

Official Proceedings

Consolidated Board of Equalization

Watertown, South Dakota

April 12, 2016

The Codington County/City of Watertown Consolidated Board of Equalization met on April 12, 2016 at 6:30 PM in the Council Chambers, City Hall, 23 2nd St NE. Chairman Elmer Brinkman presided. Upon roll call the following members were present: Codington County Commissioners: Myron Johnson, Brenda Hanten, Tyler McElhany and Elmer Brinkman; City Council Members: Glen Vilhauer and Bill Rieffenberger; and Watertown School District Board Member Tammy Rieber.

The following appeals were heard by the Board:

<u>Name</u>	<u>DOE #</u>	<u>Abstract Code</u>	<u>Assessor's Value</u>	<u>Owner's Value</u>	<u>Assessor's Recommendation</u>
		NA-D1	\$60,722	\$46,532	\$60,722
Jeffrey Rymerson	9850	NA-D	\$13,468	\$13,468	\$13,468

Appellant was not present. Motion by Hanten, seconded by McElhany, to concur with the assessor's recommended total value of \$74,190. Motion carried with all voting Aye.

		NA-D1-S	\$163,915	\$146,000	\$163,915
Steven & Sheri Lindner	8906	NA-D-S	\$30,803	\$28,000	\$30,803

Steven & Sheri Lindner presented the appeal on their own behalf. Motion by Vilhauer, seconded by Rieffenberger, to reduce the assement of the structure to \$151,697 with the land remaining the same at \$30,803 for a total value of \$182,500. Motion carried with all voting Aye.

		NA-D1-S	\$99,906	\$98,208	\$99,906
Ray Kerstetter & Marjorie Tesch	9746	NA-D-S	\$19,092	\$16,340	\$19,092

Appellant was not present. Motion by Johnson, seconded by Rieffenberger, to concur with the assessor's recommended total value of \$118,998. Motion carried with all voting Aye with Vilhauer and McElhany being recused from the vote.

		NA-D1-S	\$86,692		\$86,692
Mark & Sharon Renner	9748	NA-D-S	\$19,092	No Value Given	\$19,092

Mark & Sharon Renner presented the appeal on their own behalf. Motion by Rieffenberger, seconded by Johnson, to reduce the assement of the structure to \$80,908 with the land remaining the same at \$19,092 for a total value of \$100,000. Motion carried with all voting Aye.

		NA-DC2	\$323,134		\$323,134
Michael & Lola Nelson	16248	NA-DC	\$88,188	No Value Given	\$88,188

Michael & Lola Nelson presented the appeal on their own behalf. Motion by Johnson, seconded by Vilhauer, to concur with the assessor's recommended total value of \$411,322. Motion carried with all voting Aye.

JC2 c/o John Wiles	9991	NA-D	\$39,961	\$33,301	\$39,961
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John Wiles presented the appeal on their own behalf. Motion by Vilhauer, seconded by Hanten, to concur with the assessor's recommended total value of \$39,961. Motion carried with all voting Aye.

		NA-DC2	\$506,327		\$506,327
Watertown Retail Group, LLC	7170	NA-DC	\$544,770	No Value Given	\$544,770

Appellant was not present. Motion by McElhany, seconded by Rieffenberger, to concur with the assessor's recommended total value of \$1,051,097. Motion carried with all voting Aye.

		NA-D1-S	\$127,919	\$107,000	\$127,523
Lorin Halling	11547	NA-D-S	\$28,019	\$23,000	\$28,019

Lorin Halling presented the appeal on their own behalf. Motion by McElhany, seconded by Rieber, to concur with the assessor's recommended total value of \$155,542. Motion voted on with Vilhauer voting No and all others voting Aye. Motion carried.

		NA-D1-S	\$128,634		\$128,634
Robert Chapman	7963	NA-D-S	\$50,196	No Value Given	\$50,196

Robert Chapman presented the appeal on their own behalf. Motion by Hanten, seconded by Rieffenberger, to concur with the assessor's recommended total value of \$178,830. Motion carried with all voting Aye.

		NA-DC2	\$156,452	\$109,855	\$156,452
William Hinks	9417	NA-DC	\$26,190	\$26,190	\$26,190

Appellant was not present. Motion by Johnson, seconded by McElhany, to concur with the assessor's recommended total value of \$182,642. Motion carried with all voting Aye.

		NA-D1	\$32,569	\$22,000	\$32,569
James & Susan Gilley Patrick	8306	NA-D	\$19,425	\$16,000	\$19,425

Appellant was not present. Motion by Hanten, seconded by Vilhauer, to concur with the assessor's recommended total value of \$51,994. Motion carried with all voting Aye.

Motion by Johnson, seconded by McElhany, to approve the following stipulated changes to the assessed values:

OWNER	DOE #
Lisa L. Haan	10023
Scotty L. Nelson	11243
Neil H. & Nina R. Pies	11245
Chad A. Wojahn	7443
Jerome & Patricia Heiser	9848
Bradley J. Clement	11415
Stacey L. Almich	17635
Brenda Owens	12242
Allan & Roberta Engstrom	18520
Gerald, Nancy & Curtis Antony	5520
John C. & Pyllis M. Wiles	10659
John C. & Pyllis M. Wiles	20231
Christopher A. & Carol L. Stein	9823
Realty Income Corporation	5842

Assessors Value
\$136,997
\$131,222
\$147,115
\$87,536
\$85,944
\$86,574
\$168,256
\$175,297
\$54,236
\$176,172
\$86,265
\$17,138
\$123,717
\$396,151

STIP Value
\$79,600
\$123,500
\$110,564
\$72,700
\$67,935
\$70,458
\$148,029
\$142,948
\$42,500
\$137,182
\$75,000
\$5,000
\$67,000
\$373,803

P & A Properties LLC	18425
Jeffrey N. Rymerson	8029
Watertown Production Credit Assoc.	6463
Federal Land Bank	6464
Federal Land Bank	6465
Harlan J. Hoy & Janice K. Hubbartt	10133
Dan J. & Misty M. Brenden	16613
Daniel L. & Vicki L. Dahl	9909
Leo & Jeanne Werdel	8741
Garry or Sherri Krause	17571
Jesse J Nelson	9300
Burton R. Seifel	6252
Tyler A. Krejchi	12601
Thor & Shiloe Green	13353
Melissa A. & Jeffrey D. Ringgenberg	7905
Dustin & Dana M. Jamison	5657
Williston Inc	19840
Williston Inc	19841
Rob & Glenda J. Goens	9614
Jacob W. Althoff	5729
Chad & Jennifer Rausch	10532
Lee J. & Jeanne R. Werdel	11122
Ricky & Debra Horton	9834
Kent J. & Kathy J. Moeller	8734
Josh A. Brunick	10085
Graciela K. Barrantes	6702
Benjamin W. Woelber	5494
Eugene C. & Kathy J. Bierscheid	9691
Darius A. & Beata Glab	17881
Darin Mischke	9296
Donald S. Urban & Lorraine G. Urban	16704
William Meyer	12185
James L McFaralane & Laurie M. Bauer	7056
Anthony J. & Dona Ree Haan	6697
Harold Lambrechts	15591
Marc & Timberly Lunde	6204
James Dean Patrick & Susan Gilley Patrick	9812
Merlin H. Fleming	11246
Alan & Bonnie Hegge	6515
Gregory L. & Kathy J. Hoftiezer	7508
Greg L. Hoftiezer	15864
Glacial Lakes Capital LLC	726
Willow Creek Development Inc	18733
Willow Creek Development Inc	16380
Willow Creek Development Inc	19629

\$296,255
\$82,808
\$660,036
\$305,407
\$229,232
\$59,855
\$441,955
\$163,427
\$215,639
\$8,293
\$121,283
\$194,000
\$120,109
\$300,576
\$427,317
\$150,325
\$70,108
\$36,155
\$476,389
\$131,800
\$73,994
\$50,982
\$216,941
\$118,919
\$135,990
\$144,700
\$137,769
\$286,823
\$335,297
\$183,336
\$175,612
\$104,707
\$74,686
\$154,452
\$210,398
\$172,783
\$105,930
\$120,194
\$119,659
\$97,154
\$142,701
\$230,730
\$311,144
\$311,935
\$326,269

\$134,503
\$65,799
\$286,053
\$262,910
\$182,437
\$53,471
\$374,000
\$154,988
\$201,909
\$0
\$114,500
\$95,000
\$95,000
\$246,000
\$395,904
\$149,284
\$31,167
\$362
\$476,389
\$65,000
\$67,828
\$42,498
\$180,000
\$94,999
\$105,135
\$119,508
\$112,212
\$265,900
\$284,257
\$127,500
\$165,000
\$33,671
\$48,288
\$136,502
\$194,781
\$137,914
\$85,570
\$94,685
\$92,879
\$68,000
\$122,162
\$134,995
\$306,396
\$632,786
\$0

Willow Creek Development Inc	19630
Willow Creek Development Inc	19631
Willow Creek Development Inc	19632
Gregory & Denise Chandler	7085
Janell Johnson	8307
Menard Inc	14648
Guest House Enterprises Inc	6313
Terex South Dakota Inc	14731
Terex South Dakota Inc	6451
Terex South Dakota Inc	6450
Terex South Dakota Inc	6452
Leland & Rita Harding Jr.	6707

\$569,916
\$351,867
\$206,009
\$87,506
\$98,159
\$8,533,101
\$619,561
\$2,194,413
\$305,222
\$1,682,013
\$385,127
\$158,586

\$0
\$0
\$0
\$63,089
\$75,107
\$7,764,298
\$488,209
\$1,421,321
\$287,115
\$1,085,370
\$117,704
\$135,000

Motion by Hanten, seconded by Rieffenberger, to approve the following recommended changes to the assessed values:

OWNER	DOE #
Steven G. & Holly Sandon	6207
Peter D. Rohde & Audrey R. Tassler	8101
Anthony F. & Teresa K. Grieshaber	9779
Bierschbach Living Trust	9813
Ryan J & Laura A. Hansen	6512
Jacob J. Jorgenson	6513
Luis A. & Rhonda Joy Rodriquez Sr	6514
Julie Ann Sandburg	7439
Donnie L. Johnson	7441
Jack Weeks	11323
Meagan Krahn	11244
Valinda J. Redwing White	11322
Ronald A. & Linda L. Meidinger	11408
Skyview Construction Co LLC	11416
Gary & Judy K. Geier	8942
Roger Anderson Living Trust	8943
Teresa A. Knox	7022
Debra A. Larson	11537
William B. & Barbara Lunzman	11538
Ryan J. & Beverly J. Sriver	11539
Randy L. Walford	11556
Randy L. Walford	11557

Assessed Value
\$109,838
\$153,829
\$96,430
\$88,217
\$119,057
\$101,063
\$73,287
\$29,866
\$29,496
\$75,250
\$122,971
\$93,162
\$221,557
\$109,340
\$60,975
\$60,975
\$74,910
\$109,933
\$85,946
\$139,118
\$81,399
\$31,525

Recommended Value
\$89,060
\$124,202
\$78,876
\$70,346
\$96,312
\$82,109
\$59,775
\$24,864
\$24,568
\$55,841
\$99,846
\$75,987
\$180,279
\$87,072
\$50,517
\$49,672
\$60,741
\$88,843
\$70,098
\$112,640
\$66,051
\$26,079

J & C Rentals LLC	11559
J & C Rentals LLC	15757
Cody J. Peterson & Susan R. Gusso	11536
Leif N. Anderson	5495
Larry D. & Pamela J. Petersen	5507
Gregory Ahern	5508
Donald & Judy Becht	5512
Terrance J. & Kathy E. Weaver	5535
BNB Housing & Property Management LLC	5536
David L. Green & Kevin T. Green	5537
Douglas L. Maag	5544
Amy M. Nelson	5545
Randall Properties LLC	5546
Cole & Heather Fischer	5547
Burdette L. Drake	5548
Tim Allen Amy	5549
KSN Properties LLC	7483
Amanda Sowers	7442
Callen & Shawn Venjohn	8940
Derek C. Kannas	8941
Brian & Laretta Kranz	7021
Codington County	7440

\$104,522
\$151,906
\$147,122
\$166,414
\$126,993
\$101,651
\$149,895
\$137,428
\$165,349
\$31,719
\$93,579
\$135,663
\$79,991
\$92,816
\$89,447
\$76,062
\$69,346
\$75,846
\$81,334
\$30,837
\$94,601
\$43,375

\$84,514
\$122,421
\$118,589
\$135,127
\$103,492
\$82,853
\$121,292
\$111,318
\$134,178
\$26,063
\$76,240
\$109,906
\$64,938
\$75,371
\$72,589
\$61,881
\$63,040
\$66,456
\$70,497
\$26,673
\$83,340
\$37,848

There being no further appeals before the Board for consideration, the meeting was adjourned.

Elmer Brinkman  
Codington County Commissioner

Rochelle M. Ebbers, CPA  
Watertown City Finance Officer

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