

**DAY COUNTY BOARD OF EQUALIZATION**  
**WEBSTER, SOUTH DAKOTA**  
**APRIL 9, 2024**

The Day County Commission organized as the Day County Board of Equalization and Consolidated Board of Equalization pursuant to SDCL10-11-25, at 10:22 AM in the Commissioner's Chambers in the Day County Courthouse.

Meeting called to order by Chairman Sinner. Members present: Commissioners Walter, Kjos, Marx and McGregor-Okroi. The Commissioners took their oaths of office. Also present were Auditor Kading, and Director of Equalization Block.

**CORRECT ASSESSMENT ROLLS:** The Commissioners authorized the Director of Equalization to correct any technical or clerical errors in the assessment roll pursuant to SDCL 10-11-26.

David K. Skeide, Parcel #11.50.0500, Legal: Lot 21 Hillgren's Ex W 50' in 02.121.56 (.902 Acres). Reason for appeal: Correcting Parcel #11.50.0500 acres to AGC soil. Submitted application for AG status. County Board on the recommendation of Director of Equalization, moved by McGregor-Okroi, seconded by Walter to change land value and class code from \$13,824 NAC to AGC Soils, RfA .902. Motion carried.

Tyler & Shannon Lee, Parcel #15.227.2100, Legal: S ½ NW Ex Rd in 27.124.55. Reason for appeal: Added Flooded Land Adjustment-Needed to click update button due to added flooded land adjustment after top dollar entered into system. County Board on the recommendation of Director of Equalization, moved by Marx seconded by McGregor-Okroi to lower value from \$105,041 AGA to \$92,436 AGA. Motion carried.

Tyler & Shannon Lee, Parcel #15.227.3000, Legal: E ½ SW Ex Rd in 27.124.55. Reason for appeal: Added Flooded Land Adjustment-Needed to click update button due to added flooded land adjustment after top dollar entered into system. County Board on the recommendation of Director of Equalization, moved by Kjos, seconded by Walter to lower value from \$106,771 AGA to \$95,026 AGA. Motion carried.

Tyler & Shannon Lee, Parcel #15.227.3100, Legal: NWSW Ex Lot H-1 in 27.124.55. Reason for appeal: Added Flooded Land Adjustment-Needed to click update button due to added flooded land adjustment after top dollar entered into system. County Board on the recommendation of Director of Equalization, moved by McGregor-Okroi, seconded by Marx to lower value from \$79,087 AGA to \$60,897 AGA. Motion carried.

Tyler & Shannon Lee, Parcel #15.227.3200, Legal: SWSW Ex Lot H-1 in 27.124.55. Reason for appeal: Added Flooded Land Adjustment-Needed to click update button due to added flooded land adjustment after top dollar entered into system. County Board on the recommendation of Director of Equalization, moved by Marx, seconded by Walter to lower value from \$52,802 AGA to \$36,963 AGA. Motion carried.

Tyler & Shannon Lee, Parcel #15.228.1000, Legal: N ½ NE & SENE Ex Lot H-1 & Deeded Pts in 28.124.55. Reason for appeal: Added Flooded Land Adjustment-Needed to click update button due to added flooded land adjustment after top dollar entered into system. County Board on the recommendation of Director of Equalization, moved by Kjos, seconded by McGregor-Okroi to lower value from \$107,802 AGA to \$99,178 AGA. Motion carried.

Tyler & Shannon Lee, Parcel #15.228.1200, Legal: SWNE 28.124.55. Reason for appeal: Added Flooded Land Adjustment-Needed to click update button due to added flooded land adjustment after top dollar entered into system. County Board on the recommendation of Director of Equalization, moved by Marx, seconded by McGregor-Okroi to lower value from \$55,190 AGA to \$46,360 AGA. Motion carried.

Tyler & Shannon Lee, Parcel #15.228.4100, Legal: N ½ SE Ex Lee Outlet 2 in 28.124.55. Reason for appeal: Added Flooded Land Adjustment-Needed to click update button due to added flooded land adjustment after top dollar entered into system. County Board on the recommendation of Director of Equalization, moved by McGregor-Okroi, seconded by Walter to lower value from \$141,690 AGA to \$109,101 AGA. Motion carried.

Tyler & Shannon Lee, Parcel #15.228.4150, Legal: Lee Outlet 2 in NESE 28.124.55. Reason for appeal: Added Flooded Land Adjustment-Needed to click update button due to added flooded land adjustment after top dollar entered into system. County Board on the recommendation of Director of Equalization, moved by Kjos, seconded by Marx to lower value from \$9,780 AGC to \$7,042 AGC. Motion carried.

Tyler & Shannon Lee, Parcel #15.228.4250, Legal: SESE Ex H-1 & Lee OL 1 in the SESE 28.124.55. Reason for appeal: Added Flooded Land Adjustment-Needed to click update button due to added flooded land adjustment after top dollar entered into system. County Board on the recommendation of Director of Equalization, moved by Walter, seconded by McGregor-Okroi to lower value from \$72,144 AGA to \$26,694 AGA. Motion carried.

Tyler & Shannon Lee, Parcel #15.231.1000, Legal: NE Ex Lot H-1 in 31.124.55. Reason for appeal: Added Flooded Land Adjustment-Needed to click update button due to added flooded land adjustment after top dollar entered into system. County Board on the recommendation of Director of Equalization, moved by Kjos, seconded by Marx to lower value from \$270,769 AGA to \$254,524 AGA. Motion carried.

Michael & Sandra Rumpca (LE), Parcel # 06.131.2000, Legal: NW Ex SWSWNW 31.123.55. Reason for appeal: Grantor's reserve life estate is to only remain on the house. Put house on as a leased site. Original building site was being assessed in the NW but corrected error as should be assessed in the SW. County Board on the recommendation of Director of Equalization, moved by Walter, seconded by Marx to change value from \$157,913 AGA, \$9,343 AGA1, \$32,262 NAA1-S to (No Change) AGA, \$0.00 AGA1, \$0.00 NAA1-S. Motion carried.

Tyler & Chelsy Rumpca (60%), Jennifer Rumpca (40%), Parcel # 06.131.3000, Legal: SW 31.123.55. Reason for appeal: Grantor's reserve life estate is to only remain on the house. Put house on as a leased site. Original building site was being assessed in the NW but corrected error as should be assessed in the SW. County Board on the recommendation of Director of Equalization, moved by McGregor-Okroi, seconded by Kjos to change value from \$69,220 AGA to (No Change) AGA, \$0.00 to \$9,343 AGA1. Motion carried.

Michael & Sandra Rumpca (LE) (LS), Tyler & Chelsy Rumpca (60%), Jennifer Rumpca (40%), Parcel # 06.131.3100, Legal: SW 31.123.55. Reason for appeal: Grantor's reserve life estate is to only remain on the house. Put house on as a leased site. Original building site was being assessed in the NW but corrected error as should be assessed in the SW. County Board on the recommendation of Director of Equalization, moved by Walter, seconded by McGregor-Okroi to add new Parcel and value to \$32,262 NAA1-S. Motion carried.

Beals, Richard D Family Trust, Parcel #17.122.3106, Legal: Lot 6 Beals 3<sup>rd</sup> Sub Div 22.124.53. Reason for appeal: Splitting plat out the 26x32 garage, 24x32 pole bldg, 10x12 shed should have been moved to Parcel # 17.122.3106 and should have been removed off of Parcel # 17.122.3100. County Board on the recommendation of Director of Equalization, moved by Marx, seconded by McGregor-Okroi to change value from \$60,357 NAC, \$0.00 NAC1 to (No Change) NAC, \$15,787 NAC1. Motion carried.

Gruby, David & Florine, Parcel #17.122.3100, Legal: Gov't Lots 1 & 2 Ex 1.75 Acres & platted area 22.124.53. Reason for appeal: Splitting plat out the 26x32 garage, 24x32 pole bldg, 10x12 shed should have been moved to Parcel # 17.122.3106 and should have been removed off of Parcel # 17.122.3100. County Board on the recommendation of Director of Equalization, moved by Marx, seconded by Kjos to change value from \$17,106 AGA, \$15,787 NAA1-S to (No Change) AGA, \$0.00 NAA1-S. Motion carried.

Gollnick, D Michael, Parcel #16.31.1000, Legal: N ½ NE Ex Hy & Ex Lot H3 in 31.122.55. Reason for appeal: Mike & John Gollnick sold grain bins to Robert Dulitz. Remove grain bins from Mike Gollnick Parcel #16.31.1000 & John Gollnick Parcel #02.09.3000 and add new Parcel #16.31.1050 to Robert Dulitz (LS). County Board on the recommendation of Director of Equalization, moved by Kjos, seconded by McGregor-Okroi to change value from \$45,700 AGA1 to \$43,040 AGA1. Motion carried.

Gollnick, John, Parcel #02.09.3000, Legal: SW Ex Part of Lot 1 in 9.122.56. Reason for appeal: Mike & John Gollnick sold grain bins to Robert Dulitz. Remove grain from Mike Gollnick Parcel #16.31.1000 & John Gollnick Parcel #02.09.3000 and add new Parcel #16.31.1050 to Robert Dulitz (LS). County Board on the recommendation of Director of Equalization, moved by Walter, seconded by Marx to add Parcel and to change value from \$17,170 AGA1 to \$14,849 AGA1. Motion carried.

Dulitz, Robert (LS), Parcel #16.31.1050, Legal: N ½ NE Ex Hy & Ex Lot H3 in 31.122.55. Reason for appeal: Mike & John Gollnick sold grain bins to Robert Dulitz. Remove grain from Mike Gollnick Parcel #16.31.1000 & John Gollnick Parcel #02.09.3000 and add new Parcel #16.31.1050 to Robert Dulitz (LS). County Board on the recommendation of Director of Equalization, moved by Kjos, seconded by Marx to change value from \$0.00 AGA1 to \$4,981 AGA1. Motion carried.

Morrison, Kipp (LS), Parcel #54.134.2100, Legal: NW 34.120.54. Reason for appeal: Grain bin sold to Edward Morrison. Will be deleting Parcel # 54.134.2100 (Kipp Morrison (LS)) and adding AGA1 value to Parcel #54.134.2000 (Edward Morrison). County Board on the recommendation of Director of Equalization, moved by Kjos, seconded by Marx to change value from \$8,800 AGA1 to \$0.00 AGA1. Motion carried.

Morrison, Edward & Sharon, Parcel #54.134.2000, Legal: NW 34.120.54. Reason for appeal: Will be deleting Parcel # 54.134.2100 (Kipp Morrison (LS)) and adding AGA1 value to Parcel #54.134.2000 (Edward Morrison). County Board on the recommendation of Director of Equalization, moved by Kjos, seconded by Marx to change value from \$299,241 AGA, \$26,811 AGA1, \$15,027 NAA1 to (No Change) AGA, \$35,611 AGA1, (No Change) NAA1. Motion carried.

**100% TAX EXEMPT STATUS:** The following have applied for the 100 percent tax exempt status for 2024 pursuant to SDCL 10-4-19. On recommendation of the Director of Equalization, moved by Kjos, seconded by Marx to approve the 100 percent exempt status for the following. Motion carried.

**ANDOVER TOWN:** Zion Lutheran Church, James Valley Pioneer Threshers.

**BRISTOL CITY:** United Methodist Church, Northwest District of the Wesleyan Church (Dakota Conf. Wesleyan Methodist Church), Bethesda Evangelical Lutheran Church, Bethesda Norwegian Lutheran Church, Sun Dial Manor, Bristol Community Center Inc.

**BUTLER TOWN:** Butler Lutheran Church.

**GRENVILLE TOWN:** Henning Shemanski American Legion Post #267, St Joseph's Church.

**PIERPONT TOWN:** Heaven Bound Ministries

**ROSLYN TOWN:** Roslyn Lutheran Foundation Inc., Strand-Kjorsvig Community Rest Home, Fron Lutheran Church.

**WAUBAY CITY:** Waubay Norwegian Lutheran Church, Immaculate Conception Catholic Church, Zion Lutheran Church.

**WEBSTER CITY:** Day County Izaak Walton League, Coteau Lodge #54, Webster Golden Age Club, Bethesda Homes Inc., Veterans of Foreign Wars Post #4690, Sanford Health Network, American Lutheran Church, Christ the King Catholic Church, Webster United Methodist Church, St. John's Lutheran Church, Chapter of Calvary Cathedral, First Baptist Church, Museum of Wildlife Science & Industry, Needs Anonymous Inc., Day County Arts Council, Freedom Worship Center, Tabor Church.

**ANDOVER TOWNSHIP:** Andover Township Cemetery, James Valley Pioneer Threshers, All Saints Cemetery.

**BRISTOL TOWNSHIP:** Northwest District Wesleyan Church.

**BUTLER TOWNSHIP:** Ebenezer Cemetery, Prairie Mound Cemetery.

**CENTRAL POINT TOWNSHIP:** Immaculate Conception Catholic Cemetery.

**EGELAND TOWNSHIP:** Egeland Lutheran Church & Cemetery.

**GRENVILLE TOWNSHIP:** Roslyn Lutheran Foundation Inc-Cemetery.

**HIGHLAND TOWNSHIP:** Highland Cemetery, Hosanger Cemetery.

**HOMER TOWNSHIP:** Homer Cemetery Association.

**INDEPENDENCE TOWNSHIP:** Falnes Lutheran Church & Cemetery, Hanson Cemetery.

**KIDDER TOWNSHIP:** New Sweden Cemetery.

**KOSCUISKO TOWNSHIP:** Zoar Church & Cemetery, Pickerel Lake Lutheran Bible Camp Association.

**LIBERTY TOWNSHIP:** Fron Lutheran Church & Cemetery Association, German Lutheran Cemetery.

**LYNN TOWNSHIP:** Bergen Lutheran Church & Cemetery, Skudesness Lutheran Church, Skudesness Cemetery Association.

**NUTLEY TOWNSHIP:** St. Michael's Cemetery, Saron's Congregation.

**OAK GULCH TOWNSHIP:** Witt Cemetery.

**RACINE TOWNSHIP:** Salem Cemetery.

**RARITAN TOWNSHIP:** Tabor Church.

**RUSK TOWNSHIP:** St Otto's Catholic Cemetery.

**SCOTLAND TOWNSHIP:** Scotland Cemetery.

**TROY TOWNSHIP:** St. Ansgar Cemetery.

**VALLEY TOWNSHIP:** Bethany Cemetery.

**WAUBAY TOWNSHIP:** Lutheran Outdoors in SD Inc., NeSoDak Bible Camp, Zion Lutheran Church, Chapter of Calvary Cathedral.

**WHEATLAND TOWNSHIP:** Wheatland Cemetery.

**YORK TOWNSHIP:** St. Joseph Catholic Cemetery, Town of Lily (Hillside Cemetery) Engebretson-Lein Legion Post #156, Buffalo Plains Historical Foundation Inc.

**PARTIAL EXEMPTION:** The following have submitted applications for tax exempt status and are subject for review for continuing tax exempt status: Sanford Health Network, Webster, SD 100% exempt (clinic portion is taxable); Veterans of Foreign Wars Post #4690, Webster, SD 60% exempt; Webster American Legion-Herbert McKenneth Post #40, Webster, SD 60% exempt; Webster Area Development Corp exempt up to \$100,000, Pierpont Development Corp., Pierpont, SD 50% exempt. On recommendation from the Director of Equalization, moved by Walter, seconded by McGregor-Okroi to approve the applications for partial tax and all full exempt status. Motion carried.

**PARAPLEGIC VETERANS TAX EXEMPTION:** The Director of Equalization stated that one applicant qualifies for 100% exempt status under state law and recommends the exemption application be approved. Moved by Marx, seconded by Kjos to approve the foregoing application for Paraplegic Veterans Tax Exempt status. Motion carried.

**ELDERLY/DISABLED TAX FREEZE:** On recommendation of the Director of Equalization, moved by Kjos, seconded by Marx to approve the list of 47 Elderly Assessments and Disability Tax Freeze applications as presented to the Director from Treasurer Zubke. Motion carried.

**DISABLED VETERANS TAX EXEMPTION:** On recommendation of the Director of Equalization, moved by McGregor-Okroi seconded by Walter to approve the 33 applicants for Disabled Veteran's exemptions who qualified under state statute. Motion carried.

**OWNER-OCCUPIED STATUS:** On recommendation of the Director of Equalization, moved by Marx, seconded by Walter to approve the following Owner-Occupied applications that were submitted after assessment notices were issued. Motion carried. Jeffrey Nelson, Parcel #77.36.0375-Waubay City; Brock Fischer, Parcel #78.32.0020 -Webster City; Jacob Aslesen, Parcel #54.224.4050-Egeland Township; David Skeide, Parcel #11.50.0500-Rusk Township; Rick Frisch-Parcel #07.649.0040-Waubay Township; Robert Wight Jr. & Lori Kern, Parcel #77.06.0040-Waubay City

**REMOVAL OF OWNER-OCCUPIED STATUS:** On recommendation of the Director of Equalization, moved by Kjos, seconded by McGregor-Okroi to remove the Owner-Occupied status from the following parcels. Motion carried. Bradley Brenner, Parcel #71.01.0601-Bristol City; Josh Spielman, Parcel #77.06.0020-Waubay City; Stephanie Schnabel, Parcel #77.36.0050-Waubay City; Colin Johnson, Parcel #78.06.0317-Webster City.

**LATE OWNER-OCCUPIED STATUS:** On recommendation of the Director of Equalization, moved by Marx, seconded by McGregor-Okroi to approve the following late Owner-Occupied status from the following parcels. Motion carried. Chris & Megan Ulrich, Parcel #20.11.2050-Union Township; Stephen Neuger, Parcel #16.07.2000-Racine Township; Kim Remily, Parcel #17.662.0100-Kosciusko Township.

**NUTLEY TWP/FLOODED LAND APPLICATION:**

Mertz, Kathy- Parcel #15.218.3300-Legal: 5.87 acres E of RY in SESW 18.124.55. Reason for appeal: Flooded Land Application. County Board: On recommendation of the Director of Equalization, moved by Walter, seconded by Kjos to change value from \$10,387 AGA to \$6,960 AGA. Motion carried.

Mertz, Kathy- Parcel #15.218.4000-Legal: NESE & S ½ SE 18.124.55. Reason for appeal: Flooded Land Application. County Board: On recommendation of the Director of Equalization, moved by Marx, seconded by McGregor-Okroi to change value from \$187,587 AGA to \$56,276 AGA. Motion carried.

Mertz, Kathy- Parcel #15.219.1000-Legal: N ½ NE 19.124.55. Reason for appeal: Flooded Land Application. County Board: On recommendation of the Director of Equalization, moved by Walter, seconded by Kjos to change value from \$83,018 AGA to \$73,056 AGA. Motion carried.

Mertz, Kathy- Parcel #15.221.1100-Legal: NWNE & S 110' of SENE & SWNE 21.124.55. Reason for appeal: Flooded Land Application. County Board: On recommendation of the Director of Equalization, moved by Marx, seconded by McGregor-Okroi to change value from \$65,172 AGA, \$6,400 AGA1, \$13,243 NAA1-S to \$61,263 AGA, (No Change) AGA1, (No Change) NAA1-S. Motion carried.

Mertz, Kathy- Parcel #15.221.2000-Legal: NW 21.124.55. Reason for appeal: Flooded Land Application. County Board: On recommendation of the Director of Equalization, moved by Kjos, seconded by Marx to change value from \$219,496 AGA to \$182,182 AGA. Motion carried.

Mertz, Kathy- Parcel #15.221.3000-Legal: N ½ SW 21.124.55 Reason for appeal: Flooded Land Application. County Board: On recommendation of the Director of Equalization, moved by Kjos, seconded by Marx to change value from \$133,087 AGA to \$122,441 AGA. Motion carried.

Mertz, Kathy- Parcel #15.221.4100-Legal: NWSE 21.124.55 Reason for appeal: Flooded Land Application. County Board: On recommendation of the Director of Equalization, moved by McGregor-Okroi, seconded by Marx to change value from \$64,962 AGA to \$56,517 AGA. Motion carried.

**RECESS:** Chairman Sinner declared a recess from Equalization Board to reconvene April 23, 2024 at 10:00AM.

SIGNED: \_\_\_\_\_  
Derek Sinner, Chairman  
Day County Commission

ATTEST: \_\_\_\_\_  
Kelsey Kading  
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.

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