

**DAY COUNTY BOARD OF EQUALIZATION**  
**WEBSTER, SOUTH DAKOTA**  
**APRIL 13, 2023**

The Day County Commission organized as the Day County Board of Equalization and Consolidated Board of Equalization pursuant to SDCL10-11-25, at 10:46 AM in the Commissioner's Chambers in the Day County Courthouse.

Meeting called to order by Chairman Sinner. Members present: Commissioners Walter, Kjos, Tompkins and McGregor-Okroi. The Commissioners took their oaths of office. Also present were Deputy Auditor Hubsch, 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.

Matthew Anderson, Parcel #15.130.2000, Legal: SENW & Lot 1 includes FPE Parcel 1 in 30.124.54 (75.44 acres). Matthew Anderson, Parcel #15.130.2050, Legal: Lot 1 EX FPE Parcel 1 & N ½ SENW & EX Parcel 1 in 30.124.54 (18.60 acres). Reason for appeal: Correcting Parcel #15.130.2000 acres to include the FPE Parcel 1 in with SENW & Lot 1. Delete Parcel #15.130.2050 as we combined with parcel #15.130.2000. County Board on the recommendation of Director of Equalization, moved by Kjos, seconded by Tompkins to change land value from \$50,974 AGA to AGC Soils, BND 5.107, FOB 20.233, FOC 4.554, HAA 10.805, SW 34.741. Motion carried.

Eric Neuberger, Parcel #17.313.1000, Legal: Lot 1 EX FPE Parcel 1 & EX Kulesa Lots 2 & 3 in 13.124.54 (13.92 acres) Reason for appeal: Correcting Parcel 17.313.1000 to except out FPR parcel 1 in 13.124.54. County Board on the recommendation of Director of Equalization, moved by McGregor-Okroi seconded by Tompkins to change class code from \$26,925 AGA to AGC Soils, BND 6.11, FOB 7.76, OH .05. Motion carried.

Matthew Anderson, Parcel #17.313.1150, Legal: FPE Parcel 1 in 13.124.54 (11.2 acres). Reason for appeal: Adding new parcel #17.313.1150 FPE Parcel 1 in 13.124.54 (11.2 acres) County Board on the recommendation of Director of Equalization, moved by McGregor-Okroi, seconded by Tompkins to change class code from \$0.00 AGA to AGC Soils, BND .76, FOB 1.91, SW 8.53. Motion carried.

Kelly & Ashley Hanson, Parcel #15.130.3210, Legal: Lot 1 Kelly Hanson Addn in SW 30.124.54 (1.34 acres). Reason for appeal: Parcel qualifies for Ag status. County Board on the recommendation of Director of Equalization, moved by Kjos, seconded by Tompkins to change class code from \$10,291 NAC-S, \$316,306 NAC1-S to \$2,355 AGC, \$247,114 NAC1A-S, Soils, FOB .70, HB .64. Motion carried.

Mylo Olson, Parcel #10.02.3000, Legal: SW EX deeded parts 2.124.59 Reason for appeal: House sold to grandson and created new parcel. County Board on the recommendation of Director of Equalization, moved by McGregor-Okroi, seconded by Tompkins to lower \$26,034 NAA1 to \$0.00 NAA1. Motion carried.

Chance M. Olson (LS), Parcel #10.02.3060, Legal: SW EX deeded parts 2.124.59. Reason for appeal: Purchased house from grandfather and created new parcel. County Board on the recommendation of Director of Equalization, moved by McGregor-Okroi, seconded by Tompkins to raise \$0.00 NAA1 to \$26,034 NAA1-S. Motion carried.

**100% TAX EXEMPT STATUS:** The following have applied for the 100 percent tax exempt status for 2023 pursuant to SDCL 10-4-19. On recommendation of the Director of Equalization, moved by Walter, seconded by Tompkins to approve the 100 percent exempt status for the following. Motion carried. Heaven Bound Ministries has not signed an application at this time.

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

**BRISTOL CITY:** United Methodist Church, Westside 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.

**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 McGregor-Okroi, seconded by Tompkins 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 Kjos, seconded by Walter 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 Tompkins, seconded by Kjos to approve the list of 38 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 Kjos seconded by McGregor-Okroi to approve the 24 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 Walter, seconded by McGregor-Okroi to approve the following Owner-Occupied applications that were submitted after assessment notices were issued. Motion carried. Aaron Seykora, Parcel #77.34.0360-Waubay City; Joseph Critser, Parcel #17.651.0802 & 17.651.0803-Kosciusko Township; John Spears, Parcel #78.30.0020-Webster City; Jon Anderson, Parcel #07.665.0050-Waubay Township; Thomas Lee-Parcel #78.38.0050-Webster City; Delwin McFarland, Parcel #77.33.0060-Waubay City ; Duane Gaikowski, Parcel #77.17.0050-Waubay City; Craig Richardt, Parcel #77.04.2009-Waubay City; James VanElsacker, Parcel #78.01.1004-Webster City; Todd Jones, Parcel #17.650.0400-Kosciusko Township; David Carrol, Parcel #12.11.4050-Kidder Township; Jeff Buxton, Parcel #71.11.1402-Bristol City.

**REMOVAL OF OWNER-OCCUPIED STATUS:** On recommendation of the Director of Equalization, moved by Tompkins, seconded by Kjos to remove the Owner-Occupied status from the following parcels. Motion carried. Northern Skies Investment, Parcel #05.01.1100-Raritan Township; Larry & Roxanne Kohlhoff, Parcel #07.320.4000-Waubay Township; Jon Anderson, Parcel #71.06.0050-Bristol City.

**LATE OWNER-OCCUPIED STATUS:** On recommendation of the Director of Equalization, moved by McGregor-Okroi, seconded by Tompkins to approve the following late Owner-Occupied status from the following parcels. Motion carried. Randy Block, Parcel #78.10.09101-Webster City; Melanie Yost, Parcel #78.69.1200-Webster City, Foster Family Trust, Parcel #22.23.4300-Independence Township; Chance Olson, Parcel #10.02.3060-Farmington Township.

**RECESS:** Chairman Sinner declared a recess from Equalization Board to reconvene April 25<sup>th</sup>, 2023.

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

ATTEST: \_\_\_\_\_  
Kristi Hubsch  
Day County Deputy 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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