

April 9, 2019
Consolidated Board of Equalization

CALL TO ORDER

Auditor Kiepke called the Consolidated Board of Equalization to order at 6:00 p.m. Members of the Board present were Commissioners Weitala, Bode and Claggett, Mitchell School Board member Kevin Kenkel, Mitchell City Council member Dan Allen, Mt. Vernon City Council member David Anderson, Ethan School Board member Jeffrey Clendening. Also present was Auditor Kiepke, Director of Equalization Goetsch, and DOE staff Karla Love, Blake Biggerstaff, Carla Wittstruck, Jon Horton and Alex Hartman.

ADMINISTER OATHS

Auditor Kiepke administered oaths of office to all Consolidated Board members present that hadn't already taken their oath.

ELECT CHAIRPERSON

Auditor Kiepke called for nominations for the 2019 Chairperson of the Consolidated Board of Equalization. Motion by Bode, second by Claggett to nominate Commissioner Weitala Chairperson.

Auditor Kiepke called for additional nominations. There being no further nominations, motion by Claggett, second by Bode for nominations to cease and a unanimous ballot be cast for Commissioner Weitala as 2019 Chairperson of the Consolidated Board of Equalization. All members present voted aye. Motion carried.

ELECT VICE-CHAIRPERSON

Auditor Kiepke called for nominations for the 2019 Vice-Chairperson for the Consolidated Board of Equalization. Motion by Claggett, second by Weitala to nominate Commissioner Bode Vice-Chairperson.

Auditor Kiepke Called for any additional nominations. There being no further nominations, motion by Claggett, second by Weitala for nominations to cease and a unanimous ballot be cast for Commissioner Bode as 2019 Vice-Chairperson of the Consolidated Board of Equalization. All members present voted aye. Motion carried.

CHAIRPERSON TAKES OVER MEETING

Commissioner Weitala took over the Board of Equalization meeting as Chairperson and continued on with the evening's business.

CORRECT ERRORS/NECESSARY CHANGES

Motion by Claggett, second by Bode to authorize Director of Equalization Goetsch to correct errors and make the necessary changes as needed. All members present voted aye. Motion carried.

ACCEPT 2019 ASSESSMENT ROLL FOR ETHAN

Motion by Clendening, second by Claggett to accept the 2019 Assessment Roll for the City of Ethan. All members present voted aye. Motion carried.

ACCEPT 2019 ASSESSMENT ROLL FOR MT. VERNON

Motion by Anderson, second by Claggett to accept the 2019 Assessment Roll for Mt. Vernon. All members present voted aye. Motion carried.

ACCEPT 2018 ASSESSMENT ROLL FOR MITCHELL TOWNSHIP

Motion by Claggett, second by Bode to accept the 2019 Assessment Roll for Mitchell Township. All members present voted aye. Motion carried.

APPROVE RECOMMENDATION FROM DOE FOR MITCHELL TOWNSHIP

Motion by Claggett, second by Kenkel to approve the recommendations made by the Director of Equalization to the Mitchell Township Consolidated Board and agreed upon by the appellant as follows, with all properties being located within Mitchell Township, Davison County, South Dakota. All members present voted aye. Motion carried.

Dakota Project – Keith Thompson, parcel number 06990-30200-00100, described as on Leased Site – E 50 Rods in NW ¼ Ex N186’ of E108’ Thereof, 30-103-60, to accept the recommendation of the Director of Equalization to reduce Abstract Type NA-C1 from \$36,665 to \$32,360, based on the fact that the rural 10% increase took this hoop barn over market value.

Nathan Maeschen & Jennifer Degen, parcel number 06000-10360-08460, described as Lot C, SE ¼, 8-103-60, to accept the recommendation of the Director of Equalization to reduce Abstract Type AG-C1-S from \$209,205 to \$171,245, to reduce Abstract Type AG-C1 from \$24,030 to \$16,845 and for Abstract Type AG-C-S to remain at \$15,150 based on additional information being received.

Scott Palmer, parcel number 06000-10360-33121, described as Lot 4E Sub of Lot 4, NE ¼, 33-103-60, to accept the recommendation of the Director of Equalization to reduce Abstract Type NA-C1-S from \$295,935 to \$261,615 and for Abstract Type NA-C-S to remain at \$12,000, after reviewing the property, it was determined the 10% increase applied to rural properties took this property over market value.

ACCEPT 2019 ASSESSMENT ROLL FOR CITY OF MITCHELL

Motion by Claggett, second by Allen to accept the Assessment Roll for the City of Mitchell. All members voted aye. Motion carried.

APPROVE RECOMMENDATIONS FROM DOE FOR MITCHELL CITY

Motion by Allen, second by Kenkel to approve recommendations made by the Director of Equalization to the Mitchell City Consolidated Board and agreed upon by the appellant as follows, with all parcels being located within the City of Mitchell, Davison County, South Dakota. All members voted aye. Motion carried.

The following properties were reduced because after doing sales comps, it was determined the City wide 5% increase in value took the following parcel values over market value.

Lanita Aldridge, parcel number 15760-01100-00800, described as Lots 8 & 9, Blk 11, University Addn to accept the recommendation of the Director of Equalization to reduce Abstract Type NA-D1-S from \$173,080 to \$137,660 and for Abstract Type NA-D-S to remain at \$25,340.

Brenda Blumenberg, parcel number 15520-00500-00110, described as N ½ of Lots 1 & 2 and N ½ of Lot 3 Ex W 10', Blk 5, Original Addn to the City of Mitchell to accept the recommendation of the Director of Equalization to reduce Abstract Type NA-D1-S from \$179,900 to \$170,825, for Abstract Type NA-D1 to remain at \$6,040 and for Abstract Type NA-D-S to remain at \$11,135.

Mark Halverson, parcel number 15510-00300-00010, described as All of Blk 3 Ex E498' Northridge Park Subd & Lot Z Ex E498' in SE ¼, Northridge Park Subd to accept the recommendation of the Director of Equalization to reduce Abstract Type NA-D1-S from \$179,055 to \$173,065 and for Abstract Type NA-D-S to remain at \$25,935.

The following property was reduced because a structure was removed prior to the sale of the land.

Justin Clark, parcel number 15020-00900-01200, described as Lot 12, Blk 9, Applegate Addn to accept the recommendation of the Director of Equalization to reduce Abstract Type NA-D1 from \$510 to \$0 and for Abstract Type NA-D to remain at \$7,950.

The following parcels were initially valued after an exterior review only was completed. After reviewing the interior as per property owner request, value was adjusted due to quality and condition. Comps were done and value was adjusted accordingly.

Found Revocable Family Trust, parcel number 15465-00000-00110, described as Lot 1, Maui Farms 2nd Addn to accept the recommendation of the Director of Equalization to reduce Abstract Type NA-D1-S from \$466,345 to \$434,515 and for Abstract Type NA-D-S to remain at \$78,220.

Arthur & Donna Georgopoulos, parcel number 15590-01900-00600, described as Lot B, Blk 19, Rowleys 2nd Addn to accept the recommendation of the Director of Equalization to reduce Abstract Type NA-D1 from \$109,965 to \$35,090 and for Abstract Type NA-D to remain at \$5,935.

3Big LLC, parcel number 15090-04100-00700, described as Lot 7, Blk 41, Capital Addn to accept the recommendation of the Director of Equalization to reduce Abstract Type NA-D1 from \$42,725 to \$18,800 and for Abstract Type NA-D to remain at \$7,950.

Kathy & Joseph Kramer, parcel number 15465-00000-00300, described as Lot 3, Maui Farms 2nd Addn to accept the recommendation of the Director of Equalization to reduce Abstract Type NA-D1-S from \$369,615 to \$273,360 and for Abstract Type NA-D-S to remain at \$71,475.

On Sight Storage LLC, parcel number 15520-02000-01000, described as Lots 10 & 11, Blk 20, Original Addn to the City of Mitchell to accept the recommendation of the Director of Equalization to reduce Abstract Type NA-DC-2 from \$300,695 to \$165,725 and for Abstract Type NA-DC to remain at \$10,940.

Ciaverella Properties LLC, parcel number 15090-03000-01000, described as Lot 10, Blk 30, Capital Addn to accept the recommendation of the Director of Equalization to reduce Abstract Type NA-DC2 from \$136,480 to \$124,009 and for Abstract Type NA-DC to remain at \$7,100.

Dustin Hanson, parcel number 15450-08900-01000, described as Lot 10, Blk 89, Lawlers 1st Addn to accept the recommendation of the Director of Equalization to reduce Abstract Type NA-D1-S from \$92,610 to \$82,050 and for Abstract Type NA-D-S to remain at \$7,950.

The income approach was used to determine the value of the following properties.

David Goldammer, parcel number 15680-00000-02200, described as Lots 22 thru 32 that portion of abandoned Lot H1 abutting Sub IT #7 to accept the recommendation of the Director of Equalization to reduce Abstract Type NA-DC2 from \$385,045 to \$193,785 and for Abstract Type NA-DC to remain at \$62,480.

EIG Palace Mall LLC, parcel number 15800-01600-10360, described as SC-1, SC-2, SC-3, SC-4 & SC-5 Ex Se-4A, SC-4-1, SC-4-2, SC-4-3 partly in NW ¼ 15 & NE ¼ 16, Platted various to accept the recommendation of the Director of Equalization to reduce Abstract Type NA-DC2 from \$1,536,315 to \$532,130 and for Abstract Type NA-DC to remain at \$387,520.

The following property was reduced in value due to the City of Mitchell deemed the house on the property unlivable/uninhabitable because the basement collapsed due to flooding.

Steve McCullough, parcel number 15290-01800-00400, described as Lot 4, Blk 18, F M Greene Addn to accept the recommendation of the Director of Equalization to reduce Abstract Type NA-D-1 from \$59,160 to \$1,500 and for Abstract Type NA-D to remain at \$7,950.

DIRECT APPEALS MITCHELL CITY CONSOLIDATED BOARD

All appellants' parcels are located within the City of Mitchell, Davison County, South Dakota.

Motion by Bode, second by Claggett to table the following appeals so that additional information may be gathered. All members voted aye. Motion carried.

Cathedral Square Partners Limited P'ship, parcel number 15080-00900-00020, described as E 160' of Blk 9, Burrs Addn; Cathedral Square Partners Limited P'ship, parcel number 15080-00900-00010, described as West 140' of Blk 9, burrs Addn; North Davison Partners 99% Oakleaf, parcel number 15270-00100-00005, described as Lot A, Blk 1, Greenacres Subd.

Motion by Bode, second by Claggett to table North Davison Partners 99% Green Meadows, parcel number 15270-00100-00020, described as S330' of W220' of Blk 1, Green Acres, so that additional information may be gathered. All members voted aye. Motion carried.

Motion by Claggett, second by Allen for John W McBrayer, parcel number 15370-00200-01000, described as Lot 10 & E ½ of Lot 11, Blk 2, CR Johnsons Addn to accept the recommendation of the Director of Equalization for Abstract Type NA-D1 to remain at \$60,085 and for Abstract Type NA-D to remain at \$12,600. All members voted aye. Motion carried.

ADJOURN CONSOLIDATED BOARD OF EQUALIZATION SINE DIE

At 7:06 p.m., Chairperson Weitala adjourned the Board Sine Die and set the next meeting of the Consolidated Board of Equalization for Tuesday, April 16, 2019, at 6:00 p.m.

ATTEST

Susan Kiepke, Auditor

Kim Weitala, Chairperson

Publish Once
Approximate Cost