

April 30, 2019
Consolidated Board of Equalization

CALL TO ORDER

Chairperson Weitala called the Consolidated Board of Equalization to order at 5:30 p.m. Members of the Board present were Commissioners Weitala, Reider and Claggett and Mitchell City Council member Dan Allen. Also present was Auditor Kiepke, Director of Equalization Goetsch, and DOE staff Nikki Letcher, Karla Love, Carla Wittstruck, Blake Biggerstaff, Jon Horton and Alex Hartman.

APPROVE MINUTES

Motion by Claggett, second by Allen to approve the April 16, 2019 Consolidated Board of Equalization minutes. All members present voted aye. Motion carried.

DISCUSSION

Nikki Letcher, DOE Administrative Assistant, stated she wanted some clarification regarding the Bathke property the commissioners reduced. She said parcel number 15190-00400-01500, described as Lot 15 Ex S144.50' Thereof, Blk 4, Firesteel Heights Subdivision, owned by Bathke Properties was reduced to \$1.10 per square foot, while the rest of the subdivision commercial properties are valued at \$1.34 per square foot. She said that when the 2018 assessment notice was sent to Bathke, the land value was miscalculated resulting in a lower value than what it was supposed to be. It was noted the error would be corrected for the 2019 assessment. When Bathke's appeal was heard in circuit court for his 2018 assessment on this property, Goetsch stipulated to the lower value as it was DOE's error, with the intent it would be corrected for the 2019 assessment.

Now that the Board has valued the land at \$1.10, Letcher wants to know what she should do for the rest of the subdivision as she has no sales or justification for reducing the entire subdivision.

The Board determined it would not be fair to change Bathke Enterprise value at this time as there would be no time to notify him. However, they said it should be corrected for the 2020 assessment.

APPROVE RECOMMENDATIONS FROM DOE FOR MITCHELL CITY

Motion by Reider, second by Claggett 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 present voted aye. Motion carried.

Keith Gebhart, parcel number 15330-00000-04400, described as Lots 44-44A-45-45A, Indianhead Addn to accept the recommendation of the Director of Equalization to reduce Abstract Type NA-D1 from \$101,020 to \$91,480 and for Abstract Type NA-D to remain at \$105,020 as parcel was initially valued after an exterior review only. After review of the interior, value was adjusted due to quality and condition.

The following parcels were purchased for \$12,000. The subdivision will be under review next year.

Kimberly Schaefer, parcel number 15495-00000-00001, described as Lot 1 of Nelson's Addn (Kippes Cove), Bare Land to reduce Abstract Type NA-D from \$22,610 to \$12,000.

Ronald & Mary K & Kimberly Schaefer, parcel number 15495-00000-00002, described as Lot 2 of Nelson's Addn (Kippes Cove), Bare Land to reduce Abstract Type NA-D from \$23,490 to \$12,000.

DIRECT APPEALS MITCHELL CITY CONSOLIDATED BOARD

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

Motion by Allen, second by Claggett for North Davison Partners 99 Oakleaf Real Estate Mgmt, parcel number 15270-00100-00005, described as Lot A, Blk 1, Green Acres Subd to accept the recommendation of the Director of Equalization to reduce Abstract Type NA-DC2 from \$931,370 to \$688,705 and for Abstract Type NA-DC to remain at \$55,105. All members present voted aye. Motion carried.

Motion by Claggett, second by Allen for Cathedral Square Partners Limited P'ship, parcel number 15080-00900-00020, described as East 160' of Blk 9, Burrs Addn to accept the recommendation of the Director of Equalization for Abstract Type NA-DC2 to remain at \$1,702,230 and for Abstract Type NA-DC to remain at \$48,000. All members present voted aye. Motion carried.

Motion by Claggett, second by Reider for Cathedral Square Partners Limited P'ship, parcel number 15080-00900-00010, described as West 140' of Blk 9, Burrs Addn to accept the recommendation of the Director of Equalization for Abstract Type NA-DC2 to remain at \$1,030,905 and for Abstract Type NA-DC to remain at \$42,000. All members present voted aye. Motion carried.

Motion by Claggett, second by Allen for Greenridge Limited P'ship, parcel number 15270-00100-00020, described as South 330' of West 220' of Blk 1, Green Acres Subd to accept the recommendation of the Director of Equalization for Abstract Type NA-DC2 to remain at \$1,552,570 and for Abstract Type NA-DC to remain at \$72,600. All members present voted aye. Motion carried.

DIRECT APPEAL MITCHELL TOWNSHIP CONSOLIDATED BOARD

Members present were Commissioners Weitala, Reider and Claggett.

Motion by Weitala, second by Claggett for Merl & Diane Bechen, parcel number 06293-10360-00110, described as Lot A, Bechens Addition SW, Mitchell Township, Davison County, SD for Abstract Type NA-C1-S to remain at \$243,095, for Abstract Type AG-C1 to remain at \$23,675 and for Abstract Type AG-C to remain at \$8,210. It was noted the appellant was not present. All members present voted aye. Motion carried.

ADJOURN CONSOLIDATED BOARD OF EQUALIZATION

At 6:55 p.m., Chairperson Weitala adjourned the 2019 Consolidated Board of Equalization.

ATTEST

Susan Kiepke, Auditor

Kim Weitala, Chairperson

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Approximate Cost