

April 10, 2012

Equalization

The Board of Equalization was called to order at 8:30 a.m. for the purpose of hearing appeals and equalizing assessments. Oaths of office were taken by Commissioners Ustad, Neely, Karpen, Jordan and Schempp as members of the County Board of Equalization for 2012.

Exempt Report

Motion by Neely, second by Ustad to approve the veteran exemption, paraplegic Veteran exemption, elderly & disability freeze and renewable energy in the total amount of \$2,189,627. Carried.

Corrections and Adjustments

Motion by Schempp, second by Ustad to approve the following corrections and adjustment: 23.MD.01.1023. Taylor Family Trust. Improvement value should be \$151,738. Notice had \$170,816; 23.GC.14.1014. Jodi Hurlburt. Improvement value should be \$374,691. Notice had \$414,716; 14.00.69.4055. Rhonda Oedekoven. Improvement value should be \$16,897. Notice had \$67,160; 17.25.30.1015. Jesse & Michelle Minor. Improvement value should be \$92,719. Notice had \$186,390; 02.16.03.1020. Gulbranson-Calmus Holdings Inc. Removal of building. Cart shed no longer there. Spoke with Jerry Zeimetz at City of Beresford, he stated bldg. is gone & Beacon print-out shows cement slab only. Request \$6860 value to be removed for 2012; 14.00.43.1010 Southeast Farmers Elevator Coop. Correction to number of acres. When transferred from Vern Ramesbotham, SFEC received 131.48 acres and should have received 51.13 with 80.35 acres remaining in Vern Ramesbotham's name. A parcel has to be created for the Ramesbotham piece; 18.00.31.1010. Jeff & Mary Muhlenkort. Property owner requests reinstatement of owner occupied status after receiving a removal notice that was sent out when there was an address change. Jeff is a pilot and travels so he had a UPS box opened in Sioux Falls to prevent mail from being tampered with or damaged; 05.20.10.1025,30,80,85. Blue Wing LLC. Plat filed has been corrected. Need to delete 4 parent parcels and create 3 new parcels for 2012. Motion carried.

Exempt Properties Sold

Motion by Jordan, second by Ustad to approve the following exempt properties sold: Beresford United Methodist Church; Beresford Economic; Dakotas Annual Conference Church; McCook Lake United Baptist Church. Motion carried.

Exempt properties

Motion by Schempp, second by Neely to approve the exempt properties from North Sioux City to Senior Center; North Sioux City to NSC Housing and Redevelopment Comm; and Beresford City to Beresford Housing Development as on file in the Director of Equalization office. Carried.

Exempt properties

Motion by Ustad, second by Neely to approve the properties from NSC Senior Center to North Sioux City. Motion carried.

### New Exempt Properties

Motion by Neely, second by Ustad to approve the following new exempt properties: Skrefsurd Lutheran Church (2) St. Joseph's Catholic Church: Jefferson Volunteer Fire Dept. Carried.

### Appeals for 2012

#2012-001. Linda Cohen. Lots 7 & 8 of DD Golf Course- 9<sup>th</sup> addition. Houses assessed at 368,719/72,709. Appeal- \$310,000/50,000. Assessor recommends lot remain at 72,709 and lower house to 324,103. Motion by Neely, second by Jordan to set value at the Assessor's recommended value. Carried.

#2012-002. Bill Rickers. Lot 37 of DD Golf Course 4<sup>th</sup> Addition. House assessed at \$188,239/Land 41,164. Appeal-\$134,000/41,000. Assessor recommends lot remain at 41,164 and lower house to 154,869. Motion by Jordan, second by Ustad to lower the structure to 154,869. (land same). Carried.

#2012-003. Stanley Lupkes. Lots 23 & 24, Dakota Ave, DD Golf Course 1<sup>st</sup> Addition. House is assessed at 822,548/Land 136,350. Appeal- lower the house to 700,000. Motion by Jordan, second by Schempp to set value at the assessor's recommendation of 705,883. Carried.

#2012-004. James Daffer. Lot 4 & N75' of Lot 5 DD Golf Course 12<sup>th</sup> Addition. House assessed at 853,037-appeal-608,683. Assessor recommends lowering to 613,779. Motion by Schempp, second by Neely to set at the assessor's recommended value of 613,779. Carried.

#2012-005. Timothy Holton. Lot 10 Dakota Dunes Golf course 20<sup>th</sup> Addition, Dakota Dunes, SD. House assessed at 819,974-appeal-649,954. Assessor recommends lowering to 752,341 Motion by Jordan, second by Schempp to set at the assessor's recommended value of 752,341. Carried.

#2012-006. Robert Burnett. Lot 27 of Dakota Dunes Golf Course 3<sup>rd</sup> add; h-220,485. Appeal-170,485. Assessor recommends lowering the value to \$177,022. Motion by Jordan, second by Schempp set at the Assessor's recommended value of 177,022. Carried.

2012-007. William Wanner. Lot 2 Blk 2 Willows and Phase 1. House assessed at 231,415/Land-35,110;-appeal-175,000/Land-25,000. Assessor recommends lowering house to 188,444 and land remain at 35,110. Motion by Jordan, second by Schempp to set at the assessor's recommended value of 188,444/35,110. Carried.

#2012-008. YNR Revocable Trust. Lot 2 Dakota Dunes Golf Course, 12<sup>th</sup> Addition. House assessed at 388,599/Land-61,092;-appeal-300,000/Land-50,000. Assessor recommends lowering house to 306,344 and land remain at 61,092. Motion by Jordan, second by Schempp to set at the assessor's recommended value of 306,344/61,092. Carried.

#2012-009. Thomas and Andrew Curry. Lots 1,4,5,8,9,12 Blk 14 Richland. House assessed at 10,463-appeal-0. Assessor recommends lowering house to 200. Motion by Neely, second by Jordan to set at the assessor's recommended value of 200 on structure. Vote 2-3 (Jordan, Ustad, Neely) Motion failed. Motion by Jordan, second by Ustad to set the structure value at 1000. Carried.

#2012-010. Eric Kilburg. Minor Tract 3 less lot H1 in Big Sioux Twp. Value: Land-65,640; Appeal-6000. Assessor suggests \$9,390. Motion by Neely, second by Ustad to set at the Assessor's recommended value of \$9,390. Vote 0-5. Motion failed. Motion by Jordan, second by Schempp to set at the original value of \$65,640. Carried.

#2012-011. Sit Stay & Play. Replat Lot 1 Dakota Ridge First Addition in Big Sioux Twp. Structures assessed at 600,058/72,092-appeal-350,000. Big Sioux Twp board set at Assessor's original value. (Assessor explained he should not have appealed to Big Sioux Township as he lives in Dakota Dunes.) Assessor recommends lowering structures to 482,241. Motion by Jordan, second by Schempp to set at the assessor's recommended value of 482,241 on structure. Jordan abstained. Motion carried.

#2012-012. Don and Sheri Cork. Lot 6A of Tr 22 & 23 of Blk 1 of Gov't Lot 4 Bruneau Plat & accretion thereto in SW1/4. Four parcels of property combined into one parcel- originally valued at \$166,161. After combined, the assessor recommends a value of 88,090. Motion by Jordan, second by Neely to set at the assessor's value of 88,090. Carried.

#2012-013. Riverview Building LLC. Tr S 3 lot 3 of Two Rivers Business Center 5<sup>th</sup> Add. Total value of 2,070,590/Appeal value-1,200,000. Assessor recommends the value of the building-930,146; land-\$415,237. Total- 1,345,383. Item tabled until April 17, 2012. Carried.

#2012-014. Macam Properties. Lot 8 & W1/2 Lot 9 Blk 41 Elk Point City. Assessor has property valued at \$44,685/Appeal-\$15,000. Assessor recommends lowering to \$39,846. Motion by Jordan, second by Schempp to set at the assessor's recommended value of \$39,846. Carried.

#2012-015. Macam Properties. Lots 7, 8 and 9 Original Elk Point City. Assessor has property valued at \$49,080/Appeal-\$20,000. Assessor recommends lowering to \$29,800. Motion by Ustad, second by Neely to set at the assessor's recommended value of \$29,800. Carried.

#2012-16. Lynette Coons and Jon Varns. Lot B of Outlot 5, Jefferson City. House valued at 82,480; appeal-\$55,000; Assessor recommends 72,248. Motion by Schempp, second by Neely to set at the Assessor's recommended value of 72,248. Carried.

#2012-17. Dale and Julie Masters. Lot 7 Prairie 10<sup>th</sup> Addition, Dakota Dunes; House valued at 201,140; appeal-\$172,500; Assessor recommends \$178,699. Motion by Ustad, second by Neely to set at the Assessor's recommended value of \$178,699. Carried.

#2012-18. JSTG. Lot 35 Golf Course Addition. House valued at 189,713, land-33,541; Appeal-house- 160,000, Land-\$35,000; Assessor's recommended house at 164,482; land - \$33,541. Motion by Neely, second by Schempp to go with the assessor's recommendation of \$164,482-house/\$33,541-land. Carried.

#2012-19. Sioux Point Professional Partners. Lot 1, North Park 1<sup>st</sup> Addition, Dakota Dunes. Land value-\$430,200; Appeal-\$330,000. Assessor recommends \$330,000. Item tabled until April 17, 2012. Carried.

Chairman declared a recess for equalization until April 17, 2012.

ATTEST:

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Jackie Sieverding, Deputy Auditor  
Union County

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Doyle Karpen, Chairman  
Union County Board of  
Commissioners