

EDMUNDS COUNTY BOARD OF EQUALIZATION  
IPSWICH, SOUTH DAKOTA  
April 14, 2026

The Edmunds County Board of Equalization met at 9:00 a.m. on April 14, 2026 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: Gordon Nielsen, Renee Black, and Todd Black.

**CHAIRMAN:** Motioned by Preszler, seconded by Mehlhaff to have Timothy Thomas be the Chairman for the 2026 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 2026 county valuations. Motioned by Geditz, seconded by Tweedy 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 Preszler 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 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 reduce values on all properties that qualify for the Assessment Freeze for the Elderly and Disabled. Value before freeze applied \$2,386,796, value after freeze applied \$1,387,636. Motion carried.

**VETERAN TAX EXEMPT PROPERTY:** Motioned by Mehlhaff, seconded by Preszler 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 \$1,929,574, value after exemption \$814,183. Motion carried.

**EXEMPT PROPERTY:** Motioned by Preszler, seconded by Mehlhaff to approve the exempt property list for 2026, as published earlier. Motion carried.

**CLASSIFICATION CHANGES:** Motioned by Preszler, seconded by Geditz to remove the owner-occupied classification from the following properties: Original Plat Lots 5 & 6 Block 22 to

Bowdle City, owner Kyle Ammann & Kristia Thomas; Meakins 3rd Addition N1/2 of Lot 11 & All of Lot 12 Block 6 to Bowdle City, owner Bryan Kessel; Lot 6A NE1/4-25-123-71 to Roscoe City, owner Beck Family Trust; Days Addition Lots 1 & 2 Block 6 to Ipswich City, owner Rick Holland; Nehls Addition Lot A Block 8 to Ipswich City, owners James & Catherine Hosford; SE1/4-17-124-66 (Leased Site) Pembroke Township, owner Mark Rauscher; SW1/4-30-124-70, North Bryant Township, owner DDT Farms Inc. Motion carried.

Motioned by Geditz, seconded by Preszler to designate the following properties as owner-occupied: Replat of Outlot 3 NW1/4-27-123-68 N333.1' of W200' of Lot 3A Except N150.1' thereof to Ipswich City, owner Yvonne Gillick; Lots 1-17 NE1/4-24-123-66 Lot 6 Mina Lake/Cortlandt Twp, owner Stuart Nelson; Morgans Addition E1/2 of lots 1-5 Block 3 to Roscoe City, owner Todd Prisbe. These properties filed Owner-Occupied Certificates prior to March 15<sup>th</sup> but assessment notices had been created and mailed prior to that date.

**ASSESSMENT APPEALS:** Motioned by Geditz, seconded by Tweedy to raise the Local Board of Equalization value of \$320,000 to the Assessor's Value of \$399,380 for improvements and to raise the Local Board of Equalization value of \$128,000 to the Assessor's value of \$158,704 for land described as Millards Outlot 2 in the SE1/4-13-123-66, owners Todd & Renee Black. Motion carried.

Motioned by Tweedy, seconded by Preszler to accept the Assessor's value of \$288,427 for land described as NE1/4-15-121-66, owner Grass Lake LLC. Motion Carried.

**ADJOURN:** Motioned by Preszler, seconded by Tweedy to adjourn the Equalization Meeting at 9:39 a.m. Motion carried. The meeting was reconvened at 11:39, after which a motion to adjourn was made by Tweedy, seconded by Preszler at 11:46. Motion carried.

\_\_\_\_\_  
Timothy Thomas

Chairman of the Board

ATTEST: \_\_\_\_\_

Dionne Olson

Edmunds County Auditor

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