

**2023 OBJECTION TO REAL PROPERTY ASSESSMENT**  
SDCL 10-11-13 thru SDCL 10-11-42

USE A SEPARATE FORM FOR EACH LEGAL DESCRIPTION - IF BARE AGRICULTURAL LAND, USE PT 17A

**APPLICANT INFORMATION**

ASSESSED IN NAME OF <b>ZACHMEIER, MICHAEL W</b>	
MAILING ADDRESS <b>40 ST FRANCIS ST RAPID CITY SD 57701</b>	
PROPERTY ADDRESS (IF DIFFERENT THAN MAILING ADDRESS) <b>10426 TOLLGATE LN SPEARFISH SD</b>	PHONE NUMBER <b>520-305-1109</b>
COUNTY <b>LAWRENCE</b>	PARCEL NUMBER(S) <b>15000-00501-140-12</b>
LEGAL DESCRIPTION OF PROPERTY BEING APPEALED - INCLUDE LOT, BLOCK, ADDITION, CITY OR SECTION, TOWNSHIP, AND RANGE <b>Lot W-1A of Tract A of HES 443 14-005-01 Plat 1980-03220</b>	

APPEAL NUMBER(S): **CountyStip-2023-69**  
REASON(S) FOR APPEALING: **Property Value**  
NOTES: **See attached**

I BELIEVE THE CORRECT FULL AND TRUE VALUE OF SAID PROPERTY ON LEGAL ASSESSMENT DATE WAS:  
BY SIGNING THIS DOCUMENT, I CERTIFY THAT I AM AUTHORIZED TO SIGN AND THAT THE ABOVE INFORMATION IS TRUE AND CORRECT.

SIGNATURE DATE: **4/3/2023 12:29:21 PM**

*See attached*  
\_\_\_\_\_  
TAXPAYER / TAXPAYER ATTORNEY

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

	ABSTRACT CLASS	ASSESSOR VALUE FROM	LOCAL BOARD TO	COUNTY BOARD TO	CLASSIFICATION FROM	CLASSIFICATION TO	ASSESSOR RECOMMENDED VALUE	ASSESSOR RECOMMENDED CLASSIFICATION
Land AG		\$0						
Bldg AG	NA-C1	\$0						
Land NA & NA OO	NA-C	\$42,460 \$0						
Bldg NA, NA OO, MH and MH OO	NA-C1	\$87,050 \$0 \$0 \$0						
<b>Total EQ</b>		<b>\$129,510</b>						

COUNTY AUDITOR SIGNATURE \_\_\_\_\_ DATE \_\_\_\_\_

- **Original copy:** OHE (if appealed to that body) - First copy: retained by county (if appealed to county board)
- **Second copy:** to assessor (if appealed to county board) - Third copy: to objector (after action by local board)

County 2023 39

Emailed 3/7/23 YIA

FORM: PT 17

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

USE A SEPARATE FORM FOR EACH LEGAL DESCRIPTION - IF BARE  
AGRICULTURAL LAND, USE PT 17A

COURTHOUSE USE ONLY	
APPEAL NUMBERS 18 19 20 21 22 23 24 25 26 27 28 29 30 31 32 33 34 35	
Local Board:	
County Board:	
Office of Hearing Examiners	

MAR 2023 RECEIVED LAWRENCE COUNTY AUDITOR

APPLICANT INFORMATION

ASSESSED IN NAME OF MICHAEL W. ZACHMEIER	EMAIL MZACHMEIER@OU	PHONE NUMBER 1520-305-1109	COUNTY LAWRENCE
MAILING ADDRESS 40 ST FRANCIS ST	CITY RAPID CITY	STATE SD	ZIP CODE 57701
PROPERTY ADDRESS - if different than mailing address 10426 TOLLGATE LN SPEARFISH SD 57783		PARCEL NUMBER 15000-00501-140-12	
LEGAL DESCRIPTION OF PROPERTY BEING APPEALED - include lot, block, addition, city or section, township, and range Lot W-1A of Tract A of HES 443 14-005-01 Plat 1980-03220			

I AM APPEALING THE: ABSTRACT CLASS  EXEMPT STATUS  OWNER-OCCUPIED  PROPERTY VALUE  STATUS

REASON(S) FOR APPEALING

While building permit #9123 was issued on 11/10/2021, the progress made to date has been disappointing. The exterior framing is completed for both the house and the garage, but neither is weather tight. The steel siding and roofing for the 768 SF garage is complete, except for some miscellaneous trim, but there are no garage doors or openers, no concrete pad, no wiring, no driveway, and no retaining wall. Based upon cost, I estimate total garage completion at 60% of \$20K. For the 1280 SF house, roughly 33% of the steel siding & 5% of the steel roofing, as well as 1 window & 3 exterior doors remain to be installed. There is no concrete pad, no flooring, no insulation, no exterior stairs to the loft, no water connection to the well, no water heater, no power line trenched to the house, no electrical service panel, meter, wiring, outlets, or lighting. There is no drywall, taping, or texture, no interior framing or doors, no plumbing fixtures, no furnace, AC, or ductwork, no propane tank or supply lines, no cabinets or countertops, and no appliances. There are no patio decks poured and no timber framing or roofing for the patio covers. Based upon cost, I estimate total house completion at 25% of \$180K.

IN MY OPINION, THE FULL AND TRUE VALUE OF SAID PROPERTY SHOULD BE:  
\$ 99,460 TOTAL VALUE \$ 42,460 LAND VALUE \$ 57,000 BUILDING VALUE

By signing this document, I certify that I am authorized to sign and that the above information is true and correct.

SIGNATURE [Signature] DATE 3/8/2023  
TAXPAYER / TAXPAYER ATTORNEY

**COMPLETED BY LOCAL BOARD OF EQUALIZATION – ACTION BY LOCAL BOARD OF EQUALIZATION**

NO CHANGE TO ASSESSOR'S VALUE  CHANGED CLASSIFICATION  CHANGED VALUATION

ABSTRACT TYPE	ASSESSOR VALUE FROM	LOCAL BOARD TO	CLASSIFICATION FROM	CLASSIFICATION TO	ASSESSOR RECOMMENDED VALUE	ASSESSOR RECOMMENDED CLASSIFICATION
1.	\$	\$			\$	
2.	\$	\$			\$	
3.	\$	\$			\$	
4.	\$	\$			\$	
5.	\$	\$			\$	

JURISDICTION \_\_\_\_\_ CLERK SIGNATURE \_\_\_\_\_ DATE \_\_\_\_\_

**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:

ABSTRACT TYPE	ASSESSOR VALUE FROM	LOCAL BOARD TO	CLASSIFICATION FROM	CLASSIFICATION TO	ASSESSOR RECOMMENDED VALUE	ASSESSOR RECOMMENDED CLASSIFICATION
1.	\$	\$			\$	
2.	\$	\$			\$	
3.	\$	\$			\$	
4.	\$	\$			\$	
5.	\$	\$			\$	

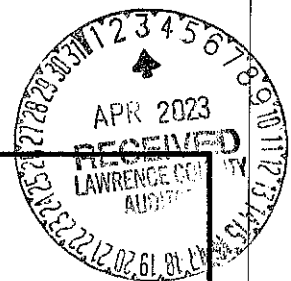
DIRECTOR OF EQUALIZATION OFFICE SIGNATURE \_\_\_\_\_ DATE \_\_\_\_\_

**COMPLETED BY COUNTY BOARD OF EQUALIZATION – FINAL VALUE BY COUNTY BOARD OF EQUALIZATION**

ABSTRACT TYPE	TO	CLASSIFICATION FROM	CLASSIFICATION TO
1.	\$		
2.	\$		
3.	\$		
4.	\$		
5.	\$		

COUNTY AUDITOR SIGNATURE \_\_\_\_\_ DATE \_\_\_\_\_

- Original copy: OHE (if appealed to that body) –
- First copy: retained by county (if appealed to county board)
- Second copy: to assessor (if appealed to county board)
- Third copy: to objector (after action by local board)



**Stipulation between County & Property Owner**

**COUNTY OF LAWRENCE**

Equalization Office, 90 Sherman St. Suite 4 Deadwood, SD 57732 Phone # - 605-578-3680 Fax-722-6221

PROPERTY OWNER: MICHAEL W & CARLA ZACHMEIER

40 ST FRANCIS ST  
RAPID CITY, SD 57701

LEGAL DESCRIPTION: LOT W-1A OF TRACT A OF HES 443 14-005-01

PARCEL NO.: 15000-00501-140-12

TO BE COMPLETED BY DIRECTOR OF EQUALIZATION OR APPRAISER PRIOR TO EQUALIZATION BOARD

I, **BRETT RUNGE** MAKE THE FOLLOWING RECOMMENDATION FOR THE CURRENT YEAR ON THE ABOVE STATED PROPERTY.

ABSTRACT				ASSESSMENT		RECOMMENDATION			
	TYPE	ACRES	LAND	STRUCTURE		TYPE	ACRES	LAND	STRUCTURE
1	NA-C	1.82	\$ 42,460		1	NA-C	1.82	\$ 42,460	
2	NA-C1			\$ 87,050	2	NA-C1			\$ 68,160
3					3				
4					4				
5					5				
6					6				
7					7				
8					8				
9					9				
10					10				
TOTAL			\$ 42,460	\$ 87,050	TOTAL			\$ 42,460	\$ 68,160
PROPERTY TOTAL				\$ 129,510	PROPERTY TOTAL				\$ 110,620

SIGNATURE OF PROPERTY OWNER:

*Michael W. Zachmeier*  
*Carla Zachmeier*

COMMENTS: The property is in the midst of construction. Visited the property and calculated a new value based on the actual percentage complete.

Property Record Card

Parcel ID: 15000-00501-140-12 Quick Ref: R01213

Active Tax Year: 2023 Run Date: 3/7/2023 2:47:56 PM Page 1 of 3

OWNER NAME AND MAILING ADDRESS

ZACHMEIER, MICHAEL W  
40 ST FRANCIS ST  
RAPID CITY, SD 57701  
ADDITIONAL OWNERS: YES

SALES INFORMATION

Date	Type	Sale Amount	Src	Validity	Inst. Type	Instrument #
02/10/2020	25 - C+C1	170,000		Yes	WD - Warranty Deed	2020/00812
02/10/2020	25 - C+C1	0		No	TJ - Termination of Joint Ter	2020/00811
05/21/2013		0		No	WD - Warranty Deed	2013/02761

PROPERTY SITUS ADDRESS

10426 TOLLGATE LN  
SPEARFISH, SD

BUILDING PERMITS

Number	Issue Date	Amount	Status	Type	Desc
00009123	11/10/2021	216,000	O	New	D-1280' residence, 592' porch

GENERAL PROPERTY INFORMATION

Primary Abs Code: NA-C  
Neighborhood: 38000 15-40 Acres Large Parcels  
Tax Unit Group: CS-Spearfish Canyon Fire, 40-2  
Spearfish School, CNTY-COUNTY/  
OUTSIDE CITY

INSPECTION HISTORY

Date	Inspection Type	Reason	Appraiser	Contact-Code
07/13/2022	RES	BP	TH	
06/20/2017	RES	COMP	TH	
08/23/2000	RES	EXT	LS	

PROPERTY FACTORS

Topography:  
Utilities:  
Access:  
Year Reviewed:  
Next Review:

RECENT APPEAL HISTORY

Tax Yr	Level	Case #	Status	Action
2022				98,168
2021				78,362
2020				84,326

ASSESSMENT VALUE HISTORY

Year	Land	Building	Total	Method
2022				
2021				
2020				

IMPROVEMENT COST SUMMARY

Residential:	\$70,960
Commercial:	\$0
Other Improvements:	\$16,090
Manufactured Homes:	\$0
Total Improvement Value:	\$87,050

LEGAL DESCRIPTION

Lot W-1A of Tract A of HES 443 14-005-01 Plat 1980-03220

MARKET LAND INFORMATION

Method	AC/SF/Units	Infl	Factor	Model	Base Rate	Model Value	Final Value
AC	1.820			15-40 ACRES LARGE PA	40,000.00	42,460	42,460
Total Market Land Value							42,460

PARCEL COMMENTS

Prop: REV FOR COMPLETE, ON A % OF COMPLETED 7-13-22 THE HOUSE AND GARAGE HAD EXT WALLS FRAMED AND HALF OF THE STEEL ON, ROOFS WERE ON, SEE IF STEEL STORAGE IS STILL THERE, ALSO CHECK TO SEE IF HOOK-UPS ARE STILL THERE.; Note Codes: REVIEW 2023; Transfers:

ABSTRACT SUMMARY

	Land	Buildings	Growth
Agricultural	0	0	C
Non Ag	42,460	87,050	87,05C
Owner Occ	0	0	C

Property Record Card

Parcel ID: 15000-00501-140-12 Quick Ref: R01213

Active Tax Year: 2023

Run Date: 3/7/2023 2:47:56 PM

Page 2 of 3

DWELLING INFORMATION

Res Type: 1 - Single-Family Residence  
 Style: 5 - 1 1/2 Story Finished  
 Quality: 2.0  
 Year Blt: 2022  
 Eff Age: 1  
 Main Floor: 1,280  
 Total Living Area: 1,600  
 MH Width:  
 MH Length:  
 Abs Code: NA-C1

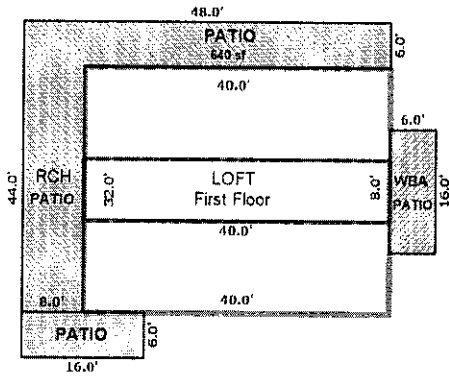
**15000-00501-140-12**  
 2 BEDROOMS  
 2 BATHROOMS (8) FIXTURES

BUILDING DESCRIPTION

Bedrooms: 2  
 Full Bath: 2  
 Half Bath:  
 Phys Cond: 30

COST SUMMARY

MS RCN: 148,335  
 MS Deprecation: 4,109  
 MS RCNLD: 144,228  
 Pct Comp:  
 Func %: 0.580  
 ECF: -0.20  
 Overall %: 0.478371  
 Lump Sum:  
 Desc:  
 Building Value: 70,860



No Sketch Available

RESIDENTIAL COMPONENTS

Code	Units	Pct	Year	RCNLD
106 - Frame, Siding, Metal		100		95,547
213 - Metal, Formed Seams		100		9,158
309 - Forced Air Furnace		100		5,924
601 - Plumbing Fixtures	8			9,321
1007 - Wood Balcony, Wood Rails, Unfinished Soffit	96			2,073
901 - Open Slab Porch	96			637

RESIDENTIAL COMPONENTS

Code	Units	Pct	Year	RCNLD
904 - Slab Porch with Roof	544			9,441
901 - Open Slab Porch	96			637
1636 - Storage Building, Steel	160			1,464
1637 - Storage Building, Wood	175			1,046
6602066 - Patio Roof, Wood, Including Built Up, Compositi	38			111
821 - Slab on Grade	1,280			6,869

ADDITIONS

Sec	Code	Description	Units	Unit Cost	Depr Age	Depr Pct	RCN	Depr Amount	Calc Value
1	FL1	FLAT VALUE	2,000	1,000	0	0.00	2,000	0	2,000

Property Record Card

Parcel ID: 15000-00501-140-12

Quick Ref: R01213

Active

Tax Year: 2023

Run Date: 3/7/2023 2:47:56 PM

Page 3 of 3

OTHER IMPROVEMENTS										COMPONENTS							
Occupancy	Cls	Quality	Yr Blt	Eff Age	Area	Perim	Hgt	Dimen	RCN	Depr Amt	ECF	Final Value	Abs Code	Code	Units	Pct	RCNLD
152 Residential Garage P		1.0	2022	1	768	112		24X32	15,045	150	-0.	16,090	NA-C1				
									15,045			16,090					

COMMENTS

Other Impts: DOES GAR HAVE CON FLOOR?????