

April 14, 2015
Special Meeting
Board of Equalization

The Deuel County Commission met in special session on Tuesday April 14 at 9:00 a.m. in the Commission Room of the Courthouse with Chairman Rhody presiding. Those present were Commissioners Dumke, Rhody, Jaeger, DeJong and Pederson. Also present were Auditor Pam Lynde, Director of Equalization Donna Rhody and Jodi Theisen Deputy Director. The meeting opened with prayer and the Pledge of Allegiance.

1) Dumke moved, seconded by DeJong 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 Jaeger moved, seconded by Dumke to approve the 2015 owner occupied status list of applications and received after assessment notices were sent and reviews for 2015. 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. 3) Dumke moved, seconded by Pederson to approve the tax exempt property list as published for 2015. All voted yes and the motion carried.

The Elderly Assessment Freeze list was presented by Treasurer Mary Korth there were 36 applicants with no denials with application deadline being April 1. 4) DeJong 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.

Flooded farm land applications were presented. In order for Ag land to qualify for a reduction in value, the land must be inundated by floods, not farmable during the past three growing seasons, hay or cropland; land where payment is received CRP is not eligible; application must be submitted annually and by Nov. 1. 5) Jaeger moved, seconded by Dumke to approve the 2015 Flooded Farm Land Applications and denials.

6) Pederson moved, seconded by Commissioner Dumke to instruct the Director of Equalization to adjust property values for all properties approved for the Disabled Veteran Exemptions for 2015. 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 assessed value.

List of renewable resource applications were presented. 7) Dumke moved, seconded by DeJong to approve list of renewable resource applications for 2015. All voted yes and the motion carried. A complete list is on file in the Director of Equalization Office.

Other Changes

Director Rhody said that new information was received on the following parcels after assessment notices were mailed and requested motions to include the changes. 8) DeJong moved, seconded by Jaeger to approve classification change on parcel #5023

from NA-CC2 to NA-C1. All voted yes and the motion carried. 9) Dumke moved, seconded by Pederson to approve the correction of Ag exempt buildings on record #2208 (\$8,833) to record #5912 (\$5,156) and record #5912 NA-A1 (\$392) to record #2208 NA-A1 (\$392) and record #5912 NA-A1-S (\$301,527) to record #2208 NA-A1-S (\$301,527) due to error-buildings were placed on wrong cards. All voted yes and motion carried.

10) Pederson moved, seconded by Jaeger to remove house and Ag building from parcel #1104 due to split off and place them on parcel #1105 (house and Ag buildings were put on parcel #1105 and not taken off parcel #1104). All voted yes and the motion carried.

The list of discretionary properties and the list of growth in the county for 2015 were presented for review and are on file in the Director's office. Urban growth & Discretionary \$972,742; Rural Growth \$3,264,913; Rural Discretionary \$1,429,740 for total growth of \$5,667,395;

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. **10:30 E15-01 Larry Walter**-#3114 Lots 1-7 Blk. 2 Original Plat Town of Altamont. He did not appear at the meeting and appealed the assessed value of the lots. His appeal stated the lots are totally overgrown and no access, no legal street for access; local board lowered to \$1000 reason being parcel overgrown with chokecherry, mulberry and plum brush as well as weeds and fallen trees; Assessor's recommendation lower bare lots to \$1,198. 11) Jaeger moved, seconded by Pederson to lower value of lots as recommended by Director to \$1,198 on above described property. All voted yes and the motion carried. **10:45 E15-02 Richard and Irene Maertens**- #5898 W20' Lot 1 & all Lot 2 & E20' Lot 3 the Elms Add'n. in Gov. Lot 6 in NE1/4 4-114-47, Lake Cochrane. They did not appear at the meeting and appealed the assessed value of the cabin. The cabin was flooded when rural water was turned on. Cabin had to be gutted and the floor structure needs significant repair. Assessor recommends lowering structure value NA-C1 to \$19,130 and no change to NA-C land value \$130,216. 12) DeJong moved, seconded by Dumke to lower value of house NA-C1 to \$19,130 as recommended by Director on the above described property. All voted yes and the motion carried.

11:00 E15-03 James John-#3521 S15' of Lot 18 & All Lots 19-20 Thokola Beach in Gov't Lot 1 Lake Cochrane. The John's appealed via a conference call. They said they were appealing the increase in assessed value and said they had not made any changes to this property with the increase in value being 23.45% over last year; they stated two properties on each side of them have newer larger homes; Anna John stated they have a seasonal very minimal cabin; and said they feel the homes on each side of them were sold for the houses and not land value. Director Rhody recommended no change in value to NA-C1 structures \$32,481 and NA-C land \$150,860. Upon the recommendation of the Director 13) Commissioner Jaeger moved, seconded by Dumke to accept recommendation of Director of Equalization to make no change to value NA-C1 \$32,431 and NA-C \$150,860 on above described property. All voted yes and the motion carried.

14) Dumke moved, seconded by Pederson to adjourn as the Board of Equalization for 2015 and reconvene as the County Commission. All voted yes and the motion carried.

15) Jaeger moved, seconded by DeJong to reconvene as Drainage Board. All voted yes and the motion carried. William Kingslien on behalf of Margaret Uckert had made application April 7 to drain on the SE1/4 of 17-115-49 with the water flowing to the south into a natural waterway and no action was taken on the application because he did not have the sign off of the adjoining landowner. He has now secured the sign off of the adjoining landowner. 16) Jaeger moved, seconded by Pederson to approve and issue Drainage Permit #15-07 to William Kingslien/Margaret Uckert on the above described property. All voted yes and the motion carried. 17) Dumke moved, seconded by DeJong to adjourn as Drainage Board and reconvene as County Commission. All voted yes and the motion carried.

18) Pederson moved, seconded by Rhody to approve and pay travel expenses for Scott Ruby to attend Hillyard workshop in Brookings. All voted yes and motion carried.

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

Steve Rhody
Deuel County Commission

ATTEST:

Pam L. Lynde, Auditor

Clerk of Equalization Board

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