

Official Proceedings

Consolidated Board of Equalization

Watertown, South Dakota

April 14, 2026

The Codington County/City of Watertown Consolidated Board of Equalization met on April 14, 2026 at 6:30 PM in the Council Chambers, City Hall, 20 N. Maple. Chairman Lee Gabel presided. Upon roll call the following members were present: Codington County Commissioners: Randy Schweer, Lee Gabel & Myron Johnson; City Council Member Brent Mohrmann; and Watertown School District Board Member Jean Moulton.

Motion by Johnson, seconded by Mohrmann, to approve the agenda as presented. Motion carried.

The following appeals were heard by the Board:

<u>Name</u>	<u>DOE #</u>	<u>Abstract Code</u>	<u>Assessor's Value</u>	<u>Owner's Value</u>	<u>Assessor's Recommendation</u>
		NA-D1	\$152,315	Building btwn \$120,000-	\$152,315
Dean Koehn & Dawn Beil	7222	NA-D	\$63,070	\$129,000	\$63,070

Dean Koehn presented the appeal on the their own behalf. Motion by Mohrmann, seconded by Moulton, to reduce the assessment of the buildings to a value of \$135,759. Motion carried with Gabel opposed.

Dakota Commons HOA	20979	NA-D	\$372,119	\$37,000	\$372,119
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Jacob Mills presented the appeal on the owners behalf. Motion by Moulton, seconded by Johnson, to reduce the assessment of the land to \$37,000. Motion carried with all voting Aye.

		NA-DC2	\$9,354,622	Total	\$9,354,622
Menard Inc.	14648	NA-DC	\$1,975,458	\$9,979,000	\$1,975,458

Joe Stockman presented the appeal on the owners behalf. Motion by Mohrmann, seconded by Johnson, to concur with the assessor's recommended total value of \$11,330,080. Motion carried with all voting Aye.

		NA-D1-S	\$389,342	Total	\$389,342
Robert J Hemiller & Jodi M Hemiller	17882	NA-D-S	\$37,941	\$410,000	\$37,941

A letter from owner was read aloud to the board. Motion by Johnson, seconded by Schweer, to concur with the assessor's recommended total value of \$427,283. Motion carried with all voting Aye.

Motion by Johnson, seconded by Moulton, to approve the following stipulated changes to the assessed values:

<u>OWNER</u>	<u>RECORD #</u>
Midwest Financial Properties LLC	20602
Hometown Properties LLC	6404
Hometown Properties LLC	6408
Crystal Royce	17972
K&R Management Inc	20400
Kalesha McBride	17501

<u>2026 ASSESSED VALUE</u>
\$280,917
\$135,565
\$617,069
\$39,295
\$540
\$4,761

<u>2026 RECOMMENDED VALUE</u>
\$250,000
\$0
\$687,404
\$21,500
\$0
\$5,261

Caleb Roberts	9273	\$124,962	\$92,500
Coni Stricherz	16565	\$26,384	\$13,111
Dale Plunkett	9837	\$140,683	\$49,758
Michael & Diane Peterson	20563	\$57,590	\$43,500

There being no further appeals before the Board for consideration. Motion by Schweer, seconded by Mohrmann to adjourn.  
Motion carried with all voting Aye.

Lee Gabel  
Codington County Commissioner

Kristen Bobzien  
Watertown City Finance Officer

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