

**DAY COUNTY BOARD OF EQUALIZATION**  
**WEBSTER, SOUTH DAKOTA**  
**April 26, 2022**

The Day County Commission organized as the Day County Board of Equalization and Consolidated Board of Equalization pursuant to SDCL10-11-25, at 10:01 AM in the Commissioner's Chambers in the Day County Courthouse.

Meeting called to order by Chairman Walters. Present were Commissioners Walter, Sinner, Tobin, and Tompkins. Also present were Auditor Zimmerman, Director of Equalization Schlotte, Deputy DOE Block, Jim Grimes, Glenn Gebur, Larry Baumgarn, Berdette Zastrow, Mark Christensen, and Amanda Fanger-R&F.

**OWNER-OCCUPIED STATUS:** Director of Equalization Schlotte informed the board that the following applications were received after March 15<sup>th</sup>. Moved by Sinner, seconded by Walter to approve the following Owner-Occupied applications that were submitted after assessment notices were issued. Motion carried. Robert & Karen Jaskulka- Parcel #17.202.1150, Kosciusko Twp., Collin & Denae Gregerson- Parcel #77.28.3310, Waubay City. Motion carried.

**DENY ASSESSMENT FREEZE FOR ELDERLY & DISABLED:** On recommendation of the Director of Equalization, moved by Sinner, seconded by Walter to deny assessment freeze on application form due to assessed value too high to qualify. Motion carried.

**100% TAX EXEMPT STATUS:** The following have applied for the 100 percent tax exempt status for 2022 pursuant to SDCL 10-4-19. On recommendation of the Director of Equalization, moved by Tompkins, seconded by Tobin to approve the 100 percent exempt status for the following:

**Waubay Township:** Lakewood Cemetery.

Approved contingent upon receiving application form for 100 percent exempt status for the following:

**Pierpont Town:** Heaven Bound Ministries.

Motion carried.

**ANDOVER TOWN:**

Chairman Walters called the Consolidated Board of Equalization for Andover Town to order, and oaths of office were completed by Commissioner Walter, Tobin, and Walters.

Moved by Walter, seconded by Tobin to approve the values of Andover Town. Motion carried.

This concluded the Consolidated Board of Equalization for the Town of Andover. Chairman Walters adjourned the Consolidated Board of Equalization for Andover Town.

**BRISTOL TOWN:**

Chairman Walters called the Consolidated Board of Equalization for Bristol Town to order, and oaths of office were completed by Commissioner Walter, Tompkins, and Walters.

Moved by Walter, seconded by Tompkins to approve the values of Bristol Town. Motion carried.

This concluded the Consolidated Board of Equalization for the Town of Bristol. Chairman Walters adjourned the Consolidated Board of Equalization for Bristol Town.

**BUTLER TOWN:**

Chairman Walters called the Consolidated Board of Equalization for Butler Town to order, and oaths of office were completed by Commissioner Tobin, Sinner, Walters.

Moved by Tobin, seconded by Sinner to approve the values of Butler Town. Motion carried.

This concluded the Consolidated Board of Equalization for the Town of Butler. Chairman Walters adjourned the Consolidated Board of Equalization for Butler Town.

**GRENVILLE TOWN:**

Chairman Walters called the Consolidated Board of Equalization for Grenville Town to order, and oaths of office were completed by Commissioner Tobin, Sinner, and Walters.

Moved by Tobin, seconded by Sinner to approve the values of Grenville Town. Motion carried

This concluded the Consolidated Board of Equalization for the Town of Grenville. Chairman Walters adjourned the Consolidated Board of Equalization for Grenville Town.

**PIERPONT TOWN:**

Chairman Walters called the Consolidated Board of Equalization for Pierpont Town to order, and oaths of office were completed by Commissioner Sinner, Tobin, and Walters.

Moved by Tobin, seconded by Sinner to approve the values of Pierpont Town. Motion carried.

This concluded the Consolidated Board of Equalization for the Town of Pierpont. Chairman Walters adjourned the Consolidated Board of Equalization for Pierpont Town.

**ROSLYN TOWN:**

Chairman Walters called the Consolidated Board of Equalization for Roslyn Town to order, and oaths of office were completed by Commissioner Tobin, Tompkins and Walters.

Moved by Tobin, seconded by Tompkins to approve the values of Roslyn Town. Motion carried.

This concluded the Consolidated Board of Equalization for the Town of Roslyn. Chairman Walters adjourned the Consolidated Board of Equalization for Roslyn Town.

**WAUBAY CITY:**

Chairman Walters called the Consolidated Board of Equalization for Waubay City to order, and oaths of office were completed by Commissioner Sinner, Tompkins, and Walters.

Moved by Sinner, seconded by Tompkins to approve the values of Waubay City. Motion carried.

This concluded the Consolidated Board of Equalization for the City of Waubay. Chairman Walters adjourned the Consolidated Board of Equalization for Waubay City.

**WEBSTER CITY:**

Chairman Walters called the Consolidated Board of Equalization for Webster City to order, and oaths of office were completed by Commissioner Sinner, Tompkins, Walters and City Council Member Jim Grimes.

Randy Block- Parcel #78.10.09101- Legal: S ½ of Outlot 10 Wortley's. Reason for appeal: Significant increases to total assessed value. Assessor Value: \$14,520 NAD, \$279,312 NAD1. Consolidated Board on recommendation of Director of Equalization, moved by Tompkins, seconded by Grimes no change to NAD and to lower Assessor value from \$279,312 NAD1 to \$250,000 NAD1. Motion carried.

Spring Creek Hutterian Brethren Inc- Parcel #78.57.0060- Legal Outlots 5 & 6 Webster Dev Corp Ex S 14' of each. Reason for appeal: Reconsider assessed value. Assessor Value \$93,346 NADC, \$836,483 NADC2. Consolidated Board on recommendation of Director of

Equalization, moved by Grimes, seconded by Sinner no change to NADC and to lower Assessor Value from \$836,483 NADC2 to \$539,154 NADC2. Motion carried.

James & Lori Keller- Parcel #78.14.0060- Legal Lot 6 Kading's. Reason for appeal: Assessment has raised in the last two years. Assessor Value: \$8,250 NAD-S, \$150,106 NAD1-S. Consolidated Board on recommendation of Director of Equalization, moved by Grimes, seconded by Tompkins no change to NAD-S and no change to NAD1-S. Motion carried.

This concluded the Consolidated Board of Equalization for the City of Webster. Chairman Walters adjourned the Consolidated Board of Equalization for Webster.

**OAK GULCH TOWNSHIP:**

Chairman Walters called the Consolidated Board of Equalization for Oak Gulch Township to order, and oaths of office were completed by Commissioner Walter, Tobin, Tompkins, Sinner, and Walters.

Albert & Maryann Watts- Parcel #59.59.1000- Legal: Lots 10 thru 13 Blk 10 & vacated road Crandall. Reason for appeal: Assessment too high. Assessor Value: \$960 NAC. Consolidated Board on recommendation of Director of Equalization, moved by Walter, seconded by Tobin to approve the stipulation, and lower the Assessor Value from NAC from \$960 to \$800 NAC. Motion carried.

Albert & Maryann Watts- Parcel #59.58.0100- Legal: Lots 1 thru 12 Blk 9 & vacated road Crandall. Reason for appeal: Assessment too high. Assessor Value: \$2,880 NAC. Consolidated Board on recommendation from the Director of Equalization, moved by Tobin, seconded by Walter to approve the stipulation, and lower the Assessor Value lower NAC from 2,880 to \$2,400 NAC. Motion carried.

Albert & Maryann Watts- Parcel #59.56.0100- Legal: Lots 1 thru 4 & 6 thru 18 Blk 7 & vacated road Crandall. Reason for appeal: Assessment too high. Assessor Value: \$2,760 NAC-S, \$44,160 NAC1-S. Consolidated board on the recommendation of Director of Equalization, moved by Tompkins, seconded by Sinner to approve the stipulation, and lower the Assessor Value lower \$2,760 NAC-S to \$2,300 NAC-S, and lower \$44,160 NAC1-S to \$36,800 NAC1-S. Motion carried.

Albert & Maryann Watts- Parcel #59.55.0100- Legal: Lots 1 thru 18 blk 6 & vacated road Crandall. Reason for appeal: Assessment too high. Assessor Value: \$3,120 NAC. Consolidated Board on recommendation of Director of Equalization, moved by Walter, seconded by Sinner to approve the stipulation, and lower the Assessor Value lower NAC from \$3,120 to \$2,600 NAC. Motion carried.

This concluded the Consolidated Board of Equalization for the Township of Oak Gulch. Chairman Walter adjourned the Consolidated Board of Equalization for Township of Oak Gulch.

**RECESS:** Chairman Walters declared a recess at 10:33 AM and reconved Equalization Board 10:40 AM.

**GRENVILLE TWP:**

Glen Schaunaman Parcel #06.105.3200- Legal: White's O.L. 2 in 5.123.55. Reason for appeal: Assessment too high. Assessor Value: \$16,080 NAC-S, \$84,425 NAC1-S. Local Board: No change to NAC-S, \$70,354 NAC1-S. County Board on recommendation of the Director of Equalization, moved by Tobin, seconded by Walter to approve local board values of \$16,080 NAC-S, \$70,354 NAC1-S. Motion carried.

**WAUBAY TWP:**

Derek Domino Parcel #07.651.1300- Legal: Lot N Fleishhaker. Reason for appeal: Assessment higher compared to adjoining landowners, same frontage. Assessor value: \$241,500

NAC. Local Board: No Change. County Board on recommendation of Director of Equalization, moved by Tompkins, seconded by Sinner to approve the stipulation to lower assessor value from \$241,500 NAC to \$207,000 NAC. Motion carried.

Michael & Terry Hagen Parcel #07.656.0100- Legal: Lot 1 Blk 1 Blocks Resort. Reason for appeal: Assessment too high. Assessor Value: \$262,200 NAC-S, \$159,114 NAC1-S. Local Board: \$180,000 NAC-S, no change NAC1-S. County Board on recommendation of the Director of Equalization, moved by Sinner, seconded by Tobin to raise local board from \$180,000 NAC-S to \$262,200 NAC-S, and no change to \$159,114 NAC1-S. Motion carried.

**KIDDER TWP:**

Dennis & Kathleen Buhler Parcel #12.651.0500- Legal: Lots B & C Holmquist in 34.122.57. Reason for appeal: Lot C is bare lot with no water, sewer, electricity, and ditch between lots. Assessor Value: \$24,000 NAC-S, \$52,745 NAC1-S. Local Board: \$12,000 NAC-S, \$52,745 NAC1-S. County Board on recommendation of the Director of Equalization, moved by Walter, seconded by Tompkins to approve the stipulation to raise Local Board from \$12,000 NAC-S to \$18,000 NAC-S, no change to \$52,745 NAC1-S. Motion carried.

**KOSCIUSKO TWP:**

Jodi Storley Living Trust Parcel #17.654.0920- Legal: Lot 2 Blk 2 Chilson-Iverson. Reason for appeal: Assessment too high. Assessor Value: \$334,170 NAC. Local Board: No change. County Board on recommendation of Director of Equalization, moved by Sinner, seconded by Walter to approve the stipulation and lower Assessor Value from \$334,170 NAC to \$300,000 NAC. Motion carried.

Nicole Osmundson Parcel #17.655.0100- Legal: That un replated portion of Blk 1 & Lot 2 Blk 4 & Lot 2 Blk 5 & all of Blk 6 Chilson-Iverson Addn in 34.124.53. Reason for appeal: Assessment too high. Assessor Value: \$790,880 NAC-S, \$233,407 NAC1-S. Local Board: No change to NAC-S, no change to NAC1-S. County Board on recommendation of Director of Equalization, moved by Walter, seconded by Sinner to approve Assessor Value of \$790,880 NAC-S, \$233,407 NAC1-S. Motion carried.

Sodakan Venture LLC % Todd Weber Parcel #17.653.1300- Legal: Lot 3 Peabody Gardens 2<sup>nd</sup> Sub Div 34.124.53. Reason for appeal: Recent assessment increases are overstated. Assessor Value: \$514,529 NAC, \$166,091 NAC1. Local Board: No change. County Board on recommendation of the Director of Equalization, moved by Sinner, seconded by Tompkins to approve Assessor Value of \$514,529 NAC, \$166,091 NAC1. Motion carried.

**LIBERTY TWP:**

John & Raenell Trautner Parcel #26.26.2100- Legal: N 415' of W 1060' of N ½ NW 26.124.56. Reason for appeal: Too high for waste land. Assessor Value: \$42,420 NAC. Local Board: \$2,200 AGC. County Board on recommendation of the Director of Equalization, moved by Tobin, seconded by Walter to approve the stipulation, and raise Local Board from \$2,200 AGC to \$9,065.44 AGC approximately. Motion carried.

**WHEATLAND TWP:**

Robert Nelson & Scott Mueller Parcel #55.01.2000- Legal: Lots 3 & 4 in 1.120.55. Reason for appeal: Assessment too high under water. Assessor Value: \$46,182 AGA. Local Board: No change. County Board on recommendation of Director of Equalization, moved by Tobin, seconded by Tompkins no change to the Assessor Value \$46,182 AGA. Motion carried.

**ADJOURN:** Moved by Tompkins, seconded by Tobin to adjourn the 2022 Equalization Board. Motion carried.

Chairman Walters reconvened the Regular Session at 11:40 AM.

SIGNED: \_\_\_\_\_

Linda Walters, Chairman  
Day County Commission

ATTEST: \_\_\_\_\_

Karli Zimmerman  
Day County Auditor

Day County does not discriminate on the basis of color, national origin, sex, religion, age, or disability in employment or the provision of service.