Agenda Elk Point City Council Special Meeting Tuesday, March 22, 2022 @ 6:00pm Elk Point City Hall

- (1) Call to Order and Roll Call
- (2) Approve Agenda
- (3) Adjourn as the City Council and convene as the Local Board of Equalization.
- (4) Appellants
- (5) Motion to approve that all other taxable property in the City of Elk Point has been properly placed upon the assessment roll and has been duly valued by the Director of Equalization.
- (6) Adjourn as the Local Board of Equalization and City Council.
- (7) Public Forum
- (8) Unfinished Business
 - Motion on Andy Kappenman's variance request.
- (9) New Business
 - Motion to hire full-time Police Officer.

City of Elk Point

Mission Statement

To provide services that promote the highest quality of life through cost effective and efficient governance.

2022 APPEAL PROCESS GUIDE



FOR LOCAL, COUNTY

& CONSOLIDATED

BOARDS OF EQUALIZATION

Local Board of Equalization

March 17 - last day for taxpayer to file written appeal with clerk of local board

March 21 - local board begins March 25 - local board ends

March 28 - board must return assessment book to Director of Equalization

April 1 - last day to send written notice of board's decision to each appellant

County Board of Equalization

April 5 - last day for taxpayer to file written appeal with county auditor

April 12 - county board begins

April 19 - last day for the Director of Equalization to file appeal with county auditor

May 3 - county board ends

May 6 - last day to send written notice of board's decision to each appellant

Consolidated Board of Equalization

April 5 - last day for taxpayer to file written appeal with county auditor

April 12 - consolidated board begins May 3 - consolidated board ends

May 6 - last day to send written notice of board's decision to each appellant

Office of Hearing Examiners

May 20 - last day for taxpayer to file written appeal with OHE

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.

¹ Use of the term "file" means in the hands of the official with whom it is to be filed. Postmarked by deadline is considered timely mailing.

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 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:

https://dor.sd.gov/media/uxxjv0wm/ag-land-productivity.pdf

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

PRIOR TO ADDING OMITTED PROPERTY OR INCREASING AN ASSESSMENT ON PROPERTY, all boards 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.

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 17, 2022. 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(s) 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 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. Notice of the time and place of the meeting shall be published – for three consecutive days in a daily newspaper or for two consecutive weeks in a weekly newspaper – not less than 12 calendar days prior to the meeting.

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. Each board 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,** and the property owner has the ability to appeal on to the next board.

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 28, 2022), along with a copy of the minutes and all completed PT 17 forms.

A written notice must be sent within seven days of adjournment to each appellant on the board's decision of his/her appeal (April 1, 2022).

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 19, 2022.

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 5, 2022. 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 that date. The county board meets at the county courthouse or administration building. Notice of meeting should be published once a week for at least 2 successive weeks before the meeting.

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.

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 6, 2022)

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 5, 2022. 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 the 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.

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 6, 2022)

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 20, 2022. 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

Bob & Kelli Sayler 1406 Jack Nicklaus Drive Elk Point, SD 57025

March 4, 2022

To whom it may concern,

We are in receipt in of our 2022 Real Estate Assessment Notice. The notice indicates a substantial increase from previous years to which we do not agree with. The current assessed value of our parcel is \$363,885 which is an increase of 24% since 2017 and most recently a 13% increase within the last year. Included with this letter you will find homes that are similar or larger in comparison to our home to which are less, and some are significantly less in assessed values.

For example, the adjacent property to ours at 1408 Jack Nicklaus is a significantly larger (appx 1.5x) lot which contains a detached garage and a home with 3 car garage (1 double plus single). With a larger lot and additional structures, it is \$1,473 more than our assessed value. The property at 1501 Jack Nicklaus is approximately 310 square ft larger, resides on the golf course side of Jack Nicklaus Drive but has an assessed value of \$339,561 or \$24,324 less than our property.

We have not made any changes to our home since we moved in 2016. With the building of additional homes along Jack Nicklaus Drive over the last couple of years, we understand the values of properties will increase. However, we feel that the assessment in the amount of \$363,885 for our property is excessive and should be considered for adjustment based on existing values of other properties near our property.

Sincerely,

Bob & Kelli Sayler

	100.0	1501 JACK NICKLAUS DR
306 E Lincoln	138 Green Court	1
4 bed/3 bath	5 bed / 3 bath	5 bed/3 bath
2960 sq ft	4062 sq ft	2936 sq ft
2-single stall garage	Double Garage	Double + single stall garage
2022 Valuation \$233,154	2022 Valuation \$350,563	2022 Valuation \$339,561
1408 JACK NICKLAUS DR	1700 Arnold Palmer Lane	1507 JACK NICKLAUS DR
1 + Lot	4 bed/3 bath	Double + single stall garage
1 Double detached garage	2756 sq ft	2022 Valuation \$353,073
Double + single stall garage	Double + single care garage	
2022 Valuation \$365,358	2022 Valuation \$280,148	
**1406 JACK NICKLAUS DRIVE		
4 bed/3 bath		
2626 sq ft		
2-single stall garage		
2022 Valuation \$363,885		



Property Address Sec/Twp/Rng Parcel ID

03.10.05.3045 1406 JACK NICKLAUS DR

Brief Tax Description

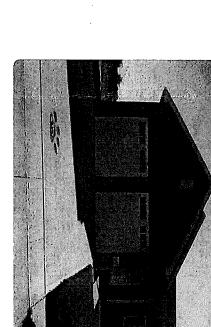
LOT 50 BLK 5 COUNTRY CLUB ESTATES EP CITY

(Note: Not to be used on legal documents)

Class Comments

Tax District NADO 03617

\$/Acre **Gross Acres** 0.00 A



Owners

SAYLER, ROBERT MARVIN & Deed Holder KELLI ANN JT 1406 JACK NICKLAUS DR

Deed Holder SAYLER, KELLI ANN JT

Valuation

ELK POINT SD 57025

+ NAD10 + NADO + NAD1 **Total Value** \$915 \$363,885 \$339,628 \$23,342 2022 \$316,541 \$295,329 \$20,297 \$915 2021 \$302,478 \$281,266 \$20,297 \$915 2020 \$288,117 \$268,787 \$19,330 2019 \$256,031 \$275,361 \$19,330 2018 \$256,031 \$275,361 \$19,330 2017

The 2022 values are not yet certified.

Tax History

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Property Address Sec/Twp/Rng Parcel ID **Brief Tax Description**

03.08.05.1050 306 E LINCOLN ST

308 E UNCOUN 03 08.05.1050

LOT 9 BLK 5 SOUTHVIEW SUBDIV EP CITY

(Note: Not to be used on legal documents)

Comments Class

Gross Acres Tax District NADO 03617 0.00 N/A

\$/Acre

Owners

Deed Holder CARLEY, JASON C & CARLEY, LAURA A JT **ELK POINT SD 57025** 306 E LINCOLN ST

> CARLEY, LAURA A JT Deed Holder

Valuation

= Total Value	+ NAD1	+ NAD10 \$207,086	+ NADO	
\$233,154	\$300	\$207,086	+ NADO \$25,768 \$22,407	2022
\$202,782	\$300	\$180,075	\$22,407	2021
= Total Value \$233,154 \$202,782 \$194,207	\$300 \$300	\$171,500	\$22,407	2020
14,973		\$163,633 \$155,855	!	2019 2018 2017
\$177,195	Acceptance of the control of the con	\$155,855	\$21,340 \$21,340	2017

The 2022 values are not yet certified.

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Full Year



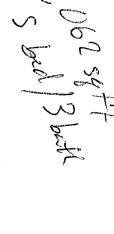
Parcel ID **Brief Tax Description** Sec/Twp/Rng **Property Address** 138 GREEN COURT DR 03.09.02.1020

LOT 5 BLK 2 THE LINKS ADD EP CITY

(Note: Not to be used on legal documents)

Class **Gross Acres Tax District** NADO 03617 0.00 N/A

Comments





Owners

ELK POINT SD 57025 ROSELAND, RAYMOND E & Deed Holder ROSELAND, LENORA BERNICE FAM T 138 GREEN COURT DR

ROSELAND, LENORA BERNICE FAM T

Deed Holder

Valuation

= Total Value \$350,50	+ NAD1 \$918 \$918 \$918	,	+ NADO \$23,132 \$20,115 \$20,115 \$19,157 \$19,157	
\$350,563	\$918	\$326,513	\$23,132	2022
\$304,957 \$291,437	\$918		\$20,115	2021
\$291,437	\$918		\$20,115	2020
\$277,603 \$265,	and the company of th	\$258,446	\$19,157 \$19,15	2019
\$265,340	ingelender for the state of the comparation of the contract of the contract of the state of the contract of th	- 7.5	\$19,157	2018
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The 2022 values are not yet certified.

Tax History

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Property Address Parcel ID Sec/Twp/Rng

1501 JACK NICKLAUS DR 03.10.04.1125

Brief Tax Description LOT 43 BLK 4 COUNTRY CLUB ESTATES EP CITY

(Note: Not to be used on legal documents)

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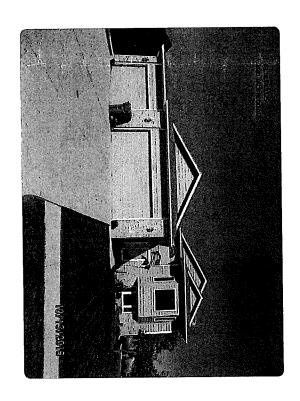
Class

Tax District

Gross Acres

Comments

NADO 03617



Owners

FRAVEL, BRANDON & FRAVEL, TIFFANY JT Deed Holder

1501 JACK NICKLAUS DR

ELK POINT SD 57025

Valuation

+ NADO

+ NAD10 **Total Value**

\$291,865 \$339,561

\$295,271 \$253,796 \$41,475 2021

\$261,831 \$220,356 \$41,475

\$249,363 \$209,863 \$39,500

\$239,370 \$199,870 \$39,500

\$199,870 \$239,370

\$39,500

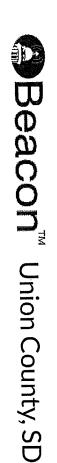
\$47,696 2022

The 2022 values are not yet certified.

FRAVEL, TIFFANY JT Deed Holder

2021	lax History
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Parcel ID
Property Address
Sec/Twp/Rng
Brief Tax Description

03.10.09.1070 1700 ARNOLD PALMER LANE N/A

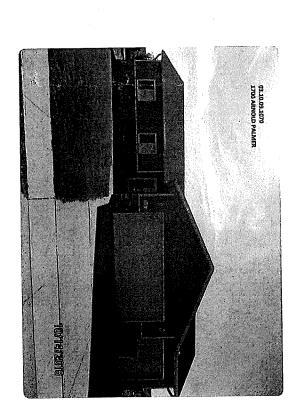
N/A LOT 15 BLK 9 COUNTRY CLUB ESTATES ELK POINT CITY (Note: Not to be used on legal documents)

Comments NADO
Class NADO
Tax District 03617

0.00 N/A

Gross Acres \$/Acre

The South



Owners

Deed Holder
THROENER, TOBY &
THROENER, LAURA JT
1700 ARNOLD PALMER LN
ELK POINT SD 57025

Deed Holder THROENER, LAURA JT

Valuation

= Total Value \$280,148	+ NAD10	+ NADO	Valuation
	+ NAD10 \$254,082	\$26,066	2022
\$243,607	\$220,941 \$210,420	\$22,666	2021
\$233,086		\$22,666	2020
\$221,987	\$200,400	\$21,587	2019
\$212,444	\$200,400 \$170,657 \$200,400 \$1.500 \$1.	\$21,587 \$21,587 \$21,58/	2021 2020 2019 2018 2017
\$21 <i>2,444</i>	\$170,007	\$21,58/	2017

The 2022 values are not yet certified.

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Due Date	April 30 2022 October 31, 2022	2021		1077110000
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Property Address Parcel ID

Sec/Twp/Rng

03.10.05.3050 1408 JACK NICKLAUS DR

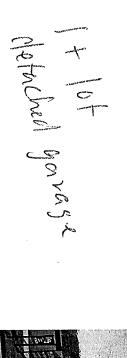
Comments

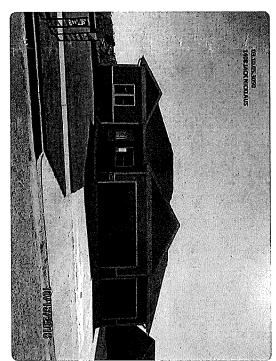
Brief Tax Description LOT 53 BLK 5 LESS E20' COUNTRY CLUB ESTATES EP CITY (Note: Not to be used on legal documents)

Class Tax District **Gross Acres**

NADO 03617 0.00 N/A

\$/Acre





Owners

Deed Holder KELLEN, LOREN D & KELLEN, LORI M JT

Deed Holder KELLEN, LORI M JT

1408 JACK NICKLAUS

ELK POINT SD 57025

Valuation

+ NADO \$41,983 \$36,507 \$36,507 \$36,507 \$34,769 \$20,090 + NAD1 \$323,375 \$281,196 \$267,806 \$255,053 \$226,852 + NAD \$41,983 \$281,196 \$267,806 \$255,053 \$226,852 \$217,809 \$20,090	\$237,899	\$246,942	40	\$304,313	\$317,703	\$365,358	= Total Value
40	\$20,090	The state of the s	Andrew Communication of the co		AND THE RESERVE OF THE PROPERTY OF THE PROPERT		+ NAD
40	\$217,809						+ NAD1
<u>*</u> :			(4)	(4)	\$281,196	4	
		\$20,090	:	\$36,507	\$36,507	\$41,983	+ NADO
	2017	2018-		2020	2021	2022	

The 2022 values are not yet certified.

Tax History



Property Address Sec/Twp/Rng Parcel ID

03.10.04.1000 1507 JACK NICKLAUS DR

Brief Tax Description LOT 46 BLK 4 COUNTRY CLUB ESTATES ELK POINT CITY (Note: Not to be used on legal documents)

Class Comments

Gross Acres Tax District

NADO 03617 0.00 N/A

\$/Acre

Owners

ELK POINT SD 57025 MCDERMOTT, MATTHEW J & Deed Holder 1507 JACK NICKLAUS DR **CAROLYN A JT**

Valuation

= Total Value	+ NAD10 \$305,377	+ NADO	
= Total Value \$353,073 \$307,020 \$294,375 \$280,357 \$268,888 \$268,888	\$305,377	+ NADO \$47,696 \$41,475 \$41,475	2022
\$307,020	\$265,545	\$41,475 \$41,475 \$39,500	2021
\$294,375	\$252,900	\$41,475	2020
\$280,357	\$240,857	\$39,500	
\$268,888	\$229,388	\$39,500 \$39,500	2019 2018 2017
\$268,888	\$229,388	\$39,500	2017

The 2022 values are not yet certified.

Tax History

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Full Year

Council members,

We are requesting that you review the 2022 valuation of our newly built home at 411 E. Washington St.

As we paid our contractor a total of \$351,385.00 to build this house, we feel that the valuation the Union County Assessor put on it at \$430,746 is somewhat high.

Attached is the standard report that the Union County Assessor used to put a taxable value onto this structure. Also included are Beacon parcel reports for two homes we consider comparable to ours as all 3 properties are very close to the same size, and type of floor plan, 5 bedrooms, same number of plumbing fixtures, a fireplace, full basements, 3 car garages, & 5 bedrooms, along with similar siding/windows/shingles.

Below are some figures how we have compared these three structures:

Herrity house: built 2018/2022 valuation

Main floor 1,801sf/finished basement 1,139sf/garage 847sf; total 3,787sf, valuation 374,787 which computes to \$98.96 sf.

Torrez house: built 2019/2022 valuation

Main floor 1,756sf/finished basement 1,140sf/garage 892sf; total 3788sf, valuation 387,733 which computes to \$102.36 sf.

Our house: built 2021/2022 valuation

Main floor 1,852/finished basement 1,196sf/garage 936sf; total 3,984sf, valuation 430,746 which computes to \$108.12 sf.

As our total cost to build was \$351,385.00 and using the 3,984sf, which is used in the example above that would compute to \$88.20sf or \$19.92sf less than the assessor's valuation.

We appreciate your time and consideration of our request to have our home valuation adjusted so it would be more in line with cost of construction and comparable valuations of other very similar properties.

Thank you,

Craig & Leona McInerney

Standard Report

Estimate ID:

Property Owner: Address:

City:

State/Province:

ZIP/Postal Code:

Surveyed By: Survey Date:

Single-family Residence Effective Age:

Cost as of:

Style:

Exterior Wall:

Plumbing Fixtures:

September, 2021

One Story

Frame, Siding 95% Veneer, Stone 5%

03.04.47.1035

MCINERNEY, CRAIG & LEONA

411 E WASHINGTON

ELK POINT South Dakota

57025 DS

10/05/2021

Floor Area: Quality:

1,852 Square Feet

755

Condition:

4 Good 5 Very Good

Base Cost			
Plumbing Fixtures	Units	Cost	Total
Composition Shingle Raised Subfloor Floor Cover Allowance Warmed & Cooled Air Plumbing Rough-ins Single 1-Story Fireplace Basic Structure Total Cost Total Basement Area Partition Finish Area Subtotal Basement Attached Garage	1,852 13 1,852 1,852 1,852 1,852 1,852 1 1 1 1,852 1,852 1,852	94.11 2,689.40 4.19 15.03 9.04 8.18 858.80 6,723.50 153.52 26.06 48.87	174,292 34,962 7,760 27,836 16,742 15,149 859 6,724 284,324 48,263 58,449
Subtotal Garage Slab Porch with Roof	936	37.36	106,712 34,969
Raised Slab Porch with Roof Subtotal Extras Replacement Cost New	180 75	30.85 47.18	34,969 5,553 3,539
Physical + Functional Depreciation 1.0% Total Depreciated Cost	1,852	234,93	9,092 435,097
Land			4,351 430,746
Non Building Total			21,275
Cost data by CoreLogic®, Inc. and its licensors, all rights reserve	cd		21,275 \$452,021

Cost data by CoreLogic®, Inc. and its licensors, all rights reserved.

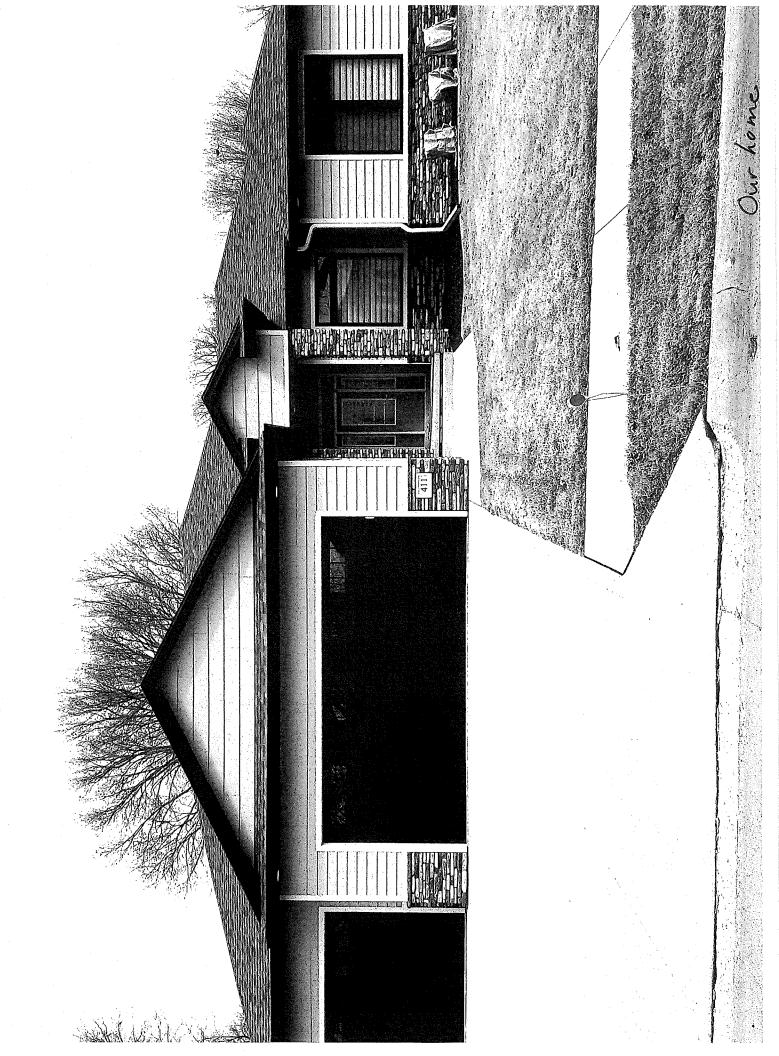
Remarks

CoreLogic@, fue, and its lieuusors, all rights reserved. Residential Estimator 7 - Standard

Estimate: 6524

Date Printed: 01/21/2022

Page 1 of 1



Beacon[™] Union County, SD

Summary

Parcel ID Property 03.10.04.1115

Address Sec/Twp/Rng 1407 JACK NICKLAUS DR

Brief Tax Description N/A LOT 41 BLK 4 COUNTRY CLUB ESTATES **EP CITY**

(Note: Not to be used on legal documents)

Comments

Class Tax District **Gross Acres** \$/Acre

NADO 03617 0.00 N/A



Owners

Deed Holder HERRITY, MITCHELL

PO BOX 832 ELK POINT SD 57025

Comments

LOT SIZE 12,454 SF; BUILT IN 2018; 1801 SF; 1 STY; 80% SIDING & 20% STONE; 13 FIX; COMP SINGLE; CA; FP; FULL BSMT W/1139 PRTN FINISH; 847 SF ATT GARAGE; 75 SF RPS; 230 SF RPO; 5 BDRM

Sales Ratio Building Info

Year Built Basement 0 Square Feet

Acres/Lot Size 12454 SF

Construction Grade Air Cond **Bedrooms** Fireplace Baths Garage

Sales

Ju.,										Transfor	Sala	_
	.	Camuanaa	Collor	Buyer	Book	Page	Type	Building Value	Land Value	Transfer Fee	Amount	
	Date 09/01/2017		Seller K and S LLC	HERRITY, MITCHELL	D107		W	\$0.00	\$35,500.00	\$40.00	\$40,000.00	
	07/11/2016	20160521	Elk Point Investments	K&SLLC	D106	497	W	\$0.00	\$35,500.00		\$39,000.00	
	02/01/2008	20080121	BURCHAM, LELAND & JOYCE	ELK POINT INVESTMENTS LLP	98	110	Τ	\$0.00	\$0.00	\$420.00	\$420,000.00	

There are other parcels involved in one or more of the above sales: $\frac{\text{Seq: }20080121 - \text{Parcel: }03.10.04.3050}{\text{Seq: }20080121 - \text{Parcel: }1HRU} \\ \frac{\text{Seq: }20080121 - \text{Parcel: }03.10.05.3030}{\text{Seq: }20080121 - \text{Parcel: }03.07.30.1030} \\ \frac{\text{Seq: }20080121 - \text{Parcel: }03.10.04.1100}{\text{Seq: }20080121 - \text{Parcel: }03.10.04.1100}$

aluation	2022	2021	2020	2019	2018	2017
NIADO	\$42,866	\$37,275	\$37,275	\$35,500	and the second process of the contract of the	.,.,
+ NADO + NAD1O	\$374,787	\$325,902	\$310,383	\$295,603	tor FOO	\$35,500
+ NADIO + NAD	ψ0/-1/0/			anne s des 18 di mandre de 18 anne de santante l'ambande de partie de 18 de des des commences est es partie d L'ambande de la commence de 18 anne de 18 anne de 18 anne de 18 de 1	\$35,500	\$35,500
= Total	\$417,653	\$363,177	\$347,658	\$331,103	\$35,500	д 33,300
Value	Ψίων,σου	•				
The 2022 values ar	e not yet certified	l .				
ax History			1st Half		2nd Half	Full Year
2021	Appendig a like in the property of the last property is the state of the property of the last		April 30, 2022	Oct	ober 31, 2022	
Due Date	ar commence and artists of a comment of the artists of the comment	To the state of th	3,419.82		3,419.82	6,839.64
Tax Billed	and the same and a second section in the same and the sam	transferred. As a first increasing pressure, insult a represent great has been able to be and and the people and the	0.00	amendad pårendette sterre i til og gåre å det progressioner til det til sterre en e	0.00	0.00 6,839.64
Specials Etc.	order per a recording behalfung i ver where the Propose is well to be springer than the Management	transportation of the second contract of the	3,419.82	at and a later with one of the substantial and a	3,419.82	0,00
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Payment Status	And hand any processing accommissing property of the described and accommission of the same is a second to be seen to	de grande de proposition de la company de la	Paid	na hadryd ydd hadda daga y chlasg yr yffiniai y haddynnau y Bay Michigaeth y y glannau arwyd y	01/24/2022	ne andre ell time between the or French and entered the section of the section between
Date Paid	and the same of th	And	01/24/2022		01/24/2022	
	and the second second		and the second of the second		2nd Half	Full Year
2020		The state of the s	1st Half		2nd Hall ctober 31, 2021	i un ioui
Due Date	And any topological territory properties and the desired management and properties.		April 30, 2021	OC	3,350.12	6,700.24
Tax Billed		to the part had region (model (region to provide the part of the	3,350.12	are a shake the property of the state of the	0.00	0.00
Specials Etc.	period to the contribute and the	and the second of the second o	0.00 3,350.12	and the second and a sequence of the second section of the second second second second second second second se	3,350.12	6,700.24
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Amount Due	made they are translation upon the attending program of proposition and the second	a fact - depressing to left programmed to the description of the state of the second	Paid	 — Todas altre et presente et lannet en tip bede over en hen mynde ekke acterir y gette mater en hente. 	Paid	na a marii 1 de compresso de la compressión de l
Payment Status Date Paid	and desired the second section of the second section is a second section of the section of the section of the second section of the se	made at an emission construction of distribution data of the community conductive. We extend	01/19/2021	A STATE OF THE STA	01/19/2021	
Date Full					and the second second second	
			1st Half		2nd Half	Full Year
2019	and the desirence of the second of the secon	combigs to the wide of the state of the stat	April 30, 2020	0	ctober 31, 2020	/ 454 16
Due Date	which the public states and country and control of the first of the second field in second states and	provides and gifty a shape of the transportation of references for the plane of the transport	3,077.23		3,077.23	6,154.46 0.00
Tax Billed	e (basel, emergine ou exchange regiment org. 15, suprair challengt); qualitatives regime	on manufacture, de america que a présentados "1994"; las interes antigas a que activaren el manufactura de la compacta del la compacta de la compacta del la compacta de la	0.00		0.00	6,154.46
Specials Etc. Amount Paid	and the desire that the state of the state o	na and ta' special chief Types pass for this first subjection follows: for excellent difference the second	3,077.23	and the second s	3,077.23 0.00	0.00
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Payment Status	en transferration de terreta i de como con collegador com la collega de montre destrutar, legal e del	The state of the s	Paid		01/16/2020	and the second section of the second section s
Date Paid	and the second s		01/16/2020			
		••			2nd Half	Full Year
2018			1st Half April 30, 2019	(October 31, 2019	A processory (1974) and the first processory of the processory of the processor of the proc
Due Date	and trade of the Court product for any and discussed and any order of the court o	to the second support to a provide decided to the second of the second of the second of the second s	383.26	terminal en alle en alle plante et qui d'entre fin à public de se services graves au de production accesses et d'étances	383.26	766.52
Tax Billed	ersychy as kannen symposis. Ekses benji athat siya mandaya bayanga mis animis a an	the state of the s	0.00	of earlier, the state of the parameter of the state of th	0.00	0.00
Specials Etc.	t de statistique de la superior de la company de la co	manufactural and all properties in the course december 1997 in the content of the content of the course of the cou	383.26	and the proper period of the terrange of the State, period on the State of the Stat	383.26	766.52
Amount Paid	which the contract and annual analysis with the design of the contract of the		0.00		0.00	0.00
Amount Due	and the second section of the second section is a second section of the section of the second section of the section of the second section of the section o	to all the transfer and the state of the state of the base for the state of the state of the state of the base	Paid		Paid	and the first of the state of t
Payment Statu Date Paid	S and because the same to continue to the same and the sa	the spines, makes the PARS from Hallow to require to the Commission of the Assessment of the Spines	04/29/2019		04/29/2019	
					0	Full Yea
2017		The second secon	1st Half	a talah kemendaran dan semenah menganan penganan dan dibangkan penganan dan dan dan dan dan dan dan dan dan	2nd Half October 31, 2018	1 411 104
Due Date	many de coming it glad material from membershapes and analysis special security in	ong characters of property and a construction of a construction of the construction of	April 30, 2018	many was the second rate of the second to the second of second recovery section and the second section is second	384.63	769.2
Tax Billed	the party and price amountains of the base and the commence of the base and	and the state of t	384.63	a management is a substitute of the latter o	0.00	0.0
Specials Etc.		de la company	0.00	and the state of t	384.63	769.2
Amount Paid	with data, were found and designed to the second of the se	no in history, were wrong at the gall we described appears about the property of the appearance of the contract of the contrac	384.63 0.00	a hard statement from \$ 1.00 marrows and a faculty of the statement and content is been account equal beauty	0.00	0,0
Amount Due		a de company de la california de la cali	Paid		Paid	ngang mata kipangal, Bawashing sa Pap minangang kanangan ng Amusinan na Pangan
Payment Statu	IS	many his term and there is considered to sense the sense of the sense	05/01/2018	and the processing of the processing of the state of the	05/01/2018	
Date Paid		,,				Comment of the Commen
0047			1st Half		2nd Half	Full Yea
2016	the de- op-process right and make the sprough processing and an implication	to a superchiff, the process had a specific blooding specific plane, spile in	April 30, 2017	an appeared with the controlled with trace on the controlled to th	October 31, 2017	785.7
Due Date Tax Billed	nd with a few constitution of the element state that places being a new constitution	and the second section 2 and the second section of the second section 2 and the sect	392.86		392.86 0.00	0.0
Specials Etc.	the state when the state of the		0.00	Contracting and Endocrary Property and participation for making the Establishment and page.	392.86	785.7
Amount Paid	and the second to the term of the experimental section for the probability of the second section is the probability of the second section in the second section is the second section in the second section in the second section is the second section in the second section in the second section is the second section in the second section in the second section is the second section in the second section in the second section is the second section in the second section in the second section is the second section in the second section in the second section is the second section in the second section in the second section is the second section in the second section in the second section is the second section in the second section in the second section is the second section in the second section in the second section is the second section in the second section in the second section is the second section in the second section in the second section is the second section in the second section in the second section is the second section in the second section is the second section in the section is the second section in the section is the second section in the section is the section in the section in the section is the section in the sectio	op Anna I is helpered on their translations are put drawn outgroup are	392.86	on some anti-major (c) a major energi d'energi de la ligación man es substitut d'estr describencions es e	0.00	0.0
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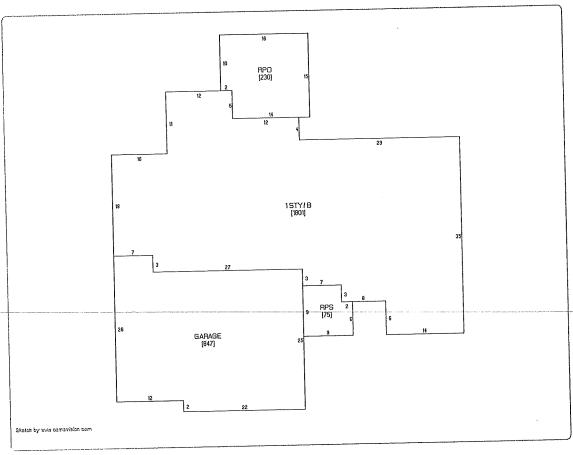
Payment Status Paid Paid Date Paid 09/12/2017 09/12/2017
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Photos





Sketches



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Version 2.3.179

Beacon[™] Union County, SD

Summary

Parcel ID **Property Address**

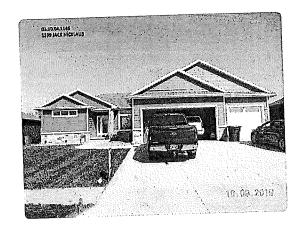
Sec/Twp/Rng **Brief** Tax Description 03.10.04.1145 1309 JACK NICKLAUS DR

LOT 37 BLK 4 COUNTRY CLUB ESTATES EP CITY

303A) (Note: Not to be used on legal documents)

Comments Class Tax District Gross Acres \$/Acre

NADO 03617 0.00 N/A



Owners

Deed Holder TORREZ, MARGARITO J & TORREZ, TRACI L JT 1309 JACK NICKLAUS DR ELK POINT SD 57025 Deed Holder TORREZ, TRACI L JT

Comments

LOT SIZE .303A; BUILT 2019; 1756 SF; 1 STY; 95% SIDING & 5% STONE; 13 FIX; COMP SHINGLE; CA; FP; FULL BSMT W/1140 PRTN FINISH; 892 SF ATT GARAGE; 180 SF PATIO; 182 SF RPO; 47 SF RPS; 5 BDRM

Sales Ratio Building Info

Year Built Basement Square Feet Acres/Lot Size .303 A Construction Grade Air Cond Bedrooms Fireplace

Baths Garage

Sales				14 mm-4 Mm/ 1 1 mm			Building Value	-Land-Value	Transfer Fee	Sale Amount
Date	Sequence	Seller	Buyer TORREZ,	Book D109	Page 648	Type W	\$0.00		\$375.00	\$375,000.00
09/04/2019	20190688	CONSTRUCTION	MARGARITO J	<i>D</i> 10,						agent committee hij in a copy of him delta consequent that the real copy punts are seen
contact on the selection is the construction of the contact of the		INC	HERRITY	D108	211		\$0.00	\$35,500.00	\$42.50	\$42,500.00
04/06/2018	20180225	ELK POINT INVESTMENTS LLP	CONSTRUCTION							

2017 Valuation 2018 2019 2020 2021 2022 \$37,275 \$37,275 + NADO \$42,866 \$337,159 \$337,159 \$35,500 \$387,733 \$35,500 + NAD10 \$35,500 \$35,500 NAD \$35,500 \$35,500 \$374,434 \$374,434 \$430,599 Total Value

The 2022 values are not yet certified.

Tax History	

ax History	1st Half	2nd Half	Full Year
2021	1st Half April 30, 2022 Octob	oer 31, 2022	705470
Due Date	3,525.81		7,051.62
Tax Billed	0.00	0.00	0.00
Specials Etc.			

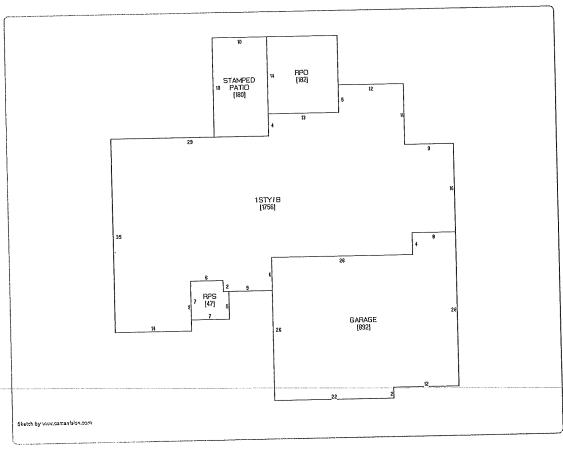
	2.20	0.00	0.00
mount Paid	0.00	3,525.81	7,051.62
mount Due	3,525.81	The state of the s	
ayment Status	the control of the co	and an executable property and the control of the second o	
ate Paid			
and the second s	The second secon	and the second s	- ""
	1st Half	2nd Half	Full Year
020	April 30, 2021	October 31, 2021	7.04.4.00
ue Date	3,608.14	3,608.14	7,216.28
ax Billed	0.00	0.00	0.00
pecials Etc.	3,608.14	3,608.14	7,216.28
mount Paid	0.00	0.00	0.00
mount Due	Paid	Paid	Destruction of the specific and supplied to the specific and the specific and the
ayment Status	04/20/2021	10/22/2021	
oate Paid	04/20/2021		and the second of the second o
The second secon	and the second second of the second	A CANADA CONTRACTOR OF THE CON	
	1st Half	2nd Half	Full Year
2019	April 30, 2020	October 31, 2020	
Due Date	392.38	392.38	784.76
ax Billed	0.00	0.00	0.00
Specials Etc.	392.38	392.38	784.76
Amount Paid	0.00	0.00	0.00
Amount Due	And the second s	Paid	
Payment Status	Paid	04/28/2020	
Date Paid	04/22/2020		
	and the second of the second o	The second section of the second section is a second section of the second section of the second section is a second section of the second section sec	
•	1st Half	2nd Half	Full Year
2018	April 30, 2019	October 31, 2019	in a second control of the second control of the second control of the second control of the second control of
Due Date	383.26	383.26	766.52
Tax Billed	0,00	0.00	0.00
Specials Etc.	383.26	383.26	766.52
Amount Paid		0.00	0.00
Amount Due	0.00	Paid	4.000
Payment Status	Paid	10/09/2019	
Date Paid	04/29/2019	20, 21, 2	
	the contract of the contract o	222	
	1st Half	2nd Half	Full Year
2017	April 30, 2018	October 31, 2018	7/00
Due Date	384.63	384.63	769.20
Tax Billed	0.00	0.00	0.00
Specials Etc.	384.63	384.63	769.2
Amount Paid	0.00	0.00	0.0
Amount Due	Paid .	Paid	
Payment Status	04/10/2018	04/24/2018	
Date Paid	04/10/2010		
	the second of th	2.2.4	- 22.4
	1st Half	2nd Half	Full Yea
2016	April 30, 2017	October 31, 2017	propries to the more contain they're to proceedings and they contains
Due Date	392.86	392.86	785.7
Tax Billed	0.00	0.00	0.0
Specials Etc.	392.86	392.86	785.7
Amount Paid		0.00	0.0
Amount Due	0,00	Paid	
Payment Status	Paid	10/10/2017	And the second s
Date Paid	04/07/2017	20, 22,	

Photos





Sketches



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March 14, 2022

Justin and Samantha Hargrave 1706 Jack Nicklaus Dr. Elk Point, SD 57025

City of Elk Point 106 W. Pleasant Street PO Box 280 Elk Point, SD 57025

Re: Notice of Appeal

To Whom It May Concern:

Please consider this letter as my Notice of Appeal to the local Board of Equalization for parcel 03.10.05.2050, legal description: CCES 5 67C LOT 67C BLK 5 COUNTRY CLUB ESTATES ELK POINT CITY. In reviewing my new assessed value of \$250,873.00, I do not believe other comparable homes in the area support the assessment.

Below is a list of homes I believe are comparable to my property:

1807 Country Club Dr.- Valued at \$225,289

1404 St. Andrew's Lane- Valued at \$221, 228

1709 Country Club Dr.- Valued at \$238, 559

1804 Country Club Dr. — Valued at \$214, 852

1908 County Club Dr. — Valued at \$212,531 *Used as a comparable home in November 2018 appraisal

Below is a list of homes with more square footage/more bedrooms, but valued at less than my property:

207 Lexington St.- Valued at \$229,132 *Used as a comparable home in a 2020 appraisal 1907 Country Club Dr.- Valued at \$231,119 1903 Country Club Dr. -Valued at \$248,319

We respectfully request the assessment value to be reconsidered.

Thank you,

Justin and Samantha Hargrave

(712) 251-5636

Beacon[™] Union County, SD

Summary

Parcel ID

03.10.05.2050

Property Address

1706 JACK NICKLAUS DR

Sec/Twp/Rng

N/A

Brief Tax Description

LOT 67C BLK 5 COUNTRY CLUB ESTATES ELK POINT CITY

(Note: Not to be used on legal documents)

Comments

Class Tax District Gross Acres \$/Acre

NADO 03617 0.00 N/A



Owners

Deed Holder HARGRAVE, JUSTIN THOMAS HARGRAVE, SAMANTHA ANN JT 1706 JACK NICKLAUS DR ELK POINT SD 57025

Deed Holder HARGRAVE, SAMANTHA ANN JT

Valuation

Valdation						
	2022	2021	2020	2019	2018	2017
+ NADO	\$25,509	\$22,182	\$22,182	and processing the Committee Special Strate St.	the first of the last term of the control of the color of the distriction of the control of the control of the color of the control of the color of	
+ NAD10	\$225,364	\$203,510	\$203,510	man kaj kalendra sega mangojo - Na mangojo - Na mangoja ka kaj da na pojenama ka da kalendra proposa kaj		and the second s
+ NAD1	production of the second control of the seco	and the state of the state of the development of the state of the stat		\$110,225		man tanan da way ya wa mana an
+ NADI	ng physicaeth an 1990 a tha 1990 (1990 that a de stade dh'Arthur a a ghlip ha 1990 a craogaigh a ghall a tha 1990 dh dh	adamenta a (trak, construint, a diperiora del como con el colonio e del distribución de constituido de constitu	n produceros de seus generales debigirans en en de desen de menos, se se mençõe de eledicares con la	\$21,126	\$21,126	\$21,126
= Total Value	\$250.873	\$225.692	\$225,692	\$131,351	\$21,126	\$21,126
- Ittal value	φ200,070					

The 2022 values are not yet certified.

Tax History

ax i listo. ,			
2021	1st Half	2nd Half	Full Year
Due Date	April 30, 2022	October 31, 2022	
the formula of the material of the control of the c	2.125.21	2,125.21	4,250.42
Tax Billed	0.00	0.00	0.00
Specials Etc.		0.00	0.00
Amount Paid	0,00	A STORE AND A STORE STORE OF A STORE AND A STORE STORE STORE AND A STORE AND A STORE OF A STORE OF A STORE AND A STORE OF A STORE AND A STORE OF A STORE O	4.250.42
Amount Due	2,125.21	2,125.21	4,250.42
Payment Status			Mention of the property of the
Date Paid			

2020	1st Half	2nd Half	Full Year
Due Date	April 30, 2021	October 31, 2021	idanina esta proportiona en la mante a si secol din estant d
Tax Billed	2,174.83	2,174.83	4,349.66
Contracted the state of the sta	0.00	0.00	0.00
Specials Etc.	2.174.83	2,174.83	4,349,66
Amount Paid	0.00	0.00	0.00
Amount Due	ON ACTION OF THE RECOGNISHED FOR ACTION AND ACTION OF THE PROPERTY OF THE PROP	Paid	en transmission with the many transmission of the street shift is of
Payment Status	Paid	10/22/2021	DE LA SELECTION DE CONTRACTOR DE LA SELECTION DE LA CONTRACTOR DE LA CONTR
Date Paid	04/20/2021	10/22/2021	

2019	1st Half	2nd Half	Full Year
Due Date	April 30, 2020	October 31, 2020	
Tax Billed	1,451.81	1,451.81	2,903.62
proprietable to the second of the company of the company of the company of the second of the company of the com	na para alah samunah dida kadaman dan dan dan dan dan dan dan dan dan d	0.00	0.00
Specials Etc.	1.451.81	1,451.81	2,903.62
Amount Paid		0.00	0.00
Amount Due	Paid	Paid	and the second s
Payment Status Date Paid	04/22/2020	10/22/2020	graphy power mental and an extra
		The second secon	,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,

2018	1st Half	2nd Half	Full Year
Due Date	April 30, 2019	October 31, 2019	
and the second	228.08	228.08	456.16
Specials Etc.	O,00	0.00	0.00
Amount Paid	228.08	228.08	456.16
Amount Due	0.00	0.00	0.00
Payment Status	Paid	Paid	***************************************
Date Paid	04/12/2019	10/18/2019	
2017	1st Half	2nd Half	Full Year
Due Date	April 30, 2018	October 31, 2018	athered is a like look assumption as a manifest country like the look of the l
Tax Billed	228.90	228.90	457.80
Specials Etc.	on westermines to the contract the contract the contract the contract to the c	0.00	0.00
Amount Paid	228.90	228.90	457.80
Amount Due	O.OO	0.00	0.00
Payment Status	Paid	Paid	***************************************
Date Pald	04/10/2018	07/11/2018	and the last transmission and the control of the co
$_{ m color}$	adala arang arang sa sa sa sa arang sa	2nd Half	Full Year
Due Date	April 30, 2017	October 31, 2017	
Andrew Salam and the state of the Andrew Angelog Angelog and the Control of the Salam and the Salam	233.79	233.79	467.58
Tax Billed	0.00	0.00	0.00
Specials Etc.	233,79	233,79	467.58
Amount Paid	233.17 T 0.00	0.00	0.00
Amount Due	Paid	Paid	
Payment Status	94/07/2017	10/10/2017	enterente del programa de la la la marte del programa de la la la marte de la la marte del programa de la la m
Date Paid	04/0//201/	10/10/2017	

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Schneider

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Version 2.3.179

T Abe of Whiteam)II				
Building Permit	^		For Off	ice Use O	nly
Moving Permit	—— City of I	City of Elk Point		# 21L	
Demolition Permit	Building Pern	Building Permit Application		eceived: (4
Conditional Use		PO Box 280		Fee: 🗓	
Variance 7	Elk Point	, SD 57025			d \$35 1/22
	Phone (60s	5) 356-2141	Sent to	Assessors	:
Zoning Amendment					
Placement Permit					
	erty Owner	Required Dat	a: 1 & 2	Family D	wellings
Name And Kapp	enman	Permit fees are based	l on the valu	e of the wor	k performed.
	nickland Dr	Indicate the value	(rounded to	the nearest o	lollar of all
City/State/Zip EK Pome	SD 57025"	equipment, materials, labor, overhead, and profit for			
	0769			his applicati	on.
	Person (if different from above)	Valuation: \$ 6800	<u>5</u>		
Name Wick Clark	1			Existing	New
Address 105 east W	il (ila)	No. of Bedrooms:			
City/State/Zip EK	ht 10 57025	No. of Bathrooms:			
	745	Total Number of Floor	rs:		
	e of Work	Dwelling Sq. Feet:		insi i	
New Construction	Demolition	Garage/Carport Sq. Fe	eet:	147	1000
Addition/alteration/rep		Covered Porch:			
	of Construction	Deck Area Sq: Feet:			
1 & 2 Family Dwelling		Other Structure Area:	4 7		
Multiple Family	Accessory Building	1	equired l		
Remodel	Other		ommercia		
	Information	Permit fees are based			- (
City/State/7in	Facknicklaus Dr.	Indicate the value	•		
City/State/Zip Legal Address	1aw 10 9/000	equipment, materi			
Logal Address		Valuation: \$	idicated on i	his applicati	011.
Description of Worls	Intended Use of Building*	THURION, W		Existing	New
26 x 38.4 gara		Building Area:		Danoine	11011
30 1 30.4 70.4	ge build and	Number of Stories			
103 day out of one 1	OXI builde garage Door,	Type of Construction			
12 Et 08 100 100	+ / Dr. Neway to road	Occupancy Group			
	ype (i.e., wood, metal, block, etc)	1			
morado ounding matoriar e		INFORMATION			
Genera	l Contractor		abing Cor	ntractor	
Name Name	Michs handyman fer vice	Name			
	shappe St	Address		/ .	
Address 106 east wa City/State/Zip Elk Ron	nt, 80 57025	City/State/Zip		` '	
Phone 712 541 27	45	Phone		1	
Excise Tax ID# 81-415	344	Service Size:	/ M	eter Size:	
		Excise Tax ID#			
Sewer	Contractor	Eleç	trical Cor	atractor	
Name	<i>j</i>	Name undecided			
Address		Address			
City/State/Zip		City/State/Zip			
Phone	\sim	Phone			
Excise Tax ID#		Excise Tax ID#			
Tap Size:		*	hase	Vol	tage
Location of Sewer:	8	Is Temporary Power N	Teeded?		

ATTACH PLANS DRAWN TO SCALE AND INCLUDE THE FOLLOWING INFORMATION:

- All new construction must follow the attached document "Permit Addendum for New Construction."
- All property pins must be located.
- Dimensions and location of the lot and location of streets, alleys and easements.
- Location and Dimensions of existing buildings on the lot.
- Location and dimensions of proposed buildings or alterations
- Complete set of plans to scale with a wall section.

NOTE: All setback requirements should be measured from the property lines. Locate all underground services such as water, sewer, gas, electric, and telephone prior to construction. Call South Dakota One Call at 1-800-781-7474. Give 48 hours notice for all locates.

The Land Use Administrator may require other documentation such as house plans, building specifications or other pertinent information.

I (We) certify that the information given is correct and true and I (we) agree to do the proposed work in accordance with the provisions of this permit and the Zoning Ordinance of the City of Elk Point, and comply with State regulations as required. Mollows Signature of Applicant(s) Permit Approved:_____ Disapproved:_____ Reasons for Disapproval: Land Use Administrator (or Authorized City Official) Date APPEAL I (We) hereby appeal the decision of the Land Use Administrator in denying a permit for the above use or structure and ask the Board of Adjustment to grant the permit. Signature of Applicant(s) Date Seal: Granted_____ Chairman, Board of Adjustment Denied Date Reason Not Granted:

