

SULLY COUNTY COUNTY BOARD OF EQUALIZATION
APRIL 8, 2014

ORGANIZATION OF BOARD: Representatives present for the County Bd of Equalization on April 8, 2014 at 8:45 AM were: Comrs-Judy Pullman, Jerry Richards, Beverly Zebroski, Bill Floyd & Joe Fanger. Absent: None. Also present was Karen Wilcox, DOE. In the absence of Aud McGee, Karen Wilcox acted as secretary for the Bd. Wilcox called for nominations for Chairman for the County Bd of Equalization. Moved by Fanger, seconded by Richards to nominate Pullman as Chairman for the County Bd of Equalization. Moved by Fanger, seconded by Floyd to cease nominations & appoint Pullman as chair. Unanimous vote aye. Oaths of Office were administered to each member present who signed the oath to fairly and impartially perform their duties as a member of the County Board of Equalization.

TAX EXEMPT PROPERTY: The following property tax exemption applications were presented to the Bd for yr 2014. Wilcox advised the Bd that there needs to be separate motions on each tax exempt application because the Bd is determining exempt status on the property. Applications are as follows:

Agar American Legion Post #271, Lots 7-12, Blk 6, Agar Town. Moved by Floyd, seconded by Zebroski to approve tax exempt application. Unanimous vote aye.

Agar United Methodist Church, Lots 7-8, Blk 12, Agar Town. Moved by Zebroski, seconded by Richards to approve tax exempt application. Unanimous vote aye.

American Legion Post #79, north 10' of the West 113' of Lot 26 and all of Lots 27-28, Blk 3, Original Town to Onida City. Moved by Fanger, seconded by Richards to approve tax exempt application. Unanimous vote aye.

St Pius X Catholic Church Cemetery, Portion of NE/NE of Sec 26-116-77, Milford Township. Moved by Floyd, seconded by Fanger to approve tax exempt application. Unanimous vote aye.

St Pius X Catholic Church, Lots 21-28, Blk 2, Original Town to Onida City. Moved by Zebroski, seconded by Richards to approve tax exempt application. Unanimous vote aye.

Emmanuel Mennonite Brethren Church, Lots 12-14, Blk 11 in WTLC's, 2nd Addn, Onida City; Lots 1-2 & N 1/2 of Lot 3, Blk 12 of WTLC's, 2nd Addn, Onida City. Moved by Richards, seconded by Floyd to approve tax exempt application. Unanimous vote aye.

Emmanuel Mennonite Cemetery, Lot 1 in NW 12-114-76 (1.31 Acres), more or less, Sully County. Moved by Floyd, seconded by Pullman to approve tax exempt application. Unanimous vote aye.

Holy Cross Evangelical Lutheran Church, Lots 9-12, Blk 19, 2nd Addn, Onida City; Lots 11-14, Blk 13, 2nd Addn to Onida City. Moved by Richards, seconded by Fanger to approve tax exempt application. Unanimous vote aye.

Okobojo Cemetery, SE/NE 29-114-79 (2.5 Acres), Okobojo Township. Moved by Zebroski, seconded by Floyd to approve tax exempt application. Unanimous vote aye.

Onida Area Economic Development Corporation-Original Town Addn Blk 2, Lots 9-11, Original Town to Onida City; Lots V1, KMSPECS South Subdivision in S1/2SE 11-114-77. Moved by Richards, seconded by Fanger to approve tax exempt application. Unanimous vote aye.

Onida Cemetery, 9.55 Acres in E 1/2 2-114-77, Sully County. Moved by Zebroski, seconded by Floyd to approve tax exempt application. Unanimous vote aye.

St Mary's Hospital dba Onida Clinic Lots 7-8 Blk 6 1st Addn to Onida City. Moved by Floyd, seconded by Zebroski to approve tax exempt application. Unanimous vote aye.

Onida Lodge #173 AF & AM of Onida, Lots 1-3, Blk 29, Cole's Addn, Onida City Except the W 69' & E 53.57'. Moved by Zebroski, seconded by Fanger to approve tax exempt application. Unanimous vote aye.

Onida United Methodist Church, Lots 30-32, Blk 12, Hyde's Addn, Onida City. Moved by Richards, seconded by Floyd to approve tax exempt application. Unanimous vote aye.

Presbyterian Church, Lots 13-16, Blk 6, 1st Addn, Onida City. Moved by Zebroski, seconded by Pullman to approve tax exempt application. Unanimous vote aye.

Presbyterian Church, Hillers Addn, Blk 2, Lots 4-8, Onida City. Moved by Floyd, seconded by Richards to approve tax exempt application. Unanimous vote aye.

SD Game, Fish & Parks—See File in DOE Office (This reflects Corp Land taken over by the State). Moved by Richards, seconded by Pullman to approve tax exempt application. Unanimous vote aye.

Sully County Fair Association, 30.41 Acres in SE-11-114-77, Sully County. Moved by Zebroski, seconded by Fanger to approve tax exempt application. Unanimous vote aye.

State of SD Historical Society on property located in the NW/NW, NE/SW 35-116-80 Troy Township, which consists of 97.50 acres. Moved by Fanger, seconded by Richards to approve tax exempt application. Unanimous vote aye.

ASSESSMENT FREEZE FOR THE ELDERLY & DISABLED: Wilcox presented 6 applications under the Assessment Freeze for the Elderly and Disabled program that meet the requirements for an assessment freeze on their dwelling as provided in SDCL 10-6A in Sully County. Moved by Zebroski, seconded by Floyd to approve the applications for yr 2014 & direct the DOE to reduce values per SDCL. Unanimous vote aye.

DISABLED VETERAN EXEMPTION: Moved by Richards, seconded by Fanger to approve & direct the DOE to reduce values on 2 properties that qualify under SDCL 10-4-40 for Veteran Exemption. Unanimous vote aye.

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FLOODED LAND: Wilcox presented the following applications for flooded land & her recommended value reduction for Bd consideration. Wilcox noted that all conform to SDCL. Again each application needs to be acted on separately because the Bd is lowering the value on property.

					ACRES		
PARCEL					UNDER		AMOUNT
#	NAME	LEGAL	ACRES	VALUE	WATER	VALUE	REDUCED
3425	Bieber	NW less Lot 1 in 10-116-74	133.19	143,065	57.28	97,044	46,021
3423	Bieber	NE Less Lot 1 in 10-116-74	151.54	133,144	23.50	113,392	19,752
2680	Schneider	SE 16-115-76	160.00	76,076	105.01	51,135	24,941
3113	Peters	NE 9-115-79	160.00	51,982	156.80	19,883	32,099
3114	Peters	NW 9-115-79	160.00	139,210	59.05	127,088	12,122
3115	Peters	SW 9-115-79	160.00	149,628	62.32	136,883	12,745
3116	Peters	SE 9-115-79	160.00	69,357	143.22	37,777	31,580
4150	McGee	SE 27-116-78	160.00	82,943	134.87	51,638	31,305
4147	McGee	NE 27-116-78	158.51	66,127	146.70	33,866	32,261
3008	McGee	NE 20-115-78	160.00	155,730	32.90	149,083	6,647
4145	Weischedel	SW 26-116-78	160.00	197,511	39.61	183,847	13,664
TOTAL							
REDUCTIONF							
LOODED							263,137
LAND							

After review of each parcel & taking the DOE recommendation, it was moved by Floyd, seconded by Pullman to adjust the value due to land being inundated by water on parcel 3425. Unanimous vote aye.
 Moved by Richards, seconded by Fanger to adjust the value due to land being inundated by water on parcel 3423. Unanimous vote aye.
 Moved by Fanger, seconded by Zebroski to approve an application for adjustment on the value due to land being inundated by water on Parcel 2680. Unanimous vote aye.
 Moved by Fanger, seconded by Pullman to approve an application for adjustment on the value due to land being inundated by water on Parcels 3113, 3114, 3115 & 3116. Unanimous vote aye.
 Moved by Zebroski, seconded by Fanger to approve an application for adjustment on the value due to land being inundated by water on flooded land on Parcels 3008, 4147, & 4150. Unanimous vote aye.
 Moved by Richards, seconded by Floyd to approve an application for adjustment on the value due to land being inundated by water on flooded land on Parcel 4125. Unanimous vote aye.

APPELLANT: 2014-01 Shirley Hansen-Palmer townhouse, Unit B-2 Lot 1 Block 1 Tract 4 Oahe Trails Subdivision in SW & SE 33-113-80-Reason: She had a market analysis done on this property by a realtor. They concluded that if she were to sell this property the market would net her a total of \$130,000.00 & would probably take over two years to sell as the last comparable property took this long. Hansen requested that the true value be reduced to match the market value of \$130,000.00. DOE Wilcox presented information on the property. Moved by Fanger, seconded by Richards to deny the appeal because the assessment is consistent with the manner in which other river development properties are assessed. Unanimous vote aye.

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ADJOURNMENT: There being no further business it was moved by Zebroski, seconded by Floyd to adjourn the County Board of Equalization for 2014.

Signed by: Judy Pullman, Chairman

Approved

Patty McGee, Sully County Auditor