

April 16, 2024
Consolidated Board of Equalization

CALL TO ORDER

Auditor Kiepke called the Consolidated Board of Equalization to order at 12:10 p.m. Members of the Board present were Commissioners Claggett, Nebelsick and Reider, Mitchell School Board member Terry Aslesen, Mitchell City Council member John Doescher, Mitchell Township Board member Stuart Barns, Mt. Vernon City Council member Roger DeKok and Ethan City Council member Raqual Nesheim, Auditor Kiepke, Director of Equalization Weber, and DOE staff Carla Wittstruck, Jared Olson, Crystal Longhenry, Jason Raymond and Shawna Tsinnie.

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 2024 Chairperson of the Consolidated Board of Equalization. Motion by Reider, second by Aslesen to nominate Commissioner Claggett.

Auditor Kiepke called for additional nominations. There being no further nominations, motion by Nebelsick, second by Reider for nominations to cease and a unanimous ballot be cast for Commissioner Claggett as 2024 Chairperson of the Consolidated Board of Equalization. All members voted aye. Motion carried.

ELECT VICE-CHAIRPERSON

Auditor Kiepke called for nominations for the 2024 Vice-Chairperson for the Consolidated Board of Equalization. Motion by Claggett, second by Aslesen to nominate Commissioner Reider.

Auditor Kiepke called for any additional nominations. There being no further nominations, motion by Nebelsick, second by Aslesen for nominations to cease and a unanimous ballot be cast for Commissioner Reider as 2024 Vice-Chairperson of the Consolidated Board of Equalization. All members voted aye. Motion carried.

CHAIRPERSON TAKES OVER MEETING

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

CORRECT ERRORS/NECESSARY CHANGES

Motion by Reider, second by Aslesen to authorize Director of Equalization Weber to correct errors and make the necessary changes as needed. All members voted aye. Motion carried.

ACCEPT 2024 ASSESSMENT ROLL FOR ETHAN, MT. VERNON, MITCHELL TOWNSHIP AND MITCHELL CITY

Motion by Reider, second by Nebelsick to accept the 2024 Assessment Rolls for the City of Ethan, the City of Mt. Vernon, Mitchell Township and the City of Mitchell. All members voted aye. Motion carried.

APPROVE RECOMMENDATION FROM DOE FOR MT. VERNON TOWN

Motion by Nebelsick, second by DeKok to approve the recommendations made by the Director of Equalization to the Town of Mt. Vernon through the Consolidated Board and agreed upon by the appellant as follows, with all properties being located within Davison County, South Dakota. Original values are found in the left column with the agreed upon recommendations found in the right column. All members voted aye. Motion carried.

PROPERTY OWNER	PARCEL NUMBER	LEGAL DESCRIPTION	ORIGINAL ABSTRACT TYPE	ORIGINAL VALUE	RECOMMENDED ABSTRACT TYPE	RECOMMENDED VALUE
Additional information was obtained after land review.						
KAPPEL CARL H & NYLA J	14720-02200-013-17	LT 5 A SUB OF IT 13 PLATTED AREAS	NA-D	\$ 19,067	NA-D	\$ 8,850
			NA-D1	\$4,680	NA-D1	\$4,680
Additional information was obtained after assessor review.						
DUVALL PROPERTIES LLC	14480-00800-010-00	LT 10 BLK 8 MOUNT VERNON ORIGINAL	NA-D	\$ 8,875	NA-D	\$ 8,875
			NA-D1	\$ 127,541	NA-D1	\$ 75,005
Discretionary value error due to software conversion						
PALACE AGRI-SALES LLC	14320-00000-004-00	LOTS 4&5 COTTINGHAM'S ADDN	NA-DC	\$ 17,794	NA-DC	\$ 17,794
			NA-DC2	\$ 112,838	NA-DC2	\$ 68,080

APPROVE RECOMMENDATION FROM DOE FOR MITCHELL TOWNSHIP

Motion by Barns, second by Nebelsick to approve the recommendations made by the Director of Equalization to Mitchell Township through the Consolidated Board and agreed upon by the appellant as follows, with all properties being located within Davison County, South Dakota. Original values are found in the left column with the agreed upon recommendations found in the right column. All members voted aye. Motion carried.

PROPERTY OWNER	PARCEL NUMBER	LEGAL DESCRIPTION	ORIGINAL ABSTRACT TYPE	ORIGINAL VALUE	RECOMMENDED ABSTRACT TYPE	RECOMMENDED VALUE
Additional information was obtained after land review.						
CJM CONSULTING INC	06000-10360-061-11	UNPLATTED PORTION OF NE1/4 LYING S OF W HARMON DR & N OF RR ROW MITCHELL TWP	NA-C	\$ 36,250	NA-C	\$ 1,457
Firesteel Links	06000-10360-241-31	RR PARCEL 10 IN NW1/4 OF SE1/4 24-103-60 MITCHELL TWP	NA-C	\$ 1,877	NA-C	\$ 684
Backlund David & Backlund Doug	06000-10360-243-10	LT 1 LYING S OF E 1ST AVE IN SE1/4 OF SW1/4 EX H-2 MITCHELL TWP	NA-CC	\$ 54,600	NA-CC	\$ 9,002
Firesteel Links	06000-10360-243-25	IT 7 IN SW1/4 AND LT 7 OF 5 IN SE1/4 ALL IN 24-103-60 MITCHELL TWP	NA-CC	\$ 29,800	NA-CC	\$ 5,960
			NA-CC2	\$ 650	NA-CC2	\$ 650
CJM CONSULTING INC	06041-10360-002-00	LT 2 BEAUREGARD; S ADDN-NE	NA-C	\$ 7,600	NA-C	\$ 658
CJM CONSULTING INC	06041-10360-002-15	N150' & S375' OF W50' OF LT B BEAUREGARD'S ADDN-NE	NA-C	\$ 21,750	NA-C	\$ 2,219
CJM CONSULTING INC	06041-10360-003-00	LT 3 BEAUREGARD'S ADDN-NE	NA-C	\$ 7,600	NA-C	\$ 658
CJM CONSULTING INC	06041-10360-004-00	LT 4 BEAUREGARD'S ADDN-NE	NA-C	\$ 7,600	NA-C	\$ 658
CJM CONSULTING INC	06041-10360-005-00	LT 5 & S75' OF LT 6 BEAUREGARD'S ADDN-NE	NA-C	\$ 15,000	NA-C	\$ 1,299
JORGENSEN DEBRA KAY & BRET ROBERT REVOCABLE LIVING TRUST	06064-00200-004-20	W 30' OF LT 4A BLK2 CIRCLE K RANCH SECOND ADDN-SE	NA-C-S	\$ 5,980	NA-C-S	\$ 2,990
DESLAURIERS DANIEL R & DAINE L REVOCABLE LIVING TRUST	06144-10360-002-10	LT B IN LT 1 COLELLA'S SUB-SE (14)NE(23)	NA-C-S	\$ 76,100	NA-C-S	\$ 20,759
			NA-C1	\$ 34,310	NA-C1	\$ 34,310
			NA-C1-S	\$ 540,305	NA-C1-S	\$ 540,305
RAILROAD PINES LLC	06232-10360-001-10	LT A-1 N. BOYDEN FIRST ADDN-NE	NA-C	\$ 135,550	NA-C	\$ 40,858
			NA-C1	\$ 342,237	NA-C1	\$ 342,237
GL Wild Oak LLC	06240-01100-000-00	TR K WILD OAK GOLF CLUB ADDN-SE	NA-CC	\$ 154,550	NA-CC	\$ 60,993
			NA-CC2	\$ 31,385	NA-CC2	\$ 31,385
GL Wild Oak LLC	06240-01200-000-00	TR L WILD OAK GOLF CLUB ADDN-SE	NA-CC	\$ 159,000	NA-CC	\$ 54,216

			NA-CC2	\$ 26,995	NA-CC2	\$ 26,995
GL Wild Oak LLC	06240-01300-000-00	TR M WILD OAK GOLF CLUB ADDN-SE	NA-CC	\$ 117,300	NA-CC	\$ 40,923
			NA-CC2	\$ 15,690	NA-CC2	\$ 15,690
GL Wild Oak LLC	06240-01400-000-00	TR N WILD OAK GOLF CLUB ADDN-SE	NA-CC	\$ 47,150	NA-CC	\$ 10,733
GL Wild Oak LLC	06240-01500-000-00	TR O WILD OAK GOLF CLUB ADDN-SE	NA-CC	\$ 27,900	NA-CC	\$ 5,639
Firesteel Links	06243-00100-000-00	TR A BACKLUND ADDN-SW	NA-CC	\$ 48,400	NA-CC	\$ 8,228
Firesteel Links	06243-00200-000-00	TR B BACKLUND ADDN-SW	NA-CC	\$ 30,550	NA-CC	\$ 4,277
GL Wild Oak LLC	06243-00300-000-00	TR C BACKLUND ADDN-SW	NA-CC	\$ 390,350	NA-CC	\$ 135,962
			NA-CC2	\$ 222,985	NA-CC2	\$ 222,985
Firesteel Links	06243-10360-004-10	LT 4A LESS VACATED LT 4 BACKLUND ADDN-SW	NA-C	\$ 16,000	NA-C	\$ 8,000
			NA-C1	\$55,505	NA-C1	\$45,769
SHANK ROBERT A	06292-10360-008-10	LT 8A SHANK'S FIRST ADDN-NW	NA-C-S	\$ 145,600	NA-C-S	\$ 57,749
			NA-C1	\$21,528	NA-C1	\$21,528
			NA-C1-S	\$229,437	NA-C1-S	\$229,437
Additional information was obtained after assessor review.						
PARR PAUL C II & ROBERTA K	06000-10360-112-50	S1203' OF W543.14' OF SE1/4 OF NW1/4 & A 33' STRIP ON THE SOUTH SIDE OF W1/2 OF NW1/4 MITCHELL TWP	NA-C-S	\$ 95,000	NA-C-S	\$ 95,000
			NA-C1	\$ 180,355	NA-C1	\$ 46,189
			NA-C1-S	\$ 116,325	NA-C1-S	\$ 113,447
PAAR CHANCE & LAUREN	06000-10360-112-70	LT A IN W1/2 OF NW 1/4 MITCHELL TWP	NA-C-S	\$ 60,000	NA-C-S	\$ 60,000
			NA-C1	\$ 42,999	NA-C1	\$ 7,383
			NA-C1-S	\$ 177,457	NA-C1-S	\$ 140,749
HERRICK NICKY DON & VICKY RAE	06024-10360-001-00	LT 1 HERRICK'S ADDN-SE	NA-C	\$ 30,000	NA-C	\$ 30,000
			NA-C1	\$ 363,405	NA-C1	\$ 221,677
RINCONES JOSE A & PATRICIA A	06034-10360-002-00	LTS 2 & 3 KIRKEGAARD ADDN-SE	NA-C-S	\$ 26,800	NA-C-S	\$ 26,800
			NA-C1-S	\$ 558,883	NA-C1-S	\$ 550,653
CRAGO NATHAN J & LORI J	06111-10360-010-00	LT 10 FREEDOM ESTATES-NW	NA-C-S	\$ 26,850	NA-C-S	\$ 26,850
			NA-C1-S	\$ 315,434	NA-C1-S	\$ 289,209

ODLAND ALICIA	06184-10360-001-00	TR 1 ODLAND'S FIRST ADDN-SE	NA-C-S	\$ 20,600	NA-C-S	\$ 19,570
			NA-C1-S	\$ 304,399	NA-C1-S	\$ 269,052

DIRECT APPEALS MITCHELL CITY CONSOLIDATED BOARD

Motion by Aslesen, second by Nebelsick for John & Brenda Weisser, parcel number 15580-01200-01300, described as Lot 13, Blk 12, M.H. Rowleys 1st Addn, City of Mitchell, Davison County, to accept the recommendation of the Board of Equalization for Abstract type NA-D to remain at \$12,425, to reduce Abstract Type NA-D1 from \$129,572 to \$113,432 and to reduce Abstract Type NA-DC2 from \$13,132 to \$12,145. All members voted aye. Motion carried.

APPROVE RECOMMENDATION FROM DOE FOR MITCHELL CITY COMMERCIAL

Motion by Aslesen, second by Nebelsick to approve the recommendations made by the Director of Equalization to Mitchell City Commercial through the Consolidated Board and agreed upon by the appellant as follows, with all properties being located within Davison County, South Dakota. Original values are found in the left column with the agreed upon recommendations found in the right column. All members voted aye. Motion carried.

NO CHANGE						
GRAPHIC PACKAGING INTERNATIONAL INC	15890-00100-000-00	LT 1 BLK A WESTVIEW ADDN-SE	NA-DC	\$ 2,041,439	NA-DC	\$ 2,041,439
			NA-DC2	\$ 7,053,161	NA-DC2	\$ 7,053,161
Additional information and research led to a reduction in value.						
MARTIN & ASSOCIATES	15090-00300-001-00	ALL OF BLK 3 & E1403' OF S615' EX W333' EX THE E737' & EX H1 H2 NE 1/4 16 CAPITAL ADDN-SE	NA-DC	\$ 400,139	NA-DC	\$ 400,139
			NA-DC2	\$ 3,348,138	NA-DC2	\$ 2,580,909
MITCHELL TOWNHOMES LLC	15590-02500-010-00	LT 10 BLK 25 M.H. ROWLEYS SECOND ADDN-NE	NA-DC	\$ 176,313	NA-DC	\$ 176,313
			NA-DC2	\$ 2,461,162	NA-DC2	\$ 1,359,878
MEADOWLAWN PLAZA LLC	15800-01500-204-00	PARCEL 2 OF LT G-2A IN THE NW 1/4 OF 15-103-60 PLATTED VARIOUS	NA-DC	\$ 454,134	NA-DC	\$ 454,134
			NA-DC2	\$ 2,924,710	NA-DC2	\$ 1,978,612
DAVISON COURT LIMITED PARTNERSHIP	15800-01600-102-40	W300' EX THE N20' OF LT 2 REPLAT OF LT A REPLAT OF 100 NE1/4 16-103-60 PLATTED VARIOUS	NA-DC	\$ 168,000	NA-DC	\$ 168,000
			NA-DC2	\$ 1,244,388	NA-DC2	\$ 1,123,492
BATHKE PROPERTIES LLC	15190-00400-015-00	LT 15 EX S144.50' BLK 4 FIRESTEEL HEIGHTS SUB-SW	NA-DC	\$ 42,968	NA-DC	\$ 42,968
			NA-DC2	\$ 377,156	NA-DC2	\$ 278,439
BROUWER STACEY M & RICHARD J	15580-01000-005-20	W14' X S42'LT 5 & S42' LT 6 BLK 10 M.H. ROWLEYS 1ST ADDN-NW	NA-D	\$ 4,690	NA-DC	\$ 4,690
			NA-D1	\$ 88,748	NA-DC2	\$ 55,070
RATTAZZIS LOCKER SMOKE HOUSE & RETAIL INC	15575-00000-000-10	LT A EX W454.38' BY 210.79' REIMNITZ ACRES ADDN-SW	NA-DC	\$ 449,757	NA-DC	\$ 53,971
			NA-DC2	\$ 321,304	NA-DC2	\$ 321,304
BOYDEN DREW K	15610-00400-017-00	LTS 17 & 18 BLK 4 D. A. SCOTT'S 1ST ADDN-SW	NA-DC	\$ 24,850	NA-DC	\$ 24,850
			NA-DC2	\$ 176,922	NA-DC2	\$ 154,626
MITCHELL RETIREMENT LLC	15800-01600-105-20	LT F OF LT 101 LOC IN THE NE 1/4 OF 16-103-60 EX THE N237.8' OF THE E 139.83' EX LT H-1 & EX LT A PLATTED VARIOUS	NA-DC	\$ 512,943	NA-DC	\$ 512,943
			NA-DC2	\$ 7,568,214	NA-DC2	\$ 5,768,618
HOLIDAY STATIONSTORES LLC	15800-02700-401-00	LT 4 N OF I-90 & W OF HWY 37 EXC LT CH IN SE1/4 OF 27 & LT AB8 PLATTED VARIOUS	NA-DC	\$ 684,546	NA-DC	\$ 684,546

			NA-DC2	\$ 1,343,777	NA-DC2	\$ 1,308,183
JVN PROPERTIES LLC	15490-01400-014-15	E100' OF W355.28' LT 14A & E100' OF W355.28' OF N234.2' LT 14B & E100' LT 2 ALL IN BLK 14 MORNINGVIEW ADDN-SE	NA-DC	\$ 111,143	NA-DC	\$ 74,466
					NA-DC2	\$ 31,145

INTO EXECUTIVE SESSION

At 2:27 p.m., motion by Aslesen, second by Reider to move into executive session to discuss legal matters with Deputy States Attorney Taylor, pursuant to SDCL 1-25-2. All members voted aye. Motion carried.

OUT OF EXECUTIVE SESSION

At 3:57 p.m., motion by Rieder, second by Aslesen to move out of executive session. All members voted aye. Motion carried.

RECESS CONSOLIDATED BOARD OF EQUALIZATION SINE DIE

At 3:58 p.m., Chairperson Claggett recessed the 2024 Consolidated Board of Equalization sine die and set April 23rd at 6:00 p.m. for the next meeting.

ATTEST

Susan Kiepke, Auditor

John Claggett, Chairperson

Publish Once
Approximate Cost