

The Deuel County Commissioners met in special session on Tuesday, April 11th at 9:00 a.m. with Chairman Homan presiding. Those present were Commissioners Homan, Fieber, Mewherter and Grabow. Commissioner Steve Rhody was absent. Also present was Auditor Courtney Parker, Deputy Auditor Pam Lynde and Director of Equalization Donna Rhody. The meeting began with prayer and Pledge of Allegiance.

- 1) Commissioner Fieber moved, seconded by Grabow 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 two Owner Occupied Appeals to approve. 2) Mewherter moved, seconded by Fieber to approve the 2023 owner occupied status applications and Ag Exemptions received by March 15, 2023 and to approve list of 2023 removals of owner-occupied status after March 1, 2023. All voted yes and motion carried. To be eligible a person must own and occupy the property on Nov. 1 2022; 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, 2023 (List on file at the Director of Equalization office.)

Property Tax Exempt Status

The tax exempt property list was presented and reviewed. 6) Grabow moved, seconded by Fieber to approve the property tax exempt 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 1st, 2023; 30 applications received with 29 approved, 4 were new applications; 1 denial due to over income. 7) Fieber moved, seconded by Grabow to instruct the Director of Equalization to adjust property values for all properties approved for the 2023 Assessment Freeze for the Elderly and Disabled. All voted yes and the motion carried.

Disabled Veteran's Exemption

8) Grabow moved, seconded by Mewherter to instruct the Director of Equalization to adjust property values for all properties approved for the Disabled Veteran Exemptions for 2023. 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.

Flooded Farmland Applications

9) Grabow moved, seconded by Fieber to approve the 2023 Flooded Farmland applications submitted. All voted yes and the motion carried. Flooded Farmland 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 energy reductions were presented. 10) Mewherter moved, seconded by Grabow to approve list of residential renewable energy property tax exemptions for 2023. 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 2023 Local Board actions.

Appeal:

9:30 A.M.

#E23-01 Delores Gibson

RECORD # 5548

LEGAL: E200' N290' S2045.4' in NE ¼ SE ¼ , 6-116-50

Reason for appealing is due to property is only 1.3 acres, house that was on property has been moved off; cannot get renters due to extreme smell and flies due to the adjacent property; to build new setbacks need to be correct but is grandfathered in for 1.3 acres. 11) Fieber moved, seconded by Grabow to approve the recommendation of the Director on appeal #E23-01 to lower land type NA-C assessed value from \$26,844 to \$8,276; no change to shed assessed value NA-C1 \$870. All voted yes and the motion carried.

Appeal:

9:45 A.M.

#E23-02 Chad Splettstoesz

RECORD #: 132

LEGAL: Gronseth First Addition in SW ¼, 4-113-48

Reason for appealing is due to not seeing the increase in land value that it is assessed at; instead saw a decrease in land value with animal destruction, May storms and bad winter; unable to access the property in winter months due to no plowing of roads by township. 12) Grabow moved, seconded by Mewherter to approve the recommendation of the Director on appeal #E23-02 record #132 for no change to assessed value due to being treated like similar properties. All voted yes and the motion carried.

Appeal:

10:00 A.M.

#E23-03 Steve McCormick

RECORD #: 1465

LEGAL: E543' S893' in SE ¼ SE ¼, 24-115-48

Reason for appealing is due to house is 104 years old; no updates since 1962; basement walls need repair and no interior inspection was done. 13) Grabow moved, seconded by Mewherter to approve the recommendation of the Director on appeal #E23-03 record #1465 to lower NA-C1-S (house) from \$83,311 to \$64,085 due to interior inspection and condition of basement, no change was made to NA-C-S & NA-C1 values as being treated like similar properties. All voted yes and the motion carried.

Appeal:

10:15 A.M.

#E23-04 Jacob Beutler

RECORD #: 2228

LEGAL: Lots 1 & 2 Rhyne Addition in NW ¼ 19-116-19

Reason for appealing is due to increasing interest rates; softening of the real-estate market that occurred at the end of last year as home mortgage interest rates increased over 7%; increase in assessed value to small acreages; neighboring counties percentage of increased assessed values; doesn't believe assessed value is fair for value of home and property. 14) Grabow moved, seconded by Fieber to approve the recommendation of the Director on appeal #E23-04 status record #2228 for no change to assessed value due to being treated like similar properties. All voted yes and the motion carried.

Appeal:

11:00 A.M.

#E23-05 Jill Eilers

RECORD #: 753

LEGAL: NW ¼ , 28-114-47

Reason for appealing is due to May storm and destruction of two grain bins. 15) Grabow moved, seconded by Mewherter to approve the recommendation of the Director on appeal #23-05 of record #753 to lower AG-A1

assessed value from \$48,437 to \$13,573 due to May storm and destruction of bins, no change to AG-A and NA-A1-S assessed value. All voted yes and the motion carried.

Growth & Discretionary

The list of discretionary properties and the list of growth in the county for 2023 assessment were presented for review and are on file in the Director's office. This includes sales from Nov.1, 2021 to Nov. 1, 2022. 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 16) Fieber moved, seconded by Mewherter to adjourn the meeting. All voted yes and the motion carried.

Courtney Parker, Clerk of Equalization Board

Judith Homan, Chairperson
Deuel County Commission