

OFFICIAL PROCEEDINGS
Codington County Board of Equalization
April 14, 2026 – 1:00 p.m.
Commissioners Chambers - Codington County Courthouse
14 1st Ave SE, Watertown, SD 57201

The 2026 meeting of the Codington County Board of Equalization convened at 1:00 p.m., Tuesday, April 14, 2025, in the Commissioners Chambers in the Codington County Courthouse. Board members present were Lee Gabel, Myron Johnson, and Randall Schweer; Troy VanDusen and Tyler McElhany were absent. Temporary Chairman, Lee Gabel, presiding. All Board members signed their County Board of Equalization oath. Codington County Director of Equalization, Shawna Constant; Appraisal and Office staff; were also present for this meeting.

AGENDA APPROVED

Motion by Johnson, second by Schweer, to approve the agenda; all present voted aye; motion carried.

APPEALS

The following appeals were presented:

<u>Name</u>	<u>DOE#</u>	<u>Assessor's Value</u>	<u>Appeal Value</u>	<u>Assessor's Recommendation</u>
RGC Properties LLC	5179	\$50,106	none given	\$50,106

Appellant was present for this appeal. Appellant objected to the increase in their assessed valuation of their house and land value and asked for the same market increase as the whole town in 2025 & 2026. The Director of Equalization recommended value is based on comparable properties and market value. The Director of Equalization provided the Board with data on several comparable properties. Motion by Schweer, second by Johnson, to concur with the Director of Equalization's recommended value; all voted aye; motion carried.

OWNER OCCUPIED

Motion by Schweer, second by Johnson, to approve the following properties for owner occupied status; all voted aye; motion carried.

<u>Name</u>	<u>DOE#</u>
Peterson Investment Trust	1133 – add & exemptions
Robb A & Jodi R Peterson	7931 - remove

DISABLED VETERAN'S PROPERTY TAX EXEMPTION

Motion by Johnson, second by Schweer, to approve exemption status on properties which qualify for Disabled Veteran Exemption, all present voted aye; motion carried.

PARAPLEGIC VETERAN'S PROPERTY TAX EXEMPTION

Motion by Johnson, second by Schweer, to approve exemption status on properties which qualify for Paraplegic Veteran Exemption, all present voted aye; motion carried.

ELDERLY ASSESSMENT FREEZE EXEMPTION

Motion by Johnson, second by Schweer, to approve exemption status on properties which qualify for Elderly Assessment Freeze Exemption, all present voted aye; motion carried.

TAX EXEMPT PROPERTY APPLICATIONS

Motion by Schweer, second by Johnson, to approve the applications for annual tax-exempt status of a private organization, as recommended by the Director of Equalization, all present voted aye; motion carried.

RENEWABLE ENERGY RESOURCE CREDIT EXEMPTION

Motion by Johnson, second by Schweer, to approve the applications for renewable energy resource, as recommended by the Director of Equalization; all voted aye; motion carried.

BOARD ADJOURNS

There being no further business to come before this Board a motion was made by Schweer, second by Johnson, to adjourn at 1:21 p.m., as a 2026 Codington County Board of Equalization; all present voted aye; motion carried.

ATTEST:

Brenda Hanten
County Auditor

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