

The Deuel County Commissioners met in special session on Tuesday, April 12 at 9:00 a.m. with Chairman Homan presiding. Those present were Commissioners DeJong, Jaeger, Homan and Kreutner. Rhody was absent. Also present were Auditor Pam Lynde and Director of Equalization Donna Rhody. The meeting began with prayer and Pledge of Allegiance.

- 1) Commissioner Jaeger moved, seconded by DeJong 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 three Owner Occupied Appeals, due to the fact they came in after the March 15 deadline.

- 2) Kreutner moved, seconded by DeJong to approve the 2022 owner occupied status applications and Ag Exemptions received after March 1, 2022 and by March 15, 2022 and to approve list of 2022 removals of owner-occupied status after March 1, 2022. All voted yes and motion carried. To be eligible a person must own and occupy the property on Nov. 1 2021; only one property can be claimed for the owner-occupied classification; form needs to be completed and delivered to Director's Office by March 15, 2022 (List on file at the Director of Equalization office.)

OO Appeals:

Chad Schulte on Record #4604; OO status as parent occupies property; form was one day late; 3) Jaeger moved, seconded by Kreutner to apply OO status on Record #4604 for 2022 assessment payable in 2023. All voted yes and motion carried.

Karen Sinning on Record #4344; reason primary residence; came on March 29 and filled out form which was late. 4) DeJong moved, seconded by Kreutner to apply OO status on record #4344 for 2022 assessment payable in 2023. All voted yes and motion carried.

Eric & Susann Rawe #3197; they permanently moved into the home on 10-21-21. Original application sent from California in Sept. 2021 and wasn't received in time by DOE office. Came in on March 24 and filled out OO form. 5) Jaeger moved, seconded by DeJong to apply OO status on record #3197 for 2022 assessment payable in 2023. All voted yes and motion carried.

### **Tax Exempt Status**

The tax exempt property list was presented and reviewed. 6) Kreutner moved, seconded by Jaeger to approve the tax exempt property list as published that is on file in the Director's Office. All voted yes and the motion carried.

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

The Elderly and Disabled Assessment Freeze list and program was presented by Treasurer Jen Mewherter. Deadline for Elderly Freeze was April 1<sup>st</sup>, 2022; 28 applications received with 26 approved, 2 were new applications; 2 denials due to over income. 7) Commissioner Jaeger moved, seconded by DeJong to instruct the Director of Equalization to adjust property values for all properties approved for the 2022 Assessment Freeze for the Elderly and Disabled. All voted yes and the motion carried.

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

- 8) Kreutner moved, seconded by Jaeger to instruct the Director of Equalization to adjust property values for all properties approved for the Disabled Veteran Exemptions for 2022. 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.

### **Wetland Applications**

- 9) Commissioner Jaeger moved, seconded by Kreutner to approve the 2022 Wetland applications submitted. All voted yes and the motion carried. Wetland Applications for Ag land 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 Resources**

List of renewable resource energy reductions were presented. 10) DeJong moved, seconded by Kreutner to approve list of residential renewable energy property tax exemptions for 2022. 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 2022 Local Board actions.

### **Growth**

The list of discretionary properties and the list of growth in the county for 2022 assessment were presented for review and are on file in the Director's office. This includes sales from Nov.1, 2020 to Nov. 1, 2021. 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.

### **Adjourn as Board of Equalization**

There being no other business 11) Kreutner moved, seconded by Commissioner DeJong to adjourn as the Board of Equalization for 2022 and reconvene as County Commission. All voted yes and the motion carried.

Pam Lynde, Clerk of Equalization Board

Judith Homan, Chairperson  
Deuel County Commission

### **Reconvene as County Commission Executive Session**

12) Jaeger moved, seconded by Kreutner to move into Executive Session per SDCL 1-25-(1) for personnel matter. All voted yes and motion carried.

Chairman Homan declared the Commission out of Executive Session at 11:20 a.m..

There being no further business Kreutner moved, seconded by DeJong to adjourn. All voted yes motion carried.

Judith Homan Chairperson  
Deuel County Commission

ATTEST:

Pam Lynde, Deuel County Auditor