

The Deuel County Commissioners met in special session on Tuesday, April 14th at 9:00 a.m. with Chairman Grabow presiding. Those present were Commissioners Jay Grabow, Scott Fieber, Harry Mewherter, and Judith Homan. Absent was Steve Rhody. Also present was Auditor Courtney Parker and Director of Equalization Deborah Meguire. The meeting began with prayer and Pledge of Allegiance. 1) Fieber moved, seconded by Mewherter to approve the agenda as presented executive session pursuant to Personnel Matters. 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 Deborah Meguire presented the following items to the Board:

Owner Occupied List

Discussion was had on the changes in property taxes coming soon as new laws passed go into effect on July 1st, 2026. 2) Fieber moved, seconded by Mewherter to approve 7 OO applications received after March 1st, 2026 & the removal of 3 Owner-Occupied Status from reviewed properties with no application or OO in another county. All voted yes and the motion carried.

Property Tax Exempt Status

The tax-exempt property list was presented and reviewed. 3) Homan moved, seconded by Mewherter to approve the property tax exempt list as published for the 2026 property tax exempt status. All voted yes and the motion carried. 4) Fieber moved, seconded by Homan to approve exempt application received after deadline of November 1st. All voted yes and the motion carried. 5) Fieber moved, seconded by Homan to extend tax exempt application deadline to April 30th for 1 cemetery parcels. All voted yes and the motion carried.

Elderly & Disabled Assessment Freeze

The Elderly and Disabled Assessment Freeze list and program was presented by Treasurer Jennifer Mewherter. Rates increased substantially deadline for Elderly Freeze was April 1st, 2026; 51 applications received with 50 approved, 1 denied, 8 were new applications. 6) Mewherter moved, seconded by Grabow to instruct the Director of Equalization to adjust property value for all properties approved for the 2026 Assessment Freeze for the Elderly and Disabled. All voted yes and the motion carried.

Disabled Veteran's Exemption

There were 20 applications and 7 new, 4 received after the cutoff date. 7) Mewherter moved, seconded by Fieber to instruct the Director of Equalization to adjust property values for all properties approved for the Disabled Veteran Exemptions for 2026. The exemption can be received on the full and true value of the dwelling, or a portion thereof in the maximum amount of \$200,000. The veteran must be rated permanently and totally disabled as a result of a service-connected disability. Homan abstained. All voted yes and the motion carried.

Flooded Farmland Applications

There were 8 applications received before cutoff date. 8) Homan moved, seconded by Mewherter to approve the 2026 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 November 1st.

Renewable Energy

List of renewable resource energy reductions were presented. 3 new application with total 7 applications eligible for the Renewable Energy program. 9) Fieber moved, seconded by Grabow to approve list of residential renewable energy property tax exemptions for 2026. 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 Meguire gave a brief overview of the 2026 Local Board actions.

Growth & Discretionary

The list of discretionary properties and the list of growth in the county for 2026 assessment were presented for review and are on file in the Director's office. This includes sales from Nov. 1, 2024 to Nov. 1, 2025. 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.

Omitted Properties

10) Mewherter moved, seconded by Fieber to approve add record#6218 for Brandi Brandsrud on record #6218. All voted yes and the motion carried.

Clerical Corrections

11) Mewherter moved, seconded by Fieber to approve a change for DK Overby LLP. All voted yes and the motion carried.

12) Mewherter moved, seconded by Homan to approve a change for Kerkvliet. All voted yes and the motion carried.

13) Homan moved, seconded by Fieber to approve a change for Manley Perterson. All voted yes and the motion carried.

14) Homan moved, seconded by Grabow to approve a change for Fieber Dairy. All voted yes and the motion carried.

15) Fieber moved, seconded by Homan to approve a change for Pat Sears. All voted yes and the motion carried.

16) Mewherter moved, seconded by Grabow to approve a change for Pat Sears. All voted yes and the motion carried.

17) Mewherter moved, seconded by Grabow to approve a change for Rolfsmeier and Magedanz. All voted yes and the motion carried.

Appeal: Todd Knutson

9:30 AM

#E26-01

RECORD #3470 & #3471

LEGAL: Out Lots 12-13, Ash Point Addition in Government Lot 9 in the SW1/4 of 4-114-47, Lake Cochrane, Deuel County, South Dakota & Lot 14A, Ash Point Addition in Government Lot 9 in the SW1/4 of 4-114-47, Lake Cochrane, Deuel County, South Dakota

Reason for appealing is due to assessment being too high for the bare lot on a dead-end road and high elevation to the lake. 18) Homan moved, seconded by Fieber to approve a change for appeal #E26-01 on record #3470 to lower the land NA-C from \$472,497 to \$271,672 and #3471 lower the NA-C1 from \$401,240 to \$314,094 and to keep NA-C the same at \$180,949. All voted yes and the motion carried.

Appeal: Allen Gordon

9:45 AM

#E26-02

RECORD #3607

LEGAL: Lots 28 & 29, Bostic Beach in Government Lot 3 in the NW1/4 of 4-114-47, Lake Cochrane, Deuel County, South Dakota

Reason for appealing is due to assessment being too high for house. 19) Fieber moved, seconded by Homan to approve a change for appeal #E26-02 on record #3607 to NA-C1 at \$558,044 and NA-C \$357,570 to NA-C1 \$474,672 and NA-C \$357,570. All voted yes and the motion carried.

Appeal: Ted Elverson

10:00 AM

#E26-03

RECORD #3614

LEGAL: Lots 35-36 & West 1/2 Lot 37, Bostic Beach in Government Lot 3 in the NW1/4 or 4-114-47, Lake Cochrane, Deuel County, South Dakota

Reason for appealing is due to the assessment being too high for purchase price in 2024 at \$540,000.

Professionally appraised in July of 2025 at \$583,000 and March of 2026 at \$574,000. 20) Mewherter moved, seconded by Fieber to approve a change for appeal #E26-03 on record #3614 NA-C1 \$243,217 and NA-C \$446,962 to NA-C1 \$218,592 and NA-C \$446,962. All voted yes and the motion carried.

Appeal: Monighan Creek Properties LLC

10:15 AM

#E26-04

RECORD #6277

LEGAL: Block 11 Monighan Creek Second Subdivision in NE ¼ of 32-116-47, Deuel County, South Dakota

Reason for appealing is due to the assessment being too high for the property. 21) Homan moved, seconded by Mewherter to approve a change for appeal #E26-04 on record #6277 on land NA-C from \$182,060 to \$142,060. Roll Call Vote: Homan-Aye, Mewherter-Aye, Fieber-Aye, and Grabow-Aye. Motion carried.

Appeal: Vicki Oswald

10:30 AM

#E26-05

RECORD #3469

LEGAL: Out Lot 10 & Out Lot 11 in Government Lot 9 in SW1/4 of Block 4-114-47, Lake Cochrane, Deuel County, South Dakota

Reason for appealing is due to assessment exceeds fair market value. 22) Homan moved, seconded by Grabow to approve a change for appeal #E26-05 on record #3469 NA-C1 \$377,306 and NA-C \$363,459 to NA-C1 \$313,610 and NA-C \$363,459. All voted yes and the motion carried.

12:16 PM Executive Session Pursuant to SDCL 1-25-2(1) Personnel Matters

23) Mewherter moved, seconded by Fieber to move into Executive Session Pursuant to SDCL 1-25-2(1) for Personnel Matters. All voted yes and the motion carried. Grabow declared the Commissioners out of Executive Session at 12:31 PM. No action was taken.

Adjourn as Board of Equalization

There being no other business 24) Fieber moved, seconded by Mewherter to adjourn the meeting. All voted yes and the motion carried.

Courtney Parker, Clerk of Equalization Board

Jay Grabow, Chairman of the Deuel County Board of Equalization