

City of Harrisburg Local Board of Equalization  
Meeting Minutes  
March 16, 2020

The City of Harrisburg Local Board of Equalization, met in session Monday, March 16<sup>th</sup>, 2020, at 6:00 p.m. at the Liberty School Board Room, 200 E Willow Street, Harrisburg, South Dakota. Present were Ryan Olson, Ryan Berg, Kevin Maxwell and 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 #270.16.08.015:** Lot 15 of Block 8 Harvest Acres Addition Harrisburg  
Owner Present: Jim and Linda Dunham  
519 W 22<sup>nd</sup> St.  
Sioux Falls, SD 557105

Current Valuation: Land (NA-D): \$151,480  
Changed Valuation: Land (NA-D): \$99,000

Jim and Linda Dunham were present to appeal the land assessment value of Lot 15, Block 8 Harrisburg Harvest Acres Addition. The land was assessed at \$151,480.00; they purchased the lot in 2019 for \$90,000.00 and feel that is the fair market value it should be assessed at. The property has an underground pipeline diagonally going across the entire property with a 50' easement, leaving only 25% of the lot buildable. Motion Berg, seconded Heerde on Parcel 270.16.08.015 Lot 15 Block 8 Harvest Acres Addition for Jim and Linda Dunham to change the assessed value for land to \$99,000 for a total assessed value of \$99,000. Upon roll call vote, all in favor. Change made.

- #2) **Parcel #270.40.00.058:** Lot 58 Sunrise Addition Harrisburg  
Owner Present: Troy Stanga  
204 Annaway  
Harrisburg, SD 57032

Current Valuation: Land (NA-D-O): \$29,520 Buildings (NA-D1-O): \$170,820  
Changed Valuation: Land (NA-D-O): \$29,520 Buildings (NA-D1-O): \$165,480

Troy Stanga was present to appeal the building structure assessment for Lot 58 Sunrise Addition The building structure is assessed at \$170,820 which is more than he paid for it in 2019. Mr. Stanga feels that the building value should be lowered to \$160,820 due to purchase price and the land adjacent to the rear of the property is business type use, not residential. Motion Tank, seconded Maxwell on Parcel 270.40.00.058 for Troy Stanga, 204 Annaway to leave the assessed value for land at \$29,520 and to change the building structure value to \$165,480 for a total assessed value of \$195,000. Upon roll call vote, all in favor. Change made.

- #3) **Parcel #270.74.16.015:** Lot 15, Block 16 Legendary Estates Harrisburg  
Owner Present: Tyler Johnson  
604 Brannon Drive  
Harrisburg, SD 57032

Current Valuation: Land (NA-D1): \$35,990 Buildings (NA-D1): \$327,930  
Changed Valuation: Land (NA-D1) \$35,990 Buildings (NA-D1): \$275,310

Tyler Johnson was not present for the appeal of the building structure assessment for Lot 15 Block 16 Legendary Estates. The building is assessed at \$327,960 which he feels was appraised to high, The County completed an inspection on 3/12/2020 and the lower level finish is only partially framed. They recommended lowering the building structure assessment to \$275,310. Motion Heerde, seconded Berg on Parcel 270.74.16.015 for Tyler Johnson at 604 Brannon Drive to leave the assessed value for land at \$35,990 and to change the building structure value to \$275,310 for a total assessed value of \$311,300. Upon roll call vote, all in favor. Change made.

Motion Tank, seconded Olson to accept the assessment roll with the amended valuations listed above.

Motion Olson, seconded Heerde to adjourn at 6:30 pm.