

April 10, 2018
Special Meeting
Board of Equalization

The Deuel County Commission met in special session on Tuesday April 10 at 9:00 a.m. in the Commission Room of the Courthouse with Chairman DeJong presiding. Those present were Commissioners Dumke, Rhody, Jaeger, DeJong and Pederson. Also present were Auditor Pam Lynde and Director of Equalization Donna Rhody. The meeting started with prayer and the Pledge of Allegiance.

1) Dumke 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 the following items to the Board:

Owner Occupied Status 2) Jaeger moved, seconded by Commissioner Rhody to approve the 2018 owner occupied status list of applications and the lists of denials and reviews for 2018. All voted yes and the motion carried. To be eligible must own and occupy the property on Nov. 1 2017; 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, 2018 (List on file at the Director of Equalization office.) The Director had one owner occupied appeal;

Appeal:

#E17-01 Jacob Beutler

RECORD #: 2228

LEGAL: Lots 1-2 Rhyne Add'n. NW1/4 19-116-49

Property owner said it is their only dwelling and should be classified as an Owner-Occupied single family dwelling. Director of Equalization recommended that Owner Occupied status be reinstated because the owner occupied status was removed from the property and should not have as the prior owners were still living in Deuel County on Nov. 1, 2017; primary residence for prior owners was Deuel County and because house was not delivered until approximately Nov. 8 therefore sale was delayed until Nov. 20, 2017. DOE recommendation for record #2228 is that Owner Occupied status be reinstated on the above described property. 3) Dumke moved, seconded by Jaeger to approve the recommendation of the Director on appeal of Owner Occupied status record #2228 as stated above. All voted yes and the motion carried.

Tax Exempt Status: The tax exempt property list was presented and reviewed. 4) Commissioner Rhody moved, seconded by Pederson to approve the tax exempt property list as published by Director's Office. All voted yes and the motion carried.

Elderly & Disabled Assessment Freeze: The Elderly and Disabled Assessment Freeze list was presented by Treasurer Mary Korth. Deadline for Elderly Freeze was the 3rd of April; 36 application received with 34 approved; 8 new applicants 2 applications were denied. 5) Dumke moved, seconded by Commissioner Rhody 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: 6) Jager moved, seconded by DeJong to instruct the Director of Equalization to adjust property values for all properties approved for the Disabled Veteran Exemptions for 2018. 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.

Flooded Farm Land: 7) Pederson moved, seconded by Jaeger to approve the 2018 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.

Renewable Energy: List of renewable resource applications were presented. 8) Commissioner Rhody moved, seconded by Dumke to approve list of renewable resource applications for 2018. All voted yes and the motion carried. A complete list is on file in the Director of Equalization Office.

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

Growth: The list of discretionary properties and the list of growth in the county for 2018 were presented for review and are on file in the Director's office. Urban growth & Discretionary \$1,217,319; Rural Growth \$2,363,185; Rural Discretionary \$1,655,948; Misc. Rural Growth \$178,144; total growth being \$5,414,596.

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.

#E17-02 Marty & Sharon Voss

RECORD #3889

LEGAL: Lots 6-7 less W15' Lot 7, Block 17 Original Plat, City of Clear Lake

ASSESSED VALUE: NA-D1 \$41,903 (structure)

NA-D \$3871 (land)

Director Rhody stated that due to oversight, house has been vacant since 2012 and will be torn down this year. Director requested change of assessed value to salvage of \$2 per square foot, \$2952. No change to land assessed valuation of \$3871. 9) Jaeger moved, seconded by Commissioner Rhody to lower value of NA-D1 to \$2952 with no change to NA-D value of \$3871. All voted yes and motion carried.

#E17-03 Diane M Buesing

RECORD #:3583

LEGAL: Lot 2, Bostic Beach in Gov't Lot 5, NW1/4 4-114-47 Norden Twp.

ASSESSED VALUE: NA-C1 (structure) \$229,198

NA-C (land) \$138,660

Director Rhody said new information was obtained on the property; half story and area above garage not finished. Director recalculated value on house \$196,440 and no change on land of \$138,660 and recommended those assessed values for the property. 10) Commissioner Rhody moved, seconded by Pederson to lower assessment of NA-C1 to \$196,440 and no change of NA-C \$138,660 as recommended by Director of Equalization on record #3583. All voted yes and motion carried.

#E17-04 Nathan Wiekamp

RECORD #:4051

LEGAL: W65' of Lots 10-12, Block 6, Wilcoxon's Add'n, City of Clear Lake

ASSESSED VALUE: NA-D1 \$40,484

Assessor's Recommendation:

NA-D1 (structure) \$1,319 this is the detached garage

NA-D (land) \$3,847

Wiekamp stated that the house located at this location burned down in March and was completely destroyed. Director Rhody recommended the valuation on record #4051 be lowered to \$1,319 on NA-D1 classification and no change to NA-D land classification.

11) Dumke moved, seconded by Jaeger to lower assessment on record #4051 NA-D1 from \$40,484 to \$1,319 and no change to NA-D land \$3,847 as recommended by Director Rhody. All voted yes and the motion carried.

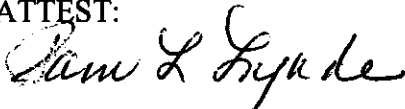
The Board then reviewed all assessed properties within the county.

Adjourn as Board of Equalization

There being no other business 12) Pederson moved, seconded by Dumke to adjourn as the Board of Equalization for 2018. All voted yes and the motion carried.

Gary DeJong Chairperson
Deuel County Commission

ATTEST:



Pam L Lynde, Deuel County Auditor, Clerk of Equalization Board