

**DAY COUNTY BOARD OF EQUALIZATION
WEBSTER, SOUTH DAKOTA
APRIL 14, 2026**

The Day County Commission organized as the Day County Board of Equalization and Consolidated Board of Equalization pursuant to SDCL10-11-25, at 10:00 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 Lehman, Director of Equalization Block, Stephanie Williams, Treasurer Zubke, Vicki Duerre, Thad Duerre, Paul Dulitz, Charlotte Andres, Connor Handrahan-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.

Bradley Shanholts, Parcel #71.10.0090, Legal: Lots 9 & 10 Ex S 18' of 10 Akerson. Reason for appeal: Correcting Parcel #71.10.0090 mobile home removed. Submitted County Board on the recommendation of Director of Equalization, moved by McGregor-Okroi, seconded by Torrence to change land value from \$3,018 NAD-S (no change), \$7507 NAD1-S (no change) & \$5,091 NADM1S to \$0.00. Motion carried.

Brenda Richardt, Parcel #07.333.3100, Legal: S part of Lot 2 ex Lakewood Cemetary 5th Addn. 33-122-54. Reason for appeal: Correcting Parcel #07.333.3100 flooded land application received. County Board on the recommendation of Director of Equalization, moved by Kjos, seconded by Aldrich to change land value from \$72,200 AGA to \$70,034 AGA. Motion carried.

Brenda Richardt, Parcel #07.333.3200, Legal: S ½ SW Ex Cemetery 33-122-54. Reason for appeal: Correcting Parcel #07.333.3200 flooded land application received. County Board on the recommendation of Director of Equalization, moved by McGregor-Okroi, seconded by Torrence to change land value from \$153,275 AGA to \$148,676 AGA. Motion carried.

Brenda Richardt, Parcel #77.28.3305, Legal: 41.30 A of W ½ SE 33-122-54 aka Lot 16 Delaney Ex Deeded Parts. Reason for appeal: Correcting Parcel #77.28.3305 flooded land application received. County Board on the recommendation of Director of Equalization, moved by Torrence, seconded by Kjos to change land value from \$101,779 AGD to \$93,637, \$20,784 AGD1 (no change), \$41,267 NAD1AS (no change). Motion carried.

100% TAX EXEMPT STATUS: The following have applied for the 100 percent tax exempt status for 2026 pursuant to SDCL 10-4-19. On recommendation of the Director of Equalization, moved by Torrence, seconded by Aldrich 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.

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, Next Town Ministries, Webster Area Development Corp.

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.

WEBSTER TOWNSHIP: Webster Area Development Corp.

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; Pierpont Development Corp., Pierpont, SD 50% exempt. On recommendation from the Director of Equalization, moved by McGregor-Okroi, seconded by Aldrich 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 Aldrich, seconded by McGregor-Okroi 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 75 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 Torrence to approve the 48 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. Eric Garrett, Parcel #78.15.0070-Webster City; James Webster, Parcel #75.06.1410-Pierpont Town; CASA Revocable Trust, Parcel #77.01.0908-Waubay City; Wendell Ewing, Parcel #11.23.2100-Rusk Township; Healealus Irrevocable Living, Parcel #73.03.0101-Grenville Town; Iver Finnesand, Parcel #17.651.0806-Kosciusko Township; Holly Dauwen, Parcel #12.30.1100-Kidder Township; Matthew Haug, Parcel #17.651.0903-Kosciusko Township; Michael Thiel, Parcel #75.04.0601-Pierpont Town; Randy Bak, Parcel #06.124.1280-Grenville Township; Devin Koslowki, Parcel #17.127.3050-Kosciusko Township.

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. Mary Elisabeth Kirk, Parcel #07.664.0110-Waubay Township; Christopher Thorkelson, Parcel #17.665.2301A-Kosciusko Township; Steven Wegleitner, Parcel #20.04.3010-Union Township; CASA Trust, Parcel #77.01.0928-Waubay City; Craig Nilson, Parcel #04.14.1000-Lynn Township; James Van Elsacker, Parcel #78.01.1004-Webster City.

LATE OWNER-OCCUPIED STATUS: On recommendation of the Director of Equalization, moved by Aldrich, seconded by Torrence to approve the following late Owner-Occupied status from the following parcels. Motion carried. Lori Hubsch, Parcel #78.01.1011-Webster City; Robert Miller, Parcel #06.124.1210-Grenville Township, Brett Soto, Parcel #75.05.1009-Pierpont Town.

ANDOVER TOWN:

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

Moved by McGregor-Okroi, 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 Aldrich, Torrence and Sinner.

Moved by Aldrich, 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 Torrence, Aldrich, and Sinner.

Moved by Torrence, 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 McGregor-Okroi, seconded by Kjos 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 McGregor-Okroi, Kjos and Sinner.

Moved by Kjos, seconded by McGregor-Okroi 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, McGregor-Okroi, and Sinner.

Moved by Kjos, seconded by McGregor-Okroi 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 McGregor-Okroi, Torrence, and Sinner.

Moved by Torrence, 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 Torrence, Aldrich, and Sinner.

Moved by Aldrich, seconded by Torrence to approve the values of Webster City. Motion carried.

This concluded the Consolidated Board of Equalization for the City of Webster. Chairman Sinner adjourned the Consolidated Board of Equalization for the City of 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 Torrence, Aldrich and Sinner.

Moved by Torrence, seconded by Aldrich 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:

Bartelt Revocable Trust, Parcel #07.319.4000 - Legal: NESE & Lots 3 & 4 in 19-122-54. Assessor value: \$98,611 AGA, \$1,200 AGA1, \$1,274 NAA1 Local Board: \$91,515 AGA, no change AGA1, no change NAA1. Reason for appeal: Flooded Land. County Board on recommendation of the Director of Equalization, moved by Torrence, seconded by McGregor-Okroi to raise local board value of \$91,515 AGA to \$98,611 AGA, no change to AGA1, no change to NAA1. Motion carried.

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

KOSCIUSKO TOWNSHIP:

Adam & Kristina Aasen, Parcel #17.661.1210 - Legal: Lot 32 Jewetts 27-124-53. Assessor value: \$460,478 NAC, \$145,973 NAC1 County Board: \$438,550 NAC, \$139,022 NAC1. Reason for appeal: Purchased at Fair Market Value. County Board on recommendation of the Director of Equalization, moved by McGregor-Okroi, seconded by Torrence to approve the stipulation to lower

assessor value from \$460,478 NAC to \$438,550 NAC and \$145,973 NAC1 to \$139,022 NAC1. Motion carried.

MORTON TOWNSHIP:

Robert Knight Et Al, Parcel #23.34.4000 - Legal: SE Ex 2 Acres 34-121-55. Assessor value: \$286,515 AGA Local Board: \$40,112 AGA. Reason for appeal: Flooded Land. County Board on recommendation of the Director of Equalization, moved by Kjos, seconded by Torrence to approve the stipulation to lower assessor value from \$286,515 AGA to \$40,112 AGA. Motion carried.

Robert Knight Et Al, Parcel #23.27.3000 - Legal: SW 27-121-55. Assessor value: \$311,854 AGA Local Board: \$121,622 AGA. Reason for appeal: Flooded Land. County Board on recommendation of the Director of Equalization, moved by McGregor-Okroi, seconded by Aldrich to approve the stipulation to lower assessor value from \$311,854 AGA to \$121,622 AGA. Motion carried.

Robert Knight Et Al, Parcel #23.34.1000 - Legal: NE 34-121-55. Assessor value: \$230,555 AGA Local Board: \$41,500 AGA. Reason for appeal: Flooded Land. County Board on recommendation of the Director of Equalization, moved by Kjos, seconded by Torrence to approve the stipulation to lower assessor value from \$230,555 AGA to \$41,500 AGA. Motion carried.

ADJOURN: Moved by Kjos, seconded by Aldrich to adjourn the 2026 Equalization Board. Motion carried.

Chairman Sinner reconvened the Regular Session at 10:47 AM.

SIGNED: _____
Derek Sinner, Chairman
Day County Commission

ATTEST: _____
Tonya Lehman
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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