

MELLETTTE COUNTY BOARD OF EQUALIZATION

321 E. 4TH Street, White River, SD

April 14, 2026 – May 5, 2026

The Mellette County Board of Equalization was called to order on April 14, 2026 at 9:06 am CDT with the following members present; Wesley Schmidt and Jr. Brandis. Also present was Jenny Galbraith, Auditor/Equalization Board Clerk.

Oaths of Office were taken by all board members present.

Vice Chairman Schmidt declared the books open and available for review at the Mellette County Courthouse.

The board discussed and reviewed the appeals presented by Galbraith that were received from DOE Haley Gallant. Board discussed having the appellants attend the next meeting scheduled for April 20, 2026 to present their appeals. Galbraith will contact appellants to schedule times for April 20, 2026. It was discussed that if appellants could not attend on that day that another day would be scheduled.

At 9:28 am Vice Chairman Schmidt recessed the meeting until April 20, 2026 at 10:00 am.

April 20, 2026 Chairman Brown reconvened the meeting at 10:00 am. Board members present were Vernon Brown, Wesley Schmidt, and Jr. Brandis. Also present was Jenny Galbraith, Auditor/Equalization Board Clerk; Haley Gallant, Director of Equalization; and Kirby Krogman, States Attorney.

Oath of Office was signed by Brown.

Board reviewed and discussed appeals received and stipulation agreements presented by Gallant for two parcels.

From 10:30 am to 1:30 pm the board listened to property owners present their appeals.

At 1:30 pm the board recessed until 1:45 pm.

The board reconvened at 1:45 pm to take the following action on the appeals that were received:

Parcel 4820 motion by Schmidt to set the value at \$763, second by Brandis.
Parcel 4819 motion by Brandis to set the value at \$811, second by Schmidt.
Parcel 4818 motion by Schmidt to set the value at \$1036, second by Brandis.
Parcel 4817 motion by Brandis to set the value at \$1261, second by Schmidt.
Parcel 4816 motion by Schmidt to set the value at \$936, second by Brandis.
Parcel 4815 motion by Brandis to set the value at \$789, second by Schmidt.
Parcel 4814 motion by Schmidt to set the value at \$638, second by Brandis.
Parcel 4813 motion by Brandis to set the value at \$150, second by Schmidt.
Parcel 4812 motion by Schmidt to set the value at \$150, second by Brandis.
Parcel 4811 motion by Brandis to set the value at \$150, second by Schmidt.
Parcel 4810 motion by Schmidt to set the value at \$150, second by Brandis.
Parcel 4809 motion by Brandis to set the value at \$150, second by Schmidt.
Parcel 4808 motion by Schmidt to set the value at \$150, second by Brandis.
Parcel 4807 motion by Brandis to set the value at \$150, second by Schmidt.
Parcel 4806 motion by Schmidt to set the value at \$150, second by Brandis.

Parcel 4805 motion by Brandis to set the value at \$66, second by Schmidt.
Parcel 4800 motion by Schmidt to set the value at \$38, second by Brandis.
Parcel 4749 motion by Brandis to set the value at \$27, second by Schmidt.
Parcel 4731 motion by Schmidt to set the value at \$174, second by Brandis.
Parcel 4742 motion by Brandis to set the value at \$1012, second by Schmidt.
Parcel 4741 motion by Schmidt to set the value at \$1109, second by Brandis.
Parcel 4740 motion by Brandis to set the value at \$763, second by Schmidt.
Parcel 4739 motion by Schmidt to set the value at \$610, second by Brandis.
Parcel 4738 motion by Brandis to set the value at \$104, second by Schmidt.
Parcel 4737 motion by Schmidt to set the value at \$174, second by Brandis.
Parcel 4736 motion by Brandis to set the value at \$174, second by Schmidt.
Parcel 4735 motion by Schmidt to set the value at \$717, second by Brandis.
Parcel 4734 motion by Brandis to set the value at \$717, second by Schmidt.
Parcel 4733 motion by Schmidt to set the value at \$174, second by Brandis.
Parcel 4732 motion by Brandis to set the value at \$174, second by Schmidt.
Parcel 4730 motion by Schmidt to set the value at \$174, second by Brandis.
Parcel 4729 motion by Brandis to set the value at \$136, second by Schmidt.
Parcel 4728 motion by Schmidt to set the value at \$136, second by Brandis.
Parcel 4727 motion by Brandis to set the value at \$136, second by Schmidt.
Parcel 4722 motion by Schmidt to set the value at \$88, second by Brandis.
Parcel 4721 motion by Brandis to set the value at \$145, second by Schmidt.
Parcel 4719 motion by Schmidt to set the value at \$297, second by Brandis.
Parcel 4718 motion by Brandis to set the value at \$96, second by Schmidt.
Parcel 4712 motion by Schmidt to set the value at \$187, second by Brandis.
Parcel 4713 motion by Brandis to set the value at \$257, second by Schmidt.
Parcel 4714 motion by Schmidt to set the value at \$50, second by Brandis.
Parcel 4794 motion by Brandis to set the value at \$6208, second by Schmidt.
Parcel 4793 motion by Schmidt to set the value at \$3632, second by Brandis.
Parcel 4792 motion by Brandis to set the value at \$5480, second by Schmidt.
Parcel 4791 motion by Schmidt to set the value at \$5344, second by Brandis.
Parcel 4787 motion by Brandis to set the value at \$13296, second by Schmidt.
Parcel 4786 motion by Schmidt to set the value at \$5360, second by Brandis.
Parcel 4785 motion by Brandis to set the value at \$5344, second by Schmidt.
Parcel 4784 motion by Schmidt to set the value at \$5344, second by Brandis.
Parcel 4783 motion by Brandis to set the value at \$5392, second by Schmidt.
Parcel 4782 motion by Schmidt to set the value at \$5344, second by Brandis.
Parcel 4781 motion by Brandis to set the value at \$5344, second by Schmidt.
Parcel 4780 motion by Schmidt to set the value at \$6304, second by Brandis.
Parcel 4779 motion by Brandis to set the value at \$6304, second by Schmidt.
Parcel 4778 motion by Schmidt to set the value at \$6304, second by Brandis.
Parcel 4776 motion by Brandis to set the value at \$69712, second by Schmidt.
Parcel 4569 motion by Schmidt to set the value at \$2976, second by Brandis.
Parcel 4568 motion by Brandis to set the value at \$2976, second by Schmidt.
Parcel 4567 motion by Schmidt to set the values at \$2976 & \$3196, second by Brandis.
Parcel 4565 motion by Brandis to set the values at \$2976 & \$0, second by Schmidt.
Parcel 4504 motion by Schmidt to set the value at 10672, second by Brandis.
Parcel 4566 motion by Brandis to set the value at \$2976, second by Schmidt.
Parcel 4502 motion by Schmidt to set the value at \$2672, second by Brandis.
Parcel 4503 motion by Brandis to set the value at \$2672, second by Schmidt.

Parcel 4842 motion by Schmidt to set the value at \$2672, second by Brandis.
Parcel 4491 motion by Brandis to set the value at \$2672, second by Schmidt.
Parcel 4492 motion by Schmidt to set the value at \$2672, second by Brandis.
Parcel 4493 motion by Brandis to set the values at \$2672 & \$0, second by Schmidt.
Parcel 4489 motion by Schmidt to set the value at \$2672, second by Brandis.
Parcel 4490 motion by Brandis to set the value at \$2672, second by Schmidt.
Parcel 4628 motion by Schmidt to set the value at \$5344, second by Brandis.
Parcel 4629 motion by Brandis to set the value at \$5344, second by Schmidt.
Parcel 4670 motion by Schmidt to set the value at \$5040, second by Brandis.
Parcel 4671 motion by Brandis to set the value at \$5040, second by Schmidt.
Parcel 4672 motion by Schmidt to set the value at \$5040, second by Brandis.
Parcel 4710 motion by Brandis to set the value at \$5056, second by Schmidt.
Parcel 4711 motion by Schmidt to set the value at \$5344, second by Brandis.
Parcel 4673 motion by Brandis to set the value at \$5040, second by Schmidt.
Parcel 4487 motion by Schmidt to set the values at \$8000 & \$1000, second by Brandis.
Parcel 4554 motion by Brandis to set the value at \$2976, second by Schmidt.
Parcel 4557 motion by Schmidt to set the value at \$2976, second by Brandis.
Parcel 4556 motion by Brandis to set the value at \$2976, second by Schmidt.
Parcel 4555 motion by Schmidt to set the values at \$2976 & \$3196, second by Brandis.
Parcel 4723 motion by Brandis to set the value at \$5616, second by Schmidt.
Parcel 4724 motion by Schmidt to set the values at \$5760 & \$15026, second by Brandis.
Parcel 4725 motion by Brandis to set the value at \$5760, second by Schmidt.
Parcel 4726 motion by Schmidt to set the value at \$5760, second by Brandis.
Parcel 5070 motion by Brandis to set the values at \$23308 & \$76421, second by Schmidt.
Parcel 5076 motion by Brandis to set the value at \$14805, second by Schmidt.
Parcel 4624 motion by Schmidt to set the values at \$5344 & \$4246, second by Brandis.
Parcel 4625 motion by Brandis to set the value at \$5344, second by Schmidt.
Parcel 4626 motion by Schmidt to set the value at \$5344, second by Brandis.
Parcel 4682 motion by Brandis to set the value at \$107568, second by Schmidt.
Parcel 4969 motion by Schmidt to set the values at \$8960 & \$5617, second by Brandis.
Parcel 4649 motion by Brandis to set the value at \$1200, second by Schmidt.
Parcel 4650 motion by Schmidt to set the value at \$1200, second by Brandis.
Parcel 4651 motion by Brandis to set the values at \$14944 & \$80293, second by Schmidt.
Parcel 4688 motion by Schmidt to set the value at \$5344, second by Brandis.
Parcel 4689 motion by Brandis to set the value at \$5344, second by Schmidt.
Parcel 4690 motion by Schmidt to set the value at \$24192, second by Brandis.
Parcel 4695 motion by Brandis to set the values at \$39344 & \$26377, second by Schmidt.
Parcel 4694 motion by Schmidt to set the value at \$9088, second by Brandis.
Parcel 4693 motion by Brandis to set the value at \$8080, second by Schmidt.
Parcel 4692 motion by Schmidt to set the value at \$12112, second by Brandis.
Parcel 4611 motion by Brandis to set the value at \$2592, second by Schmidt.
Parcel 4696 motion by Schmidt to set the value at \$10384, second by Brandis.
Parcel 4683 motion by Brandis to set the value at \$4512, second by Schmidt.
Parcel 4685 motion by Schmidt to set the value at \$4512, second by Schmidt.
Parcel 4590 motion by Brandis to set the values at \$2672 & \$22519, second by Schmidt.
Parcel 4589 motion by Schmidt to set the value at \$5344, second by Brandis.
Parcel 5566 motion by Brandis to set the value at \$18896, second by Schmidt.
Parcel 4703 motion by Schmidt to set the value at \$3568, second by Brandis.
Parcel 4704 motion by Brandis to set the value at \$5344, second by Schmidt.

Parcel 4705 motion by Schmidt to set the value at \$5344, second by Brandis.
Parcel 4706 motion by Brandis to set the value at \$5344, second by Schmidt.
Parcel 4707 motion by Schmidt to set the value at \$5344, second by Brandis.
Parcel 4903 motion by Brandis to set the value at \$5344, second by Schmidt.
Parcel 4709 motion by Schmidt to set the value at \$3568, second by Brandis.
Parcel 4743 motion by Brandis to set the value at \$5344, second by Schmidt.
Parcel 4744 motion by Schmidt to set the value at \$5344, second by Brandis.
Parcel 4745 motion by Brandis to set the value at \$5184, second by Schmidt.
Parcel 4746 motion by Schmidt to set the value at \$3200, second by Brandis.
Parcel 4747 motion by Brandis to set the value at \$656, second by Schmidt.
Parcel 4754 motion by Schmidt to set the value at \$2256, second by Brandis.
Parcel 4755 motion by Brandis to set the value at \$4688, second by Schmidt.
Parcel 4756 motion by Schmidt to set the value at \$10672, second by Brandis.
Parcel 4762 motion by Brandis to set the value at \$2528, second by Schmidt.
Parcel 4763 motion by Schmidt to set the value at \$5040, second by Brandis.
Parcel 4764 motion by Brandis to set the value at \$5344, second by Schmidt.
Parcel 4765 motion by Schmidt to set the value at \$5344, second by Brandis.
Parcel 4766 motion by Brandis to set the value at \$5344, second by Schmidt.
Parcel 4767 motion by Schmidt to set the value at \$10672, second by Brandis.
Parcel 4499 motion by Brandis to set the value at \$8000, second by Schmidt.
Parcel 5411 motion by Schmidt to set the value at \$10314, second by Brandis.
Parcel 4506 motion by Brandis to set the value at \$5344, second by Schmidt.
Parcel 5040 motion by Schmidt to set the value at \$13344, second by Brandis.
Parcel 5201 motion by Brandis to set the value at \$5344, second by Schmidt.
Parcel 4505 motion by Schmidt to set the value at \$2672, second by Brandis.
Parcel 5039 motion by Brandis to set the value at \$5344, second by Schmidt.
Parcel 4501 motion by Schmidt to set the value at \$2672, second by Brandis.
Parcel 4500 motion by Brandis to set the value at \$2672, second by Schmidt.
Parcel 4564 motion by Schmidt to set the values at \$18672 & \$54249, second by Brandis.
Parcel 4536 motion by Brandis to set the value at \$2976, second by Schmidt.
Parcel 4535 motion by Schmidt to set the value at \$2976, second by Brandis.
Parcel 4634 motion by Brandis to set the values at \$8000 & \$24278, second by Schmidt.
Parcel 4660 motion by Schmidt to set the values at \$5056 & \$13407, second by Brandis.
Parcel 4661 motion by Brandis to set the value at \$5056, second by Schmidt.
Parcel 4662 motion by Schmidt to set the value at \$5056, second by Brandis.
Parcel 4633 motion by Brandis to set the values at \$8000 & \$19796, second by Schmidt.
Parcel 4512 motion by Schmidt to set the value at \$5344, second by Brandis.
Parcel 4513 motion by Brandis to set the values at \$5344 & \$35062, second by Schmidt.
Parcel 4514 motion by Schmidt to set the value at \$2672, second by Brandis.
Parcel 4515 motion by Brandis to set the value at \$2672, second by Schmidt.
Parcel 5219 motion by Schmidt to set the value at \$5344, second by Brandis.
Parcel 4691 motion by Brandis to set the value at \$44141, second by Schmidt.
Parcel 4602 motion by Schmidt to set the value at \$1152, second by Brandis.
Parcel 4603 motion by Brandis to set the value at \$2320, second by Schmidt.
Parcel 4607 motion by Schmidt to set the value at \$2592, second by Brandis.
Parcel 4608 motion by Brandis to set the value at \$2592, second by Schmidt.
Parcel 4609 motion by Schmidt to set the value at \$2592, second by Brandis.
Parcel 4610 motion by Brandis to set the value at \$2592, second by Schmidt.
Parcel 4580 motion by Schmidt to set the value at \$2320, second by Brandis.

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Parcel 4553 motion by Schmidt to set the value at \$2672, second by Brandis.
Parcel 4598 motion by Brandis to set the values at \$16016 & \$28818, second by Schmidt.
Parcel 4599 motion by Schmidt to set the values at \$7792 & \$3196, second by Brandis.
Parcel 4601 motion by Brandis to set the value at \$1856, second by Schmidt.
Parcel 4600 motion by Schmidt to set the value at \$2592, second by Brandis.
Parcel 4823 motion by Brandis to set the values at \$2654 & \$7605 due to no change from the 2025 assessed values, second by Schmidt.
Parcel 4777 motion by Schmidt to set the values at \$3343 & \$14856 due to no change from the 2025 assessed values, second by Brandis.
Parcel 4686 motion by Schmidt to set the values at \$5344, \$34962, & \$10660, second by Brandis.
Parcel 4687 motion by Brandis to set the value at \$5344, second by Schmidt.
Parcel 4748 motion by Schmidt to set the value at \$480, second by Brandis.
Parcel 4750 motion by Brandis to set the value at \$5344, second by Schmidt.
Parcel 4751 motion by Schmidt to set the value at \$5344, second by Brandis.
Parcel 4752 motion by Brandis to set the value at \$3760, second by Schmidt.
Parcel 4753 motion by Schmidt to set the value at \$1216, second by Brandis.
Parcel 4064 motion by Schmidt to set the value to \$0, second by Schmidt.
Parcel 5574 motion by Brandis to correct the legal description from 20 acres to 10 acres and change value from \$20000 to \$10000, second by Schmidt.

Board recessed at 3:30 pm until May 5, 2026 immediately following the County Commission Meeting. Books will remain open at the courthouse for review until that date.

Board reconvened at 11:24 am on May 5, 2026. There was no further discussion or action required. Brown declared the 2026 Equalization books closed and meeting adjourned at 11:32 am.



Jenny Galbraith
Mellette County Board of Equalization Clerk