SULLY COUNTY COUNTY BOARD OF EQUALIZATION APRIL 9, 2024

ORGANIZATION OF BOARD: Representatives present for the County Bd of Equalization on April 9, 2024, at 7:30 am were: Comrs-Greg Yackley, Jerry Richards, Caleb Shepherd, Joe Fanger & Bill Floyd. Also present were Aud Lamb, DOE Loesch, Sheila Ring, & 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 Richards, second by Yackley 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.

<u>TAX EXEMPT PROPERTY</u>: The following property tax exemption applications were presented to the Bd for 2024. 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, 30.41 Acres in SE-11-114-77

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

ASSESSMENT FREEZE FOR THE ELDERLY & DISABLED: DOE Loesch presented 9 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 2024 & direct DOE Loesch to reduce values per SDCL. Unanimous vote aye.

<u>DISABLED VETERAN EXEMPTION</u>: Motion by Richards, second by Yackley to approve & direct DOE Loesch to reduce values on 3 properties that qualify under SDCL 10-4-40 for Disabled Veteran Exemption. Unanimous vote aye. <u>FLOODED LAND</u>: 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	ACRES UNDER WATER	REDUCTION	2024 ASSESSED VALUE
3113	\$68,704.87	158.00	\$44,492.80	\$24,212.07
3114	\$178,979.20	73.00	\$20,973.63	\$158,005.57
3115	\$193,686.32	83.00	\$23,728.87	\$169,957.45
3116	\$91,440.94	145.00	\$40,729.05	\$50,711.89
3051	\$216,492.54	30.00	\$8,426.70	\$208,065.84
3052	\$159,483.39	70.00	\$19,662.30	\$139,821.09
3461	\$99,029.54	32.90	\$9,407.43	\$89,622.11
3462	\$32,445.24	25.10	\$6,558.38	\$25,886.86
3603	\$30,850.78	26.10	\$6,558.67	\$24,292.11
4147	\$87,301.01	140.00	\$39,324.60	\$47,976.41
4150	\$108,806.26	130.00	\$36,515.70	\$72,290.56
6107	\$43,608.10	24.38	\$8,226.06	\$35,382.04
6109	\$20,277.06	35.94	\$7,216.04	\$13,061.02
6493	\$210,553.99	33.00	\$9,428.76	\$201,125.23

Motion by Yackley, second by Richards to approve Parcel #3113. Unanimous vote aye. Motion by Floyd, second by Yackley to approve Parcel #3114. Unanimous vote aye. Motion by Shepherd, second by Richards to approve Parcel #3115. Unanimous vote aye. Motion by Floyd, second by Yackley to approve Parcel #3116. Unanimous vote aye.

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Motion by Richards, second by Fanger to approve Parcel #3051. Unanimous vote aye. Motion by Floyd, second by Yackley to approve Parcel #3052. Unanimous vote aye. Motion by Yackley, second by Richards to approve Parcel #3461. Unanimous vote aye. Motion by Shepherd, second by Yackley to approve Parcel #3462. Unanimous vote aye. Motion by Shepherd, second by Yackley to approve Parcel #3603. Unanimous vote aye. Motion by Floyd, second by Shepherd to approve Parcel #4147. Unanimous vote aye. Motion by Yackley, second by Fanger to approve Parcel #4150. Unanimous vote aye. Motion by Shepherd, second by Yackley to approve Parcel #6107. Motion carried 4-0. Abstain: Richards. Motion by Floyd, second by Fanger to approve Parcel #6109. Motion carried 4-0. Abstain: Richards. Motion by Shepherd, second by Yackley to approve Parcel #6493. Unanimous vote aye.

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

Appellant 2024-01 Matt & Penny Rogers - Motion by Richards, second by Shepherd to accept DOE Loesch recommendation to reduce residential value from \$24,882 to \$9,559. Unanimous vote ave.

ADJOURNMENT: There being no further business 2024 mtg was adjourned by Chairman Fanger at 8:10 am

nor anger, Chairman

05.07.2024 Approved

Susan Lamb, Sully County Auditor