

APRIL 14, 2020 – BROWN COUNTY BOARD OF EQUALIZATION

This being the second Tuesday, April 14, 2020, 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 Community Room, Courthouse Annex, Brown County, South Dakota. Oaths of office were taken by Commissioners Mike Wiese, Duane Sutton, Rachel Kippley, Dennis Feickert and Doug Fjeldheim. Director of Equalization Gene Loeschke and Office Assistant Becky Desens were also present. Auditor Cathy McNickle called the meeting to order and called for nominations for Chairman.

Commissioner Sutton nominated Rachel Kippley as Chair for the 2020 Brown County Board of Equalization . Moved by Sutton, seconded by Feickert that nominations cease and a unanimous ballot be cast for Commissioner Kippley as Chair of the 2020 Brown County Board of Equalization. All members present voting aye. Motion carried.

Moved by Fjeldheim, seconded by Sutton to instruct the Director of Equalization to reduce values on all properties qualifying for Assessment Freeze for the Elderly and Disabled for 2020. All members present voting aye. Motion carried.

Moved by Fjeldheim, seconded by Wiese to instruct the Director of Equalization to reduce values on all properties qualifying for 100% Disabled Veteran Exemption for 2020. All members present voting aye. Motion carried.

Moved by Feickert, seconded by Sutton to instruct the Director of Equalization to reduce values on all properties qualifying for Paraplegic Veteran Exemption and Paraplegic Exemption for 2020. All members present voting aye. Motion carried.

Moved by Sutton, seconded by Fjeldheim 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 Sutton, seconded by Fjeldheim to approve 100% Tax Exempt Status, as requested, for the following new applications: Aberdeen City #32: AVERA ST LIKES on #1E PHYSICIANS PLAZA BK 83 HAGERTY & LLOYD ADD (SUITE E105); AVERA ST LUKES on LT 3 HAGERTY'S RESD BK 73 HAGERTY & LLOYD ADD; Brown County on LT 5-6 BK 15 ORIGINAL PLAT; FOHO I, LLC on LT 6 BK 1 NORMAL ADD; FOHO I, LLC on LT 2 RANDALL 1ST SD (B1 NORMAL); FOHO I, LLC on LT 2 JOHNSONS 1ST RPL OF LT 1 JOHNSONS RPL LT 5-6 BK 26 THOMAS ADD; FOHO I, LLC on LT 7 BK 1 NORMAL ADD; NORTHERN STATE UNIVERSITY on S 40' LT 2 & N 3' LT 3 SD OF N 421.7' BK 9 SIMMONS 1ST ADD; NORTHERN STATE UNIVERSITY on LT 1 & N 7' LT 2 SD OF N 421.7' BK 9 SIMMONS 1ST ADD 1ST ADD; NORTHERN STATE UNIVERSITY on LT 2 JOHNSONS RPL OF LT 5-6 BK 26 THOMAS ADD; Frederick City #38 FREDERICK AREA SCHOOL DISTRICT on N 62' LT 7 & N 62' OF W 40' LT 8 BK 2 ORIG PL FREDERICK; West Hanson #49 MEHLHAFF CEMETERY on MEHLHAFF CEMETERY SW 28-122-61; Aberdeen Twp #20 Brown County on SW SE 1-123-64. All members present voting aye. Motion carried

Moved by Sutton, seconded by Fjeldheim to approve partial Tax Exempt Status, as requested, for the following applications: # 32 ABERDEEN CITY REQUESTS FOR LESS THAN 100% AVERA ST LUKES 32 % on #1B PHYSICIANS PLAZA BK 83 HAGERTY & LLOYD ADD (SUITE W240) 3.34% INTEREST; FIRST UNITED METHODIST CHURCH 33 % on LT 12-13 BK 29 SD OF LT 4-5 BK 29 1ST ADD & LT 12-13 BK 29 2ND ADD;

TDAF/ TOM AMAN 100 %on LT 1 BLACKSTONE 2ND SD (2.48AC) (RR ROW); AVERA ST LUKES 40 %on LT 3 AVERA-LAND-O-LAKES 2ND SD (B72 H&L & OL 2 LANES); AVERA ST LUKES 49 %on LOT 2 AVERA LAND-O-LAKES 2ND SD AVERA ST LUKES 54 %on LT 4 HAGERTY & LLOYDS 3RD SD SE 13-123-64 ABERDEEN DEVELOPMENT CORP 62 %on LT 1 ABDN DEV CORP 2001-1 SD NE 16-123-63 (INDUSTRIAL PK EAST); ACT 2 INC 63 %on #2 MIDWEST CAPITOL PROJECT OF LT 10-12 BK 27 1ST ADD; ACT 2 INC 63 %on #3 MIDWEST CAPITOL PROJECT OF LT 13-18 BK 27 1ST ADD EX MEZZANINE HALLWAY UNIT 3; ACT 2 INC 63 %on MEZZANINE STORAGE UNIT 4A #4 MIDWEST CAPITOL PROJECT OF LT 13-18 BK 27 1ST ADD; AVERA ST LUKES 71 %on LT 1 AVERA ST LUKES SD (B73&82 H&L); AVERA ST LUKES 72 %on LOT 1 AVERA LAND-O-LAKES 2ND SD; AVERA ST LUKES 77 %on LT 1 AVERA ST LUKES SD (B73&82 H&L) 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) FREEDOM WORSHIP CENTER 100 %on LT 2 ADC 2005-1 SD NE 16-123-63 (INDUSTRIAL PK EAST); AVERA ST LUKES 99 %on LT 1 AVERA ST LUKES ADD (B86, 87, & 96 H&L ETC) # 22 WARNER TWP REQUESTS FOR LESS THAN 100%; FOUNDATION FOR YOUTH FIREARMS SAFETY INC 80% on N 820' OF SE 15-122-64 E OF RR EX HWY; # 33 GROTON CITY REQUESTS FOR LESS THAN 100%; GROTON AMERICAN LEGION POST # 39 60 % on LT 22-25 BK 11 ORIG PLAT GROTON; GROTON COMMUNITY TRANSIT INC. 75 % on LT 9-12 BLK 10 ORIG PLAT GROTON; # 35 HIGHLAND TWP REQUESTS FOR LESS THAN 100%; 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 Sutton, seconded by Feickert to remove Tax Exempt status on the following: FRATERNAL ORDER OF EAGLES LT 4-12 BLK 22 1ST ADDITION; AVERA ST LUKES #1A PHYSICIANS PLAZA SUITE W140; NORTHEASTERN MENTAL HEALTH CENTER LT 9-10 BK 23 HAGERTY & LLOYD ADD; NORTHEASTERN MENTAL HEALTH CENTER LT 3 BLK 6 ADDISONS ADDITION; NORTHEASTERN MENTAL HEALTH CENTER LT 1 BK 1 HYDE PARK 1ST ADD. All members present voting aye. Motion carried.

REMOVE EXEMPT STATUS:

Moved by Feickert, seconded by Sutton to deny exemption request from Ellsbee Estates of Aberdeen Inc. on LT 12 HHS PROPERTIES 3RD SD (LT 9 HHS PROPERTIES SD) and add \$10,890 value. All members present voting aye. Motion carried.

APPEALS:

Moved by Sutton, seconded by Wiese to approve the following recommendation from the Director of Equalization: ONEOTA Township #6 MICHAEL MORLOCK on LT 2 PENCE ADD SE 2-126-64 1986 SCHULT 28X60 VIN # 198936AB (TITLE SURRENDERED) from \$74,660 to \$67,047; STRATFORD Township #45 EUGENE FACE on LT 1-2 BK 13 STRATFORD from \$2,700 to \$1,700; ABERDEEN Township #20 KBJ INVESTMENTS LLC on LT 1 WHITNEYS 1ST ADD SE 16-123-64 (2.35 A) from \$176,277 to \$139,918; NORTH DETROIT Township #9 COLBY OLSON on BOLS S2 NE 15-127-60 (MH) 2000 PATRIOT PAT24761IN from \$17,450 to \$17,450 - REMOVED O.O.; LIBERTY Township #31 ROLLIN STEARNS on BRETSCH'S OL 1 NE 9-128-62 from \$79,753 to \$75,753; HECLA CITY Township #40 ELAINE FROHLING on LT 7-8 BK 38 SD N2 BK 25 & 35-46 & OL M HECLA VLG from \$59,844 to \$56,382; PRAIRIEWOOD Township #53 MOCCASIN CREEK COUNTRY CLUB on PRAIRIEWOOD VLG OL 6 NE 33-124-63 EX LT 1 (73 AC) from \$495,794 to \$427,671; PRAIRIEWOOD Township #53 MOCCASIN CREEK COUNTRY CLUB on PRAIRIEWOOD VLG OL 7 E2 33-124-63 from \$1,385,772 to \$1,143,325; ABERDEEN Township #20 TROY WOHL on LT 3 BK C DROOG 1ST SD S2 22-123-64 from \$374,961 to \$368,825; ABERDEEN Township #20 ANGELA HUFFMAN on LT 1 HUFFMAN'S SD LT 2 B & J 1ST SD NE 15-123-64 from \$264,511 to \$256,810; ABERDEEN Township #20 TERRY HUFFMAN on LT 2 HUFFMAN'S SD LT 2 B & J 1ST SD NE 15-123-64 from \$330,058 to \$297,945; BRAINARD Township #7 FELTL JOHN on SW 7-126-63 EX HWY from 178,972

to \$131,377; BRAINARD Township #7 FELTL JOHN on SE 6-126-63 EX LAND DEEDED from \$26,9107 to \$233223; BRAINARD Township #7 FELTL JOHN on SW 6-126-63 from \$309,482 to \$242,198 to maintain equalization. All members present voting aye. Motion carried.

RECESS:

Moved by Sutton, seconded by Wiese to recess the Board of Equalization recessed until 10:30 a.m. on April 21, 2020.

Cathy McNickle – Brown County Auditor

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