

EDMUNDS COUNTY BOARD OF EQUALIZATION  
IPSWICH, SOUTH DAKOTA  
April 8, 2025

The Edmunds County Board of Equalization met at 9:00 a.m. on April 8, 2025 at the county courthouse. Members present were: Dean Mehlhaff, William Tweedy, Micheal J. Geditz, Chad Preszler, and Timothy Thomas. Chairman Thomas called the meeting to order at 9:00 a.m. Others present for portions of the meeting were: Dennis Oswald.

**CHAIRMAN:** Motioned by Mehlhaff, seconded by Preszler to have Timothy Thomas be the Chairman for the 2025 Equalization Meeting. Motion carried.

**OATH OF OFFICE:** The members of the County Board of Equalization were administered their Oath of Office and the same was signed by each member.

**PROPERTY VALUATION:** Sandra Northrop, Edmunds County Director of Equalization, met with the Board to discuss procedure and 2025 county valuations. Motioned by Geditz, seconded by Mehlhaff that all new structures and all reconstruction or renovation of qualifying property be valued according to SDCL 10-6-137. Motion carried.

**DISCRETIONARY PROPERTY:** Motioned by Mehlhaff, seconded by Geditz to approve the following resolution: Be it resolved that the Edmunds County Board of Equalization instructs the Director of Equalization to identify all properties that meet the criteria to be designated as a discretionary property and reduce their values accordingly per the discretionary policy adopted by the Board of Edmunds County Commissioners effective July 7, 2020. Motion carried.

**TAX FREEZE PROPERTY:** Motioned by Preszler, seconded by Geditz to approve the following resolution: Be it resolved that the Edmunds County Board of Equalization instructs the Director of Equalization to reduce values on all properties that qualify for the Assessment Freeze for the Elderly and Disabled. Value before freeze applied \$1,066,632, value after freeze applied \$443,759. Motion carried.

**VETERAN TAX EXEMPT PROPERTY:** Motioned by Tweedy, seconded by Mehlhaff to approve the following resolution: Be it resolved that the Edmunds County Board of Equalization instructs the Director of Equalization to apply exemption amount to qualifying properties for the Disabled Veteran Property Tax Exemption pursuant to SDCL 10-4-40 & 10-4-41. Value before Exemption applied \$1,618,415, value after exemption \$606,608. Motion carried.


**EXEMPT PROPERTY:** Motioned by Mehlhaff, seconded by Preszler to approve the exempt property list for 2025, as published earlier. Motion carried.

**CLASSIFICATION CHANGE:** Motioned by Preszler, seconded by Mehlhaff to remove the owner-occupied classification from the following properties: Meakins 5<sup>th</sup> Addition Lots 17 & 18 Block 13 to Bowdle City, owner Allene Eisenbeisz; MLC 2<sup>nd</sup> Addition Lot 3 & E ½ of Lot 4 Block 10 to Hosmer City, owners William & Esther Hoellein; Original Plat Lots 1 & 2 Block 2 to Roscoe City, owner John Kiel; Lots 1-52 NW¼-24-123-66 Lots 7 & 8, Mina Lake/Cortlandt Township, owner Jack Browning; SW¼-19-122-68 Less Geditz Lot 1, Harmony Township, owner Peter Geditz; SW¼-32-123-69 N1320' of W1760', Huntley Township, owner Jay Dee Finkbeiner; NW¼-9-121-70 Hettich Tract 2, Vermont Township, owners Norman & Diana Hettich; N½NE¼-33-124-73, Modena Township, owners James & Lisa Geier. Motion carried.

**ASSESSMENT APPEALS:** Motioned by Mehlhaff, seconded by Geditz to accept the assessors stipulated value of \$9,310 for Improvements and \$6,416 for land described as Meakins 3<sup>rd</sup> Addition Lots 13 & 14 Block 5 to the City of Bowdle, owners James & Connie Heinrich. Motion carried.

Motioned by Preszler, seconded by Tweedy to accept the Local Board of Equalization value of \$102,960 for land, and raise the Local Board of Equalization value of \$40,780 to \$68,000 for outbuilding, and raise the Local Board of Equalization value of \$224,334 to \$300,000 for home, described as SW¼-25-123-66 Kienows Subdivision of Lot 2 of Kienows 1<sup>st</sup> Subdivision Lot B, owner Dennis Oswald. Motion Carried.

**ADJOURN:** Motioned by Geditz, seconded by Mehlhaff to adjourn the Equalization Meeting at 9:32 a.m. Motion carried.

  
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Timothy Thomas  
Chairman of the Board

ATTEST:   
\_\_\_\_\_  
Dionne Olson  
Edmunds County Auditor

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