

## BOARD OF EQUALIZATION MEETING MINUTES

The Town of Buffalo Board of Trustee's met at the Harding County Memorial Recreation Center at 6:00PM on March 16, 2026. Trustee's present: John Klempel, Doris Dagman, Tex Lermeney, Jason Lindholm, Brandon Schluening. Employees Present: Jaylene Stirling. Guests present: Kayla Ketelsen (Director of Equalization), Clint Doll (on behalf of the Harding County School).

President Klempel called the meeting to order at 6:00PM.

Lindholm made a motion to approve the agenda, Schluening seconded. All in favor – motion carried.

PUBLIC CONCERNS/COMMENTS: None.

APPEALS: Ketelsen presented the following changes to the Board of Trustees:

Stipulation for Ronald-Nancy Dingfelder 1908 house – located at BU, SMITHS, BLK H, LT 2 valued at \$61,246 to be valued at \$12,648. Appeal for Harding County Senior Citizens Center - BU Original, Block 5, Lots 19-20 (E 11') and BU Original, Block 5, Lots 20 (W14') and 21 valued at \$83,028 to be valued at \$0. Schluening made a motion to approve the appeal- Lindholm seconded. All approved – motion carried.

Appeal for Buffalo Lions Club - Lot 14, Block 2, Buffalo Original Addition and South 80' of Lots 4 & 5, Block 2, Buffalo Original Addition valued at \$111,658 to be valued at \$0. Schluening made a motion to approve the appeal – Lermeney seconded. All approved – motion carried.

Appeal for Buffalo Commercial Club (Arena) - Lot 1, Block U (except tract A-T) Smiths Addition, Town of Buffalo valued at \$128,026 to be valued at \$0. Lindholm made a motion to approve the appeal – Schluening seconded. All approved – motion carried.

Appeal for Harding County Community Action Team Building - leased site located on Lot 9, Block 4 Oinas Addition, Town of Buffalo valued at \$12,831 to be valued at \$0. Schluening made a motion to approve the appeal, Lermeney seconded. All approved – motion carried.

Appeal for Latham Frank & Shirkley Irrevocable Trust - BU, OINAS, BLK 4, LT 9 valued at \$14,250 to \$0. Schluening made a motion to approve the appeal, Lindholm seconded. All approved – motion carried.

Appeal for Buffalo Golf Association – building on leased site BU, Smiths Amended, BLK U, LT 1 valued at \$8,174 to \$0. Lindholm made a motion to approve the appeal, Schluening seconded. All approved – motion carried.

Appeal for Church of St. Anthony of Buffalo, SD – BU, OINAS, BLK 1, LT 15-16 valued at \$96,079 to \$0. Schluening made a motion to approve, Lermeney seconded. All approved – motion carried.

Appeal for Paula Livermont – BU, MICKS, BLK 1, LT 2-3 valued at a combined \$26,600 to a combined \$10,000. Ketelsen presented comparables, obsolescence and fair and equitable options. Ketelsen's recommendation was no obsolescence on either lot and it should stay as is. Discussion was held. Schluening made a motion to leave as is, Lindholm seconded the motion. All in favor – motion carried.

Lermeney made a motion that if a house is essentially on all lots and there are utilities on lots then they should be fully taxed, Dagman seconded. All approved – motion carried.

Klempel adjourned the meeting at 6:31PM.

The next board meeting will be held on April 14, 2026, at 6PM at the Harding County Memorial Recreation Center. There will also be an Open Forum Meeting regarding Trees on April 13, 2026, at 6PM at the Harding County Memorial Recreation Center.

Signed: \_\_\_\_\_  
John Klempel, President

Attest: \_\_\_\_\_  
Jaylene Stirling, Finance Officer

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