

SULLY COUNTY  
COUNTY BOARD OF EQUALIZATION  
APRIL 8, 2025

**ORGANIZATION OF BOARD:** Representatives present for the County Bd of Equalization on April 8, 2025, at 7:30 am were: Comrs-Greg Yackley, Jerry Richards, Joe Fanger & Bill Floyd. Absent: Shepherd. Also present were Aud Lamb, DOE Loesch, Neal Konda, Vic Utech, Andrew Utech, Sheila Ring, & Hwy Supt Schall. Aud Lamb called for nominations for Chairman for the County Bd of Equalization. Motion by Floyd, second by Yackley to nominate same officers as current Commission Bd. 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 2025.

Agar American Legion Post #271, Lots 7-12, Blk 6, 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 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, 26.12 Acres in SE-11-114-77

Motion by Floyd, second by Yackley to approve tax exempt applications. Motion carried 4-0. Absent: Shepherd.

**ASSESSMENT FREEZE FOR THE ELDERLY & DISABLED:** DOE Loesch presented 12 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 Richards, second by Yackley to approve the applications for 2025 & direct DOE Loesch to reduce values per SDCL. Motion carried 4-0. Absent: Shepherd.

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

**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.

PARCEL	CURRENT ASSESSED VALUE	FLOODED ACRES	REDUCTION	2025 ASSESSED VALUE
3113	\$114,318.54	156.00	\$88,405.20	\$25,913.34
3114	\$218,835.69	72.00	\$37,373.04	\$181,462.65
3115	\$237,085.57	82.00	\$43,533.80	\$193,551.77
3116	\$137,519.35	143.00	\$81,881.80	\$55,637.55
3051	\$261,109.29	30.00	\$17,178.00	\$243,931.29
3052	\$206,692.76	70.00	\$40,082.00	\$166,610.76
3461	\$115,302.74	33.19	\$12,665.30	\$102,637.44
3462	\$37,900.21	37.20	\$12,459.71	\$25,440.50
3603	\$39,969.38	26.10	\$13,008.24	\$26,961.14
4147	\$133,157.50	140.00	\$79,695.00	\$53,462.50
4150	\$155,293.44	130.00	\$74,120.80	\$81,172.64
6106	\$78,753.40	50.40	\$18,224.64	\$60,528.76
6107	\$49,513.73	28.82	\$10,532.55	\$38,981.18
6109	\$26,136.79	35.69	\$11,871.20	\$14,265.59

Motion by Yackley, second by Richards to approve Parcel #3113. Motion carried 4-0. Absent: Shepherd. Motion by Yackley, second by Floyd to approve Parcel #3114. Motion carried 4-0. Absent: Shepherd. Motion by Richards, second

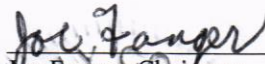
SULLY COUNTY  
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APRIL 8, 2025

by Floyd to approve Parcel #3115. Motion carried 4-0. Absent: Shepherd. Motion by Floyd, second by Yackley to approve Parcel #3116. Motion carried 4-0. Absent: Shepherd. Motion by Richards, second by Yackley to approve Parcel #3051. Motion carried 4-0. Absent: Shepherd. Motion by Floyd, second by Richards to approve Parcel #3052. Motion carried 4-0. Absent: Shepherd. Motion by Yackley, second by Floyd to approve Parcel #3461. Motion carried 4-0. Absent: Shepherd. Motion by Yackley, second by Richards to approve Parcel #3462. Motion carried 4-0. Absent: Shepherd. Motion by Floyd, second by Richards to approve Parcel #3603. Motion carried 4-0. Absent: Shepherd. Motion by Yackley, second by Floyd to approve Parcel #4147. Motion carried 4-0. Absent: Shepherd. Motion by Floyd, second by Yackley to approve Parcel #4150. Motion carried 4-0. Absent: Shepherd. Motion by Richards, second by Yackley to approve Parcel #6106. Motion carried 4-0. Absent: Shepherd. Motion by Floyd, second by Fanger to approve Parcel #6107. Motion carried 4-0. Absent: Shepherd. Motion by Yackley, second by Richards to approve Parcel #6109. Motion carried 4-0. Absent: Shepherd.

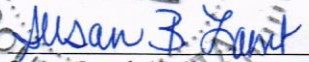
APPEALS: DOE Loesch informed Bd that there was 1 appeal.

Appellant 2025-01 Codger's Castaway Development – Motion by Floyd, second by Yackley to reduce value from \$137,358 to \$58,868 due to assessment error. Motion carried 4-0. Absent: Shepherd.

ADJOURNMENT: There being no further business 2025 mtg was adjourned by Chairman Fanger at 8:00 am

  
Joe Fanger, Chairman

  
Approved

  
Susan Lamb, Sully County Auditor

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