

Local Board of Equalization

2019 Summary of Appeals

Meeting: City Council Chambers on Monday, March 18, 2019 at 6:15 p.m.

1. Donald & Dolores Elverud

- Parcel: 21.50.27.25
- Address: 48149 230th Street
- Description: 27 CITY OUTLOT E NW-1/4 27-107-48 (4.95 ACRES)
- Assessed Value: \$14,598 (land \$14,598)
 - Owners believes the correct full and true value to be \$5,380
 - Reason(s) for appeal (as stated on PT17 form): Owners believe property value is too high based on layout of land with a creek and floodplain.

2. Kathleen Lunday

- Parcel: 21.01.08.06
- Address: 306 E. 2nd Avenue
- Description: 0001--E-12-1/2' LOTS 4-5-6 & LOT 7 BLOCK 8 ORIGINAL PLAT
- Assessed Value: \$79,888 (land \$3,563 and buildings \$76,325)
 - Owners believes the correct full and true value to be \$59,700 (land \$3,563 and building \$56,137)
 - Reason(s) for appeal (as stated on PT17 form): Owner believes property value is too high based on recent purchase and reappraisal of property.

3. Tammy Pitsenberger

- Parcel: 21.35.01.12
- Address: 606 Cedar Drive
- Description: 0035--E-1/2 LOT 11 & LOT 12 BROAD AVENUE MOBILE HOME PARK ADDITION
- Assessed Value: \$39,410 (land \$4,380 and buildings \$35,030)
 - Owner believes the correct full and true value to be \$28,000 (land \$4,380 and buildings \$23,620)
 - Reason(s) for appeal: Owner believes property value is too high based on recent purchase - see attached letter.

OBJECTION TO REAL PROPERTY ASSESSMENT
(SDCL 10-11-13 thru SDCL 10-11-42)

County of Moody
TO BE COMPLETED BY PROPERTY OWNER:

APPEAL NUMBERS:
Off. of Hearing Exam. _____

Assessed in name of: Donald & Dolores Elverud County Brd. of Equal _____

Mailing address: 48149 230th St
Flandreau, SD 57028 Local Brd. of Equal _____

Phone No. _____

Legal description of property being appealed (Include lot, block, addition and city or section, township and range): Outlot E NW-1/4 Sec. 27-107-48

(USE SEPARATE FORM FOR EACH LEGAL DESCRIPTION - IF BARE AGRICULTURAL LAND - MAY USE PT 17A)

Parcel Number: 21.50.27.25

I am appealing the property value abstract class
 exempt status owner-occupied status

Reason(s) for appealing: layout of land with creek & flood plain

I believe the correct full and true value of said property on legal assessment date was: \$ 5,380 (total value)
\$ 5380 land value \$ _____ building value

Full amount of insurance carried on structures \$ _____

OATH: I do solemnly swear that all statements made herein are to the best of my knowledge, true and correct.

Date 3-7-19 Signature Donald Elverud
(Taxpayer/Taxpayer Attorney)

TO BE COMPLETED BY LOCAL BOARD OF EQUALIZATION - ACTION BY LOCAL BOARD OF EQUALIZATION:

No Change to Assessors Value _____ Changed Classification Changed Valuation

Abstract Type	Assessors Value From	Local Board To	Classification	
			From	To
<u>NAD</u>	\$ <u>14,598</u>	\$ _____	<u>NAD</u>	<u>NADS</u>
Abstract Type _____	\$ _____	\$ _____	_____	_____
Abstract Type _____	\$ _____	\$ _____	_____	_____
Abstract Type _____	\$ _____	\$ _____	_____	_____
Abstract Type _____	\$ _____	\$ _____	_____	_____

Signature _____

Jurisdiction _____

TO BE COMPLETED BY DIRECTOR OF EQUALIZATION PRIOR TO COUNTY BOARD OF EQUALIZATION

I, _____ make the following recommendation for the current year on the above stated property:

Abstract Type	Assessors Value From	Local Board To	Classif.		Assessor's Recommendation	
			From	To	Value	Classif
Abstract Type _____	\$ _____	\$ _____	_____	_____	_____	_____
Abstract Type _____	\$ _____	\$ _____	_____	_____	_____	_____
Abstract Type _____	\$ _____	\$ _____	_____	_____	_____	_____
Abstract Type _____	\$ _____	\$ _____	_____	_____	_____	_____
Abstract Type _____	\$ _____	\$ _____	_____	_____	_____	_____

Signature _____

TO BE COMPLETED BY COUNTY BOARD OF EQUALIZATION - FINAL VALUE BY COUNTY BOARD OF EQUALIZATION:

Abstract Type	To	Classification	
		From	To
Abstract Type _____	\$ _____	_____	_____
Abstract Type _____	\$ _____	_____	_____
Abstract Type _____	\$ _____	_____	_____
Abstract Type _____	\$ _____	_____	_____
Abstract Type _____	\$ _____	_____	_____

Signature _____

County Auditor

RCEL NUMBER	NAME / ADDRESS	CLASS	ASSESSED VALUE	LOCAL BOARD	COUNTY BOARD	STATE EQUALIZED VALUE	EXEMPT VALUE FZN BASE	ACRES	UNITS
.50.27.25									
153	DEED ELVERUD, DONALD & DOLORES 48149 230TH STREET FLANDREAU, SD	NAD	14,598	14,598	14,598	14,598			1.00
50-3									
	57028-6615								
	ELVERUD, DOLORES								
	DEED								
A-0050 B-27	L-								
.50.27.27									
153	CONT SPROULS, DEAN & KENNY	NADS	13,388	13,388	13,388	13,388		1.05	1.00
50-3	405 S. SUMMIT FLANDREAU SD	NAD1S	86,075	86,075	86,075	86,075			1.00
	57028-1325								
	SPROULS, KENNY								
	CONT								
	LOISEAU, JAMES TRUST								
	DEED								
	1002 W. ELM AVENUE FLANDREAU, SD								
	57028-1403								
	405 S SUMMIT STREET								
A-0050 B-27	L-A								
.50.27.28									
153	DEED MULLER, ANDREW & KATHERINE	NADS	6,525	6,525	6,525	6,525			1.00
50-3	401 S SUMMIT ST FLANDREAU SD	NAD1S	95,431	95,431	95,431	95,431			1.00
	57028-1325								
	MULLER, KATHERINE								
	DEED								
	401 S SUMMIT STREET								

COMBINE W/21.50.27.29 FOR 2016
 27 CITY LOT A SUBDIVISION LOT 23 & N-100' S-133' W-183' LOT 23 & LOT B.
 SUBDIVISION LOT 6 NW-1/4 & LOT C SUBDIVISION LOT 6 NW-1/4 SEC. 27-107-48 (1.05 ACRES)

0050-- N-100' S-233' W-183' LOT 23 NW-1/4 SEC. 27-107-48 (.42 ACRE)

106.50.31.210

WANNER, BRUCE & MICHELE

46647 237TH STREET 57017

505

ADMINISTRATIVE INFORMATION

PARCEL NUMBER
106.50.31.210
Parent Parcel Number

Property Address
46647 237TH STREET 57017
Neighborhood
10650

Property Class
595 (Res. on MA Lots TWP)

TAXING DISTRICT INFORMATION

Jurisdiction 052
Area 001
District 8555

OWNERSHIP

WANNER, BRUCE & MICHELE
46647 237 TH STREET
COLMAN, SD 57017-8532
N 436' E 743' NE 1/4 SEC. 31-106-50

Tax ID 520005459

TRANSFER OF OWNERSHIP

Date
09/05/2004 GULLICKSON, ALVIN

Printed 03/08/2019 Card No. 1 of 2

Bk/Eq: 04, 1488
54000

RESIDENTIAL

VALUATION RECORD

Assessment Year	11/01/2012	11/01/2015	11/01/2016	11/01/2017	11/01/2018
Reason for Change			Reval	2017 Values	2018 Values
VALUATION	L 34235	98465	78950	78950	96930
MARKET VALUE	E 165105	83270	83270	163470	163470
	T 199340	181735	162220	242420	260400
VALUATION	L 34235	98465	78950	78950	96930
LAND USE	B 165105	83270	83270	163470	163470
	T 199340	181735	162220	242420	260400

LAND DATA AND CALCULATIONS

Site Description

Topography:

Public Utilities:

Street or Road:

Neighborhood:

Zoning:

Legal Acres:
15.9900

Rating	Measured	Table	Prod. Factor				Influence	Value
Soil ID	Acreage		-or-	Base	Adjusted	Extended	Factor	
-or-	Actual	Effective	Depth	Rate	Rate	Value		
	Frontage	Depth	Square Feet					
1 Rural Acreage Homesite	0.0		0.00	20000.00	20000.00	20000	SV	20000
2 Rural Residence Excess Acreage	8.9900		1.00	7000.00	7000.00	62930		62930
3 Marshland	7.0000		1.00	2000.00	2000.00	14000		14000

Supplemental Cards

MEASURED ACREAGE 15.9900

Supplemental Cards

TRUE TAX VALUE 96930

Permit Number FilingDate Est. Cost Field Visit
Type Est. SqFt

Supplemental Cards

TOTAL LAND VALUE 96930

106.50.31.210

Property Class: 505
46647 237TH STREET 57017

IMPROVEMENT DATA

PHYSICAL CHARACTERISTICS

Style: 15 Remodel Pre 1970 2 sty
Occupancy: Single family

Story Height: 2.0
Finished Area: 2304
Attic: Unfinished
Basement: Full

ROOFING
Material: Comp sh to 235H
Type: Hip
Framing: Std for class
Pitch: Not available

FLOORING
Slab B
Sub and joists 1.0, 2.0, A
Base Allowance 1.0, 2.0

EXTERIOR COVER
Vinyl siding 1.0, 2.0, A

INTERIOR FINISH
Drywall 1.0, A
Plaster 2.0

ACCOMMODATIONS
Finished Rooms 5
Bedrooms 3

HEATING AND AIR CONDITIONING

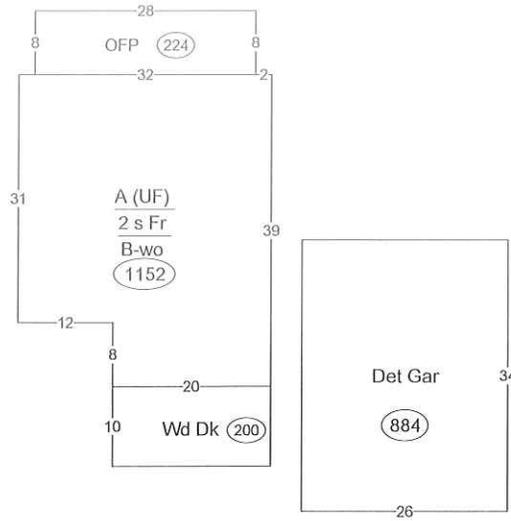
Primary Heat: Forced hot air
Lower Full Part
/Bsmt 1 Upper Upper
Air Cond 0 1152 1152 0

PLUMBING

	#
3 Fixt. Baths	2 6
Kit Sink	1 1
Water Heat	1 1
TOTAL	8

REMODELING AND MODERNIZATION

Amount	Date
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(LCH: 100.00)

SPECIAL FEATURES

SUMMARY OF IMPROVEMENTS

Description	Value	ID	Use	Story	Const	Year	Eff	Base	Feat-	Adj	Size or	Computed	Phys	Obsol	Market	%	Value		
				Hgt	Type	Grade	Const	Year	ures	Rate	Area	Value	Depr	Depr	Adj	Comp			
D : Remod 2005		D 05	DWELL DETGAR	0.00	30+	1900	1934	AV	0.00	N	0.00	4608	262210	50	0	100	100	131110	
				0.00	1	30	2005	2005	AV	23.89	N	23.89	26x34	21120	14	0	100	100	18160

Data Collector/Date

BWD 08/21/2008

Appraiser/Date

BWD 08/21/2008

Neighborhood

Neigh 10650 AV

Supplemental Cards

TOTAL IMPROVEMENT VALUE

149270

106.50.31.210

WANNER, BRUCE & MICHELE

46647 237TH STREET 57017

505

ADMINISTRATIVE INFORMATION

OWNERSHIP

Tax ID 520005459

Printed 03/08/2019 Card No. 2 of 2

TRANSFER OF OWNERSHIP

Base

VALUATION RECORD

Assessment Year

Reason for Change

VALUATION

Site Description

LAND DATA AND CALCULATIONS

Land Type	Rating Soil ID -or- Actual Frontage	Measured Acreage -or- Effective Frontage	Table Effective Depth	Prod. Factor -or- Depth Factor -or- Square Feet	Base Rate	Adjusted Rate	Extended Value	Influence Factor	Value
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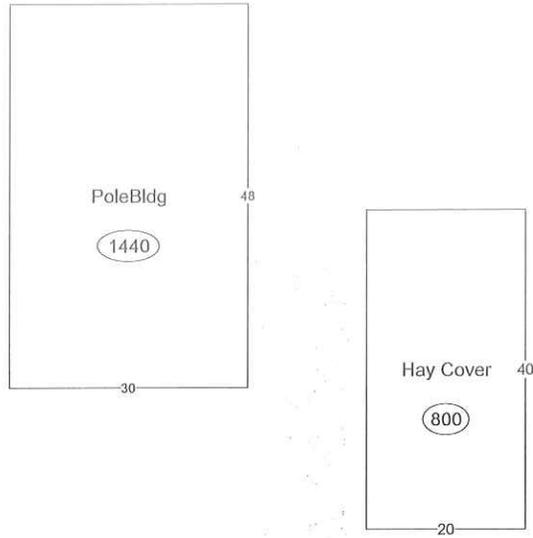
Supplemental Cards
TOTAL LAND VALUE

106.50.31.210

Property Class: 505
46647 237TH STREET 57017

PHYSICAL CHARACTERISTICS

IMPROVEMENT DATA



(LCM: 100.00)

SPECIAL FEATURES

SUMMARY OF IMPROVEMENTS

Description	Value	ID	Use	Stry Hgt	Const Type Grade	Year Const	Eff Year	Cond	Base Rate	Feat-ures	Adj Rate	Size or Area	Computed Value	Phys Depr	Obsol Depr	Market Adj	% Comp	Value
01 :D	-2160	01	POLEBLDG	10.00		30	2006	2006	AV	9.93	Y	30x 48	12140	14	0	100	100	10440
02 HAYCOVER		02	HAYCOVER	10.00	1	20	2017	2017	AV	6.00	N	20x 40	3840	2	0	100	100	3760

Data Collector/Date

Appraiser/Date

Neighborhood

Supplemental Cards
TOTAL IMPROVEMENT VALUE

14200

Neigh 10650 AV

OBJECTION TO REAL PROPERTY ASSESSMENT
(SDCL 10-11-13 thru SDCL 10-11-42)

County of Moody
TO BE COMPLETED BY PROPERTY OWNER:

APPEAL NUMBERS:
Off. of Hearing Exam. _____

Assessed in name of: Kathleen Lunday
Mailing address: 306 E. 2nd Ave
Flandreau SD 57028
Phone No. _____

County Brd. of Equal _____
Local Brd. of Equal _____

Legal description of property being appealed (Include lot, block, addition and city or section, township and range): E-12 1/2' lots 4-5-6 & Lot 7 Block 8 original Plat

(USE SEPARATE FORM FOR EACH LEGAL DESCRIPTION - IF BARE AGRICULTURAL LAND - MAY USE PT 17A)

Parcel Number: 21,01,08,06
I am appealing the X property value _____ abstract class _____
_____ exempt status _____ owner-occupied status _____

Reason(s) for appealing: recent purchase & reappraisal of property

I believe the correct full and true value of said property on legal assessment date was: \$ 59,700 (total value)
\$ 3563 land value \$ 56,137 building value

Full amount of insurance carried on structures \$ 203,600

OATH: I do solemnly swear that all statements made herein are to the best of my knowledge, true and correct.

Date 3-6-19 Signature Kathleen Lunday
(Taxpayer/Taxpayer Attorney)

TO BE COMPLETED BY LOCAL BOARD OF EQUALIZATION - ACTION BY LOCAL BOARD OF EQUALIZATION:

No Change to Assessors Value _____ Changed Classification _____ Changed Valuation X

Abstract Type	Assessors Value From	Local Board To	Classification	
			From	To
<u>NADIS</u>	\$ <u>76,325</u>	\$ <u>56,137</u>	_____	_____
Abstract Type _____	\$ _____	\$ _____	_____	_____
Abstract Type _____	\$ _____	\$ _____	_____	_____
Abstract Type _____	\$ _____	\$ _____	_____	_____
Abstract Type _____	\$ _____	\$ _____	_____	_____

Signature _____
Jurisdiction _____

TO BE COMPLETED BY DIRECTOR OF EQUALIZATION PRIOR TO COUNTY BOARD OF EQUALIZATION

I, _____ make the following recommendation for the current year on the above stated property:

Abstract Type	Assessors Value From	Local Board To	Classif.		Assessor's Recommendation	
			From	To	Value	Classif
Abstract Type _____	\$ _____	\$ _____	_____	_____	_____	_____
Abstract Type _____	\$ _____	\$ _____	_____	_____	_____	_____
Abstract Type _____	\$ _____	\$ _____	_____	_____	_____	_____
Abstract Type _____	\$ _____	\$ _____	_____	_____	_____	_____
Abstract Type _____	\$ _____	\$ _____	_____	_____	_____	_____

Signature _____

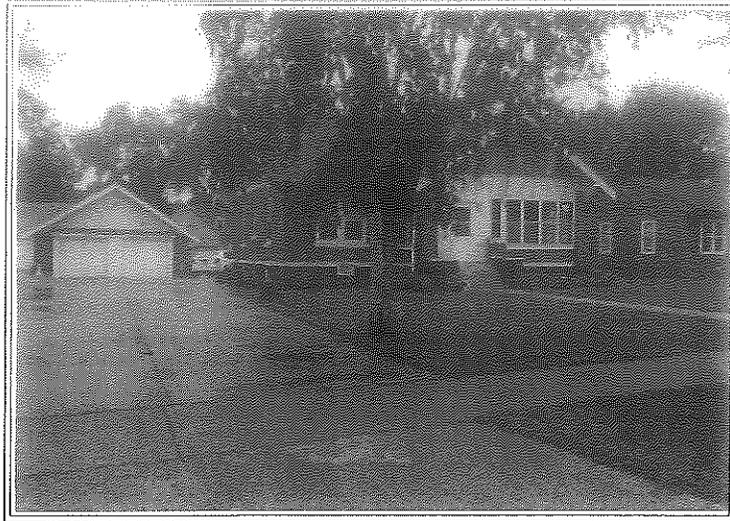
TO BE COMPLETED BY COUNTY BOARD OF EQUALIZATION - FINAL VALUE BY COUNTY BOARD OF EQUALIZATION:

Abstract Type	To	Classification	
		From	To
Abstract Type _____	\$ _____	_____	_____
Abstract Type _____	\$ _____	_____	_____
Abstract Type _____	\$ _____	_____	_____
Abstract Type _____	\$ _____	_____	_____
Abstract Type _____	\$ _____	_____	_____

Signature _____

County Auditor

APPRAISAL OF



LOCATED AT:

306 E 2nd Ave
Flandreau, SD 57028-1227

FOR:

LoanDepot.Com LLC & FHA/HUD
26642 Towne Centre Dr.
Foothill Ranch, CA, 92610

BORROWER:

Kathy Lunday

AS OF:

July 13, 2018

BY:

Brian B. Schmidt

Nationwide Property & Appraisal Services
LoanDepot.Com LLC & FHA/HUD
26642 Towne Centre Dr.
Foothill Ranch, CA, 92610

File Number: Fland306E2-18

In accordance with your request, I have appraised the real property at:

306 E 2nd Ave
Flandreau, SD 57028-1227

The purpose of this appraisal is to develop an opinion of the market value of the subject property, as improved.
The property rights appraised are the fee simple interest in the site and improvements.

In my opinion, the market value of the property as of July 13, 2018 is:

\$59,700
Fifty-Nine Thousand Seven Hundred Dollars

The attached report contains the description, analysis and supportive data for the conclusions, final opinion of value, descriptive photographs, limiting conditions and appropriate certifications.


Brian B. Schmidt

Uniform Residential Appraisal Report

Form 1004 (March 2009)

The purpose of this uniform appraisal report is to provide the information on which a competent and experienced appraiser will apply the market value of the subject property.

Property Address 308 E 2nd Ave, City Florissant, State MO, Zip Code 63028-1227, Owner Kathy Lunday, District of Public Record Kathleen Lunday, County Moody

Legal Description E 12.5' Lot 4-5-6& Lot 7, Block 8, Original Plat

Assessor's Parcel # 21.01.08.06, Tax Year 2017, R.E. Taxes \$ 1,479

Neighborhood Name Original Plat, Map Reference 0, Census Tract 9597.00

Occupant [X] Owner [] Tenant [] Vacant, Special Assessments \$ 0, [] PUD HOA \$ 0 [] per year [] per month

Property Rights Appraised [X] Fee Simple [] Leasehold [] Other (describe)

Assignment Type [] Purchase Transaction [X] Refinance Transaction [] Other (describe)

Lender/Client LoanDepot.Com LLC & FHA/HUD, Address 26642 Towne Centre Dr., Foothill Ranch, CA 92610

Is the subject property currently offered for sale or has it been offered for sale in the twelve months prior to the effective date of this appraisal? [X] Yes [] No

Report data source(s) used, offering price(s), and date(s). DOM Unk; Property was not listed with RASE or ECB mls. Property was listed with local realty firm. No information is found online. Per owner extended marketing period noted.

Did I analyze the contract for sale for the subject purchase transaction. Explain the results of the analysis of the contract for sale or why the analysis was not performed.

Contract Price \$, Date of Contract, Is the property seller the owner of public record? [] Yes [] No, Data Source []

Is there any financial assistance from charges, sale concessions, gift or discount appraisal assistance, etc. to be paid by any party on behalf of the borrower? [] Yes [] No

Note: Race and the racial composition of the neighborhood are not appraisal factors.

Table with 4 columns: Neighborhood Characteristics, One-Unit Housing Trends, Two-Unit Housing Trends, and Percent Land Use. Includes rows for Location, Built-Up, Growth, Neighborhood Boundaries, and Neighborhood Description.

Market Conditions (including support for the above conclusions) See Attached Addendum.

Dimensions 63 x 150, Area 9450 sf, Shape Rectangular, View N;Res;

Specific Zoning Classification RS-1, Zoning Description Single Family Residential

Zoning Compliance [X] Legal [] Legal Nonconforming (Grandfathered Use) [] No Zoning [] Illegal (describe)

Is the highest and best use of the subject property as improved (or as proposed per plans and specifications) the present use? [X] Yes [] No, If No, describe. See Attached Addendum

Table with 4 columns: Utilities, Public, Other (describe), and Off-site Improvements—Type. Includes rows for Electricity, Gas, Water, Sanitary Sewer, Street, and Alley.

FEMA Special Flood Hazard Area [] Yes [X] No, FEMA Flood Zone X, FEMA Map # 46101C0212C, FEMA Map Date 08/19/2008

Are the utilities and off-site improvements typical for the market area? [X] Yes [] No, If No, describe.

Are there any adverse site conditions or external factors (easements, encroachments, environmental conditions, land uses, etc.)? [] Yes [X] No, If Yes, describe. See Attached Addendum.

Table with 4 columns: GENERAL DESCRIPTION, FOUNDATION, EXTERIOR DESCRIPTION materials/condition, and INTERIOR materials/condition. Includes rows for Units, # of Stories, Type, Design, Year Built, Effective Age, Attic, Floor, Heating, Cooling, Appliances, and Finished area above grade.

Describe the condition of the property (including needed repairs, deterioration, renovations, remodeling, etc.). C4; No updates in the prior 15 years; Subject property is a older 1.5 story style home that has above average appeal and quality features, and is average in overall condition. Brick exterior noted. Interior has wide trim, most likely hardwood floors under carpet. Fireplace in the living room. No major updating, etc. done. House had some painting done on trim areas, etc. in last year. No deferred maintenance noted. Utilities and appliances were on and in working order at time of inspection. Attic inspection noted thru some scuttle doors in closets.

Are there any physical deficiencies or adverse conditions that affect the livability, soundness, or structural integrity of the property? [] Yes [X] No, If Yes, describe.

Does the property generally conform to the neighborhood (functional utility, style, condition, use, construction, etc.)? [X] Yes [] No, If No, describe.

Uniform Residential Appraisal Report

File No. Fland308E2-18

Table with columns: FEATURE, SUBJECT, COMPARABLE SALE NO. 1, COMPARABLE SALE NO. 2, COMPARABLE SALE NO. 3. Rows include property details, adjustments, and final values.

SALES COMPARISON APPROACH

My research [X] did [] did not research the sale or transfer history of the subject property and comparable sales. If not, explain

My research [X] did [] did not reveal any prior sales or transfers of the subject property for the three years prior to the effective date of this appraisal.

Table with columns: ITEM, SUBJECT, COMPARABLE SALE NO. 1, COMPARABLE SALE NO. 2, COMPARABLE SALE NO. 3. Rows include Date of Prior Sale/Transfer, Price of Prior Sale/Transfer, Data Source(s), Effective Date of Data Source(s).

Analysis of prior sale or transfer history of the subject property and comparable sales. Appraiser notes sale of subject in past 3 years. No sales of comparables noted in past 36 months prior to sale noted above.

Summary of Sales Comparison Approach. After adequate adjustments each sale is given consideration. Appraiser searched RASE mls, ECB mls and county records for comparable sales in Flandreau, SD.

Indicated Value by Sales Comparison Approach \$ 59,700. Indicated Value by: Sales Comparison Approach \$59,700 Cost Approach (if developed) \$89,600 Income Approach (if developed) \$0

All consideration is given the market approach. The income and cost approach are not considered applicable with this report. The appraisal is not based upon a minimum requested valuation, a specific valuation, or the approval of a loan request.

RECONCILIATION

This appraisal is made [X] "as is," [] subject to completion per plans and specifications on the basis of a hypothetical condition that the improvements have been completed.

Based on a complete visual inspection of the interior and exterior areas of the subject property, defined scope of work, statement of assumptions and limiting conditions, and appraiser's certification, my (our) opinion of the market value, as defined, of the real property that is the subject of this report is \$59,700 as of 07/13/2018

Uniform Residential Appraisal Report

ADDITIONAL COMMENTS

COST APPROACH

INCOME

PUD INFORMATION

COST APPROACH TO VALUE (not required by Fannie Mae)

Provide adequate information for the lender/client to replicate the below cost figures and calculations.
Support for the opinion of site value (summary of comparable land sales or other methods for estimating site value) Sales comparison approach is the method used in determining a lot value. Land sale comparables are retained in the appraisers workfile.

ESTIMATED	<input type="checkbox"/> REPRODUCTION OR	<input checked="" type="checkbox"/> REPLACEMENT COST NEW	OPINION OF SITE VALUE	= \$	5,000		
Source of cost data	Marshall & Swift		Dwelling	1,578 Sq. Ft. @ \$	90..... = \$ 142,020		
Quality rating from cost service	Avg. +	Effective date of cost data	Bsmt: 1092	Sq. Ft. @ \$	30..... = \$ 32,760		
Comments on Cost Approach (gross living area calculations, depreciation, etc.)			F/P, Porch/Patio		10,000		
Subject property conforms to the new FHA/HUD handbook 4000.1 as adopted 09/15/2015. Functional and external obsolescence is noted with older floor plan and limited market in small towns.			Garage/Carport	259 Sq. Ft. @ \$	25.00..... = \$ 6,475		
			Total Estimate of Cost-New		191,255		
			Less	60 Physical	Functional	External	
			Depreciation	\$79,689	\$15,000	\$15,000	= \$ (109,689)
			Depreciated Cost of Improvements				= \$ 81,566
			"As-is" Value of Site Improvements				= \$ 3,000
Estimated Remaining Economic Life (HUD and VA only)			35 Years	INDICATED VALUE BY COST APPROACH			= \$ 89,600

INCOME APPROACH TO VALUE (not required by Fannie Mae)

Estimated Monthly Market Rent \$ X Gross Rent Multiplier = \$ 0 Indicated Value by Income Approach
Summary of Income Approach (including support for market rent and GRM)

PROJECT INFORMATION FOR PUDs (if applicable)

Is the developer/builder in control of the Homeowners' Association (HOA)? Yes No Unit type(s) Detached Attached

Provide the following information for PUDs ONLY if the developer/builder is in control of the HOA and the subject property is an attached dwelling unit.

Legal name of project

Total number of phases Total number of units Total number of units sold

Total number of units rented Total number of units for sale Data source(s)

Was the project created by the conversion of an existing building(s) into a PUD? Yes No If Yes, date of conversion.

Does the project contain any multi-dwelling units? Yes No Data source(s)

Are the units, common elements, and recreation facilities complete? Yes No If No, describe the status of completion.

Are the common elements leased to or by the Homeowners' Association? Yes No If Yes, describe the rental terms and options.

Describe common elements and recreational facilities.

21.10.05.03

VON EYE, CHAD & SAMANTHA

205 W 1ST AVE

501

ADMINISTRATIVE INFORMATION

PARCEL NUMBER
21.10.05.03

Parent Parcel Number

Property Address
205 W 1ST AVE

Neighborhood
1888 Flandreau City PRIMARY

Property Class
501 (a)(b)(c)(d) (Res 1 Family CITY)

TAXING DISTRICT INFORMATION

Jurisdiction 052

Area 001

District 2153

OWNERSHIP

VON EYE, CHAD & SAMANTHA
765 W 3RD AVE
FLANDREAU, SD 57026-1593

W-30' LOT 2 & E-40' LOT 3 BLOCK 5 HERRY ADDITION

Tax ID 520003703

TRANSFER OF OWNERSHIP

Date	Transferor	Grantee	Blk/Pg
08/31/2017	VON EYE, CHAD & SAMANTHA		17, 0869
08/31/2017	VON EYE, CHAD & SAMANTHA		17, 0869
08/31/2017	SUTTON, PATRICIA		17, 0869
06/20/2011	DELLER, BUBY		11, 1300
11/15/1974	DE CLER, GLENORA		07, 350

Printed 03/08/2019 Card No. 1 of 1

RESIDENTIAL

VALUATION RECORD

Assessment Year	11/01/2012	11/01/2014	11/01/2016	11/01/2016	11/01/2017	11/01/2018
Reason for Change						
VALUATION	L 3175	Reval 3192	2017 Valuez 3192	2017 Valuez 3192	2018 Values 3192	3192
MARKET VALUE	E 43844	46920	46920	46920	46920	73499
	T 47019	50112	50112	50112	50112	76691
VALUATION	L 3175	3192	3192	3192	3192	3192
LAND USE	E 43844	46920	46920	46920	46920	73499
	T 47019	50112	50112	50112	50112	76691

LAND DATA AND CALCULATIONS

Rating	Measured	Table	Prod. Factor				Influence	
Soil ID	Acres	-or-	Depth Factor	Base	Adjusted	Extended	Factor	Value
Actual	Effective	Effective	-or-	Rate	Rate	Value		
Frontage	Frontage	Depth	Square Feet					
Land Type								
Zoning:	1 Res SQFT Lot		8400.00	0.38	0.38	3192		3192
Legal Acres:	0.0000							

Supplemental Cards

MEASURED ACREAGE 0.1928

Supplemental Cards

TRUE TAX VALUE 3192

Permit Number FilingDate Est. Cost Field Visit
Type Est. SqFt

2019 Garage 0
0

Supplemental Cards

TOTAL LAND VALUE 3192

21.10.05.03

Property Class: 501
205 W 1ST AVE

PHYSICAL CHARACTERISTICS

Style: 23 Pre 1970 1-1/2 story
Occupancy: Single Family

Story Height: 1.0
Finished Area: 1276
Attic: None
Basement: 3/4

ROOFING
Material: Comp sh to 235#
Type: Gable-Hip
Framing: Std for class
Pitch: Not available

FLOORING
Slab By 1.0
Pergo or equal 1.0
Tongue in groove 1.0

EXTERIOR COVER
Cement fiber siding 1.0

INTERIOR FINISH
Plaster 1.0

ACCOMMODATIONS
Finished Rooms 5
Bedrooms 2
Formal Dining Rooms 1

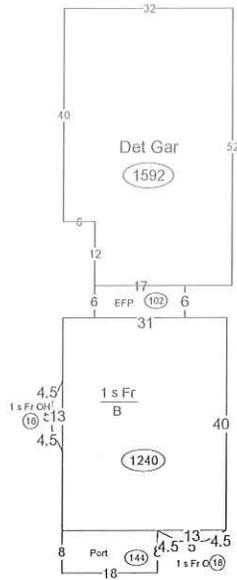
HEATING AND AIR CONDITIONING
Primary Heat: Forced hot air
Lower Full Part
/Bsmt 1 Upper Upper

PLUMBING

#	
3 Fixt. Baths	1 3
Kit Sink	1 1
Water Heat	1 1
TOTAL	5

REMODELING AND MODERNIZATION
Amount Date

IMPROVEMENT DATA



(LCH: 100.00)

SPECIAL FEATURES

SUMMARY OF IMPROVEMENTS

Description	Value	ID	Use	Story Hgt	Const Type	Grade	Year Const	Eff Year	Cond	Base Rate	Feat-ures	Adj Rate	Size or Area	Computed Value	Phys Depr	Obsol Depr	Market Adj	§ Comp	Value
D DWELL	0.00	01	DETGAR	10.00	1	20	1920	2018	F AV	0.00	N	0.00	2516	134050	65	0	105	100	49266
													6x 12	32970	2	25	100	100	24233

Data Collector/Date	Appraiser/Date	Neighborhood	Supplemental Cards	
BWD 05/29/2014	BWD 06/17/2002	Neigh 1000 AV	TOTAL IMPROVEMENT VALUE	73499

21.03.05.03

ROBERTS, CRYSTAL

406 S WIND ST

501

ADMINISTRATIVE INFORMATION

OWNERSHIP

Tax ID 520003412

Printed 03/08/2019 Card No. 1 of 1

PARCEL NUMBER
21.03.05.03

ROBERTS, CRYSTAL
406 S WIND STREET
FLANDREAU, SD 57028-1740

TRANSFER OF OWNERSHIP

Patent Parcel Number

LOT 1 & M-58' E-73' LOT C BLOCK 5 PARK ADDITION

Date

Property Address
406 S WIND ST

Date	Owner	Doc #
06/15/2018	CHRISTENSEN, DALE & LINDA	273689
08/25/2007	DIFFERT, GERTRUDE	BR/Pg: 03, 1837
04/25/1988	SCHMIDT, HELEN	BR/Pg: 79, 419

Neighborhood
1000 Flandreau City PRIMARY

Property Class
501 Residential (Res & Family CITY)

TAXING DISTRICT INFORMATION

Jurisdiction 052
Area 001
District 2153

RESIDENTIAL

VALUATION RECORD

Assessment Year	11/01/2012	11/01/2014	11/01/2016	11/01/2016	11/01/2017	11/01/2018
Reason for Change		Reval	2017 Values	2017 Values	2018 Values	
VALUATION	L 4720	4745	4745	4745	4745	4745
MARKET VALUE	E 81642	89660	89660	89660	89660	89660
	T 86362	94405	94405	94405	94405	94405
VALUATION	L 4720	4745	4745	4745	4745	4745
LAND USE	E 81642	89660	89660	89660	89660	89660
	T 86362	94405	94405	94405	94405	94405

LAND DATA AND CALCULATIONS

Rating	Measured	Table	Prod. Factor	Base	Adjusted	Extended	Influence	Value
Soil ID	Acres	Effective	Depth	Rate	Rate	Value	Factor	
-or-	-or-	Depth	-or-					
Actual	Effective	Effective	Square Feet					
Frontage	Frontage	Depth						
Land Type	1 Res SQFT Lot		12488.00	0.38	0.38	4745		4745

SALE: PROPERTY FOR SALE
5/4/2016 - property for sale in Booster thru Kuhle-Sutton Agency
asking \$94,900

Supplemental Cards

MEASURED ACREAGE 0.2867

Supplemental Cards

TRUE TAX VALUE 4745

Permit Number	FilingDate	Est. Cost	Field Visit
Type		Est. Sqft	

Supplemental Cards
TOTAL LAND VALUE

4745

21.03.05.03

Property Class: 501
406 S WIND ST

PHYSICAL CHARACTERISTICS

Style: 23 Pre 1970 1-1/2 story
Occupancy: Single Family

Story Height: 0
Finished Area: 1893
Attic: None
Basement: Full

ROOFING
Material: Comp sh to 235#
Type: Gable
Framing: Std for class
Pitch: Not available

FLOORING
Slab B
Sub and joists 1.0, 1.75
Base Allowance 1.0, 1.75
Concrete B

EXTERIOR COVER
Vinyl siding 1.0, 1.75

INTERIOR FINISH
Paneling B
Plaster 1.0, 1.75

ACCOMMODATIONS
Finished Rooms 5
Bedrooms 2
Formal Dining Rooms 1

HEATING AND AIR CONDITIONING

Primary Heat: Forced hot air
Lower Full Part
/Bsmt 1 Upper Upper
Air Cond 676 676 0 541

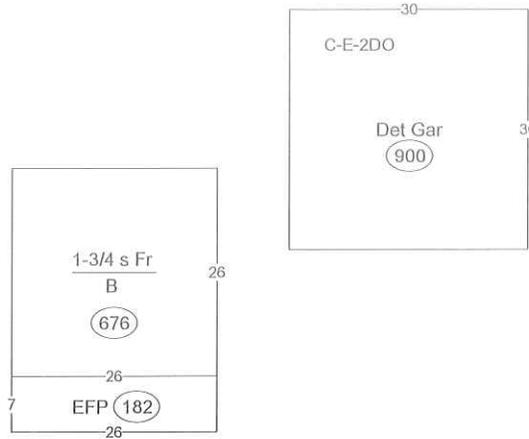
PLUMBING

	#
3 Fixt. Baths	2 6
Kit Sink	1 1
Water Heat	1 1
Extra Fixt	2
TOTAL	10

REMODELING AND MODERNIZATION

Amount Date

IMPROVEMENT DATA



(LCM: 100.00)

SPECIAL FEATURES

Description	Value
D :DISHWSHR	620
OVEN	730
RANGE	420
01 :CEILING	0
IF	5
INSULATN	0

SUMMARY OF IMPROVEMENTS

Description	Value	ID	Use	Stry Hgt	Const Type	Grade	Year Const	Eff Year	Cond	Base Rate	Feat- ures	Adj Rate	Size or Area	Computed Value	Phys Depr	Obsol Depr	Market 3			Value
																	Adj	Comp	Value	
D :DISHWSHR	620	D	DWELL	0.00		20+	1930	1932	AV	0.00	Y	0.00	2028	144470	50	0	100	100	72240	
01 :DETGAR	420	01	DETGAR	0.00	1	30	1996	1932	G	23.79	Y	29.78	30x 30	26800	35	0	100	100	17420	
01 :CEILING	0																			
IF	5																			
INSULATN	0																			

Data Collector/Date
BWD 05/07/2014

Appraiser/Date
BWD 06/18/2002

Neighborhood
Neigh 1000 AV

Supplemental Cards
TOTAL IMPROVEMENT VALUE

89660

21.02.12.20

DAMM, DYLAN

110 W 3RD AVE

501

ADMINISTRATIVE INFORMATION

PARCEL NUMBER
21.02.12.20
Parent Parcel Number

Property Address
110 W 3RD AVE

Neighborhood
1300 Flaminio city PRIMARY

Property Class
501 HaboHabi (Des 1 Family CITY)

TAXING DISTRICT INFORMATION

Jurisdiction 052
Area 001
District 2153

OWNERSHIP

DAMM, DYLAN
110 WEST THIRD AVENUE
FLAMINGO, CO 87628-1702

W-1/2 LOT 20 & LOT 21 BLOCK 12 PETTIGREW ADDITION

Tax ID 520003357

TRANSFER OF OWNERSHIP

Date	Owner	BL/Pg
06/29/2018	HEINEMANN, LARRY	BL/Pg: 18, 668 \$76000
04/07/2016	HEINEMANN, LESLIE	BL/Pg: 16, 629 50
08/17/2015	HEITSHUSEN, BARBARA	BL/Pg: 15, 1343 265000
10/15/2007	CAMPBELL, RONALD & VIRGINIA	BL/Pg: 07, 2146 578000
01/24/2005	ALLEH, MARK	BL/Pg: 09, 742 853600

Printed 03/08/2019 Card No. 1 of 1

RESIDENTIAL

VALUATION RECORD

Assessment Year	11/01/2012	11/01/2014	11/01/2016	11/01/2015	11/01/2017	11/01/2018
Reason for Change						
VALUATION	L 3969	3990	3990	3990	3990	3990
MARKET VALUE	R 69028	65070	65070	65070	65070	67674
	T 72997	69060	69060	69060	69060	71664
VALUATION	L 3969	3990	3990	3990	3990	3990
LAND USE	R 69028	65070	65070	65070	65070	67674
	T 72997	69060	69060	69060	69060	71664

LAND DATA AND CALCULATIONS

Street or Road:	Rating	Measured Soil ID	Table	Prod. Factor	Base Rate	Adjusted Rate	Extended Value	Influence Factor	Value
Neighborhood:	-or-	-or-	Effective Depth	-or-	Square Feet				
Zoning:	Actual Frontage	Effective Frontage							
1 Res SQFT Lot					10500.00	0.38	0.38	3990	3990

Supplemental Cards

MEASURED ACREAGE 0.2410

Supplemental Cards

TRUE TAX VALUE 3990

Permit Number FilingDate Est. Cost Field Visit
Type Est. SqFt

Supplemental Cards

TOTAL LAND VALUE 3990

21.02.12.20

Property Class: 501
110 W 3RD AVE

PHYSICAL CHARACTERISTICS

Style: 23 Pra 1970 1-1/2 story
Occupancy: Single family

Story Height: 1.0
Finished Area: 1243
Attic: None
Basement: 3/4

ROOFING
Material: Comp sh to 235#
Type: Gable
Framing: Std for class
Pitch: Not available

FLOORING
Slab B
Sub and joists 1.0, 1.5
Base Allowance 1.0, 1.5

EXTERIOR COVER
Cement fiber siding 1.0, 1.5

INTERIOR FINISH
Plaster 1.0, 1.5

ACCOMMODATIONS
Finished Rooms 6
Bedrooms 4

HEATING AND AIR CONDITIONING

Primary Heat: Forced hot air
Lower Full Part
/Bsmt 1 Upper Upper
Air Cond 0 888 0 355

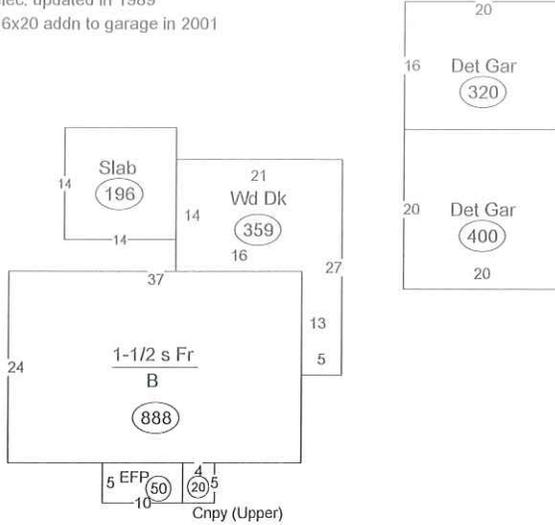
PLUMBING

	#
3 Fixt. Baths	1 3
Kit Sink	1 1
Water Heat	1 1
TOTAL	5

REMODELING AND MODERNIZATION
Amount Date

IMPROVEMENT DATA

2 bedrooms up, 2 on main
elec. updated in 1989
16x20 addn to garage in 2001



(LCH: 100.00)

SPECIAL FEATURES

SUMMARY OF IMPROVEMENTS

Description	Value	ID	Use	Stry Hgt	Const Type	Grade	Year Const	Eff Year	Cond	Base Rate	Feat-ures	Adj Rate	Size or Area	Computed Value	Phys Depr	Obsol Depr	Market Adj	% Comp	Value
D DWELL	0.00			1	20+		1930	1945	F	0.00	N	0.00	2664	130170	60	0	105	100	54674
01 DETGAR	0.00			1	30		2001	2001	AV	31.41	N	31.41	16x 20	10050	20	0	100	100	8040
02 DETGAR	0.00			1	30		1950	1950	AV	27.57	N	27.57	20x 20	11030	55	0	100	100	4960

Data Collector/Date
DB 05/19/2014

Appraiser/Date
BWD 10/26/2005

Neighborhood
Neigh 1000 AV

Supplemental Cards
TOTAL IMPROVEMENT VALUE

67674

OBJECTION TO REAL PROPERTY ASSESSMENT
(SDCL 10-11-13 thru SDCL 10-11-42)

County of Moody
TO BE COMPLETED BY PROPERTY OWNER:

APPEAL NUMBERS:
 Off. of Hearing Exam. _____

Assessed in name of: Tammy Pitsenberger
 Mailing address: 6006 Cedar Dr

County Brd. of Equal _____

Phone No. _____

Local Brd. of Equal _____

Legal description of property being appealed (Include lot, block, addition and city or section, township and range): 0038 0035 11 E 1/2 LOT 11 & LOT 12 Broad Ave MHPA

(USE SEPARATE FORM FOR EACH LEGAL DESCRIPTION - IF BARE AGRICULTURAL LAND - MAY USE PT 17A)

Parcel Number: 21.36.01.12

I am appealing the 39410 property value _____ abstract class _____
 exempt status _____ owner-occupied status _____

Reason(s) for appealing: _____

I believe the correct full and true value of said property on legal assessment date was: \$ _____ (total value)
 \$ 4380 land value \$ 23620 building value

Full amount of insurance carried on structures \$ _____

OATH: I do solemnly swear that all statements made herein are to the best of my knowledge, true and correct.

Date 3-12-19 Signature Tammy Pitsenberger
 (Taxpayer/Taxpayer Attorney)

TO BE COMPLETED BY LOCAL BOARD OF EQUALIZATION - ACTION BY LOCAL BOARD OF EQUALIZATION:

Abstract Type	No Change to Assessors Value		Changed Classification		Changed Valuation	
	Assessors Value		Local Board		Classification	
	From	To	From	To	From	To
<u>NADMIS</u>	\$ <u>24,530</u>	\$ <u>18,120</u>				
<u>NADIS</u>	\$ <u>10,500</u>	\$ <u>5,500</u>				
Abstract Type	\$ _____	\$ _____				
Abstract Type	\$ _____	\$ _____				
Abstract Type	\$ _____	\$ _____				

Signature _____

Jurisdiction _____

TO BE COMPLETED BY DIRECTOR OF EQUALIZATION PRIOR TO COUNTY BOARD OF EQUALIZATION

I, _____ make the following recommendation for the current year on the above stated property:

Abstract Type	Assessors Value		Local Board		Classif.		Assessor's Recommendation	
	From	To	From	To	From	To	Value	Classif
Abstract Type	\$ _____	\$ _____						
Abstract Type	\$ _____	\$ _____						
Abstract Type	\$ _____	\$ _____						
Abstract Type	\$ _____	\$ _____						
Abstract Type	\$ _____	\$ _____						

Signature _____

TO BE COMPLETED BY COUNTY BOARD OF EQUALIZATION - FINAL VALUE BY COUNTY BOARD OF EQUALIZATION:

Abstract Type	To		Classification	
	From	To	From	To
Abstract Type	\$ _____	\$ _____		
Abstract Type	\$ _____	\$ _____		
Abstract Type	\$ _____	\$ _____		
Abstract Type	\$ _____	\$ _____		
Abstract Type	\$ _____	\$ _____		

Signature _____

County Auditor

ROEL NUMBER	NAME / ADDRESS	CLASS	ASSESSED VALUE	LOCAL BOARD	COUNTY BOARD	STATE EQUALIZED VALUE	EXEMPT VALUE FZN BASE	ACRES	UNITS
.35.01.11									
153	DEED CORCORAN, MICHAEL SR	NAD	4,380	4,380	4,380	4,380			1.50
50-3	22462 483RD AVENUE FLANDREAU, SD	NADM1 NAD1	7,690 4,200	7,690 4,200	7,690 4,200	7,690 4,200			1.00
	57028-6904								
	610 CEDAR DRIVE								
	A-0035 B- L-10								
	1973 MARSHFIELD TITLE Y11583 14 X 66								
.35.01.12									
153	DEED PITSEBERGER, TAMMY	NADS	4,380	4,380	4,380	4,380			1.50
50-3	606 CEDAR DRIVE FLANDREAU SD	NAD1S NADM1S	10,500 24,530	10,500 24,530	10,500 24,530	10,500 24,530			
	57028-1539								
	606 CEDAR DRIVE								
	A-0035 B- L-11								
	1993 MOBILE HOME SERIAL # TEX477300 TITLE # PH059157								
.35.01.13									
153	DEED GOODEAGLE, RONALD & LILLIAN	NADS	6,570	6,570	6,570	6,570			3.00
50-3	602 CEDAR DRIVE FLANDREAU SD	NADM1S	27,570	27,570	27,570	27,570			1.00
	57028-1539								
	GOODEAGLE, LILLIAN								
	602 CEDAR DRIVE								
	A-0035 B- L-13								
	0035-- LOTS 13-14-15 BROAD AVENUE MOBILE HOME PARK ADDITION TITLE SURRENDERED 8/17/16 TITLE#162300017 SN:4078M 1994 MEDALLION								
.35.01.17									
153	DEED HARRIS, WESLEY & SANDRA	NADS	5,840	5,840	5,840	5,840			2.00
50-3	505 BIRCH STREET	NADM1S NAD1S	61,010 14,780	61,010 14,780	61,010 14,780	61,010 14,780			1.00

Board of Equalization:

On Monday, March 4th, I spoke with DeAnna Berke, Directory of Equalization, for Moody County regarding the valuation of my property at 606 Cedar Drive. We discussed the valuation of my property compared to what I purchased the property for late in 2017. The structure and land should be lowered to \$28,000 which is what I purchased the property for just over a year ago.

Tammy Pitsenberger
606 Cedar Drive
Flandreau, SD 57028

3/4/19
Tammy,
I broke up & lowered
both garage & mobile
home to equal 28,000
home 18,120
garage 5,500
land 4,380
28,000
Let me know if you have
any questions. DeAnna

21.35.01.13

GOODEAGLE, RONALD AND LILLIAN

602 CEDAR DR

541

ADMINISTRATIVE INFORMATION

PARCEL NUMBER 21.35.01.13
Parent Parcel Number
Property Address 602 CEDAR DR
Neighborhood 1300 Flandreau City PRIMARY
Property Class 541 RARE/HIGHWAY OR HOUSG 1st CITY
TAXING DISTRICT INFORMATION
Jurisdiction 053
Area 001
District 2153

OWNERSHIP

GOODEAGLE, RONALD AND LILLIAN
602 CEDAR DRIVE
FLANDREAU, SD 57629
LOTS 13-14-15 BROAD AVENUE MOBILE HOME PARK ADDITION

Tax ID 520004013

TRANSFER OF OWNERSHIP

Table with columns: Date, Name, Doc #, BR/Pg. Includes entries for DU BOIS, BIANE (11/03/2014), DU BOIS, RENDALL (03/04/2015), KITTO, MATTHEW & ABBEY (07/18/2006), and CABRERA, CARLOS & SHELLI (07/18/2003).

Printed 03/15/2019 Card No. 1 of 1

RESIDENTIAL

VALUATION RECORD

Table with columns: Assessment Year, Reason for Change, Reval, 2017 Values, 2018 Values. Rows include VALUATION, MARKET VALUE, and LAND USE.

LAND DATA AND CALCULATIONS

Table with columns: Rating, Measured Acreage, Table, Prod. Factor, Depth Factor, Base Rate, Adjusted Rate, Extended Value, Influence Factor, Value. Includes Land Type: 1 Resid. Lot No Utilites/Streets.

SALE: PROPERTY FOR SALE
for sale thru kuhle sutton agency 1-27-2016 asking \$37,000

Supplemental Cards
MEASURED ACREAGE

Supplemental Cards
TRUE TAX VALUE

6570

Permit Number FilingDate Est. Cost Field Visit
Type Est. SqFt

Supplemental Cards
TOTAL LAND VALUE

6570

21.35.01.13

Property Class: 541
602 CEDAR DR

IMPROVEMENT DATA

1994 MEDALLION SN: 4078M

PHYSICAL CHARACTERISTICS

Style: 1989-94 mobile home
Occupancy: Single family
Story Height: 1.0
Finished Area: 0
Attic: None
Basement: None

ROOFING
Material: Comp sh to 235#
Type: Gable
Framing: Std for class
Pitch: Not available

FLOORING

EXTERIOR COVER

INTERIOR FINISH

ACCOMMODATIONS

Finished Rooms 2
Bedrooms 2

HEATING AND AIR CONDITIONING

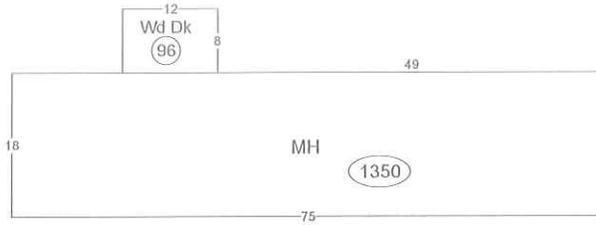
Primary Heat: Forced hot air
Lower Full Part
/Bsmt 1 Upper Upper

PLUMBING

	#	
3 Fixt. Baths	2	6
Kit Sink	1	1
Water Heat	1	1
TOTAL		8

REMODELING AND MODERNIZATION

Amount Date



(LCH: 100.00)

SPECIAL FEATURES

SUMMARY OF IMPROVEMENTS

Description	Value	ID	Use	Stry Hgt	Const Type	Grade	Year Const	Eff Year	Cond	Base Rate	Feat-ures	Adj Rate	Size or Area	Computed Value	Phys Depr	Obsol Depr	Market Adj	% Comp	Value
M :DISHNSHR	560	M	MHOME	0.00			20-	1994	1994	F	29.51	Y	27.74 18x 75	42420	35	0	100	100	27570

Data Collector/Date
DB 08/14/2014

Appraiser/Date
BWD 10/29/2003

Neighborhood
Neigh 1000 AV

Supplemental Cards
TOTAL IMPROVEMENT VALUE

27570

21.35.01.07

CASTILLO, JEAN

616 CEDAR DRIVE 675X100

541

ADMINISTRATIVE INFORMATION

PARCEL NUMBER
21.35.01.07

Parent Parcel Number

Property Address
616 CEDAR DRIVE 675X100

Neighborhood
1000 Flandreau City PRIMARY

Property Class
541 NonResidential (MH On NonAg loc CITY

TAXING DISTRICT INFORMATION

Jurisdiction 053

Area 001

District 2153

OWNERSHIP

CASTILLO, JEAN
607 ASH STREET
FLANDREAU, SD 57028-1551

LOT 7 & E-1/2 LOT 8 BROAD AVENUE MORTLE HOME PARK
ADDITION

Tax ID 520004009

Printed 03/15/2019 Card No. 1 of 1

TRANSFER OF OWNERSHIP

Date	Buyer	BR/Pg: 13, 0184
02/19/2018	DU BOIS, DIANE	\$14000
02/04/2015	DU BOIS, KENNETH	BR/Pg: 15, 0469
09/20/2007	GASPAR, JESSE	\$0
05/14/2003	SWEARINGEN, RAYEN & DONNA	BR/Pg: 07, 2069
		\$35000
		BR/Pg: 02, 391
		\$30000

RESIDENTIAL

VALUATION RECORD

Assessment Year	11/01/2012	11/01/2014	11/01/2016	11/01/2016	11/01/2017	11/01/2018
Reason for Change						
VALUATION	L 4379	Reval 4380	2017 Values 4380	2017 Values 4380	2018 Values 4380	4380
MARKET VALUE	E 32062	25180	25180	25180	25180	25180
	T 36441	29560	29560	29560	29560	29560
VALUATION	L 4379	4380	4380	4380	4380	4380
LAND USE	E 32062	25180	25180	25180	25180	25180
	T 36441	29560	29560	29560	29560	29560

LAND DATA AND CALCULATIONS

Street or Road:	Rating	Measured	Table	Prod. Factor	Base	Adjusted	Extended	Influence	Value
Neighborhood:	Soil ID	Acres	-or-	-or-	Rate	Rate	Value	Factor	
Zoning:	Actual	Effective	Effective	Depth					
Legal Acres:	Frontage	Frontage	Depth	Square Feet					
0.0000	Land Type	1 Resid. Lot No Utilities/Streets			2920.00	2920.00	4380		4380

MHSE: MH SERIAL #
MFG 1995 Schult SN:R263651 Title# 1100073
SALE: PROPERTY FOR SALE
Kuhle-Sutton Agency 12/20/18
\$21,000
1995 mobile home, 16'X77', 3 bdrm, 2 bath, metal roof, attached deck, off street parking, stove, fridge & dishwasher included, garden shed, F/A & C/A.

Supplemental Cards

MEASURED ACREAGE 0.1550

Supplemental Cards

TRUE TAX VALUE 4380

Permit Number FilingDate Est. Cost Field Visit
Type Est. SqFt

Supplemental Cards

TOTAL LAND VALUE 4380

IMPROVEMENT DATA

PHYSICAL CHARACTERISTICS

Style: 1995-97 mobile home
 Occupancy: Single family

Story Height:
 Finished Area: 0
 Attic: None
 Basement: None

ROOFING
 Material: Metal
 Type: Gable
 Framing: std for class
 Pitch: Not available

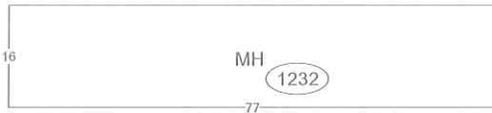
FLOORING
 EXTERIOR COVER
 INTERIOR FINISH

ACCOMMODATIONS
 Finished Rooms 3
 Bedrooms 3

HEATING AND AIR CONDITIONING
 Primary Heat: Forced hot air
 Lower Full Part
 /Bsmt 1 Upper Upper

PLUMBING
 #
 3 Fixt. Baths 2 6
 Kit Sink 1 1
 Water Heat 1 1
 TOTAL 8

REMODELING AND MODERNIZATION
 Amount Date



(LCM: 100.00)

SPECIAL FEATURES

SUMMARY OF IMPROVEMENTS

Description	Value	ID	Use	Sty Hgt	Const Type	Grade	Year Const	Eff Year	Cond	Base Rate	Feat- ures	Adj Rate	Size or Area	Computed Value	Phys Depr	Obsol Depr	Market Adj	% Comp	Value
		M	MHOME	0.00		10	1995	1995	F	27.63	N	27.63	16x 77	38730	35	0	100	100	25180

Data Collector/Date	Appraiser/Date	Neighborhood	Supplemental Cards	
DB 08/14/2014	BWD 10/17/2002	Neigh 1000 AV	TOTAL IMPROVEMENT VALUE	25180

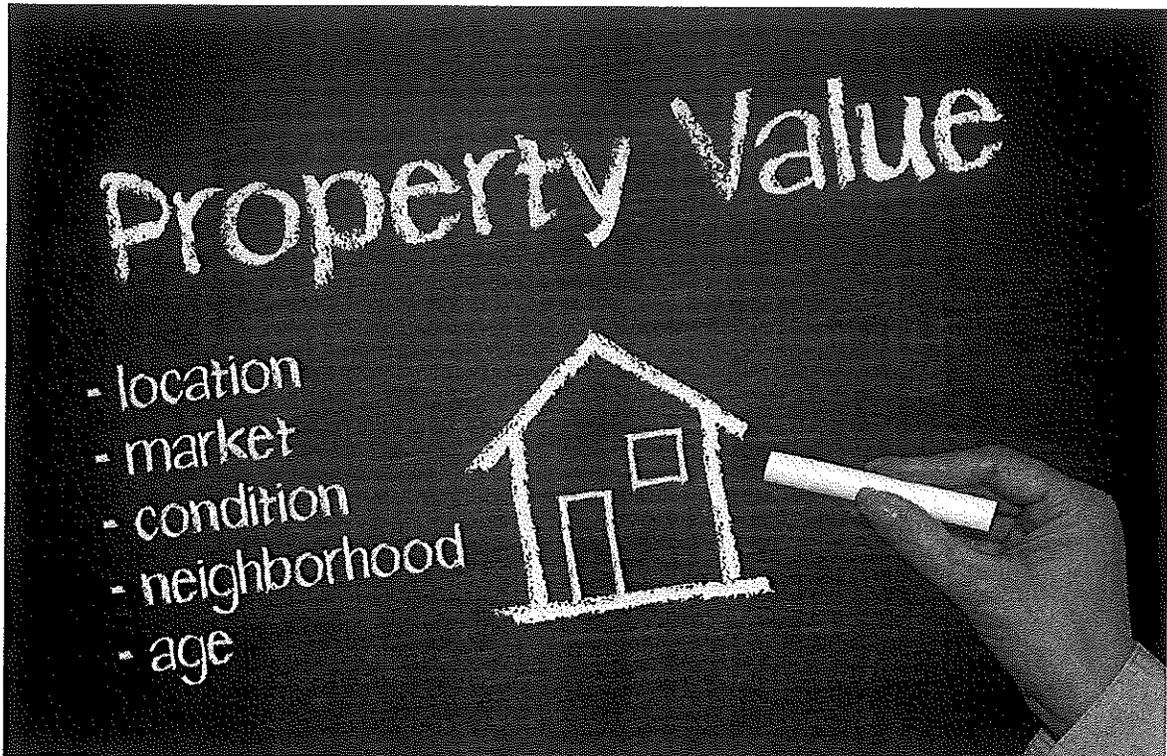
2019

APPEAL PROCESS GUIDE

FOR LOCAL, COUNTY

& CONSOLIDATED

BOARD OF EQUALIZATION MEMBERS



NOTICE TO BOARDS OF EQUALIZATION

All agricultural land is to be assessed using the productivity valuation method.

Information concerning this valuation process and the data used to establish the values is available from your Director of Equalization and at the Department of Revenue and website at:

http://dor.sd.gov/Taxes/Property_Taxes/Productivity_Valuation_for_Agricultural_Land_Assessments.aspx

It is important to remember that a property is to be valued fairly and uniformly. A property cannot be assessed higher than actual market value and cannot be assessed higher than other comparable properties.

If anyone has questions on this, please contact your local Director of Equalization or the Department of Revenue.

Local Board of Equalization

- March 14 - last day to mail or file¹ written appeal with clerk of local board
- March 18 - local board begins
- March 22 - local board ends
- March 29 - last day to receive written notice of local board's decision

County Board of Equalization

- April 2 - last day to mail or file¹ written appeal with county auditor
- April 9 - county board begins
- April 30 - county board ends
- May 3 - last day to receive written notice of county board's decision

Consolidated Board of Equalization

- April 2 - last day to mail or file¹ written appeal with county auditor
- April 9 - consolidated board begins
- April 30 - consolidated board ends
- May 3 - last day to receive written notice of consolidated board's decision

Office of Hearing Examiners

- May 17 - last day to mail or file¹ a written appeal with:

PLEASE NOTE: Any lessee responsible for payment of taxes pursuant to the provisions of a lease shall be considered the taxpayer and may also appeal the valuation, classification, and taxable status of the property.

All board minutes shall be transmitted to the Department of Revenue. The Secretary of Revenue has the power to review and invalidate any actions for which there is no legislative authority.

LOCAL BOARD OF EQUALIZATION

Appeal to the local board must be perfected by mailing or by filing a written notice of appeal with the clerk of the local board by March 14, 2019. Postmarked by the deadline is considered timely.

COMPOSITION

The local board of equalization consists of the board of supervisors of each township or the governing body of each incorporated municipality, together with a member of the school board or school boards whose district comprises all or a part of the township or municipality. School board members may vote only on the appeals involving property located within their respective district.

TIME AND PLACE OF MEETING

The local board of equalization shall begin meeting on the third Monday of March and adjourn no later than the following Friday. The meeting shall be at the office of the clerk or finance officer of the township or municipality.

DUTIES

The township clerk or municipal finance officer acts as the clerk of the local board of equalization. It is his/her responsibility to keep an accurate record of all changes made in assessments as well as a record of the proceedings. It is the clerk's responsibility to help property owners complete the form PT 17 as well as making note of all appeals in the board minutes. If a quorum is not present, the clerk has the authority to adjourn the meeting and announce the time of the next meeting.

The local board of equalization has the duty to hear and decide appeals within five days. The board's action must be included in the minutes. The board has the authority to equalize assessments between individual parcels of property but does not have the authority to change the level of assessment between classes of property. **Any appeals not resolved by the local board are considered as no change.**

A written notice must be sent within seven days of adjournment to each appellant on the board's decision of his/her appeal (March 29, 2019).

PRIOR TO ADDING OMITTED PROPERTY OR INCREASING AN ASSESSMENT ON PROPERTY, the board must notify the property owner of the proposed addition or increase and the time and place of the board meeting at which the addition or increase will be considered. The board must give a property owner an opportunity to appear before the board or submit written documentation concerning the addition or increase.

The local board of equalization does not have the authority to hear appeals on owner-occupied status. They may inform the Director of Equalization of errors in owner-occupied status.

The local board does not have the authority to correct or change the level of assessment of property types.

It is the duty of the board to certify the accuracy of the assessment roll and deliver it to the director of equalization **on or before the fourth Monday in March (March 25, 2019)**, along with a copy of the minutes and all completed PT 17 forms.

The director of equalization has the right to appeal any decision of the local board to the county board. If the director does appeal a decision, it is his/her responsibility to notify the property owner, local board and county auditor by submitting the appropriate form by April 16, 2019.

All board minutes shall be transmitted to the Department of Revenue. The Secretary of Revenue has the power to review and invalidate any actions for which there is no legislative authority.

COUNTY BOARD OF EQUALIZATION

Appeal to the county board must be perfected by mailing or by filing a written notice of appeal with the clerk of the county board by April 2, 2019. Postmarked by the deadline is considered timely.

COMPOSITION

The county board of equalization consists of the county commissioners. The county auditor acts as the clerk of the county board. The county auditor's responsibilities are the same as those described for the clerk of the local boards.

TIME AND PLACE OF MEETING

The county board of equalization begins meeting on the second Tuesday in April and must complete its work no later than three weeks after the second Tuesday in April. The county board meets at the county courthouse or administration building.

DUTIES

The county board of equalization has all the power, authority and duties of a local board of equalization in all unorganized territories. A county board of equalization may:

- (1) Correct clerical errors of the assessment roll;
- (2) Hear appeals from individuals regarding aggregate assessments, classification and equalization;
- (3) Equalize between taxing districts and between classes of property. The board shall raise or lower, if necessary, each class of property on a percentage basis covering the class as a whole within the assessment district;
- (4) Hear appeals of owner-occupied status.

The county board DOES NOT HAVE THE AUTHORITY to raise or lower the assessment of an individual parcel of property if it would cause the county board to reassess all property within the taxing district.

The county board DOES HAVE THE DUTY to ensure all property is listed on the assessment roll.

PRIOR TO ADDING OMITTED PROPERTY OR INCREASING AN ASSESSMENT ON PROPERTY, the board must notify the property owner of the proposed addition or increase and the time and place of the board meeting at which the addition or increase will be considered. The board must give a property owner an opportunity to appear before the board or submit written documentation concerning the addition or increase.

The county board of equalization shall give written notice of its decision to be postmarked on or before the Friday following its adjournment to each person owning property on which action was taken and to the clerk of the affected local board of equalization. (May 3, 2019)

All board minutes shall be transmitted to the Department of Revenue. The Secretary of Revenue has the power to review and invalidate any actions for which there is no legislative authority.

CONSOLIDATED BOARD OF EQUALIZATION

Any county, municipality, school, and township may agree by resolution to consolidate the local board of equalization with the county board of equalization no later than the second Tuesday of November. The resolution shall state the number of members from each governing board that will sit as a consolidated board of equalization.

Appeal to the consolidated board must be perfected by mailing or by filing a written notice of appeal with the clerk of the local board by April 2, 2019. Postmarked by the deadline is considered timely mailing.

COMPOSITION

The consolidated board consists of the county commissioners and members from the local board of equalization, which may include township supervisors or city commissioners, and school board members. Municipal, school and township board members may participate and vote only regarding property within the boundaries of each member's respective taxing district. The county commissioners shall be a majority of the members eligible to vote on the property valuation in question.

TIME AND PLACE OF MEETING

The consolidated board of equalization begins meeting on the second Tuesday in April and must complete its work no later than three weeks after the second Tuesday in April. The consolidated board meets at the location agreed upon by the governing bodies.

DUTIES

The consolidated board of equalization may:

- (1) Correct clerical errors of the assessment roll;
- (2) Hear appeals from individuals regarding aggregate assessments, classification and equalization; and
- (3) Equalize between taxing districts and between classes of property. The board shall raise or lower, if necessary, each class of property on a percentage basis covering the class as a whole within the assessment district.

A consolidated board of equalization SHALL NOT act on matters that are within the jurisdiction of the county board of equalization, such as exempt property and owner-occupied status.

PRIOR TO ADDING OMITTED PROPERTY OR INCREASING AN ASSESSMENT ON PROPERTY, the board must notify the property owner of the proposed addition or increase and the time and place of the board meeting at which the addition or increase will be considered. The board must give a property owner an opportunity to appear before the board or submit written documentation concerning the addition or increase.

The consolidated board DOES NOT HAVE THE AUTHORITY to raise or lower the assessment of an individual parcel of property if it would cause the county board to reassess all property within the taxing district.

The consolidated board DOES HAVE THE DUTY to ensure all property is listed on the assessment roll.

The consolidated board of equalization shall give written notice of its decision to be postmarked on or before the Friday following its adjournment to each person owning property on which action was taken. (May 3, 2019)

All board minutes shall be transmitted to the Department of Revenue. The Secretary of Revenue has the power to review and invalidate any actions for which there is no legislative authority.

OFFICE OF HEARING EXAMINERS (OHE)

OHE is a central panel of administrative law judges who hear appeals within state government. A property owner may also appeal directly from the county board to the circuit court. However, there cannot be an appeal to the OHE and the circuit court simultaneously.

To appeal to OHE, a letter must be written to the chief administrative law judge. This letter must be mailed or received by May 17, 2019. Once an appeal is filed, the property owner will receive additional information from that office on how and when the hearing of your appeal will be conducted.

Please note that the Department of Revenue is not involved in any OHE hearings or decisions. For more information on preparing and presenting a case, please visit the OHE website at: <https://boa.sd.gov/ohe/default.aspx>

REAL PROPERTY CLASSIFICATION (Administrative Rule Number 64:04:01:13)

- AG-A Land classified as agricultural without corporate limits;
- AG-SL Land classified as agricultural without corporate limits being leased from the Commissioner of School and Public Lands;
- AG-A1 Improvements and structures on land classified as agricultural without corporate limits, less dwellings and automobile garages;
- NA-A1 Dwellings and automobile garages on land classified as agricultural without corporate limits;
- NA-AM1 Manufactured home classified as real estate after June 30, 1999, on land classified as agricultural without corporate limits;
- AG-AC Land classified as agricultural without corporate limits, under commercial use;
- NA-AC2 Improvements and structures on land classified as agricultural without corporate limits, under commercial use;
- AG-C Platted lots and acreages without corporate limits classified as agricultural;
- AG-C1 Improvements and structures on platted lots and acreages classified as agricultural without corporate limits, less dwellings and automobile garages;
- NA-C1 Dwellings and automobile garages on platted lots and acreages classified as agricultural without corporate limits;
- AG-CC Platted lots and acreages classified as agricultural without corporate limits improved or unimproved, under commercial use;
- AG-CC2 Improvements and structures on platted lots and acreages classified as agricultural without corporate limits, under commercial use;
- NA-C Platted lots and acreages without corporate limits;
- NA-C1 Improvements and structures on platted lots and acreages without corporate limits;
- NA-CM1 Manufactured home classified as real estate after June 30, 1999, on platted lots and acreages without corporate limits;
- NA-CC Platted lots and acreages without corporate limits improved or unimproved, under commercial use;
- NA-CC2 Improvements and structures on platted lots and acreages without corporate limits, under commercial use;
- AG-D City or town lots and acreages classified as agricultural;
- AG-D1 Agricultural improvements and structures less dwellings and automobile garages on city or town lots and acreages classified as agricultural;
- NA-D1 Dwellings and automobile garages on city or town lots and acreages classified as agricultural;
- AG-DC City and town lots and acreages improved or unimproved classified as agricultural for commercial use;
- AG-DC2 Improvements and structures classified as agricultural on city or town lots and acreages, under commercial use;
- NA-D Lots and acreages in city or town;
- NA-D1 Improvements and structures on city or town lots and acreages;
- NA-DM1 Manufactured home classified as real estate after June 30, 1999, on city or town lots and acreages;
- NA-DC City or town lots and acreages improved or unimproved, under commercial use;
- NA-DC2 Improvements and structures on city or town lots and acreages, under commercial use.

-S indicates owner-occupied single family dwelling status

10-11-13. Composition of local boards of equalization--Time and place of annual meeting. The board of supervisors of each township and the governing body of each incorporated municipality, together with a member of the school board or school boards whose district comprises all or a part of the township or municipality, shall meet on the third Monday of March at the office of the clerk or finance officer of the township or municipality for the purpose of equalizing the assessment of property in each township or municipality. The equalization board shall immediately ascertain whether all taxable property in the respective township or municipality has been properly placed upon the assessment roll and has been duly valued by the director of equalization.

10-11-14. Quorum of a local board of equalization--Adjournment from day to day--Time allowed to complete equalization--Participation by school board members. A quorum of a local board of equalization is a simple majority of the local board. A majority of the quorum present may act for the local board of equalization and may adjourn from day to day. They shall, within five consecutive days, complete the equalization. School board members may participate and vote only in the equalization between property within the boundaries of their respective districts.

10-11-15. Clerk of local equalization board--Minutes--Form of action--Adjournment in absence of quorum. The township clerk or municipal finance officer shall act as clerk of the equalization board and keep an accurate record of all changes made in the valuation and of all other proceedings. The minutes shall contain the following information: name of property owner appealing assessment, legal description of property being appealed, change to land or structure value by local board of equalization and reason for such change. All actions shall be taken in the form of a motion, second and vote. If no quorum is present, the clerk of such board may adjourn from day to day, and publicly announce the time to which the meeting is adjourned.

10-11-16. Appeal to local board of equalization--Notice of appeal. Any property owner or taxpayer of a township or municipality, as an individual or through an attorney or agent, feeling aggrieved by anything in the assessment roll may appeal to the local board of equalization for the correction of alleged errors in the listing or valuation of the person's property. Any lessee responsible for payment of taxes pursuant to the provisions of a lease shall be considered the taxpayer and may appeal anything in the assessment roll for the correction of alleged errors in the listing or valuation of the leased property. An appeal to the local board of equalization shall be perfected by mailing or by filing a notice of appeal with the clerk of the local board of equalization. If perfected by mailing, the postmark shall be conclusive evidence regarding the timeliness of the appeal. The clerk of the local board of equalization shall be notified of the appeal no later than the Thursday preceding the third Monday in March. An appeal to the local board shall encompass the aggregate valuation of the property being appealed or the property classification.

10-11-16.1. Appeals--Notice of decision by local board of equalization. A local board of equalization shall hear individual valuation, classification, and assessment questions of property owners or taxpayers who have appealed to the local board of equalization, and may make adjustments and corrections in the assessment roll. The board shall notify each appellant of the decision affecting the appellant's property in writing seven days after the adjournment of the local board of equalization.