

OFFICIAL PROCEEDINGS
 Codington County Board of Equalization
 April 14, 2015 – 1:00 p.m.
 Commissioners Chambers - Codington County Courthouse
 14 1st Ave SE, Watertown, SD 57201

The 2015 meeting of the Codington County Board of Equalization convened at 1:00 p.m., Tuesday, April 14, 2015, in the Commissioners Chambers in the Codington County Courthouse. Board members present were Lee Gabel, Tyler McElhany, Myron Johnson, Elmer Brinkman, and Brenda Hanten; Chairman Brinkman, presiding. All Board members signed their County Board of Equalization oath. Director of Equalization, Shawna Constant, gave opening remarks.

APPEALS

Name	DOE#	Assessor's Value	Local Board Value	Appeal Value	Assessor's Recommendation
Ordean & Susan Stern	1174	\$226,236	\$132,532	\$132,532	\$226,236
Ordean & Susan Stern	1205	\$119,755	\$ 71,213	\$ 71,213	\$119,755

Ordean Stern was present for this appeal. Appellant noted on appeal form: these properties are subject to annual temporary flooding making the soil highly erodible if used for farming and both parcels are currently used as pasture land. Director of Equalization advised the Board the appellant's land is classified as Agricultural and the current process for assessing Ag. Land is by soil type basis only. The Director provided the Board with the sales of properties, comparable to Mr. Stern's properties, to prove equalization. Motion by Hanten, second by Gabel, to concur with the Director's recommended value of \$226,236 and \$119,755 respectively; upon vote of the Board, Gabel, McElhany, Brinkman, and Hanten voted aye; Johnson voted no; motion carried.

Name	DOE#	Assessor's Value	Local Board Value	Appeal Value	Assessor's Recommendation
Ken Markve	330	\$499,163	n/a	\$250,000	\$499,163

Ken Markve was present for this appeal. Appellant noted on appeal form: the increases show the value has doubled in five years, rocky land could not be sold for assessed value. Mr. Markve stated he does not agree with the current productivity program used by the County. The Director provided the Board with sale information of properties, comparable to Mr. Markve's property, to prove equalization. The Director noted Mr. Markve's property is classified as agricultural and assessed using the soil type method. Motion by Hanten, second by McElhany, to concur with the Director's recommended value of \$499,163; all present voted aye; motion carried.

Name	DOE#	Assessor's Value	Local Board Value	Appeal Value	Assessor's Recommendation
Emil Wiese	19207	\$171,801	\$171,801	none given	\$171,801

Emil Wiese was present for this appeal. Appellant noted on appeal form: the land value as railroad property is not worth \$10,000 an acre. Land can't be used as it has old ties scattered on it. The Director of Equalization advised the Board Mr. Wiese previously appealed this property as unbuildable but appellant has recently built a home and garage on the property whereupon the property was raised to full value located on a paved road. The Director also provided the Board with a comparable property to prove equalization. Motion by McElhany, second by Gabel, to concur with the Director's recommended value of \$171,801; all present voted aye; motion carried.

Name	DOE#	Assessor's Value	Local Board Value	Appeal Value	Assessor's Recommendation
Kelan & Alison Birnbaum	1306	\$172,755	\$155,773	\$155,773	\$170,506

Appellants were not present for this appeal. Appellant noted on appeal form: Several out buildings and fireplaces have been removed and existing building are not in good shape. Director lowered structures value to account for removed out

building and fireplaces. Motion by Gabel, second by Hanten, to concur with the Director's recommended value of \$170,506; all present voted aye; motion carried.

STIPULATIONS

Motion by Hanten, second by McElhany, to approve the following stipulated changes as recommended by the Director of Equalization; all present voted aye; motion carried:

Name	DOE#	Assessor's Value	Stipulated Value
RC Technologies Corp.	18311	\$140,989	Centrally Assessed
Keith Anderson	4867	\$ 57,953	10,000 purchase price

RENEWABLE ENERGY RESOURCE

Motion by Johnson, second by McElhany, to approve the applications for renewable energy resources, as recommended by the Director of Equalization; upon vote of the Board all present voted aye; motion carried.

ASSESSMENT FREEZE FOR DISABLED AND SENIOR CITIZENS

Motion by Hanten, second by Gabel, to approve the applications for freeze on assessments of dwellings of disabled persons and senior citizens, as recommended by the Director of Equalization, all present voted aye; motion carried.

DISABLED VETERAN PROPERTY TAX EXEMPTION

Motion by Johnson, second by McElhany, to approve exemption status on properties which qualify for Disabled Veteran Exemption, all present voted aye; motion carried.

TAX EXEMPT PROPERTY APPLICATIONS – ANNUALLY

Motion by Hanten, second by McElhany, to approve the applications for annual tax exempt status of a private organization, as recommended by the Director of Equalization, all present voted aye; motion carried.

CERTIFICATIONS OF OWNER OCCUPIED DWELLINGS

Motion by Hanten, second by Gabel, to approve the certifications of owner occupied dwellings, as recommended by the Director of Equalization, all present voted aye; motion carried.

BOARD RECESS

Motion was made by Hanten, second by McElhany, to recess at 2:46 p.m., until such time as necessary to hear remaining appeals; all present voted aye; motion carried.

BOARD RECONVENES

The 2015 County Board of Equalization reconvened at 10:20 a.m., Tuesday, April 21st, 2015 in the Chambers of the Codington County Commissioners in the Codington County Courthouse. Board members present were Lee Gabel, Tyler McElhany, Myron Johnson, Elmer Brinkman, and Brenda Hanten; Chairman Brinkman, presiding.

APPEALS

Name	DOE#	Assessor's Value	Local Board Value	Appeal Value	Assessor's Recommendation
Joyce & Leroy Bergan,	355	\$165,741	n/a	none given	\$165,741
LLP	356	\$213,692	n/a	none given	\$213,692
	357	\$286,818	n/a	none given	\$286,818

Appellant, Shawn Bergan, was not present for this appeal. Appellant noted on appeal form: assessment increase of 25% seems high. The Director noted the assessment increases on the properties located in Codington County were from 11% to 14%. The Director also noted the appellant has property located in Day County. The Director provided the Board with copies of statute regarding the amount the total taxable value of cropland and noncropland within any County may

increase or decrease per year. The Director also provided the Board with sales data of property comparable to the Bergan properties. Motion by Hanten, second by McElhany, to concur with the Director of Equalization's recommended values on all three properties; all present voted aye; motion carried.

BOARD ADJOURNS

There being no further business to come before this Board a motion was made by Johnson, second by Hanten, to adjourn at 10:30 a.m., as a 2015 County Board of Equalization; all present voted aye; motion carried.

Cindy Brugman
County Auditor

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