

GRANT COUNTY
Commission Proceedings

**Tax Equalization Proceedings
June 4, 2025**
Vice Chairman Meyer called the June 4, 2025 meeting of the Grant County Board of Equalization to order at 1:04 p.m. Absent was Commissioner Zenker.

Commissioner Hochhalter moved to approve agenda, seconded by Vice Chairman Meyer. All present voting aye; agenda approved.

Opening comments made by Vice Chairman Meyer. The equalization meeting is to hear appeals by property owners on the valuation of their property, or if they have been so assigned, that party for which they are representing. Order of business starts with incorporated cities, moves on to organized townships, and when present, unincorporated cities within organized townships, and finishing with unorganized townships and subdivisions located therein. At the request of representatives, testimony will be taken from representatives present. Then each jurisdiction will be considered.

City of Carson

Parcel number 60001000: Garage was listed on incorrect parcel. Value added to this parcel, and removed from other. Increase of value of \$7500. Motion made by Hochhalter, and seconded by Meyer. Roll call vote - Hochhalter - aye, Meyer - aye. Motion carried.

Parcel number 60001100: Garage value moved to correct parcel. Value reduced \$7500. Motion made by Hochhalter, and seconded by Meyer. Roll call vote - Hochhalter - aye, Meyer - aye. Motion carried.

Parcel number 60007300: Reassessed underground tanks. Value reduction of \$6600. Motion made by Hochhalter, and seconded by Meyer. Roll call vote - Hochhalter - aye, Meyer - aye. Motion carried.

Parcel number 60014200: New construction, partial valuation for 2025 of \$215,600. Motion made by Hochhalter, and seconded by Meyer. Roll call vote - Hochhalter - aye, Meyer - aye. Motion carried.

Parcel number 60016500: New construction of garage. Value added of \$38,100. Motion made by Hochhalter, and seconded by Meyer. Roll call vote - Hochhalter - aye, Meyer - aye. Motion carried.

Parcel number 60019500: Changed classification of and increased value of \$6100. Motion made by Hochhalter, and seconded by Meyer. Roll call vote - Hochhalter - aye, Meyer - aye. Motion carried.

Parcel number 60022900: New construction of deck added value of \$1700. Motion made by Hochhalter, and seconded by Meyer. Roll call vote - Hochhalter - aye, Meyer - aye. Motion carried.

Parcel number 60027200: Replacement of deck added value of \$300. Motion made by Hochhalter, and seconded by Meyer. Roll call vote - Hochhalter - aye, Meyer - aye. Motion carried.

Parcel number 60027500: Reappraised deck and value reduced by \$500. Motion made by Hochhalter, and seconded by Meyer. Roll call vote - Hochhalter - aye, Meyer - aye. Motion carried.

Parcel number 60027900: New construction of garage and increased value of \$11,100. Motion made by Hochhalter, and seconded by Meyer. Roll call vote - Hochhalter - aye, Meyer - aye. Motion carried.

City of Elgin

Parcel number 61066300: Lot size reduced by property owned by other entity. Value reduced by \$500. Motion made by Hochhalter, and seconded by Meyer. Roll call vote - Hochhalter - aye, Meyer - aye. Motion carried.

Parcel number 61060800: Demolition of house. Exempt status of property owned by government entity. Value reduced by \$14,000. Motion made by Hochhalter, and seconded by Meyer. Roll call vote

- Hochhalter - aye, Meyer - aye. Motion carried.

Parcel number 61060900: Demolition of shed. Value reduction of \$300. Motion made by Hochhalter, and seconded by Meyer. Roll call vote - Hochhalter - aye, Meyer - aye. Motion carried.

Parcel number 61040400: Property owned by government entity and exempt from taxation. Question was tabled to determine the taxable status of the land. The County Board of Commissioners can act upon the exemption status at a regular meeting. Proposed value of exemption is \$37,000.

Parcel number 61050200: New construction of garage. Value added of \$7700. Motion made by Hochhalter, and seconded by Meyer. Roll call vote - Hochhalter - aye, Meyer - aye. Motion carried.

Parcel number 61041700: New construction of grain bin gazebo. Value increase of \$2900. Motion made by Hochhalter, and seconded by Meyer. Roll call vote - Hochhalter - aye, Meyer - aye. Motion carried.

Parcel number 61059700: Property owned by government entity and exempt from taxation. Value reduction of \$1300. Motion made by Hochhalter, and seconded by Meyer. Roll call vote - Hochhalter - aye, Meyer - aye. Motion carried.

Parcel number 61032000: New construction of shed value added of \$1400. Motion made by Hochhalter, and seconded by Meyer. Roll call vote - Hochhalter - aye, Meyer - aye. Motion carried.

Parcel number 61034400: Church property sold to individual and not exempt. Value added of \$32,100. Motion made by Hochhalter, and seconded by Meyer. Roll call vote - Hochhalter - aye, Meyer - aye. Motion carried.

Parcel number 61073700: Government owned property sold to private entity, and not exempt. Added residential structure value of \$93,500. Motion made by Hochhalter, and seconded by Meyer. Roll call vote - Hochhalter - aye, Meyer - aye. Motion carried.

Parcel number 61057700: Corrected residential structure value. A decrease of \$33,200. Motion made by Hochhalter, and seconded by Meyer. Roll call vote - Hochhalter - aye, Meyer - aye. Motion carried.

Parcel number 61082500: New construction. Added tanks and containment area and increased value of \$199,300. Motion made by Hochhalter, and seconded by Meyer. Roll call vote - Hochhalter - aye, Meyer - aye. Motion carried.

Parcel number 61080300: New construction of covered deck and increased value of \$1300. Motion made by Hochhalter, and seconded by Meyer. Roll call vote - Hochhalter - aye, Meyer - aye. Motion carried.

Parcel number 61033900: Reassessed metal building and increase value of \$31,500. Motion made by Hochhalter, and seconded by Meyer. Roll call vote - Hochhalter - aye, Meyer - aye. Motion carried.

Parcel number 61070300: Replaced deck structure and change in value of \$500. Motion made by Hochhalter, and seconded by Meyer. Roll call vote - Hochhalter - aye, Meyer - aye. Motion carried.

Parcel number 61074400: Added shed and increased value of \$1100. Motion made by Hochhalter, and seconded by Meyer. Roll call vote - Hochhalter - aye, Meyer - aye. Motion carried.

Parcel number 61036100: New construction deck with roof and increase in value of \$5900. Motion made by Hochhalter, and seconded by Meyer. Roll call vote - Hochhalter - aye, Meyer - aye. Motion carried.

Parcel number 61073900: Replaced deck and increased value of \$1100. Motion made by Hochhalter, and seconded by Meyer. Roll call vote - Hochhalter - aye, Meyer - aye. Motion carried.

Parcel number 61038800: Replaced deck with cement

slab and value reduced \$1600. Motion made by Hochhalter, and seconded by Meyer. Roll call vote - Hochhalter - aye, Meyer - aye. Motion carried.

Parcel number 61049100: Value on partial construction added. Increase in value of \$39,900. Motion made by Hochhalter, and seconded by Meyer. Roll call vote - Hochhalter - aye, Meyer - aye. Motion carried.

City of Leith

Parcels numbered 63126301, 63127000, 63127300 had grain bins added by local board. Parcel 63126301 had been added in 2024, but the County Board of Equalization determined the grain bin qualified as agricultural exempt structure, and removed the value. Reva Weekes, City of Leith Auditor stated that a grain bin owned by her husband is assessed and taxed, so the City Board thought that all of them should be assessed. Auditor Meier said added the values of the grain bins may have an adverse effect on the tax base for the City of Leith if the grain bins were determined to be exempt, after the budgets and mill levies have been calculated. The budget for Leith is only about \$5000 per year. If the status is determined to be taxable by the Board of County Commissioner, the value of the grain bins can be added as omitted property after the action of the State Board of Equalization is complete.

City of New Leipzig

Parcel number 62101606: Lot purchased from city in 2024. Value increase of \$1300 added to prorated 2024 value. Motion made by Hochhalter, and seconded by Meyer. Roll call vote - Hochhalter - aye, Meyer - aye. Motion carried.

Parcel number 62111600: Lot purchased from city in 2024. Value increase of \$950 added to prorated 2024 value. Motion made by Hochhalter, and seconded by Meyer. Roll call vote - Hochhalter - aye, Meyer - aye. Motion carried.

Parcel number 62111500: Lot purchased from city in 2024. Value increase of \$250 added to prorated 2024 value. Motion made by Hochhalter, and seconded by Meyer. Roll call vote - Hochhalter - aye, Meyer - aye. Motion carried.

Parcel number 62098201: Lot purchased from city in 2024. Value increase of \$1500 added to prorated 2024 value. Motion made by Hochhalter, and seconded by Meyer. Roll call vote - Hochhalter - aye, Meyer - aye. Motion carried.

Parcel number 62101600: Lot purchased from city in 2024. Value decrease of \$100 to prorated 2024 value. Motion made by Hochhalter, and seconded by Meyer. Roll call vote - Hochhalter - aye, Meyer - aye. Motion carried.

Parcel number 62101605: Lot purchased from city in 2024. Value decrease of \$100 to prorated 2024 value. Motion made by Hochhalter, and seconded by Meyer. Roll call vote - Hochhalter - aye, Meyer - aye. Motion carried.

Parcel number 62085401: Lot purchased from city in 2024. Value increase of \$700 added to prorated 2024 value. Motion made by Hochhalter, and seconded by Meyer. Roll call vote - Hochhalter - aye, Meyer - aye. Motion carried.

Parcel number 62107800: New construction of breezeway added value of \$7900. Motion made by Hochhalter, and seconded by Meyer. Roll call vote - Hochhalter - aye, Meyer - aye. Motion carried.

Parcel number 62101623: New construction of metal building. Tax director had original value of structure as \$74,300. City of New Leipzig Board of Equalization decreased the assessed value to \$50,000, but no reason for change was provided in the city minutes. Lynn & Amiee Griffin appeared to dispute the value of the structure as assessed by the tax director. Mr. Griffin presented actual cost documentation and stated he did the electrical work inside the structure. There is no floor or heat in the structure. Jackie Steinmetz, Tax Director prepared a new value of \$70,200, which accounts for the dirt floor.

Mr. Griffin requested the value of \$50,000 on the structure. Commissioner Hochhalter stated he wasn't convinced \$50,000 was the entire cost of the structure, and moved to accept the value of \$70,200 as determined by the tax director. Motion seconded by Meyer. Roll call vote - Hochhalter - aye, Meyer - aye. Motion carried.

Parcel number 62097700: Addition of a metal building, added value of \$32,800. Motion made by Hochhalter, and seconded by Meyer. Roll call vote - Hochhalter - aye, Meyer - aye. Motion carried.

ELM TWN 134-88

Parcel number 18462000: New construction of a metal building, added value of \$118,900. Motion made by Hochhalter, and seconded by Meyer. Roll call vote - Hochhalter - aye, Meyer - aye. Motion carried.

WINONA 130-87 - NO CHANGES

HOWE 130-89 - NO CHANGES

FREDA 133-83 - NO CHANGES

ROCK 133-88 - NO CHANGES

LARK 134-85

Parcel number 21402001: Mobile home escaped taxation for 2023 and 2024. Will be added to mobile home taxation list, not the real property list. Motion made by Hochhalter, and seconded by Meyer. Roll call vote - Hochhalter - aye, Meyer - aye. Motion carried.

LEIPZIG 135-89

Parcel number 14566400: Residence changed from exempt to taxable with a value of \$43,900. Motion made by Hochhalter, and seconded by Meyer. Roll call vote - Hochhalter - aye, Meyer - aye. Motion carried.

MINNIE 134-89

Parcel number 17477500: Added value for outside stage of \$700. Motion made by Hochhalter, and seconded by Meyer. Roll call vote - Hochhalter - aye, Meyer - aye. Motion carried.

Parcel number 17478500: New construction of garage with a value of \$24,100. Motion made by Hochhalter, and seconded by Meyer. Roll call vote - Hochhalter - aye, Meyer - aye. Motion carried.

Parcel number 17469010: New construction of a shop with a value of \$95,600. Motion made by Hochhalter, and seconded by Meyer. Roll call vote - Hochhalter - aye, Meyer - aye. Motion carried.

Parcel number 17478100: Removed tanks from property for a value reduction of \$57,100. Motion made by Hochhalter, and seconded by Meyer. Roll call vote - Hochhalter - aye, Meyer - aye. Motion carried.

PRETTY ROCK

Parcel number 41134200: Revaluation of rural residence to account for location factor. Reduction of \$20,000 or 25% from the 2024 value. Motion made by Hochhalter, and seconded by Meyer. Roll call vote - Hochhalter - aye, Meyer - aye. Motion carried.

RALEIGH 133-85

Parcel number 24313300: Added building value that was listed on incorrect parcel, and revalued hoop building. Total changes to commercial structure value on this parcel of \$72,100. Motion made by Hochhalter, and seconded by Meyer. Roll call vote - Hochhalter - aye, Meyer - aye. Motion carried.

Parcel number 24299800: Residence not exempt by rural residence exemption, and commercial structure value added. Residential value added of \$85,800 and commercial structure value of \$15,200 added. Motion made by Hochhalter, and seconded by Meyer. Roll call vote - Hochhalter - aye, Meyer - aye. Motion carried.

Parcel number 24317600: Value of commercial land reduced by \$30,300 by correction of taxable acreages. Value of commercial structures changed by a total of \$48,000. Motion made by Hochhalter, and seconded by Meyer. Roll call vote - Hochhalter - aye, Meyer - aye.

Motion carried.

137-90

Parcel number 03729500: Value of commercial structure increased for construction of metal building. Value increase of \$121,700. Motion made by Hochhalter, and seconded by Meyer. Roll call vote - Hochhalter - aye, Meyer - aye. Motion carried.

137-88

Parcel number 01710602: Increase in commercial structure value of \$60,800 for construction of metal building. Motion made by Hochhalter, and seconded by Meyer. Roll call vote - Hochhalter - aye, Meyer - aye. Motion carried.

136-89

Kingdom Investors – multiple parcels. No list of properties was presented to consider. Bill Schneider requested a reduction in value from \$4,041,000 to \$2,869,186. No supporting documentation was presented to the County Board of Equalization for such a reduction. Mr. Schneider stated that he thinks the method used by the State Tax Department in 2024 was flawed, and the value that was arrived at by his private appraiser is correct. Mr. Schneider stated there have not been any sales in the last year of property in Red Rock Resort. Motion by Hochhalter and seconded by Meyer to deny appeal based on no supporting documentation, and rejection of the use of discounted cash flow as the method of valuation. Roll call vote - Hochhalter - aye, Meyer - aye. Motion carried.

Parcel number 05658000: Corey Roth, owner appeared to appeal the valuation of the land and structure. He asked why the map factor for property around the lake is different from the subdivisions located near the lake. He requested a value reduction of both land and structure of \$71,400, or a combine value of land and structure of \$250,000. No supporting documentation was presented for the value reduction. Change in classification of land and structure from commercial to residential. Increase in structure value of \$76,200 for completion of constructions. Motion made by Hochhalter, and seconded by Meyer. Roll call vote - Hochhalter - aye, Meyer - aye. Motion carried.

RED ROCK Subdivision

Parcel number 05658000: Change in classification of lot from commercial to residential. Value increase for residential structure completion of \$68,500. Motion made by Hochhalter, and seconded by Meyer. Roll call vote - Hochhalter - aye, Meyer - aye. Motion carried.

RED ROCK RESORT

Parcel number 05692400: Value added for one stall garage structure of \$23,900. Motion made by Hochhalter, and seconded by Meyer. Roll call vote - Hochhalter - aye, Meyer - aye. Motion carried.

Parcel number 05694300: Removed old mobile home value. New mobile home will be assessed as a mobile home and not be listed as real property. Real property value reduction of \$33,500. Mobile home value estimated at \$142,400. Motion made by Hochhalter, and seconded by Meyer. Roll call vote - Hochhalter - aye, Meyer - aye. Motion carried.

Parcel number 05694800: Removed metal shed and added decks. Net value change of \$7,200. Motion made by Hochhalter, and seconded by Meyer. Roll call vote - Hochhalter - aye, Meyer - aye. Motion carried.

Parcel number 05694900: Classification of land of \$51,600 and structure of \$13,700 changed from commercial to residential. Mobile home will be assessed as a mobile home and not be listed as real property. Mobile home value estimated at \$153,100. Motion made by Hochhalter, and seconded by Meyer. Roll call vote - Hochhalter - aye, Meyer - aye. Motion carried.

Parcel number 05695800: Increase in residential structure value for shed of \$3600. Motion made by Hochhalter, and seconded by Meyer. Roll call vote

- Hochhalter - aye, Meyer - aye. Motion carried.

Parcel number 05695900: Increase in residential structure value for deck of \$7400. Motion made by Hochhalter, and seconded by Meyer. Roll call vote - Hochhalter - aye, Meyer - aye. Motion carried.

Parcel number 05696600: Added commercial structure value for metal building of \$114,000. Motion made by Hochhalter, and seconded by Meyer. Roll call vote - Hochhalter - aye, Meyer - aye. Motion carried.

Parcel number 05705400: Replaced mobile home and demolished deck. Residential value reduction of \$132,900. Land valuation of 39,000. Mobile home will be assessed as a mobile home and not be listed as real property. Mobile home value estimated at \$159,800. Motion made by Hochhalter, and seconded by Meyer. Roll call vote - Hochhalter - aye, Meyer - aye. Motion carried.

Parcel number 05709600: Added a lean-to and cement pad for a commercial value increase of \$15,200. Motion made by Hochhalter, and seconded by Meyer. Roll call vote - Hochhalter - aye, Meyer - aye. Motion carried.

Parcel number 05709800: Added roof over deck for and increase in residential structure value of \$4000. Motion made by Hochhalter, and seconded by Meyer. Roll call vote - Hochhalter - aye, Meyer - aye. Motion carried.

Parcel number 05710300: Demolished two gazebos for a value reduction of \$4,900. Motion made by Hochhalter, and seconded by Meyer. Roll call vote - Hochhalter - aye, Meyer - aye. Motion carried.

Parcel number 05710800: Increased value of residential structure for addition and covered deck. Increase of \$17,200. Motion made by Hochhalter, and seconded by Meyer. Roll call vote - Hochhalter - aye, Meyer - aye. Motion carried.

ROCKS & HILLS

Parcel number 05683800: Construction completed on residential structure. Increase in value of \$8,500. Motion made by Hochhalter, and seconded by Meyer. Roll call vote - Hochhalter - aye, Meyer - aye. Motion carried.

Parcel number 05684000: Change in classification from commercial to residential. Motion made by Hochhalter, and seconded by Meyer. Roll call vote - Hochhalter - aye, Meyer - aye. Motion carried.

Parcel number 05684400: Increase in structure for addition of deck. Removed obsolescence factor. Increase in value of \$35,800. Motion made by Hochhalter, and seconded by Meyer. Roll call vote - Hochhalter - aye, Meyer - aye. Motion carried.

Parcel number 05686400: Added a commercial structure valued at \$26,100. Motion made by Hochhalter, and seconded by Meyer. Roll call vote - Hochhalter - aye, Meyer - aye. Motion carried.

Parcel number 05686500: Commercial structure complete. Increase in value of \$18,800. Motion made by Hochhalter, and seconded by Meyer. Roll call vote - Hochhalter - aye, Meyer - aye. Motion carried.

Following parcels are owned by Raymond and Sandra Christensen. Mr. Christensen provided testimony to request a value reduction due to soil movement causing structural damage.

Parcel number 05682100: Reduction in value of \$800 for increased depreciation. Motion made by Hochhalter, and seconded by Meyer. Roll call vote - Hochhalter - aye, Meyer - aye. Motion carried.

Parcel number 05682200: Reassessment of lots due to soil conditions, a reduction of \$12,700. Motion made by Hochhalter, and seconded by Meyer. Roll call vote - Hochhalter - aye, Meyer - aye. Motion carried.

Parcel number 05682300: NO CHANGE. Motion made by Hochhalter, and seconded by Meyer. Roll call vote - Hochhalter - aye, Meyer - aye. Motion carried.