

April 13, 2010  
Unapproved minutes  
Union County Commissioners

### Equalization

The Board of Equalization was called to order for the purpose of hearing appeals and equalizing assessments. Present: Commissioners Ustad, Neely, Karpen, Jordan and Schempp.

### Executive Session

Motion by Jordan, second by Neely to enter executive session for personnel matters at 8:34 a.m. Carried. Chairman declared the board out of executive session at 8:55 a.m.

Oaths of office were taken by Commissioners Ustad, Neely, Karpen, Jordan and Schempp as members of the County Board of Equalization for 2010. Oaths also taken by Auditor Klumper and Director of Equalization Dot Kistner. Deputy Dawn Steckelberg was also present at 9:00 a.m.

### Agenda

Motion by Neely, second by Ustad to approve the agenda as amended. Carried.

### Corrections

Motion by Jordan, second by Neely to approve the corrections to Donald and Diane Gray-combined 3.327 acres need to be transferred to county. Carried.

Motion by Neely, second by Jordan to approve the correction to Faye Barnes to increase 4 acres due to omission. Carried.

Motion by Schempp, second by Ustad to approve the correction to Remington-Curry LLC where acres were listed at 9.43 instead of 3.243. Carried.

Motion by Schempp, second by Ustad to approve correction for Bertagnoli and Martinson where the house value was listed as 65,943 and should be 54,627. Carried.

### Tax Exemption

Motion by Ustad, second by Neely to approve the new applications for tax exemptions as follows: North Sioux Cty Economic Development, McCook Lake Ikes (Bldg 50% taxable, land 100% taxable); Lutheran Housing Corporation; River Valley LLP; Congregational Church of Gothland; Gothland Cemetery Assn; Pleasant Valley Cemetery assn; Spanish Bay Homeowners Assn; Dakota Dunes Development; Alcester Housing and Redevelopment (3); Beresford Baptist Church (2); Elk Point Housing and Redevelopment (4); St. Peter's Catholic Church. Carried.

### Exempt Report

Motion by Jordan, second by Neely to approve the veteran exemption, paraplegic Veteran exemption, elderly & disability freeze and renewable energy in the total amount of \$2,500,361. Carried.

### Recess

Chairman declared a recess at 9:23 until 10:00 a.m.

Equalization appeals

2010-01. Verle and Margaret Anderson. Jefferson City. Lots 4 and 5 Truhe 1<sup>st</sup> Addition of Tract 1 SE1/4SW1/4. Local board-change from 159,328 to 123,000. Assessor recommended 132,940. Motion by Jordan, second by Schempp to approve Assessor's recommended value of 132,940. Carried.

2010-02. Verle and Margaret Anderson. Jefferson Twp. Appealing value because they purchased this property at sheriff's sale for \$305. Assessor recommends value to change from 7916 to 3589. Motion by Jordan, second by Neely to approve the Assessor's recommended value of 3589. Carried.

2010-03. Wegher Construction. Jefferson Twp. Lot 90 Wynstone 12<sup>th</sup> Addition. Appealing for owner occupied. Assessor recommended changing the class from NAC to NACO and NAC1 to NAC10. Motion by Jordan, second by Ustad to approve the change of class recommended by the Assessor. Carried.

2010-04. Wegher Construction. JeffersonTwp. Lot 80 Wynstone 9<sup>th</sup> Addition. Appeal is due to the sales price for parcel was 314,000. Assessor recommends changing the class change from NAC to NACO; and NAC1 to NAC10 and value change from 144,505 to 134,348 and 144,506 to 134,349. Motion by Jordan, second by Schempp to approve the Assessor's recommended changes of class and value. Carried.

2010-05. Scott and Heidi Kolleck. (present) Richland Twp. Assessor recommends the value change from 185,380 to 142,482. Motion by Schempp, second by Jordan to approve the assessor's recommended change of 142,482. Carried.

2010-06. Jon and Cynthia Ebner. Dakota Dunes. Appealing because value too high. Assessor recommends changing from 216,061 to 211,000. Motion by Schempp, second to Jordan to approve the Assessor's recommended value of 211,000. Carried.

2010-07. Daniel and Ann McManus. Dakota Dunes. Appeal because the appraised value was higher than the actual cost of the new construction. Assessor recommends the value change on the structure from 456,585 to 399,120. Motion by Jordan, second by Neely to approve the Assessor's recommended value of 399,120. Carried.

2010-08. Marian Kosmowski and Metarda Slominska. Lot 11 Dakota Dunes GC 13<sup>th</sup> Addition, Dakota Dunes. Appeal because of the value of the addition to their home. Assessor recommends changing value from 471,273 to 433,737. Motion by Jordan, second by Schempp to approve the Assessor's recommendation of 433,737. Carried.

2010-09. Timberlake Development. Lot 14 Dakota Dunes GC 26<sup>th</sup> Addition. Appealing due to missing the filing date for owner occupied. Assessor recommends changing the class from NAC to NACO and NAC1 to NAC10. Motion by Jordan, second by Ustad to approve the Assessor's recommendation of class change from NAC to NACO and NAC1 to NAC10. Carried.

2010-10. Jack and Sally Sorensen. Lot 28 Dakota Dunes GC 26<sup>th</sup> Addition. Appeal because sales occurring in 2010 were \$275,000 for similar structures. Assessor recommended changing value from 260,080 to 245,000. Motion by Jordan, second by Schempp to approve the Assessor's recommended value of 245,000. Carried.

2010-11. Deborah Jesse. Lot 8 Meadows 10<sup>th</sup> Addition. Appeal due to increased value above fair market value. Assessor recommends change from 316,480 to 274,090. Motion

by Jordan, second by Neely to approve the Assessor's recommended value of 274,090. Carried.

2010-13. Dakota Dunes Development. Lots 1-16 Meadows 13<sup>th</sup> Addition. Appeal to align assessments with list price or sold prices. Assessor recommends changing the values of 47,500 to Lot 1 & 3 at 36,000 and Lots 2, 4-16 at 38,500 based on marketing. Dennis Melstad present for appeal. Motion by Jordan to approve at Assessor's recommended values, second by Ustad. Carried.

2010-14. Dakota Dunes Development. Lots 1,2,7,8 and 11 Dakota Dunes Golf Course 22<sup>nd</sup> Addition. Appeal to align assessments with list price or sold prices. Assessor recommends changing the values of 92,500 to: Lot 1-80,000; Lot 2-90,000; Lot 7-75,000; Lot 8-80,000; Lot 11-85,000. Motion by Jordan, second by Ustad to approve the Assessor's recommend values. Carried.

2010-19. Dakota Dunes Development. Lots 1-24 Dakota Dunes Golf Course, 27<sup>th</sup> Addition. Appeal to align assessments with list price or sold prices. Assessor recommends changing the values of 55,000 to: Lot 1, 13-16-45,000; Lot 2-6, 12, 17, 18-47,500; Lots 11 & 24-50,000; Lot 22-60,000; Lot 20-75,000, Lot 21- 80,000; Lots 7-10, 19 & 23 remain at \$55,000. Motion by Jordan, second by Ustad to approve the Assessor's recommend values. Carried.

2010-12. Glen and Tanya Boehmer. Lot 27 Prairie 10<sup>th</sup> Addition. Appeal due to value is more than the purchase price. Assessor recommends changing value from 213,587 to 195,500. Motion by Schempp, second by Neely to approve the Assessor's recommended value of 195,500. Carried.

2010-15. Paul Dailey. Jefferson Twp. Parcels. 17.00.96.1000; 17.00.96.2000; 17.00.96.3000; 17.00.97.3000. Values too high. (Paul Dailey present) Assessor explained about previous grassland "rating" is now brought to its pure value. 17.00.96.1000-Value 309,309/local board 274,389/assessor recommends 201,026; 17.00.96.2000-value 74,564/local board 56,547/Assessor recommends 60,400; 17.00.96.3000-Value 217,705/local board changed to 174,210/assessor recommends 159,652; 17.00.97.3000-Value-247,166/local board changed to 200,035/assessor recommends 127,980. Motion by Neely, second by Ustad to approve the Assessor's recommended values. Carried.

2010-16. Paul Dailey. 14.00.22.4000. Appeal because value is too high. Value is 94,824. Assessor recommends value is 75,311. Motion by Ustad, second by Schempp to approve the recommended value of the assessor. Carried.

2010-17. James Dailey. 17.35.30.1010; 17.36.30.1030. Appeal value because the increase in valuation too high. 17.35.30.1010-value 68,929/local board changed to 51,443/Assessor recommended 41,167; 17.36.30.1030-value 17,361/local board changed to 12,767/ assessor recommended 11,469. Assessor explained that wrong soil type had been picked up. Motion by Ustad, second by Neely to approve the Assessor's recommendation. Carried.

2010-18. Michael and Mary Limoges. Alcester Twp.W1/2Gunnare Tr 1 in W1/2. Appeal is due to land value is too high in comparison in land and home value. Local board changed from 82,592 to 52,938/251,275 to 220,000. Assessor recommend change to 67,948 and 220,000. Motion by Schempp, second by Ustad to approve the Assessor's recommended value. Motion carried.

Recess

Board of Equalization will recess until approximately 11:00 a.m. on Tuesday, April 20, 2010.

ATTEST: \_\_\_\_\_  
Carol Klumper, Auditor  
Union County

\_\_\_\_\_  
Doyle Karpen, Chairman  
Union County Board of Commissioners

Published once at the total approximate cost of \_\_\_\_\_.