

OFFICIAL PROCEEDINGS  
 Codington County Board of Equalization  
 April 10, 2018 – 1:00 p.m.  
 Commissioners Chambers - Codington County Courthouse  
 14 1<sup>st</sup> Ave SE, Watertown, SD 57201

The 2018 meeting of the Codington County Board of Equalization convened at 1:00 p.m., Tuesday, April 10, 2018, in the Commissioners Chambers in the Codington County Courthouse. Board members present were Lee Gabel, Charlie Waterman, Myron Johnson, Troy VanDusen, and Brenda Hanten; Chairman Myron Johnson, presiding. All Board members signed their County Board of Equalization oath. The meeting opened with the pledge of allegiance.

**AGENDA APPROVED**

Motion by Hanten, second by VanDusen, to approve the agenda; all present voted aye; motion carried.

**STIPULATIONS**

Motion by Hanten, second by Gabel, to approve the following stipulated changes as recommended by the Director of Equalization; all present voted aye; motion carried:

<b>Name</b>	<b>DOE#</b>	<b>Assessor's Value</b>	<b>Stipulated Value</b>
Steven Solum	4619	\$56,925	\$49,487
Curtis & Laura Molengraaf	5005	\$98,293	\$75,580
Darlene Wagner	3320	\$230,234	\$217,313
Darlene Wagner	3340	\$69,646	\$65,325
Amber Christenson	4822	\$57,793	\$38,000
David & Leslie McElhany	4567	\$93,906	\$68,475

**RENEWABLE ENERGY RESOURCE**

Motion by Hanten, second by VanDusen, to approve the applications for renewable energy resources, as recommended by the Director of Equalization; upon vote of the Board all present voted aye; motion carried.

**ASSESSMENT FREEZE FOR DISABLED AND SENIOR CITIZENS**

Motion by Hanten, second by Gabel, to approve the applications for freeze on assessments of dwellings of disabled persons and senior citizens, as recommended by the Director of Equalization, all present voted aye; motion carried.

**DISABLED VETERAN PROPERTY TAX EXEMPTION**

Motion by Hanten, second by Gabel, to approve exemption status on properties which qualify for Disabled Veteran Exemption, all present voted aye; motion carried.

**TAX EXEMPT PROPERTY APPLICATIONS**

Motion by Hanten, second by Gabel, to approve the applications for annual tax-exempt status of a private organization, as recommended by the Director of Equalization, all present voted aye; motion carried.

**APPEALS**

Property owners Jon and Emily Meyer appealed the value on their property record #5159. Property owners indicated on appeal form – excessive increase in absence of justifying some improvement and adjacent properties drastically reduce property value. Property owners requested a value of \$42,500. Property owners did not appear for this appeal. Director of Equalization, Shawna Constant, provided the Board with sales of comparable properties that are similarly appraised as the parcel in question. Motion by Gabel, second by VanDusen, to concur with the appraised value of \$49,777 as recommended by the Director of Equalization; all present voted aye; motion carried.

Property owners Muriel Sorbel and Dana Reeve appealed the value on their property record #13777. Property owners indicated on appeal form – 26% increase is a lot for property with no access and no production. Property owners requested a value of \$42,700. Property owners did not appear for this appeal. Director of Equalization, Shawna Constant, informed the Board that in previous years the property owner has applied for wetlands reduction but an application was not filed in 2017. The Director’s recommended value is \$52,131. Motion by Waterman, second by Gabel, to value the land and buildings at \$45,700 due to inaccessibility to the property; all voted aye; motion carried.

**BOARD ADJOURNS**

There being no further business to come before this Board a motion was made by Hanten, second by Gabel, to adjourn at 1:25 p.m., as a 2018 County Board of Equalization; all present voted aye; motion carried.

Cindy Brugman

County Auditor

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