

**DAY COUNTY BOARD OF EQUALIZATION
WEBSTER, SOUTH DAKOTA
APRIL 15, 2025**

The Day County Commission organized as the Day County Board of Equalization and Consolidated Board of Equalization pursuant to SDCL10-11-25, at 10:08 AM in the Commissioner's Chambers in the Day County Courthouse.

Meeting called to order by Chairman Sinner. Members present: Commissioners Aldrich, Kjos, Torrence and McGregor-Okroi. The Commissioners took their oaths of office. Also present were States Attorney Knight, Auditor Kading, Director of Equalization Block, Stephanie Williams, Paul Dulitz, Glenn Gebur and Amanda Dulitz R&F.

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.

Lydel & Tanya Snaza, Parcel #02.25.4055, Legal: Lot 1 Snaza 2nd Sub in SE in 25.122.56. Reason for appeal: Correcting Parcel #02.25.4055 acres to AGC soil. Submitted application for AG status. County Board on the recommendation of Director of Equalization, moved by McGregor-Okroi, seconded by Torrence to change land value and class code from \$51,226 NAC-S to \$5,773 AGC Soils, FOB .89, FOC 5.48, PA .30. and class code from \$689,843 NAC1-S to \$442,897 NAC1A-S & \$109,920 AGC1. Motion carried.

Barbara F. Frank, Parcel #07.666.0470, Legal: Lot 47 & E ½ of Lot 110 Snyder's Enemy Swim Lake in 15.123.53. Reason for appeal: Correcting Parcel #07.666.0470. Reason for appeal: All structures have been removed. County Board on the recommendation of Director of Equalization, moved by Aldrich, seconded by McGregor-Okroi to change land value from \$15,227 NAC to (no change) & \$70,232 NAC1 to \$0.00 NAC1. Motion carried.

Douglas & Tamara Jean Frahm, Parcel #07.222.4013, Legal: Block 9 Margi Park in 22.123.53 (15 acres). Reason for appeal: Correcting Parcel #07.222.4013 acres to AGC soil. Submitted application for AG status. County Board on the recommendation of Director of Equalization, moved by Torrence, seconded by Aldrich to change land value and class code from \$67,200 NAC to \$20,411 AGA Soils, RFA 8.07, RFB 3.89, RSB 3.04. Motion carried.

Douglas & Tamara Jean Frahm, Parcel #07.222.4012, Legal: Lots A & B outlet 1 Margi Park in 22.123.53 (7.02 acres). Reason for appeal: Correcting Parcel #07.222.4012 acres to AGC soil. Submitted application for AG status. County Board on the recommendation of Director of Equalization, moved by McGregor-Okroi, seconded by Kjos to change land value and class code from \$96,409 NAC to \$8,416 AGA Soils, RFA 3.19, RFB .58, RSB 3.16, SW .39 and \$91,600 NAC1 to \$45,800 AGA1. Motion carried.

David Skeide, Parcel #11.02.3100, Legal: Pt of E ½ SW ex Lot H3 in 2.121.56 & Parcel #11.50.0500, Legal: Lot 21 ex W 50' Hillgrens in 2.121.56. Reason for appeal: Correcting Parcel #11.02.3100 & Parcel #11.50.0500. Reason for appeal: House was placed on wrong parcel. Moved house from Parcel #11.50.0500 to Parcel #11.02.3100. County Board on the recommendation of Director of Equalization, moved by Torrence, seconded by Aldrich to change land value and class code from \$18,370 NACC to (No Change), \$27,249 NACC2 to (No Change), \$0.00 to \$375,986 NAC1-S, \$1,380 AGC to (No Change) and \$375,986 NAC1AS to \$0.00 NAC1AS. Motion carried

Erin Johnson-Slowey, Parcel #20.09.3000, Legal: SW in 9.123.58. Reason for appeal: Correcting Parcel #20.09.3000. Reason for appeal: All structures have been removed. No structures remaining. County Board on the recommendation of Director of Equalization, moved by McGregor-Okroi,

seconded by Kjos to change land value from \$428,515 AGA to (no change) & \$2,080 AGA1 to \$0.00 AGA1. Motion carried.

Marjorie O Liknes (LE) , Parcel #22.14.1000, Legal: NE ex HY in 14.124.57. Reason for appeal: Correcting Parcel #22.14.1000. Reason for appeal: All structures have been removed. No structures remaining. County Board on the recommendation of Director of Equalization, moved by Torrence, seconded by Aldrich to change land value from \$467,353 AGA to (no change) & \$2,680 AGA1 to \$0.00 AGA1. Motion carried.

State of South Dakota Dept. of Game, Fish & Parks, Parcel #23.14.3100, Legal: Lot 1 Puckett's Subdivision in SW includes Puckett conservation easement tract 1 in 14.121.55. Reason for appeal: Correcting Parcel #23.14.3100. Reason for appeal: Structure was moved off of property. County Board on the recommendation of Director of Equalization, moved by McGregor-Okroi, seconded by Kjos to change land value from \$82,982 NAC to (no change) & \$20,004 NAC1 to \$0.00 NAC1. Motion carried.

State of South Dakota Dept. of Game, Fish & Parks, Parcel #06.113.3200, Legal: S part of lot 3 & all of lot 4 in 13.123.55 & Parcel #06.124.2000, Legal: Lot 2 in 24.123.55. Reason for appeal: Correcting Parcel #06.113.3200 & Parcel #06.124.2000. Reason for appeal: Should be tax exempt. County Board on the recommendation of Director of Equalization, moved by Aldrich, seconded by Torrence to change land value from \$39,895 AGA to \$0.00 AGA, \$12,833 AGA to \$0.00 AGA & \$659 NAAM1 to \$0.00 NAAM1. Motion carried.

100% TAX EXEMPT STATUS: The following have applied for the 100 percent tax exempt status for 2025 pursuant to SDCL 10-4-19. On recommendation of the Director of Equalization, moved by McGregor-Okroi, seconded by Kjos 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, Bethesda Homes Inc., Veterans of Foreign Wars Post #4690, 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, South Dakota State University Foundation.

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.

UNION TOWNSHIP: South Dakota State University Foundation.

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 Kjos 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 Torrence, seconded by Aldrich 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 McGregor-Okroi, seconded by Aldrich to approve the list of 55 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 Aldrich to approve the 40 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 Torrence, seconded by Aldrich to approve the following Owner-Occupied applications that were submitted after assessment notices were issued. Motion carried. Cool Cart Parts LLC, Parcel #77.41.0190-Waubay City; Jerry Busch, Parcel #71.08.0131-Bristol City; Joseph III & Kayla Lesnar, Parcel #06.123.2100-Grenville Township; Fred Zenk, Parcel #16.15.4100-Racine Township.

LATE OWNER-OCCUPIED STATUS: On recommendation of the Director of Equalization, moved by Aldrich, seconded by McGregor-Okroi to approve the following late Owner-Occupied status from the following parcels. Motion carried. Amber Locke, Parcel #70.03.0105-Andover Town; Tate Gaikowski, Parcel #77.07.0205-Waubay City, Bonita Flammond, Parcel #77.19.02031-Waubay City; Wayman Fischgrabe, Parcel #07.669.0230-Waubay Township; Bryan Anderson, Parcel #04.34.4100-Lynn Township; Douglas Schnabel, Parcel #77.36.0050-Waubay City.

ANDOVER TOWN:

Chairman Sinner called the Consolidated Board of Equalization for Andover Town to order, and oaths of office were completed by Commissioner Kjos, Torrence, and Sinner.

Moved by Torrence, seconded by Kjos to approve the values of Andover Town. Motion carried.

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

BRISTOL TOWN:

Chairman Sinner called the Consolidated Board of Equalization for Bristol Town to order, and oaths of office were completed by Commissioner McGregor-Okroi, Torrence and Sinner.

Moved by McGregor-Okroi, seconded by Torrence to approve the values of Bristol Town. Motion carried.

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

BUTLER TOWN:

Chairman Sinner called the Consolidated Board of Equalization for Butler Town to order, and oaths of office were completed by Commissioner McGregor-Okroi, Aldrich, and Sinner.

Moved by McGregor-Okroi, seconded by Aldrich to approve the values of Butler Town. Motion carried.

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

GRENVILLE TOWN:

Chairman Sinner called the Consolidated Board of Equalization for Grenville Town to order, and oaths of office were completed by Commissioner Kjos, McGregor-Okroi, and Sinner.

Moved by Kjos, seconded by McGregor-Okroi to approve the values of Grenville Town. Motion carried.

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

PIERPONT TOWN:

Chairman Sinner called the Consolidated Board of Equalization for Pierpont Town to order, and oaths of office were completed by Commissioner Sinner, McGregor-Okroi, and Kjos.

Moved by McGregor-Okroi, seconded by Kjos to approve the values of Pierpont Town. Motion carried.

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

ROSLYN TOWN:

Chairman Sinner called the Consolidated Board of Equalization for Roslyn Town to order, and oaths of office were completed by Commissioner Kjos, Torrence, and Sinner.

Moved by Kjos, seconded by Torrence to approve the values of Roslyn Town. Motion carried.

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

WAUBAY CITY:

Chairman Sinner called the Consolidated Board of Equalization for Waubay City to order, and oaths of office were completed by Commissioner Sinner, Aldrich, and McGregor-Okroi.

Moved by Aldrich, seconded by McGregor-Okroi to approve the values of Waubay City. Motion carried.

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

WEBSTER CITY:

Chairman Sinner called the Consolidated Board of Equalization for Webster City to order, and oaths of office were completed by Commissioner Sinner, Aldrich, and Torrence.

Moved by Torrence, seconded by Aldrich to approve the values of Waubay City. Motion carried. This concluded the Consolidated Board of Equalization for the City of Webster. Chairman Sinner adjourned the Consolidated Board of Equalization for Webster.

OAK GULCH TOWNSHIP:

Chairman Sinner called the Consolidated Board of Equalization for Oak Gulch Township to order, and oaths of office were completed by Commissioner Kjos, Torrence, and Sinner.

Moved by Kjos, seconded by Torrence to approve the values of Oak Gulch Township. Motion carried.

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

WAUBAY TOWNSHIP:

Dulitz, Hazel Revocable Trust, Parcel #07.328.2100 – Legal: Lots 1 & 2 Dulitz Addition in Gov't Lot 1 in 28.122.54. Assessor value: \$19,031 NAC & \$73,330 NAC1. Reason for appeal: Structure has water damage. County Board on recommendation of the Director of Equalization, Moved by McGregor-Okroi, seconded by Aldrich to change the value from \$19,031 NAC to (No change) & \$73,330 NAC1 to \$23,089 NAC1.

North Star Cattle & Ranch LLP, Parcel #07.666.1190 – Legal: Newman's 1st subdivision in 15.123.53. Assessor value: \$79,751 NAC & \$97,065 NAC1. Reason for appeal: Land is used for hay/not by the lake. County Board on recommendation of the Director of Equalization, Moved by Kjos, seconded by McGregor-Okroi to change the value from \$79,751 NAC to \$37,709 NAC & \$97,065 NAC1 to (No change).

This concluded the Consolidated Board of Equalization for the Township of Waubay. Chairman Sinner adjourned the Consolidated Board of Equalization for Township of Waubay.

VALLEY TOWNSHIP:

Halvorson, Paul & Shirley, Parcel #14.12.3100 – Legal: S ½ SW in 12.121.58. Reason for appeal: Land value too high, has a lot of water. Assessor value: \$94,297 AGA. County Board on recommendation of the Director of Equalization, Moved by McGregor-Okroi, seconded by Kjos to change the value from \$94,297 AGA to \$31,118 AGA.

Halvorson, Paul & Shirley, Parcel #14.11.4000 – Legal: E ½ SE ex Halvorsen 1st Addition in 11.121.58. Reason for appeal: Land value too high, has a lot of water. Assessor value: \$119,229 AGA. County Board on recommendation of the Director of Equalization, Moved by Torrence, seconded by Aldrich to change the value from \$119,229 AGA to \$75,114 AGA.

Halvorson, Paul & Shirley, Parcel #14.14.1000 – Legal: NE in 14.121.58. Reason for appeal: Land value too high, has a lot of water. Assessor value \$361,532 AGA. County Board on recommendation of the Director of Equalization, Moved by McGregor-Okroi, seconded by Aldrich to change the value from \$361,532 AGA to \$220,534 AGA.

Halvorson Farm Inc, Parcel #14.12.1000 – Legal: N ½ NE in 12.121.58. Reason for appeal: Land value too high, has a lot of water. Assessor value: \$150,923 AGA. County Board on recommendation of the Director of Equalization, Moved by Torrence, seconded by McGregor-Okroi to change the value from \$150,923 AGA to \$102,627 AGA.

ADJOURN: Moved by Aldrich, seconded by McGregor-Okroi to adjourn the 2025 Equalization Board. Motion carried.

Chairman Sinner reconvened the Regular Session at 10:32 AM.

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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