

April 13, 2021
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 Claggett, Kiner and Weitala, Mitchell School Board member Kevin Kenkel, Mitchell City Council member Dan Allen. Also present was Auditor Kiepke, Director of Equalization Love, and DOE staff Carla Wittstruck, Blake Biggerstaff and Brooke Hartman.

ADMINISTER OATH

Auditor Kiepke administered the oath of office to Davison County Consolidated Board of Equalization members.

ELECT CHAIRPERSON

Auditor Kiepke called for nominations for the 2021 Chairperson of the Consolidated Board of Equalization. Motion by Claggett, second by Allen to nominate Commissioner Weitala Chairperson.

Auditor Kiepke called for additional nominations. There being no further nominations, motion by Kiner, second by Kenkel for nominations to cease and a unanimous ballot be cast for Commissioner Weitala as 2021 Chairperson of the Consolidated Board of Equalization. All members voted aye. Motion carried.

ELECT VICE-CHAIRPERSON

Auditor Kiepke called for nominations for the 2021 Vice-Chairperson for the Consolidated Board of Equalization. Motion by Claggett, second by Weitala to nominate Commissioner Kiner.

Auditor Kiepke called for any additional nominations. There being no further nominations, motion by Kenkel, second by Allen for nominations to cease and a unanimous ballot be cast for Commissioner Kiner as 2021 Vice-Chairperson of the Consolidated Board of Equalization. All members 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 Kiner to authorize Director of Equalization Love to correct errors and make the necessary changes as needed. All members voted aye. Motion carried.

ACCEPT 2021 ASSESSMENT ROLL FOR ETHAN, MT. VERNON, MITCHELL TOWNSHIP AND MITCHELL CITY

Motion by Claggett, second by Kiner to accept the 2021 Assessment Rolls for the City of Ethan, the City of Mt. Vernon, Mitchell Township and Mitchell City. All members voted aye. Motion carried.

APPROVE RECOMMENDATION FROM DOE FOR MITCHELL TOWNSHIP AND MITCHELL CITY

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

The following properties are all located in Mitchell Township with a reduction in value recommended by the Director of Equalization.

An interior review was completed and additional information was obtained for the following properties to warrant a reduction in value.

Marvin Hanson, parcel number 06202-01800-00300, described as Lots 3 through 9, Blk 18, Home Park Original Addn, to reduce Abstract Type NA-C1 from \$61,675 to \$60,570 and for Abstract Type NA-C to remain at \$15,350.

Marvin Hanson, parcel number 06202-03000-00100, described as Lot 1 Less Lot H1 & All of Lots 2, 3, 13, 14, Blk 30, Home Park Original Addn, to reduce Abstract Type NA-C1-S from \$91,785 to \$81,190, to reduce Abstract Type NA-C1 from \$34,430 to \$28,160 and for Abstract Type NA-C-S to remain at \$12,150.

Gayle Lanier, parcel number 06205-02100-00700, described as Lots 7, 8, 9, Blk 21, Home Park 2nd Addn, to reduce Abstract Type NA-C1-S from \$166,755 to \$91,710 and for Abstract Type NA-C-S to remain at \$7,350.

Charles F. & Diana K. Goldammer, parcel number 06000-10360-18200, described as E1170.5' of N1007' of NE ¼ of NW ¼, 18-103-60, to reduce Abstract Type A-A1 from \$424,610 to \$333,520, to reduce Abstract Type NA-A1-S from \$81,270 to \$46,975 and for Abstract Type A-A to remain at \$49,290.

Darren & Stephanie Reasy, parcel number 06066-10360-00210, described as Lot 2A, Circle K Ranch 3rd Addn, 6-103-60, for Abstract Type NA-C1-S to remain at \$441,220, to change Abstract Type from NA-C1 to A-C1 and to reduce the value from \$131,105 to \$104,885 and for Abstract Type NA-C to remain at \$13,480.

The following properties are all located in the City of Mitchell with a reduction in value recommended by the Director of Equalization.

An interior review was completed and additional information was obtained for the following properties to warrant a reduction in value.

Larry & Carol Hasz, parcel number 15090-01200-00800, described as Lot 8 and the W25' of Lot 9, Blk 12, Capital Addn., to reduce Abstract Type NA-D1-S from \$148,830 to \$137,585 and for Abstract Type NA-D-S to remain at \$12,780.

Brenda K. Blumenberg, parcel number 15520-00500-00110, described as the N ½ of Lots 1 & 2 and the N ½ of Lot 3 Ex W 10', Blk 5, Mitchell Original Addn., to reduce Abstract Type NA-D1-S from \$179,365 to \$156,730, for Abstract NA-D1 to remain at \$6,340 and for Abstract Type NA-D-S to remain at \$11,930.

Josh Russell, parcel number 15070-00200-00500, described as Lot 5, Blk 2, Bridle Acres, to reduce Abstract Type NA-D1 from \$122,535 to \$114,000 and for Abstract Type NA-D to remain at \$8,105.

Lisa Roberts, parcel number 15060-00600-00610, described as W ½ of Lot 6, Blk 6, Bracys Addn., to reduce Abstract Type NA-D1 from \$50,475 to \$29,975 and for Abstract Type NA-D to remain at \$8,520.

Brenda Eilts & Lisa Fuerst, parcel number 15590-01100-01200, described as Lot 12 & N ½ of Lot 11 Less Lot H-1, Blk 11, Rowleys 2nd Addn., to reduce Abstract Type NA-D1-S from \$132,605 to \$71,525, to add Abstract Type NA-D1-S value of \$36,290 and for Abstract Type NA-D-S to remain at \$12,630.

Melvin C. Jr. & Brenda J. Eilts, parcel number 15610-01200-01800, described as Lot 18, Blk 12, D A Scotts 1st Addn., to reduce Abstract Type NA-D1 from \$73,165 to \$31,620, to add Abstract Type NA-D1 value of \$19,110 and for Abstract Type NA-D to remain at \$8,520.

Ding Dynasty LTD, LLC, parcel number 15850-00700-00800, described as Lot 8 & S 46' of Lot 9, Blk 7, Van Eps 2nd Addn., to reduce Abstract Type NA-D1-S from \$115,230 to \$107,240 and for Abstract Type NA-D-S to remain at \$16,360.

Curtis G. Schrank, parcel number 15530-00000-11100, Lot 111, Overlook Addn., to reduce Abstract Type NA-D1-S from \$61,180 to \$56,025 and for Abstract Type NA-D-S to remain at \$8,520.

Carey & Darlene Buhler, parcel number 15280-00200-00300, described as Lot 3, Blk 2, Greenridge Addn., to reduce Abstract Type NA-D1-S from \$420,415 to \$397,355 and for Abstract Type NA-D-S to remain at \$72,215.

Menard Inc. corporate Accounting, parcel number 15472-00000-00500, described as Lot 5B Menards Addn., to reduce Abstract Type NA-DC-2 from \$7,983,755 to \$6,507,735 and for Abstract Type NA-DC to remain at \$1,583,370.

The following properties were reduced using income approach to value.

Eight West LLC, parcel number 15007-00000-00500, described as Lot 5 of Amoco Irreg. Tract located in the SE ¼, 27-103-60 to reduce Abstract Type NA-DC-2 from \$1,224,030 to \$885,995, for Abstract Type NA-DC-2 to remain at \$163,925 and for Abstract Type NA-DC to remain at \$402,980.

South Point Village LLC, parcel number 15675-00000-00140, described as Tract 1-D, Starlite Estates Addn., to reduce Abstract Type NA-DC-2 from \$4,058,555 to \$3,619,480 and for Abstract Type NA-DC to remain at \$254,270.

Meadowlawn Plaza LLC, parcel number 15800-01500-20400, described as Parcel 2 of Lot G-2A located in the NW ¼, 15-103-60 in Platted Various, to reduce Abstract Type NA-DC-2 from \$2,950,495 to \$2,183,655 and for Abstract Type NA-DC to remain at \$259,505.

Mitchell Townhomes LLC, parcel number 15590-02500-01000, described as Lot 10, Blk 25, Rowleys 2nd Addn., to reduce Abstract Type NA-DC-2 from \$1,525,670 to \$994,720 and for Abstract Type NA-DC to remain at \$94,930.

New value due to building being removed.

Gary J. & Monica M. Lurken, parcel number 15020-00900-00300, described as Lot 3, Blk 9, Applegate Addn., to reduce Abstract Type NA-D1 from \$2,240 to \$0 and for Abstract Type NA-D to remain at \$8,520.

DIRECT APPEALS MITCHELL CITY CONSOLIDATED BOARD

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

Motion by Kiner, second by Claggett for Stephanie Ellwein, parcel number 15950-00900-01300, described as Lot 13 Blk 9, Woods First Addn to accept the recommendation of the Director of Equalization for to reduce Abstract Type NA-D1-S from \$247,960 to \$236,925 and for Abstract Type NA-D-S to remain at \$23,570. Voting aye Kiner, Claggett, Weitala. Abstaining Allen, Kenkel. Motion carried.

Motion by Claggett, second by Allen for Melvin C. Jr. & Brenda J. Eilts, parcel number 15760-04400-00500, described as Lots 5 & 6, Blk 44, University Addn, to accept the recommendation of the Director of Equalization for Abstract Type NA-D1-S to remain at \$224,250 and for Abstract Type NA-D-S to remain at \$21,560. All members voted aye. Motion carried.

Motion by Claggett, second by Allen for Cabela's Wholesale, Inc, to accept the recommendation of the Director of Equalization for the following parcels. All members voted aye. Motion carried.
Parcel number 15082-00000-00410, described as Lot 4 Less Lots 4A, 4B, 4C, 4D, Cabelas 1st Addn., for Abstract Type NA-DC-2 to remain at \$4,984,235 and for Abstract Type NA-DC to remain at \$2,733,390;
Parcel number 15082-00000-00100, described as Lot 1, Cabelas 1st Addn., for Abstract Type NA-DC to remain at \$2,960;
Parcel number 15082-0000-00411, described as Lot 4A, Cabelas 1st Addn., for Abstract Type NA-DC to remain at \$458,945 and for Abstract Type NA-DC2 to remain at \$68,415;
Parcel number 15082-00000-00412, described as Lot 4B, Cabelas 1st Addn., for Abstract Type NA-DC to remain at \$117,245;
Parcel number 15082-00000-00413, described as Lot 4C, Cabelas 1st Addn., for Abstract Type NA-DC to remain at \$155,960;
Parcel number 15082-00000-00414, described as Lot 4D, Cabelas 1st Addn., for Abstract Type NA-DC to remain at \$295,690.

ADJOURN CONSOLIDATED BOARD OF EQUALIZATION

At 7:05 p.m., Chairperson Weitala adjourned the 2021 Consolidated Board of Equalization.

ATTEST

Susan Kiepke, Auditor

Kim Weitala, Chairperson

Publish Once
Approximate Cost