

April 9, 2013
Unapproved minutes
Union County Board of Equalization

The Union County Board of Commissioners met as Board of Equalization on April 9, 2013, at the Courthouse in Elk Point, SD at 8:30 a.m.

Members present were Karpen, Neely, Schempp and Ustad. Jordan absent.

Board of Equalization

The board of commissioners signed the oaths of office of Equalization. Director of Equalization Steckelberg and appraisers Golden and Bousquet present for equalization.

Corrections and Adjustments

Motion by Ustad, second by Schempp to approve the correction to 10.00.31.3025 –wrong name on parcel, changed back to Russell Kirkebak. Carried.

Motion by Neely, second by Schempp to approve the correction to 13.00.30.4000- (Joseph Huber) this parcel had an error on the soils for 80 acres at \$190,342; parcel is actually 160 acres with value of \$355,908. Motion carried.

Motion by Schempp, second by Ustad to correct the name to Van Ballegooyen Farms, LLC on 21.00.48.1010, 21.00.57.1000 and 21.00.57.1010. Carried.

Motion by Neely, second by Ustad to change parcel 01.11.08.1015 to be changed to lot 4 & 5 Blk 8 Tr 3 instead of Lot 4-6. DOE will create parcel 01.11.08.1025 for Lot 6. Carried.(Alcester Housing & Redevel Commission)

Motion by Schempp, second by Ustad to change the name of the deed holder from Bronson to Sitzman on parcel 23.MD.01.1002. Motion carried.

Motion by Ustad, second by Neely to change name on parcel 15.00.08.1000 to Robert Walsh due to incorrect deed holder name. Carried.

Motion by Schempp, second by Ustad to change the number of acres on parcel 19.00.07.3010 from 11.88 to 8.05 acres owned by Carrie Morris (Doug Maurstad). And create a parcel 19.00.70.3020 for those 8.05 acres. Carried.

Motion by Neely, second by Ustad to delete the parcel 19.00.70.3010 of 3.83 acres. Carried.

Motion by Schempp, second by Neely to remove the owner occupied from parcel 15.00.34.6010 for Thomas and Kym Hummel as parents are deceased and property no longer qualifies for exemption. Carried.

Motion by Ustad, second by Neely to correct value of 15.00.17.6010 due to removal of house in 2012- removing 17,705. Carried. (Floyd Davis)

Motion by Neely, second by Ustad to change the legal description on 05.01.08.1070 to S1/2 Lot 14 & Lots 15-16. (removing lot 17) Carried. (William Faulder)

Motion by Ustad, second by Neely to create parcel 05.01.08.1080 for Lot 17.

Exempt Properties

Motion by Neely, second by Schempp to approve the tax exempt report presented by DOE Steckelberg: Veteran Exemption - \$1,296,997; Paraplegic Veteran Exemption-

\$57,060; Elderly & Disability Freeze- \$1,190,302; Renewable Energy- \$1,425,013. Total- \$3,969,372. Motion carried.

Application for tax exempt

Motion by Ustad, second by Neely to approve the following tax exempt applications. Carried.

2013 NEW APPLICATION FOR TAX EXEMPTION

<u>PARCEL #</u>	<u>EXEMPT TAX PAYER</u>	<u>TYPE</u>	<u>%</u>	<u>LEGAL DESCRIPTION</u>
01.11.08.1015	ALCESTER HOUSING & REDEVEL COMMISSION	EDC	100	LOT 4-5 BLK 8 TR 3
01.11.08.1025	ALCESTER HOUSING & REDEVEL COMMISSION	EDC	100	LOT 6 BLK 8 TR 3
01.11.09.1020	ALCESTER HOUSING & REDEVEL COMMISSION	EDC	100	LOT 5 BLK 9 TR 3
01.11.09.1025	ALCESTER HOUSING & REDEVEL COMMISSION	EDC	100	LOT 6 BLK 9 TR 3
01.11.09.1030	ALCESTER HOUSING & REDEVEL COMMISSION	EDC	100	LOT 7 BLK 9 TR 3
01.11.09.1035	ALCESTER HOUSING & REDEVEL COMMISSION	EDC	100	LOT 8 BLK 9 TR 3
01.11.09.1040	ALCESTER HOUSING & REDEVEL COMMISSION	EDC	100	LOT 9 BLK 9 TR 3
01.11.09.1045	ALCESTER HOUSING & REDEVEL COMMISSION	EDC	100	LOT 10 BLK 9 TR 3
01.11.09.1050	ALCESTER HOUSING & REDEVEL COMMISSION	EDC	100	LOT 11 BLK 9 TR 3
01.11.09.1055	ALCESTER HOUSING & REDEVEL COMMISSION	EDC	100	LOT 12 BLK 9 TR 3
01.11.10.1013	ALCESTER HOUSING & REDEVEL COMMISSION	EDC	100	LOT 3 BLK 10 TR 3
01.11.10.1015	ALCESTER HOUSING & REDEVEL COMMISSION	EDC	100	LOT 4 BLK 10 TR 2
01.11.10.1020	ALCESTER HOUSING & REDEVEL COMMISSION	EDC	100	LOT 5 BLK 10 TR 2
01.11.10.1025	ALCESTER HOUSING & REDEVEL COMMISSION	EDC	100	LOT 6 BLK 10 TR 3
03.07.19.1093	UNION COUNTY HISTORICAL SOCIETY	UCHIS	100	LOT B OF DAILEY TR 1 IN LOT 3 OF LOT C IN SW.1/4 SE1/4
03.07.24.1005	ELK POINT ECONOMIC DEVEL CORP	EPC	100	DONNELLY RR 5 IN NE1/4NE1/4 SW1/4NE1/4 LESS 11.52A & LESS PART LYING W OF I-29
03.07.24.2015	ELK POINT ECONOMIC DEVEL CORP	EPC	100	OUTLOTS

Exempt to Taxable

Motion by Schempp, second by Neely to agree with DOE Steckelberg on parcels 03.07.30.1000; 03.07.19.1095, 03.07.19.2000 for Rec Development Assn. Parcel 03.07.30.1000- buildings be considered taxable and land value 25% exempt. Total value of 51,519 to be considered taxable. 03.07.19.1095 changing from 50% exempt to fully taxable. 03.07.19.2000 –greens and land be 25% exempt because used by school students and shed be fully taxable. Total value of \$248,408 be considered taxable. Carried.

Motion by Neely, second by Schempp to agree with DOE Steckelberg on parcel 16.80.21.3020 on Roseni Lutheran Church to make the parsonage taxable at 48,950 because the property has become rental property. Carried.

Motion by Ustad, second by Schempp to agree with DOE Steckelberg on parcel 01.01.11.1000 owned by Nathaniel Lutheran Church –recommends the tax exempt status be removed and the assessed value of \$45,033 for the parsonage be put on the tax rolls. Carried.

Motion by Schempp, second by Ustad to agree with DOE Steckelberg’s request to remove \$16,394 for value of a home that was torn down on parcel 01.01.11.1035. Carried. (Nathaniel Lutheran Church)

Motion by Schempp, second by Neely to agree with DOE Steckelberg's request to place parcel #02.01.05.1010 owned by Siouxland Assoc of Southern Baptist on the tax roll as the property is now rental property. Assessed value to be placed at \$46,515. Carried.

2013 Appeals.

#2013-01. WE Investments, LLC. 23.GC.23.1013. Lot 13 Dakota Dunes Golf Course 23rd Addition. Appellant feels the property along the river at Spanish Bay Development has not been selling due to the flood of 2011. Lots that have sold in past three years have sold for less than projected. DOE Steckelberg recommends the value remain at \$255,000. Motion by Schempp, second by Ustad to accept the DOE's recommended value of \$255,000. Carried.

#2013-02. Wegher Construction. 23.GC.23.1023. Lot 12 Dakota Dunes golf Course 23rd Addition. Appellant feels the property along the river at Spanish Bay Development has not been selling due to the flood of 2011. Lots that have sold in past three years have sold for less than projected. DOE Steckelberg recommends the value remain at \$255,000. Motion by Neely, second by Ustad to accept the DOE's recommended value of \$255,000. Carried.

#2013-03. Virgil Fowler. 23.GC.27.1014. Lot 14 DD Golf Course 27th Addition. Appellant cannot resell lot because of floods. DOE recommends value remain at \$45,000. Motion by Neely, second by Schempp to accept the DOE's recommended value of \$45,000. Carried.

#2013-04. Charles Lingle. 05.17.04.1060. 47 North shore Drive, North Sioux City, SD. Charles Lingle present for appeal. Lingle feels the property is over-valued based on comparable properties in the area. Lingle would like to see the property valued under \$100,000. Assessed value is 110,720/ local board lowered to 99,589. DOE Steckelberg recommends keeping the value at 110,720. Motion by Ustad, second by Neely to accept the DOE's recommended value of 110,720. Carried.

#2013-05. Dorothy Huebsch. 05.10.06.1004. Lot 4 Blk 6 1st Suncoast North Sioux City. Dorothy Huebsch present for appeal. Appellant felt the property was over-valued and that second floor footage is not as usable or valuable as 1st floor. Huebsch would recommend the value be somewhere between 127,000 and 145,000. Assessor's value is 145,250/local board lowered to 127,573. Motion by Schempp, second by Neely to remain at DOE's recommended value of 145,250. Motion carried.

#2013-06. Steven Johnson. 20.00.33.1000. 33-93-50. Spink Township. DOE's value at 138,514/ local board lowered to 59,985. DOE Steckelberg recommends value remain at 138,514. Motion by Ustad, second by Schempp to remain at DOE's recommendation of 138,514. Carried.

#2013-07. Miles McClung. 17.WS2.01.1001. 800 Brookside. Lot 1 Wynstone 1st Add. Miles McClung present for appeal. McClung asked for several comparables in Fieldstone Court to be used. DOE presented the various reasons for not using those properties for comparables. McClung felt the DOE's comparables were not "like" properties because of difference in windows, thermal heat, in-ground pool and wrong square footage of the garage. DOE's value on the house was 232,972/ local board kept the value at 232,972. Appellant feels the price should be between 215,000 and 271,304. Motion by Ustad,

second by Schempp to set the total value at \$257,000 (land same at 38,332/house at 218,668). Carried.

#2013-08. Greg McKenzie. 05.01.08.2025. Lot 26 Blk 8 Original North Sioux City. Greg McKenzie present for appeal. House was removed in January 2012 but value remained on the parcel 05.01.08.2025 because the house was still there as of November 1. Motion by Ustad, second by Neely to set the land value at 7920 and house value at 0 as the value would need to be abated. Motion carried.

Board recessed equalization at 11:10 until April 16, 2013.

ATTEST: _____

Carol Klumper, Auditor
Union County

Doyle Karpen, Chairman
Union County Board of Commissioners

Published once at the total approximate cost of _____.