

The Deuel County Commissioners met in special session on Tuesday, April 9th at 9:00 a.m. with Chairman Grabow presiding. Those present were Commissioners Homan, Fieber, Mewherter, Rhody and Grabow. Also present was Auditor Courtney Parker and Director of Equalization Donna Rhody. The meeting began with prayer and Pledge of Allegiance. 1) Commissioner Fieber moved, seconded by Mewherter to approve the agenda as presented. All voted yes and the motion carried.

### **Board of Equalization**

The Commissions took the Oath of Office as members of the Board of Equalization SDCL 10-11-25.

Director of Equalization Donna Rhody presented the following items to the Board:

### **Owner Occupied List**

There were zero Owner Occupied appeals to approve.

### **Property Tax Exempt Status**

The tax-exempt property list was presented and reviewed. 6) Homan moved, seconded by Rhody to approve the property tax exempt list as published for the 2024 property tax exempt status. All voted yes and the motion carried. 7) Homan moved, seconded by Rhody to approve tax exempt application from Deuel County Memorial Hospital for the Wellness Center received after deadline of November 1, 2023 per SDCL10-4-15, 10-4-9.3 & 10-4-19.1. All voted yes and the motion carried.

### **Elderly & Disabled Assessment Freeze**

The Elderly and Disabled Assessment Freeze list and program was presented by Treasurer Jennifer Mewherter. Deadline for Elderly Freeze was April 1<sup>st</sup>, 2024; 30 applications received with 30 approved, 7 were new applications. 8) Fieber moved, seconded by Mewherter to instruct the Director of Equalization to adjust property value for all properties approved for the 2024 Assessment Freeze for the Elderly and Disabled. All voted yes and the motion carried.

### **Disabled Veteran's Exemption**

There were nine applications received before the cutoff date and one received after. 9) Rhody moved, seconded by Mewherter to instruct the Director of Equalization to adjust property values for all properties approved for the Disabled Veteran Exemptions for 2024. The exemption can be received on the full and true value of the dwelling, or a portion thereof in the maximum amount of \$150,000. The veteran must be rated permanently and totally disabled as a result of a service-connected disability. All voted yes and the motion carried.

### **Flooded Farmland Applications**

There were eight applications received before the cutoff date. 10) Homan moved, seconded by Fieber to approve the 2024 Flooded Farmland applications submitted. All voted yes and the motion carried. Flooded Farmland to qualify for a reduction in value, the marsh land soil rating; land inundated by floods and not farmable during the past three growing seasons the land can be pasture, hay or cropland; land where payment is received (CRP) is not eligible; application must be submitted annually and by Nov. 1.

### **Renewable Energy**

List of renewable resource energy reductions were presented. Two new applications with four total applications eligible for the Renewable Energy program. 11) Rhody moved, seconded by Fieber to approve list of residential renewable energy property tax exemptions for 2024. All voted yes and the motion carried. The list is on file in the Director of Equalization Office.

### **Riparian Buffer Strip**

No riparian buffer strip applications were received this year. Requirements for the program are land that adjoins qualifying lakes and streams, consist of existing or planted perennial vegetation, buffer strip must be 50-120 ft wide, vegetation cannot be mowed or harvested before July 10 with 4 inches maintained at all times, land may not be grazed from May through September. Application deadline is October 15. Landowners receive a reduction in property value of 40 percent of any eligible riparian buffer strip acres.

### **Local Board Changes**

Local Board changes were presented and accepted by the Director. Director Rhody gave a brief overview of the 2024 Local Board actions.

## **Growth & Discretionary**

The list of discretionary properties and the list of growth in the county for 2024 assessment were presented for review and are on file in the Director's office. This includes sales from Nov.1, 2022 to Nov. 1, 2023. This includes urban growth and discretionary, and rural growth and discretionary.

All property values and sales within the county were reviewed by the Board and soil ratings were discussed. The Board then reviewed all assessed properties within the county.

### **Appeal:**

**9:30 A.M.**

#### **#E24-01 Gary & Linda Geise**

RECORD #5534

LEGAL: Lot 2 Angle Subdivision in N1/2 25-115-49

Reason for appealing is due to property assessment value is too high with the valuation raising over 30,000 per year. He believes people will be forced off their property if assessments continue to rise at this rate. 12) Rhody moved, seconded by Mewherter to approve the recommendation of the Director on appeal #E24-01, no change as its being treated like similar properties. All voted yes and the motion carried.

### **Appeal:**

**9:45 A.M.**

#### **#E24-02 Sontegard Family Trust**

RECORD # 3466

LEGAL: E1/2 Outlot 7 & Outlot 8, Ash Point Addition in Government Lot 9 in SW1/4 4-114-47 Lake Cochrane

Reason for appealing is due to over evaluation on NA-C land because nothing can be built on this parcel of land due to zoning setbacks. 13) Homan moved, seconded by Mewherter to approve the recommendation of the Director on appeal #E24-02 record #3466 to lower assessment on NA-C from 231,012 to 181,815 due to not being able to sell parcel separately. All voted yes and the motion carried.

### **Appeal:**

**10:00 A.M.**

#### **#E24-03 Marlin Bjerke**

RECORD # 1590

LEGAL: Lot 1 Bader Addition SE1/4 SE1/4 15-115-49

Reason for appealing is due to the noise from Crystal Springs Feed and flood plain. 14) Homan moved, seconded by Grabow to approve the recommendation of the local board on appeal #E24-03 record #1590 NA-C1-S assessed value from 360,654 to 250,000 due to noise coming from the Crystal Springs Feed; no change to NA-C-S & NA-C. Motion is contingent on if Crystal Springs Feed meets OSHA standards and/or if the noise stops after meeting with owner of Crystal Springs Feed, Cody Eastman, the assessment will go back to original assessment. Grabow yay; Rhody nay; Fieber yay; Mewherter yay, Homan yay and the motion carried.

### **Appeal:**

**10:15 A.M.**

#### **#E24-04 Jacob Beutler**

RECORD # 2228

LEGAL: Lots 1 & 2 Rhyne Addition in NW ¼ 19-116-49

Reason for appealing is due to yearly increases on assessed value on his property; raising the market value outside of what the property is worth; sample of six sales that Beutler's property is compared to don't take into consideration of age and size of structures. 15) Mewherter moved, seconded by Rhody to approve the recommendation of the Director on appeal #E24-04 status record #2228 for no change to assessed value due to being treated like similar properties. All voted yes and the motion carried.

### **Appeal:**

**10:30 A.M.**

#### **#E24-05 Steven & Mary Greber**

RECORD # 3080

LEGAL: S 920' of E 575' of N1/2 SE1/4 32-117-50

Reason for appealing is due to wind turbines so close to property causing noise and shadow flicker. 16) Rhody moved, seconded by Homan to approve the recommendation of the Director on appeal #24-05 of record #3080 to no change, being treated like similar properties. All voted yes and the motion carried.

**Appeal:**

**10:45 A.M.**

**#E24-06 Lorie Springer**

RECORD # 3820

LEGAL: Lots 5-6 & East ½ of Lot 7, Block 11, Original Plat, Town of Clear Lake

Reason for appealing is due to no finished basement. 17) Homan moved, seconded by Mewherter to approve the recommendation of the Director on appeal #24-06 of record # 3820 to lower assessment on NA-D1-S from 167,623 to 157,008 due to no finished basement as previously assessed. All voted yes and the motion carried.

**Appeal:**

**11:00 A.M.**

**#E24-07 Marsha Kurtenbach**

RECORD # 1766

LEGAL: Block 1 Buyert Addition in SW1/4 8-115-50

Assessor is appealing is due to incorrect value on assessment notice and did not reflect recent reappraisal. 18) Homan moved, seconded by Rhody to approve the recommendation of the Director on appeal #24-07 of record #1766 to lower assessment as assessed value was incorrect. All voted yes and the motion carried.

**Adjourn as Board of Equalization**

There being no other business 19) Fieber moved, seconded by Mewherter to adjourn the meeting. All voted yes and the motion carried.

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Courtney Parker, Clerk of Equalization Board

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Jay Grabow, Chairman Deuel County  
Board of Equalization