

OFFICIAL PROCEEDINGS
 Codington County Board of Equalization
 April 9, 2019 – 1:00 p.m.
 Commissioners Chambers - Codington County Courthouse
 14 1st Ave SE, Watertown, SD 57201

The 2019 meeting of the Codington County Board of Equalization convened at 1:00 p.m., Tuesday, April 9, 2019, 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. Codington County Director of Equalization, Shawna Constant; Appraisal and Office staff; were also present for this meeting.

AGENDA APPROVED

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

APPEALS

The following appeals were presented:

<u>Name</u>	<u>DOE#</u>	<u>Assessor's Value</u>	<u>Appeal Value</u>	<u>Assessor's Recommendation</u>
Stephanie VanWell	4244	\$448,427	none given	\$448,427

Appellant was present for this appeal. Appellant objected to the increase of 81.14% in one year and the residential value is too high. The Director of Equalization noted this property was part of a re-appraisal area that has not been physically inspected in 30 years. The Director noted numerous buildings were discovered and added, and residential houses on the agricultural properties were increased by approximately \$100,000 as they had been valued at \$20,000 to \$30,000. Motion by Gabel, second by Hanten, to concur with the Director's recommended value; all voted aye; motion carried.

<u>Name</u>	<u>DOE#</u>	<u>Assessor's Value</u>	<u>Appeal Value</u>	<u>Assessor's Recommendation</u>
Stephanie VanWell	17298	\$68,684	none given	\$68,684

Appellant withdrew this appeal at this time.

<u>Name</u>	<u>DOE#</u>	<u>Assessor's Value</u>	<u>Appeal Value</u>	<u>Assessor's Recommendation</u>
Stephanie VanWell	4112	\$549,493	none given	\$549,493

Appellant was present for this appeal. Appellant objected to the \$121,654 value on the house on this property. The Director provided the Board with square footage data on the house to prove equalization. Motion by VanDusen, second by Gabel, to concur with the Director's recommended value; motion carried.

<u>Name</u>	<u>DOE#</u>	<u>Assessor's Value</u>	<u>Appeal Value</u>	<u>Assessor's Recommendation</u>
Harold Anderson	3193	\$159,799	\$130,000	\$159,799

Appellant was present for this appeal. Appellant objected that the land value increased too much, neighboring properties are selling for less, the property is not located in City limits, and mobile home values historically decrease. The Director noted this property was within the re-appraisal area and mobile home prices are increasing. The Director provided the Board with comparable sales to prove equalization. Motion by Hanten, second by Gabel, to concur with the Director's recommended value; all voted aye; motion carried.

<u>Name</u>	<u>DOE#</u>	<u>Assessor's Value</u>	<u>Appeal Value</u>	<u>Assessor's Recommendation</u>
Jeanette Swanson	5140	\$12,402	\$654	\$9,617

Appellant was present for this appeal. Appellant objected to the value as the building has no utilities and is used for storage. The Director noted the value was lowered to \$9,617 to allow for a commercial classification change from retail to storage. Motion by VanDusen, second by Gabel, to concur with the Director's recommended value; all present voted aye; motion carried.

<u>Name</u>	<u>DOE#</u>	<u>Assessor's Value</u>	<u>Appeal Value</u>	<u>Assessor's Recommendation</u>
Jeanette Swanson	3239	\$98,773	\$43,000	\$91,851

Appellant was present for this appeal. Appellant objected to the value on the large increase of value on this property which does not have utilities or a residential home. The Director noted this property was in the re-appraisal area and the value on the garage was lowered for no heat but the lake lot itself was where the large increase came in. Motion by Hanten, second by Waterman, to concur with the Director of Equalization's recommended value; all voted aye; motion carried.

<u>Name</u>	<u>DOE#</u>	<u>Assessor's Value</u>	<u>Appeal Value</u>	<u>Assessor's Recommendation</u>
William & Kay Frost	3242	\$227,892	\$126,524	\$227,892

Appellant was present for this appeal. Appellant objected to the value as a portion of the property is now included in a flood plain, cannot be built upon, and cannot be sold for the assessed value. The Director of Equalization agreed to take another look at this property to determine if a portion is indeed unbuildable and flooded. Motion by Hanten, second by VanDusen, to table action on this property for one week; all voted aye; motion carried.

<u>Name</u>	<u>DOE#</u>	<u>Assessor's Value</u>	<u>Appeal Value</u>	<u>Assessor's Recommendation</u>
Dale or Linda Miller	3238	\$247,522	\$179,736	\$247,522

Appellant was present for this appeal. Appellant objected to the 40.64% increase in value over a one-year period. The Director advised there is nothing that would allow value increases in increments. The Director provided the Board with comparable sales to prove equalization on this property. Motion by Gabel, second by Hanten, to concur with the Director of Equalization's recommended value; all voted aye; motion carried.

<u>Name</u>	<u>DOE#</u>	<u>Assessor's Value</u>	<u>Appeal Value</u>	<u>Assessor's Recommendation</u>
Robert Endres	3997	\$560,106	\$250,000	\$461,211

Appellant was not present for this appeal. Appellant noted on appeal form that part of the property is listed as non-agricultural but the entire property is used for agricultural purposes. The Director reclassified a non-agricultural (NA-AC2) value of \$177,691 to AG-A1. Motion by VanDusen, second by Gabel, to concur with the Director of Equalization's recommended value; all voted aye; motion carried.

<u>Name</u>	<u>DOE#</u>	<u>Assessor's Value</u>	<u>Appeal Value</u>	<u>Assessor's Recommendation</u>
Tom & Jacqueline Arbach	3271	\$373,307	\$360,000	\$373,707

Appellant was not present for this appeal. Appellant noted on appeal form that he overpaid for this property in 2011 and values have risen each year. The Director provided the Board with comparable sales to prove equalization and noted this property was included in the re-appraisal area. Motion by Hanten, second by Waterman, to concur with the Director's recommended value; all voted aye; motion carried.

<u>Name</u>	<u>DOE#</u>	<u>Assessor's Value</u>	<u>Appeal Value</u>	<u>Assessor's Recommendation</u>
Michael & Gregory Schafer	944	\$9,880	no value given	\$9,880

Appellants were not present for this appeal. Appellant noted on appeal form that property should be classified as water or something similar. The Director noted this property does receive a reduction in value, in the amount of \$6,634, for 6.3 acres which are flooded. Motion by Hanten, second by Gabel, to concur with the Director's recommended value; all voted aye; motion carried.

<u>Name</u>	<u>DOE#</u>	<u>Assessor's Value</u>	<u>Appeal Value</u>	<u>Assessor's Recommendation</u>
CO-HO Inc.	779	\$157,485	none given	\$157,485

Appellants were not present for this appeal. Reason for appealing was not listed on the appeal form. The Director provided the Board with a comparable sale to prove equalization. Motion by Hanten, second by Gabel, to concur with the Director's recommended value; all voted aye; motion carried.

ADJOURN

Their being no further business to come before the Board; motion by Hanten, second by VanDusen, to adjourn as a County Board of Equalization until Tuesday, April 16th, 2019; all voted aye; motion carried.

BOARD RECONVENES, APRIL 16, 2019

The 2019 Codington County Board of Equalization re-convened at 10:15 a.m., Tuesday, April 16, 2019, 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. Codington County Director of Equalization, Shawna Constant; Appraisal and Office staff; were also present for this meeting.

AGENDA

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

APPEALS

<u>Name</u>	<u>DOE#</u>	<u>Assessor's Value</u>	<u>Appeal Value</u>	<u>Assessor's Recommendation</u>
Bradley & Heather Carter	14693	\$917,682	\$585,933	\$917,682

Appellant was present for this appeal. Appellant argued that the 2019 assessed value is too high and adjacent property, which is twice as large & has water, septic and a metal building is appraised at a lower price per square foot. The Director of Equalization provided the Board with a list of comparable sales to prove equalization and noted this property is located within the re-appraisal area. Motion by VanDusen, second by Hanten, to concur with the Director's recommended value; all voted aye; motion carried.

<u>Name</u>	<u>DOE#</u>	<u>Assessor's Value</u>	<u>Appeal Value</u>	<u>Assessor's Recommendation</u>
William & Kay Frost	3242	\$227,892	\$126,524	\$218,340

Appellants were not present for this appeal which was originally heard on April 9th and tabled for action until this time. The Director of Equalization, since that time, lowered the value for water on two lots of the property. Motion by Hanten, second by Gabel, to concur with the Director's recommended value; all 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:

<u>Name</u>	<u>DOE#</u>	<u>Assessor's Value</u>	<u>Stipulated Value</u>
Thomas Harkin	16258	\$35,625	\$17,812 – unbuildable back lot
Jeremy DeVille	17805	\$194,589	\$172,777 – entry gained
Joyce Bergan Trust	4585	\$48,189	\$12,998 – building owned by USPS
Robert Endres	16884	\$187,128	\$54,175 – no access & unbuildable
Robert Endres	18716	\$184,000	\$53,750 - no access & unbuildable
Robert Endres	4271	\$345,576	\$53,317 – industrial land
G&J Properties LLC	2618	\$674,961	\$450,000 – purchase price
Joseph Haider	4144	\$148,570	\$122,672 – purchase price
Daniel & Christy Busskohl	14673	\$57,730	\$49,512 – entry gained

OWNER OCCUPIED

Motion by Hanten, second by VanDusen, to approve the following properties for owner occupied status; all voted aye; motion carried.

<u>Name</u>	<u>DOE#</u>
Logan Single or Robert Hanks	16425
Chris Christensen	18298

RENEWABLE ENERGY RESOURCE

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

ASSESSMENT FREEZE FOR DISABLED AND SENIOR CITIZENS

Motion by VanDusen, 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 Waterman, 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.

BOARD ADJOURNS

There being no further business to come before this Board a motion was made by Hanten, second by Gabel, to adjourn at 10:40 a.m., as a 2019 Codington County Board of Equalization; all present voted aye; motion carried.

ATTEST:

Cindy Brugman
County Auditor

Codington County does not discriminate on the basis of color, national origin, sex, religion, age, or disability in employment or the provision of service.

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