

**Unapproved  
MARSHALL COUNTY COMMISSION MEETING  
Britton, South Dakota**

The Board of County Commissioners met in regular session at 9:00 a.m. on April 20, 2021 in the Commissioner Meeting room and via Zoom video conference. Members present were Medhaug, Luttrell, Jones, Schuller and Knebel. Commissioner Medhaug presided. The meeting was open to the public and was offered via Zoom on computer and conference call. The Chairman called the meeting to order and the Pledge of Allegiance was recited by everyone in attendance. Shelby Thompson, Dan Tracy and Kalissa Stelzer were present for portions of the meeting via zoom.

**AGENDA:**

Knebel moved, Schuller seconded approve the agenda for April 20, 2021. All members voted aye.

**MINUTES:**

Luttrell moved, Jones seconded to approve the minutes for April 13, 2021. All members voted aye.

**PUBLIC COMMENT:**

No one was present to make public comment.

**APPEAL:**

Knebel moved, Jones seconded to postpone two appeals from Ken Lyons due to a request from the applicant due to illness. This appeal will be held on April 27, 2021 at 10:30 am. All members voted aye.

**STIPULATIONS:**

Schuller moved, Luttrell seconded to approve the following stipulation and change the value to the DOE recommendation on parcel 24.56.13.4216: Assessed value NAC \$88,161; NAC1 \$25,530; DOE recommendation NAC \$74,395; NAC1 \$15,318. All members voted aye.

Knebel moved, Jones seconded to approve the following stipulation and change the value to the DOE recommendation on parcel 24.56.13.4207: Assessed value NAC-S \$126,900; DOE recommendation NAC-S \$76,140. All members voted aye.

Luttrell moved, Schuller seconded to approve the following stipulation and change the value to the DOE recommendation on parcel 24.56.13.4208: Assessed value NAC \$75,150; DOE recommendation \$45,090. All members voted aye.

Luttrell moved, Jones seconded to approve the following stipulation and change the value to the DOE recommendation on parcel 24.56.13.4215: Assessed value NAC1-S \$91,593, NAC-S \$51,563, DOE recommendation NAC1 \$79,929, NAC-S \$30,938. All members voted aye.

Schuller moved, Knebel seconded to approve the following stipulation and change the value to the DOE recommendation on parcel 24.56.13.4210: Assessed value NAC1-S \$122,336, NAC-S \$80,520, DOE recommendation NAC1 \$122,336, NAC \$48,312. All members voted aye.

Jones moved, Luttrell seconded to approve the following stipulation and change the value to the DOE recommendation on parcel 06.53.36.C004: Assessed value NAC1-S \$29,769, NAC-S \$122,585, DOE recommendation NAC1-S \$23,679, NAC-S \$122,585. All members voted aye.

**APPEAL:**

Mark and Karol Dickau met with the board via Zoom to appeal the value of their property Parcel 24.56.13.4211, Lot 11 Buhl 4-Mile Lake Subdivision. Original assessed value NAC1-S \$106828, NAC-S \$75135. After reviewing, the Director of Equalization recommended the value be changed to NAC1-S \$98,945, and NAC-S \$45,081. The property owners still do not agree with this amount and are appealing to the board to lower the valuation. Dickau's made their statements and Lee explained how she arrived at the valuation. Schuller moved, Knebel seconded to table this appeal until later in the meeting due to time constraints and needing to move on to the next hearing time. All members voted aye.

**APPEAL:**

Director of Equalization Shannon Lee presented an appeal for two parcels of South Dakota School and Public Lands. These lands were not leased last year. Potential lessees sighted location, land quality, and flooding as reasons for no interest in leasing the property. Lee recommends making an adjustment to valuation due to flooding, location and accessibility. Schuller moved, Knebel seconded to adjust the value on Parcel 24.56.25.4000 from \$64,194 to \$23,051. All members voted aye. Jones moved, Luttrell seconded to adjust the value on Parcel 24.56.25.2500 from \$87,574 to \$40,520. All members voted aye.

**APPEAL:**

Medhaug moved, Knebel seconded to take from the table the appeal on Parcel 24.56.13.4211. All members voted aye. Medhaug moved, Knebel seconded to change the value to the DOE recommendation of NAC1-S \$98,945, and NAC-S \$45,081. All members voted aye.

**CORRECTIONS:**

Luttrell moved Schuller seconded to make the following correction to Parcel 24.56.13.4205 in order to be consistent with all Buhl's Addition Land Values: NAC from \$73,545 to \$44,127. All members voted aye.

Luttrell moved, Schuller seconded to make the following correction to Parcel 24.56.13.4206 in order to be consistent with all Buhl's Addition Land Values: NAC from \$109,013 to \$52,326. All members voted aye.

Jones moved, Schuller seconded to make the following correction to Parcel 24.56.13.4209 in order to be consistent with all Buhl's Addition Land Values: NAC from \$73,770 to \$44,262. All members voted aye.

Jones moved, Schuller seconded to make the following correction to Parcel 24.56.13.4204 in order to be consistent with all Buhl's Addition Land Values: NAC from \$77,378 to \$46,427. All members voted aye.

Luttrell moved, Jones seconded to make the following correction to Parcel 05.01.22.0003 due to a building being removed: NAD-1 from \$7,126 to \$0. All members voted aye.

Luttrell moved, Schuller seconded to make the following correction to Parcel 05.02.01.0006 to remove Lot 10 from this parcel as it was not sold with the rest of the property: NADC from \$17,205 to \$13,444. All members voted aye.

Jones moved, Knebel seconded to make the following correction to Parcel 44.53.10.1800 to correct an adjustment made by local board in 2020 that was missed: NACM1-S from \$13,290 to \$500. All members voted aye.

**ABATEMENT:**

Knebel moved, Schuller seconded to approve an abatement on Parcel 44.53.10.1800 to correct a local board valuation change that was missed. Taxes abated: 2020-\$128.16. All members voted aye.

**ADJOURN:**

Knebel moved, Medhaug seconded to adjourn. All members voted aye.

**ATTEST:**

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Doug Medhaug, Chairman

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Megan Biel, Auditor

Published once at the total approximate cost of\_\_\_\_\_.