

April 12, 2022

The 2022 Consolidated Board of Equalization for the City of Milbank was called to order at 8 AM by Chairman Stengel. Present were Commissioners Buttke, Mach, Stengel, and Tostenson. Commissioner Street was absent. There was not a representative from the City of Milbank or Milbank School District. Director of Equalization Kathy Steinlicht was also present. Oaths of offices were completed.

There were not any appeals for the Milbank Consolidated Board of Equalization.

Stipulated Values: DOE Steinlicht presented the stipulated value changes within the City of Milbank. Motion by Tostenson and seconded by Buttke to approve the following stipulated values as presented by DOE Steinlicht. Motion carried 4-0.

Smeins: This property is located at 702 E 10th Ave, in Milbank. The assessor discovered an error on the square footage of the house after the assessment notice was mailed. The property was revalued with the correct square footage and a corrected assessment was mailed to the property owner. This resulted in the house value changing from \$170,034 to \$153,283. The assessor recommends approval of this stipulated value. There is no change to the land value and the total stipulated value of this property would be \$158,857.

Hilbrands: This property is located at 802 S Main St. in Milbank. The assessor discovered that the attic (2 story) area had been assessed as finished and is actually unfinished. The assessor recommends approval of the stipulation changing the house valuation from \$144,024 to \$134,810 for the 2022 assessment. There is no change to the land value and the total stipulated value of the property would be \$146,738.

Keeton: This property is located at 1004 S. Viola St. in Milbank. The homeowner presented documentation that the home was built at an earlier date than what in on record in the assessor's office. The assessor revalued the property with the correct age and recommends lowering the house value from \$218,583 to the stipulated value of \$184,430. The land value remains at \$14,130 for a total assessed value of \$198,560.

Bernard & Brenda Weber: This property is located at 709 E Railway in Milbank. The homeowner appealed his value and requested the assessor to do a walkthrough of the house. Personal inspection showed that the basement wall was cracking and that the center wall of the house is higher than the outside walls of the home causing them to crack and shift. There is some past water damage and much repair would be needed to improve the condition of the home. The house was revalued and the assessor

recommends the reduction of the house and garage value from \$81,656 to \$49,395. The land value will remain unchanged at \$7420. The stipulated total 2022 assessed value of the property would be \$56,815.

Garold (Lars) Koepke: This property is located at 302 W. 6th Ave. This house sustained a fire in 2018 and is not livable. He assessor recommends lowering the house value to a salvage value of \$1000. This would reduce the house value from \$30,068 to \$1000 and leave the land value at \$9627 for a total 2022 assessed value of \$10,627. The homeowner has not made an appeal on this property and this stipulation is based on the assessor's recommendation after speaking with fire department and neighbor.

Assessment Book: Motion by Mach and seconded by Buttke to approve the assessment book for the City of Milbank for the assessment year of 2022. Motion carried 4-0.

This concluded the 2022 Consolidated Board of Equalization for the City of Milbank. Motion by Buttke and seconded by Mach to adjourn the Consolidated Board of Equalization for Milbank for the 2022 assessment year. Motion carried 4-0.

The 2022 County Board of Equalization was called to order by Chairman Stengel. Present were Commissioners Buttke, Mach, Stengel, and Tostenson. Commissioner Street was absent. Director of Equalization Kathy Steinlicht was also present. Oaths of offices were completed.

There were not any appeals for the County Board for 2022.

Commercial Discretionary Formula Property: Motion by Tostenson and seconded by Mach to approve the commercial discretionary properties having qualified under SDCL 10-6-35.2 for year 2022 as presented by DOE Steinlicht. Motion carried 4-0.

Renewable Energy Credits: Motion by Buttke and seconded by Mach to approve DOE Steinlicht's qualified renewable resource energy system parcels as allowed under statute. Motion carried 4-0.

Tax Exempt Property: DOE Steinlicht presented the applications for tax exempt status qualifying by state statute. Motion by Mach and seconded by Tostenson to approve DOE Steinlicht to apply the tax-exempt status for the properties that qualified under statute. Motion carried 4-0.

Owner Occupied Applications: Motion by Mach seconded by Tostenson to approve DOE Steinlicht to make the changes for those who qualify under statute for owner occupied status. Motion carried 4-0. Motion by Tostenson and seconded by Buttke to approve the application for owner occupied status that was filed late. Motion carried 4-0.

Disabled Veterans Exemptions: Motion by Tostenson and seconded by Buttke to approve DOE Steinlicht's recommendation to approve the parcels qualifying for the veteran exemption under state statute. Motion carried 4-0.

Elderly/Disabled Tax Freeze: DOE Steinlicht reported Treasurer DeVaal had received 41 applications and a total of 37 were approved. Motion by Buttke and seconded by Tostenson to approve DOE Steinlicht's recommendation to make the changes to values for the elderly/disabled tax freeze applications approved by Treasurer DeVaal. Motion carried 4-0.

Buffer Strip: DOE Steinlicht reported 4 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 50% reduction in value. Motion by Buttke and seconded by Tostenson to approve the buffer strip qualified applicants for the tax year 2022. Motion carried 4-0.

Albee Assessment Book: There were not any appeals from the Town of Albee. Motion by Mach and seconded by Buttke to approve the assessment book for the Town of Albee for the assessment year 2022. Motion carried 4-0.

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 Mach and seconded by Buttke to accept the assessments as presented and reviewed by the Commission. Motion carried 4-0.

This concluded the 2022 County Board of Equalization. Motion by Mach and seconded by Tostenson to adjourn the County Board of Equalization for 2022. Motion carried 4-0.

The 2022 meeting of the Consolidated Board of Equalization for Vernon Township was called to order by Chairman Stengel. Present were Commissioners Buttke, Mach, Stengel, and Tostenson. Commissioner Street was absent. There was not a

representative from Vernon Township or Milbank School District. Director of Equalization Kathy Steinlicht was also present. Oaths of offices were completed. There were not any appeals.

Assessment Book: Motion by Tostenson and seconded by Buttke to approve the assessment book for Vernon Township for the assessment year of 2022. Motion carried 4-0.

This concluded the 2022 Consolidated Board of Equalization for Vernon Township. Motion by Mach and seconded by Buttke to adjourn the Consolidated Board of Equalization for Vernon Township for the 2022 tax year. Motion carried 4-0.

The 2022 meeting of the Consolidated Board of Equalization for Big Stone City was called to order by Chairman Stengel. Present were Commissioners Buttke, Mach, Stengel, and Tostenson. Commissioner Street was absent. There was not a representative from Big Stone City or Big Stone City School District. Director of Equalization Kathy Steinlicht was also present. Oaths of offices were completed. There were not any appeals.

Stipulated Values: DOE Steinlicht presented the stipulated value changes within Big Stone City. Motion by Tostenson and seconded by Mach to approve the stipulated values as presented by DOE Steinlicht. Motion carried 4-0.

Pratt: This property is a Mobile Home that is located at 502 High St. in Big Stone City. The mobile home has been unoccupied for the last couple years and is deteriorating. The present owners plan to donate it and have it moved off or destroy it this next summer. The mobile home was assessed at \$21,674. The property was purchased on 11-30-2020 and paid \$30,000, but only \$5000 of this was allocated to the Mobile home. The balance was for the location. The assessor stipulated the value of the mobile home at \$5527 and recommend making this change for the 2022 assessment. The lots will be looked at and possibly revalued for the 2023 assessment. The present value of the land is \$4043.

Assessment Book: Motion by Buttke and seconded by Mach to approve the assessment book for Big Stone City for the assessment year of 2022. Motion carried 4-0.

This concluded the 2022 Consolidated Board of Equalization for Big Stone City. Motion by Mach and seconded by Buttke to adjourn the Consolidated Board of Equalization for Big Stone City for 2022. Motion carried 4-0.

The 2022 Consolidated Board of Equalization for the Town of Reville was called to order by Chairman Stengel. Present were Commissioners Buttke, Mach, Stengel, and Tostenson. Commissioner Street was absent. There was not a representative from the Town of Reville or the Milbank School District. Director of Equalization Kathy Steinlicht was present. Oaths of offices were completed.

Assessment Book: Motion by Buttke and seconded by Tostenson to approve the assessment book for the Town of Reville for the assessment year of 2022. Motion carried 4-0.

This concluded the 2022 Consolidated Board of Equalization for the Town of Reville. Motion by Tostenson and seconded by Buttke to adjourn the Consolidated Board of Equalization for the Town of Reville for 2022. Motion carried 4-0.

The 2022 meeting of the Consolidated Board of Equalization for Osceola Township was called to order by Chairman Stengel. Present were Commissioners Buttke, Mach, Stengel, and Tostenson. Commissioner Street was absent. There were not any representatives from Osceola 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 Mach and seconded by Buttke to approve the assessment book for Osceola Township for the assessment year of 2022. Motion carried 4-0.

This concluded the 2022 Consolidated Board of Equalization for Osceola Township. Motion by Buttke and seconded by Mach to adjourn the Consolidated Board of Equalization for Osceola Township for 2022. Motion carried 4-0.

The 2022 meeting of the Consolidated Board of Equalization for Troy Township was called to order by Chairman Stengel. Present were Commissioners Buttke, Mach, Stengel, and Tostenson. Commissioner Street was absent. There were not any representatives from Troy 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 Buttke and seconded by Tostenson to approve the assessment book for Troy Township for the assessment year of 2022. Motion carried 4-0.

This concluded the 2022 Consolidated Board of Equalization for Troy Township. Motion by Tostenson and seconded by Buttke to adjourn the Consolidated Board of Equalization for Troy Township for 2022. Motion carried 4-0.

The 2022 Consolidated Board of Equalization for Mazeppa Township was called to order by Chairman Stengel. Present were Commissioners Buttke, Mach, Stengel, and Tostenson. Commissioner Street was absent. There was not a representative from Mazeppa Township or the school districts present. Director of Equalization Kathy Steinlicht was present. Oaths of offices were completed. There were not any appeals.

Assessment Book: Motion by Tostenson and seconded by Buttke to approve the assessment book for Mazeppa Township for the assessment year of 2022. Motion carried 4-0.

This concluded the 2022 Consolidated Board of Equalization for Mazeppa Township. Motion by Buttke and seconded by Mach to adjourn the Consolidated Board of Equalization for Mazeppa Township the 2022 tax year. Motion carried 4-0.

This completed the 2022 County Board of Equalization. Chairman Stengel declared the County Board of Equalization adjourned for the assessment year 2022.

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 19 and May 3 and 17, 2022 at 8 AM. Chairman Stengel called for a motion to adjourn. Motion by Mach and seconded by Buttke to adjourn the meeting. Motion carried 4-0.

Karen M. Layher, Grant County Auditor

Douglas Stengel, Chairman, Grant County Commission