

**MINUTES OF THE SPECIAL MEETING OF THE SALEM CITY COUNCIL,  
MEETING AS A "REVIEW BOARD" HELD IN THE COUNCIL ROOM OF CITY  
HALL IN SALEM SOUTH DAKOTA ON MONDAY, MARCH 19, 2012 AT 6:00 P.M.**

Mayor Kenneth Scott called the meeting to order with Council Members George Eichacker, Ron Sabers, Ben Johnson, Laura Gessner, Ron Mayrose, Mike McCormick, and School Board member Ryan Klinkhammer were present. James & Linda Leander were also present.

PARCEL 17.12.6003: James K. & Linda F. Leander objected to the property assessment for the year 2012. James & Linda Leander were present and objected to the property value, for the reason of errors and unequal assessment.

"Objection to Real Property Assessment" form stated that they feel the correct full and true value of the land is \$2,850 and \$112,425 building totaling \$115,275 on legal assessment date.

PARCEL 17.12.6009: James K. & Linda F. Leander objected to the property assessment for the year 2012. James & Linda Leander was present and objected to the property value, for the reason of improper value on land; assessment of value on building under construction.

"Objection to Real Property Assessment" form stated that they feel the correct full and true value of the land is \$2,500 and \$0.00 on building totaling \$2,500.00 on legal assessment date.

Motion Eichacker, second Gessner, to deny the request of James K. & Linda F Leander's to lower the valuation.

McCormick stated that he feels the Council should change the values.

After further discussion, the Mayor called for a vote. On Roll call, six (6) "Aye" (Eichacker, Sabers, Johnson, Gessner, Mayrose, Klinkhammer); one (1) "Nay" (McCormick). Motion carried.

The Council was presented the 2012 tax assessment roll from the McCook County Director of Equalization.

Motion Eichacker, second Mayrose, carried, to approve the 2012 tax assessment roll without changes.

Motion Eichacker, second Mayrose, carried, to adjourn as "Review Board".

Dated this 19<sup>th</sup> day of March 2012, at Salem, South Dakota.

Kenneth Scott  
Mayor

ATTEST:

Lori Heumiller  
Finance Officer