

April 25, 2023
Unapproved Minutes
Union County Commissioners

The Union County Board of Commissioners met in Board of Equalization session April 25, 2023, at the Courthouse in Elk Point, SD at 9:00 a.m.

Members present Kimmel, Ustad, Headid, Dailey and Joffer.

Motion by Headid, second by Dailey to approve the agenda with the addition of a correction. Carried.

Motion by Joffer, second by Kimmel to approve the minutes from April 18, 2023. Carried.

Equalization

The 2023 equalization meeting began at 9:00 a.m.

Appeals

2023-07 Parcel #23.GC.20.1011 Bradley and Mary Anderson 748 Monterey Trl Dakota Dunes SD, land value-134,794, structure value house-1,030,114. DOE recommend leaving (no change) to land value-134,794 and structure house value- 1,030,114.

Motion by Headid, second by Kimmel to leave (no change) the land-134,794, structure house value- 1,030,114. Carried.

2023-08 Parcel #23.GC.04.1016, Stephen and Brenda Dick 407 North Royal Troon Dakota Dunes, SD, land-47,915, structure value house-331,549. New recommendation of DOE was land-47,915, structure-318,884.

Motion by Kimmel, second by Headid to lower to new recommendation of DOE land-47,915, structure-318,884. Carried.

2023-09 Parcel #10.00.31.2030, Norman and Dana DeWit 30226 476 Ave. Alcester, SD, land-41,573, structure value house-131,221, Out Building-19,197. DOE recommend leaving (no change) land-41,573, structure value house-131,221, Out Building-19,197.

Motion by Dailey, second by Joffer to leave (no change) the land-41,573, structure house value- 131,221, Out Building-19,197. Carried.

2022-10 Parcel #21.00.61.2020, William and Judy Scott 30605 River Rd Hawarden IA, land-13,807, structure value house-153,099, Out Building-101,212. Virginia Township recommend land-13,807, structure value house-98,000, Out Building-101,212. New recommendation of DOE land-13,807, structure value house-123,143, Out Building-101,212.

Motion by Joffer, second by Dailey to lower to new recommendation of DOE land-13,807, structure value house-123,143, Out Building-101,212. Carried.

2023-11 Parcel #23.PR.06.1014 Goeden Rentals 369 Partridge Cr Dakota Dunes SD, land-63,035, structure value house-286,885. New recommendation of DOE was land-63,035, structure-237,177.

Motion by Headid, second by Kimmel to lower to new recommendation of DOE land-63,035, structure-237,177. Carried.

2023-12 Parcel #23.GC.03.1013, Brian Goeden 805 E. St Andrews Dakota Dunes SD, land-114,780 (2 lots), structure house value- 896,202. New recommendation from Commissioner Dailey to lower the land- land-114,780 (2 lots), structure house value-749,153.

Motion by Headid, second by Kimmel to accept the new recommendation. Discussion. Motion passed 3 to 2 (Joffer and Ustad voting no).

Recess

Chairman declared a recess from 10:44 a.m. to 10:50 a.m.

2023-13 Parcel #23.GC.04.1022 Kirk and Nickaleen Lukehart 357 Muirfield Ct Dakota Dunes SD, land-45,738, structure house value-314,570. DOE recommend leaving (no change) land-45,738, structure house value-314,570.

Motion by Dailey, second by Joffer to leave (no change) the land-45,738, structure house value-314,570. Carried.

2023-14 Parcel #23.GC.25.1012 Tim Winders 364 E Pinehurst Dakota Dunes SD, land-84,375, structure house value-479,380. DOE recommend leaving (no change) land-84,375, structure house value-479,381.

Motion by Headid, second by Dailey to leave (no change) the land-84,375, structure house value-479,380. Carried.

2023-15 Parcel #23.GC.16.1015 Troy and Sara Redler 509 Firethorn Tr Dakota Dunes SD, land-112,500 structure house value-1,139,899. New recommendation of DOE was land-112,500, structure house structure-1,013,972.

Motion by Kimmel, second by Headid to lower to new recommendation of DOE land-112,500, structure house structure-1,013,972. Carried.

2023-17 Parcel #05.36.15.1013 Jason and Karri Wilde 199 S Canterbury Cr North Sioux City SD, land-51,750, structure value house-592,163. The City of North Sioux recommend no changes. New recommendation of DOE was land value-51,750, structure house value- 498,286.

Motion by Headid, second by Dailey to accept the new recommendation from the DOE land value-51,750, structure house value- 498,286. Carried.

2023-18 Parcel #22.00.16.4020 Thomas and Erika Ritchie 31733 Henke Rd Elk Point SD, land-28,468, structure house value-149,203, Shed -2936. New recommendation of DOE was land-28,468, structure house value-102,571, Shed -2610.

Motion by Kimmel, second by Headid to lower to new recommendation of DOE land-28,468, structure house value-102,571, Shed -2610. Carried.

Correction

A. Motion by Headid second by Dailey to approve. 23.VC.01.4200N Gold Circle Partners LLC. The 2nd floor had been assessed as completed for 2022 tax year. To date, a good portion of it is still unfinished. DOE recommends lowering the value for the parcel to 421,458 from 927,913. Carried.

Tax Exempt Reports

Motion by Headid, second by Dailey to approve the change to approve the following. Carried.

VETERAN EXEMPTION

| ASSESSED | TAXABLE | EXEMPT |
|---------------|--------------|--------------|
| \$ 11,081,404 | \$ 4,585,655 | \$ 6,495,749 |

PARAPLEGIC VETERAN EXEMPTION

| ASSESSED | TAXABLE | EXEMPT |
|------------|---------|------------|
| \$ 530,521 | | \$ 530,521 |

ELDERLY & DISABILITY FREEZE

| ASSESSED | TAXABLE | EXEMPT |
|--------------|-------------|-------------|
| \$10,488,189 | \$6,235,503 | \$4,191,674 |

RENEWABLE ENERGY

| ASSESSED | TAXABLE | EXEMPT |
|--------------|--------------|------------|
| \$ 2,531,185 | \$ 2,351,185 | \$ 180,000 |

TOTAL

| ASSESSED | TAXABLE | EXEMPT |
|---------------|---------------|---------------|
| \$ 24,631,299 | \$ 13,172,343 | \$ 11,397,944 |

Recess

Recess at @ 11:50 a.m. from the Board of Equalization until May 2, 2023, at 10:30 a.m. Carried.

ATTEST: _____

Jackie Sieverding, Auditor
Union County

Milton Ustad, Chairman
Union County Board of Commissioners

Published once at the total approximate cost of_____.

