ORGANIZATION OF BOARD: Representatives present for the County Bd of Equalization on April 12, 2022, at 7:30 am were: Comrs-Greg Yackley, Jerry Richards, Caleb Shepherd, Joe Fanger & Bill Floyd. Also present were Aud Lamb, DOE Loesch, Hwy Supt Schall, Jean Audiss (phone), Nancy Dietz, Tom Bruno, Bob Boehmer, Curt, Kim & Cindy Forgey, Lory Gatham, Josh & Amanda Haeder, Jay Ortega, James Pluta, Fred McQuistion, Steve & Deb Gossman, Dale Thomas, Don Sieck & Jim Arbuthnot . Aud Lamb called for nominations for Chairman for the County Bd of Equalization. Motion by Floyd, second by Richards to nominate Yackley as Chairman for the County Bd of Equalization. Motion by Fanger to nominate Floyd. Motion failed due to lack of second. Motion by Richards, second by Floyd to cease nominations & cast a unanimous ballot for Yackley. Motion carried 4-0 Absent: Shepherd. 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 2022. Agar American Legion Post #271, Lots 7-12, Blk 6, Agar Town

Agar United Methodist Church, Lots 7-8, Blk 12, Agar Town

American Legion Post #79, N10' of the W113' of Lot 26 and all of Lots 27-28, Blk 3, Original Town, Onida City St Pius X Catholic Church, Lots 21-28, Blk 2, Original Town, Onida City

Emmanuel Mennonite Brethren Church, Lots 12-14, Blk 11 in WTLC's 2nd Addn, Onida City; Lots 1-2 & N1/2 of Lot 3, Blk 12 in WTLC's 2nd Addn, Onida City; Lot 1 in NW 12-114-76 1.31 Acres

Holy Cross Evangelical Lutheran Church, Lots 9-12, Blk 19, 2nd Addn, Onida City; Lots 11-14, Blk 13, 2nd Addn, Onida City

Okobojo Cemetery, SE/NE 29-114-79

Onida Area Economic Development Corporation, Lots 9-11, Blk 2, Original Town, Onida City Onida Cemetery, 12.6 Acres in E 1/2 2-114-77

St Mary's Hospital dba Onida Clinic Lots 7-8 Blk 6 1st Addn, Onida City

Onida Lodge #173 AF & AM, Lots 1-3, Blk 29, Cole's Addn, Onida City Except the W69' & E 53.57'

Onida United Methodist Church, Lots 30-32, Blk 12, Hyde's Addn, Onida City

First Presbyterian Church, Lots 4-8, Blk 2, Hiller's Addn; Lots 13-16, Blk 6, 1st Addn, Onida City

Sully County Fair Association, 30.41 Acres in SE-11-114-77

Motion by Richards, second by Floyd to approve tax exempt applications. Motion carried 4-0. Absent: Shepherd <u>ASSESSMENT FREEZE FOR THE ELDERLY & DISABLED</u>: DOE Loesch presented 9 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. Motion by Floyd, second by Fanger to approve the applications for 2022 & direct the DOE to reduce values per SDCL. Motion carried 4-0 Absent: Shepherd

<u>DISABLED VETERAN EXEMPTION</u>: Motion by Richards, second by Fanger to approve & direct DOE Loesch to reduce values on 2 properties that qualify under SDCL 10-4-40 for Veteran Exemption. Motion carried 4-0 Absent: Shepherd

<u>FLOODED LAND</u>: DOE Loesch presented the following applications for flooded land & her recommended value reduction for Bd consideration. DOE Loesch noted that all conform to SDCL.

PARCEL #	F&T	ACRES UNDER		2022 ADJ
	ASSESSED VALUE	WATER	REDUCTION	ASSESSED VALUE
4150	102,598.04	131.57	33,935.85	68,662.19
3051	203,587.39	27.84	7,180.77	196,406.62
3052	150,139.79	72.16	18,612.23	131,527.56
4147	82,419.82	142.51	36,757.61	45,662.21
6493	197,934.11	33.00	27,930.72	170,003.39
3113	64,980.39	156.70	40,417.63	24,562.76
3114	168,395.36	58.82	15,171.44	153,223.92

3115 182,220.99	62.55	16,133.52	166,087.47	
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Motion by Fanger, second by Richards to approve Parcel #4150. Motion carried 4-0 Absent: Shepherd. Motion by Floyd, second by Fanger to approve Parcels #3051 & 3052. Motion carried 4-0 Absent: Shepherd. Motion by Richards, second by Floyd to approve Parcel #4147. Motion carried 4-0 Absent: Shepherd. Motion by Fanger, second by Floyd to approve Parcel #6493. Motion carried 4-0 Absent: Shepherd. Motion by Floyd, second by Richards to approve Parcels #3113, #3114 & 3115. Motion carried 4-0 Absent: Shepherd.

Comr Shepherd arrived at 8:10 am

APPEALS: DOE Loesch informed Bd that there were 52 appeals.

Appellant 2022-01 Cade Alexander – Motion by Fanger, second by Richards to deny appeal. Unanimous vote aye.

Appellant 2022-02 James Arbuthnot – Motion by Floyd to set land @ \$33,000. Motion failed due to lack of second. Motion by Shepherd, second by Fanger to deny appeal. Motion carried 4-1 with Floyd voting nay.

Appellant 2022-03 Jeff & Jean Audiss – Motion by Floyd to set land @ \$51,700. Motion failed due to lack of second. Motion by Richards, second by Yackley to deny appeal. Motion carried 4-1 with Floyd voting nay.

Appellant 2022-04 Gerald & Sharon Berg – Motion by Floyd, second by Shepherd to approve appeal reducing bldg value by \$19,250 based on Vanguard recommendation due to lack of fireplace & unfinished basement. Unanimous vote aye.

Appellant 2022-05 Allen & Mildred Bindert - Motion by Floyd to set land @ \$27,500. Motion failed due to lack of second. Motion by Shepherd, second by Yackley to deny appeal. Motion carried 4-1 with Floyd voting nay.

Appellant 2022-06 Boehmer Reel Retreat Trust - Motion by Shepherd, second by Fanger to deny appeal. Motion carried 4-1 with Floyd voting nay.

Appellant 2022-07 Michele & Randall Brich - Motion by Floyd to set land @ \$33,000. Motion failed due to lack of second. Motion by Fanger, second by Richards to deny appeal. Motion carried 4-1 with Floyd voting nay.

Appellant 2022-08(1) Thomas & Jayne Bruno - Motion by Floyd to set land @ \$33,000. Motion failed due to lack of second. Motion by Fanger, second by Shepherd to deny appeal. Motion carried 4-1 with Floyd voting nay. (2) Motion by Shepherd, second by Yackley to deny appeal. Unanimous vote aye. (3) Motion by Shepherd, second by Yackley to deny appeal. Unanimous vote aye.

Appellant 2022-09 Ronald & Carol Dannen – Motion by Shepherd, second by Fanger to deny appeal. Unanimous vote aye.

Appellant 2022-10 Danny & Jorgene Ertsgaard – Motion by Shepherd, second by Fanger to deny appeal. Motion carried 4-1 with Floyd voting nay.

Appellant 2022-11 Kim Forgey – Motion by Richards, second by Floyd to approve appeal with a bldg reduction of 5% due to improper measurements on garages. Unanimous vote aye.

Appellant 2022-12 Ted & Valerie Foster - Motion by Floyd to set land @ \$37,400. Motion failed due to lack of second. Motion by Shepherd, second by Yackley to deny appeal. Motion carried 4-1 with Floyd voting nay.

Appellant 2022-13 LeRoy Frank – Motion by Shepherd, second by Fanger to deny appeal. Substitute motion by Floyd to set land at \$51,700. Motion failed due to lack of second. Main motion carried 4-1 with Floyd voting nay.

Bd recessed at 11:15 am

Bd reconvened at 11:30 am

Appellant 2022-14 Tom Frier - Motion by Richards, second by Fanger to deny appeal. Motion carried 4-0. Absent: Shepherd.

Appellant 2022-15 Lory Gathman - Motion by Floyd to set land @ \$51,700. Motion failed due to lack of second. Motion by Fanger, second by Yackley to deny appeal. Motion carried 3-1 with Floyd voting nay. Absent: Shepherd.

Appellant 2022-16 Dennis & Marilyn Gerjeto Living Trust - Motion by Floyd to set land @ \$51,700. Motion failed due to lack of second. Motion by Richards, second by Yackley to deny appeal. Motion carried 3-1 with Floyd voting nay. Absent: Shepherd.

Appellant 2022-17 GGF Enterprises LLC - Motion by Floyd to set land @ \$51,700. Motion failed due to lack of second. Motion by Fanger, second by Yackley to deny appeal. Motion carried 3-1 with Floyd voting nay. Absent: Shepherd.

Appellant 2022-18(1) Stephen & Debra Ann Gossman - Motion by Floyd to set land @ \$49,500. Motion failed due to lack of second. Motion by Fanger, second by Richards to deny appeal. Motion carried 3-1 with Floyd voting nay. Absent: Shepherd. (2) Motion by Floyd to set land @ \$15,000. Motion failed due to lack of second. Motion by Fanger, second by Yackley to deny appeal. Motion carried 3-1 with Floyd voting nay. Absent: Shepherd.

Appellant 2022-19 Amanda Haeder – Motion by Floyd, second by Fanger to deny appeal. Motion carried 4-0 Absent: Shepherd.

Appellant 2022-20 Donna I Hawk Revocable Trust - Motion by Floyd to set land @ \$51,700. Motion failed due to lack

of second. Motion by Fanger, second by Yackley to deny appeal. Motion carried 3-1 with Floyd voting nay. Absent: Shepherd.

Appellant 2022-21 Jeffrey & Beth Holsinger - Motion by Floyd to set land @ \$33,000. Motion failed due to lack of second. Motion by Fanger, second by Richards to deny appeal. Motion carried 3-1 with Floyd voting nay. Absent: Shepherd.

Appellant 2022-22 Daniel & Chelsea Jensen - Motion by Floyd to set land @ \$33,000. Motion failed due to lack of second. Motion by Richards, second by Fanger to deny appeal. Motion carried 3-1 with Floyd voting nay. Absent: Shepherd.

Appellant 2022-23 Kelly & Caril Joneson - Motion by Floyd to set land @ \$51,700. Motion failed due to lack of second. Motion by Richards, second by Fanger to deny appeal. Motion carried 3-1 with Floyd voting nay. Absent: Shepherd.

Appellant 2022-24 Theodore & Donna Kemery – Motion by Richards, second by Fanger to approve appeal based on Vanguard recommendation setting land @ \$62,500. Motion carried 4-0 Absent: Shepherd

Appellant 2022-25 James & Debra Kennedy - Motion by Floyd to set land @ \$51,700. Motion failed due to lack of second. Motion by Fanger, second by Richards to deny appeal. Motion carried 3-1 with Floyd voting nay. Absent: Shepherd.

Appellant 2022-26 Willard & Judith Lage - Motion by Floyd to set land @ \$51,700. Motion failed due to lack of second. Motion by Richards, second by Yackley to deny appeal. Motion carried 3-1 with Floyd voting nay. Absent: Shepherd.

Appellant 2022-27 Timothy & Linnea Lawrence – Motion by Fanger, second by Yackley to deny appeal. Motion carried 4-0 Absent: Shepherd

Appellant 2022-28 Henry & Jodi Maddocks - Motion by Floyd to set land @ \$33,000. Motion failed due to lack of second. Motion by Richards, second by Yackley to deny appeal. Motion carried 3-1 with Floyd voting nay. Absent: Shepherd.

Appellant 2022-29 Randall Martens - Motion by Floyd to set land @ \$51,700. Motion failed due to lack of second. Motion by Fanger, second by Yackley to deny appeal. Motion carried 3-1 with Floyd voting nay. Absent: Shepherd.

Appellant 2022-30(1) Fred McQuistion – Motion by Fanger, second by Richards to approve appeal & adjust house to \$70,000 based on age & condition. Motion carried 4-0 Absent: Shepherd. (2) Motion by Fanger, second by Yackley to deny appeal. Motion carried 4-0 Absent: Shepherd.

Appellant 2022-31(1) Jay Ortega - Motion by Floyd to set land @ \$33,000. Motion failed due to lack of second. Motion by Fanger, second by Richards to deny appeal. Motion carried 3-1 with Floyd voting nay. Absent: Shepherd. (2) Motion by Fanger, second by Yackley to deny appeal. Motion carried 4-0. Absent: Shepherd.

Appellant 2022-32 Robert Reed - Motion by Floyd to set land @ \$51,700. Motion failed due to lack of second. Motion by Richards, second by Yackley to deny appeal. Motion carried 3-1 with Floyd voting nay. Absent: Shepherd.

Appellant 2022-33 Charles & Mary Ann Robison Trust - Motion by Floyd to set land @ \$51,700. Motion failed due to lack of second. Motion by Fanger, second by Yackley to deny appeal. Motion carried 3-1 with Floyd voting nay. Absent: Shepherd.

Appellant 2022-34 Richard & Rhonda Rylance – Motion by Floyd, second by Fanger to approve appeal based on Vanguard recommendation setting land @ \$26,460 & bldg @ \$50,643. Motion carried 4-0 Absent: Shepherd.

Appellant 2022-35 Dan & MaryLou Schnabel - Motion by Floyd to set land @ \$37,400. Motion failed due to lack of second. Motion by Fanger, second by Yackley to deny appeal. Motion carried 3-1 with Floyd voting nay. Absent: Shepherd.

Appellant 2022-36 Gary & Linda Shaw - Motion by Floyd to set land @ \$33,000. Motion failed due to lack of second. Motion by Richards, second by Yackley to deny appeal. Motion carried 3-1 with Floyd voting nay. Absent: Shepherd.

Appellant 2022-37 Donald Sieck - Motion by Floyd to set land @ \$51,700. Motion failed due to lack of second. Motion by Fanger, second by Yackley to deny appeal. Motion carried 3-1 with Floyd voting nay. Absent: Shepherd.

Appellant 2022-38 Gregory Stanley – Motion by Richards, second by Floyd to approve appeal based on Vanguard recommendation & set bldg @ \$74,457. Motion carried 4-0 Absent: Shepherd

Appellant 2022-39 Dale Thomas - Motion by Floyd to set land @ \$51,700. Motion failed due to lack of second. Motion by Fanger, second by Yackley to deny appeal. Motion carried 3-1 with Floyd voting nay. Absent: Shepherd.

Appellant 2022-40 Linda & Vicki Todd – Motion by Floyd, second by Richards to approve appeal & set bldg value @ \$110,000. Motion carried 4-0 Absent: Shepherd

Appellant 2022-41 Rhonda Tucker - Motion by Floyd to set land @ \$51,700. Motion failed due to lack of second. Motion by Fanger, second by Yackley to deny appeal. Motion carried 3-1 with Floyd voting nay. Absent: Shepherd.

Appellant 2022-42(1) Dean Vilhauer - Motion by Floyd to set land @ \$16,500. Motion failed due to lack of second. Motion by Fanger, second by Richards to deny appeal. Motion carried 3-1 with Floyd voting nay. Absent: Shepherd. (2) Motion by Floyd to set land @ \$16,500. Motion failed due to lack of second. Motion by Richards, second by Yackley to deny appeal. Motion carried 3-1 with Floyd voting nay. Absent: Shepherd.

Appellant 2022-43 Patrick & Tacea Voorhees – Motion by Richards, second by Fanger to approve appeal based on Vanguard recommendation & set bldg at \$364,441. Motion carried 4-0 Absent: Shepherd

Appellant 2022-44 – Arlo Wagner – Motion by Floyd, second by Fanger to set land @ \$28,875. Motion carried 4-0 Absent: Shepherd

Appellant 2022-45 James Pluta - Motion by Floyd to set land @ \$51,700. Motion failed due to lack of second. Motion by Fanger, second by Yackley to deny appeal. Motion carried 3-1 with Floyd voting nay. Absent: Shepherd.

Appellant 2022-46 Kevin & Christy Bradberry – Motion by Fanger, second by Richards to approve appeal based on Vanguard recommendation & set land @ \$14,213. Motion carried 4-0 Absent: Shepherd

Appellant 2022-47 Gary Currier – Motion by Richards, second by Fanger to approve appeal based on Vanguard recommendation & set bldg @ \$25,177 due to lack of fireplace. Motion carried 4-0 Absent: Shepherd.

Appellant 2022-48 Beverly & James Berry - Motion by Floyd to set land @ \$51,700. Motion failed due to lack of second. Motion by Fanger, second by Richards to deny appeal. Motion carried 3-1 with Floyd voting nay. Absent: Shepherd.

Appellant 2022-49 Jamison & Cathy Rounds - Motion by Floyd to set land @ \$33,000. Motion failed due to lack of second. Motion by Fanger, second by Yackley to deny appeal. Motion carried 3-1 with Floyd voting nay. Absent: Shepherd.

Appellant 2022-50 Bradley & Nancy Dietz - Motion by Floyd to set land @ \$55,000. Motion failed due to lack of second. Motion by Fanger, second by Richards to deny appeal. Motion carried 3-1 with Floyd voting nay. Absent: Shepherd.

Appellant 2022-51 Kari Shanard-Koenders - Motion by Floyd to set land @ \$51,700. Motion failed due to lack of second. Motion by Fanger, second by Yackley to deny appeal. Motion carried 3-1 with Floyd voting nay. Absent: Shepherd.

Appellant 2022-52 Waldner Construction Roofing Inc - Motion by Floyd to set land @ \$51,700. Motion failed due to lack of second. Motion by Fanger, second by Yackley to deny appeal. Motion carried 3-1 with Floyd voting nay. Absent: Shepherd.

ADJOURNMENT: There being no further business 2022 mtg was adjourned by Chairman Yackley at 1:00 pm

Greg Yackley, nan

MAY - 2 2022

Approved

WILLING WILLING

Susan Lamb, Sully County Auditor

Seal of the County Auditor Sully County, South Dakota Susan Lamb, Auditor No Commission