

April 12, 2016
Special Meeting
Board of Equalization

The Deuel County Commission met in special session on Tuesday April 12 at 9:00 a.m. in the Commission Room of the Courthouse with Chairman Dumke presiding. Those present were Commissioners Dumke, Rhody, Jaeger, DeJong and Pederson. Also present were Auditor Pam Lynde and Director of Equalization Donna Rhody and Jodi Theisen Deputy Director. The meeting started with prayer and the Pledge of Allegiance.

1) Jaeger moved, seconded by Pederson 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 several valuation issues to the Board.

2) Commissioner Rhody moved, seconded by DeJong to approve the 2016 owner occupied status list of applications and the lists of denials and reviews for 2016. All voted yes and the motion carried. To be eligible must own and occupy the property on Nov. 1; 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 (List on file at the Director of Equalization office.)

The tax exempt property list was presented and reviewed. Director Rhody presented tax exempt applications from United Methodist Church in Gary for Lot 2 Block 2 Harris Add'n AKA Harris First Add'n City of Gary Religious Exemption; and Gary Historical Assn for S100' of OL 12 in Gary Outlots City of Gary in NW1/4SW1/4 3-115-47 Non-profit public charity. 3) Pederson moved, seconded by DeJong to approve the applications for tax exempt status. All voted yes and the motion carried. 4) DeJong moved, seconded by Commissioner Rhody to approve the tax exempt property list as published by Director's Office. All voted yes and the motion carried.

The Elderly and Disabled Assessment Freeze list was presented by Treasurer Mary Korth. Received 37 applications 34 accepted and 3 rejected; 5) Jaeger moved, seconded by Pederson 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.

6) Commissioner Rhody moved, seconded by Jaeger to instruct the Director of Equalization to adjust property values for all properties approved for the Disabled Veteran Exemptions for 2016. 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.

7) Jaeger moved, seconded by Dumke to approve the 2016 Wetlands applications and denials. 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.

List of renewable resource applications were presented. 8) DeJong moved, seconded by Commissioner Rhody to approve list of renewable resource applications for 2016. All voted yes and the motion carried. A complete list is on file in the Director of Equalization Office.

Local Board changes were presented and accepted. Director requested a change to record #98 error of \$3 was discovered after assessment notices were sent on March 1, 2016. 9) Commissioner Rhody moved, seconded by Pederson to correct error of \$3 on record #98. All voted yes and the motion carried.

The list of discretionary properties and the list of growth in the county for 2016 were presented for review and are on file in the Director's office. Urban growth & Discretionary \$1054538; Rural Growth \$ 4258636; Rural Discretionary \$1403607; total growth being \$6716781; All registered mobile homes are now on real estate and will be used as growth for 2016.

All property values within the county were reviewed by the Board and soil ratings were discussed.

APPEALS

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

10:15 E16-01 Bauer Family Trust- #3553 Lot 1 & NW 100' of Lot 18 Clear Water Beach, Lake Cochrane Norden Township; portion of basement wall is bulging; Director Rhody said the total assessed value on basement is \$31,810; The Director's value is NA-D1 structures, \$172,379 and NA-D land \$84,790 for total value of \$257,169 and recommended value of NA-C1 \$161,882 which reflects taking off \$10,497 of value for problem in basement; NA-C \$84,790 for total of \$246,672 would be new value. 10) Pederson moved, seconded by Jaeger to lower value of NA-D1 to \$161,882 as recommended by Director and no change to NA-D \$84,790 for total value of \$246,672. All voted yes and the motion carried.

10:30 E16-02 David Glazier-#4870 Lots 8-9-10 in Block 12 OP City of Toronto. Director value being NA-D1 Structures \$55,873; NA-D Land \$8,169 for total assessed value of \$64,042. He stated that the value of the house was too high. Director recommended that the valuation of the property be changed from \$64,042 to \$48,259 due to an on-site inspection, new information was obtained and issues were found with the condition of the home. 11) DeJong moved, seconded by Commissioner Rhody to lower value of home NA-D1 to \$40,090 and no change to land value NA-D \$8,169 as recommended by Director on the above described property. All voted yes and the motion carried.

10:45 E16-03 Sonstegard Family - #3466 E1/2 OL 7 & OL 8 Ash Point Addition Lake Cochrane, Norden Township. Reason for the appeal was the topography of the land. Director Rhody commented on the topography/terrain of the land as the reason for the appeal. Director Rhody recommended lowering the value of the land NA-C to \$114,336. 12) Jaeger moved, seconded by Pederson to lower NA-C land value on parcel #3466 from \$166,392 to \$114,336 as recommended by Director Rhody due to the terrain of the property. All voted yes and the motion carried.

11:00 E16-04 Elmo & Marilyn Swenson-#2296 Gov't Lot 2 less H-2 & less ROW & SW1/4NE1/4 1-116-50 AG-A land value being \$70,942; reason for appeal is unaccessible, land locked. Upon the recommendation of the Director 13) Jaeger moved, seconded by Commissioner Rhody to lower value to AG-A \$42,565 because the property

is inaccessible and therefore unable to use for crops. All voted yes and the motion carried.

Adjourn as Board of Equalization

14) Jaeger moved, seconded by Commissioner Rhody to adjourn as the Board of Equalization for 2016 and reconvene as County Commission. All voted yes and the motion carries.

DeAnne Dumke
DeAnne Dumke Chairperson
Deuel County Commission

ATTEST: *Pam L Lynde*
Pam L Lynde, Deuel County Auditor, Clerk of Equalization Board

Reconvene as County Commission

11:30 Sheriff Dave Solem –Executive Session

Sheriff Solem requested the Commission go into Executive Session at 11:30 to discuss a personnel issue. 1) DeJong moved, seconded by Pederson to move into Executive Session to discuss a personnel issue. All voted yes and the motion carried. Chairperson Dumke declared the Commissioners out of Executive Session at 12:30 p.m.

2) Commissioner Jaeger moved, seconded by DeJong to rescind motion #25 of the minutes of April 5, 2016 “to accept resignation of Chief Deputy Pete Eng effective immediately”. Roll call vote was had; Rhody –yes; DeJong-yes; Jaeger-yes; Pederson-yes; Dumke-yes. Motion carried.

Plat

3) DeJong moved, seconded by Rhody to approve Plat and Resolution #16-11 Lot 1 of Squier Addition in SE1/4 of 12-113-49. All voted yes and the motion carried.

RESOLUTION #16-11

It was moved by DeJong, seconded by Rhody motion carried, the “**PLAT OF LOT 1 OF SQUIER ADDITION, IN THE SE1/4 OF SECTION 12, TOWNSHIP 113 NORTH, RANGE 49 WEST OF THE 5TH P.M., DEUEL COUNTY, SOUTH DAKOTA**” as described above and heron be approved an accepted and the Chairman is hereby instructed to endorse on such plat.

Dated this 12th day of April, 2016.

DeAnne Dumke
CHAIRMAN, DEUEL COUNTY BOARD OF COUNTY COMMISSIONERS
ATTEST: *Pam L Lynde*
COUNTY AUDITOR
DEUEL COUNTY, SOUTH DAKOTA

There being no other business Jaeger moved, seconded by Pederson to adjourn.

ATTEST: *Pam L Lynde*
Pam L. Lynde, Auditor
Published one time at the approximate cost of .

DeAnne Dumke, Chairman
Deuel County Commission
DeAnne Dumke