

APRIL 21, 2026 – BROWN COUNTY BOARD OF EQUALIZATION

Meeting called to order by Chairman Sutton at 11:00 A.M. in the Commission Chambers, Courthouse Annex, Brown County, SD. Present were Commissioners Dennert, Dinger, Gage, Sutton and Wiese, Director of Equalization Gene Loeschke, Appraisers Russell Metz and Sarah Swenson.

Moved by Commissioner Wiese, seconded by Gage to instruct the Director of Equalization to reduce values on all properties qualifying for Senior Tax Freeze for the Elderly and Disabled for 2026 (236). All members present voting aye. Motion carried.

CONTESTED APPEAL:

Moved by Commissioner Dinger, seconded by Wiese to uphold the Director of Equalization recommendations for **Wyatt Treeby** of SE Section 1-T128N-R60W Parcel #3 to leave the assessed value at \$167,809. All members present voting aye. Motion carried.

STIPULATION:

Moved by Commissioner Dennert, seconded by Wiese to approve the following recommendations from the Director of Equalization for **Podoll Family Heritage Center** of BOLS SE 8-125-63 EX W 55 AC & EX Land Platted (Family Heritage Center) (11955 390th Ave., Westport) to change the class from NAC1 to NACC2 and reduce the assessed from \$56,912 to \$28,066. All members present voting aye. Motion carried.

ADJOURNMENT:

Moved by Commissioner Dinger, seconded by Wiese to declare the County Board of Equalization adjourned until 2027 at 11:05 A.M. All members present voting aye. Motion carried.

Lynn Heupel, Brown County Auditor

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