

2024
HUGHES COUNTY
CONSOLIDATED BOARD OF EQUALIZATION
April 09, 2024

The Consolidated Board of Equalization for the County of Hughes, City of Pierre, and Pierre School District met with members of the Hughes County Commission Bill Abernathy, Connie Hohn, and Rob Fines present. Pierre City Commissioner Blake Barringer and Pierre School Board member Randy Hartmann were also present. Director of Equalization Eric Booth, and County Manager Lori Jacobson were present as well.

Moved by Fines and seconded by Abernathy to elect Connie Hohn to serve as the chairperson for the Consolidated Board of Equalization. Moved by Fines to cease nominations and cast a unanimous ballot. All voted Aye. Motion passed.

The following “Objections to Real Property Assessment” were reviewed and acted upon as follows:

1:00 PM– STIPULATIONS

Wade Nieman Estate filed an objection to the assessed value of the structure located at 1224 E Dakota Ave.; Wells Second Addition Block 87 Lots 27-30. Director Booth recommends lowering the value of the structure to \$59,208 and leaving the land value at \$46,892. After inspection of the home, it was found to be not livable in its current state. Moved by Hartmann and seconded by Abernathy to approve following the Director’s recommendation lowering the value of the structure to \$59,208 and leaving the value of the land at \$46,892 for a total assessed value of \$106,100. All voted Aye. Motion passed.

Holiday Stations Stores, LLC represented by Delta Property Tax Advisors, LLC filed an objection to the assessed value of the structure and land located at 520 S Garfield Ave.; Park Addition Block 12 Lots 1-9 & 22-30 & N1/2 Vacated Green Street Adj. & Vacated Alley therein & Lot AB-1 less Hwy ROW. The structure has a current value of \$649,271 and the land \$293,115. Director Booth recommends lowering the value of the structure to \$528,092 and the land to \$285,412 in order to bring values in line with the Cowboy County Store on N Garfield in lot value per SF and building value per SF. Moved by Fines and seconded by Abernathy to approve following the Director’s recommendation lowering the value of the structure to \$528,092 and the land to \$285,412 for a total assessed value of \$813,504. Fines, Abernathy, Barringer, and Hohn voted Aye. Hartmann voted Nay. Motion passed.

Kelley Enterprises Partnership represented by David Kelley filed an objection to the assessed values of the structures located at 413 S Fort St., 205 W Dakota Ave., 209 W Dakota Ave. & the parking lot behind the building. Second Railway Addition Block 2 E’ 50’ of S 20’ Lot 3 & E 50’ Lots 4-7; Second Railway Addition Block 2 E 55’ Lots 1 & 2 and N5’ of E 55’ Lot 3 and S 5’ of N 10’ of E 55’ of Lot 3; Second Railway Addition Block 2 W 80’ Lots 1 & 2 and W 80’ of N 10’ Lot 3; Second Railway Addition Block 2 S 15’ Lot 3 excluding E 50’ & Lots 4-7 excluding E 50’. The structures have a combined current value of \$1,029,994 and the land a combined current value of \$232,278. David Kelley appeared for questions. Director Booth recommends lowering the combined value of the structures to \$676,054 and leaving the combined land value at \$232,278 in order to bring the structure in line with surrounding commercial property for the lot and structure on a per SF basis. Moved by Hartmann and seconded by Abernathy to approve following the Director’s recommendation lowering the combined values of the

structures to \$676,054 and leaving the combined values of the land at \$232,278 for a combined total assessed value of \$908,332. All voted Aye. Motion passed.

Pierre Health Center, LLC represented by Dr. Murray Thompson filed an objection to the assessed value of the structure and land located at 640 E Sioux Ave.; Pringle's Addition E 45' Lot A & Lot B and S 74' of E 195" all in Re-subdivision of Lot 1. Director Booth recommends lowering the value of the structure to \$660,296 and the land to \$511,632. The stipulation brings the structure to the same value per SF as the Sanford Clinic diagonally across Sioux Ave., and brings the value of the lot to the same SF value as neighboring properties. David Becker appeared for questions Moved by Abernathy and seconded by Barringer to approve following the Director's recommendation of lowering the value of the structure to \$660,296 and the land to \$511,632 for a total assessed value of \$1,171,928. All voted Aye. Motion passed.

Moreland Land LLC represented by Kris McQuiston Moreland filed an objection to the assessed value of the structure and land located at 840 N Garfield Ave.; Sand Addition Lot 1. The structure has a current value of \$563,940 and current land value of \$399,896. Director Booth recommends lowering the value of the structure to \$400,104 and leaving the land value at \$399,896 for a total assessed value of \$800,000. Kris and Nick Moreland appeared for questions. Moved by Abernathy and seconded by Fines to approve following the Director's recommendation lowering the value of the structure to \$400,104 and leaving the value of the land at \$399,896 for a total assessed value of \$800,000. All voted Aye. Motion passed.

Wells Fargo Home Mortgage, Inc represented by Henry Beck of Ryan in Minneapolis filed an objection to the assessed value of the structure and land located at 333 E Sioux Ave.; Original Plat Block 4 Lots 1-6 Less Lot H1. The structure has a current value of \$1,983,894 and the land \$426,909. Director Booth recommends lowering the value of the structure to \$1,860,030 and the land to \$389,565. Director Booth believes that this property has seen a larger increase in assessed value than actual value because of the 25% increase in 2023. The stipulation offered maintains most of the increase from 2023. Henry Beck was available via telephone for questions. Moved by Hartmann and seconded by Barringer to approve lowering the structure value to 1,860,030 and leaving the land at \$426,909 for a total assessed value of \$2,286,939. All voted Aye. Motion passed.

Moved by Fines and seconded by Hartmann to adjourn and the Consolidated Board of Equalization for 2024. All voted Aye. Motion passed.

Dated this 9th day of April 2024.

ATTEST:

Connie Hohn, Chairman
Consolidated Board of Equalization

Thomas J. Oliva, Finance Officer
Hughes County, South Dakota