

OFFICIAL PROCEEDINGS
 Codington County Board of Equalization
 April 12, 2022 – 1:00 p.m.
 Commissioners Chambers - Codington County Court House
 14 1st Ave SE, Watertown, SD 57201

The 2022 meeting of the Codington County Board of Equalization convened at 1:00 p.m., Tuesday, April 12, 2022, in the Commissioners Chambers in the Codington County Courthouse. Board members present were Lee Gabel, Charlie Waterman, Myron Johnson, Troy VanDusen and Brenda Hanten; Chair Hanten, presiding. Codington County Director of Equalization, Shawna Constant and Equalization Staff; were present for this meeting. Board members signed their Equalization member oaths.

AGENDA APPROVED

Motion by VanDusen, second by Johnson, 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>
Douglas & Cynthia Kasuske	3735	\$425,330	\$360,000	\$371,070

Appellant was present for this appeal. Appellant objected to the increase in value based on two major factors - the garage addition is not insulated or finished and the lookout has no foundation underneath. The Director provided the Board with comparable sales to prove equalization on this property. The Director of Equalization noted this property was part of a re-appraisal area and the recommended value is based on comparable properties and market value. The Director provided the Board with data on 4 comparable properties. Motion by Gabel, second by VanDusen, 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>
Lavern & Lulabell Becking	3042	\$178,494	\$85,000	\$178,494

Appellant was present for this appeal. Appellant objected to value and asserted the value is too high for the income from this property. Appellant also noted this property is mostly pasture ground with only 30 to 35 acres farmable due to the high slope on the property. The Director provided the Board with comparable properties to prove equalization on this property. The Director of Equalization also provided the Board with a soils report which is used to determine the value. The Director noted this property does not qualify for wetlands classification despite wet areas on the property. Motion by Johnson, 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>
Roger Mohr	3499	\$319,624	\$209,904	\$319,624

Appellant was present for this appeal. Appellant objected to value based on the fact that the house was built in 1989 at a cost of \$82,000, with an addition valued at \$110,000 in 2010. Appellant noted the Director's value increased by \$264,000 from the last assessment year. The Director provided the Board with comparable sales to prove equalization on this property. The Director of Equalization noted this property was part of a re-appraisal area and the recommended value is driven by market value. Motion by VanDusen, second by Gabel, to concur with the Director's recommended value; Gabel, Johnson, VanDusen and Hanten voted aye; Waterman voted no; motion carried.

STIPULATIONS

Motion by Gabel, second by Waterman, 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>	
Gary & Linda Owen	17390	\$604	0	mobile home removed prior to November 1 st

Todd & Tracey Swenson	2646	\$96,896	\$72,322	entry gained
Eric & Patricia Johnson	20867	\$390,265	\$362,000	private appraisal value
SD Rental Properties LLC	5183	\$44,515	\$18,630	purchase price + market increases

OWNER OCCUPIED DWELLING ADDITIONS

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

<u>Name</u>	<u>DOE#</u>
Jeremy J Block	9291
Don C & Linda K Ragels	9995
Merle & Sara Tschakert	6496 – add
Merle & Sara Tschakert	13266 – remove

DISABLED VETERAN PROPERTY TAX EXEMPTION

Motion by Johnson, second by Gabel, to approve exemption status for applicants who qualify for a Disabled Veteran Exemption, up to \$150,000.00 in assessed value; all voted aye; motion carried.

ASSESSMENT FREEZE FOR DISABLED AND SENIOR CITIZENS

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

TAX EXEMPT PROPERTY APPLICATIONS

Motion by VanDusen, second by Waterman, to approve the applications for annual tax-exempt status, as recommended by the Director of Equalization; all voted aye; motion carried.

Motion by Waterman, second by Gabel, to approve the applications for 5-year tax-exempt status, as recommended by the Director of Equalization; all vote aye; motion carried.

RENEWABLE ENERGY RESOURCE

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

BOARD ADJOURNS

There being no further business to come before this Board a motion was made by Johnson, second by Gabel, to adjourn at 1:56 p.m., as a 2022 Codington County Board of Equalization; all voted aye; motion carried.

ATTEST:

Cindy Brugman
Codington County Auditor

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