

City of Harrisburg Local Board of Equalization
Meeting Minutes
March 18, 2019

The Harrisburg City Council acting as a Local Board of Equalization, met in session Monday, March 18th, 2019, at 6:00 p.m. at the Liberty School Community Conference Room, 200 E Willow Street, Harrisburg, South Dakota. Present were Mayor Julie Burke-Van Luvanee, Ryan Olson, Ryan Berg, and Kevin Maxwell. Also present was Linda Heerde representing the Harrisburg School Board. All motions were by majority vote and approved unanimously by those members present unless otherwise indicated.

- #1) **Parcel #270.20.03.004:** Hsbg – Thorsons Add Lots 3 & 4 of Blk 3
Owner Not Present: Karen Noonan Ovre
307 E Elm Street
Harrisburg, SD 57032

Current Valuation: Land (NADO): \$29,760 Buildings (NAD10): \$49,319

Karen Noonan Ovre was unable to attend the meeting but submitted a letter on her behalf giving her explanation and comparisons regarding the appeal of lowering her building assessment value to \$46,970. The property received the 5% increase that all residential properties received throughout town. Motion Berg, seconded Heerde on Parcel 270.20.03.004 for Karen Noonan Ovre at 307 E Elm Street to leave the assessed value for land at \$29,760 and to leave the building value at \$49,319 for a total assessed value of \$79,079.

- #2) **Parcel #270.70.14.005B:** Hsbg – Green Meadows Add – Lot 5B – Blk 14
Owner Not Present: Judy Eisenlohr
413 Cypress Circle
Harrisburg, SD 57032

Current Valuation: Land (NADO): \$19,610 Buildings (NAD10): \$121,989

Judy Eisenlohr was unable to attend the meeting but submitted a letter on her behalf giving her explanation and comparisons regarding the appeal of lowering both her land (\$7,000) and building (\$113,000) assessment values to \$120,000.00. The property building received the 5% increase that all residential properties and the lot was valued the same as 2018. Motion Heerde, seconded Olson on Parcel 270.70.14.005B for Judy Eisenlohr at 413 Cypress Circle to leave the assessed value for land at \$19,610 and to leave the building value at \$121,989 for a total assessed value of \$141,599.

- #3) **Parcel #270.79.01.004A:** Hsbg – Slack Add Lot 4A Blk 1
Owner Not Present: Tiger Way Townhomes Inc.
Harrisburg, SD 57032

Current Valuation: Land (NADC): \$101,570 Buildings (NADC2): \$504,112

Owners of Tiger Way Townhomes Inc. were not present. The appeal asked that the land value be lowered (\$100,000) as that was what it was purchased for and that the building be valued at (\$600,000) as it was under construction and should not be valued on income status until finished. Lincoln County stated that the properties value was established at an incomplete level of assessment. Motion Berg, seconded Maxwell on Parcel 270.79.01.004A for Tiger Way Townhomes, Inc. to leave the assessed value for land at \$101,570 and to leave the building value at \$504,112 for a total assessed value of \$605,682.

- #4) **Parcel #270.79.01.004B:** Hsbg – Slack Add Lot 4B Blk 1
Owner Not Present: Tiger Way Townhomes Inc.
Harrisburg, SD 57032

Current Valuation: Land (NADC): \$130,960 Buildings (NADC2): \$431,770

Owners of Tiger Way Townhomes Inc. were not present. The appeal asked that the land value be lowered (\$100,000) as that was what it was purchased for and that the building be valued at (\$400,000) as it was under construction and should not be valued on income status until finished. Lincoln County stated that the properties value at 50% incomplete. Motion Maxwell, seconded Heerde on Parcel 270.79.01.004A for Tiger Way Townhomes, Inc. to leave the assessed value for land at \$130,960 and to leave the building value at \$431,770 for a total assessed value of \$562,730.

- #5) **Parcel #270.79.01.004C:** Hsbg – Slack Add Lot 4C Blk 1
Owner Not Present: Tiger Way Townhomes Inc.
Harrisburg, SD 57032

Current Valuation: Land (NADC): \$136,980

Owners of Tiger Way Townhomes Inc. were not present. The appeal asked that the land value be lowered (\$100,000) as that was what it was purchased for and is a bare lot. Lincoln County stated that it was equalized with all surrounding properties. Motion Berg, seconded Maxwell on Parcel 270.79.01.004A for Tiger Way Townhomes, Inc. to leave the assessed value for land at \$136,980, for a total assessed value of \$136,980.

- #6) **Parcel #270.20.04.001:** Hsbg – Thorsons Add Lot 1 – Blk 4
Owner Present: Rhonda & Rene Hruska
211 E Elm Street
Harrisburg, SD 57032

Current Valuation: Land (NAD): \$14,880 Buildings (NAD1): \$53,676

Rhonda Hruska was present to appeal the building assessment value. She stated that the house is in need of major needed updates: electric, water, heater, roof and interior drywall and flooring. If is not suitable for living at this time. Also, property has been on market and offers have been at most in the thirty thousand range. Lincoln County did make a recommendation to lower the house value to \$44,170. Motion Berg, seconded Heerde on Parcel 270.20.04.001 for Rhonda Hruska at 211 E Elm Street to leave the assessed value for land at \$14,880 and to change the building value to \$28,140 for a total assessed value of \$43,020.

- #7) **Parcel #270.71.00.001:** Hsbg – Southcliff Falls Add – Lot 1 of SW 1/4
Owner Not Present: Somerset Pacific – South Cliff Falls Apartments
800 S Cliff Avenue
Harrisburg, SD 57032

Current Valuation: Land (NADC): \$247,440 Buildings (NADC2): \$1,532,200

Owners of Somerset Pacific that owns the SouthCliff Falls Apartments were unable to attend but submitted supporting documentation as to why they were appealing that their building assessment valuation be lowered to \$730,590. Their valuations did not change from 2018 to 2019. Lincoln County recommended no change as they had run the income approach but it came in higher than the current value. Motion Burke - VanLuvanee, seconded Maxwell on Parcel 270.71.00.001 for Somerset Properties, SouthCliff Falls Apartment at 800 S Cliff Avenue to leave the assessed value for land at \$247,440 and to leave the building value at \$1,532,200 for a total assessed value of \$1,779,640

#8) **Parcel #270.81.06.010:** Hsbg – Devitt Farm Addition Lot 10 of Blk 6
Owner Present: Michael J. and Angela P Kuiper
128 Liberty Circler
Harrisburg, SD 57032

Current Valuation: Land (NADO): \$67,068 Buildings (NAD10): \$358,730

Michael Kuiper was present to appeal his land assessment. He is requesting that his land valuation assessment be lowered to \$50,301. Lot values range anywhere from \$2.85 sq. ft. to \$6.00 sq. ft depending on area and size of and type of lot. Motion Burke – Van Luvanee seconded Berg on Parcel 270.81.06.010 for Michael and Angela Kuiper at 128 Liberty Circle to change the assessed value for land at \$55,890 and to leave the building value at \$358,730 for a total assessed value of \$414,620.

#9) **Parcel #270.81.06.010:** Hsbg – Devitt Farm Addition Lot 11 of Blk 6
Owner Present: Jon D. and Katherine L. Feltman
134 Liberty Circle
Harrisburg, SD 57032

Current Valuation: Land (NADO): \$67,068 Buildings (NAD10): \$274,270

Jon Feltman was present to appeal his land assessment. He is requesting that his land valuation assessment be lowered to \$50,301. Lot values range anywhere from \$2.85 sq. ft. to \$6.00 sq. ft depending on area and size of and type of lot. Motion Berg, seconded Heerde on Parcel 270.81.06.011 for Jon D. and Katherine L. Feltman at 134 Liberty Circle to change the assessed value for land at \$55,890 and to leave the building value at \$274,270 for a total assessed value of \$330,160.

Motion Berg, seconded Maxwell to accept the assessment roll with the amended amounts listed above.

Motion Burke- Van Luvanee, seconded Maxwell to adjourn at 6:44 pm.

Mary McClung, Clerk of Harrisburg Local Equalization Board