

April 24, 2012

Union County Board of Equalization

The Union County Board of Equalization on April 24, 2012, at the Courthouse in Elk Point, SD at 8:30 a.m.

Members present were Jordan, Karpen, Neely, Schempp and Ustad. Director of Equalization Steckelberg and Deputy Nel Golden also present.

2012-20. Lesa and Dean Cropley. Lot C Govt Lot 1 less .16A for Streeter Tr 1 –North Sioux City, SD. Lesa and Dean Cropley present for appeal. Cropley's reason for appeal: flood control damage-averaged 13 properties with lake frontage closest to their lot-no sewer access; 162% raise unrealistic with the market. Director explained the median value of the front footage for lake property. There is a three year plan to raise properties to the median of 1345. Value was 118,476/City lowered to 86,484. Assessor recommends value of 118,476. Motion by Jordan, second by Schempp to set the value at the assessor's value of 86,484. Carried.

2012-21. Mardelle Cole. Lot 30 of 9 & 10 Frisbies 1 North Sioux City, SD. Mardelle Cole was present for appeal. Cole's reason for appeal- Cole's value went up 12,054 last year and taxes went up \$200 this year value went up another 9,697 and simply cannot afford another \$200 for taxes on a fixed income. Value was \$70,537/City lowered to 60,840. Assessor recommended the value remain at 70,537. Motion by Jordan, second by Schempp to set at the Assessor's recommended value of 70,537. Carried.

2012-22. Gaylen and Tracy Rasmussen. Lot 33 of 9 & 10 Frisbie's 3, North Sioux City. Assessor's value was 118,843/City lowered to 102,510. Assessor recommends value remain at 118,843. Motion by Jordan, second by Neely to remain at 118,843. Carried.

2012-23. Bob G. Finley. Lot 4 Blk 1 Govt Lot 4 Bruneau's in North Sioux City, SD. Assessor's value is 61,608/City lowered to 53,040. Assessor recommends the value remain at 61,608. Motion by Schempp, second by Ustad to set at the Assessor's value of 61,608. Carried.

2012-24. Gerald and Myrah Favors. Lot 16 Dakota Dunes Golf Course 21<sup>st</sup> Addition. Gerald and Myrah were present for appeal. Reason for appeal: Value too high, reference like properties in circle as well as surrounding neighborhoods (Monterey Trail, Firethorn, Bay Hill) Assessor's values are House-\$400,00/ lot-45,300; Appeal is House-300,000/Lot-45,300. Assessor recommends keeping house value at 400,000. Motion by Schempp, second by Neely to set the value at \$400,000. Carried.

2012-25. Wegher Construction. Lot 12 Dakota Dunes Golf Course. Assessor's value is \$255,000. Appeal value is 150,000. Motion by Neely, second by Ustad to set value at \$255,000. Carried.

2012-26. Wegher Construction. Lot 33 Dakota Dunes Golf Course 23<sup>rd</sup> Addition. Assessor's value is 120,000. Appeal value is 90,000. Motion by Ustad second by Schempp to set at the assessor's value of \$120,000. Carried.

2012-27. WE Investments. Tract C Dakota Dunes 10<sup>th</sup> Addition and Lot 13 Dakota Dunes Golf Course 23<sup>rd</sup> addition. Tract C valued at 5,018/ Appeal value is value of zero. Assessor recommends 546. Motion by Jordan, second by Neely to set at the Assessor's value of 546. Carried.

Lot 13 is value of \$255,000; Appeal value is \$150,000. Assessor recommends \$255,000. Motion by Ustad, second by Schempp to set at \$255,000. Carried.

2012-28. George C. Donnelly. Parcels in Richland Township. George C. Donnelly present for appeal. Parcels were appealed last year as wetland property and values lowered accordingly. Values were increased as all ag land was increased 10% this year.

22.00.28.4010-\$236,857-appeal-\$32,847- Assessor recommended \$110,665.

22.00.28.4020-\$4,677-appeal-\$211- Assessor recommended \$3,403.

22.00.28.4030-\$2,379-appeal-\$107- Assessor recommended \$1,730.

22.00.27.3000-\$38,110-appeal-\$1315- Assessor recommended \$21,185.

22.00.27.3010-\$37,259-appeal-\$1682- Assessor recommended \$27,113.

22.00.27.3020-\$16,211-appeal-\$732- Assessor recommended \$11,796.

22.00.27.3030-\$7,880-appeal-\$356- Assessor recommended \$5,734.

Motion by Jordan, second by Ustad to set the values as follows:

22.00.28.4010-\$ \$110,665;22.00.28.4020-\$3,094;22.00.28.4030-\$1,573;22.00.27.3000-\$19,260;22.00.27.3010-\$24,648;22.00.27.3020-\$10,724;22.00.27.3030-\$5,213.Carried.

2012-28A. Cory Donnelly. Parcels in Richland Township. 22.0.33.2015-2,405 appeal 108 Assessor Recommends 1,570. 22.00.33.2025-\$35,013 appeal-6,653 Assessor recommends 14,682. Motion by Jordan, second by Ustad to set the value of 22.00.33.2015 at 1,591 and 22.00.33.2025 at 14,682. Motion carried.

Elderly /Disable Changes

Motion by Neely, second by Ustad to approve additional \$46,418 in elderly tax and disabled since April 10, 2012 for a total tax exempt base of 1,333,003 in the elderly tax and total 2,866,045 in Veteran, paraplegic veteran exemption, renewable energy. Carried.

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

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Doyle Karpen, Chairman  
Union County Board of Commissioners

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