

**PROCEEDINGS OF THE CITY COUNCIL
CITY OF PHILIP, SOUTH DAKOTA
BOARD OF EQUALIZATION
MARCH 20, 2023**

The Philip City Council met in special session on Monday, March 20, 2023, at 4:00 p.m. in the Community Room of the Haakon Co. Courthouse for the purpose of meeting as a Board of Equalization. Board members present were Mayor Brit Miller; Council Members Marty Gartner, Greg Arthur, Scott Pinney, Terri Pelle, Marion Matt; and Haakon School District 27-1 Board Member Jari Spry. Also present were the following: City Administrator Brittany Smith, Haakon Co. Director of Equalization Sara Pfeifle, Haakon Co. Auditor Stacy Pinney, Margaret Pfeifer and Mary Ravellette.

Absent: Council Member Joni Parsons.

The meeting was called to order and opened with the Pledge of Allegiance.

Motion was made by Arthur, seconded by Pinney to convene as the Local Board of Equalization. Motion carried.

Motion was made by Pelle, seconded by Gartner to approve adding a request for owner occupied status to Parcel #9133 to the agenda. Motion carried.

Mayor Miller introduced Haakon Co. Director of Equalization (DOE), Sara Pfeifle.

Pfeifle provided her annual report. This included the City's 2023 growth for new construction which was reported at \$330,061 and includes some improvements on the discretionary formula adopted by the city. The county-wide growth was \$1,018,745. Both reported growth amounts are subject to change following any action during the board of equalization meetings. Said growth is for the 2023 taxes payable in 2024. In addition, a copy of the exempt properties in the city were reviewed.

Filed objections for 2023 taxes payable in 2024:

Roy & Margaret Pfeifer (parcel #8870): current land assessment - \$7,601; current building assessment - \$73,870; total assessment - \$81,471. Property owner's recommendation: land – no change; building - \$67,239; total - \$74,840. DOE's recommendation: land – no change; building - \$67,239; total - \$74,840. Motion was made by Matt, seconded by Gartner to approve the DOE's recommended change for said parcel #8870. Motion carried.

Beau & Mary Ravellette (parcel #9229): current land assessment - \$6,809; current building assessment - \$17,694; total assessment - \$24,503. Property owner's recommendation: land – no change; building - \$13,086; total - \$19,895. DOE's recommendation: land – no change; building - \$13,086; total - \$19,895. Motion was made by Pinney, seconded by Pelle to approve the DOE's recommended change for said parcel #9229. Motion carried.

Beau & Mary Ravellette (parcel #9230): current land assessment - \$5,630; current building assessment - \$193,804; total assessment - \$199,434. Property owner's recommendation: land – no change; building - \$172,226; total - \$177,856. DOE's recommendation: land – no change; building - \$172,226; total - \$177,856. Motion was made by Matt, seconded by Arthur to approve the DOE's recommended change for said parcel #9230. Motion carried.

Other Equalization Items:

Motion was made by Matt, seconded by Pelle to approve applying the city's adopted discretionary taxation ordinance to the new garage improvement on Parcel #9453, Karen Pinney/William Yoder. This improvement amount will be added to city's growth. Motion carried.

Motion was made by Arthur, seconded by Pinney to approve applying the city's adopted discretionary taxation ordinance to the new addition improvement on Parcel #9307, McQuirk Rental LLC. The city's growth will be adjusted to reflect this improvement on the discretionary formula. Motion carried.

Motion was made by Pinney, seconded by Gartner to approve removing Parcel #9855, Robert Shipp, from the city's assessment roll. Said mobile home property is located outside the city limits. Motion carried.

Motion was made by Spry, seconded by Pinney to approve applying owner occupied status to Parcel #9133, Megan Williams. Motion carried.

It was noted that the County's equalization meeting will be held on April 13, 2023.

With no further business to come before the Local Board of Equalization, Mayor Miller adjourned the meeting at 4:34 p.m.

City Council

Motion was made by Pinney, seconded by Matt to reconvene as the City Council. Motion carried.

Property Tax Refunds & Abatements:

Motion was made by Matt, seconded by Gartner to approve abating \$164.56 (taxes payable in 2023), and refunding \$235.44 (taxes paid in 2021 and 2022) on Parcel #9855, Robert Shipp. Said mobile home property is located outside the city but was erroneously added to the city assessment roll and paid city property taxes since 2021. Motion carried.

Motion was made by Matt, seconded by Arthur to approve abating \$555.21 (taxes payable in 2023) on Parcel #9855, Victor Franklin. Said mobile home property is located outside the city but was erroneously assessed city property taxes payable in 2023. Motion carried.

Building/Flood Plain Dev. Permits:

Jerry & Karen Kroetch - addition

Motion was made by Arthur, seconded by Matt to approve the permit as presented. Motion carried.

Public Comments: None.

Other Business:

Motion was made by Pinney, seconded by Arthur to approve administrative leave on Good Friday, Apr. 7th per Governor Noem's declaration. Motion carried.

The next Regular Council Meeting will be held on Monday, Apr. 3rd at 7:00 p.m. in the Community Room.

With no further business to come before the Council, Mayor Miller declared the meeting adjourned at 4:41 p.m.

/s/ Brit Miller, Mayor

ATTEST:

/s/ Brittany Smith, City Administrator
(Published once on March 30, 2023 at approximate cost of \$_____)