

APRIL 8, 2025 – BROWN COUNTY BOARD OF EQUALIZATION

This being the second Tuesday, April 8, 2025, the Brown County Commission organized themselves as the Brown County Board of Equalization, in accordance with SDCL 10-11-25, at 10:35 A.M. in the Commission Chambers, Courthouse Annex, Brown County, South Dakota. Oaths of Office were taken by the Commissioners Drew Dennert, Kyler Dinger, Mike Wiese, Mike Gage, and Duane Sutton. Director of Equalization, Gene Loeschke, Appraisers Russell Metz, Sarah Swenson, along with Office Assistant, Jillian Klein were also in attendance.

Chief Deputy Auditor Swisher called the meeting to order and called for nominations for Chairman. Commissioner Wiese nominated Commissioner Sutton as Chair for the 2025 Brown County Board of Equalization, seconded by Gage. Moved by Commissioner Wiese, seconded by Gage that nominations cease, and a unanimous ballot be cast for Commissioner Sutton as Chair of the 2025 Brown County Board of Equalization. All members present voting aye. Motion carried.

Commissioner Dennert nominated Commissioner Gage as Vice-Chair for the 2025 Brown County Board of Equalization, seconded by Dinger. All members present voting aye. Motion carried.

Moved by Commissioner Dennert, seconded by Wiese to approve 100% Tax Exempt Status, as requested, for the following New Applications: **Aberdeen City #32: Presentation Sisters Convent (East Suites)** on Lt 6 Presentation 1st Addition NW 12-123-64; **Presentation Sisters College (Campus)** on Lt 1 Presentation 1st Addition NW 12-123-64; **Presentation Sisters College (North Suits)** on Lt 2 Presentation 1st Addition NW 12-123-64; **Presentation Sisters College (Former Dining Hall)** on Lt 3 Presentation 1st Addition NW 12-123-64; **PLA-COR/Journey Church** on Master Card Fifth Street South Condos Lt 1 Runnings 1st Subdivision; **Aspire** on LT 5 Blk 4 Nicollet Park Addition; **Aspire** on Lt 1 HAPI 2021 – 2nd Subdivision (Lt 9-10 Blk 27 H&L). All members present voting aye. Motion carried.

Moved by Commissioner Wiese, seconded by Dennert to approve partial Tax-Exempt Status for the following applications: **Aberdeen City #32 - ACT 2 INC.** 63% on #2 Midwest Capitol Project of LT 10-12 BK 27 1st ADD; 63% on #3 Midwest Capitol Project on LT 13-18 BK 27 1st ADD EX Mezzanine Hallway Unit 3; 63% on Mezzanine Storage Unit 4A, #4 Midwest Capitol Project of LT 13-18 BK 27 1st ADD; **Aldersgate Parking, LLC** 50% on LT 12-13 BK 29 SD of LT 4-5 BK 29 ADD & LT 12-13 BK 29 2ND ADD; **Avera St. Luke's**, 32.03% on LT 4 Hagerty & Lloyds 3RD SD SE 13-123-64; 40% on LT 3 Avera-Land-O-Lakes 2ND SD (B72 H&L & OL 2 Lanes); 76.94% on Lot 1 Avera Land-O-Lakes 2ND SD; 35.59% on Lot 2 Avera Land-O-Lakes 2ND SD; 99.28% on LT 1 Avera St. Luke's ADD (B86, 87 & 96 H&L ETC); 78.2% on LT 1 Avera St. Luke's 2ND SD (BK 73 & 82 H&L); 82.7% on LT 1 Avera St. Luke's 2ND SD (BK 73 & 82 H&L); 35.6% on Portion of BK 83 Hagerty & Lloyd ADD & ETC. (See ROD for full legal description). **Loyal Order of Moose Lodge #590** 80% on LT 1-8 & ALL of VAC ALLEY BLK 54 2ND ADDN. **Yelduz Temple** 90% on LT 1 Yelduz Corner SD (LT 1-3 BK 50 2ND ADD). **TDAF/Tom Aman** on LT 1 Blackstone 2nd SD (2.48AC) (RR ROW). **Warner Township #23 - Foundation for Youth FireArms Safety Inc.** 80% on N 820' of SE 15-122-64 E of RR EX HWY. **Groton City #33 – Groton American Legion Post #39** 60% on LT 22-25 BK 11 Orig Plat Groton. **Highland Township #35 – St. John Lutheran Church LCMS (Highland)** 85% on St John Evangelical Lutheran Church OL Lots 1 & 2 SW 24-122-65. All members present voting aye. Motion carried.

Moved by Commissioner Dennert, seconded by Wiese to approve the applications submitted per SDCL 10-4-15 for 100% Tax Exempt Status (complete listing available for public inspection Monday – Friday 8:00 a.m. to 5:00 p.m. at the Director of Equalization Office, 25 Market Street Ste 6, Aberdeen, SD). All members present voting aye. Motion carried.

Moved by Commissioner Dennert, seconded by Wiese to remove Tax-Exempt status on the following: **Aberdeen City #32 – Journey Church of Christian & Missionary** on W 100' LT 1 NW of NE 25-123-64 and E 108.7' of LT 1 NE 25-123-64; **Aberdeen Development Corp** on Lt 2 Blk 1 Abdn Industrial Park East Addition NE 16-123.63 and Lt 4 Jones Natural Gold SD SE 16-123-63 and E 94'8" Lt 7-9 Blk 38 Bennett & Thomas Addition and Lt 1 1st Overpass SD (Blk 38 Bennett & Thomas Addition) and Lt 5-6 Blk 15 North Aberdeen Addition and Lt 2 Safeguard/ADC SD (Industrial Park) and N 12.5' of E 47'4" Lt 10 & E 47'4" Lt 11-12 Blk 38 Bennett and Thomas Addition; **Claremont City #42: ADA Chapter Order of Eastern Star** on Lt 7-10 Blk 10 Original Plat Ex NW 25' Lt 7 Claremont. All members present voting aye. Motion carried.

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Moved by Commissioner Gage, seconded by Dinger to instruct the Director of Equalization to reduce values on all properties qualifying for 100% Disabled Veteran Exemption for 2025 (112). All members present voting aye. Motion carried.

Moved by Commissioner Wiese, seconded by Gage to instruct the Director of Equalization to reduce values on all properties qualifying for Paraplegic Veteran Exemption for 2025 (2). All members present voting aye. Motion carried.

Moved by Commissioner Wiese, seconded by Dinger to instruct the Director of Equalization to reduce values on all properties qualifying for 100% Paraplegic Non – Veteran Exemption for 2025 (2). All members present voting aye. Motion carried.

Moved by Commissioner Wiese, seconded by Gage to instruct the Director of Equalization to reduce values on all properties qualifying for Senior Tax Freeze for the Elderly and Disabled for 2025 (149). All members present voting aye. Motion carried.

Moved by Commissioner Wiese, seconded by Gage to approve the following recommendations from the Director of Equalization in **Groton City #33** for **Pharmdoc Inc** on OL 3 Olsons SW 18-123-60 Groton, office correction on market factor, reduce value from \$762,099 to \$731,257. All members present voting aye. Motion carried.

Moved by Commissioner Wiese, seconded by Gage to approve the following recommendations from the Director of Equalization in **Henry Township #18** for **Don Donley** on Lt 1 Larson 1st Addition E ½ 22-123.-61, qualify for AG, reduce value from \$265,228 to \$182,355. All members present voting aye. Motion carried.

Moved by Commissioner Dennert, seconded by Dinger to approve the following recommendations from the Director of Equalization in **Franklyn Township #36** for **Todd Ellwein** on TR 1 D H Engelhart SW 29-126-65, land not farmable, reduce value from \$65,019 to \$47,355. All members present voting aye. Motion carried.

Moved by Commissioner Wiese, seconded by Dinger to approve the following recommendations from the Director of Equalization in **Lincoln Township #39** for **Mark Richter** on LT 1 Roundys SD SE 15-124-64, house fire, reduce value from \$275,996 to \$109,004. All members present voting aye. Motion carried.

Moved by Commissioner Wiese, seconded by Dinger to approve the following recommendations from the Director of Equalization in **Lincoln Township #39** for **Bruce Schumacher** on Lt 1 Bruce Schumacher Addition SW 28-124-64, property over assessed, reduce value from \$915,614 to \$876,575. All members present voting aye. Motion carried.

Moved by Commissioner Wiese, seconded by Dinger to approve the following recommendations from the Director of Equalization in **Aberdeen Township #20** for **Daniel Brenner** on Lt 1 Brenner Addition W ½ SW 16-123-64, additional structures on property, increase value from \$300,366 to \$345,033. All members present voting aye. Motion carried.

Moved by Commissioner Wiese, seconded by Dennert to approve the following recommendations from the Director of Equalization in **Bath Township #19** for **Dale Boynton** on SE 10-123-62 including Dale Boynton 1st Consolidated Easement Tr., no income ag land, reduce value from \$340,478 to \$319,789. All members present voting aye. Motion carried.

RECESS:

Moved by Commissioner Wiese, seconded by Dennert to declare the County Board of Equalization recessed until 11:00 a.m. on April 15, 2025. All members present voting aye. Motion carried.

Sara Swisher, Brown County Chief Deputy Auditor

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