Agenda
Elk Point City Council
Special Meeting
Tuesday, March 21, 2023 @ 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.

City of Elk Point

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

We realize that every property is assessed individually. Our property does not have a basement so that is one factor that should be taken into account when looking at a market valuation assessment. Our concerns are specifically the large increases to the assessed property values over a single year. We have not looked at assessed values prior to 2022.

We would appreciate your attention to these concerns and would appreciate a reply.

Sincerely,

Paul & Cathy Ahlbeck

To whom it may concern,

We would like to contest our property taxes. At 305 E DuPont St
I do not believe the value of our House is correct.

I have printed other houses around us and their value of the house. I do not
Believe we would be able to sell our house for 394,414 in the location where it is at.

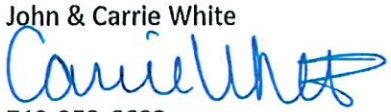
I did attach additional information to yes if our house was on the other side of town
By the golf course yes I could see it being that price and getting that for it.

I believe the most we could get out of it where the location is at would be 300,000.00

Please let me know if you need any additional information.

Thanks,

John & Carrie White



712-253-6683
712-899-8556

2023 REAL ESTATE ASSESSMENT NOTICE

UNION COUNTY
DIRECTOR OF EQUALIZATION
209 E MAIN STREET STE 130
ELK POINT SD 57025
PHONE : 605-356-2252

PLEASE CHECK THIS STATEMENT FOR ACCURACY

Check out County Website: www.unioncountysd.org

GIS Website: www.beacon.schneidercorp.com

006678-001-001-006678-000000 646FB5B2 PAM
WHITE, JOHN M &
BALL, CARRIE L
305 E DUPONT ST
ELK POINT SD 57025

Parcel : 03.05.60.1001 ELK POINT CITY 03617 EPJ SCHOOL 61-7

Legal Desc: STRO 1 LOT 1 STRO ADD ELK POINT, UNION COUNTY, SOUTH DAKOTA (.69 A)

Property	Acres	Land Value	Structures	Discretionary	Exemptions	Total Assessment
Owner Occupied		29,544	364,870			394,414
PARCEL ASSESSED VALUE	>>					**394,414**

Include this STUB with April 2023 payment.
Delihquent after April 30th
Union County Treasurer
209 E Main, Ste 220
Elk Point, SD 57025
uctreas@unioncountysd.org

Tax Due: **Full Year** $7,129.72 **or by April 30, 2023** $3,564.86

002311-4541

WHITE, JOHN M &
BALL, CARRIE L JT
305 E DUPONT ST
ELK POINT SD 57025

Receipt: 2515.0 Dist: 03617 Parcel: 03.05.60.1001
Year: 2022 RE

Include this STUB with October 2023 payment.
Delinquent after Oct. 31st
Union County Treasurer
209 E Main, Ste 220
Elk Point, SD 57025
uctreas@unioncountysd.org

Tax Due: **October 31st, 2023** $3,564.86

cut along dotted line

WHITE, JOHN M &
BALL, CARRIE L JT
305 E DUPONT ST
ELK POINT SD 57025

Receipt: 2515.0 Dist: 03617 Parcel: 03.05.60.1001
Year: 2022 RE

Union County TAX BILL for APRIL, 2023 and OCTOBER, 2023. *Keep in a safe place.* Send the correct stubs along with your check for payment. If your taxes are paid by your Bank in Escrow, this is for your information only.
Based on November 1, 2021 valuations. Taxes for January 1, 2022 through December 31, 2022. Payable April 2023 and October 2023.

PARCEL

Dist/Parcel 03617 03.05.60.1001 ELK POINT CITY-ELK POINT/
Receipt# 2515.0 Type: 2022 RE Location: 305 E DUPONT ST
Deed: WHITE, JOHN M & Mail: WHITE, JOHN M &
Sec/Twp/Rng Lot 1
Legal: LOT 1 STRO ADD ELK POINT, UNION COUNTY, SOUTH DAKOTA (.69 A)

INDEXING:

VALUATIONS AND TAXES:

	2022 (This Year) Assessed	Equalized	Taxes
Owner Occup.	391,642	388,117	7,129.72
TOTAL VALUES:	391,642	388,117	
NET TAXABLE VALUE:	391,642	388,117	
EQUALS GROSS TAX OF:		$7,129.72	
		$0.00	
NET ANNUAL TAXES:		$7,129.72	

OWNERS
DEED: WHITE, JOHN M &
DEED: BALL, CARRIE L JT

Distribution of YOUR taxes:

Taxing Authority:	Category	Value	Levy	Tax
Elk Point City	Owner Occup.	388,117	7.481	2,903.51
Elk Point/Jefferson School	Owner Occup.	388,117	7.153	2,776.21
Union County	Owner Occup.	388,117	3.150	1,222.57
County Hwy Srcif 75%	Owner Occup.	388,117	0.194	75.29
Elk Point Fire District	Owner Occup.	388,117	0.327	126.91
City Hwy Srcif 25% Elk Point	Owner Occup.	388,117	0.065	25.23

Indicates a local decision to opt out of the tax limitation. If the local vote to increase taxes had not been passed, your taxes would not have included the items marked with

Your Tax Receipt Number is: 2022 2515.0

Union County Treasurer
209 E Main, Ste 220
Elk Point, SD 57025
605-356-2391

Due in April 2023 $3,564.86
Date Paid:_____
Check #_____

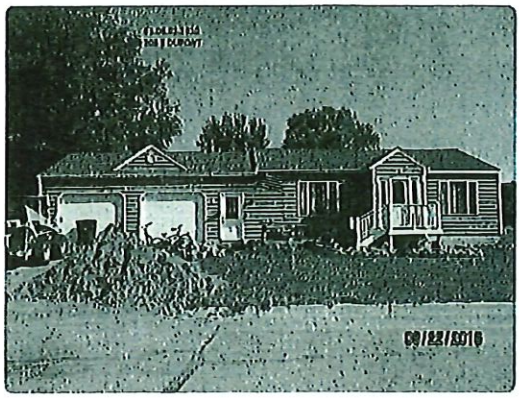
Due in October 2023 $3,564.86
Date Paid:_____
Check #_____

Retain this lower portion for your records. Enter the date paid and your check number for your information. Keep in a safe place.

Beacon™ Union County, SD

Summary

Parcel ID	03.06.01.1010
Property Address	203 E DUPONT ST
Sec/Twp/Rng	N/A
Brief Tax Description	E1/2 LOTS 7 & 8 & 8' VAC ALLEY BLK 1 MILLERS ADD E P CITY (Note: Not to be used on legal documents)
Comments	
Class	NADO
Tax District	03617
Gross Acres	0.00
$/Acre	N/A



Owners

Deed Holder
NEAL, JAMES D

203 E DUPONT ST
ELK POINT SD 57025

2023 = $3,72.85

Valuation

	2022	2021	2020	2019	2018	2017
+ NADO	$18,389	$15,990	$15,990	$15,229	$15,229	$15,229
+ NAD1O	$136,430	$118,635	$112,986	$107,606	$102,482	$102,482
= Total Value	$154,819	$134,625	$128,976	$122,835	$117,711	$117,711

178,041.65
2023

Tax History

2022	1st Half	2nd Half	Full Year
Due Date	April 30, 2023	October 31, 2023	
Tax Billed	1,409.22	1,409.22	2,818.44
Specials Etc.	0.00	0.00	0.00
Amount Paid	0.00	0.00	0.00
Amount Due	1,409.22	1,409.22	2,818.44
Payment Status			
Date Paid			

2021	1st Half	2nd Half	Full Year
Due Date	April 30, 2022	October 31, 2022	
Tax Billed	1,267.68	1,267.68	2,535.36
Specials Etc.	0.00	0.00	0.00
Amount Paid	1,267.68	1,267.68	2,535.36
Amount Due	0.00	0.00	0.00
Payment Status	Paid	Paid	
Date Paid	04/26/2022	10/12/2022	

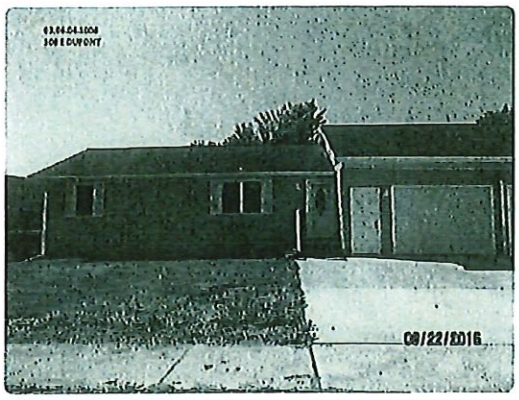
2020	1st Half	2nd Half	Full Year
Due Date	April 30, 2021	October 31, 2021	
Tax Billed	1,242.84	1,242.84	2,485.68
Specials Etc.	0.00	0.00	0.00
Amount Paid	1,242.84	1,242.84	2,485.68
Amount Due	0.00	0.00	0.00
Payment Status	Paid	Paid	
Date Paid	04/21/2021	10/14/2021	

2019	1st Half	2nd Half	Full Year
Due Date	April 30, 2020	October 31, 2020	

Beacon™ Union County, SD

Summary

Parcel ID	03.06.04.1006
Property Address	308 E DUPONT ST
Sec/Twp/Rng	N/A
Brief	HUBER TRACT 6 BEING A PART OF LOTS 1-4 BLK 4 MILLER'S ADD LESS W88'
Tax Description	THEREOF INCL ALL THAT PART VAC GRANT STREET LYING BETWEEN (Note: Not to be used on legal documents)
Comments	
Class	NAD
Tax District	03617
Gross Acres	0.00
$/Acre	N/A



Owners

Deed Holder
HUBER RENTALS LLC

PO BOX 781
ELK POINT SD 57025

Valuation

	2022	2021	2020	2019	2018	2017
+ NAD1	$181,245	$157,604	$150,099	$142,951	$136,144	$136,144
+ NAD	$12,489	$10,860	$10,860	$10,343	$10,343	$10,343
= Total Value	$193,734	$168,464	$160,959	$153,294	$146,487	$146,487

Tax History

2022	1st Half	2nd Half	Full Year
Due Date	April 30, 2023	October 31, 2023	
Tax Billed	2,076.39	2,076.39	4,152.78
Specials Etc.	0.00	0.00	0.00
Amount Paid	0.00	0.00	0.00
Amount Due	2,076.39	2,076.39	4,152.78
Payment Status			
Date Paid			

2021	1st Half	2nd Half	Full Year
Due Date	April 30, 2022	October 31, 2022	
Tax Billed	1,861.83	1,861.83	3,723.66
Specials Etc.	0.00	0.00	0.00
Amount Paid	1,861.83	1,861.83	3,723.66
Amount Due	0.00	0.00	0.00
Payment Status	Paid	Paid	
Date Paid	04/11/2022	10/18/2022	

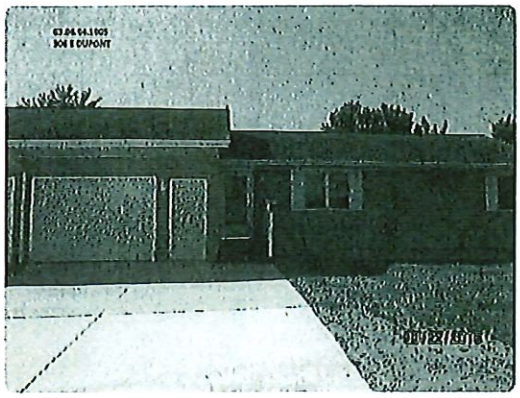
2020	1st Half	2nd Half	Full Year
Due Date	April 30, 2021	October 31, 2021	
Tax Billed	1,822.82	1,822.82	3,645.64
Specials Etc.	0.00	0.00	0.00
Amount Paid	1,822.82	1,822.82	3,645.64
Amount Due	0.00	0.00	0.00
Payment Status	Paid	Paid	
Date Paid	04/07/2021	10/06/2021	

2019	1st Half	2nd Half	Full Year
Due Date	April 30, 2020	October 31, 2020	

Beacon™ Union County, SD

Summary

Parcel ID	03.06.04.1005
Property Address	306 DUPONT ST
Sec/Twp/Rng	N/A
Brief Tax Description	HUBER TRACT 5 BEING A PART OF LOTS 1-4 BLK 4 MILLER'S ADD LESS W88' THEREOF INCL ALL PART VAC GRANT ST LYING BETWEEN MILLERS ADD (Note: Not to be used on legal documents)
Comments	
Class	NADO
Tax District	03617
Gross Acres	0.00
$/Acre	N/A



Owners

Deed Holder
BAIRD, JEANNE S

306 DUPONT ST
ELK POINT SD 57025

Valuation

	2022	2021	2020	2019	2018	2017
+ NADO	$10,391				$8,606	$8,606
+ NAD1O	$142,451				$107,003	$107,003
+ NAD1		$123,870	$117,971	$112,353		
+ NAD		$9,036	$9,036	$8,606		
= Total Value	$152,842	$132,906	$127,007	$120,959	$115,609	$115,609

Tax History

2022	1st Half	2nd Half	Full Year
Due Date	April 30, 2023	October 31, 2023	
Tax Billed	1,391.22	1,391.22	2,782.44
Specials Etc.	0.00	0.00	0.00
Amount Paid	0.00	0.00	0.00
Amount Due	1,391.22	1,391.22	2,782.44
Payment Status			
Date Paid			

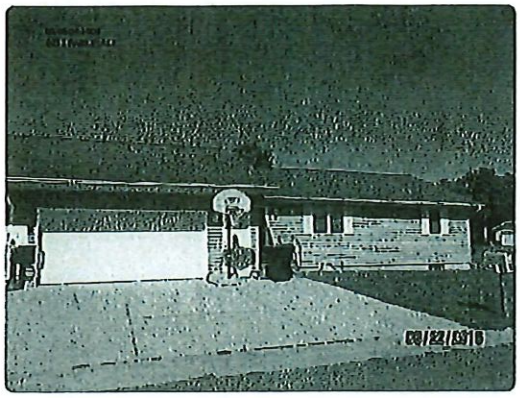
2021	1st Half	2nd Half	Full Year
Due Date	April 30, 2022	October 31, 2022	
Tax Billed	1,468.85	1,468.85	2,937.70
Specials Etc.	0.00	0.00	0.00
Amount Paid	1,468.85	1,468.85	2,937.70
Amount Due	0.00	0.00	0.00
Payment Status	Paid	Paid	
Date Paid	04/29/2022	11/16/2022	

2020	1st Half	2nd Half	Full Year
Due Date	April 30, 2021	October 31, 2021	
Tax Billed	1,438.33	1,438.33	2,876.66
Specials Etc.	0.00	0.00	0.00
Amount Paid	1,438.33	1,438.33	2,876.66
Amount Due	0.00	0.00	0.00
Payment Status	Paid	Paid	
Date Paid	04/07/2021	07/27/2021	

Beacon™ Union County, SD

Summary

Parcel ID	03.06.04.1004
Property Address	603 S PARK PLACE
Sec/Twp/Rng	N/A
Brief Tax Description	HUBER TRACT 4 OF W86' OF E90' OF LOTS 5-8 BLK 4 MILLER'S ADD E P CITY (Note: Not to be used on legal documents)
Comments	
Class	NADO
Tax District	03617
Gross Acres	0.00
$/Acre	N/A



Owners

Deed Holder
TATRO, RYAN &
CHERYL JT
603 S PARK PLACE
ELK POINT SD 57025

Valuation

	2022	2021	2020	2019	2018	2017
+ NADO	$14,365	$12,491	$12,491	$11,896	$11,896	$11,896
+ NAD1O	$176,610	$153,574	$146,261	$139,296	$132,663	$132,663
= Total Value	$190,975	$166,065	$158,752	$151,192	$144,559	$144,559

Tax History

2022	1st Half	2nd Half	Full Year
Due Date	April 30, 2023	October 31, 2023	
Tax Billed	1,738.33	1,738.33	3,476.66
Specials Etc.	0.00	0.00	0.00
Amount Paid	0.00	0.00	0.00
Amount Due	1,738.33	1,738.33	3,476.66
Payment Status			
Date Paid			

2021	1st Half	2nd Half	Full Year
Due Date	April 30, 2022	October 31, 2022	
Tax Billed	1,563.73	1,563.73	3,127.46
Specials Etc.	0.00	0.00	0.00
Amount Paid	1,563.73	1,563.73	3,127.46
Amount Due	0.00	0.00	0.00
Payment Status	Paid	Paid	
Date Paid	04/20/2022	10/19/2022	

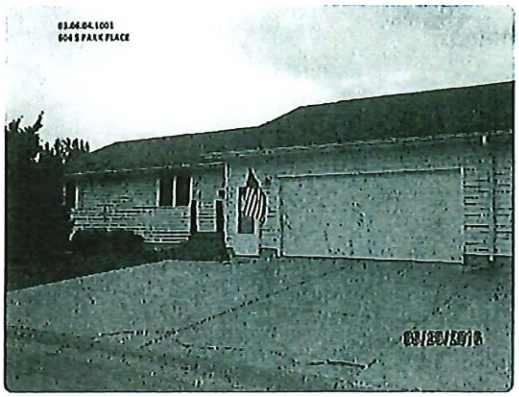
2020	1st Half	2nd Half	Full Year
Due Date	April 30, 2021	October 31, 2021	
Tax Billed	1,529.77	1,529.77	3,059.54
Specials Etc.	0.00	0.00	0.00
Amount Paid	1,529.77	1,529.77	3,059.54
Amount Due	0.00	0.00	0.00
Payment Status	Paid	Paid	
Date Paid	04/20/2021	10/22/2021	

2019	1st Half	2nd Half	Full Year
Due Date	April 30, 2020	October 31, 2020	

Beacon™ Union County, SD

Summary

Parcel ID	03.06.04.1001
Property Address	604 S PARK PLACE
Sec/Twp/Rng	N/A
Brief Tax Description	HUBER TRACT 1 OF THE E84' OF W88' OF LOTS 1-4 BLK 4 MILLERS ADD E P CITY (Note: Not to be used on legal documents)
Comments	
Class	NADO
Tax District	03617
Gross Acres	0.00
$/Acre	N/A



Owners

Deed Holder
BRANSON, WESLEY W &
BRANSON, KIMBERLY A
604 S PARK PLACE
ELK POINT SD 57025

Deed Holder
BRANSON, KIMBERLY A

Valuation

	2022	2021	2020	2019	2018	2017
+ NADO	$14,368	$12,494	$12,494	$11,899	$11,899	$11,899
+ NAD1O	$170,843	$148,559	$141,485	$134,748	$128,331	$128,331
= Total Value	$185,211	$161,053	$153,979	$146,647	$140,230	$140,230

Tax History

2022	1st Half	2nd Half	Full Year
Due Date	April 30, 2023	October 31, 2023	
Tax Billed	320.50	320.50	641.00
Specials Etc.	0.00	0.00	0.00
Amount Paid	0.00	0.00	0.00
Amount Due	320.50	320.50	641.00
Payment Status			
Date Paid			

2021	1st Half	2nd Half	Full Year
Due Date	April 30, 2022	October 31, 2022	
Tax Billed	1,516.53	1,516.53	3,033.06
Specials Etc.	0.00	0.00	0.00
Amount Paid	1,516.53	1,516.53	3,033.06
Amount Due	0.00	0.00	0.00
Payment Status	Paid	Paid	
Date Paid	04/20/2022	10/19/2022	

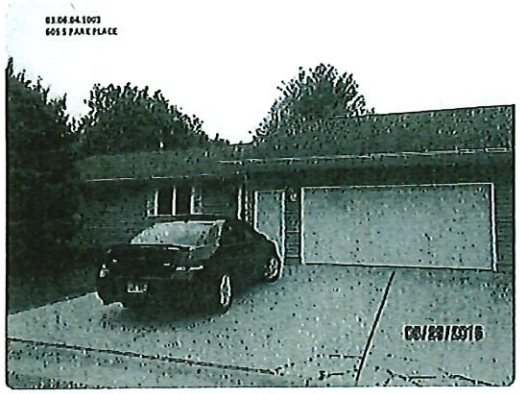
2020	1st Half	2nd Half	Full Year
Due Date	April 30, 2021	October 31, 2021	
Tax Billed	1,483.78	1,483.78	2,967.56
Specials Etc.	0.00	0.00	0.00
Amount Paid	1,483.78	1,483.78	2,967.56
Amount Due	0.00	0.00	0.00
Payment Status	Paid	Paid	
Date Paid	04/20/2021	10/22/2021	

2019	1st Half	2nd Half	Full Year
Due Date	April 30, 2020	October 31, 2020	

Beacon™ Union County, SD

Summary

Parcel ID	03.06.04.1003
Property Address	605 S PARK PLACE
Sec/Twp/Rng	N/A
Brief Tax Description	HUBER TRACT 3 OF W86' OF E90' OF LOTS 5-8 BLK 4 MILLER'S ADD E P CITY (Note: Not to be used on legal documents)
Comments	
Class	NADO
Tax District	03617
Gross Acres	0.00
$/Acre	N/A



Owners

Deed Holder
HANKS, BREANNA L &
KOCK, JACOB R
605 S PARK PLACE
ELK POINT SD 57025

Deed Holder
KOCK, JACOB R

Valuation

	2022	2021	2020	2019	2018	2017
+ NADO	$18,452	$16,045	$16,045	$15,281	$15,281	$15,281
+ NAD1O	$153,931	$133,853	$127,479	$121,409	$115,628	$115,628
= Total Value	$172,383	$149,898	$143,524	$136,690	$130,909	$130,909

Tax History

2022	1st Half	2nd Half	Full Year
Due Date	April 30, 2023	October 31, 2023	
Tax Billed	1,569.09	1,569.09	3,138.18
Specials Etc.	0.00	0.00	0.00
Amount Paid	0.00	0.00	0.00
Amount Due	1,569.09	1,569.09	3,138.18
Payment Status			
Date Paid			

2021	1st Half	2nd Half	Full Year
Due Date	April 30, 2022	October 31, 2022	
Tax Billed	1,411.50	1,411.50	2,823.00
Specials Etc.	0.00	0.00	0.00
Amount Paid	1,411.50	1,411.50	2,823.00
Amount Due	0.00	0.00	0.00
Payment Status	Paid	Paid	
Date Paid	04/20/2022	10/19/2022	

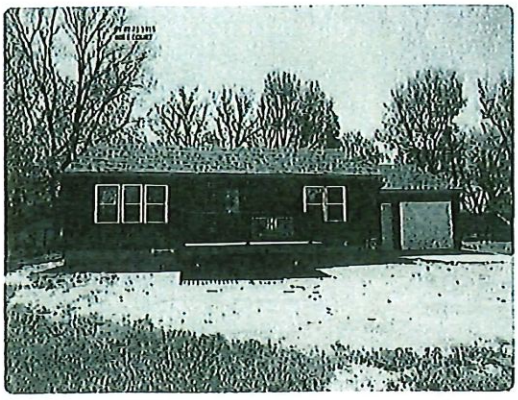
2020	1st Half	2nd Half	Full Year
Due Date	April 30, 2021	October 31, 2021	
Tax Billed	1,383.03	1,383.03	2,766.06
Specials Etc.	0.00	0.00	0.00
Amount Paid	1,383.03	1,383.03	2,766.06
Amount Due	0.00	0.00	0.00
Payment Status	Paid	Paid	
Date Paid	04/20/2021	10/22/2021	

2019	1st Half	2nd Half	Full Year
Due Date	April 30, 2020	October 31, 2020	

Beacon™ Union County, SD

Summary

Parcel ID	03.02.21.1015
Property Address	406 S COURT ST
Sec/Twp/Rng	N/A
Brief	S60' LOTS 5-6 & N12' OF LOTS 7 & 8 & 16' VAC ALLEY BLK 21 WIXSON'S ADD E
Tax Description	P CITY (Note: Not to be used on legal documents)
Comments	
Class	NAD
Tax District	03617
Gross Acres	0.00
$/Acre	N/A



Owners

Deed Holder
RESOLUTION ENTERPRISES LLC

3701 W 11TH ST
YANKTON SD 57078

Valuation

	2022	2021	2020	2019	2018	2017
+ NADO		$14,359	$14,359	$13,675	$13,675	$13,675
+ NAD1O		$67,913	$64,679	$61,599	$58,666	$58,666
+ NAD1	$78,100					
+ NAD	$16,513					
= Total Value	$94,613	$82,272	$79,038	$75,274	$72,341	$72,341

Tax History

2022	1st Half	2nd Half	Full Year
Due Date	April 30, 2023	October 31, 2023	
Tax Billed	1,014.03	1,014.03	2,028.06
Specials Etc.	0.00	0.00	0.00
Amount Paid	0.00	0.00	0.00
Amount Due	1,014.03	1,014.03	2,028.06
Payment Status			
Date Paid			

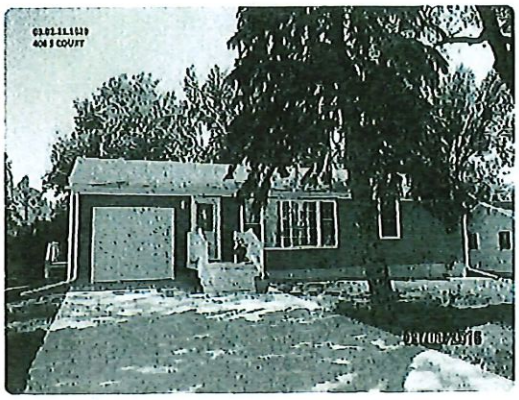
2021	1st Half	2nd Half	Full Year
Due Date	April 30, 2022	October 31, 2022	
Tax Billed	774.71	774.71	1,549.42
Specials Etc.	0.00	0.00	0.00
Amount Paid	774.71	774.71	1,549.42
Amount Due	0.00	0.00	0.00
Payment Status	Paid	Paid	
Date Paid	05/03/2022	10/25/2022	

2020	1st Half	2nd Half	Full Year
Due Date	April 30, 2021	October 31, 2021	
Tax Billed	761.63	761.63	1,523.26
Specials Etc.	0.00	0.00	0.00
Amount Paid	761.63	761.63	1,523.26
Amount Due	0.00	0.00	0.00
Payment Status	Paid	Paid	
Date Paid	04/23/2021	04/23/2021	

Beacon™ Union County, SD

Summary

Parcel ID	03.02.21.1020
Property Address	408 S COURT ST
Sec/Twp/Rng	N/A
Brief Tax Description	FRAC LOTS 7 & 8 LESS N12' & S68' BLK 21 WIXSON'S ADD E P CITY (Note: Not to be used on legal documents)
Comments	
Class	NADO
Tax District	03617
Gross Acres	0.00
$/Acre	N/A



Owners

Deed Holder
FRANCO, NICOLAS &
FRANCO, ELIZABETH
408 S COURT ST
ELK POINT SD 57025

Deed Holder
FRANCO, ELIZABETH

Valuation

	2022	2021	2020	2019	2018	2017
+ NADO	$22,339					
+ NAD1O	$148,604					
+ NAD1		$129,221	$123,068	$117,208	$111,627	$111,627
+ NAD		$19,425	$19,425	$18,500	$18,500	$18,500
= Total Value	$170,943	$148,646	$142,493	$135,708	$130,127	$130,127

Tax History

2022	1st Half	2nd Half	Full Year
Due Date	April 30, 2023	October 31, 2023	
Tax Billed	1,555.99	1,555.99	3,111.98
Specials Etc.	0.00	0.00	0.00
Amount Paid	0.00	0.00	0.00
Amount Due	1,555.99	1,555.99	3,111.98
Payment Status			
Date Paid			

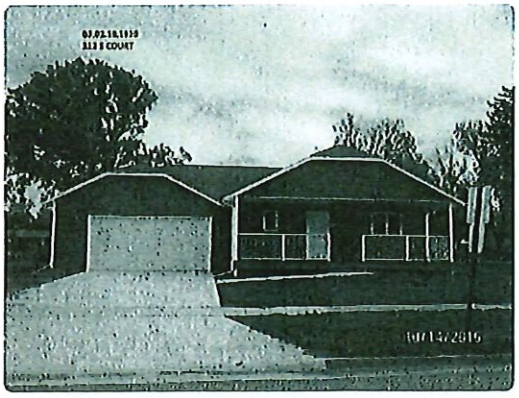
2021	1st Half	2nd Half	Full Year
Due Date	April 30, 2022	October 31, 2022	
Tax Billed	1,642.80	1,642.80	3,285.60
Specials Etc.	0.00	0.00	0.00
Amount Paid	1,642.80	1,642.80	3,285.60
Amount Due	0.00	0.00	0.00
Payment Status	Paid	Paid	
Date Paid	04/20/2022	10/19/2022	

2020	1st Half	2nd Half	Full Year
Due Date	April 30, 2021	October 31, 2021	
Tax Billed	1,613.71	1,613.71	3,227.42
Specials Etc.	0.00	0.00	0.00
Amount Paid	1,613.71	1,613.71	3,227.42
Amount Due	0.00	0.00	0.00
Payment Status	Paid	Paid	
Date Paid	04/30/2021	09/07/2021	

Beacon™ Union County, SD

Summary

Parcel ID	03.02.10.1020
Property Address	312 S COURT ST
Sec/Twp/Rng	N/A
Brief Tax Description	LOTS 7 & 8 BLK 10 WIXSON'S ADD EP CITY (Note: Not to be used on legal documents)
Comments	
Class	NAD
Tax District	03617
Gross Acres	0.00
$/Acre	N/A



Owners

Deed Holder
MAURSTAD, DOUGLAS C &
MAURSTAD, CATHERINE L TRUSTEES
47367 308 ST
ALCESTER SD 57001

Deed Holder
MAURSTAD, CATHERINE L TRUSTEES

Deed Holder
MAURSTAD FAMILY LIVING TRUST

Valuation

	2022	2021	2020	2019	2018	2017
+ NAD1	$230,150	$200,103	$190,600	$190,600	$190,600	$190,600
+ NAD	$22,339	$19,425	$19,425	$18,500	$18,500	$18,500
= Total Value	$252,489	$219,528	$210,025	$209,100	$209,100	$209,100

Tax History

2022	1st Half	2nd Half	Full Year
Due Date	April 30, 2023	October 31, 2023	
Tax Billed	2,706.10	2,706.10	5,412.20
Specials Etc.	0.00	0.00	0.00
Amount Paid	0.00	0.00	0.00
Amount Due	2,706.10	2,706.10	5,412.20
Payment Status			
Date Paid			

2021	1st Half	2nd Half	Full Year
Due Date	April 30, 2022	October 31, 2022	
Tax Billed	2,426.18	2,426.18	4,852.36
Specials Etc.	0.00	0.00	0.00
Amount Paid	2,426.18	2,426.18	4,852.36
Amount Due	0.00	0.00	0.00
Payment Status	Paid	Paid	
Date Paid	04/27/2022	10/28/2022	

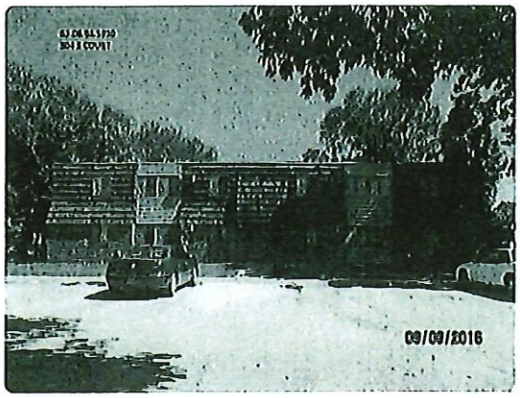
2020	1st Half	2nd Half	Full Year
Due Date	April 30, 2021	October 31, 2021	
Tax Billed	2,378.49	2,378.49	4,756.98
Specials Etc.	0.00	0.00	0.00
Amount Paid	2,378.49	2,378.49	4,756.98
Amount Due	0.00	0.00	0.00
Payment Status	Paid	Paid	
Date Paid	04/30/2021	10/29/2021	

2019	1st Half	2nd Half	Full Year
Due Date	April 30, 2020	October 31, 2020	

Beacon™ Union County, SD

Summary

Parcel ID	03.06.01.1020
Property Address	504 S COURT ST
Sec/Twp/Rng	N/A
Brief	N1/2 LOT 10 & ALL OF LOTS 11 & 12 & 8' VAC ALLEY BLK 1 MILLER'S ADD EP
Tax Description	CITY (Note: Not to be used on legal documents)
Comments	
Class	NADC
Tax District	03617
Gross Acres	0.00
$/Acre	N/A



Owners

Deed Holder
MITCHELL, JOHN &
MITCHELL, TIFFANY
2516 NOTTINGHAM DR
BELLEVUE NE 68123

Deed Holder
MITCHELL, TIFFANY

Valuation

	2022	2021	2020	2019	2018	2017
+ NADC2	$134,265	$134,265	$134,265	$134,265	$134,265	$134,265
+ NADC	$36,035	$36,035	$36,035	$36,035	$36,035	$36,035
= Total Value	$170,300	$170,300	$170,300	$170,300	$170,300	$170,300

Tax History

2022	1st Half	2nd Half	Full Year
Due Date	April 30, 2023	October 31, 2023	
Tax Billed	1,825.23	1,825.23	3,650.46
Specials Etc.	0.00	0.00	0.00
Amount Paid	0.00	0.00	0.00
Amount Due	1,825.23	1,825.23	3,650.46
Payment Status			
Date Paid			

2021	1st Half	2nd Half	Full Year
Due Date	April 30, 2022	October 31, 2022	
Tax Billed	1,882.12	1,882.12	3,764.24
Specials Etc.	0.00	0.00	0.00
Amount Paid	1,882.12	1,882.12	3,764.24
Amount Due	0.00	0.00	0.00
Payment Status	Paid	Paid	
Date Paid	01/28/2022	01/28/2022	

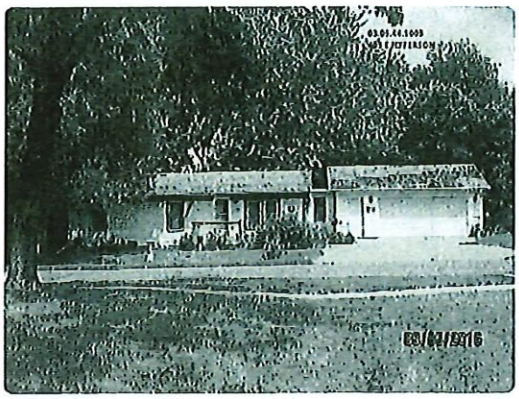
2020	1st Half	2nd Half	Full Year
Due Date	April 30, 2021	October 31, 2021	
Tax Billed	1,928.60	1,928.60	3,857.20
Specials Etc.	0.00	0.00	0.00
Amount Paid	1,928.60	1,928.60	3,857.20
Amount Due	0.00	0.00	0.00
Payment Status	Paid	Paid	
Date Paid	01/29/2021	08/18/2021	

2019	1st Half	2nd Half	Full Year
Due Date	April 30, 2020	October 31, 2020	

Beacon™ Union County, SD

Summary

Parcel ID	03.05.44.1005
Property Address	405 E JEFFERSON ST
Sec/Twp/Rng	N/A
Brief	BERNARD TR 1 & W1/2 BERNARD TR 2 OF FRAC LOTS 8-12 BLK 44 W & H ADD
Tax Description	EP CITY (Note: Not to be used on legal documents)
Comments	
Class	NAD
Tax District	03617
Gross Acres	0.00
$/Acre	N/A



Owners

Deed Holder
NEARMAN, JOSHUA J &
NEARMAN, HEIDI J
409 E JEFFERSON ST
ELK POINT SD 57025

Deed Holder
NEARMAN, HEIDI J

Valuation

	2022	2021	2020	2019	2018	2017
+ NADO		$18,963	$18,963	$18,060	$18,060	$18,060
+ NAD1O		$56,899	$54,190	$54,190	$54,190	$54,190
+ NAD1	$56,899					
+ NAD	$21,807					
= Total Value	$78,706	$75,862	$73,153	$72,250	$72,250	$72,250

Tax History

2022	1st Half	2nd Half	Full Year
Due Date	April 30, 2023	October 31, 2023	
Tax Billed	843.55	843.55	1,687.10
Specials Etc.	0.00	0.00	0.00
Amount Paid	0.00	0.00	0.00
Amount Due	843.55	843.55	1,687.10
Payment Status			
Date Paid			

2021	1st Half	2nd Half	Full Year
Due Date	April 30, 2022	October 31, 2022	
Tax Billed	714.35	714.35	1,428.70
Specials Etc.	0.00	0.00	0.00
Amount Paid	714.35	714.35	1,428.70
Amount Due	0.00	0.00	0.00
Payment Status	Paid	Paid	
Date Paid	04/30/2022	10/27/2022	

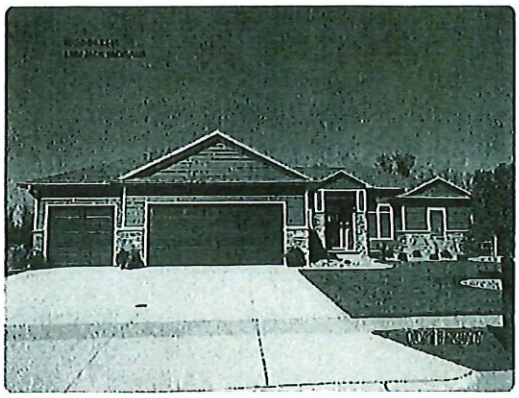
2020	1st Half	2nd Half	Full Year
Due Date	April 30, 2021	October 31, 2021	
Tax Billed	244.67	244.67	489.34
Specials Etc.	0.00	0.00	0.00
Amount Paid	244.67	244.67	489.34
Amount Due	0.00	0.00	0.00
Payment Status	Paid	Paid	
Date Paid	01/19/2021	01/19/2021	

Beacon™ Union County, SD

If our House was in this location.

Summary

Parcel ID	03.10.04.1140
Property Address	1307 JACK NICKLAUS DR
Sec/Twp/Rng	N/A
Brief Tax Description	LOT 36 BLK 4 COUNTRY CLUB ESTATES EP CITY (.364A) (Note: Not to be used on legal documents)
Comments	
Class	NADO
Tax District	03617
Gross Acres	0.00
$/Acre	N/A



Owners

Deed Holder
SCHAFFER, LEE &
SCHAFFER, BRENDA
1307 JACK NICKLAUS
ELK POINT SD 57025

Deed Holder
SCHAFFER, BRENDA

Valuation

	2022	2021	2020	2019	2018	2017
+ NADO	$42,866	$37,275	$37,275	$35,500	$35,500	
+ NAD1O	$350,873	$305,107	$290,579	$276,742	$276,742	
+ NAD						$35,500
= Total Value	$393,739	$342,382	$327,854	$312,242	$312,242	$35,500

Tax History

2022	1st Half	2nd Half	Full Year
Due Date	April 30, 2023	October 31, 2023	
Tax Billed	3,583.94	3,583.94	7,167.88
Specials Etc.	0.00	0.00	0.00
Amount Paid	0.00	0.00	0.00
Amount Due	3,583.94	3,583.94	7,167.88
Payment Status			
Date Paid			

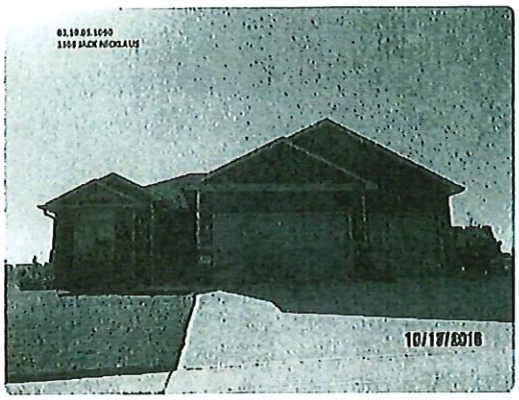
2021	1st Half	2nd Half	Full Year
Due Date	April 30, 2022	October 31, 2022	
Tax Billed	3,224.00	3,224.00	6,448.00
Specials Etc.	0.00	0.00	0.00
Amount Paid	3,224.00	3,224.00	6,448.00
Amount Due	0.00	0.00	0.00
Payment Status	Paid	Paid	
Date Paid	04/28/2022	10/28/2022	

2020	1st Half	2nd Half	Full Year
Due Date	April 30, 2021	October 31, 2021	
Tax Billed	3,159.28	3,159.28	6,318.56
Specials Etc.	0.00	0.00	0.00
Amount Paid	3,159.28	3,159.28	6,318.56
Amount Due	0.00	0.00	0.00
Payment Status	Paid	Paid	
Date Paid	04/29/2021	10/26/2021	

Beacon™ Union County, SD

Summary

Parcel ID	03.10.05.1090
Property Address	1508 JACK NICKLAUS DR
Sec/Twp/Rng	N/A
Brief Tax Description	LOT 57A BLK 5 COUNTRY CLUB ESTATES ELK POINT CITY (Note: Not to be used on legal documents)
Comments	
Class	NADO
Tax District	03617
Gross Acres	0.00
$/Acre	N/A



Owners

Deed Holder
HOLMQUIST, ERIC J &
HOLMQUIST, TRACI M
1508 JACK NICKLAUS DR
ELK POINT SD 57025

Deed Holder
HOLMQUIST, TRACI M

Valuation

	2022	2021	2020	2019	2018	2017
+ NADO	$22,604	$19,656	$19,656	$18,720	$18,720	$18,720
+ NAD1O	$323,590	$281,383	$267,984	$255,223	$243,070	$243,070
= Total Value	$346,194	$301,039	$287,640	$273,943	$261,790	$261,790

Tax History

2022	1st Half	2nd Half	Full Year
Due Date	April 30, 2023	October 31, 2023	
Tax Billed	3,151.18	3,151.18	6,302.36
Specials Etc.	0.00	0.00	0.00
Amount Paid	0.00	0.00	0.00
Amount Due	3,151.18	3,151.18	6,302.36
Payment Status			
Date Paid			

2021	1st Half	2nd Half	Full Year
Due Date	April 30, 2022	October 31, 2022	
Tax Billed	2,834.70	2,834.70	5,669.40
Specials Etc.	0.00	0.00	0.00
Amount Paid	2,834.70	2,834.70	5,669.40
Amount Due	0.00	0.00	0.00
Payment Status	Paid	Paid	
Date Paid	04/06/2022	10/19/2022	

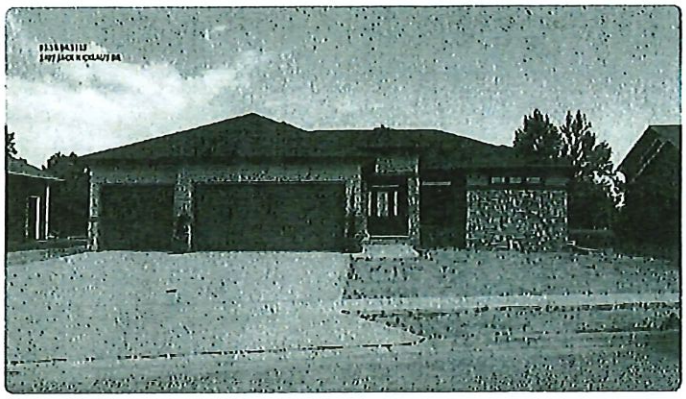
2020	1st Half	2nd Half	Full Year
Due Date	April 30, 2021	October 31, 2021	
Tax Billed	2,771.77	2,771.77	5,543.54
Specials Etc.	0.00	0.00	0.00
Amount Paid	2,771.77	2,771.77	5,543.54
Amount Due	0.00	0.00	0.00
Payment Status	Paid	Paid	
Date Paid	04/21/2021	10/14/2021	

2019	1st Half	2nd Half	Full Year
Due Date	April 30, 2020	October 31, 2020	

Beacon™ Union County, SD

Summary

Parcel ID	03.10.04.1115
Property Address	1407 JACK NICKLAUS DR
Sec/Twp/Rng	N/A
Brief Tax Description	LOT 41 BLK 4 COUNTRY CLUB ESTATES EP CITY (Note: Not to be used on legal documents)
Comments	
Class	NADO
Tax District	03617
Gross Acres	0.00
$/Acre	N/A



Owners

Deed Holder
HERRITY, MITCHELL

PO BOX 832
ELK POINT SD 57025

Valuation

	2022	2021	2020	2019	2018	2017
+ NADO	$42,866	$37,275	$37,275	$35,500		
+ NAD1O	$374,787	$325,902	$310,383	$295,603		
+ NAD					$35,500	$35,500
= Total Value	$417,653	$363,177	$347,658	$331,103	$35,500	$35,500

Tax History

2022	1st Half	2nd Half	Full Year
Due Date	April 30, 2023	October 31, 2023	
Tax Billed	3,801.62	3,801.62	7,603.24
Specials Etc.	0.00	0.00	0.00
Amount Paid	3,801.62	3,801.62	7,603.24
Amount Due	0.00	0.00	0.00
Payment Status	Paid	Paid	
Date Paid	02/14/2023	02/14/2023	

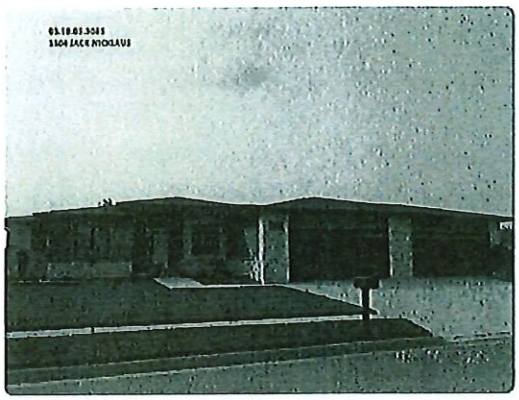
2021	1st Half	2nd Half	Full Year
Due Date	April 30, 2022	October 31, 2022	
Tax Billed	3,419.82	3,419.82	6,839.64
Specials Etc.	0.00	0.00	0.00
Amount Paid	3,419.82	3,419.82	6,839.64
Amount Due	0.00	0.00	0.00
Payment Status	Paid	Paid	
Date Paid	01/24/2022	01/24/2022	

2020	1st Half	2nd Half	Full Year
Due Date	April 30, 2021	October 31, 2021	
Tax Billed	3,350.12	3,350.12	6,700.24
Specials Etc.	0.00	0.00	0.00
Amount Paid	3,350.12	3,350.12	6,700.24
Amount Due	0.00	0.00	0.00
Payment Status	Paid	Paid	
Date Paid	01/19/2021	01/19/2021	

Beacon™ Union County, SD

Summary

Parcel ID	03.10.05.3085
Property Address	1304 JACK NICKLAUS DR
Sec/Twp/Rng	N/A
Brief Tax Description	LOT 45 & W1/2 LOT 46 BLK 5 COUNTRY CLUB ESTATES EP CITY (.402A) (Note: Not to be used on legal documents)
Comments	
Class	NADO
Tax District	03617
Gross Acres	0.00
$/Acre	N/A



Owners

Deed Holder
NELSON, STEPHEN &
HOFFMAN, KIMBERLY
1304 JACK NICKLAUS
ELK POINT SD 57025

Deed Holder
HOFFMAN, KIMBERLY

Valuation

	2022	2021	2020	2019	2018	2017
+ NADO	$41,218	$35,842	$35,842			
+ NAD1O	$403,238	$403,238	$374,158			
+ NAD				$24,630	$24,630	$24,630
= Total Value	$444,456	$439,080	$410,000	$24,630	$24,630	$24,630

Tax History

2022	1st Half	2nd Half	Full Year
Due Date	April 30, 2023	October 31, 2023	
Tax Billed	4,045.59	4,045.59	8,091.18
Specials Etc.	0.00	0.00	0.00
Amount Paid	0.00	0.00	0.00
Amount Due	4,045.59	4,045.59	8,091.18
Payment Status			
Date Paid			

2021	1st Half	2nd Half	Full Year
Due Date	April 30, 2022	October 31, 2022	
Tax Billed	4,134.55	4,134.55	8,269.10
Specials Etc.	0.00	0.00	0.00
Amount Paid	4,134.55	4,134.55	8,269.10
Amount Due	0.00	0.00	0.00
Payment Status	Paid	Paid	
Date Paid	04/20/2022	10/19/2022	

2020	1st Half	2nd Half	Full Year
Due Date	April 30, 2021	October 31, 2021	
Tax Billed	3,950.86	3,950.86	7,901.72
Specials Etc.	0.00	0.00	0.00
Amount Paid	3,950.86	3,950.86	7,901.72
Amount Due	0.00	0.00	0.00
Payment Status	Paid	Paid	
Date Paid	04/20/2021	10/22/2021	

Board of Equalization,

We disagree with the assessed value of the property at 701 E Washington St (W&H 32 12& LOTS 12 & 13 BLK 32 W & H ADD EP CITY plus LOT 14). The structure value for $76,748 is way out of line. The house needs to be demolished. We purchased the property in July 2022 for $65,000 knowing the house needed to be torn down. We figured it was a good price for the size of the lot and the detached garage. We do plan on building new and retiring to Elk Point.

The previous owner knew that the foundation needed to be replaced if the house was to be saved. She also received letters from the city code enforcement officer informing her of needed repairs to the building. Our daughter, Jen Hovland, has reached out to the code enforcement officer and shared our plans. The officer stated he would give us a year before issuing any further notices or citations.

Our son-in-law, Greg, has been working on clearing debris and weed trees from the lot as time and weather has permitted. He has also maintained the yard and snow removal. He is working on getting quotes for demolition of the house to be done this spring.

Currently the only utilities to the property are electricity and trash. Electricity is used in the garage and trash is for cleaning up. Water, sewer, and natural gas are off to the property.

We appoint Greg & Jen to be our proxies at the meeting.

Don & Kathy Ulrich
5788 W 85th St
Kearney, NE 68845
308-627-9429

March 16, 2023

Municipal Board of Equalization
City of Elk Point
106 West Pleasant Street
Elk Point, SD 57025

RE: Appeal from Parcel 03.08.08.1010

Dear Board:

Please accept this notice of appeal from the assessed valuation of $29,835.00 for land and $229.347.00 for structure of the 2023 Assessment Notice on the above parcel. This notice of appeal is being mailed by United States mail, postage prepaid, on March 16, 2023, and hand delivered March 16, 2023, to the utility night depository at the Elk Point City Hall.

Matthew R. Metzgar