

April 8, 2014  
Union County Board of Equalization

The Union County Board of Commissioners met as Board of Equalization on April 8, 2014, at the Courthouse in Elk Point, SD at 9:00 a.m.

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

Board of Equalization

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

Corrections and Adjustments

Motion by Neely, second by Ustad to approve the following corrections:

02.10.01.1060-David & Bonnie Bogue, Lot 14 Blk 1 Park Addition, Beresford, SD. Property did not have owner occupied status when notices were sent out. Owner occupied status to be applied.

02.08.05.1010-BL&B Enterprises, Inc.-N75' of E100' of N150' of Blk 5 Hyde Park Add. Beresford City- Property did not have owner occupied status when notices were sent out. Owner occupied status to be applied.

21.00.19.4000 & 4005- David & Brandi Smith-error made in deeding the N1/2SE1/4 19-95-48 to Robert & Karen Huenink. Returning the 80A in parcel 21.00.19.4005 to the correct parcel 21.00.19.4000.

14.00.68.4020-Roger Dailey- E1/2E1/2SE1/4SE1/4 & 6 rds. House burned in 2013. Removing house value for 2014.

01.11.06.1020- Nathan & Amanda Beeler- Lot 1 Blk 6 Numsen's Addition of Tr 3 Alcester City. Owner occupancy to be added to this bare lot as it is contiguous with property of the home.

23.GC.28.1009, 1018; 23.MD.13.1017 - Wegher Construction- parcels meet the requirement for owner occupied.

Motion carried.

Exempt Properties

Motion by Ustad, second by Neely to approve the tax exempt report presented by DOE Steckelberg: Veteran Exemption - \$1,202,437; Paraplegic Veteran Exemption-\$452,557; Elderly & Disability Freeze- \$1,172,561; Renewable Energy- \$525,427. Total- \$3,352,982. Motion carried.

Application for tax exempt

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

**2014 NEW APPLICATION FOR TAX EXEMPTION**

<u>PARCEL #</u>	<u>EXEMPT TAX PAYER</u>	<u>TYPE</u>	<u>%</u>	<u>LEGAL DESCRIPTION</u>
01.01.11.1025	Alcester Emergency Medical Services	Fire	100	Lots 4 & 5 Blk 11 Orig Alcester
03.07.19.2001	Rec Dev Assoc.	EDC	100	Country club Tr 6 in SW1/4SE1/4 of

				Section 19 & in the NW1/4....
03.07.30.1040	Elk Point United Parish	church	100	Lot A SE1/4NE1/4 Outlots EP City
05.07.15.1107	Siouxland Habitat for Humanity	HRC	100	Lot 7 Campbell St Place Addition
17.WS.01.TR6Ba	Wynstone Homeowners Assoc	Wynhom	100	Lot 1 Lob B of Replat of Wynstone Tr 6 of Wynstone Phase 1
23.GC.29.TR002	Dakota Dunes Development co	DDC	100	Tract 2 Dak Dunes Golf Course 29 <sup>th</sup> Add

### 2014 Appeals.

#2014-01. Roger Hansen-23.GC.04.1034. Assessor recommends change on property value because square footage was in error and added one fixture and patio instead of a wood deck. Value change from 237,066 to 231,598. Motion by Neely, second by Ustad to approve the recommended change by the assessor. Carried.

#2014-02. Seth & Jessica Major. 23.GC.27.1012 Lot 12 Dakota Dunes Golf Course. Seth Major present for appeal. Reason for appeal- comparable properties assessed much lower. Assessor showed comparable sales in the neighborhood of Teton Pines-assessor recommends the structure value remain at 358,039. Appellant used the assessed values of the comparables and feels his total value should be 350,000. Commissioner Karpen based figures on 93.60 per square foot and arrived at a value of 333,068 for the house. Motion by Ustad, second by Neely to lower from the assessor's value of 358,039 to 335,000. Lot value remains at 47,500. Carried.

#2014-03. Wegher Construction. 23.GC.28.1023; 23.GC.28.1024; 23.GC.28.1025; 23.GC.28.1026; 23.GC.28.1027(withdrawn). Reason for appeal- purchase price per HUD is \$40,000 per lot. Assessor recommends keeping lot values at 45,000. Motion by Neely, second by Ustad to keep value at the Assessor's recommendation of \$45,000. Motion carried.

#2014-04. Blue Moon Holding, LLC, 22.00.03.4015; 22.00.14.2030; 22.00.15.3020; 22.00.10.3020-Jim Ross present for appeal. Appellant requests a grassland rating on these conservation easement grounds, but the DOE Steckelberg explained that is not allowed per the Department of Revenue. Assessor recommends the following changes: 411,874 remains 411,874; 16,183 to 8,635; 141,198 to 139,066; 233,262 to 197,968. Motion by Neely, second by Ustad to approve the recommended values of the assessor at a total of 757,543. Carried.

#2014-05. Shane Schlotman and Amy Campbell. 04.03.01.2005.Lot 22 less Lot H1 Oliver's addition, Jefferson City. Amy Campbell present for appeal. Reason for appeal- appraisal barely passed on July 11 for square footage at \$116,000, home could not sell for more than \$120,000 based on Jefferson comparables. Value of house at \$126,335; local board lowered to \$115,804. Assessor recommended keeping at the local board value of \$115,804. Motion by Neely, second by Ustad to accept the local board value of \$115,804 on the house. Motion carried.CXS

#2014-06. Dustin & Tasha Delaney. 05.31.01.2060. Lot 17 Block 1 Adams Addition. Reason for appeal- overestimated assessment of land. Attorney Sabrina Sayler was present for the appeal. The lot includes a

drainage easement that the owners are not allowed to build on (can pave), no storm sewers and lesser lake view than other areas. Original value was \$164,840, local board lowered to \$83,986. Assessor recommends \$116,410. After discussion of the size of the lot and depth factor and front footage, motion by Ustad, second by Neely to accept the assessor's recommended value of \$116,410. Carried. #2014-07. Jason Hartz-11.00.21.6032. Lot 19 Riv-R-Land Estates. Jason Hartz present for appeal. Reason for appeal- empty lot, house was removed due to flood damage, house was condemned. Value on structure was 78,794, assessor recommends changing to 10,000. Motion by Neely, second by Ustad to set the value of the house at 10,000 and the value remain the same on the lot at 65,637. Motion carried.

Board recessed equalization at 10:52 until April 15, 2014.

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

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

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