SULLY COUNTY COUNTY BOARD OF EQUALIZATION APRIL 11, 2023

ORGANIZATION OF BOARD: Representatives present for the County Bd of Equalization on April 11, 2023, 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. Aud Lamb called for nominations for Chairman for the County Bd of Equalization. Motion by Floyd, second by Shepherd to nominate Fanger 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 unanimous ballot for Fanger. 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 2023.

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 Yackley, second by Richards to approve tax exempt applications. Unanimous vote aye.

ASSESSMENT FREEZE FOR THE ELDERLY & DISABLED: DOE Loesch presented 8 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 Richards to approve the applications for 2023 & direct DOE Loesch to reduce values per SDCL. Unanimous vote aye.

<u>DISABLED VETERAN EXEMPTION</u>: Motion by Richards, second by Shepherd to approve & direct DOE Loesch to reduce values on 2 properties that qualify under SDCL 10-4-40 for Veteran Exemption. Unanimous vote aye. FLOODED LAND: DOE Loesch presented the following applications for flooded land & her recommended value

reduction for Bd consideration. DOE Loesch noted that all conform to SDCL.

	CURRENT ASSESSED VALUE		ACRES				2023
PARCEL			UNDER WATER	REDUCTION		ASSESSED VALUE	
3113	\$	64,980.39	156.00	\$	40,237.08	\$	24,743.31
3114	\$	168,395.36	70.00	\$	10,031.00	\$	158,364.36
3115	\$	182,220.99	80.00	\$	20,634.40	\$	161,586.59
3116	\$	86,300.26	143.00	\$	36,883.99	\$	49,416.27
4147	\$	82,419.82	140.00	\$	36,110.20	\$	46,309.62
4150	\$	102,598.04	130.00	\$	33,530.90	\$	69,067.14
3051	\$	203,587.39	27.84	\$	7,180.77	\$	196,406.62
3052	\$	150,139.79	72.16	\$	18,612.23	\$	131,527.56

Motion by Floyd, second by Yackley to approve Parcels #3113, #3114, #3115 & #3116. Unanimous vote aye. Motion by Shepherd, second by Yackley to approve Parcels #4147 & #4150. Unanimous vote aye. Motion by Shepherd, second by Richards to approve Parcel #3051 & #3052. Unanimous vote aye.

APPEALS: DOE Loesch informed Bd that there were 4 appeals.

<u>Appellant 2023-01 Joe Goddard</u> – Motion by Richards, second by Yackley to accept DOE Loesch recommendation to reduce residential value from \$212,414 to \$97,613. Unanimous vote aye.

<u>Appellant 2023-02 Richard McGee</u> – Motion by Floyd, second by Richards to accept DOE Loesch recommendation to reduce residential value from \$36,991 to \$18,536 & change classification from NA-A1 to AG-A1. Unanimous vote aye.

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<u>Appellant 2023-03 24/7 Jeffrey Weinheimer</u> – Motion by Floyd, second by Fanger to accept DOE Loesch recommendation to reduce residential value from \$507,405 to \$502,783. Unanimous vote aye.

<u>Appellant 2023-04 Joy Wittler</u> – Motion by Floyd, second by Richards to accept DOE Loesch recommendation to reduce residential value from \$128,379 to \$97,065. Unanimous vote aye.

ADJOURNMENT: There being no further business 2023 mtg was adjourned by Chairman Fanger at 8:20 pm

Joe Fanger, Chairman

MAY -2 2023

Approved

Susan Lamb, Sully County Auditor

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