

SULLY COUNTY BOARD OF EQUALIZATION
APRIL 13, 2010

ORGANIZATION OF BOARD: Representatives present for the County Bd of Equalization on April 13, 2009 at 9:00 AM were: Comrs-Elmer Goosen, Jerry Richards, Beverly Zebroski, Judy Pullman & Bill Floyd. Also present was Karen Wilcox, DOE. Aud McGee called for nominations for Chairman for the County Bd of Equalization. Moved by Richards, seconded by Pullman to nominate Floyd as Chairman & Zebroski as Vice Chair. Unanimous vote aye. Oaths of Office were administered to each member present.

TAX EXEMPT PROPERTY: The following property tax exemption applications were presented to the Bd for yr 2010. Moved by Zebroski, seconded by Pullman to approve the applications presented as tax exempt property for Sully County. Unanimous vote aye.

Agar American Legion Post #271, Lots 7-12, Blk 6, Agar Town

Agar United Methodist Church, Lots 7-8, Blk 12, Agar Town

American Legion Post #79, North 10' of the West 113' of Lot 26 and all of Lots 27-28, Blk 3, Original Town to Onida City

St Pius X Catholic Church Cemetery, Portion of NE/NE of Sec 26-116-77, Milford Township

St Pius X Catholic Church, Lots 21-28, Blk 2, Original Town to Onida City

Emmanuel Mennonite Brethren Church, Lots 12-14, Blk 11 in WTLC's, 2nd Addn, Onida City; Lots 1-2 & N 1/2 of Lot 3, Blk 12 of WTLC's, 2nd Addn, Onida City

Emmanuel Mennonite Cemetery, Lot 1 in NW 12-114-76 (1.31 Acres), more or less, Sully County

Holy Cross Evangelical Lutheran Church, Lots 9-12, Blk 19, 2nd Addn, Onida City; Lots 11-14, Blk 13, 2nd Addn to Onida City

Okobojo Cemetery, SE/NE 29-114-79 (2.5 Acres), Okobojo Township

Onida Area Economic Development Corporation-Original Town Addn Blk 2, Lots 9-11, Original Town to Onida City; Lots V1, KMSPECS South Subdivision in S1/2SE 11-114-77

Onida Cemetery, 9.55 Acres in E 1/2 2-114-77, Sully County

St Mary's Hospital dba Onida Clinic Lots 7-8 Blk 6 1st Addn to Onida City

Onida Lodge #173 AF & AM of Onida, Lots 1-3, Blk 29, Cole's Addn, Onida City Except the W 69' & E 53.57'

Onida United Methodist Church, Lots 30-32, Blk 12, Hyde's Addn, Onida City

Presbyterian Church, Lots 13-16, Blk 6, 1st Addn, Onida City

Presbyterian Church, Hillers Addn, Blk 2, Lots 4-8, Onida City.

SD Game, Fish & Parks—See File in DOE Office (This reflects Corp Land taken over by the State)

St John's Lutheran Church, N 8' of Lot 17 & all of Lot 18, Blk 2, Agar Town

Sully County Fair Association, 30.41 Acres in SE-11-114-77, Sully County

ASSESSMENT FREEZE FOR THE ELDERLY & DISABLED: Karen Wilcox, presented 11 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. Moved by Richards, seconded by Goosen to approve the applications for yr 2010. Unanimous vote aye.

DISABLED VETERAN EXEMPTION: Moved by Richards, seconded by Zebroski to approve & direct the DOE to reduce values on all properties qualifying for Veteran Exemption. Unanimous vote aye.

EQUALIZATION INFORMATION: DOE, Karen Wilcox, went over the board duties on assessing land & also discussed her meeting with the Dept of Revenue regarding the different soil ratings.

APPEALS:

APPELLANT: 2010-5-Vetter Family Trust-NE10-115-76, N1/2NW10-115-76 & NW11-115-76-Myron Vetter was present. Reason for appealing-much of this land is inundated with water & most is covered with cattails. Only a small part of this land is farmable. Moved by Richards, seconded by Goosen to lower the value on the NE 10-115-76 from 92,768 to 59,893, the N1/2NW 10-115-76 from 57,238 to 49,274 & the NW 11-115-76 from 101,144 to 86,308 because the parcels are inundated by water. Unanimous vote aye.

APPELLANT: 2010-6-Darlene & Douglass Simons-Tract B in NE 29-115-80. Reason for appeal-Lot value too high. After review of property assessment & surrounding property it was moved by Zebroski, seconded by Goosen to deny the appeal because assessment is consistent with the manner in which other non-ag property is assessed. Unanimous vote aye.

APPELLANT: 2010-7-Jeffrey Peters-NE9-115-79, NW9-115-79, SW9-115-79 & the SE9-115-79. Reason for appealing- land under water. After review of parcels, it was moved by Richards, seconded by Pullman to lower the value on the NE9-115-79 from 90,915 to 55,396, the NW9-115-79 from 98,449 to 85,431, the SW9-115-79 from 107,601 to 91,588 & the SE9-115-78 from 93,731 to 48,513 because the parcels are inundated by water. Unanimous vote aye.

APPELLANT: 2010-8-Chris A Fisher Estate/Sharleen Eliason/Dianna Archer-NW corner of the N1/2 NW&S1/2NW Less NW corner in 18-116-74. Reason for appealing-land under water & buildings are no longer useable. Bd reviewed building & land values. Moved by Goosen, seconded by Richards to remove the building value because buildings are no longer useable, update the soils to the GIS system to include water & adjust the value due to land being inundated by water, lowering the land from 44,647 to 21,759 & the building value from 4771 to 0. Unanimous vote aye.

SULLY COUNTY BOARD OF EQUALIZATION
APRIL 13, 2010

APPELLANT: 2010-9-Chris A Fisher Estate/Sharleen Eliason & Dianna Archer-E1/2NE 13-116-75 80 acres- Reason for appealing-This land is in a slew and is almost entirely covered by water. The huge increase in valuation went up over 56% from last yr & is not justified because of the water & not being useable. After view of soil maps it was moved by Zebroski, seconded by Pullman to reduce the valuation from 23,774 to 16,183 to reflect land that is inundated by water. Unanimous vote aye.

The NE less NW corner of 18-116-74-156.66 acres. This parcel is like property to the above. Moved by Pullman, seconded by Goosen to lower the value from 83,260 to 75,991 to reflect the land being inundated by water. Unanimous vote aye.

APPELLANT: 2010-10-Robert Pierce-NE 36-115-78-Bob Pierce was present for his appeals. Reason for appealing-This piece of property is the north end of Sully Lake. This parcel is divided half & half by the lake. This ground is low land so is flooded every yr. Due to the lake & Okobojo Creek which limits access to the parcel.

The SW of 36-115-78 is on the north east corner of Sully Lake with thirty acres permanently in the lake. Tried to plant trees there, but told by the soil conversation district that the soil is not suitable for tree growth. Bd reviewed the soils in each parcel. Moved by Zebroski, seconded by Richards to reduce both parcels 10% for limited access to the parcels because of Okobojo Creek & also reduce the NE 36-115-78 to reflect the GIS water rating. Unanimous vote aye. The NE 36-115-78 from 59,062 to 53,145 & the SW 36-115-78 from 60,980 to 54,882.

APPELLANT: 2010-11-Richard McGee-McGee was present for his appeals. Reason for appealing-High increase in valuation of grassland that is under water & limited or no access of various parcels. Bd reviewed the soils & pictures taken of each parcel. Moved by Goosen, seconded by Richards to reduce the following parcels because land is inundated by water & adjust to reflect the adjustment to the Hoven soil in each parcel. Unanimous vote aye. NW 30-115-78 from 105,934 to 82,362, SW 3-114-78 from 66,088 to 64,605, SE 3-114-78 from 67,159 to 65,717, SW 16-115-78 from 106,060 to 88,139, NE 20-115-78 from 107,006 to 94,005, SW 34-115-78 from 112,781 to 111,370, SE 34-115-78 from 88,468 to 87,158, NE 27-116-78 from 93,650 to 60,612, NW 32-116-78 from 105,660 to 92,085.

2010-12-Richard McGee-Reason for appealing-Increase in valuation of grassland that is under water. Moved by Pullman, seconded by Goosen to reduce the land valuation from 107,580 to 97,055 because land is inundated by water. Unanimous vote aye.

2010-13-Richard McGee-Reason for appealing-Increase in valuation of grassland that is under water. Moved by Richards, seconded by Zebroski to reduce the land valuation from 97,430 to 73,666 because land is inundated by water. Unanimous vote aye.

RECESS: Moved by Richards, seconded by Zebroski to recess as County Board of Equalization until Tues, April 20, 2010 @ 8:30 AM to consider the remaining appeals that have been filed for Bd consideration. Unanimous vote aye.

Patty McGee, Sully County Auditor

Approved

Signed by: William Floyd, Board Chairman