

April 8, 2014
Special Meeting
Board of Equalization

The Deuel County Commission met in special session on Tuesday April 8 at 9:00 a.m. in the Commission Room of the Courthouse with Chairman Pederson presiding. Those present were Commissioners Dumke, Rhody, Jaeger, Boone and Pederson. Also present were Auditor Pam Lynde and Director of Equalization Donna Rhody and Jodi Theisen Deputy Director.

1) Rhody moved, seconded by Dumke 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 Jaeger to approve the 2014 owner occupied status list of applications and the lists of denials and reviews for 2014. All voted yes and the motion carried. (List on file at the Director of Equalization office.)

The tax exempt property list was presented and reviewed. Gate City Develop Lot 1 Block 3 (sold property) back on tax rolls; Gate City Develop Lot 1 Block 1 (form was sent in error, published in error) 3) Dumke moved, seconded by Commissioner Rhody to approve the tax exempt property list as published less the above properties per Director's Office. All voted yes and the motion carried.

The Elderly Assessment Freeze list was presented by Treasurer Judy Bartling. 4) Boone moved, seconded by Dumke 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.

5) Boone moved, seconded by Dumke to approve the 2014 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.

6) Jaeger moved, seconded by Commissioner Rhody to instruct the Director of Equalization to adjust property values for all properties approved for the Disabled Veteran Exemptions for 2014. All voted yes and the motion carried. They can receive it on a house, garage, and lot or one acre with a maximum exemption of 100,000 of assessed value.

List of renewable resource applications were presented. 7) Jaeger moved, seconded by Commissioner Rhody to approve list of renewable resource applications for 2014. All voted yes and the motion carried. A complete list is on file in the Director of Equalization Office.

The list of discretionary properties and the list of growth in the county for 2014 were presented for review and are on file in the Director's office. Urban growth & Discretionary \$1,125,045; Rural Growth \$4,011,419; Rural Discretionary \$1,128,585

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 E14-01 Eric Kriz- #4097 Lot 12, Block 13 Wilcoxon's Add. City of Clear Lake; Kriz said he had just had an appraisal done on the property two weeks ago and the appraised value was \$94,000. The Director's new value is \$99,093 after she did a corrected value. Kriz said he still feels the value should be \$94,000 and he appealed first to the city and they did lower the value to \$94,000. 8) Boone moved, seconded by Commissioner Rhody to make no change to Director's value of NA-D1-S \$95,859 and NA-D-S \$3,234 for total value of \$99,093. All voted yes and the motion carried. Roll call Dumke, Boone, Pederson, Rhody yes; Jaeger No; motion carried.

10:30 E14-02 Jennifer Jensen-#5858 Lots 10-11-12 in Block 6 Town of Altamont. She stated that the house was built in 2013 and the value is too high. She stated the floor is concrete on the main floor and house is nothing fancy. Director recommended it be NA D1-S \$130,182, land value NA D-S \$901 as she used an average classification, then went down to a fair average. 9) Boone moved, seconded by Commissioner Rhody to lower value of home to \$130,182 NA D1-S as recommended by Director and no change to land value NA D-S of \$901 all on the above described property. All voted yes and the motion carried.

10:45 E14-03 Harold & Mary Sherman - #5898 Sherman's 1st Add. In E1/2NW1/4 18-116-49 Goodwin Township. The property is 13 acres; classification now is Non-Ag; in order to be classified as Ag property must meet Ag criteria. Sherman said the land has perpetual grassland easement on original 140 acres which allows no drainage, no breaking up of land and no buildings. Director had value of \$33,350 on the land; He feels the land should be assessed at \$10,231. Non Ag recommendation of Director; \$33,350 to \$17,550 due to information received (no buildable & no alterations of land and have to treat it as market). 10) Jaeger moved, seconded by Commissioner Rhody to lower value as recommended by Director to value of NA-C \$17,550 on the above described property. All voted yes and the motion carried.

11:00 E14-04 Marion Denekamp-#5854 Denekamp Add. Less H1 in W1/2SW1/4 in E1/2 SW1/4 (Gov't Lot 1) Herrick Township. Denekamp stated in her written appeal that 16.2 acres were part of the 154.7 acre parcel of which 138.5 acres were sold in Nov. of 2011 for \$1130 per acre. Seven acres have a USFW Waterfowl habitat easement. Classification changed from Ag to Non-Ag; property is now assessed at the Non Ag value because it doesn't meet Ag criteria; Non Ag is by market. Denekamp said that to date nothing has changed with the land. She feels \$1300 per acre is a more fair value. Upon the recommendation of the Director 11) Commissioner Rhody moved, seconded by Dumke to lower value to NA-C \$35,990 on above described property. All voted yes and the motion carried.

11:15 E14-05 and #14-06 LeRoy & Kay Wieber - #3162 Lots 4-5 Warehouse Lots & the Adj. 60' RR ROW lying N of Lots 4-5 in E1/2 22-116-49 and #5029 Lots 1,2,3 Warehouse Lots & RR ROW in S1/2 Less S60' ROW Lying N Lots 4-5 in NE1/4 22-116-49. Both in the town of Altamont and both Ag land. Director stated the soil types were wrong; not all BKB; Parcel #3162 lowered from \$1,078 to \$731; Parcel #5029 lowered from \$17,815 to \$6,544. 12) Jaeger moved, seconded by Dumke to accept

Assessor's recommended values of AG-D \$731 on parcel #3162 and AG-D \$6,544 on parcel #5029. All voted yes and the motion carried.

11:30 E14-07 Martin Wilson- #3776 W15' Lot 4 & E45' Lot 5 Blk. 6 Original Plat Town of Clear Lake. He was appealing the Owner Occupied Status on the above described property. The Director said the property no longer qualifies for owner-occupied status due to property is owned by children and parent was no long occupying the residence on Nov. 1, 2013. 13) Dumke moved, seconded by Jaeger to deny appeal of Owner Occupied Status on the above described property. All voted yes and the motion carried.

11:45 Recess for Lunch

1:00 E14-08 Richard Berg-#545 E1/2W1/2 & Gov Lots 1-2-3-4 Grange Twp. Berg stated that he wished to protest his 2014 assessment and that the assessed value of the property rose 27.65% while other farm property increased 20%. Via conference call Berg said he has about 243 acres of crop land and 75 acres of grassland and pasture with very limited access due to road closures and low or no maintenance access on the Deuel County side. 14) Boone moved, seconded by Jaeger to make no change to Director's value of AG \$509,686 on the above described property. All voted yes and the motion carried.

1:15 E14-09, E14-10, E14-11, E14-12 Willis Kurtenbach-#948 NE1/4 35-114-48; #957 SW1/436-114-48; #959 S1/2 NW1/4 36-114-48; #961 N1/2NW1/4 36-114-48; All in Norden Township. Kurtenbach stated these acres are non productive farm land due to water; the assessed value of #948 is \$267,897 (Kurtenbach \$225,000) Director value \$225,558; #957 is \$204,723 (Kurtenbach \$198,000) \$147,152 Director Value; #959 is \$147,652 (Kurtenbach \$135,000) total flooded 10.14 acres; Director Value \$131,206; #961 is \$138,923 FSA map no flooded acres;(Kurtenbach \$126,000) Director \$138,923. 15) Commissioner Rhody moved, seconded by Boone to accept recommendation of Director on property as described above. All voted yes and the motion carried.

Other Changes

16) Dumke moved, seconded by Boone to approve following changes. All voted yes and the motion carried. Director Rhody said that new information was received after assessment notices on the following: parcel #1175 barn was taken down; need to remove \$499 value NA-C1 \$8253 to \$7754; parcel #5882 grain bins were taken down; need to remove \$293 value AG-A1 \$293 to \$0.

17) Rhody moved, seconded by Boone to adjourn as the Board of Equalization for 2014 and reconvene as the County Commission. All voted yes and the motion carries.

18) Dumke moved, seconded by Rhody to approve the following warrants. All voted yes and the motion carried. Northwestern Energy 1821.21 Natural Gas; City of Clear Lake 165.33 Water/Sewer; ITC 2720.87 Phone/Internet; Ottertail Power 1344.84 Utility.

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

Lynn Pederson, Chairman
Deuel County Commission

ATTEST:

Pam L. Lynde, Auditor
Clerk of Equalization Board

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