



City Council Meeting  
AGENDA

**DATE:** Monday, March 16, 2026  
**TIME:** Regular Meeting - 5:30 PM  
**PLACE:** Council Chambers - City Hall, 1040 Harley-Davidson Way, Sturgis SD

Page

**1. CALL TO ORDER REGULAR MEETING OF THE BOARD OF EQUALIZATION**

1.1. Convene as the Board of Equalization

**2. PLEDGE OF ALLEGIANCE**

**3. APPROVAL OF THE AGENDA**

**4. NON-AGENDA MATTERS THAT MAY COME BEFORE THE COUNCIL**

To address the City Council, please stand behind the front table and state your name clearly into the microphone for the public record. Please keep your comments respectful and complete your comments in three minutes or less. If you are unable to approach the podium due to a physical limitation, a portable microphone will be provided.

4.1. Non-agenda matters that may come before the Council

**5. PROPERTIES UNDER REVIEW**

3 - 11 5.1. Information regarding Board of Equalization hearings:  
[Appeal Process Guide](#)  
[2026 Sturgis Agreements](#)

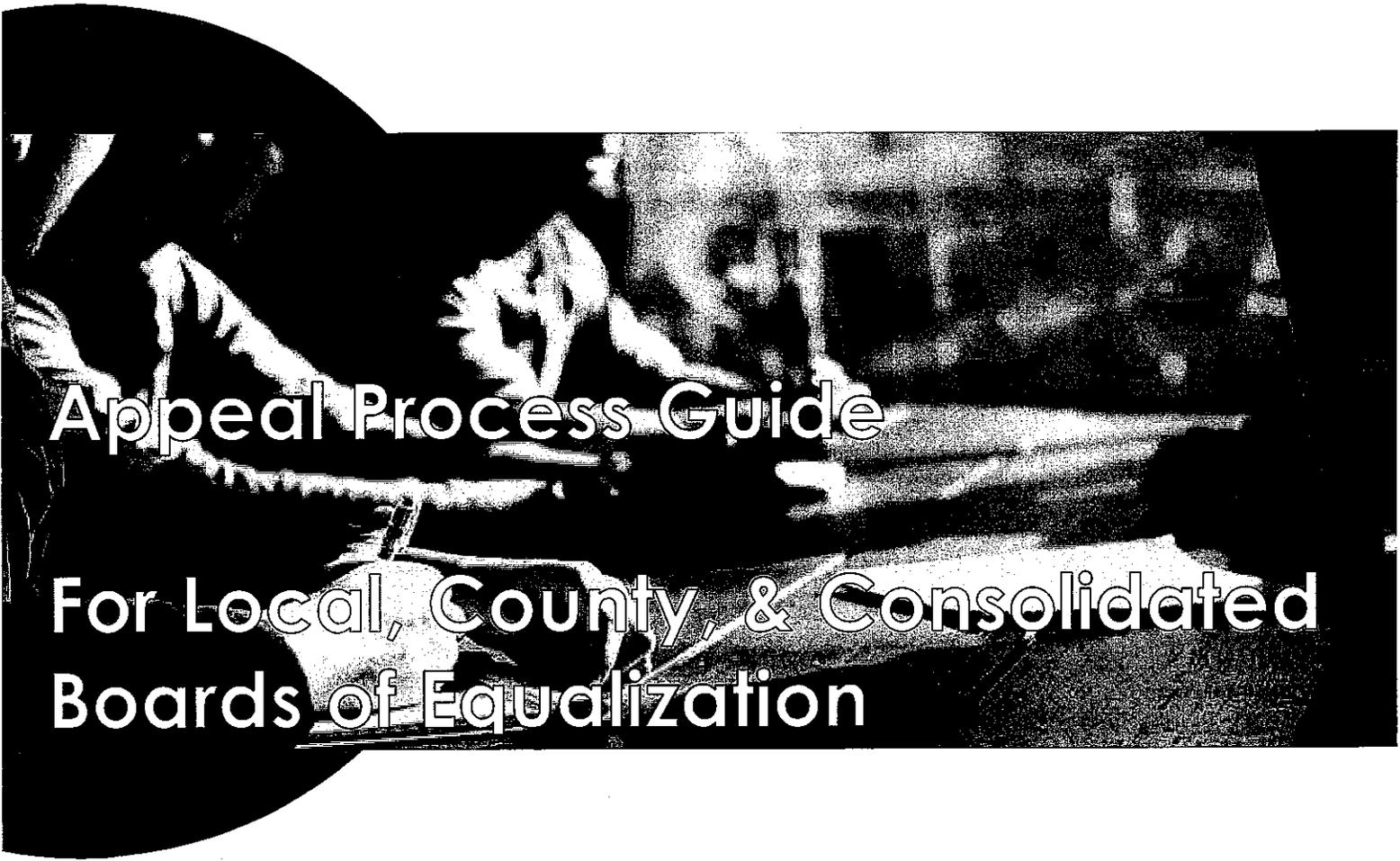
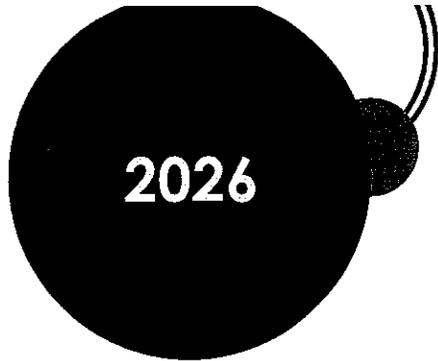
12 5.2. Consideration to accept recommendation of the Meade County Director of Equalization for property valuation of - Jack and Laurie Hanson, 1609 Spruce Street.  
[Hanson](#)

- 13            5.3.    Consideration to accept recommendation of the Meade County Director of Equalization for property valuation of - Mark Beauvais, 1805 Fulton Street.  
[Beauvais](#)
- 14 - 26       5.4.    Consideration to accept recommendation of the Meade County Director of Equalization for property valuation of - Allison Creed/Brian Carter, 162 Malibu Loop.  
[Letter to Sturgis Board of Equalization](#)  
[01.39.06.17](#)  
[01.39.06.18](#)  
[Creed](#)

**6.    ADJOURN**

**7.    ADA ACCOMMODATION**

If you desire to attend this public meeting and are in need of special accommodations (including participation by telephone), please notify the Finance Office by 10am on the day of the meeting so that appropriate auxiliary aids and services may be coordinated. The Finance Office can be reached at (605) 347-4422, option 1.



# Appeal Process Guide

## For Local, County, & Consolidated Boards of Equalization

March 1 - assessment notices must be mailed

March 15 - last day to file for owner-occupied status with Director of Equalization

## **Local Board of Equalization**

March 12 - last day for taxpayer to file<sup>1</sup> written appeal with clerk of local board 10-11-16

March 16 - local board begins 10-11-13

March 20 - local board ends 10-11-14

March 23 - board must return assessment book to Director of Equalization 10-11-21

March 27 - last day to send written notice of board's decision to each appellant 10-11-16.1

## **County Board of Equalization**

April 7 - last day for taxpayer to file written appeal with county auditor 10-11-23

April 14 - county board begins 10-11-25

April 21 - last day for the Director of Equalization to file appeal with county auditor 10-3-35

May 5 - county board ends 10-11-25

May 8 - last day to send written notice of board's decision to each appellant 10-11-26.1

## **Consolidated Board of Equalization**

April 7 - last day for taxpayer to file written appeal with county auditor 10-11-67

April 14 - consolidated board begins 10-11-71

May 5 - consolidated board ends 10-11-71

May 8 - last day to send written notice of board's decision to each appellant 10-11-73

## **Office of Hearing Examiners**

May 15 - last day for taxpayer to file written appeal with OHE 10-11-42.

## **Circuit Court**

Appealing from County Board - you must appeal within 30 days after notice has been served of the decision.

Appealing from Office of Hearing Examiners - you must appeal within 30 days after notice of the decision.

<sup>1</sup> Use of the term "file" means in the hands of the official with whom it is to be filed. Postmarked by deadline is considered timely mailing.

**PLEASE NOTE:** Any lessee responsible for payment of taxes pursuant to the provisions of a lease shall be considered the taxpayer and may also appeal the valuation, classification, and taxable status of the property.

**All agricultural land is to be assessed using the productivity valuation method.** Information concerning this valuation process and the data used to establish the values is available from your Director of Equalization and at the Department of Revenue and website at:

<https://dor.sd.gov/media/uxxjv0wm/ag-land-productivity.pdf>

It is important to remember that a property is to be valued fairly and uniformly. A non-ag property cannot be assessed higher than actual market value and cannot be assessed higher than other comparable properties.

PRIOR TO ADDING OMITTED PROPERTY OR INCREASING AN ASSESSMENT ON PROPERTY, all boards must notify the property owner of the proposed addition or increase and the time and place of the board meeting at which the addition or increase will be considered. The board must give a property owner an opportunity to appear before the board or submit written documentation concerning the addition or increase.

## **LOCAL BOARD OF EQUALIZATION**

Appeal to the local board must be perfected by mailing or by filing a written notice of appeal with the clerk of the local board by March 12, 2026. Postmarked by the deadline is considered timely.

### **COMPOSITION**

The local board of equalization consists of the board of supervisors of each township or the governing body of each incorporated municipality, together with a member of the school board(s) whose district comprises all or a part of the township or municipality. School board members may vote only on the appeals involving property located within their respective district.

### **TIME AND PLACE OF MEETING**

The local board shall begin meeting on the third Monday of March and adjourn no later than the following Friday. The meeting shall be at the office of the clerk or finance officer of the township or municipality. Notice of the time and place of the meeting shall be published – for three consecutive days in a daily newspaper or for two consecutive weeks in a weekly newspaper – not less than 12 calendar days prior to the meeting.

## DUTIES

The township clerk or municipal finance officer acts as the clerk of the local board of equalization. It is his/her responsibility to keep an accurate record of all changes made in assessments, as well as a record of the proceedings. It is the clerk's responsibility to help property owners complete the form PT 17 as well as making note of all appeals in the board minutes. If a quorum is not present, the clerk has the authority to adjourn the meeting and announce the time of the next meeting.

The local board of equalization has the duty to hear and decide appeals within five days. Each board action must be included in the minutes. The board has the authority to equalize assessments between individual parcels of property but does not have the authority to change the level of assessment between classes of property. **Any appeals not resolved by the local board are considered as no change**, and the property owner has the ability to appeal on to the next board.

The local board of equalization does not have the authority to hear appeals on owner-occupied status. They may inform the Director of Equalization of errors in owner-occupied status.

The local board does not have the authority to correct or change the level of assessment of property types.

It is the duty of the board to certify the accuracy of the assessment roll and deliver it to the director of equalization on or before the fourth Monday in March (March 23, 2026), along with a copy of the minutes and all completed PT 17 forms.

**A written notice must be sent within seven days of adjournment to each appellant on the board's decision of his/her appeal (March 27, 2026).**

The director of equalization has the right to appeal any decision of the local board to the county board. If the director does appeal a decision, it is his/her responsibility to notify the property owner, local board and county auditor by submitting the appropriate form by April 21, 2026.

## COUNTY BOARD OF EQUALIZATION

Appeal to the county board must be perfected by mailing or by filing a written notice of appeal with the clerk of the county board by April 7, 2026. Postmarked by the deadline is considered timely.

## COMPOSITION

The county board of equalization consists of the county commissioners. The county auditor acts as the clerk of the county board. The county auditor's responsibilities are the same as those described for the clerk of the local boards.

## TIME AND PLACE OF MEETING

The county board of equalization begins meeting on the second Tuesday in April and must complete its work no later than three weeks after that date. The county board meets at the county courthouse or administration building. Notice of meeting should be published once a week for at least 2 successive weeks before the meeting.

## DUTIES

The county board of equalization has all the power, authority and duties of a local board of equalization in all unorganized territories. A county board of equalization may:

- (1) Correct clerical errors of the assessment roll;
- (2) Hear appeals from individuals regarding aggregate assessments, classification and equalization;
- (3) Equalize between taxing districts and between classes of property. The board shall raise or lower, if necessary, each class of property on a percentage basis covering the class as a whole within the assessment district;
- (4) Hear appeals of owner-occupied status.

The county board DOES HAVE THE DUTY to ensure all property is listed on the assessment roll.

**The county board of equalization shall give written notice of its decision to be postmarked on or before the Friday following its adjournment to each person owning property on which action was taken and to the clerk of the affected local board of equalization. (May 8, 2026)**

## CONSOLIDATED BOARD OF EQUALIZATION

Any county, municipality, school, and township may agree by resolution to consolidate the local board of equalization with the county board of equalization no later than the second Tuesday of November. The resolution shall state the number of members from each governing board that will sit as a consolidated board of equalization.

Appeal to the consolidated board must be perfected by mailing or by filing a written notice of appeal with the clerk of the local board by April 7, 2026. Postmarked by the deadline is considered timely mailing.

## COMPOSITION

The consolidated board consists of the county commissioners and members from the local board of equalization, which may include township supervisors or city commissioners, and school board members. Municipal, school and township board members may participate and vote **only regarding property within the boundaries of each member's respective taxing district.** The county commissioners shall be the majority of the members eligible to vote on the property valuation in question.

## **TIME AND PLACE OF MEETING**

The consolidated board of equalization begins meeting on the second Tuesday in April and must complete its work no later than three weeks after the second Tuesday in April. The consolidated board meets at the location agreed upon by the governing bodies.

## **DUTIES**

The consolidated board of equalization may:

- (1) Correct clerical errors of the assessment roll;
- (2) Hear appeals from individuals regarding aggregate assessments, classification and equalization; and
- (3) Equalize between taxing districts and between classes of property. The board shall raise or lower, if necessary, each class of property on a percentage basis covering the class as a whole within the assessment district.

A consolidated board of equalization SHALL NOT act on matters that are within the jurisdiction of the county board of equalization, such as exempt property and owner-occupied status.

The consolidated board HAS THE DUTY to ensure all property is listed on the assessment roll.

**The consolidated board of equalization shall give written notice of its decision to be postmarked on or before the Friday following its adjournment to each person owning property on which action was taken. (May 8, 2026)**

## **OFFICE OF HEARING EXAMINERS (OHE)**

OHE is a central panel of administrative law judges who hear appeals within state government. A property owner may also appeal directly from the county board to the circuit court. However, there cannot be an appeal to the OHE and the circuit court simultaneously.

To appeal to OHE, a letter must be written to the chief administrative law judge. This letter must be mailed or received by May 15, 2026. Once an appeal is filed, the property owner will receive additional information from that office on how and when the hearing of your appeal will be conducted.

Please note that the Department of Revenue is not involved in any OHE hearings or decisions. For more information on preparing and presenting a case, please visit the OHE website at: <https://boa.sd.gov/ohe/default.aspx>

## 2026 Agreement/Recommendation

	Owner Name	Parcel Number	2026 Class	2026 Asmt		2026 Class	2029 Asmt Recommendation	
1	Mark Beauvais	01.75.03.14	NAD1S	\$288,447		NAD1S	\$222,545	During a physical inspection of the home, it was pointed out the base of the garage wall is rotted and will need to be replaced. The upstairs bathroom needs the floor replaced due to water damage. There is water damage to the walls in the basement due to a leak from the water softner. Among other issues. The home will be reassessed when the work is complete.
2	Jack Hanson	01.74.11.211	NAD1S	\$279,453		NAD1S	\$207,251	Durning a physical inspection of the home it was pointed out the upstairs bathroom had water damage and need to be completely redone. There is water damage from a leaky roof. You can see where there has been water in the finished basement and it will need to be repaired. Among other issues. The home will be reassessed when the work is complete.

# 2026 RECOMMENDATION / AGREEMENT:

DATE: March 9, 2026

OWNER: Mark Beauvais

ADDRESS: 1805 Fulton

PARCEL NO: 01.75.03.14

SUBJECT	ABSTRACT CLASS	CURRENT ASSESSMENT	RECOMMENDATION / AGREEMENT
LAND	NADS	\$46,366	\$46,366
HOME	NAD1S	\$288,447	\$222,545
	NAD1	\$5,402	\$5,402
TOTAL		\$340,215	\$274,313

APPRAISER: Mike Cooper, CAA

DATE: March 9, 2026

**REASON FOR AGREEMENT:** During a physical inspection of the home, it was pointed out the base of the garage wall is rotted and will need to be replaced. The upstairs bathroom needs the floor replaced due to water damage. There is water damage to the walls in the basement due to a leak from the water softener. Among other issues. The home will be reassessed when the work is complete.

Re: Assessment of Parcel # 01.75.03.14

Current Assessment \$340,215

Recommended Assessment \$274,313

No, we wish to contest the revised assessment of this parcel.

Yes, we are satisfied with the suggested changes made to our assessment.

Today's Date: 3 - 10 - 26

Signature: Mark Beauvais

# 2026 RECOMMENDATION / AGREEMENT:

DATE: March 4, 2026

OWNER: Jack Hanson

ADDRESS: 1609 Spruce St

PARCEL NO: 01.74.11.211

SUBJECT	ABSTRACT CLASS	CURRENT ASSESSMENT	RECOMMENDATION / AGREEMENT
LAND	NADS	\$34,642	\$34,642
HOME	NAD1S	\$279,453	207,251
TOTAL		\$314,095	\$241,893

APPRAISER: Mike Cooper, CAA

DATE: March 4, 2026

**REASON FOR AGREEMENT:** During a physical inspection of the home it was pointed out the upstairs bathroom had water damage and need to be completely redone. There is water damage from a leaky roof. You can see where there has been water in the finished basement and it will need to be repaired. Among other issues. The home will be reassessed when the work is complete.

Re: Assessment of Parcel #01.74.11.211

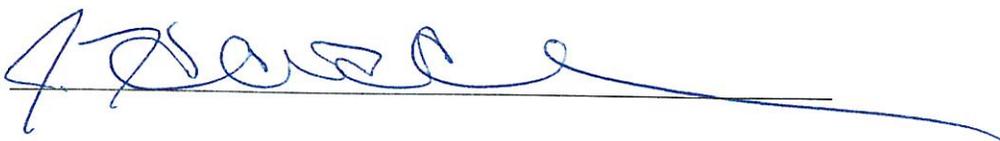
Current Assessment \$314,095

Recommended Assessment \$241,893

No, we wish to contest the revised assessment of this parcel.

Yes, we are satisfied with the suggested changes made to our assessment.

Today's Date: 3/5/26

Signature: 

OBJECTION TO REAL PROPERTY ASSESSMENT

(SDCL 10-11-13 thru SDCL 10-11-42)

County of Meade TO BE COMPLETED BY PROPERTY OWNER:

APPEAL NUMBERS: Off. of Hearing Exam.

Assessed in name of: Jack and Laurie Hanson

County Brd. of Equal

Mailing address: 1609 Spruce St. Sturgis, SD 57785

Local Brd. of Equal

Phone No. 605-254-4705

Legal description of property being appealed (Include lot, block, addition and city or section, township and range): Potters 1st Addition E20' of N85' Lot 21, N85' Lots 22-24 Bk 11

(USE SEPARATE FORM FOR EACH LEGAL DESCRIPTION - IF BARE AGRICULTURAL LAND - MAY USE PT 17A)

Parcel Number: 01.74.11.211

I am appealing the 314,095 property value abstract class exempt status owner-occupied status

Reason(s) for appealing: Home was purchased in Sept 25. Market value at time of purchase was \$230,000. Tax assessment at an estimated 80% of market would be approx \$184,000.

I believe the correct full and true value of said property on legal assessment date was: \$ 230,000 (total value) \$ land value \$ building value

Full amount of insurance carried on structures \$ 250,000

OATH: I do solemnly swear that all statements made herein are to the best of my knowledge, true and correct.

Date 3/4/2026 Signature (Taxpayer/Taxpayer Attorney)

TO BE COMPLETED BY LOCAL BOARD OF EQUALIZATION - ACTION BY LOCAL BOARD OF EQUALIZATION:

Table with columns: No Change to Assessors Value, Changed Classification, Changed Valuation. Sub-columns: Assessors Value From, Local Board To, Classification From, To.

Signature Jurisdiction

TO BE 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:

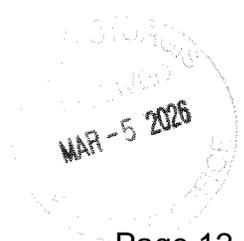
Table with columns: Assessors Value From, Local Board To, Classif. From, To, Assessor's Recommendation Value, Classif.

Signature

TO BE COMPLETED BY COUNTY BOARD OF EQUALIZATION - FINAL VALUE BY COUNTY BOARD OF EQUALIZATION:

Table with columns: To, Classification From, To.

Signature County Auditor



OBJECTION TO REAL PROPERTY ASSESSMENT

(SDCL 10-11-13 thru SDCL 10-11-42)

County of Meade

APPEAL NUMBERS:

TO BE COMPLETED BY PROPERTY OWNER:

Off. of Hearing Exam.

Assessed in name of: Mark Beauvais

County Brd. of Equal

Mailing address: 1805 Fulton St. Sturgis S.D. 57785

Local Brd. of Equal

Phone No. 605 390 5726

Legal description of property being appealed (Include lot, block, addition and city or section, township and range): Sturgis Potters 2nd Lots 14-16 Blk 3

(USE SEPARATE FORM FOR EACH LEGAL DESCRIPTION - IF BARE AGRICULTURAL LAND - MAY USE PT 17A)

Parcel Number: 01.75.03.14

I am appealing the 320,992 property value abstract class exempt status X owner-occupied status

Reason(s) for appealing: I know this property is assessed too high, the home is ageing and needs quite a bit of work done to get up to its current assessed value.

I believe the correct full and true value of said property on legal assessment date was: \$ 225,000 (total value) \$ 40,000 land value \$ 185,000 building value

Full amount of insurance carried on structures \$ 600,000

OATH: I do solemnly swear that all statements made herein are to the best of my knowledge, true and correct.

Date 3-9-26 Signature Mark Beauvais (Taxpayer/Taxpayer Attorney)

TO BE COMPLETED BY LOCAL BOARD OF EQUALIZATION - ACTION BY LOCAL BOARD OF EQUALIZATION:

Table with columns: No Change to Assessors Value, Changed Classification, Changed Valuation. Sub-columns: Assessors Value From, Local Board To, Classification From, To. Rows for Abstract Type.

Signature

Jurisdiction

TO BE 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:

Table with columns: Assessors Value From, Local Board To, Classif. From, To, Assessor's Recommendation Value, Classif. Rows for Abstract Type.

Signature

TO BE COMPLETED BY COUNTY BOARD OF EQUALIZATION - FINAL VALUE BY COUNTY BOARD OF EQUALIZATION:

Table with columns: To, Classification From, To. Rows for Abstract Type.

Signature

County Auditor

MAR - 9 2026

March 13, 2026

Sturgis City Board of Equalization

We are aware that Allison Creed is appealing the assessed value of parcels 01.39.06.17 and 01.39.06.18 in Vernon Heights.

Due to the fact that Ms. Creed is in the process of obtaining market analyses on the lots under appeal, that will not be completed prior to March 16th, the Department of Equalization is requesting a "no change" action by the City Board of Equalization. The appeal will then be brought forward to the County Board of Equalization in April.

Jill Edson      3-13-26

Jill Edson, Appraiser

Date

Allison Creed      03/13/26

Allison Creed

Date

LAND SALES				
Parcel #	Sale Date	Sale Price	Lot Size (ACRES)	Sale Price Per Acre
01.39.04.15	9/23/2022	\$ 140,000	1.15	\$ 121,739
01.39.04.16	6/16/2023	\$ 120,000	0.795	\$ 150,943
01.39.04.05	8/11/2023	\$ 52,777	0.579	\$ 91,152
01.39.04.06	6/2/2023	\$ 62,000	0.587	\$ 105,622
			AVG \$/AC	\$ 117,364
Subject Property Current Assessment				
01.39.06.17			0.98	\$ 135,252
				÷.98
		ASSESSED PER AC		\$138,012

Subject

T05N R05E

Sale #4

Sale #3

Sale #1

Sale #2



Subject Property

01.39.06.17

.98 ac

2026 assessed value

\$ 135,252



01.39.04.16

.795 ac

Sale Price \$ 120,000

6-16-23

Sale #2



01.39.04.06  
.587 ac  
Sale Price \$67,000 6-2-23  
Sale # 4

**LAND SALES**

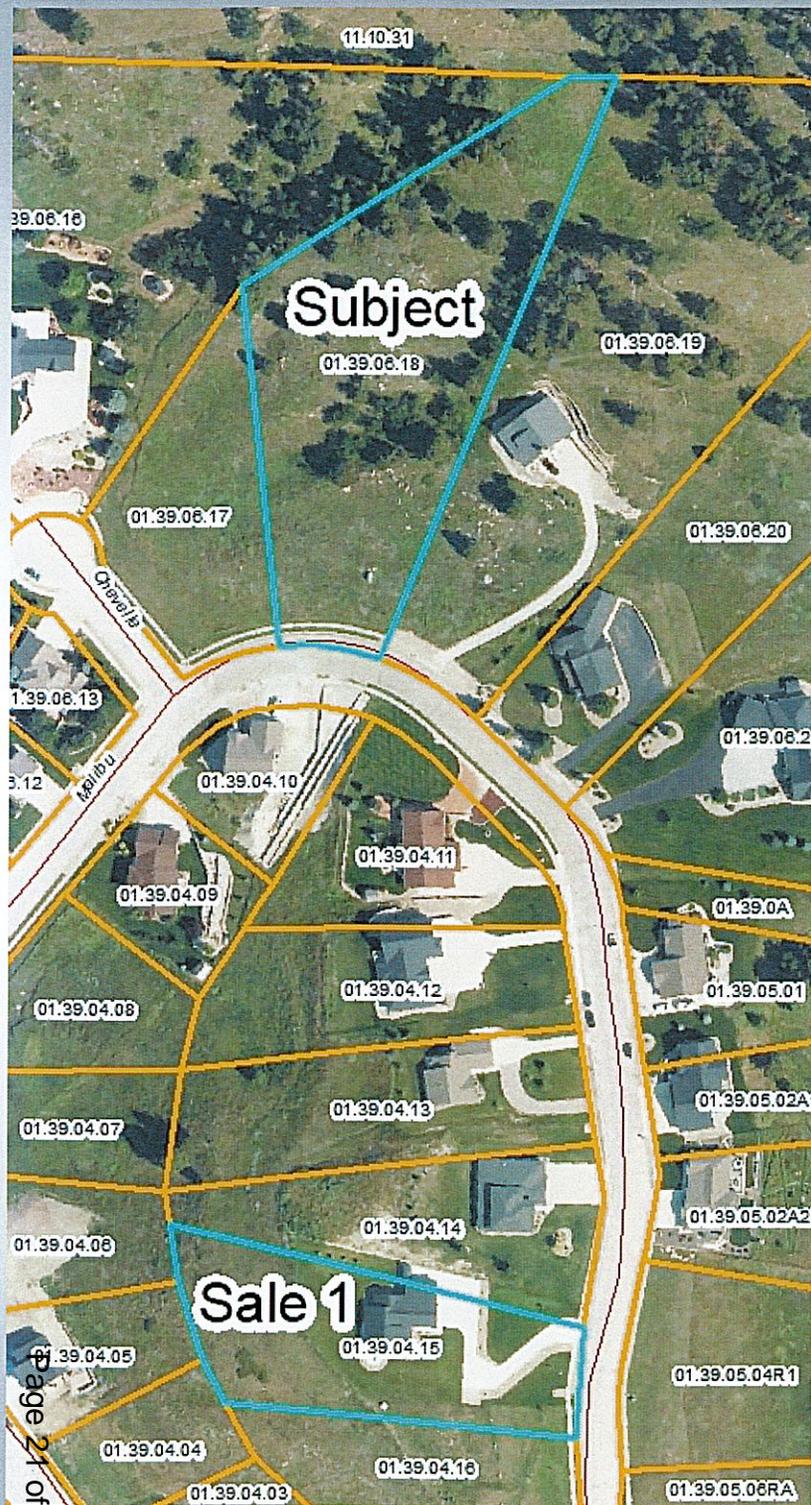
Parcel #	Sale Date	Sale Price	Lot Size (ACRES)	Sale Price Per Acre
01.39.04.15	9/23/2022	\$ 140,000	1.15	\$ 121,739
01.0F.02.05	7/22/2023	\$ 165,000	2.149	\$ 76,780
01.0F.02.04	6/27/2023	\$ 140,000	2.212	\$ 63,291
01.0F.02.03	4/24/2023	\$ 134,500	2.617	\$ 51,395
01.0F.02.03	9/6/2024	\$ 158,000	2.617	\$ 60,374
			AVG \$/AC	\$ 74,716

RESALE

Subject Property Current Assessment

01.39.06.18			2.54	\$ 146,390
				÷2.54
		ASSESSED PER AC		\$57,634

# Map Showing Sales 1-4





Subject Property

01.39.06.18

2.54 ac

2026 assessed  
value \$ 146,390



01.0F.02.03

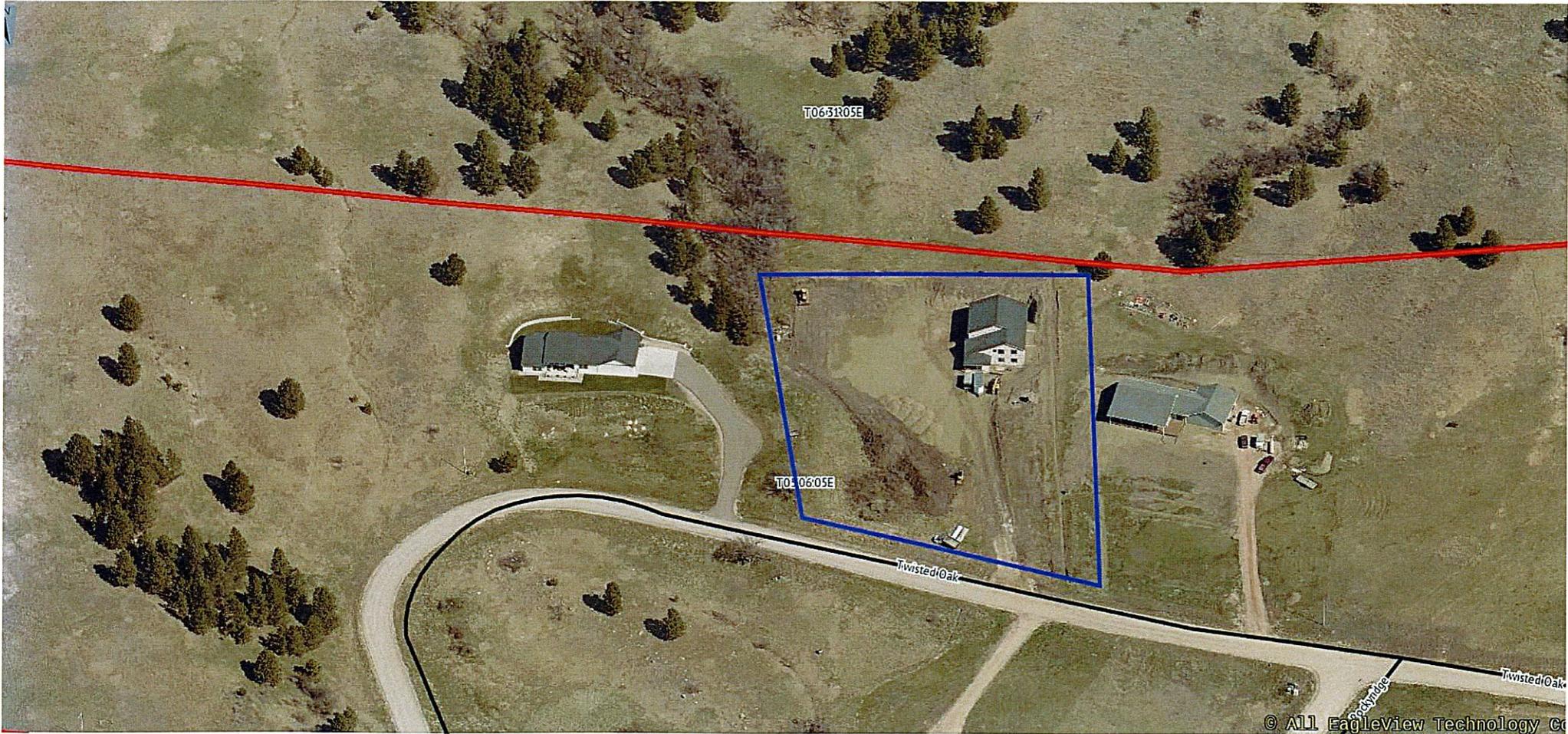
2.617 ac

Sale Price \$ 134,500 4-4-23

no sewer

Sale #4

# Hidden Estates



01.0F.02.05  
2.149 ac  
Sale Price \$165,000 7-22-23  
no sewer Sale # 2

04/27/2025



01.39.06.19

OBJECTION TO REAL PROPERTY ASSESSMENT

(SDCL 10-11-13 thru SDCL 10-11-42)

County of Meade

APPEAL NUMBERS:

TO BE COMPLETED BY PROPERTY OWNER:

Off. of Hearing Exam. \_\_\_\_\_

Assessed in name of: Allison Creed / Brian Carter

County Brd. of Equal \_\_\_\_\_

Mailing address: 162 Malibu Loop Sturgis SD 57785

Local Brd. of Equal \_\_\_\_\_

Phone No. 605-490-0008

Legal description of property being appealed (Include lot, block, addition and city or section, township and range): Sturgis Vernon Heights ESTII Lot 17 BLK6  
Sturgis Vernon Heights ESTII Lot 18 BLK6

(USE SEPARATE FORM FOR EACH LEGAL DESCRIPTION - IF BARE AGRICULTURAL LAND - MAY USE PT 17A)

Parcel Number: 01.39.0617 01.39.0618

I am appealing the 281,642.00 property value \_\_\_\_\_ abstract class \_\_\_\_\_  
\_\_\_\_\_ exempt status \_\_\_\_\_ owner-occupied status \_\_\_\_\_

Reason(s) for appealing: I believe the land's assessment was incorrect. I believe the land assessment is higher than the true value. I believe the land should be assessed as 1 combined lot, and plan on connecting the two.

I believe the correct full and true value of said property on legal assessment date was: \$ \_\_\_\_\_ (total value)  
\$ 215K land value \$ 0 NA building value

Full amount of insurance carried on structures \$ NO structures

OATH: I do solemnly swear that all statements made herein are to the best of my knowledge, true and correct.

Date 03/12/2026 Signature Allison Creed  
(Taxpayer/Taxpayer Attorney)

TO BE COMPLETED BY LOCAL BOARD OF EQUALIZATION - ACTION BY LOCAL BOARD OF EQUALIZATION:

	No Change to Assessors Value		Changed Classification		Changed Valuation	
	Assessors Value From	Assessors Value To	Local Board From	Local Board To	Classification From	Classification To
Abstract Type _____	\$ _____	\$ _____	_____	_____	_____	_____
Abstract Type _____	\$ _____	\$ _____	_____	_____	_____	_____
Abstract Type _____	\$ _____	\$ _____	_____	_____	_____	_____
Abstract Type _____	\$ _____	\$ _____	_____	_____	_____	_____
Abstract Type _____	\$ _____	\$ _____	_____	_____	_____	_____

Signature \_\_\_\_\_

Jurisdiction \_\_\_\_\_

TO BE 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:

	Assessors Value		Local Board		Classif.		Assessor's Recommendation	
	From	To	From	To	From	To	Value	Classif
Abstract Type _____	\$ _____	\$ _____	_____	_____	_____	_____	_____	_____
Abstract Type _____	\$ _____	\$ _____	_____	_____	_____	_____	_____	_____
Abstract Type _____	\$ _____	\$ _____	_____	_____	_____	_____	_____	_____
Abstract Type _____	\$ _____	\$ _____	_____	_____	_____	_____	_____	_____
Abstract Type _____	\$ _____	\$ _____	_____	_____	_____	_____	_____	_____

Signature \_\_\_\_\_

TO BE COMPLETED BY COUNTY BOARD OF EQUALIZATION - FINAL VALUE BY COUNTY BOARD OF EQUALIZATION:

	To		Classification	
	From	To	From	To
Abstract Type _____	\$ _____	\$ _____	_____	_____
Abstract Type _____	\$ _____	\$ _____	_____	_____
Abstract Type _____	\$ _____	\$ _____	_____	_____
Abstract Type _____	\$ _____	\$ _____	_____	_____
Abstract Type _____	\$ _____	\$ _____	_____	_____

Signature \_\_\_\_\_

County Auditor

