9; RELIGIOUS**

0022616; 37-09-227-002; Percent exempt 100%: CHRIST CHURCH OF RAPID CITY  
0043881; 37-09-227-006; Percent exempt 100%: CHRIST CHURCH OF RAPID CITY  
0043882; 37-09-227-007; Percent exempt 100%: CHRIST CHURCH OF RAPID CITY  
0043883; 37-09-227-008; Percent exempt 100%: CHRIST CHURCH OF RAPID CITY  
0043884; 37-09-227-009; Percent exempt 100%: CHRIST CHURCH OF RAPID CITY  
0043885; 37-09-227-010; Percent exempt 100%: CHRIST CHURCH OF RAPID CITY  
0043886; 37-09-227-011; Percent exempt 100%: CHRIST CHURCH OF RAPID CITY  
0050567; 38-18-306-007; Percent exempt 100%: CHURCH OF CHRIST OF RAPID CITY  
0046965; 37-04-376-014; Percent exempt 100%: COMMON GROUND CHURCH OF THE  
CHRISTIAN AND MISSIONA  
0060863; 37-01-182-014; Percent exempt 100%: IMMACULATE CONCEPTION CHURCH  
OF RAPID CITY SOUTH D  
0019657; 70-08-403-003; Percent exempt 12.4%: KEYSTONE PROJECT INC  
0003822; 70-08-427-007; Percent exempt 100%: KEYSTONE PROJECT INC (THE)  
0003805; 70-08-427-008; Percent exempt 100%: KEYSTONE PROJECT INC (THE)  
0003823; 70-08-428-001; Percent exempt 100%: KEYSTONE PROJECT INC (THE)  
0003813; 70-08-476-004; Percent exempt 100%: KEYSTONE PROJECT INC (THE)  
0003808; 70-08-476-005; Percent exempt 100%: KEYSTONE PROJECT INC (THE)  
8002631/0003832; 70-08-281-003; Percent exempt 100%: KEYSTONE PROJECT INC (THE)  
8003165/0003832; 70-08-281-003; Percent exempt 100%: KEYSTONE PROJECT INC (THE)  
8008609; 701703873; Percent exempt 100%: KEYSTONE PROJECT INC (THE)  
8007758; MY95133344V; Percent exempt 100%: KEYSTONE PROJECT INC (THE)  
0043961; 37-01-358-017; Percent exempt 100%: LIVING WORD CHURCH INC  
0020853; 37-02-430-001; Percent exempt 100%: MIRACLE CENTER (THE)  
0031667; 37-12-105-011; Percent exempt 100%: ON COMMON GROUND  
0043571; 20-33-355-003; Percent exempt 100%: WESTGATE COMMUNITY CHURCH

**SDCL# 10-4-9.3; HEALTH CARE**

0036354; 21-30-379-022; Percent exempt 100%: RAPID CITY REGIONAL HOSPITAL INC

**SDCL# 10-4-9.1; CHARITABLE**

0040944; 37-13-127-008; Percent exempt 100%: CORNERSTONE RESCUE MISSION INC

**SDCL# 10-4-9.4; CONGREGATE HOUSING**

0065014; 37-13-430-009; Percent exempt 100%: RAPID CITY GOOD SAMARITAN HOUSING LIMITED PARTNERS

**PARTIAL EXEMPT PROPERTIES**

Partial MOVED by Buskerud and seconded by Hadcock to approve the 2016 partial exempt properties with the caveat that benevolent and charitable applications be reviewed for 2017, and further moved that percentage of exemption be provided for the Board in the future. Vote: Unanimous.

**SDCL# 10-4-9; RELIGIOUS**

0011006; 37-17-251-001; CHAPEL IN THE HILLS, INC  
0046297; 20-25-226-005; CHURCH OF GOD OF PROPHECY  
0045150; 21-31-476-008; INTERNATIONAL CHURCH OF THE FOURSQUA  
0003832; 70-08-281-003; KEYSTONE PROJECT INC  
0003880; 70-08-427-004; KEYSTONE PROJECT INC  
0052070; 38-08-201-003; OPEN BIBLE CHRISTIAN CENTER  
0044255; 53-10-400-001; SD ANNUAL CONF OF UNITED METHODIST  
0044256; 53-10-400-002; SD ANNUAL CONF OF UNITED METHODIST  
0044259; 53-10-400-003; SD ANNUAL CONF OF UNITED METHODIST  
0044263; 53-14-100-002; SD ANNUAL CONF OF UNITED METHODIST  
0044262; 53-14-100-003; SD ANNUAL CONF OF UNITED METHODIST  
0044261; 53-14-100-004; SD ANNUAL CONF OF UNITED METHODIST  
0044254; 53-14-100-005; SD ANNUAL CONF OF UNITED METHODIST  
0044257; 53-14-100-006; SD ANNUAL CONF OF UNITED METHODIST  
0044252; 53-15-200-001; SD ANNUAL CONF OF UNITED METHODIST  
0044251; 53-15-200-002; SD ANNUAL CONF OF UNITED METHODIST  
0044258; 53-15-200-003; SD ANNUAL CONF OF UNITED METHODIST  
0044253; 53-15-200-004; SD ANNUAL CONF OF UNITED METHODIST  
0016067; 69-01-200-001; SOUTH DAKOTA BAPTIST CONVENTION  
0038778; 37-01-135-004; TRINITY LUTHERN CHURCH

**SDCL# 5-14-23; RC ECONOMIC**

0045868; 38-08-176-008; RAPID CITY ECONOMIC DEVELOPMENT FOUNDATON

**SDCL# 10-4-13; EDUCATION**

0035503; 38-06-452-002; IBEW #1250 BUILDING CORP

**SDCL# 10-4-9.3; HEALTH CARE**

0059401; 37-26-302-008; CHILDRENS CARE HOSPITAL AND SCHOOL  
0062838; 37-12-351-006; RAPID CITY REG HOSP, INC,  
0052260; 37-12-351-004; RAPID CITY REGIONAL HOSPITAL INC  
0052261; 37-12-351-005; RAPID CITY REGIONAL HOSPITAL INC

0062836; 37-12-328-005; RAPID CITY REGIONAL HOSPITAL INC  
0065209; 38-08-126-009; RAPID CITY REGIONAL HOSPITAL INC  
0003130; 52-30-304-011; REGIONAL HEALTH NETWORK INC

**SDCL# 10-4-9.2; BENEVOLENT**

0052191; 38-06-379-016; AMERICAN LEGION HOME ASSOC-POST 22  
0062722; 38-05-102-015; FRATERNAL ORDER OF EAGLES  
0053311; 37-01-108-016; RAPID CITY MASONIC BUILDING ASSOC

**SDCL# 10-4-9.1; CHARITABLE**

0054474; 38-28-300-002; BASIN ELECTRIC POWER COOPERATIVE  
0036322; 20-25-454-014; BEHAVIOR MANAGEMENT SYSTEMS INC  
0036321; 20-25-454-015; BEHAVIOR MANAGEMENT SYSTEMS INC  
0037201; 20-36-429-002; BEHAVIOR MANAGEMENT SYSTEMS INC  
0034835; 20-36-429-004; BEHAVIOR MANAGEMENT SYSTEMS INC  
0037407; 37-01-104-013; BLACK HILLS WORKSHOP FOUNDATION INC  
0045461; 38-04-402-008; BLACK HILLS WORKSHOP FOUNDATION INC  
0063049; 20-26-451-002; HANSON-LARSEN MEMORIAL PARK FOUNDATION INC  
0051735; 38-16-201-003; RAPID CITY B P O E  
0045743; 38-16-400-005; RAPID CITY B P O E  
0053373; 38-16-404-005; RAPID CITY B P O E  
0063816; 38-16-430-009; RAPID CITY B P O E  
0037824; 38-05-401-002; RETIRED ENLISTED ASSOC INC, BH CH 29  
0040140; 24-30-451-003; ROPING CLUB  
0037552; 37-01-108-012; UNITED WAY OF THE BLACK HILLS  
0039126; 22-31-327-001; YELLOW BIKE PROGRAM

MOVED by Buskerud and seconded by Hadcock to recess until 8 a.m., April 20, 2016. Vote: Unanimous.

**APRIL 20, 2016**

The Board of Equalization reconvened at 8 a.m. on Wednesday, April 20, 2016, with Ron Buskerud, George Ferebee, Deb Hadcock, Nancy Trautman and Chairperson Lyndell Petersen present.

**STIPULATIONS AND NO CHANGES**

MOVED by Ferebee and seconded by Buskerud to approve the stipulation and no change lists as recommended by the Department of Equalization. Vote: Unanimous.

**NO CHANGE**

**0056213 / 23-27-400-001; AKERS LAND & CATTLE LLC:** Land 20,300, Total 20,300

**0064385 / 23-27-400-002; AKERS LAND & CATTLE LLC:** Land 43,800, Total 43,800

**0030832 / 37-09-176-024; BEARDSLEY/HAYDEN, PEGGY L & TROY D:** Land 40,900, Structure 49,300, Total 90,200

**0008053 / 37-05-104-003; BRAUN, ERIK A & NINA:** Land 82,600, Structure 234,400, Total 317,000

**0059006 / 53-31-300-006; BREEN FAMILY REVOCABLE TRUST/BREEN TRUSTEE, JAMES:** Land 2,000, Total 2,000

**0004746 / 53-31-200-002; BREEN FAMILY REVOCABLE TRUST/BREEN TRUSTEE, JAMES & JANET L:** Land 41,800, Total 41,800

**0004748 / 53-31-200-001; BREEN FAMILY REVOCABLE TRUST/BREEN TRUSTEE, JAMES & JANET L:** Land 52,700, Total 52,700

**0004805 / 53-31-400-007; BREEN FAMILY REVOCABLE TRUST/BREEN TRUSTEE, JAMES & JANET L:** Land 5,000, Total 5,000

**0004808 / 53-31-400-008; BREEN FAMILY REVOCABLE TRUST/BREEN TRUSTEE, JAMES & JANET L:** Land 8,000, Total 8,000

**0004809 / 53-31-400-005; BREEN FAMILY REVOCABLE TRUST/BREEN TRUSTEE, JAMES & JANET L:** Land 54,800, Total 54,800

**0004810 / 53-31-400-001; BREEN FAMILY REVOCABLE TRUST/BREEN TRUSTEE, JAMES & JANET L:** Land 25,100, Total 25,100

**0004811 / 53-31-300-001; BREEN FAMILY REVOCABLE TRUST/BREEN TRUSTEE, JAMES & JANET L:** Land 26,900, Total 26,900

**0000680 / 37-31-229-012; BRENNER, CHARLES B & DIANNA E:** Land 75,600, Total 75,600

**0000682 / 37-31-276-001; BRENNER, CHARLES B & DIANNA E:** Land 79,700, Structure 111,100, Total 190,800

**0066515 / 35-22-227-027; BRIGGS, GARY L & DEBRA K:** Land 38,000, Structure 156,500, Total 194,500

**0064049 / 40-18-100-003; BROWN, JOEL & LISA M:** Land 43,100, Total 43,100

**0065848 / 38-09-476-022; CASANOVA, MARI A:** Land 35,900, Total 35,900

**0054692 / 70-15-100-006; CHAMPION/LEGGE, RHONDA L & DEBRA J:** Land 53,200, Total 53,200

**0030778 / 37-09-129-004; CRAMER, ROBERTA J:** Land 39,200, Structure 136,200, Total 175,400

**0064328 / 38-10-301-002; CROSS COUNTRY REAL ESTATE LLC:** Land 176,400, Total 176,400

**0043111 / 50-02-400-007; DAVIS, KEN J:** Land 27,800, Structure 68,900, Total 96,700

**0057541 / 55-09-326-017; DAKOTA LAND AND CATTLE COMPANY LLC:** Land 32,000, Structure 298,800, Total 330,800

**0057576 / 55-09-329-009; DAKOTA LAND AND CATTLE COMPANY LLC:** Land 14,400, Total 14,400

**0061179 / 38-21-100-004; DENNIS ZANDSTRA REAL ESTATE HOLDINGS:** Land 595,200, Total 595,200

**0018610 / 22-08-300-002; EASTGATE ESTATES LLC:** Land 25,000, Structure 6,500; Total 31,500

**0053371 / 38-26-200-027; EISENBRAUN, ERICH & LANA:** Land 9,000, Total 9,000

**0042126 / 38-26-200-012; EISENBRAUN, ERICH & LANA & MARTIN G:** Land 26,000, Total 26,000

**0064835 / 38-16-351-001; GATEWAY APARTMENTS LLC:** Land 866,000, Structure 14,794,000, Total 15,660,000

**0054401 / 53-28-400-006; HAMPTON, JEFFERY J:** Land 65,200, Structure 63,700, Mobile Home 29,900, Total 158,800

**0025608 / 20-33-326-006; HERMANSON, GARY D & PAUL D:** Land 184,600, Total 184,600

**0019735 / 21-20-400-002; HOUSE OF STORAGE L L C:** Land 206,800, Structure 285,800, Total 492,600

**0018398 / 21-19-200-010; HUBBARD, ROD C & LINDA V:** Land 40,900, Structure 158,000, Total 198,900

**0053351 / 37-33-227-005; HUMMEL, PAUL R & LADONNA E:** Land 61,700, Structure 121,900, Total 183,600

**0009876 / 44-03-200-001; JORDAN, JON P:** Land 74,500, Total 74,500

**0009878 / 44-03-200-002; JORDAN, JON P:** Land 1,700, Total 1,700

**0009881 / 44-04-200-001; JORDAN, JON P:** Land 9,700, Total 9,700

**0009883 / 44-04-100-002; JORDAN, JON P:** Land 26,900, Total 26,900

**0013851 / 27-33-400-001; JORDAN, JON P:** Land 32,400, Total 32,400

**0013852 / 27-33-400-002; JORDAN, JON P:** Land 18,800, Total 18,800

**0013856 / 27-34-300-001; JORDAN, JON P:** Land 76,300, Total 76,300

**0062192 / 37-22-377-001; LAGE CONSTRUCTION INC:** Land 65,000, Total 65,000

**0066185 / 37-16-452-001; LAGE CONSTRUCTION INC:** Land 4,000, Total 4,000

**0066187 / 37-16-452-003; LAGE CONSTRUCTION INC:** Land 40,000, Structure 249,600, Total 289,600

**0054390 / 38-11-102-052; LOGUE, DANIEL:** Land 34,200, Structure 130,600, Total 164,800

**0043156 / 22-18-427-007; LOSIER, TIMOTHY G & KATHERINE F:** Land 182,100, Structure 307,400, Mobile Home 12,500, Total 502,000

**0021193 / 37-04-103-023; LUX, LOANN B:** Land 50,600, Structure 153,700, Total 204,300

**0049736 / 37-32-176-020; MATTSON, JOHN R & JEAN:** Land 46,000, Structure 285,700, Total 331,700

**0049508 / 72-08-100-004; MEAD, ALICJA T:** Land 81,500, Total 81,500

**0049509 / 72-08-300-003; MEAD, ALICJA T:** Land 43,200, Ag Structure 3,800, Total 47,000

**0011404 / 38-09-303-002; MERCY/MERCY CONSTRUCTION LLC, CLINTON & TONYA:** Land 34,000, Structure 30,400, Mobile Home 46,500, Total 110,900

**0064035 / 53-28-400-008; MOSER, TRUSTEES, CHARLES N & SONJA E:** Land 201,600, Total 201,600

**0056459 / 21-29-227-004; POWDERHORN LLC:** Land 104,500, Total 104,500

**0056460 / 21-29-227-005; POWDERHORN LLC:** Land 104,500, Total 104,500

**0061332 / 21-28-326-003; RAPID CENTER LLC:** Land 258,700, Total 258,700

**0061333 / 21-28-326-004; RAPID CENTER LLC:** Land 301,900, Total 301,900

**0036323 / 20-35-482-001; REALTY INCOME PROPERTIES 4 LLC:** Land 90,800, Structure 10,800, Total 101,600

**0054553 / 19-21-100-010; REINHARDT, DAVID A & SUSAN M:** Land 102,000, Structure 132,300, Total 234,300

**4777132345 / M8006507; SAICOR LLC:** Mobile Home 7,400, Total 7,400

**77H3444 / M8006496; SAICOR LLC:** Mobile Home 7,000, Total 7,000

**GDGENE158312704 / M8011623; SAICOR LLC:** Mobile Home 8,600, Total 8,600

**INADE01A03984MJ13 / M8011695; SAICOR LLC DBA HOMESTEAD VILLAGE:** Mobile Home 28,500, Total 28,500

**0012360 / 62-28-400-002; SCOTT, CAROLYN M:** Land 17,600, Total 17,600

**0046289 / 37-01-104-021; SECURITY PROPERTIES:** Land 149,500, Structure 691,700, Total 841,200

**0065671 / 72-18-300-003; SHORB, CLIFFORD W & MARY:** Land 800, Total 800

**0048166 / 21-30-101-005; SM RUSHMORE MALL LLC:** Land 1,055,000, Structure 1,886,400, Total 2,941,400

**0048986 / 48-28-200-005; SORENSEN, DAVID J:** Land 225,300, Structure 1,000, Total 226,300

**0057028 / 36-08-228-010; STEPHENS, THOMAS K & DIXIE L:** Land 53,700, Structure 4,700, Mobile Home 121,000, Total 179,400

**0060522 / 37-24-226-021; STONERIDGE LLC:** Land 374,600, Total 374,600

**0065720 / 35-22-205-026; TSCHETTER, NEIL:** Land 52,500, Total 52,500

**0009162 / 54-06-278-001; TUBE AIR RACING LLC:** Land 144,200, Structure 253,800, Total 398,000

**0065730 / 37-01-227-013; TUBE AIR RACING LLC:** Land 166,600, Structure 435,200, Total 601,800

**0059746 / 37-15-253-001; TUSCANY PROPERTIES LLC:** Land 59,500, Total 59,500

**0059747 / 37-15-253-002; TUSCANY PROPERTIES LLC:** Land 48,800, Total 48,800

**0059748 / 37-15-253-003; TUSCANY PROPERTIES LLC:** Land 48,800, Total 48,800

**0059749 / 37-15-253-004; TUSCANY PROPERTIES LLC:** Land 50,300, Total 50,300

**0059750 / 37-15-252-001; TUSCANY PROPERTIES LLC:** Land 49,300, Total 49,300

**0059751 / 37-15-252-002; TUSCANY PROPERTIES LLC:** Land 48,000, Total 48,000

**0059759 / 37-15-251-011; TUSCANY PROPERTIES LLC:** Land 49,300, Total 49,300

**0059760 / 37-15-251-012; TUSCANY PROPERTIES LLC:** Land 49,000, Total 49,000

**0059761 / 37-15-251-013; TUSCANY PROPERTIES LLC:** Land 49,000, Total 49,000

**0059762 / 37-15-251-014; TUSCANY PROPERTIES LLC:** Land 49,000, Total 49,000

**0000555 / 51-14-476-001; VAN NEWKIRK, PERRY & VICKI:** Land 41,100, Structure 257,200, Total 298,300

**0061103 / 37-22-401-005; VILLAGGIO LLC:** Land 100,000, Total 100,000

**0061104 / 37-22-401-006; VILLAGGIO LLC:** Land 100,000, Total 100,000

**0061922 / 37-22-401-009; VILLAGGIO LLC:** Land 121,700, Total 121,700

**0061924 / 37-22-401-011; VILLAGGIO LLC:** Land 115,800, Total 115,800

**0054135 / 21-30-451-011; WALMART REAL ESTATE:** Land 3,517,600, Structure 8,867,200, Total 12,384,800

**0064154 / 37-24-251-011; WAL-MART REAL ESTATE BUSINESS TRUST:** Land 4,035,300, Structure 9,660,100, Total 13,695,400

**0000140 / 21-15-452-013; WICKOREN, WARREN D:** Land 21,400, Structure 33,200, Total 54,600

**0044189 / 16-30-400-001; WIEDMEIER, BRIAN & SUSAN:** Land 72,800, Structure 17,900, Total 90,700

**0044191 / 16-30-200-002; WIEDMEIER, BRIAN & SUSAN:** Land 72,800, Total 72,800

**0060215 / 38-20-200-008; ZCO INCORPORATED:** Land 909,600, Total 909,600

**0062056 / 38-20-202-003; ZCO INCORPORATED:** Land 405,600, Total 405,600

**STIPULATION LIST**

**0006852 / 22-20-352-009; ABDA INVESTMENTS INC:** Land 12,000, NA Structure 200, Mobile Home 5,700, Total 17,900, Remarks: REGISTERED MH

**0049063 / 37-32-102-006; ALEXANDER, BRIAN R & SAVANNAH R:** Land 46,000, NA Structure 292,700, Total 338,700

**0063245 / 70-10-126-008; ALLEY/KULLERD, MICHAEL & DEBORAH:** Land 19,500, NA Structure 158,600, Total 178,100

**0000468 / 23-24-300-001; ANDERSON, DUANE J:** Land 49,400, NA Structure 73,000, Total 122,400

**0065567 / 37-31-300-019; ANDERSON, KURT D & BARBARA J:** Land 200, Total 200, Remarks: GRANT AG/REMOVE OO

**M8009298 / 0256281G; BARKER, CATHY A:** Remarks: MH DESTROYED (NV)

**0013430 / 56-21-300-001; BAUMGARTEN, WILLIAM D & ROBIN J:** Land 159,100, NA Structure 99,000, Total 258,100, Remarks: GRANT AG STATUS

**M8011309 / 06L14495; BB VENTURES LLC:** Mobile Home 5,700, Total 5,700

**0060687 / 38-10-426-060; BEAIRD/MEISNER, KYLE & KELSEY:** Land 32,600, NA Structure 116,400, Total 149,000

**0034493 / 21-31-158-015; BEARDSLEY/HAYDEN, PEGGY L & TROY D:** Land 26,000, NA Structure 30,100, Total 56,100

**0057816 / 21-23-226-014; BEERS, ROBERT J & FREIDA A:** Land 31,900, NA Structure 6,900, Mobile Home 10,300, Total 49,100

**0059513 / 37-09-351-013; BENNE, SAM & JOYCE:** Land 67,500, NA Structure 666,500, Total 734,000

**0014410 / 18-27-352-001; BERCIER, MARK:** Land 62,000, NA Structure 100,500, Total 162,500, Remarks: REGISTERED MH

**0048419 / 37-03-478-010; BERUBE, LARRY R:** Land 48,200, NA Structure 305,700, Total 353,900

**0036422 / 38-07-227-006; BLACK HILLS POWER INC:** Remarks: EXEMPT

**0066358 / 37-31-226-902; BLUEBIRD WATER ASSOC:** Remarks: EXEMPT

**0066078 / 21-21-102-001; BODENSTEINER, KARL:** Land 22,000, NA Structure 118,600, Total 140,600



**0050786 / 54-12-376-012; BOEHRS LIVING TRUST, G L & KAREN L:** Land 85,300, NA Structure 398,400, Total 483,700

**0052486 / 38-03-327-013; BORKOVEC, RICHARD C & KATHLEEN A:** Land 31,800, NA Structure 168,800, Total 200,600

**M8001110 / 05928155880; BOYDSTON, NATHAN:** Mobile Home 4,700, Total 4,700

**0057927 / 54-16-477-004; BOYLAN, AMY & JOEL:** Land 121,800, NA Structure 52,600, Total 174,400

**0004804 / 53-31-400-006; BREEN FAMILY REVOCABLE TRUST/BREEN TRUSTEE, JAMES & JANET L:** Land 7,000, Total 7,000

**0038411 / 53-31-400-004; BREEN FAMILY REVOCABLE TRUST/BREEN TRUSTEE, JAMES & JANET L:** Land 55,700, Total 55,700

**0043496 / 53-31-400-002; BREEN TRUSTEE, JAMES E & JANET L & JAMES E & JANET:** Land 22,200, NA Structure -, Total 22,200

**0043497 / 53-31-200-006; BREEN TRUSTEE, JAMES E & JANET L & JAMES E & JANET:** Land 37,900, Total 37,900

**0066514 / 35-22-227-026; BRIGGS, GARY L & DEBRA K:** Land 9,000, Total 9,000

**0066516 / 35-22-227-028; BRIGGS, GARY L & DEBRA K:** Land 9,100, Total 9,100

**0066517 / 35-22-227-029; BRIGGS, GARY L & DEBRA K:** Land 9,300, Total 9,300

**0002332 / 36-05-102-002; BROCKEL/BROCKEL, JAMES H & JANICE D:** Land 51,100, NA Structure 308,000, Total 359,100

**0049164 / 54-11-201-003; BROOK, DESMOND A & KAREN A:** Land 42,000, NA Structure 243,800, Total 285,800

**0042902 / 15-29-300-001; BUNGE, WAYNE R & JANICE A:** Land 2,600, Total 2,600, Remarks: GRANT AG STATUS

**0066448 / 15-29-100-002; BUNGE, WAYNE R & JANICE A:** Land 7,500, Total 7,500, Remarks: GRANT AG STATUS

**0061334 / 21-28-326-005; CABELA'S RETAIL INC:** Land 1,686,600, NA Structure 6,287,600, Total 7,974,200

**0046043 / 38-10-405-001; CALHOUN, THOMAS J & KATHERINE M:** Land 32,700, NA Structure 38,000, Total 70,700

**0001178 / 38-14-102-009; CAMPBELL, BLAINE B & PATRICIA S:** Land 36,700, NA Structure 107,400, Total 144,100

**0002773 / 03-10-400-002; CAMPSTOOL LAND & CATTLE INC:** Land 67,000, Total 67,000

**M8009345 / 18106; CARTER, ROCHELLE R:** Remarks: MH TORN DOWN (DF)

**0010913 / 37-07-277-001; CLEGHORN PROPERTIES LLC/SILBERNAGEL, KEVIN R & KIM:** Land 241,400, NA Structure 183,000, Total 424,400

**0051715 / 38-28-100-004; CLEMMONS III/CLEMMONS, HEWEY R & JILL M:** Land 179,200, NA Structure 462,800, Total 642,000

**0011063 / 37-18-401-001; CONRAD, DANIEL B & WENDY D:** Land 86,100, NA Structure 248,500, Total 334,600

**0001779 / 38-11-305-020; COOMES REVOCABLE TRUST, RONALD L:** Land 34,800, NA Structure 8,700, Total 43,500

**0040448 / 38-08-101-003; COUNTRYSIDE ESTATES LLC:** Land 976,800, NA Structure 995,300, Total 1,972,100

**0019733 / 38-10-151-003; CROSS COUNTRY REAL ESTATE LLC:** Land 9,000, NA Structure 1,700, Total 10,700

**0064331 / 38-10-301-003; CROSS COUNTRY REAL ESTATE LLC:** Land 53,700, NA Structure 105,300, Total 159,000

**0057565 / 55-09-328-003; DAKOTA LAND AND CATTLE COMPANY LLC:** Land 17,400, Total 17,400

**0061903 / 21-28-201-006; DAKOTA REALTY ACQUISITIONS LLC:** Land 142,900, Total 142,900

**0061904 / 21-28-201-007; DAKOTA REALTY ACQUISITIONS LLC:** Land 137,700, Total 137,700

**0040449 / 21-31-453-001; DELUXE LLC:** Land 322,700, NA Structure 451,100, Total 773,800

**0059777 / 38-17-400-004; DENNIS ZANDSTRA REAL ESTATE HOLDINGS:** Land 846,600, Total 846,600

**0060844 / 38-21-200-001; DENNIS ZANDSTRA REAL ESTATE HOLDINGS:** Land 156,900, Total 156,900

**0061178 / 38-21-100-003; DENNIS ZANDSTRA REAL ESTATE HOLDINGS:** Land 34,500, NA Structure 33,400, Total 67,900

**0049953 / 37-32-154-021; DWYER, JOHN C & SHERRY F:** Land 46,000, NA Structure 210,500, Total 256,500

**0040038 / 38-26-200-001; EISENBRAUN, ERICH D & LANA L:** Land 31,400, NA Structure 8,500, Mobile Home 12,300, Total 52,200

**0055535 / 39-29-376-003; ENGEL, MONTY & TERESA:** Land 29,600, NA Structure 330,900, Total 360,500

**0019706 / 70-23-451-001; ERICKSON, MARK W & PAMELA K:** Land 19,300, Total 19,300

**0054566 / 52-33-300-021; ESTES/JOHNSON, DOYLE D & KATHRYN O:** Land 165,900, NA Structure 680,100, Total 846,000

**0015190 / 21-29-200-001; FOSTER DBA FOSTER ENTERPRISES/OLSON, CLIFFORD A & KELLY G:** Land 271,300, NA Structure 19,300, Total 290,600

**M8003379 / 9061R&L; FROMM, KELLY L:** Mobile Home 19,600, Total 19,600

**0042123 / 39-33-100-001; GEIDEL, SHANE & KIMBERLY:** Land 36,200, NA Structure 179,700, Total 215,900, Remarks: GRANT AG STATUS

**M8011787 / 4X4TCKR2XCX112427; GILBERT, DON:** Remarks: MH REMOVED (DF)

**M8007088 / 4646030200; GILL, DERRICK:** Remarks: MH BURNT (NV)

**0058128 / 37-31-277-009; GIMPEL, ZACHARY L & DANIELLE E:** Land 94,800, NA Structure 148,300, Total 243,100

**0048188 / 37-32-105-012; GREER, MARK A & RACHELLE R:** Land 46,000, NA Structure 342,700, Total 388,700

**0065512 / 19-11-300-005; HAGG, KENT R & REXFORD A:** Land 40,000, Total 40,000

**0040766 / 54-28-376-004; HANEY, LEONARD D & JOYCE M:** Land 132,200, NA Structure 529,100, Total 661,300

**0046171 / 37-22-107-006; HARRIS, RANDAL G & CATHERINE B:** Land 53,200, NA Structure 249,700, Total 302,900

**M8011670 / PAT23207IN; HARTSHORN, LUCAS OR AMY:** Mobile Home 18,900, Total 18,900

**0065665 / 22-15-300-013; HATCH, GILBERT A & CAROL J:** Land 60,000, NA Structure 71,400, Total 131,400

**0049792 / 54-07-376-018; HATHAWAY, TOM A & ELLEN L:** Land 46,500, NA Structure 22,900, Mobile Home 74,900, Total 144,300

**0010883 / 36-35-300-002; HAYDEN/BEARDSLEY, TROY D & PEGGY L:** Land 5,800, NA Structure 323,400, Ag Structure 62,900, Total 392,100

**0054947 / 38-01-404-015; HAYWOOD, JOLENE M:** Land 33,800, NA Structure 201,000, Total 234,800

**0013392 / 56-03-300-003; HILLS VIEW EVANGELICAL FREE CHURCH:** Land 4,800, Total 4,800

**0040450 / 21-31-301-002; HILLSVIEW ESTATE LLC:** Land 133,900, NA Structure 280,100, Total 414,000

**0046451 / 33-36-300-006; HOLLOWAY, SETH A & KARI R:** Land 173,000, NA Structure 148,700, Total 321,700

**0052580 / 53-25-300-010; HOUGLAND, DAVID W & CYNTHIA R:** Land 90,200, NA Structure 364,800, Total 455,000

**0038762 / 21-20-300-007; HOUSE OF STORAGE L L C:** Land 155,900, NA Structure 145,400, Total 301,300

**0052543 / 38-10-226-035; HUFFMAN/BETTELYOUN, KEITH & LINDSEY:** Land 32,200, NA Structure 147,100, Total 179,300

**0056345 / 20-25-129-023; JKSP LLC:** Land 177,000, Total 177,000

**0053640 / 38-03-431-010; JOHNSON, GUSTAV K:** Land 32,900, NA Structure 139,500, Total 172,400

**0009500 / 38-10-130-004; JOHNSON, WARREN L & COLLEEN S:** Land 35,600, NA Structure 89,300, Total 124,900

**0049165 / 54-11-201-004; KANARICK REVOCABLE TRUST, JOSEPH J:** Land 42,000, NA Structure 230,400, Total 272,400

**0008178 / 64-06-101-001; KJERSTAD, THEODORE J:** Land 60,800, Ag Structure 27,700, Total 88,500, Remarks: REGISTERED MH

**0048715 / 21-14-451-012; KNAUB, LISA L:** Land 25,700, NA Structure 5,400, Total 31,100, Remarks: REGISTERED MH

**0000961 / 38-03-452-006; KRENZ, KENNETH H & ROSE M:** Land 31,800, NA Structure 61,600, Total 93,400

**0042259 / 37-10-129-022; L&L HORIZON REVOCABLE TRUST:** Land 26,900, Total 26,900, Remarks: GRANT OWNER OCCUPIED

**0042258 / 37-10-129-023; L&L HORIZON REVOCABLE TRUST/COLLINS TRUSTEE, LEONA:** Land 54,900, NA Structure 269,700, Total 324,600

**0066192 / 37-16-452-008; LAGE CONSTRUCTION INC:** Land 5,300, Total 5,300

**0066528 / 37-16-451-010; LAGE CONSTRUCTION INC:** Land 4,000, Total 4,000

**0056285 / 37-23-376-004; LAND COMPANY LLC:** Land 682,200, Total 682,200

**0065055 / 38-05-103-001; LEICOP 3 LLC:** Land 207,000, NA Structure 489,200, Total 696,200

**0020689 / 37-02-283-006; LOCKHART, CODY R:** Land 12,800, Total 12,800, Remarks: ABSTRACT CHANGE

**0001304 / 54-05-353-003; LOPEZ, ROBERT & MONICA:** Land 86,500, NA Structure 505,200, Total 591,700

**0059774 / 21-29-227-013; LP INVESTMENTS LLC:** Land 96,700, NA Structure 240,200, Total 336,900

**0037044 / 37-01-405-010; MARQUETTE LLC:** Land 205,700, NA Structure 260,000, Total 465,700

**0048177 / 37-32-105-001; MASTEL, THOMAS A & MARY L:** Land 46,000, NA Structure 198,600, Total 244,600

**M8008150 / 2630; MAXSON, BEVERLY OR CAROLYN:** Mobile Home 5,300, Total 5,300, Remarks: TAXING DISTRICT CHG

**0052742 / 38-12-277-012; MCGUIGAN, MICHAEL J:** Land 34,100, NA Structure -, Mobile Home 18,900, Total 53,000

**0017882 / 03-21-200-001; MERRILL/WILSEY, ESTHER M, JEF D & FRANK H:** Land 77,100, Mobile Home 18,400, Total 95,500, Remarks: GRANT MH OWNER OCCUP

**0035635 / 37-03-228-001; MFP MID-AMERICA SHOPPING CENTERS LLC:** Land 4,466,300, NA Structure 6,658,100, Total 11,124,400

**0001628 / 20-24-378-006; MIDTOWN PROPERTIES LLC:** Land 14,000, NA Structure 101,000, Total 115,000

**0064039 / 54-12-378-016; MITCHELL, STEVEN T & CYNTHIA R:** Land 85,300, NA Structure 624,700, Total 710,000

**0048171 / 37-32-103-004; MOORE, JAMES M & HANSONA:** Land 46,000, NA Structure 175,500, Total 221,500

**0054668 / 19-31-353-014; MORDHORST, ROBERT D & MARTHA L:** Land 56,000, NA Structure 86,500, Total 142,500

**0005016 / 53-33-200-004; MOSER, TRUSTEES, CHARLES N & SONJA E:** Land 1,300, NA Structure 200,200, Total 201,500, Remarks: GRANT AG STATUS

**0005018 / 53-33-200-003; MOSER, TRUSTEES, CHARLES N & SONJA E:** Land 600, NA Structure 17,400, Ag Structure 5,100, Total 23,100, Remarks: GRANT AG STATUS

**0005227 / 53-28-400-002; MOSER, TRUSTEES, CHARLES N & SONJA E:** Land 1,100, Total 1,100, Remarks: GRANT AG STATUS

**0044239 / 53-33-200-005; MOSER, TRUSTEES, CHARLES N & SONJA E:** Land 1,300, Total 1,300, Remarks: GRANT AG STATUS

**0044240 / 53-33-100-004; MOSER, TRUSTEES, CHARLES N & SONJA E:** Land 500, Total 500, Remarks: GRANT AG STATUS

**0044241 / 53-33-100-005; MOSER, TRUSTEES, CHARLES N & SONJA E:** Land 500, Total 500, Remarks: GRANT AG STATUS

**0064035 / 53-28-400-008; MOSER, TRUSTEES, CHARLES N & SONJA E:** Land 2,300, Total 2,300, Remarks: GRANT AG STATUS

**0058760 / 53-18-300-015; MOSNESS, TRACY & TERRY:** Land 65,000, Total 65,000

**M8010814 / LPP14563ABIN; MOUNTAIN MEADOW MNGT CO:** Mobile Home 69,800, Total 69,800

**0052885 / 20-32-202-018; MOUNTAIN SPRINGS APTS:** Land 318,600, NA Structure 2,081,400, Total 2,400,000

**0007982 / 20-12-300-002; NELSON, LARRY & KRISTI:** Land 26,900, Total 26,900

**0039193 / 54-32-226-002; NICHOLSON REVOCABLE TRUST, CRAIG A & HEL:** Land 121,900, NA Structure 517,300, Total 639,200

**0010794 / 36-12-300-001; NORDQUIST, TIMOTHY G & DANA J:** Land 198,800, NA Structure 155,300, Total 354,100

**0006637 / 21-23-277-001; NORTON, TERESA & PERRY:** Land 22,300, NA Structure 7,700, Total 30,000, Remarks: REGISTERED MH

**0065042 / 35-15-452-010; OLSEN, MARK W:** Land 24,800, Total 24,800, Remarks: GRANT OWNER OCCUPIED

**0053911 / 16-27-100-008; OLSON, BONNIE B & MARK W:** Land 57,300, Total 57,300, Remarks: REGISTERED MH

**0013252 / 54-32-300-006; ORRIS, DAVID E:** Land 90,200, NA Structure 229,800, Total 320,000,

**0001283 / 54-05-376-001; OSTERLOO, TIMOTHY D & KELLI A:** Land 72,000, NA Structure 303,000, Total 375,000

**0063019 / 54-06-476-009; OSTERLOO, VERNON D & BERGETTA B:** Land 120,700, NA Structure 379,900, Total 500,600

**0053200 / 19-14-301-014; OYLER, WARREN A & SANDRA J:** Land 63,900, NA Structure 185,400, Total 249,300

**0061279 / 16-26-301-001; PAR PROPERTIES LLC:** Land 36,900, NA Structure 313,100, Total 350,000

**0036332 / 37-09-132-024; PECHOTA, GARY L & JULIE A:** Land 120,400, NA Structure 545,600, Total 666,000

**0060686 / 38-10-487-021; PHELPS, CHRISTINA K:** Land 31,300, NA Structure 117,700, Total 149,000

**0037800 / 38-05-179-001; PLUMMER, JAMES E:** Land 10,500, NA Structure 40,200, Total 50,700

**0048576 / 21-18-326-006; PLUTH, EUGENE U & MARSHA J:** Land 28,400, NA Structure 28,600, Mobile Home 15,800, Total 72,800

**0054858 / 38-03-408-006; POTTER, DON & JAMIE:** Land 33,100, NA Structure 155,500, Total 188,600

**0061907 / 21-28-202-001; POWDERHORN LLC:** Land 287,500, Total 287,500

**0061910 / 21-28-202-004; POWDERHORN LLC:** Land 120,200, Total 120,200

**0043371 / 33-35-476-002; PRICE, MICHAEL A & ERICA M:** Land 51,300, NA Structure 180,300, Total 231,600

**0000558 / 51-14-401-001; PULSE, DANIEL & LINDA:** Land 40,800, NA Structure 115,600, Total 156,400

**0058859 / 19-21-100-025; RADLEY, GREGORY N & DEBRA K:** Land 69,800, NA Structure 438,500, Total 508,300

**0041801 / 21-28-302-001; RAPID CENTER LLC:** Land 75,500, Total 75,500

**0064169 / 21-28-326-007; RAPID CENTER LLC:** Land 2,806,000, Total 2,806,000

**0058761 / 53-18-300-016; RATH, GARY T & MARY J:** Land 65,000, Total 65,000

**0036324 / 20-36-351-001; REALTY INCOME PROPERTIES 4 LLC:** Land 1,515,900, NA Structure 2,020,900, Total 3,536,800

**0014715 / 20-17-477-011; REDEEN, MARK:** Land 20,200, NA Structure 70,900, Total 91,100

**0046843 / 54-19-400-008; REINDL, MICHAEL D & DEBRA J:** Land 130,300, NA Structure 339,700, Total 470,000

**0001111 / 54-08-126-008; REINER, CRAIG K & LONNA J:** Land 73,100, NA Structure 306,200, Total 379,300

**0043225 / 28-05-200-002; RENNER, RODNEY H & CHERYL:** Land 1,200, Total 1,200, Remarks: GRANT AG STATUS

**0018625 / 37-21-103-010; ROLL, ROSS M & BARBARA A:** Land 105,400, NA Structure 384,400, Total 489,800

**M8008579 / 0519685231D; REVOCABLE TRUST OF RONALD L COOMES:** Mobile Home 1,000, Total 1,000

**M8010062 / 06L13177; SAICOR LLC:** Mobile Home 4,900, Total 4,900

**M8011625 / 1N0DC1A03043NJ13; SAICOR LLC:** Mobile Home 26,200, Total 26,200

**M8011564 / 7713; SAICOR LLC:** Mobile Home 5,300, Total 5,300

**M8011594 / INADC01A02590MJ13; SAICOR LLC:** Mobile Home 25,900, Total 25,900

**M8011591 / INADC01A02591MJ13; SAICOR LLC:** Mobile Home 31,200, Total 31,200

**M8011593 / INADC01A02592MJ13; SAICOR LLC:** Mobile Home 34,500, Total 34,500

**M8011624 / INADC01A02796MJ13; SAICOR LLC:** Mobile Home 33,700, Total 33,700

**M8011592 / INADC01A02861MJ13; SAICOR LLC:** Mobile Home 36,100, Total 36,100

**0006491 / 38-05-278-001; SAICOR LLC:** Land 79,300, NA Structure 97,300, Mobile Home 153,000, Total 329,600

**0021566 / 20-36-107-009; SAILER, GEORGE:** Land 26,000, NA Structure 33,400, Total 59,400

**0009390 / 22-29-227-009; SCHEFFEL, CORAL A:** Land 20,100, Total 20,100, Remarks: REGISTERED MH

**0039849 / 54-07-201-009; SCHILDER, TANNER W & RACHAEL A:** Land 65,000, NA Structure 257,800, Total 322,800

**0011467 / 38-09-476-008; SHEPERSKY/ANTIJUNTI, TANYA E & JAMES R:** Land 35,600, NA Structure 166,300, Total 201,900

**0064583 / 44-04-305-009; SKILLINGSTAD/SMID, KORTNEY & DEREK:** Land 2,800, Mobile Home 68,900, Total 71,700, Remarks: CHANGE CLASS TO RE

**0059961 / 37-29-277-007; SOBCZAK, DAN & KELLIE:** Land 89,800, NA Structure 482,500, Total 572,300

**0059884 / 25-29-400-001; STEFFEN, TODD & SHERRI:** Land 32,500, NA Structure 110,400, Ag Structure 64,200, Total 207,100, Remarks: ENERGY CREDIT

**0002390 / 22-22-200-001; STILWELL, LARRY D & BECKY:** Land 50,800, Ag Structure 5,000, Mobile Home 33,500, Total 89,300, Remarks: GRANT AG STATUS

**0064158 / 37-24-226-022; STONERIDGE LLC:** Land 916,400, Total 916,400

**0062079 / 68-01-251-003; SULLIVAN, DARRELL W & NANCY L:** Land 72,300, NA Structure 51,100, Mobile Home 32,500, Total 155,900

**0046612 / 21-31-378-002; SUNDIAL OPERATING LLC:** Land 135,000, NA Structure 1,108,100, Total 1,243,100

**0046613 / 21-31-378-003; SUNDIAL OPERATING LLC:** Land 63,600, NA Structure 561,900, Total 625,500



**0046614 / 21-31-378-004; SUNDIAL OPERATING LLC:** Land 169,900, Total 169,900

**0060397 / 36-35-352-005; SWARTZ, MICHAEL J & AMANDA C:** Land 79,200, NA Structure 618,800, Total 698,000

**0065260 / 54-05-326-006; TEUBER, LARRY L:** Land 130,800, NA Structure 50,400, Total 181,200

**0065822 / 54-05-326-008; TEUBER, LARRY L:** Land 198,000, NA Structure 1,528,700, Total 1,726,700

**0000267 / 21-24-428-004; THOMPSON/SIRLES, TIMOTHY P & TARA L:** Land 23,000, NA Structure 9,600, Mobile Home 5,400, Total 38,000, Remarks: REGISTERED MH

**0041745 / 23-26-200-001; TIGHTLINE LAKE PARTNERSHIP:** Land 15,700, Total 15,700

**0040780 / 21-23-278-004; TSCHANNEN. TRUSTEE, ERNEST E:** Land 217,300, NA Structure 658,300, Mobile Home 27,400, Total 903,000, Remarks: REGISTERED MH

**0065721 / 35-22-205-027; TSCHETTER, NEIL:** Land 22,000, Total 22,000

**0065722 / 35-15-452-013; TSCHETTER, NEIL:** Land 22,000, Total 22,000

**0051686 / 37-22-400-012; VILLAGGIO LLC:** Land 167,000, Total 167,000

**0061085 / 37-22-403-004; VILLAGGIO LLC:** Land 54,700, Total 54,700

**0061086 / 37-22-403-005; VILLAGGIO LLC:** Land 78,600, Total 78,600

**M8001894 / HC1702AB; WATSON, THOMAS OR TYLER:** Mobile Home 55,500, Total 55,500

**0055459 / 19-31-379-003; WEISBECK JOINT LIVING TRUST AGREEMENT; WEISBECK, JEROME J & WEISBECK, MATHILDA R:** Land 100,000, NA Structure 291,600, Total 391,600

**0041930 / 38-10-129-010; WIECZOREK, RICKY L:** Land 36,100, NA Structure 20,000, Mobile Home 78,700, Total 134,800

**0051894 / 54-12-378-006; WILEY, RYAN & KELLY:** Land 85,300, NA Structure 379,700, Total 465,000

**0005090 / 35-22-127-002; WILLSON, GREG S & AMY M:** Land 22,000, Total 22,000

**0011203 / 37-31-300-003; WOJCIECHOWSKI, DONALD P:** Land 100,000, Total 100,000

**0011206 / 37-31-300-007; WOJCIECHOWSKI, DONALD P:** Land 100,000, Total 100,000

**0065566 / 37-31-300-018; WOJCIECHOWSKI, DONALD P:** Land 135,000, Total 135,000

**0011481 / 38-10-127-001; WOLF, MICHAEL:** Land 34,500, NA Structure 28,800, Total 63,300

**0045467 / 37-22-104-020; WRIGHT-PIGMAN, BARBARA W:** Land 51,200, NA Structure 226,100, Total 277,300

**0066605 / 38-09-402-026; YASMEEN DREAM LLC:** Land 750,000, Total 750,000

**0027154 / 20-36-280-014; YOUNG/TURNER, MARIAN & WANIETA:** Land 27,600, NA Structure 110,400, Total 138,000

**0042367 / 38-17-400-001; ZCO INCORPORATED:** Land 1,865,500, Total 1,865,500

**0057382 / 38-20-200-006; ZCO INCORPORATED:** Land 169,200, Total 169,200

**MANUFACTURED HOMES REGISTERED**

MOVED by Trautman and seconded by Hadcock to remove the manufactured homes listed below as recommended by the Director of Equalization. Vote: Unanimous.

8004582, BERGSTROM, ARNOLD W, \$7,300  
8007217, BETTELYOUN, ASHLEY M, \$4,800  
8002013, BYRUM, JOSH, \$28,900  
8007229, CAMPOS, JOSE G, \$4,100  
8003133, CONROY, CHARLES OR PATRICIA, \$8,300  
8010478, DACOTAH FEDERAL CREDIT UNION, \$7,900  
8008000, DARREL & GLENDA SMITH FAMILY TRUST, \$8,200  
8001370, ELLIOTT, VICTOR A F, \$13,500  
8000754, FRANKE, SANDRA K, \$17,300  
8002450, FUHRMANN, TRAVIS J, \$9,200  
8002448, GRAHAM, RANA T, \$3,100  
8001204, HAIBECK, DELORIS, \$10,900  
8011044, HARRIS, ERIC OR MELISSA, \$42,600  
8010187, HOFFMAN, ZACK, \$8,000  
8008953, HUFNUS, CARL, \$6,800  
8005612, HUMPHREY, LUGENE K, \$8,200  
8001806, IRVINE, ROBERT J OR DELORES C, \$27,000  
8005416, JANKLOW, ARTHUR W OR MARY E, \$7,000  
8001834, JENSEN, BRYAN, \$11,200  
8008296, JOHNSONS CARPET CLEANING SERVICE, \$5,100  
8009976, KAMMERER, JOHN OR LEE, \$9,900  
8003693, KINSMAN, TIMOTHY C/O THOMAS E JONES, \$5,300  
8011110, KORMENDY, TIM, \$7,600  
8001457, KREMER, ALEC AND JESSICA, \$16,300  
8010308, LAIL, RICK, \$5,800  
8002109, LAMONT, JERRY, \$4,900  
8008211, LANGAGER, LARRY L OR MARY L, \$9,500  
8009071, LARRY WHITE TRUCKING INC, \$7,900  
8002248, LEACH, ARNE, \$9,100  
8007198, LHOTAK, DONALD OR JUDY, \$5,800  
8008133, MARVIN, TERRY W OR CARLA P, \$6,500  
8007908, MARVIN, TERRY W OR COLLEEN M, \$4,700

8000860, MAXWELL, CURTIS OR MARGARET C/D TABITHA HUNTER, \$33,400  
8001528, MELIUS, DEAN A, \$35,000  
8009273, MELTON, BRUCE K, \$5,200  
8001205, MINER, LARRA OR GERALD, \$9,000  
8004543, MITCHELL, HERBERT A, \$7,200  
8001566, OLSON, CONNIE R, \$10,200  
8001117, OPSTEDAHL, ROBYN, \$11,500  
8011140, PETRICK, HARRY OR FRANCES, \$40,500  
8008323, PRAIRIE ACRES LLC, \$7,200  
8011784, QUEVEDO, ALISIA, \$12,100  
8009199, REDETZKE, CYNTHIA OR RICHARD, \$7,600  
8005925, REDETZKE, RICHARD OR ROBERT OR MARILYN, \$8,100  
8003417, REYNOLDS, NICHOLAS, \$4,800  
8003161, RUPP, CALEB A OR HEATHER D, \$3,200  
8010042, RYCKMAN, KATELYN M, \$2,400  
8003645, SAILER, JOANN R, \$7,200  
8010235, SALYERS, RICK, \$500  
8000713, SANDOVAL, ROBERT J AND MICHELE L, \$13,100  
8008655, SIDMAN, CHRISTINA L, \$6,100  
8010671, SKINNER, DELORES OR LEE, \$17,400  
8003122, SMALLEY, SUSAN, \$13,600  
8003335, SPECHT, BRENDA R, \$11,900  
8010105, STALEY, BILL D, \$9,000  
8000298, TOFTELAND, DON OR J D, \$18,300  
8011353, TUTTLE, MARIE, \$8,400  
8011213, VOLLMER, RODNEY, \$12,500  
8004203, WARDROP, LAWRENCE, \$500  
8010658, WISSINGER, STACEY, \$12,600

### **INDIVIDUAL APPOINTMENTS**

**11405 / 38-09-303-001, Sandra Martin:** MOVED by Buskerud and seconded by Hadcock to sustain the Department of Equalization's recommendation to change this property to owner occupied. Land 8,400; Structure \$106,800, Total \$115,200. The motion carried.

#### **Jeanette Thorsenson – JT & JM LLC (5 Appeals)**

MOVED by Ferebee and seconded by Hadcock to sustain the Department of Equalization's recommendation on five parcels to classify as Ag. Vote: Unanimous.

**44229 / 53 34 100 005:** Ag Land \$1,300; Total \$1,300.

**44232 / 53-34-100-003:** Ag Land \$1,300; Total \$1,300.

**44230 / 53-34-100-002:** Ag Land \$1,100; Total \$1,100.

**54305 / 53-34-100-007:** Ag Land \$600; Total \$600

**54304 / 53-34 100 006:** Non Ag Structure \$60,300; Ag Land \$900, Total \$61,200

**8011791, Lindsey or Shelley Smith:** MOVED by Buskerud and seconded by Hadcock to sustain the Department of Equalization's value - Structure \$44,100; Total \$44,100. Vote: Unanimous.

**Paul and Rebekah Hinzman (2 APPEALS)**

**8000875:** MOVED by Hadcock and seconded by Trautman to sustain the Department of Equalization's recommendation - structure \$17,800; Total \$17,800. Vote: Unanimous.

**8000895:** MOVED by Hadcock and seconded by Trautman to sustain the Department of Equalization's recommendations - structure \$21,100; Total \$21,100. Vote: Unanimous.

**48020 / 37-15-328-007, Jill Abourezk:** MOVED by Hadcock and seconded by Trautman to sustain the Department of Equalization's recommendation – Land \$50,000; Structure \$230,400; Total \$280,400. Vote: Unanimous.

**5146 / 52-02-300-003, Castle Creek Enterprises:** MOVED by Buskerud and seconded by Trautman to remove the value of the four park models from the assessment and determine the names of the owners

Substitute motion: MOVED by Ferebee and seconded by Buskerud to remove the two park models sold to other individuals from the structure value and research the names of the owners. The motion carried 4-1 with Hadcock opposing.

MOVED by Ferebee and seconded by Buskerud to remove the dealer park model from the structure value. The motion carried.

MOVED by Ferebee and seconded by Buskerud to approve values for Castle Creek Enterprises - NonAg Structure \$363,800; Land \$289,000; Total \$652,800. Vote: Unanimous.

**66475 / 52-02-300-901, Tim Nubteren:** MOVED by Hadcock and seconded by Ferebee to remove this parcel from the tax roll. The motion carried 4-1 with Buskerud opposing.

**58364 / 37-11-301-010, N.D. Fluke:** MOVED by Buskerud and seconded by Trautman to sustain the Department of Equalization's recommendation – Land \$138,900; Total \$138,900. Vote: Unanimous.

**3432 / 37-32-427-014, Dave & Georgine Larsen:** MOVED by Hadcock and seconded by Ferebee to change the assessment – Land \$59,300; Structure \$226,700; Total \$286,000. The motion carried 4-1 with Trautman opposing.

**19151 / 37-32-226-004, Owen & Darla Spies:** MOVED by Hadcock and seconded by Buskerud to sustain the Department of Equalization's recommendation – Land \$74,100, Structure \$210,900; Total \$285,000. Vote: Unanimous.

**Ronald Simpson (2 appeals)**

**64975 / 69-18-100-006:** MOVED by Buskerud and seconded by Trautman to uphold the Department of Equalization's recommendation - Land \$91,400; Structure \$202,900; Total \$294,300. Vote: Unanimous.

**64976 / 69-18-100-007:** MOVED by Trautman and seconded by Hadcock to sustain the Department of Equalization's recommendation - Land \$83,500; Structure \$17,000; Total \$100,500. The motion carried.

**Carol and Glen Lakner (6 Parcels)**

MOVED by Hadcock and seconded by Trautman to sustain the Department of Equalization's recommendation on three parcels. The motion carried 4-1 with Ferebee opposing.

**9977 / 44-34-300-001:** Ag Land \$29,400; Total \$29,400

**12241 / 61-12-100-001:** Ag Land \$166,200; Total \$166,200

**12215 / 61-03-200-001:** Ag Land \$54,500; Total \$54,500

MOVED by Buskerud and seconded by Trautman to sustain the Department of Equalization's recommendation on three parcels. The motion carried 4-1 with Ferebee opposing.

**9975 / 44-33-400-001:** Ag Land \$70,300; Total \$70,300

**12216 / 61-03-100-001:** Ag Land \$103,800; Total \$103,800

**12213 / 61-02-100-001:** Ag Land \$241,700; Non Ag Structure \$34,700; Ag Structure \$11,300; Total \$287,700

**10739 / 36-08-127-001, Dale & Luanne Russell:** MOVED by Buskerud and seconded by Hadcock to reduce back to the 2015 assessment – Land \$89,000; Non Ag Structure \$163,400; Total \$252,400. Vote: Unanimous.

**53156 / 38-10-428-006, Sarah Erickson:** MOVED by Trautman and seconded by Buskerud to sustain the Department of Equalization's recommendation – Land \$32,200; Non Ag Structure \$165,600; Total \$197,800. The motion carried 4-1 with Ferebee opposing.

**25424 / 20-32-404-022, Marlin Zerbel:** MOVED by Ferebee and seconded by Hadcock to sustain the Department of Equalization's recommendation – Land \$44,200; Non Ag Structure \$92,700, Total \$136,900. The motion carried 3-2 with Trautman and Buskerud opposing.

MOVED by Hadcock and seconded by Ferebee to take a brief recess. Vote: Unanimous.

The Board reconvened with all members present.

**Leo Hamm Family Ranch (4 Parcels)**

MOVED by Hadcock and seconded by Trautman to sustain the Department of Equalization's recommendation on three parcels. Vote: Unanimous.

**52961 / 37-28-200-014:** Ag Land \$3,100; Total \$3,100

**57254 / 37-28-100-006:** Ag Land \$2,800; Total \$2,800

**54846 / 37-28-400-007:** Ag Land \$16,200; Ag Structure \$5,400; Total \$21,600

**47612 / 36-36-300-002, Audrey Hamm:** MOVED by Trautman and seconded by Buskerud to sustain the Department of Equalization's recommendation - Ag Land \$22,500; Total \$22,500. Vote: Unanimous.

**46610 / 37-14-201-001, Rollie & Elle Hill:** MOVED by Buskerud and seconded by Ferebee to Grant Ag status on this parcel – Ag Land \$1,800; Total \$1,800. The motion carried 4-1 with Trautman opposing.

MOVED by Ferebee and seconded by Hadcock to recess until 8 a.m. on April 21, 2016. Vote: Unanimous.

### **APRIL 21, 2016**

The Board reconvened at 8 a.m. on April 21, 2016, with Commissioners Ron Buskerud, George Ferebee, Deb Hadcock, Nancy Trautman and Lyndell Petersen present.

**63279 / 21-27-451-003, Mountain View LLC:** MOVED by Trautman and seconded by Buskerud to uphold the Department of Equalization's recommendation – Land \$600,600; NonAg Structure \$11,549,400; Total \$12,150,000. Vote: Unanimous.

**19583 / 70-04-329-006, Rocky Gulch LLC:** MOVED by Hadcock and seconded by Trautman to sustain the Department of Equalization's recommendation – Land \$148,100; Improvements \$109,000; Total \$257,100. Vote: Unanimous.

**61826 / 70-04-326-024, Dan & Deanna Owens:** MOVED by Hadcock and seconded by Trautman to sustain the local board decision – Land \$20,000; Total \$20,000. Vote: Unanimous.

### **Mary & Warren Alexander (4 Appeals)**

**3906 / 70-08-478-006:** MOVED by Buskerud and Trautman to sustain local board action - Land \$16,955, Total \$16,955. Vote: Unanimous.

**44070 / 70-08-451-002:** MOVED by Hadcock and seconded by Trautman to sustain the local board action - Land \$4,500, Total \$4,500. Vote: Unanimous.

**55366 / 70-08-476-008:** MOVED by Hadcock and seconded by Trautman to uphold the Department of Equalization recommendation - Land \$62,800; Total \$62,800. Vote: Unanimous.

**55367 / 70-08-478-008:** MOVED by Trautman and seconded by Buskerud to uphold the Department of Equalization recommendation - Land \$61,000, Total \$61,000. The motion carried 3-2 with Ferebee and Hadcock opposing.

MOVED by Hadcock and seconded by Trautman to recess until 10 a.m. Vote: Unanimous.

The Board reconvened with all members present.

**60571 / 52-19-352-008, Timothy & Janet Schenzel:** MOVED by Ferebee and seconded by Hadcock to adjust the assessment for the structure – Land \$50,000; Structure \$290,000; Total \$340,000. The motion carried 4-1 with Buskerud opposing.

**49644 / 63-06-452-004, Anthony & Holly Schulz:** MOVED by Hadcock and seconded by Trautman to sustain the local board action – Land \$14,100; Structure \$34,400; Total \$48,500. Vote: Unanimous.

**18875 / 63-06-202-001, Rick B. Sutter:** MOVED by Hadcock and seconded by Ferebee to sustain the local board action – Land \$13,300; Structure \$91,700; Total \$105,000. Vote: Unanimous.

**63560 / 63-08-101-013, Tommi Cheney:** MOVED by Trautman and seconded by Hadcock to uphold the local board decision – Land 33,000; Structure 206,379; Total 239,379. Vote: Unanimous.

**8011467, Barb Reckling:** MOVED by Hadcock and seconded by Trautman to sustain the Department of Equalization’s recommendation – Improvements \$22,500; Total \$22,500. Vote: Unanimous.

**51499 / 63-08-151-016, Brennan & Laurie Kjerstad:** MOVED by Buskerud and seconded by Trautman to sustain the Department of Equalization’s recommendation – Land \$21,000; Structure \$387,700; Total \$408,700. Trautman called the question. The motion to call the question carried 4-1 with Ferebee opposing. The original motion failed 3-2 with Hadcock, Petersen and Ferebee opposing.

MOVED by Ferebee and seconded by Petersen to change the structure value - Structure \$336,000; Land \$21,000, total \$357,000. Substitute motion: MOVED by Buskerud and seconded by Hadcock to change the value to Land \$21,000, Structure \$357,000; Total \$378,000. The motion carried 4-1 with Ferebee opposing.

**12326 / 62-13-200-001, H & K Ranch, Inc.:** MOVED by Hadcock and seconded by Buskerud to sustain the Department of Equalization’s recommendation – Land \$53,100; Total \$53,100. Vote: Unanimous.

**Olson Family Trust (4 Appeals)**

MOVED by Hadcock and seconded by Buskerud to sustain the Department of Equalization’s recommendation on four parcels. Vote: Unanimous.

**16562 / 12-26-200-001:** Ag Land \$100,200; Total \$100,200

**16497 / 12-04-400-001:** Ag Land \$52,300; Total \$52,300

**16564 / 12-26-400-001:** Ag Land \$97,600; Total \$97,600

**16527 / 12-12-300-001:** Ag Land \$142,100; Total \$142,100

Moved by Trautman and seconded by Hadcock to recess until 11 a.m. Vote: Unanimous.

The Board reconvened with all members present.

**Glendon Shearer (6 Appeals)**

MOVED by Hadcock and seconded by Trautman to sustain the Department of Equalization's recommendation on six parcels. Vote: Unanimous.

**16425 / 11-05-100-001:** Ag Land \$228,300; Total \$228,300

**16426 / 11-06-200-001:** Ag Land \$197,500; Ag Structure \$2,000; Total \$199,500

**42861 / 11-07-200-001:** Ag Land \$115,700; Ag Structure \$68,000; Non Ag Structure \$192,900; Total \$376,600.

**17178 / 07-31-200-001:** Ag Land \$99,800; Total \$99,800

**17176 / 07-30-400-001:** Ag Land \$49,000; Total \$49,000

**17179 / 07-31-400-001:** Ag Land \$25,400; Total \$25,400

**17181 / 07-32-100-001:** Ag Land \$158,100; Total \$158,100

**Holy Terror Mining Company (23 Appeals)**

MOVED Hadcock and seconded by Trautman to accept the Department of Equalization's recommendation on 2 parcels. Vote: Unanimous.

**5078 / 70-05-200-002:** Land \$2,700; Total \$2,700

**3853 / 70-05-400-021:** Land \$1,900; Total \$1,900

MOVED Trautman and seconded by Buskerud to accept the Department of Equalization's recommendation on 21 parcels. Vote: Unanimous.

**3843 / 70-05-400-017:** Land \$37,100; Total \$37,100

**3845 / 70-05-400-016:** Land \$41,500; Total \$41,500

**3846 / 70-05-400-018:** Land \$27,400; Total \$27,400

**3847 / 70-05-400-012:** Land \$39,000; Total \$39,000

**3854 / 70-05-400-020:** Land \$31,800; Total \$31,800

**3859 / 70-05-400-014:** Land \$5,400; Total \$5,400

**3861 / 70-05-400-004:** Land \$52,200; Total \$52,200

**3886 / 70-05-400-002:** Land \$8,000; Total \$8,000

**3896 / 70-05-400-005:** Land \$55,000; Total \$55,000

**39301 / 70-04-301-001:** Land \$9,800; Total \$9,800

**44203 / 07-04-100-006:** Land \$124,200; Total \$124,200

**44204 / 70-04-100-007:** Land \$96,900; Total \$96,900

**44205 / 70-05-100-017:** Land \$27,800; Total \$27,800

**44206 / 70-05-100-016:** Land \$44,000; Total \$44,000

**3852 / 70-05-400-015:** Land \$26,000; Total \$26,000

**3913 / 70-05-400-007:** Land \$29,000; Total \$29,000

**3930 / 70-05-400-013:** Land \$29,100; Total \$29,100

**3931 / 70-05-400-006:** Land \$26,400; Total \$26,400

**3932 / 70-05-400-019:** Land \$27,500; Total \$27,500

**4958 / 70-05-200-004:** Land \$71,300; Total \$71,300

**5042 / 70-05-200-003:** Land \$20,000; Total \$20,000



### **Donald Ham (2 Appeals)**

**44446 / 53-02-151-002:** MOVED by Buskerud and seconded by Hadcock to set the land value at \$56,100, Total \$56,100. The motion carried 4-1 with Trautman opposing.

**515 / 53-02-151-001:** MOVED by Trautman and seconded by Buskerud to sustain the Department of Equalization's recommendation - Land \$71,100; Structure \$146,100; Total \$217,800. Substitute motion: Moved by Ferebee to leave the land value the same as 2015, \$56,000; Structure \$146,100; Total \$192,100. The motion carried 4-1 with Trautman opposing.

MOVED by Hadcock and seconded by Ferebee to rescind the previous motion since amounts do not compute. Vote: Unanimous.

MOVED by Ferebee and seconded by Hadcock to set the values as follows – Structure \$146,100 Land \$56,000, Total \$202,100. The motion carried 4-1 with Trautman opposing.

**64839 / 19-25-400-013, James Steele/Michael Sweet:** MOVED by Buskerud and seconded by Hadcock to sustain the Department of Equalization's recommendation – Land \$52,800; Total \$52,800. Vote: Unanimous.

MOVED by Trautman and seconded by Hadcock to recess until 1 p.m. Vote: Unanimous.

The Board reconvened at 1 p.m. with all members present.

**46188 / 19-29-303-014, John Weiss:** MOVED by Trautman and seconded by Buskerud to sustain the Department of Equalization's recommendation – Land \$93,400; Structure \$347,100; Total \$440,500. Substitute motion: MOVED by Ferebee and seconded by Hadcock to split the difference between 2015 and 2016 values – Land \$93,400 Structure \$335,000, Total: \$428,400. The motion carried 4-1 on a roll call vote: Buskerud – aye, Ferebee – aye, Hadcock – aye, Trautman – no, Petersen – aye.

**66762 / 37-01-15-025, Harney Lumber Company:** MOVED by Trautman and seconded by Buskerud to sustain the Department of Equalization's recommendation – Non Ag Structure \$622,700; Land \$157,500; Total \$780,200. The motion carried 3-2 with Ferebee and Hadcock opposing.

### **Hank and Audrey Kuhnhauser (4 Appeals)**

MOVED by Buskerud and seconded by Trautman to sustain the Department of Equalization's recommendation on four parcels. Vote: Unanimous.

**5240 / 36-08-277-001:** Land \$76,700; Structure \$92,200; Total \$168,900.

**5241 / 36-08-276-001:** Land \$83,100; Structure \$96,800; Total \$179,900

**5250 / 36-08-251-001:** Land \$187,900; Non Ag Structure \$938,500; Total \$1,126,400

**35771 / 37-04-461-006:** Land \$50,500; NonAg Structure \$3,800; Total \$54,300

**583 / 38-11-451-007, Daniel & Tina Mulally:** MOVED by Trautman and seconded by Hadcock to reduce the land value for 2016 – Land \$40,000; Structure \$174,600; Total \$214,600. Vote: Unanimous.

**35465 / 38-05-301-002, River City Properties LLC:** MOVED by Trautman and seconded by Hadcock to sustain the Department of Equalization’s recommendation – Land \$756,000; Structure \$3,292,800; Total \$4,048,800. Vote: Unanimous.

**44027 / 37-15-101-002, Arrowhead Country Club:** MOVED by Hadcock and seconded by Buskerud to sustain the Department of Equalization’s recommendation – Land \$567,400; Structure \$3,829,600; Total \$4,397,000. Vote: Unanimous.

**EXEMPT APPLICATION (From 4/12/2016)**

**37340 / 37-01-129-006; Rushmore Post 1273 VFW Inc.:** MOVED by Buskerud and seconded by Ferebee to grant 100% tax exempt status for this parcel. Vote: Unanimous.

**INDIVIDUAL APPOINTMENTS**

**By Pass Development LLC (4 Appeals)**

**57423 / 21-28-276-001:**

MOVED by Hadcock and seconded by Buskerud to sustain the Department of Equalization’s recommendation - Land \$499,900; Total \$499,900. Vote: Unanimous.

**57424 / 21-28-277-001:** MOVED by Buskerud and seconded by Trautman to sustain the Department of Equalization’s recommendation - Land \$701,800; Total \$701,800. Vote: Unanimous.

**60918 / 21-28-251-002:** MOVED by Hadcock and seconded by Buskerud to reduce the value as recommended by the Department of Equalization - Land \$983,800; Total \$983,800. Vote: Unanimous.

**62561 / 21-28-252-003:** MOVED by Trautman and seconded by Buskerud to sustain the Department of Equalization’s recommendation - Land \$313,600; Total \$313,600. Vote: Unanimous.

**48421 / 38-18-201-011; Vista Pointe LLC:** MOVED by Hadcock and seconded by Buskerud to sustain the Department of Equalization’s recommendation – Land \$603,300; Structure \$1,796,700; Total \$2,400,000. Vote: Unanimous.

**50434 / 37-12-329-002; Abraham-Hall Leasing Company:** MOVED by Hadcock and seconded by Buskerud to sustain the Department of Equalization’s recommendation: Land \$1,856,700; Structure \$3,892,600; Total \$5,515,000. Substitute motion: MOVED by Ferebee and seconded by Trautman to reduce the structure value: Land \$1,856,700; Structure \$3,778,300, Total \$5,635,000. Vote: Unanimous.

**34876 / 37-02-227-006; Patrick Hall:** MOVED by Hadcock and seconded by Buskerud to value this parcel at \$15 per square foot – Land \$105,000; Total \$105,000. Vote: Unanimous.

MOVED by Trautman and seconded by Hadcock to take a brief recess. Vote: Unanimous.

The Board reconvened with all members present.

**Linda Kramer (3 Appeals)**

MOVED by Ferebee and seconded by Hadcock to return three parcels to Ag status. Substitute motion: MOVED by Buskerud and seconded by Trautman to return Parcel ID 47851 and Parcel ID 47852 to Ag status, with Parcel ID 10427 remaining the same. The motion carried 4-1 with Ferebee voting no.

**47851 / 33-17-100-003:** Ag Land \$9,500; Total \$9,500

**47852 / 33-17-100-002:** Ag Land \$4,900; Total \$4,900

**10427 / 33-18-200-001:** Land \$292,800; Structure \$403,700; Total \$696,500

MOVED by Buskerud and seconded by Trautman to adjourn the meeting. There being no further business, the 2016 Board of Equalization was adjourned at 3:40 p.m. Vote: Unanimous.

Published once at a cost of \_\_\_\_\_

Publish May 4, 2016

**RETURN OF ASSESSMENT ROLL AND CERTIFICATE THEREON  
OF THE COUNTY COMMISSIONERS OF PENNINGTON COUNTY AS AN  
EQUALIZATION BOARD  
AND OF THE DIRECTOR OF EQUALIZATION, PENNINGTON COUNTY, SOUTH  
DAKOTA**

STATE OF SOUTH DAKOTA)

)

COUNTY OF PENNINGTON)

We the undersigned, constituting the Pennington County Board of Commissioners, acting as the Board of Equalization for Pennington County, South Dakota, do hereby certify and return that we attended the meetings of the Board of Equalization in the Commission Chambers in the Pennington County Administration Building, 130 Kansas City Street, Rapid City, SD, to wit: April 12, 2016, and thereafter including April 21, 2016, as shown by the minutes.

The undersigned certify that the same is correct as equalized by the undersigned as Board of Equalization aforesaid.

Witness our hands this 21<sup>st</sup> Day of April, 2016.

/s/ Shannon Rittberger, Director of Equalization

/s/ Lyndell Petersen, Chairperson

/s/ Ron Buskerud, Commissioner

/s/ George Ferebee, Commissioner

/s/ Deb Hadcock, Commissioner

/s/ Nancy Trautman, Commissioner

/s/ Julie A Pearson, Auditor

