

UNAPPROVED MINUTES OF
April 14, 2026

The Moody County Commissioners met in special session on Tuesday, April 14, 2026 at 9:00 AM in the Farmer's Room of the Courthouse, with the following members present: Chair Jerry Doyle, Kendra Eng, Doug Entringer, Randy Hemmer, Dave Reker, and Tawny Heinemann, Auditor as Clerk of the Board. Also present Marty Skroch, Commission Assistant, Paul Lewis, States Attorney, Whitney Sams, Director of Equalization, Andy Kompelien, Deputy Director of Equalization, and Alicia Deschepper, Zoning Administrator and the following members of the public: John Scheifelbein, Joseph Nemmbers, Norm Koehn, Donna Koehn, Bernard Krempges, and Jason Gierke.

Chair Doyle called the meeting to order. Motion by Hemmer, seconded by Entringer to approve the agenda. All voted "aye".

Motion by Reker, seconded by Eng to conduct business as the Board of Equalization at 9:02 AM. All voted "aye". Whitney Sams, Director of Equalization met with the Board. The Commissioners signed oaths as Equalization Board members.

Linda Goetz, Deputy Treasurer met with the Board. Motion by Eng, seconded by Entringer to approve the Director of Equalization to make any changes for any applications approved by the County Treasurer for the elderly/disabled tax freeze. All voted "aye".

Motion by Reker, seconded by Hemmer to approve the Director of Equalization to make any changes due to discretionary reduction, veteran exemption, renewable resource credit, local industrial development per SDCL 10-4-8.1, to approve local board changes, and assessor changes. All voted "aye".

Motion by Hemmer, seconded by Entringer to approve all qualifying Owner-Occupied Dwelling applications received by the County Director of Equalization by March 15, 2026. All voted "aye".

Discussion was held on parcel 21.34.03.05 owned by John Scheifelbein. Motion by Reker, seconded by Eng to uphold the original assessor NADC2 value of 55,036, and to accept the assessor recommended NADC2 value of 13,511. All voted "aye".

Discussion was held on parcels 105.49.14.155 and 105.49.11.400 owned by Joseph Nemmbers. Motion by Eng, seconded by Reker to uphold the original assessor AGA value of 166,040 on 105.49.14.155. All voted "aye". Motion by Hemmer, seconded by Entringer to uphold the original assessor AGA value of 403,764, uphold the original assessor AGA1 value of 12,510, and uphold the original assessor NAA1S value of 180,912 on 105.49.11.400. All voted "aye".

Discussion was held on parcel 23.02.01.03 owned by Koehn Living Trust. Motion by Eng, seconded by Reker to uphold the original assessor NADS value of 42,130 and accept the assessor recommended NAD1S value of 120,430. Voting "aye": Eng, Entringer and Reker. Voting "nay": Hemmer and Entringer. Motion carried.

Discussion was held on parcel 23.01.22.01 owned by Bernard Krempges. Motion by Eng, seconded by Reker to uphold original assessor NAD value of 4,725; and accept assessor recommended NAD1 value of 108,934. All voted "aye".

Discussion was held on parcel 23.01.18.07 owned by Jason Gierke. Motion by Hemmer, seconded by Entringer to uphold original assessor NADS value of 28,350, uphold original assessor NAD1 value of 15,550, and accept the assessor recommended NADM1S value of 121,820. All voted "aye".

Motion by Eng, seconded by Entringer to resume regular session at 11:05 AM. All voted "aye".

Motion by Eng, seconded by Entringer to adjourn the meeting at 11:05 AM. All voted "aye".

ATTEST: Tawny Heinemann
Moody County Auditor

Jerry Doyle, Chair
Moody County Board of Commissioners