

SULLY COUNTY  
COUNTY BOARD OF EQUALIZATION  
APRIL 14, 2026

**ORGANIZATION OF BOARD:** Representatives present for the County Bd of Equalization on April 14, 2026, at 7:30 am were: Comrs-Greg Yackley, Joe Fanger & Bill Floyd. Absent: Richards & Shepherd. Also present were Aud Lamb & DOE Arbach. Aud Lamb called for nominations for Chairman for the County Bd of Equalization. Motion by Floyd, second by Yackley to nominate Fanger. Motion carried 3-0. Absent: Richards & Shepherd. Oaths of Office were administered to each member present who signed the oath to fairly and impartially perform their duties as a member of the County Board of Equalization.

**TAX EXEMPT PROPERTY:** The following property tax exemption applications were presented to the Bd for 2026.

- Agar American Legion Post #271, Lots 7-12, Blk 6, Agar Town
- American Legion Post #79, N10' of the W113' of Lot 26 and all of Lots 27-28, Blk 3, Original Town, Onida City
- St Pius X Catholic Church, Lots 21-28, Blk 2, Original Town, Onida City
- Emmanuel Mennonite Brethren Church, Lots 12-14, Blk 11 in WTLC's 2nd Addn, Onida City; Lots 1-2 & N1/2 of Lot 3, Blk 12 in WTLC's 2nd Addn, Onida City; Lot 1 in NW 12-114-76 1.31 Acres
- Holy Cross Evangelical Lutheran Church, Lots 9-12, Blk 19, 2nd Addn, Onida City; Lots 11-14, Blk 13, 2nd Addn, Onida City
- Okobojo Cemetery, SE/NE 29-114-79
- Onida Area Economic Development Corporation, Lots 9-11, Blk 2, Original Town, Onida City
- Onida Cemetery, 12.6 Acres in E 1/2 2-114-77
- St Mary's Hospital dba Onida Clinic Lots 7-8 Blk 6 1<sup>st</sup> Addn, Onida City
- Onida United Methodist Church, Lots 30-32, Blk 12, Hyde's Addn, Onida City
- First Presbyterian Church, Lots 4-8, Blk 2, Hiller's Addn; Lots 13-16, Blk 6, 1st Addn, Onida City
- Sully County Fair Association, 26.12 Acres in SE-11-114-77

Motion by Floyd, second by Yackley to approve tax exempt applications. Motion carried 3-0. Absent: Richards & Shepherd.

**ASSESSMENT FREEZE FOR THE ELDERLY & DISABLED:** DOE Arbach presented 9 applications under the Assessment Freeze for the Elderly and Disabled program that meet the requirements for an assessment freeze on their dwelling as provided in SDCL 10-6A in Sully County. Motion by Yackley, second by Floyd to approve the applications for 2026 & direct DOE Arbach to reduce values per SDCL. Motion carried 3-0. Absent: Richards & Shepherd.

**DISABLED VETERAN EXEMPTION:** Motion by Yackley, second by Fanger to approve & direct DOE Arbach to reduce values on 3 properties that qualify under SDCL 10-4-40 for Disabled Veteran Exemption. Motion carried 3-0. Absent: Richards & Shepherd.

**FLOODED LAND:** DOE Arbach presented the following applications for flooded land & her recommended value reduction for Bd consideration. DOE Arbach noted that all conform to SDCL.

	CURRENT	FLOODED		2025
PARCEL	ASSESSED VALUE	ACRES	REDUCTION	ASSESSED VALUE
3051	\$277,392.00	30.00	\$52,011.00	\$225,381.00
3052	\$203,675.00	70.00	\$88,692.00	\$114,983.00
3461	\$117,093.00	33.19	\$48,579.00	\$68,514.00
3462	\$34,237.00	12.67	\$9,961.00	\$24,276.00
3603	\$36,551.00	26.38	\$24,105.00	\$12,446.00
4147	\$100,699.00	140.00	\$88,940.00	\$11,759.00
4150	\$128,535.00	130.00	\$104,435.00	\$24,100.00
6106	\$85,257.00	56.50	\$62,828.00	\$22,429.00
6107	\$45,665.00	24.27	\$27,716.00	\$17,949.00
6109	\$20,532.00	35.65	\$18,299.00	\$2,233.00

Motion by Floyd, second by Yackley to approve Parcel #3051. Motion carried 3-0. Absent: Richards & Shepherd.  
Motion by Yackley, second by Fanger to approve Parcel #3052. Motion carried 3-0. Absent: Richards & Shepherd.  
Motion by Yackley, second by Floyd to approve Parcel #3461. Motion carried 3-0. Absent: Richards & Shepherd.  
Motion by Floyd, second by Yackley to approve Parcel #3462. Motion carried 3-0. Absent: Richards & Shepherd.  
Motion by Yackley, second by Floyd to approve Parcel #3603. Motion carried 3-0. Absent: Richards & Shepherd.  
Motion by Yackley, second by Fanger to approve Parcel #4147. Motion carried 3-0. Absent: Richards & Shepherd.  
Motion by Floyd, second by Yackley to approve Parcel #4150. Motion carried 3-0. Absent: Richards & Shepherd.  
Motion by Yackley, second by Floyd to approve Parcel #6106. Motion carried 3-0. Absent: Richards & Shepherd.  
Motion by Floyd, second by Yackley to approve Parcel #6107. Motion carried 3-0. Absent: Richards & Shepherd.

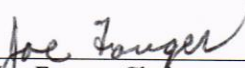
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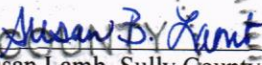
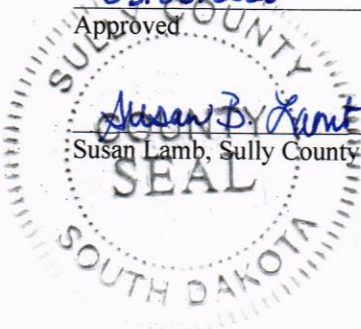
Motion by Floyd, second by Yackley to approve Parcel #6109. Motion carried 3-0. Absent: Richards & Shepherd.

APPEALS: DOE Arbach informed Bd that there was 1 appeal.

Appellant 2026-01 Gerald E. Berg – Motion by Floyd, second by Yackley to reduce value on 6.26 acres from \$48,709 to \$17,215 due to the discovery of an US Army Corp of Engineers easement filed in 1956. Motion carried 3-0. Absent: Richards & Shepherd.

ADJOURNMENT: There being no further business 2026 mtg was adjourned by Chairman Fanger at 7:56 am

  
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Joe Fanger, Chairman

05.05.2026  
Approved  
  
Susan Lamb, Sully County Auditor  
 Seal of the County Auditor  
Sully County, South Dakota  
Susan Lamb, Auditor  
No Commission