

# LOCAL BOARD OF EQUALIZATION MEMBER OATH

SDCL 10-11-25

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I, Alexis Nasser, a member of the Board of Equalization for the City of Summerset in the County of Meade, State of South Dakota, for the year 2023, being first duly sworn, depose and say that I will fairly and impartially perform the duties as a member of the Board of Equalization of the City of Summerset, Meade County, South Dakota. That I will endeavor to equalize the assessment of all real property within the city/county. That I will seek to place upon the books of the tax jurisdiction within the city/county any property that may have been omitted by error or neglect of the assessor or board of equalization. I will faithfully, and impartially perform all other acts enjoined on me by law, to the end that all assessments within the above city/county may be complete and just and equal as between the property holders.

\_\_\_\_\_  
Alexis Nasser

03/20/2023

\_\_\_\_\_  
Date

\_\_\_\_\_  
Melanie Torno, Mayor

Subscribed and sworn to before me this 20<sup>th</sup> day of March, 2023.

# LOCAL BOARD OF EQUALIZATION MEMBER OATH

SDCL 10-11-25

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I, Mike Kitzmiller, a member of the Board of Equalization for the City of Summerset in the County of Meade, State of South Dakota, for the year 2023, being first duly sworn, depose and say that I will fairly and impartially perform the duties as a member of the Board of Equalization of the City of Summerset, Meade County, South Dakota. That I will endeavor to equalize the assessment of all real property within the city/county. That I will seek to place upon the books of the tax jurisdiction within the city/county any property that may have been omitted by error or neglect of the assessor or board of equalization. I will faithfully, and impartially perform all other acts enjoined on me by law, to the end that all assessments within the above city/county may be complete and just and equal as between the property holders.

\_\_\_\_\_  
Mike Kitzmiller

03/20/2023

\_\_\_\_\_  
Date

\_\_\_\_\_  
Melanie Torno, Mayor

Subscribed and sworn to before me this 20<sup>th</sup> day of March, 2023.

# LOCAL BOARD OF EQUALIZATION MEMBER OATH

SDCL 10-11-25

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I, Clyde Hirsch, a member of the Board of Equalization for the City of Summerset in the County of Meade, State of South Dakota, for the year 2023, being first duly sworn, depose and say that I will fairly and impartially perform the duties as a member of the Board of Equalization of the City of Summerset, Meade County, South Dakota. That I will endeavor to equalize the assessment of all real property within the city/county. That I will seek to place upon the books of the tax jurisdiction within the city/county any property that may have been omitted by error or neglect of the assessor or board of equalization. I will faithfully, and impartially perform all other acts enjoined on me by law, to the end that all assessments within the above city/county may be complete and just and equal as between the property holders.

\_\_\_\_\_  
Clyde Hirsch

03/20/2023

\_\_\_\_\_  
Date

\_\_\_\_\_  
Melanie Torno, Mayor

Subscribed and sworn to before me this 20<sup>th</sup> day of March, 2023.

# LOCAL BOARD OF EQUALIZATION MEMBER OATH

SDCL 10-11-25

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I, Dave Butler, a member of the Board of Equalization for the City of Summerset in the County of Meade, State of South Dakota, for the year 2023, being first duly sworn, depose and say that I will fairly and impartially perform the duties as a member of the Board of Equalization of the City of Summerset, Meade County, South Dakota. That I will endeavor to equalize the assessment of all real property within the city/county. That I will seek to place upon the books of the tax jurisdiction within the city/county any property that may have been omitted by error or neglect of the assessor or board of equalization. I will faithfully, and impartially perform all other acts enjoined on me by law, to the end that all assessments within the above city/county may be complete and just and equal as between the property holders.

\_\_\_\_\_  
Dave Butler

03/20/2023

\_\_\_\_\_  
Date

\_\_\_\_\_  
Melanie Torno, Mayor

Subscribed and sworn to before me this 20<sup>th</sup> day of March, 2023.

**LOCAL BOARD OF EQUALIZATION MEMBER OATH**

**SDCL 10-11-25**

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I, Melanie Torno, a member of the Board of Equalization for the City of Summerset in the County of Meade, State of South Dakota, for the year 2023, being first duly sworn, depose and say that I will fairly and impartially perform the duties as a member of the Board of Equalization of the City of Summerset, Meade County, South Dakota. That I will endeavor to equalize the assessment of all real property within the city/county. That I will seek to place upon the books of the tax jurisdiction within the city/county any property that may have been omitted by error or neglect of the assessor or board of equalization. I will faithfully, and impartially perform all other acts enjoined on me by law, to the end that all assessments within the above city/county may be complete and just and equal as between the property holders.

\_\_\_\_\_  
Melanie Torno

03/20/2023

\_\_\_\_\_  
Date

\_\_\_\_\_  
Alexis Nasser, President of Board

Subscribed and sworn to before me this 20<sup>th</sup> day of March, 2023.



SUMMERSET CITY SC461

NAME / ADDRESS	CLASS	ASSESSED VALUE	EQUALIZED VALUE	LOCAL BOARD	COUNTY BOARD	STATE BOARD	EXEMPT AMOUNT	ACRES	UNITS
-----									
PARCEL: 0C.70.02									
DEEDHOLDER NAME	-----	DISTRICT: SC461	SCHOOL: 46-1	STR: SUMMERSET		SUMMERSET CITY			
SEMMLER, JAMES D ETUX	NA-DC	51,790							1.00
	TOTAL	51,790							
330 WESTBERRY CT WEST		COMMENT: .576 AC							
RAPID CITY SD		SEMMLER ADDITION LOT 2							
57702		LOT/RNG: 2							
-----									
PARCEL: 0C.70.03									
DEEDHOLDER NAME	-----	DISTRICT: SC461	SCHOOL: 46-1	STR: SUMMERSET		SUMMERSET CITY			
SEMMLER, JAMES D ETUX	NA-DC	37,456							1.00
	TOTAL	37,456							
330 WESTBERRY CT WEST		COMMENT: .417 AC							
RAPID CITY SD		SEMMLER ADDITION LOT 3							
57702		LOT/RNG: 3							
-----									
DISTRICT TOTALS		301,181,923	301,181,923	301,181,923		301,181,923			
		301,181,923		301,181,923		14,398,945			
-----									
GRAND TOTALS		301,181,923	301,181,923	301,181,923		301,181,923			
		301,181,923		301,181,923		14,398,945			

\*\* END OF REPORT \*\*

2022

SUMMERSET CITY SC514

NAME / ADDRESS	CLASS	ASSESSED VALUE	EQUALIZED VALUE	LOCAL BOARD	COUNTY BOARD	STATE BOARD	EXEMPT AMOUNT	ACRES	UNITS
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PARCEL: MH0C.53.0B.Z									
DEEDHOLDER NAME		DISTRICT: SC514	SCHOOL: 51-4	STR: SUMMERSET		SUMMERSET CITY			
TPH LLC	NA-DM1	29,743							1.00
C/O STUART MARTIN	TOTAL	29,743							
PO BOX 1888		PINE HILLS MH PARK							
RAPID CITY SD		1982 28X56 SCHULT							
57709		S#182903AB							
		"OFFICE"							
		HOUSE: 6892 POLK ST							
-----									
PARCEL: MH0C.53.0B.ZZ									
DEEDHOLDER NAME		DISTRICT: SC514	SCHOOL: 51-4	STR: SUMMERSET		SUMMERSET CITY			
COYLE, SHEILA L OR ROBERT C	NA-DM1S	20,690							1.00
	TOTAL	20,690							
PO BOX 103		PINE HILLS MH PARK							
BLACK HAWK SD		1981 14X80 SCHULT							
57718		S#182273							
		HOUSE: 9528 DIAMOND T CR							
-----									
DISTRICT TOTALS		3,052,349	3,052,349	3,052,349	2,937,296	2,937,296	115,053		
-----									
GRAND TOTALS		3,052,349	3,052,349	3,052,349	2,937,296	2,937,296	115,053		

\*\* END OF REPORT \*\*

2023





OBJECTION TO REAL PROPERTY ASSESSMENT
(SDCL 10-11-13 thru SDCL 10-11-42)

COUNTY OF Meade



APPEAL NUMBERS:

TO BE COMPLETED BY PROPERTY OWNER:

Off. of Hearing Exam.

Assessed in name of: Jordan Middleton

County Brd of Equal

Mailing address: 10145 Laramie Lane

Local Brd of Equal

Summerset SD
(605) 786-7357

Legal description of property being appealed (Include lot, block, addition and city or section, township and range): SUMMERSET SUMMERSET SUB LOT 9 BLK 22

(USE SEPARATE FORM FOR EACH LEGAL DESCRIPTION - IF BARE AGRICULTURAL LAND - MAY USE PT 17A)

Parcel Number: 0C.50.22.09

I am appealing the property value abstract class
exempt status owner-occupied status

Reason(s) for appealing: 2023 Real Estate assesment is to high. Believe my property is not worth that much, as indicated on the assesment.
2023 assesment had a total assesment of \$366,533.

I believe the correct full and true value of said property on legal assessment date was:

\$328,049.00 (total value) \$35,000.00 land value \$293,049.00 building value
OATH: I do solemnly swear that all statements made herein are to the best of my knowledge, true and correct.

Date 3/9/23

Signature Jordan M. Middleton
(Taxpayer/Taxpayer Attorney)

TO BE COMPLETED BY LOCAL BOARD OF EQUALIZATION - ACTION BY LOCAL BOARD OF EQUALIZATION:

No Change to Assessor's Value Changed Classification Changed Valuation

Table with columns: Abstract Type, Assessors Value (From), Local Board (To), Classification (From, To), Signature, Jurisdiction

TO BE COMPLETED BY DIRECTOR OF EQUALIZATION PRIOR TO COUNTY BOARD OF EQUALIZATION

I, make the following recommendation for the current year on the above stated property:

Table with columns: Abstract Type, Assessors Value (From), Local Board (To), Classif. (From, To), Assessor's Recommend. (Value, Classif), Signature

TO BE COMPLETED BY COUNTY BOARD OF EQUALIZATION
FINAL VALUE BY COUNTY BOARD OF EQUALIZATION:

Table with columns: Abstract Type, To, Classification (From, To)

Signature County Auditor

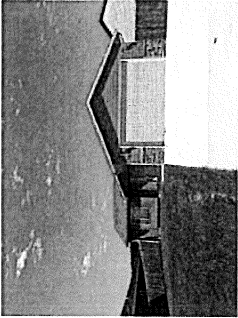
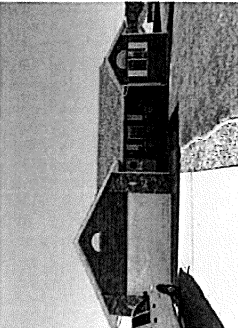
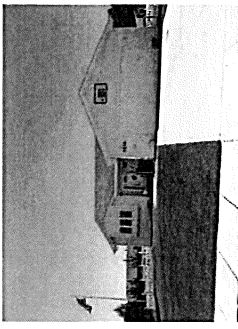
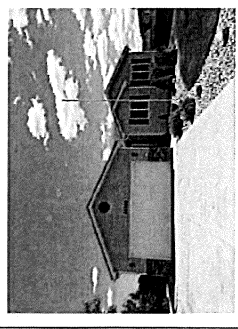

PT 17 (5/98)

Original: OHE (if appealed to that body)

Second copy: to assessor (if appealed to county board)

First copy: retained by county (if appealed to county board)

Third copy: to objector (after action by local board)

											
	<b>SUBJECT</b>	<b>SALE 1</b>	<b>SALE 2</b>	<b>SALE 3</b>	<b>SALE 4</b>						
ADDRESS	10145 Laramie Lane	7165 Castlewood Dr.	7235 Castlewood Dr.	10284 Remington Dr.	10090 Remington Dr.						
PARCEL NO.	OC.50.22.09	OC.50.18.10	OC.50.18.18	OC.50.23.29	OC.50.23.25						
LOT SIZE	.23	.25	.23	.28	.25						
YR. BLT.	2015	2005	2005	2005	2008						
MAIN SQ. FT.	1,224	1,193	1,286	1,120	1,170						
BASEMENT SQ. FT.	1,216	1,193	874	1,120	1,170						
BSMT SQ. FT.- FINISHED	1,094	1,074	229	1,074	1,170						
GARAGE SQ. FT.	528	585	600	441	528						
GARAGE FINISH	None	585	None	441	528						
HEAT/COOL	Warmed and Cooled Air	Warmed and Cooled Air	Warmed and Cooled Air	Warmed and Cooled Air	Warmed and Cooled Air						
BEDROOMS	3	5	2	5	3						
BATHS	2	3	2	3	3						
SALE PRICE		<b>\$412,000</b>	<b>\$405,000</b>	<b>\$399,900</b>	<b>\$390,000</b>						
SALE DATE		1-28-2022	5-21-2022	5-20-2022	12-29-2021						
2023 STRUCTURE VALUE	\$328,033	<table border="1"> <tr> <td>OWNER NAME</td> <td>Jordan Middleton</td> </tr> <tr> <td>DATE</td> <td>3/13/2023</td> </tr> <tr> <td>APPRAISER</td> <td>Jon Olson</td> </tr> </table>				OWNER NAME	Jordan Middleton	DATE	3/13/2023	APPRAISER	Jon Olson
OWNER NAME	Jordan Middleton										
DATE	3/13/2023										
APPRAISER	Jon Olson										
2023 LAND VALUE	\$38,500										
TOTAL 2023 ASSESSED VALUE	<b>\$366,533</b>										

Danny Joe Cooper  
8707 Steamboat Lane.  
Summerset, SD 57769

03/16/2023

Meade County Equalization  
Director of Equalization: Rhea Crane  
1300 Sherman Street Ste. 222  
Sturgis, SD 57785

RE: 2023 RE Property tax valuation, Dist./Parcel SUM461 0C.63.08  
Sec/Twp/Rng 14-3-6  
Legal: Sun Valley Est Lot 8  
And 2023 RE Property tax valuation, Dist./Parcel CS461 01.OF.02.16  
Legal: Sturgis Hidden Valley States Sub Lot 16 BLK 2

Municipal Board of Equalization,

Please let this letter serve as my notice to appeal my property tax assessment for the following reasons. I have provided details on why my home is over assessed below: Sun Valley Est Lot 8

1. The house at 8739 Steamboat Lane directly west of me, was vacant for at least 5 years. The exterior of the house is becoming increasingly unsightly. No repair has been done from hailstorms, wind damage and general wear and tear. It is starting to look run down and becoming increasingly unsightly. They have replaced roof damage and repaired front steps since taking ownership. There three dogs have damaged my West fence, bark all the time and police have had to show up due to noise complains. All of this does nothing but devalue my property. I don't think any of this was given consideration when my valuation was increased.
2. Since my street is not on a primary bus route, it doesn't get plowed in a timely manner; if at all. I have taken it upon myself the past two winters to help me and my neighbors by plowing my street when it snows. I have incurred the cost of fuel and wear and tear on my equipment to plow my street so, the people on my street have better access to their homes. The untimely or lack of consistent city snow removal does not make the street I live on as desirable as other areas that have better city snow removal, especially since tax dollars are supposed to be allocated for this service. So, you are increasing my taxes without providing the same snow removal service that people in other areas are getting with their tax dollars.
3. There are two Pit-bull dogs and numerous other consistently obnoxious barking dogs within walking distance. This alone could potentially make the neighborhood a less desirable place to want to raise a family or live and devalue my property. I also end up with dog feces on my property from unleashed dogs, which does nothing to improve the appearance of my property.
4. Given the location of the housing development, it is also not uncommon to find an occasional rattlesnake lurking in my yard. This also makes the area a less desirable place to want to live or raise children.
5. Currently Sun Valley addition is being reviewed by FEMA to be put in a flood zone requiring flood insurance. In 2015 and 2019 may basement had to have 11 sump pumps running to keep the basement for having 3 feet of water in it. FEMA did come to my basement in 2019 and said they could not help because this was ground water, they only help with surface water. In 2020 I had a \$16,000 sump system installed to help with water issues. All of my belonging from the basement are still in storage and basement is not used except for washer/dryer.

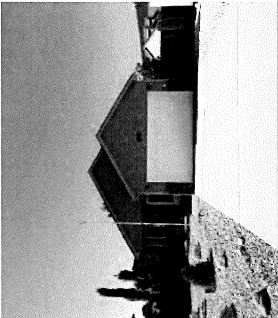
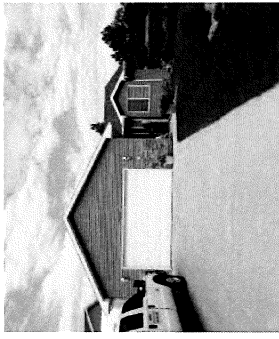
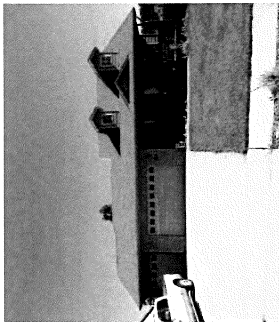

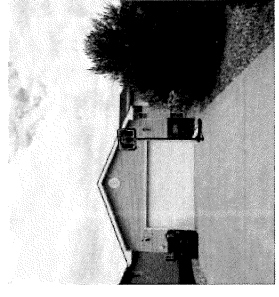
Please let this letter serve as my notice to appeal my property tax assessment for the following reasons. I have provided details on why my home is over assessed below: Sturgis Hidden Valley States Sub Lot 16 BLK 2

1. When I went to purchase this lot the description for lot size was 1.72 acres. Once the paperwork was given to Black Hills Title it was 1.27 acres. If I would have back out of this deal earnest money would have been lost and the fees of 1031 exchange would have been lost. The developer/seller also failed to even give title company required documents when sale agreement date. I still did proceed with the sale because it would have cost me thousands and would have nothing to show. The other lots in this development with similar size were sold for \$82-85,000, if mine would have been 1.72 acres current assessment would have been fair.
2. The second thing that was told by seller's real-estate agent was the developer/seller was near an agreement with MDU about providing natural gas to this subdivision. I did contact MDU, and they confirmed developer/seller was in process of an agreement and would be decided in spring of 2022. My realtor has contacted MDU, they informed him developer/seller is refusing to pay any connection cost. Having Natural gas was a hug selling point for me.

Given the aforementioned information, I don't think any of this was given consideration when my valuation increased, and my taxes were raised from last year. Based upon how high my taxes are, I ask that the information I have provided be taken into consideration and ask that my taxes be lowered on the lot 16 Sturgis and stay the same with 2021 assessment of 8707 Steamboat Lane Summerset property. Additionally, please provide me with a detailed explanation as to why my taxes are so high in the first place and what factors were used to determine the increase.

Regards,

Danny Cooper

					
	<b>SUBJECT</b>	<b>SALE 1</b>	<b>SALE 2</b>	<b>SALE 3</b>	<b>SALE 4</b>
<b>ADDRESS</b>	8707 Steamboat Ln.	714735 Telluride St.	8736 Steamboat Ln.	14825 Telluride St.	14795 Telluride St.
<b>PARCEL NO.</b>	0C.63.08	0C.63.67R	0C.63.02	0C.63.58	0C.63.61
<b>LOT SIZE</b>	.234	.24	.26	.21	.21
<b>YR. BLT.</b>	2006	2010	2006	2006	2006
<b>MAIN SQ. FT.</b>	1,073	984	938	974	944
<b>BASEMENT SQ. FT.</b>	1,073	936	448	960	912
<b>BSMT SQ. FT.-FINISHED</b>	None	842	448	864	912
<b>GARAGE SQ. FT.</b>	460	624	808	440	576
<b>GARAGE FINISH</b>	None	624	808	None	None
<b>HEAT/COOL</b>	Warmed and Cooled Air	Warmed and Cooled Air	Warmed and Cooled Air	Warmed and Cooled Air	Warmed and Cooled Air
<b>BEDROOMS</b>	3	4	3	4	3
<b>BATHS</b>	2	3	2	2	2
<b>SALE PRICE</b>		<b>\$350,000</b>	<b>\$350,000</b>	<b>\$368,500</b>	<b>\$355,000</b>
<b>SALE DATE</b>		1-24-2023	4-7-2022	6-6-2022	8-12-2022
<b>2023 STRUCTURE VALUE</b>	\$232,795	OWNER NAME Danny Cooper			
<b>2023 LAND VALUE</b>	\$40,700	DATE 3/17/2023			
<b>TOTAL 2023 ASSESSED VALUE</b>	<b>\$273,495</b>	APPRAISER Jon Olson			

- All comps do have basement finish as that is the most common practice, however I believe the selling prices clearly reflect the added finish in the basement.
- Based on the comps found my recommendation is for a NO CHANGE in value.