BOARD OF EQUALIZATION PROCEEDINGS

April 17, 2024

The Roberts County Commissioners met at 9:00 am as the Board of Equalization. Tom Vergeldt, Don Carlson, Faye Johnston, Brian Heinecke, Tim Zempel, Lisa Skog, Nick Heinecke and Kristi Fritz present. Jason Deutsch-Sisseton Courier live stream.

The following actions were taken:

NAME	The following actions were taken:						
	& DESCRIPTION REASON	ABSTRACT	ASSESSOR	COUNTY			
		TYPE	VALUE	BOARD			
69.	Lake Township Valuation too						
	Roger D & Debra J Bjerke high						
	Lot 1 Block 6 VanHoorn Beach	NA-C	18,900	7,599			
	Lot 2 Block 6 VanHoorn Beach	NA-C	22,725	14,645			
	Lot 3 Block 6 VanHoorn Beach	NA-C	26,775	18,207			
	Lot 4 Block 6 VanHoorn Beach	NA-C	29,250	20,800			
	Govt Lot 1 13-123-49			,			
70.	Lake Township Valuation too						
	Roger D & Debra J Bjerke high	NA-C1	44,928	44,928			
	Lots 4 thru 7 Block 2 VanHoorn Beach	NA-C	185,400	185,400			
	Lot 8 Block 2 VanHoorn Beach	NA-C1	333,848	333,848			
	13-123-49	NA-C	307,800	307,800			
	Motion by Zempel, seconded by Ca	-					
	values as stated in #70. All voted ave						
71.	Lake Township Valuation too	NA-C1	227,471	227,471			
/ ⊥ •	Dana L & Shawnda Ereth high	NA-C	176,322	176,322			
	Lots 10, 11, & 24 Block 3	NA-C	1/0,322	170,322			
	Van Hoorn Beach in Govt Lot 1						
70		_					
72.	Lake Township Valuation too			10 005			
	Dana L & Shawnda Ereth high	NA-C	22,646	10,065			
	Lot 4 Jensens Subd. in Govt Lot 1						
	Motion by Carlson, seconded by H			#72 and			
	retain values as stated in #71. All vo	oted aye, motion of	carried.				
73.	Lake Township Valuation too						
	James/Debra Hicks high	NA-C	21,375	13,068			
	Lot 6 Block 6 VanHoorn Beach						
	In Govt Lot 1 (.50A) 13-123-49						
74.	Lake Township Valuation too	NA-C1	70 <b>,</b> 956	70 <b>,</b> 956			
	James/Debra Hicks high	NA-C	165 <b>,</b> 375	165 <b>,</b> 375			
	Lot 5 & 6 Block 5 VanHoorn Beach						
	Part of Lot 4, Sec 12 &						
	Part of Lot 1 13-123-49						
	Motion by Johnston, seconded by Carlson to lower value in $\#73$ and retain						
	Motion by Johnston, seconded by	Carlson to lower	value in #73 and	d retain			
	Motion by Johnston, seconded by values in #74 as stated. All voted ay			d retain			
75.		e, motion carried		120,843			
75.	values in #74 as stated. All voted aye	e, motion carried	•				
75.	values in #74 as stated. All voted aye Lake Township Valuation too	e, motion carried NA-C1	120,843	120,843			
75.	values in #74 as stated. All voted aye Lake Township Valuation too Jennifer Iwerks high Lots 12 & 13 in Van Hoorn Beach	e, motion carried NA-C1	120,843	120,843			
75.	values in #74 as stated. All voted aye Lake Township Valuation too Jennifer Iwerks high Lots 12 & 13 in Van Hoorn Beach Part of Lot 4 of Sect 12.	e, motion carried NA-C1	120,843	120,843			
	values in #74 as stated. All voted aye Lake Township Valuation too Jennifer Iwerks high Lots 12 & 13 in Van Hoorn Beach Part of Lot 4 of Sect 12. & Part of Lot 1 13-123-49	e, motion carried NA-C1	120,843	120,843			
75. 76.	<pre>values in #74 as stated. All voted aye Lake Township Valuation too Jennifer Iwerks high Lots 12 &amp; 13 in Van Hoorn Beach Part of Lot 4 of Sect 12. &amp; Part of Lot 1 13-123-49 Lake Township Valuation too</pre>	e, motion carried NA-C1	120,843 154,975	120,843 154,975			
	<pre>values in #74 as stated. All voted aye Lake Township Valuation too Jennifer Iwerks high Lots 12 &amp; 13 in Van Hoorn Beach Part of Lot 4 of Sect 12. &amp; Part of Lot 1 13-123-49 Lake Township Valuation too Jennifer Iwerks high</pre>	e, motion carried NA-C1 NA-C	120,843	120,843			
	<pre>values in #74 as stated. All voted aye Lake Township Valuation too Jennifer Iwerks high Lots 12 &amp; 13 in Van Hoorn Beach Part of Lot 4 of Sect 12. &amp; Part of Lot 1 13-123-49 Lake Township Valuation too Jennifer Iwerks high Lot 3 Block 4, VanHoorn Beach</pre>	e, motion carried NA-C1 NA-C	120,843 154,975	120,843 154,975			
	<pre>values in #74 as stated. All voted aye Lake Township Valuation too Jennifer Iwerks high Lots 12 &amp; 13 in Van Hoorn Beach Part of Lot 4 of Sect 12. &amp; Part of Lot 1 13-123-49 Lake Township Valuation too Jennifer Iwerks high Lot 3 Block 4, VanHoorn Beach In Govt Lot 1, Sec 13-123-49</pre>	e, motion carried NA-C1 NA-C NA-C	120,843 154,975 54,805	120,843 154,975 9,700			
	<pre>values in #74 as stated. All voted aye Lake Township Valuation too Jennifer Iwerks high Lots 12 &amp; 13 in Van Hoorn Beach Part of Lot 4 of Sect 12. &amp; Part of Lot 1 13-123-49 Lake Township Valuation too Jennifer Iwerks high Lot 3 Block 4, VanHoorn Beach In Govt Lot 1, Sec 13-123-49 Motion by Zempel, seconded by Jennifer Iwerks Note Note Note Note Note Note Note Note</pre>	e, motion carried NA-C1 NA-C NA-C	120,843 154,975 54,805	120,843 154,975 9,700			
76.	<pre>values in #74 as stated. All voted aye Lake Township Valuation too Jennifer Iwerks high Lots 12 &amp; 13 in Van Hoorn Beach Part of Lot 4 of Sect 12. &amp; Part of Lot 1 13-123-49 Lake Township Valuation too Jennifer Iwerks high Lot 3 Block 4, VanHoorn Beach In Govt Lot 1, Sec 13-123-49 Motion by Zempel, seconded by Je in #75. All voted aye, motion carried</pre>	e, motion carried NA-C1 NA-C NA-C ohnston to lower v	120,843 154,975 54,805 value in #76 and	120,843 154,975 9,700 retain value			
	<pre>values in #74 as stated. All voted aye Lake Township Valuation too Jennifer Iwerks high Lots 12 &amp; 13 in Van Hoorn Beach Part of Lot 4 of Sect 12. &amp; Part of Lot 1 13-123-49 Lake Township Valuation too Jennifer Iwerks high Lot 3 Block 4, VanHoorn Beach In Govt Lot 1, Sec 13-123-49 Motion by Zempel, seconded by Jo in #75. All voted aye, motion carried Lake Township Valuation too</pre>	e, motion carried NA-C1 NA-C NA-C ohnston to lower v NA-C1	120,843 154,975 54,805 value in #76 and 36,576	120,843 154,975 9,700 retain value 36,576			
76.	<pre>values in #74 as stated. All voted aye Lake Township Valuation too Jennifer Iwerks high Lots 12 &amp; 13 in Van Hoorn Beach Part of Lot 4 of Sect 12. &amp; Part of Lot 1 13-123-49 Lake Township Valuation too Jennifer Iwerks high Lot 3 Block 4, VanHoorn Beach In Govt Lot 1, Sec 13-123-49 Motion by Zempel, seconded by Jo in #75. All voted aye, motion carried Lake Township Valuation too William &amp; Mary Hermanson high</pre>	e, motion carried NA-C1 NA-C NA-C ohnston to lower NA-C1 NA-CM1	120,843 154,975 54,805 value in #76 and 36,576 42,810	120,843 154,975 9,700 retain value 36,576 42,810			
76.	<pre>values in #74 as stated. All voted aye Lake Township Valuation too Jennifer Iwerks high Lots 12 &amp; 13 in Van Hoorn Beach Part of Lot 4 of Sect 12. &amp; Part of Lot 1 13-123-49 Lake Township Valuation too Jennifer Iwerks high Lot 3 Block 4, VanHoorn Beach In Govt Lot 1, Sec 13-123-49 Motion by Zempel, seconded by Jo in #75. All voted aye, motion carried Lake Township Valuation too William &amp; Mary Hermanson high Lots 15, 16, 17 &amp; 21 Van Hoorn Beach</pre>	e, motion carried NA-C1 NA-C NA-C ohnston to lower v NA-C1	120,843 154,975 54,805 value in #76 and 36,576	120,843 154,975 9,700 retain value 36,576 42,810			
76. 77.	<pre>values in #74 as stated. All voted aye Lake Township Valuation too Jennifer Iwerks high Lots 12 &amp; 13 in Van Hoorn Beach Part of Lot 4 of Sect 12. &amp; Part of Lot 1 13-123-49 Lake Township Valuation too Jennifer Iwerks high Lot 3 Block 4, VanHoorn Beach In Govt Lot 1, Sec 13-123-49 Motion by Zempel, seconded by Jo in #75. All voted aye, motion carried Lake Township Valuation too William &amp; Mary Hermanson high Lots 15, 16, 17 &amp; 21 Van Hoorn Beach Lot 4 12-123-49</pre>	e, motion carried NA-C1 NA-C NA-C ohnston to lower v NA-C1 NA-CM1 NA-C	120,843 154,975 54,805 value in #76 and 36,576 42,810 239,778	120,843 154,975 9,700 retain value 36,576 42,810 239,778			
76.	<pre>values in #74 as stated. All voted aye Lake Township Valuation too Jennifer Iwerks high Lots 12 &amp; 13 in Van Hoorn Beach Part of Lot 4 of Sect 12. &amp; Part of Lot 1 13-123-49 Lake Township Valuation too Jennifer Iwerks high Lot 3 Block 4, VanHoorn Beach In Govt Lot 1, Sec 13-123-49 Motion by Zempel, seconded by Jo in #75. All voted aye, motion carried Lake Township Valuation too William &amp; Mary Hermanson high Lots 15, 16, 17 &amp; 21 Van Hoorn Beach Lot 4 12-123-49 Lake Township Valuation too</pre>	e, motion carried NA-C1 NA-C NA-C ohnston to lower v NA-C1 NA-CM1 NA-C NA-C1	120,843 154,975 54,805 value in #76 and 36,576 42,810 239,778 19,788	120,843 154,975 9,700 retain value 36,576 42,810 239,778 22,756			
76. 77.	<pre>values in #74 as stated. All voted aye Lake Township Valuation too Jennifer Iwerks high Lots 12 &amp; 13 in Van Hoorn Beach Part of Lot 4 of Sect 12. &amp; Part of Lot 1 13-123-49 Lake Township Valuation too Jennifer Iwerks high Lot 3 Block 4, VanHoorn Beach In Govt Lot 1, Sec 13-123-49 Motion by Zempel, seconded by Jo in #75. All voted aye, motion carried Lake Township Valuation too William &amp; Mary Hermanson high Lots 15, 16, 17 &amp; 21 Van Hoorn Beach Lot 4 12-123-49 Lake Township Valuation too William &amp; Mary Hermanson high</pre>	e, motion carried NA-C1 NA-C NA-C ohnston to lower v NA-C1 NA-CM1 NA-C	120,843 154,975 54,805 value in #76 and 36,576 42,810 239,778	120,843 154,975 9,700 retain value 36,576 42,810 239,778 22,756			
76. 77.	<pre>values in #74 as stated. All voted aye Lake Township Valuation too Jennifer Iwerks high Lots 12 &amp; 13 in Van Hoorn Beach Part of Lot 4 of Sect 12. &amp; Part of Lot 1 13-123-49 Lake Township Valuation too Jennifer Iwerks high Lot 3 Block 4, VanHoorn Beach In Govt Lot 1, Sec 13-123-49 Motion by Zempel, seconded by Jo in #75. All voted aye, motion carried Lake Township Valuation too William &amp; Mary Hermanson high Lots 15, 16, 17 &amp; 21 Van Hoorn Beach Lot 4 12-123-49 Lake Township Valuation too William &amp; Mary Hermanson high Lots 4 &amp; 5 Ex. 510 ft of Lot 5</pre>	e, motion carried NA-C1 NA-C NA-C ohnston to lower v NA-C1 NA-CM1 NA-C NA-C1	120,843 154,975 54,805 value in #76 and 36,576 42,810 239,778 19,788	120,843 154,975 9,700 retain value 36,576 42,810 239,778 22,756			
76. 77.	<pre>values in #74 as stated. All voted aye Lake Township Valuation too Jennifer Iwerks high Lots 12 &amp; 13 in Van Hoorn Beach Part of Lot 4 of Sect 12. &amp; Part of Lot 1 13-123-49 Lake Township Valuation too Jennifer Iwerks high Lot 3 Block 4, VanHoorn Beach In Govt Lot 1, Sec 13-123-49 Motion by Zempel, seconded by Jo in #75. All voted aye, motion carried Lake Township Valuation too William &amp; Mary Hermanson high Lots 15, 16, 17 &amp; 21 Van Hoorn Beach Lot 4 12-123-49 Lake Township Valuation too William &amp; Mary Hermanson high Lots 4 &amp; 5 Ex. 510 ft of Lot 5 Block 4 VanHoorn Beach Govt Lot 1</pre>	e, motion carried NA-C1 NA-C NA-C ohnston to lower v NA-C1 NA-CM1 NA-C NA-C1	120,843 154,975 54,805 value in #76 and 36,576 42,810 239,778 19,788	120,843 154,975 9,700 retain value 36,576 42,810 239,778 22,756			
76. 77.	<pre>values in #74 as stated. All voted aye Lake Township Valuation too Jennifer Iwerks high Lots 12 &amp; 13 in Van Hoorn Beach Part of Lot 4 of Sect 12. &amp; Part of Lot 1 13-123-49 Lake Township Valuation too Jennifer Iwerks high Lot 3 Block 4, VanHoorn Beach In Govt Lot 1, Sec 13-123-49 Motion by Zempel, seconded by Jo in #75. All voted aye, motion carried Lake Township Valuation too William &amp; Mary Hermanson high Lots 15, 16, 17 &amp; 21 Van Hoorn Beach Lot 4 12-123-49 Lake Township Valuation too William &amp; Mary Hermanson high Lots 4 &amp; 5 Ex. 510 ft of Lot 5 Block 4 VanHoorn Beach Govt Lot 1 Sec 13-123-49</pre>	e, motion carried NA-C1 NA-C NA-C ohnston to lower NA-C1 NA-CM1 NA-C NA-C1 NA-C1 NA-C1 NA-C	120,843 154,975 54,805 value in #76 and 36,576 42,810 239,778 19,788 87,010	120,843 154,975 9,700 retain value 36,576 42,810 239,778 22,756 17,220			
76. 77.	<pre>values in #74 as stated. All voted aye Lake Township Valuation too Jennifer Iwerks high Lots 12 &amp; 13 in Van Hoorn Beach Part of Lot 4 of Sect 12. &amp; Part of Lot 1 13-123-49 Lake Township Valuation too Jennifer Iwerks high Lot 3 Block 4, VanHoorn Beach In Govt Lot 1, Sec 13-123-49 Motion by Zempel, seconded by Jo in #75. All voted aye, motion carried Lake Township Valuation too William &amp; Mary Hermanson high Lots 15, 16, 17 &amp; 21 Van Hoorn Beach Lot 4 12-123-49 Lake Township Valuation too William &amp; Mary Hermanson high Lots 4 &amp; 5 Ex. 510 ft of Lot 5 Block 4 VanHoorn Beach Govt Lot 1</pre>	e, motion carried NA-C1 NA-C NA-C ohnston to lower NA-C1 NA-C1 NA-C1 NA-C1 NA-C Zempel to retain	120,843 154,975 54,805 value in #76 and 36,576 42,810 239,778 19,788 87,010	120,843 154,975 9,700 retain value 36,576 42,810 239,778 22,756 17,220			

79.	Lake Township Valuation too Cory Johnson/Stacey Sharpe high Lots 18, 19 & 20 block 3 In Govt Lot 1 Sec 13-123-49		216,174 171,318				
	Motion by Johnston, seconded by Heinecke to retain values as stated. A voted aye, motion carried.						
80.	Lake Township Valuation too Juanita Guischer High Lots 7, 8, 26, Block 3 VanHoorn Beach in Govt Lot 1 13-123-49	NA-C1 NA-C	61,128 176,830				
81	Lake Township Juanita Guischer Valuation too Lot 1B of Lot 1 Block 4 High Of Van Hoorn Beach in In Govt Lot 1 13-123-49	NA-C1 NA-C	25,014 76,275	11,645			
	Motion by Zempel, seconded by Heir value in #81. All voted aye, motion carr		lues in #80 and	lower NA-C			
82.	Lake Township Valuation too Gay Benting high Lot 2 Flatten Beach Addn In Govt Lots 3 Sec 12-123-49	NA-C1-S	31,104 192,500	31,104 192,500			
83.	Lake Township Valuation too Gary Benting high Lot 1 In Govt Lot 3 Flatten Beach Addn. Sec 12-123-49	NA-C1-S NA-C-S	88,290 82,500	88,290 82,500			
84.	Lake Township Valuation too Gary Benting high Lots 1 & 2 Block 1 Van Hoorn Beach	NA-C1 NA-C-S	7,074 91,800	3,144 91,800			
85.	Lake Township Valuation too Gary Benting high Lots 25, 26, 27, 28 & 29	NA-C-S	29,360	26,136			
	Block 1 Van Hoorn Beach in Govt Lot 4 & the SE4W4 Sec 12-123-49C Motion by Johnston, seconded by Heinecke to retain values in #82 & #83 a						
86.	lower values in #84 & #85 as stated. All Lake Township Valuation too		n carried. 1,404	0			
00.	Rodney Hansen high Lots 13, 14, 15 Minnehaha Cove	NA-C-S	157,500				
	Located in portion of Govt Lot 3 Sec 29- Motion by Johnston, seconded by Ca	arlson to lower NA	-C1 value and r	etain NA-C-			
0.7	S value as stated. All voted aye, motion						
87	Lake Township Valuation too Kurley View Farm high	NA-C1 NA-C1-S	11,748 116,063	11,748 116,063			
	Lots 37,37A,38 & 38A all	NA-C-S	120,000	120,000			
	Sec 12-123-48 Minnehaha Cove Motion by Zempel, seconded by Heinecke to retain values as stated. All voted aye, motion carried. RECESS						
	Motion by Zempel, seconded by Heir motion carried.			d aye,			
88.	Chairman Vergeldt declared Equalization Lake Township Valuation too	back in session a NA-CM1-S	t 1:00 pm. 69,720	69 <b>,</b> 720			
00.	David Denekamp High	NA-C1-S	16,683	16,683			
	Lot 3 Cameron Cove Sec 19-123-48	NA-C	145,500	145,500			
	Motion by Carlson, seconded by He: aye, motion carried.	inecke to retain va	alues as stated	. All voted			
89.	Lake Township Valuation too	NA-C1	139,146	139,146			
	Norilee Schmidt high Lot 21 & 22 Elmwood Beach	NA-C	135,000	135,000			
	18-123-49 Motion by Zempel, seconded by Hein aye, motion carried.	necke to retain va	lue as stated.	All voted			

90.	Lake Township			14,225	14,225		
	Chad Pew	high	NA-C1-S	144,024	144,024		
	Lots 17, 18, 19 Elmwood H	Beach	NA-C-S	202,500	202,500		
	Sec 18-123-48						
91.	Lake Township	Valuation too					
	Lot 20 Elmwood Beach in	high	NA-C	67,500	67,500		
	Lot 1 18-123-48	-					
	Motion by Carlson, seconded by Johnston to retain value as stated (90-91).						
	All voted aye, motion carried.						
92.	Lake Township		NA-C1-S	270,686	270,686		
	Kevin M & Tamera J Jurger	ns high	NA-C-S	67,500	67,500		
	Lot 8 Elmwood Beach 18-12	-		,	,		
	Motion by Zempel,		ecke to retain va	alue as stated. A	All voted		
	aye, motion carried.						
93.		Valuation too	NA-C1-S	311,679	311,679		
	Scot L & Colette M Anders			135,000	135,000		
	Lot 15 & 16 Elmwood Beach	-		,	,		
	Govt Lot 1 18-123-48						
	Motion by Heinecke,	seconded by Zem	pel to retain val	ues as stated. A	All voted		
	aye, motion carried.		1				
94.		Valuation too					
	David J & Sheri K Hammer						
	Lot 9 Elmwood Beach in Lo		NA-C	67,500	67,500		
	Lot 10 Elmwood Beach			67,500	67,500		
	Lots 13 & 14 Elmwood Bead	ch	NA-C1-S	98,177	98 <b>,</b> 177		
	18-123-48		NA-C-S	135,000			
	Motion by Zempel, seconded by Heinecke to retain values as stated. All voted						
aye, motion carried.							
95.	<b>-</b> ·	Valuation too					
	Ryan & Amanda Anderson	high					
	Lot 7 in Elmwood Beach	2	NA-C	67 <b>,</b> 750	67,750		
	Lot 6 Elmwood Beach		NA-C1	29,253	29,253		
	Sec 18-123-48		NA-C	67,500	67,500		
	Motion by Heinecke, seconded by Johnston to retain values as stated. All						
	voted aye, motion carried.						
ADJOURN							
	Motion by Johnston, seconded by Carlson to adjourn at 2:48 pm. until April 23,						
2024	2024						

2024.