

APRIL 9, 2024 – BROWN COUNTY BOARD OF EQUALIZATION

This being the second Tuesday, April 9, 2024, the Brown County Commission organized themselves as the Brown County Board of Equalization, in accordance with SDCL 10-11-25, at 10:30 A.M. in the Commission Chambers, Courthouse Annex, Brown County, South Dakota. Oaths of Office were taken by the Commissioners Drew Dennert, Doug Fjeldheim, Mike Wiese, Mike Gage, and Duane Sutton. Director of Equalization, Gene Loeschke, Appraisers Russell Metz, Sarah Swenson, Joe Kraft and Stephanie Morgan along with Office Assistant, Jillian Klein were also in attendance.

Auditor Heupel called the meeting to order and called for nominations for Chairman. Commissioner Wiese nominated Commissioner Sutton as Chair for the 2024 Brown County Board of Equalization, seconded by Dennert. Moved by Commissioner Wiese, seconded by Gage that nominations cease, and a unanimous ballot be cast for Commissioner Sutton as Chair of the 2024 Brown County Board of Equalization. All members present voting aye. Motion carried.

Commissioner Wiese nominated Commissioner Fjeldheim as Vice-Chair for the 2024 Brown County Board of Equalization, seconded by Dennert. 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 Exemptions for 2024 (2) and Paraplegic Non-Veterans Exemptions for 2024 (2). All members present voting aye. Motion carried.

Moved by Commissioner Wiese, seconded by Gage to approve 100% Tax Exempt Status, as requested, for the following New Applications: **Aberdeen City #32: HAPI** on Lt 7-8 BK 15 Original Plat; **Aberdeen Development Corp.** on Lt 2 Safeguard/ADC SD (Industrial Park) and N 12.5' of E 47'4" Lt 10 & E 47' 4" Lt 11-12 BK 38 Bennett & Thomas ADD; **Avera St. Luke's Mother Joseph Manor** on Lt 1 Mother Joseph Manor ADD (S 732' of W 366' Highlands OL 3 SE 12-123-64); **Sacred Heart Roman Catholic Church** on Sacred Heart Catholic Cemetery NW ADD EX OL 1 N ½ 18-123-63 (4.30 AC +/-); **TDAF/Tom Aman** on Lt 1 Blackstone 2nd SD (2.48 AC) (RR ROW); and **First Reformed Church of Aberdeen** on N 40' Lt 7 Lawsons RPL Bk 10 Woolverton ADD. **Groton City #33: Groton Community Historical Society** on Lt 7B Groton Historical Jail ADD (Lt 7 BK 3 Orig Plat Groton. All members present voting aye. Motion carried.

Moved by Commissioner Wiese, seconded by Fjeldheim 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** 33% 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; 28.35% 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); 28.35% 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). **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 Wiese, seconded by Dennert 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 Wiese, seconded by Sutton to remove Tax-Exempt status on the following: **Aberdeen City #32 - Aberdeen Development Corp.** on Lt 2 CCC ADD (Lt 1 Spee-Dee ADD NE 16-123-63) and Lt 2 ADC 2022-1 SD NE 16-123-63 (Lt 3 ADC 2019-1 1ST SD); **Avera St. Luke's Mother Joseph Manor** on S 732' of W 336'

Highlands OL 3 SE 12-123-64; **Northern State University** on Lt 2 Johnsons 1ST RPL of Lt 1 Johnsons RPL Lt 5-6 BK 26 Thomas ADD. 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 100% Disabled Veteran Exemption for 2024 (116). All members present voting aye. Motion carried.

Moved by Commissioner Fjeldheim, seconded by Wiese to instruct the Director of Equalization to reduce values on all properties qualifying for Senior Tax Freeze for the Elderly and Disabled for 2024 (145). 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 **Scott Sperry** on Lt 1 Gese SD NW 16-123-62 reclassify from Non-Ag at \$452,779.00 to Ag at \$265,423.00. All members present voting aye. Motion carried.

Moved by Commissioner Fjeldheim, seconded by Wiese to approve the following recommendations from the Director of Equalization in **Groton City #33** for **Daniel Stadel** on N2 Lt 11 & Lt 12 BK 26 1ST ADD Groton from \$57,753.00 to 42,452.00. 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 **Hecla City #40** for **Gene Skoglund** on W 50' Lt 2 & Lt 3 BK 17 of Plat BK 17-26 INC Hecla VLG from \$7,594.00 to 6,894.00. All members present voting aye. Motion carried.

Moved by Commissioner Wiese, seconded by Fjeldheim to approve the following recommendations from the Director of Equalization in **Lincoln Township #39** for **Paul Sigaty** on Port SW 19-124-64 E of Line Ext N from NW corner Lt 100 & W of Line Ext N from NE Corner Lt 100 Millers Richmond Lake SD N of Rd. from \$23,682.00 to \$14,544.00 All members present voting aye. Motion carried.

Moved by Commissioner Wiese, seconded by Fjeldheim to approve the following recommendations from the Director of Equalization in **Lincoln Township #39** for **Paul Sigaty** on Lt 100 Millers SD of Richmond Lake 19-124-64 from \$530,777.00 to \$518,054.00 All members present voting aye. Motion carried.

Moved by Commissioner Dennert, seconded by Gage to approve the following recommendations from the Director of Equalization in **Gem Township #24** for **Howard Anderson** on SE & Lt AB1 15-122-63 from \$340,035.00 to \$321,364.00 All members present voting aye. Motion carried.

Moved by Commissioner Fjeldheim, seconded by Wiese to approve the following recommendations from the Director of Equalization in **Groton City #33** for **Wendy Cooper** on Lt 2-3 BK 13 Orig Plat Groton from \$306,582.00 to \$270,649.00. 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 **Ravinia Township #34** for **Alex Schaeffer** on Lt 1 Schaeffer Richmond Lake SD NW 25-124-65 reclassified from Non-Ag at \$322,441.00 to Ag at \$175,337.00. 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 **Groton City #33** for **Dale Ringgenberg** on N 46' Lt 18 & Lt 19 BK 39 1ST ADD Groton from \$90,371.00 to \$81,310.00. All members present voting aye. Motion carried.

ADJOURN:

Moved by Commissioner Fjeldheim, seconded by Wiese to adjourn the County Board of Equalization at 11:05 a.m. for 2024. All members present voting aye. Motion carried.

Lynn Heupel, Brown County Auditor

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