

April 9, 2019  
Special Meeting  
Board of Equalization

The Deuel County Commission met in special session on Tuesday April 9 at 9:00 a.m. in the Commission Room of the Courthouse with Chairman Rhody presiding. Those present were Commissioners Homan, Rhody, Jaeger, DeJong and Kreutner. Also present were Auditor Mary Korth and Director of Equalization Donna Rhody with DOE assistant Melissa Smith. The meeting started with prayer and the Pledge of Allegiance.

- 1) Jaeger moved, seconded by Homan to approve the agenda as presented. All voted yes and the motion carried.

### **Board of Equalization**

The Commissioners 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** 2) Jaeger moved, seconded by Kreutner to approve the 2019 owner occupied status list of applications and the lists of denials and reviews for 2019. All voted yes and the motion carried. To be eligible must own and occupy the property on Nov. 1 2018; 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, 2019 (List on file at the Director of Equalization office.)

**Tax Exempt Status:** The tax exempt property list was presented and reviewed. 3) Homan moved, seconded by DeJong to approve the tax exempt property list as published and kept on file by 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 1st; 38 application received with 37 approved, 7 were new applications; 1 denial; and 10 prior applications not submitted. 4) DeJong moved, seconded by Kreutner to instruct the Director of Equalization to adjust property values for all properties approved for the Assessment Freeze for the Elderly and Disabled. All voted yes and the motion carried.

**Disabled Veteran's Exemption:** 5) Jaeger moved, seconded by Homan to instruct the Director of Equalization to adjust property values for all properties approved for the Disabled Veteran Exemptions for 2019. All voted yes and the motion carried. It can be received on a house, garage, and lot or one acre with a maximum exemption of \$100,000 of full and true assessed value. The veteran must be rated permanently and totally disabled as a result of a service-connected disability.

**Wetland Applications:** 6) Kreutner moved, seconded by Homan to approve all the 2019 Wetlands 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. 7) DeJong moved, seconded by Kreutner to approve list of renewable resource reductions for 2019. All voted yes and the motion carried. A complete list is on file in the Director of Equalization Office.

**Riparian Buffer Strip:** List of riparian buffer strip applications were presented. 8) Jaeger moved, seconded by Chairman Rhody to approve the applications for 2019 Riparian Buffer Strip applications. All voted yes and motion carried. 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. CRP land is eligible for this program.

**APPEALS**

The following appeals to real property assessments were heard and acted on.

**#5347 Heath Hinker**

RECORD #5347

LEGAL: Lots 23-24, Wieber Addition, City of Clear Lake

ASSESSED VALUE: NA-D1-S \$237,620 (structure)

NA-D-S \$11,628 (land)

Hinker presented his appeal letter to the Board with his complaint on increased valuations. Director Rhody stated due to new information obtained on unfinished square footage in basement that the assessed value be lowered on the structure. Director requested change of assessed value to \$235,200 on structure. No change to land assessed valuation of \$11,628. 9) Jaeger moved, seconded by Kreutner to lower value of NA-D1-S to \$235,200 with no change to NA-D-S value of \$11,638 due to new information obtained on unfinished square footage in basement. Chairman Rhody, Homan, Kreutner and Jaeger voted yes and DeJong voted no, motion carried.

**Local Board Changes:** Local Board changes were presented and accepted by the Director.

10) DeJong moved, seconded by Jaeger to approve change request from the Director of Equalization to decrease land by 5% on Grabow 2<sup>nd</sup> Addn in NE4 5-114-47 (lots located on the northern part of golf course); Record #683 no 5% increase due to undeveloped land; Record #3883 should be tax exempt and not showing value; building site and 20 acres #1873 was split to #6022. Director of Equalization changes are due to clerical error. All voted yes and motion carried.

**Growth:** The list of discretionary properties and the list of growth in the county for 2019 were presented for review and are on file in the Director's office. Urban Growth & Discretionary \$1,258,536; Rural Growth \$2,416,277; Rural Discretionary \$2,315,304; Total growth being \$5,990,107.

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) Homan moved, seconded by Jaeger to adjourn as the Board of Equalization for 2019. All voted yes and the motion carried.

Steve Rhody Chairperson  
Deuel County Commission

ATTEST:

Mary Korth, Deuel County Auditor, Clerk of Equalization Board