

APRIL 12, 2022 – BROWN COUNTY BOARD OF EQUALIZATION

This being the second Tuesday, April 12, 2022, the Brown County Commission organized themselves as the Brown County Board of Equalization, in accordance with SDCL 10-11-25, at 11:00 A.M. in the Community Room, Courthouse Annex, Brown County, South Dakota. Oaths of office were taken by Commissioners Mike Wiese, Mike Gage, and Dennis Feickert. Director of Equalization Gene Loeschke was present. Auditor Cathy McNickle called the meeting to order and called for nominations for Chairman.

Commissioner Feickert nominated Mike Wiese as Chair for the 2022 Brown County Board of Equalization. Moved by Fjeldheim, seconded by Gage that nominations cease, and a unanimous ballot be cast for Commissioner Wiese as Chair of the 2022 Brown County Board of Equalization. All members present voting aye. Motion carried.

Commissioner Gage nominated Commissioner Feickert as Vice-Chair for the 2022 Brown County Board of Equalization. Moved by Gage, seconded by Wiese that nominations cease, and a unanimous ballot is cast for Commissioner Feickert as Vice-Chair of the 2022 Brown County Board of Equalization. All members present voting aye. Motion carried.

ASSESSMENT FREEZE – ELDERLY AND DISABLED:

Moved by Gage, seconded by Feickert to instruct the Director of Equalization to reduce values on all properties qualifying for Assessment Freeze for the Elderly and Disabled for 2022. All members present voting aye. Motion carried.

ASSESSMENT FREEZE – PARAPLEGIC:

Moved by Feickert, seconded by Gage to instruct the Director of Equalization to reduce values on all properties qualifying for Paraplegic Exemption for 2022. All members present voting aye. Motion carried.

ASSESSMENT FREEZE – PARAPLEGIC VETERAN:

Moved by Feickert, seconded by Gage to instruct the Director of Equalization to reduce values on all properties qualifying for Paraplegic Veteran Exemption for 2022. All members present voting aye. Motion carried.

ASSESSMENT FREEZE – 100% DISABLED VETERAN:

Moved by Gage, seconded by Feickert to instruct the Director of Equalization to reduce values on all properties qualifying for 100% Disabled Veteran Exemption for 2022. All members present voting aye. Motion carried.

TAX EXEMPT STATUS:

Moved by Feickert, seconded by Gage to approve the following tax exempt properties and tax exempt status changes:

- 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.
- New Tax Exempt Status, as requested, for the following new applications at 100% exempt:
Aberdeen City #32: ABERDEEN DEVELOPMENT CORPORATION LT 1 ADC 2020-2 SD NE 16-123-63 (LT

1 ABDN DEV CORP 1999-2); ABERDEEN DEVELOPMENT CORPORATION LT 2 CCC ADD (LT 1 SPEE-DEE ADD NE 16-123-63); ABERDEEN DEVELOPMENT CORPORATION LT 1 ABERDEEN DEVELOPMENT CORP 2013-1 SD (BK 5 ABDN INDUSTRIAL PARK EAST) NE 16-123-63; ABERDEEN DEVELOPMENT CORPORATION LT 3 BK 1 ABDN INDUSTRIAL PARK EAST ADD NE 16-123-63; ABERDEEN DEVELOPMENT CORPORATION LT 2 BK 1 ABDN INDUSTRIAL PARK EAST ADD NE16-123-63; ABERDEEN DEVELOPMENT CORPORATION LT 3 ADC 2019-1 1ST SD NE 16-123-63 (LT 1 ADC 2018-1 1ST SD); ABERDEEN DEVELOPMENT CORPORATION LT 1 BK 7 ABDN INDUSTRIAL PARK EAST ADD NE 16-123-63; ABERDEEN DEVELOPMENT CORPORATION LT 4 ADC 2020-1 1ST SD NE 16-123-63; ABERDEEN DEVELOPMENT CORPORATION LT 5 ADC 2020-1 1ST SD NE 16-123-63; ABERDEEN DEVELOPMENT CORPORATION LT 1 MIDSTATES PRINTING/ADC SD ABDN INDUSTRIAL PARK EAST ADD (L2B7); ASPIRE LT 10 BK 42 2ND ADD; ASPIRE LT 1 MARTIN'S 1ST CONS SD (LT 94-95 MORNING HTS ADD); AVERA ST LUKES LT B OF LT 2 HOWARDS OL B NE 14-123-64 (7.36 A); AVERA ST LUKES LT 7-12 BK 83 HAGERTY & LLOYDS ADD & S 150' LT 2-4 ST LUKES RPL BK 83 HAGERTY & LLOYDS ADD; FOHO I, LLC LT 21 RPL BK 1 HUFFMANS 2ND ADD; MONTESSORI SCHOOL OF ABERDEEN HOWARD'S OL A NE 1/4 14-123-64 & THE STRIP OF LAND IMMEDIATELY E OF SAID OL BETWEEN THE OL & THE W LINE OF RR R/O/W; SOVEREIGN GRACE CHURCH LT 3 AMERICAN NEWS 1ST SD (BK 18 1ST ADD); SOVEREIGN GRACE CHURCH LT 1 SOVEREIGN GRACE CHURCH 2ND SD SW 6-123-63 (LT 10 GUGLES 1ST SD); THE ABERDEEN STORE LLC UNIT 1 MALCHOW PLAZA CONDO OF LT 1 MALCHOW'S 1ST ADD (LT 1-5 BK 31 1ST ADD); THE ABERDEEN STORE LLC UNIT 2 MALCHOW PLAZA CONDO OF LT 1 MALCHOW'S 1ST ADD (LT 1-5 BK 31 1ST ADD); THE ABERDEEN STORE LLC 75% INTEREST OF COMMON AREAS MALCHOW PLAZA CONDO OF LT 1 MALCHOW'S 1ST ADD (LT 1-5 BK 31 1ST ADD); THE ABERDEEN STORE LLC 25% INTEREST OF COMMON AREAS MALCHOW PLAZA CONDO OF LT 1 MALCHOW'S 1ST ADD;

- Partial Tax Exempt Status, as requested, for the following applications: # 32 ABERDEEN CITY REQUESTS FOR LESS THAN 100%; ABERDEEN DEVELOPMENT CORP LT 2 BK 1 CENTENNIAL COMMONS ADD SE 17-123-63 at 69.85%; ACT 2 INC #2 MIDWEST CAPITOL PROJECT OF LT 10-12 BK 27 1ST ADD at 63%; ACT 2 INC #3 MIDWEST CAPITOL PROJECT OF LT 13-18 BK 27 1ST ADD EX MEZZANINE HALLWAY UNIT 3 at 63%; ACT 2 INC MEZZANINE STORAGE UNIT 4A #4 MIDWEST CAPITOL PROJECT OF LT 13-18 BK 27 1ST ADD at 63%; AVERA ST LUKES LT 4 HAGERTY & LLOYDS 3RD SD SE 13-123-64 at 32.03%; AVERA ST LUKES LT 3 AVERA-LAND-O-LAKES 2ND SD (B72 H&L & OL 2 LANES) at 40%; AVERA ST LUKES LOT 1 AVERA LAND-O-LAKES 2ND SD at 72.33%; AVERA ST LUKES LOT 2 AVERA LAND-O-LAKES 2ND SD at 39.52%; AVERA ST LUKES LT 1 AVERA ST LUKES ADD (B86, 87, & 96 H&L ETC) at 99.28%; AVERA ST LUKES PORTION OF BK 83 HAGERTY & LLOYD ADD & ETC. (SEE R.O.D. FOR FULL LEGAL DESCRIPTION) at 40%; AVERA ST LUKES LT 1 AVERA ST LUKES 2ND SD (BK 73 & 82 H&L) at 73.9%; AVERA ST LUKES LT 1 AVERA ST LUKES 2ND SD (BK 73 & 82 H&L) at 79.3%; FIRST UNITED METHODIST CHURCH LT 12-13 BK 29 SD OF LT 4-5 BK 29 1ST ADD & LT 12-13 BK 29 2ND ADD at 33%; LOYAL ORDER OF MOOSE LODGE #590 LT 1-8 & ALL OF VAC ALLEY BLK 54 2ND ADDN at 80%; TDAF/ TOM AMAN LT 1 BLACKSTONE 2ND SD (2.48AC) (RR ROW) at 38%; YELDUZ TEMPLE LT 1 YELDUZ CORNER SD (LT 1-3 BK 50 2ND ADD) at 90%; # 23 WARNER TWP REQUESTS FOR LESS THAN 100%; FOUNDATION FOR YOUTH FIREARMS SAFETY INC N 820' OF SE 15-122-64 E OF RR EX HWY at 80%; # 33 GROTON CITY REQUESTS FOR LESS THAN 100% ; GROTON AMERICAN LEGION POST # 39 LT 22-25 BK 11 ORIG PLAT GROTON at 60%; GROTON COMMUNITY TRANSIT INC. LT 9-12 BLK 10 ORIG PLAT GROTON at 75%; # 35 HIGHLAND TWP REQUESTS FOR LESS THAN 100% ; ST JOHN LUTHERAN CHURCH, LCMS (HIGHLAND) ST JOHN EVANGELICAL LUTHERAN CHURCH OL LOTS 1 & 2 SW 24-122-65 at 85%
- Remove tax exempt status from properties no longer qualifying (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.

RECESS:

Moved by Feickert, seconded by Gage to recess the Board of Equalization recessed until 11:00 a.m. on April 19, 2022.

Cathy McNickle – Brown County Auditor

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