

APRIL 14, 2026 – BROWN COUNTY BOARD OF EQUALIZATION

This being the second Tuesday, April 14, 2026, the Brown County Commission organized themselves as the Brown County Board of Equalization, in accordance with SDCL 10-11-25, at 11:06 A.M. in the Commission Chambers, Courthouse Annex, Brown County, South Dakota. Oaths of Office were taken by the Commissioners Drew Dennert, Kyler Dinger, Mike Gage, Duane Sutton and Mike Wiese. Director of Equalization, Gene Loeschke, Appraisers Russell Metz, Sarah Swenson, Joe Kraft along with Office Assistant, Jillian Klein were also in attendance.

Moved by Commissioner Wiese, seconded by Dennert to approve 100% Tax Exempt Status, as requested, for the following New Applications: **Aberdeen City #32: Housing Plus, Inc.** on LT 2A Presentation 2<sup>nd</sup> Addition NW 12-123-64; **Aspire, Inc.** on LT 1 Brown County Commissioner's 4TH SD; **Presentation Sisters Convent** on Lt 1 Presentation 3<sup>rd</sup> Addition NW 12-123-64; **Aberdeen Development Corp.** on Lt 2 Wagner Holdings 3<sup>rd</sup> Addition W2 17-123-63; **Aberdeen Development Corp.** on Kessler's Outlot 2 SE 15-123-63; **Aberdeen Catholic School System** on Condo Unit B Fifth Street South Condos Lt 1 Runnings 1<sup>st</sup> SD. All members present voting aye. Motion carried.

Due to increase in applications for Elderly or Disabled Tax Freezes this was postponed for a week.

Moved by Commissioner Gage, seconded by Wiese to instruct the Director of Equalization to reduce values on all properties qualifying for Paraplegic Veteran Exemption for 2026 (2) and 100 % Paraplegic Non-Veteran Exemptions for 2026 (2). All members present voting aye. Motion carried.

Moved by Commissioner Dennert, seconded by Wiese to instruct the Director of Equalization to reduce values on all properties qualifying for 100% Disabled Veteran Exemption for 2026 (120). All members present voting aye. Motion carried.

Moved by Commissioner Wiese, seconded by Gage to approve the following recommendations from the Director of Equalization in **Greenfield Township #2** for **Josh Larson** on NE 34-127-62 EX 47.18 AC in Columbia, house not livable, reduced value from \$316,035 to \$310,958. All members present voting aye. Motion carried.

Moved by Commissioner Wiese, seconded by Dennert to approve the following recommendation from the Director of Equalization in **Lincoln Township #39** for **Terence Nash** on Lt 1 Nash SD NW 10-124-64 to leave the assessed value at \$399,136. All members present voting aye. Motion carried.

Moved by Commissioner Dinger, seconded by Wiese to approve the following recommendation from the Director of Equalization in **Hecla City #40** for **Jessica Casey** on Lt 1-2 BK 11 of Plat BK 11-16 Inclusive & Outlots C, D & E Hecla 2017 Friendship 32x80 to lower the property so comparable to other properties, reduced from \$106,025 to \$89,742. All members present voting aye Motion carried.

Moved by Commissioner Wiese, seconded by Dinger to approve the following recommendations from the Director of Equalization in **Bath Township #19** for **B & B Real Estate, LLC** on Lt 1 REA 1<sup>st</sup> Addition NW 23-123-63 to reduce from \$649,315 to \$647,055; Lt 3 REA 1<sup>st</sup> Addition NW 23-123-63 to reduce from \$350,985 to \$303,450; OL 1 B & B Outlots NE 23-123-63 to reduce from \$207,090 to \$191,465 due to large land increase and last parcel being non-ag land. All members present voting aye. Motion carried.

Moved by Commissioner Dennert, seconded by Wiese to approve the following recommendation from the Director of Equalization in **Columbia Township #11** for **Jean Roettele** on SW 19-125-62 to reduce from \$558,569 to \$515,446 due to the house being removed. All members present voting aye. Motion carried.

Moved by Commissioner Dinger, seconded by Gage to approve the following recommendation from the Director of Equalization in **Lincoln Township #39** for **Brandon & Kristin Jobe** on Lt 1 Roger Arlt 2<sup>nd</sup> Addition (Lt 1 Arlts 2<sup>nd</sup> Addition SW 25-124-64) to reduce from \$569,605 to \$480.613 after being reappraised due to sale. All members present voting aye. Motion carried.

Moved by Commissioner Wiese, seconded by Dennert to approve the following recommendation from the Director of Equalization in **Garland Township #46** for **Christopher Podoll** on Lt 1 Chris Podoll SD NW 22-125-63 to reduce from \$369,939 to \$251,862 due to house fire. All members present voting aye. Motion carried.

Moved by Commissioner Wiese, seconded by Dinger to approve the following recommendation from the Director of Equalization in **Ordway Township #14** for **Jane Fischer** on Fischer's 1<sup>st</sup> SD NE 7-124-63 to reduce from \$321,804 to \$140,885 due to house fire. All members present voting aye. Motion carried.

RECESS:

Moved by Commissioner Dinger, seconded by Wiese to declare the County Board of Equalization recessed until 11:00 a.m. on April 21, 2026. All members present voting aye. Motion carried.

Lynn Heupel, Brown County Auditor

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