

**Wall Local Board of Equalization
Community Center Meeting Room
March 16, 2015**

The local Board of Equalization met on Monday, March 16, 2015 at 4:00 pm at the Wall Community Center meeting room.

Members present: Mayor Marty Huether; Councilman Gale Patterson; Councilman Jerry Morgan; Councilman Rick Husted; Councilman Mike Anderson; Finance OfficerCarolynn Anderson (also representing Wall School District) and Michaela Bryan, Pennington County Courant.

Garrett Bryan, 63-05-103-013; Block 3, S100' of N125' of S275' of W1/2 of Block 3; WM A Mackrill's Addn. Bryan stated he purchased the property for \$87,000 and when compared to another property in town that has 2,719 sq. ft., was built in 1962 and has a valuation of \$112,800; compared to his house that has 2,227 sq. ft. and was built in 1909, with a valuation of \$165,400 did not appear to be equally evaluated. Motion by Patterson, second by Morgan to increase Bryan's 2014 valuation by 2%, which would give his structure a value of \$161,466 and to keep his land value at \$14,100, for a total value at \$175,566. Motion carried.

Patty Kjerstad, 63-08-300-003; N140' of E500 of NW1/4 SW1/4 1S-16E Sec 8, Unplatted. Kjerstad felt a 5% increase was too high of an increase without having any improvements made to the property. Husted asked if Kjerstad felt a 2% increase would be more practical, Kjerstad agreed to a 2% increase. Motion by Husted, second by Patterson to lower the 2015 structure value to \$462,060 and to keep the land value at \$17,900 for a total value of \$479,960. Motion carried.

Paul Hinzman, 8000875; Lot R4L7, Husted's Mobile Home Court. Hinzman stated he has the same brand and size of mobile home, but four years newer located in Box Elder with a lower value than the one located in Wall. The valuation of a mobile home typically goes down, not higher each year. Motion by Patterson, second by Morgan to lower Hinzman's structure value to \$18,000. Motion carried.

Anthony Schulz, 63-06-452-004; Block 2, Lot 4, Kelly Subd #3. Schulz stated he purchased the house three years ago and paid \$30,000 for it. The garage had been removed and the foundation was unstable from excess moisture in the ground. He was able to get the valuation lowered two years ago due to the unstable foundation and Schulz indicated at that time he would call when the foundation had been stabilized. He did not protest the increase last year because his son paid the taxes and therefore he was not aware of the increase. He has not been able to get the foundation repaired yet today, so it is still unstable. Motion by Patterson, second by M Anderson to lower the structure value to \$16,800 and keep the land value at \$14,100 for a total value of \$30,900. Motion carried.

James Reynolds, 63-05-101-003; S110.3', Lot A of NW1/4NW1/4 1S-16E Sec 5 Unplatted. Reynolds has owned this property for five years and his purchase price was \$125,000. With the increase that his property is taking each year it has surpassed that price. He feels the increase needs to slow down. Motion by Husted, second by Patterson to lower the structure value to \$105,800 and keep the land value at \$14,200 for a total value of \$120,000. Motion carried.

Donald Kelly stated he has to address the increase in the following properties each year; it gets lowered and the next year it is increased back up again. These properties qualify as Ag land; hay is produced and the land is part of 40 + acres.

Donald Kelly, 63-06-454-001; Kelly Sub #5, Block 1, Lot 1. Motion by Anderson, second by Patterson to lower the land value to \$1,000. Motion carried.

Donald Kelly, 63-06-454-002; Kelly Sub #5, Block 1, Lot 2. Motion by Husted, second by M Anderson to lower the land value to \$1,000. Motion carried.

Donald Kelly, 63-06-478-001; Kelly Sub #5, Block 1, Lot 3. Motion by Morgan, second by Patterson to lower the land value to \$1,000. Motion carried.

Donald Kelly, 63-06-478-002; Kelly Sub #5, Block 1, Lot 4. Motion by Patterson, second Husted to lower the land value to \$1,000. Motion carried.

Donald Kelly, 63-06-476-003; Kelly Sub #2, Lot 5. Motion by Husted, second Patterson to lower the land value to \$1,500. Motion carried.

Todd Eisenbraun, 63-07-277-001; Block 6, Lot 3 – 4 Original Town of Wall. Eisenbraun stated that he purchased this property less than a year ago for \$114,900, the appraised value was \$121,000. Eisenbraun feels a fair value

would be \$111,000. Motion by Anderson, second by Husted to lower the value of the structure to \$111,000 and keep the land value at \$14,600 for a total value of \$125,100. Motion carried.

Wall Drug Store, 63-06-231-003; Block 4, Lot 15 Original Town of Wall. Husted stated this property was increased in value by 21%, while their other properties were increased by around 4%. Husted would feel a 3% increase would be more reasonable. Motion by Morgan, second Anderson to lower the structure value to \$151,300 and to keep the land value at \$18,800 for a total value of \$170,100. Motion carried.

Stan Anderson, 63-06-401-013; Lot 2B Kelly Subd #1. This property was increased by approximately 4% and to be given a 2% increase would be consistent with the other properties that have been reviewed. Motion by Anderson, second by Morgan to lower the structure value \$109,446 and to keep the land value at \$14,600 for a total value of \$124,046, Motion carried.

Stan Anderson, 63-05-155-006; Block 3, Lot 1 Revised Husted's 3rd Addn. Again a 2% increase would be consistent with the other reviews. Motion by Anderson, second by Patterson to lower the structure value to \$263,568 and keep the land value at \$14,000 for a total value of \$277,568. Motion carried.

Terri Billings, 8000247, 47207; Lot #R71L1 Husted's Mobile Home. This mobile home has been moved to another county. Motion by Patterson, second by Anderson to approve removing this property from the county tax roll. Motion carried.

Mike Anderson, 63-06-277-010; Block 3; Lot 3-4 Less Street Mackrill's Addn. This property was given a 16% increase with no structural improvements made is not practical. A 2% increase would be more consistent and fair with the other properties reviewed. Motion by Husted, second by Morgan to lower the structure value to \$69,360 and keep the land value at \$22,500 for a total value of \$91,860. Motion carried.

With no further business, the meeting adjourned at 5:35pm.

Marty Huether
Marty Huether, Mayor

Carolynn M. Anderson, Finance Officer