

April 14, 2020

The 2020 Consolidated Board of Equalization for the City of Milbank was called to order at 8 AM by Chairman Mach. The meeting was held telephonically. Present were Commissioners Buttke, Mach, Stengel, Street and Tostenson. Representing the City of Milbank was Councilman Joel Foster. Representing the Milbank School Board was Tracy Upton. Director of Equalization Kathy Steinlicht was also present. Oaths of offices were completed.

Appeal: Lantern Inn, owner Randy Patnoe: Parcel: 26.42.00.04; Redman Acres, Lots 3 & 4 & 16.5 feet of vacated street west of Lots 3 & 4 & 16.5 feet of vacated street north of Lot 4. Appellant asked why there was an increase in valuation and if the increase would be done in steps.

DOE Steinlicht explained the reappraisal of lots along Highway 15 had begun in 2018. Commercial property had not been reappraised since 1993. The lots were previously valued at 12.94 cents per sq. ft. Now the lot values have been assessed at 56 cents per sq ft which is supported by sales of lots for commercial purposes. Also, the lot size was corrected from 77,101 to 87,194 sq ft due to resolution that had vacated three streets in Redman Acres Addition.

Motion by Street seconded by Buttke to uphold the assessor's recommended value of 216,014 for the building and 48,829 for the lot value. Chairman Mach called for a roll call vote. Buttke aye, Upton aye, Street aye, Stengel aye, Tostenson aye, Foster aye and Mach aye. Motion carried 7-0.

DOE Steinlicht presented the stipulated value changes within the City of Milbank.

Tanner Schultz & Anna Koopman: Parcel: 26.00.59.12, Original Townsite, Lot 12, Block 59. Motion by Tostenson and seconded by Stengel to approve the assessor's recommended value of 16,403 for the house and 4,924 for the lot as stipulated with the landowner. Chairman Mach called for a roll call vote. Buttke aye, Upton aye, Street aye, Stengel aye, Tostenson aye, Foster aye and Mach aye. Motion carried 7-0.

Assessment Book: Motion by Tostenson and seconded by Buttke to approve the assessment book for the City of Milbank for the assessment year of 2020. Chairman Mach called for a roll call vote. Buttke aye, Upton aye, Street aye, Stengel aye, Tostenson aye, Foster aye and Mach aye. Motion carried 7-0.

This concluded the 2020 Consolidated Board of Equalization for the City of Milbank. Motion by Stengel and seconded by Buttke to adjourn the Consolidated Board of Equalization for Milbank for the 2020 assessment year. Chairman Mach called for a roll call vote. Buttke aye, Upton aye, Street aye, Stengel aye, Tostenson aye, Foster aye and Mach aye. Motion carried 7-0.

The 2020 telephonic meeting of the Consolidated Board of Equalization for Big Stone City was called to order by Chairman Mach. Present were Commissioners Buttke, Mach, Stengel, Street and Tostenson. Representing Big Stone City was Deb Wiik. There was not any representative from Big Stone City School. Director of Equalization Kathy Steinlicht was also present. Oaths of offices were completed.

DOE Steinlicht presented the stipulated value change within Big Stone City.

One Way Inc % Thomas Dettmann: Parcel: 25.00.19.16, Consolidated Plat, Lots 12-16 & ½ vacated alley, Block 19. Motion by Tostenson and seconded by Stengel to approve the assessor's recommended house value of 107,626 and the lot value of 4,950 as stipulated with landowner. Chairman Mach called for a roll call vote. Buttke aye, Street aye, Stengel aye, Wiik aye, Tostenson aye, and Mach aye. Motion carried 6-0.

Assessment Book: Motion by Buttke and seconded by Street to approve the assessment book for Big Stone City for the assessment year of 2020. Chairman Mach called for a roll call vote. Buttke aye, Street aye, Stengel aye, Wiik aye, Tostenson aye, and Mach aye. Motion carried 6-0.

This concluded the 2020 Consolidated Board of Equalization for Big Stone City. Motion by Buttke and seconded by Stengel to adjourn the Consolidated Board of Equalization for Big Stone City for 2020. Chairman Mach called for a roll call vote. Buttke aye, Street aye, Stengel aye, Wiik aye, Tostenson aye, and Mach aye. Motion carried 6-0.

The 2020 telephonic County Board of Equalization was called to order by Chairman Mach. Present were Commissioners Buttke, Mach, Stengel, Street and Tostenson. Director of Equalization Kathy Steinlicht was also present. Oaths of offices were completed.

Appeal: Poet Biorefining Ethanol Plant: Parcels: 03.99.11.4431 & 03.99.12.2301 & 03.99.13.1000. Appellant was represented by Derek Girton, who is with the company Ryan, LLC. Derek addressed the Board. He spoke on the trying times in

the ethanol industry, the large decrease in profit margins, the production of ethanol above the needed demand, how the trade war with China has affected the industry and how all of these factors are creating difficult times for the ethanol industry. Derek reported the plant in Grant County had a small loss in 2018 and the loss in 2019 multiplied by three for 2019. The request is a 25% decrease in valuation for the three parcels.

Assessor Kathy Steinlicht explained the full original value of \$7,525,000 for the plant was applied on the 2003 assessment. The value was determined by a private appraisal completed by Mike Amo working with St. Cloud Appraisal Inc. Mike just completed the appraisal of the new ethanol plant in Sully County. The appraisal is dated November 1, 2019. The generating capacity of the new plant is 80 MGPY and is very similar to the subject parcels in Grant County which has a generating capacity of 79 MGPY. The plant in Sully County is valued at \$15,484,000 compared to the present value of the Poet Plant in Grant County with a value of \$13,064,781. Kathy noted the storage tank and the rail spur are still under a separate discretionary formula and are not at the full and true valued stated on the appeal. If the discretionary formula were not applied, the value of the plant in the county would be \$15,034,490. Kathy also noted she had contacted other counties in SD with ethanol plants regarding sale information and assessments. The information obtained is the average assessed value per MGPY in SD is \$212,569. The two recent sales of the plant in Huron and Aberdeen that took place on Dec 19, 2019 averaged \$237,202 per MGPY. Based on the data collected, the Assessor, is not recommending a reduction in the value of the three parcels owned by Poet Biorefining in Grant County.

The Commission discussed the present economic impact for all ag producers and local businesses today with profit margins being tight this year and how the availability of getting steam from the Power Plant has a positive affect on the profit margin for Poet at this location.

Motion by Buttke and seconded by Street to uphold the assessor's recommended values for Poet as listed. Parcel: 03.99.12.2301 NACC2 \$9,607,226; 03.99.13.1000 NACC2 \$2,652,768; 03.99.11.4431 NACC2 \$804,787. Chairman Mach called for a roll call vote. Buttke aye, Street aye, Stengel aye, Tostenson aye, and Mach aye. Motion carried 5-0.

Mark & Lori Thyne: Parcel: 09.52.01.4100, Legal: S1/2 SE1/4 SE1/4 SE1/4. Motion by Stengel and seconded by Buttke to approve the assessor's recommended value of 1,200 for the house and out buildings and no change to the land value of 20,125 as stipulated with the landowner. Chairman Mach called for a roll call vote. Buttke aye, Street aye, Stengel aye, Tostenson aye and Mach aye. Motion carried 5-0.

Thomas & Pamela Douglas: Parcel: 23.20.00.13, Legal: S 269 feet of Outlet C, and Parcel: 23.20.00.12, Legal: OL 8 & OL C Ex 269 feet, Town of Strandburg. Motion by Tostenson and seconded by Stengel to approve the assessor's recommended value of 5,980 for Parcel 23.20.00.13 and a value of 29,020 for Parcel 23.20.00.13 as stipulated with the landowner. Chairman Mach called for a roll call vote. Buttke aye, Street aye, Stengel aye, Tostenson aye and Mach aye. Motion carried 5-0.

Northeastern SD Health Plan: Parcel: 26.03.01.00, Legal: Leo P. Flynn's Third Addition, Lots 2 & 3, Block 1, City of Milbank. Motion by Stengel, seconded by Tostenson to approve the assessor's recommended value of \$38,673 which is the 2019 certified value of the land. This change to value is at the direction of the South Dakota Department of Revenue in accordance with SDCL 11-9-20. Chairman Mach called for a roll call vote. Buttke aye, Street aye, Stengel aye, Tostenson aye and Mach aye. Motion carried 5-0.

Commercial Discretionary Formula Property: Motion by Stengel and seconded by Tostenson to approve the Commercial Discretionary properties having qualified under SDCL 10-6-35.2 for year 2020 as presented by DOE. Chairman Mach called for a roll call vote. Buttke aye, Street aye, Stengel aye, Tostenson aye and Mach aye. Motion carried 5-0.

Commercial Developer Discretionary Formula Property: Motion by Stengel and seconded by Buttke to approve the list of parcels under the Developer's Discretionary Resolution 2016-20 as presented by DOE Steinlicht per SDCL 10-6-67. Chairman Mach called for a roll call vote. Buttke aye, Street aye, Stengel aye, Tostenson aye and Mach aye. Motion carried 5-0.

Renewable Energy Credits: Motion by Street and seconded by Stengel to approve DOE Steinlicht to approve the renewable resource energy system as allowed under statute. Chairman Mach called for a roll call vote. Buttke aye, Street aye, Stengel aye, Tostenson aye and Mach aye. Motion carried 5-0.

Tax Exempt Property: DOE Steinlicht presented the applications for tax exempt status qualifying by state statute. Motion by Stengel and seconded by Tostenson to approve DOE Steinlicht to apply the tax-exempt status for the properties that qualified under statute. Chairman Mach called for a roll call vote. Buttke aye, Street aye, Stengel aye, Tostenson aye and Mach aye. Motion carried 5-0.

Owner Occupied Applications: Motion by Tostenson seconded by Stengel to approve DOE Steinlicht to make the changes for those who qualify under statute for owner occupied status. Chairman Mach called for a roll call vote. Buttke aye, Street aye, Stengel aye, Tostenson aye and Mach aye. Motion carried 5-0.

Disabled Veterans Exemptions: Motion by Street and seconded by Stengel to approve DOE Steinlicht's recommendation to approve the parcels qualifying for the veteran exemption under state statute. Chairman Mach called for a roll call vote. Buttke aye, Street aye, Stengel aye, Tostenson aye and Mach aye. Motion carried 5-0.

Elderly/Disabled Tax Freeze: DOE Steinlicht reported Treasurer Mueller had received 52 applications with 41 being approved and 1 pending. Motion by Stengel and seconded by Buttke to approve DOE Steinlicht's recommendation to make the changes to values for the elderly/disabled tax freeze applications approved by Treasurer Mueller. Chairman Mach called for a roll call vote. Buttke aye, Street aye, Stengel aye, Tostenson aye and Mach aye. Motion carried 5-0.

Buffer Strip: DOE Steinlicht reported 6 parcels met the criteria to add a riparian buffer strip adjustment. A buffer strip is a 50' to a 120' strip of land located next to named waterways. She explained if the applicant does qualify, the buffer strip of land would qualify for a 40% reduction in value. Motion by Tostenson and seconded by Stengel to approve the buffer strip qualified applicant for the tax year 2020. Chairman Mach called for a roll call vote. Buttke aye, Street aye, Stengel aye, Tostenson aye and Mach aye. Motion carried 5-0.

Albee Assessment Book: There were not any appeals from the Town of Albee. Motion by Stengel and seconded by Buttke to approve the assessment book for the Town of Albee for the assessment year 2020. Chairman Mach called for a roll call vote. Buttke aye, Street aye, Stengel aye, Tostenson aye and Mach aye. Motion carried 5-0.

Review of Property Cards: The Board completed the annual review of the property card for each elected official, appointed department head and the DOE staff as per

the recommendation of the SD Legislative Audit to determine the same assessment guidelines are applied to the officials and staff. Motion by Stengel and seconded by Tostenson to accept the assessments as presented and reviewed by the Commission. Chairman Mach called for a roll call vote. Buttke aye, Street aye, Stengel aye, Tostenson aye and Mach aye. Motion carried 5-0.

This concluded the 2020 County Board of Equalization. Motion by Stengel and seconded by Buttke to adjourn the County Board of Equalization for 2020. Chairman Mach called for a roll call vote. Buttke aye, Street aye, Stengel aye, Tostenson aye, and Mach aye. Motion carried 5-0.

The 2020 telephonic meeting of the Consolidated Board of Equalization for Vernon Township was called to order by Chairman Mach. Present were Commissioners Buttke, Mach, Stengel, Street and Tostenson. There was not a representative from Vernon Township or the Milbank School Board present. Director of Equalization Kathy Steinlicht was also present. Oaths of offices were completed. There were not any appeals.

Assessment Book: Motion by Buttke and seconded by Tostenson to approve the assessment book for the Vernon Township for the assessment year of 2020. Chairman Mach called for a roll call vote. Buttke aye, Street aye, Stengel aye, Tostenson aye, and Mach aye. Motion carried 5-0.

This concluded the 2020 Consolidated Board of Equalization for Vernon Township. Motion by Tostenson and seconded by Stengel to adjourn the Consolidated Board of Equalization for Vernon Township for the 2020 tax year. Chairman Mach called for a roll call vote. Buttke aye, Street aye, Stengel aye, Tostenson aye, and Mach aye. Motion carried 5-0.

The 2020 Consolidated Board of Equalization for the Town of Revillo was called to order by Chairman Mach. Present were Commissioners Buttke, Mach, Stengel, Street and Tostenson. There were not any representatives from the Town of Revillo or the school district. Director of Equalization Kathy Steinlicht was also present. Oaths of offices were completed. There were not any appeals

Assessment Book: Motion by Stengel and seconded by Buttke to approve the assessment book for the Town of Revillo for the assessment year of 2020. Chairman Mach called for a roll call vote. Buttke aye, Street aye, Stengel aye, Tostenson aye, and Mach aye. Motion carried 5-0.

This concluded the 2020 Consolidated Board of Equalization for the Town of Revillo. Motion by Tostenson and seconded by Stengel to adjourn the consolidated Board of Equalization for the Town of Revillo for 2020. Chairman Mach called for a roll call vote. Buttke aye, Street aye, Stengel aye, Tostenson aye, and Mach aye. Motion carried 5-0.

The 2020 telephonic meeting of the Consolidated Board of Equalization for Town of Marvin was called to order by Chairman Mach. Present were Commissioners Buttke, Mach, Stengel, Street and Tostenson. There was not a representative from Town of Marvin or the school district. Director of Equalization Kathy Steinlicht was also present. Oaths of offices were completed. There were not any appeals.

Assessment Book: Motion by Street and seconded by Buttke to approve the assessment book for the Town of Marvin for the assessment year of 2020. Chairman Mach called for a roll call vote. Buttke aye, Street aye, Stengel aye, Tostenson aye, and Mach aye. Motion carried 5-0.

This concluded the 2020 Consolidated Board of Equalization for the Town of Marvin. Motion by Stengel and seconded by Tostenson to adjourn the Consolidated Board of Equalization for the Town of Marvin for 2020. Chairman Mach called for a roll call vote. Buttke aye, Street aye, Stengel aye, Tostenson aye, and Mach aye. Motion carried 5-0.

The 2020 telephonic meeting of the Consolidated Board of Equalization for Troy Township was called to order by Chairman Mach. Present were Commissioners Buttke, Mach, Stengel, Street and Tostenson. There were not any representatives from Troy Township or the school district. Director of Equalization Kathy Steinlicht was also present. Oaths of offices were completed.

DOE Steinlicht presented the stipulated value change within Troy Township.

Donald and Carol Weber: Parcel: 15.50.13.2100, E ½NW1/4 & E ½SW1/4 & NW ¼SE¼ 13-118-50. Motion by Street and seconded by Buttke to approve the assessor's recommended house value of 1,000. No change to the land value as stipulated with landowner with the AGA value to remain at 225,174 and AGA1 at 27,522. Chairman Mach called for a roll call vote. Buttke aye, Street aye, Stengel aye, Tostenson aye, and Mach aye. Motion carried 5-0.

Assessment Book: Motion by Tostenson and seconded by Stengel to approve the assessment book for Troy Township for the assessment year of 2020. Chairman

Mach called for a roll call vote. Buttke aye, Street aye, Stengel aye, Tostenson aye, and Mach aye. Motion carried 5-0.

This concluded the 2020 Consolidated Board of Equalization for Troy Township. Motion by Street and seconded by Stengel to adjourn the Consolidated Board of Equalization for Troy Township for 2020. Chairman Mach called for a roll call vote. Buttke aye, Street aye, Stengel aye, Tostenson aye, and Mach aye. Motion carried 5-0.

The 2020 Consolidated Board of Equalization for Mazeppa Township was called to order by Chairman Mach. Present were Commissioners Buttke, Mach, Stengel, Street and Tostenson. There was not a representative from Mazeppa Township or the school districts. Director of Equalization Kathy Steinlicht was also present. Oaths of offices were completed. There were not any appeals.

Assessment Book: Motion by Street and seconded by Buttke to approve the assessment book for Mazeppa Township for the assessment year of 2020. Chairman Mach called for a roll call vote. Buttke aye, Street aye, Stengel aye, Tostenson aye, and Mach aye. Motion carried 5-0.

This concluded the 2020 Consolidated Board of Equalization for Mazeppa Township. Motion by Tostenson and seconded by Stengel to adjourn the Consolidated Board of Equalization for Mazeppa Township the 2020 tax year. Chairman Mach called for a roll call vote. Buttke aye, Street aye, Stengel aye, Tostenson aye, and Mach aye. Motion carried 5-0.

It is the policy of Grant County, South Dakota, not to discriminate against the handicapped in employment or the provision of service.

The next scheduled meeting dates will be April 21 and May 5 and 19, 2020 at 8 AM. Chairman Mach called for a motion to adjourn. Motion by Buttke and seconded by Stengel to adjourn until April 21. Chairman Mach called for a roll call vote. Buttke aye, Street aye, Stengel aye, Tostenson aye, and Mach aye. Motion carried 5-0.

Karen M. Layher, Grant County Auditor

Michael J. Mach, Chairman, Grant County Comm.

