

April 11, 2023

The 2023 Consolidated Board of Equalization for the City of Milbank was called to order at 8 AM by Chairman Mach. Present were Commissioners Buttke, Mach, Stengel, Street and Tostenson. Craig Weinberg was present to represent the City of Milbank. There was not a representative from the Milbank School District present. Staff members present were Director of Equalization Steinlicht and Commissioner Assistant Layher. Oaths of offices were completed.

Chairman Mach called for a motion to review and recommend the Assessor's valuation of the appealed property. Motion by Tostenson and seconded by Buttke to approve the Assessor's recommended valuation of the appealed property. Motion carried 6-0.

Appeal: Appellant Richard Berens was present to appeal the assessed value of his property at 204 Highview Drive in Milbank. Chairman Mach called for a motion. Motion by Tostenson and seconded by Buttke to uphold the assessor's recommendation of \$184,063 for the lot and house.

The appellant stated he believes the house should be valued at \$140,000 as the house has the original siding from when the house was built, and the shingles are approximately 15 years old.

DOE Steinlicht explained this house was part of a neighborhood reappraisal that took place over the last two years. The values previously had not been changed for quite a few years due to lack of sales in the area and saw a larger increase with reappraisal. There has been a number of sales in this addition and in Eastwood Estates in the last year and the county's sale ratios were lower than the 85-100% required by the Department of Revenue. This resulted in increased values for all the homes in the neighborhood. The subject house has not been remodeled as extensively as some of the others in the area and that is reflected in the 2023 assessed value. Steinlicht recommends leaving the total assessed value of the property at \$184,063. She believes the house would not sell on the open market for less than it's assessed value.

Chairman Mach called for the vote. Motion carried 6-0.

Commissioner Tostenson left the meeting at 8:30 AM.

Stipulated Values: DOE Steinlicht presented the stipulated value change within the City of Milbank. Motion by Street and seconded by Buttke to approve the following stipulated value as presented by DOE Steinlicht. Motion carried 4-1 with Street voting Nay.

David & Jo Gilliland: This property is located at 105 S Viola Street in Milbank. A review of the property by Steinlicht indicated a lower value of the detached garage and she added a little depreciation to the house. This resulted in the property value changing from \$83,773 to \$78,914. 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 \$91,000.

Assessment Book: Motion by Stengel and seconded by Street to approve the assessment book for the City of Milbank for the assessment year of 2023. Motion carried 5-0.

This concluded the 2023 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 2023 assessment year. Motion carried 5-0.

The 2023 County Board of Equalization was called to order by Chairman Mach. Present were Commissioners Buttke, Mach, Stengel, and Street. Commissioner Tostenson was absent. Director of Equalization Steinlicht and Commissioner Assistant Layher were also present. Oaths of offices were completed.

There were no appeals for the County Board for 2023.

Commercial Discretionary Formula Property: Motion by Street and seconded by Stengel to approve the commercial discretionary properties having qualified under SDCL 10-6-35.2 for year 2023 as presented by DOE Steinlicht. Motion carried 4-0.

Renewable Energy Credits: Motion by Stengel and seconded by Buttke 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 Street and seconded by Stengel to approve DOE Steinlicht to apply the tax-exempt status for the properties that qualify under statute. Motion carried 4-0.

Owner Occupied Applications: Motion by Street seconded by Stengel to approve DOE Steinlicht to make the changes for those who qualify under statute for owner occupied status. Motion carried 4-0.

Disabled Veterans Exemptions: Motion by Street 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 42 applications and a total of 36 were approved. Motion by Buttke and seconded by Stengel 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 no new parcels were added to the riparian buffer strip adjustment. Motion by Street and seconded by Stengel to approve the buffer strip list as presented by DOE Steinlicht for the tax year 2023. Motion carried 4-0.

Albee Assessment Book: There were no appeals from the Town of Albee. Motion by Stengel and seconded by Street to approve the assessment book for the Town of Albee for the assessment year 2023. 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 Stengel and seconded by Buttke to accept the assessments as presented and reviewed by the Commission. Motion carried 4-0.

This concluded the 2023 County Board of Equalization. Motion by Buttke and seconded by Stengel to adjourn the County Board of Equalization for 2023. Motion carried 4-0.

The 2023 meeting of the Consolidated Board of Equalization for Big Stone City was called to order by Chairman Mach. Present were Commissioners Buttke, Mach, Stengel, and Street. Commissioner Tostenson was absent. There was not a representative from Big Stone City or Big Stone City School District. Director of Equalization Steinlicht and Commissioner Assistant Layher were also present. Oaths of offices were completed. There were no appeals.

Assessment Book: Motion by Street and seconded by Stengel to approve the assessment book for Big Stone City for the assessment year of 2023. Motion carried 4-0.

This concluded the 2023 Consolidated Board of Equalization for Big Stone City. Motion by Street and seconded by Stengel to adjourn the Consolidated Board of Equalization for Big Stone City for 2023. Motion carried 4-0.

The 2023 Consolidated Board of Equalization for the Town of Reville was called to order by Chairman Mach. Present were Commissioners Buttke, Mach, Stengel, and Street. Commissioner Tostenson was absent. There was not a representative from the Town of Reville or the Milbank School District present. Director of Equalization Steinlicht and Commissioner Assistant Layher were also present. Oaths of offices were completed. There were no appeals.

Assessment Book: Motion by Buttke and seconded by Stengel to approve the assessment book for the Town of Reville for the assessment year of 2023. Motion carried 4-0.

This concluded the 2023 Consolidated Board of Equalization for the Town of Reville. Motion by Street and seconded by Stengel to adjourn the Consolidated Board of Equalization for the Town of Reville for 2023. Motion carried 4-0.

The 2023 meeting of the Consolidated Board of Equalization for Mazeppa Township was called to order by Chairman Mach. Present were Commissioners Buttke, Mach, Stengel, and Street. Commissioner Tostenson was absent. There were no representatives from Mazeppa Township or the school districts. Director of Equalization Steinlicht and Commissioner Assistant Layher were also present. Oaths of offices were completed. There were no appeals.

Assessment Book: Motion by Street and seconded by Stengel to approve the assessment book for Mazeppa Township for the assessment year of 2023. Motion carried 4-0.

This concluded the 2023 Consolidated Board of Equalization for Mazeppa Township. Motion by Street and seconded by Stengel to adjourn the Consolidated Board of Equalization for Mazeppa Township for 2023. Motion carried 4-0.

The 2023 meeting of the Consolidated Board of Equalization for Osceola Township was called to order by Chairman Mach. Present were Commissioners Buttke, Mach, Stengel, and Street. Commissioner Tostenson was absent. There

were no representatives from Osceola Township, or the school districts present. Director of Equalization Steinlicht and Commissioner Assistant Layher were also present. Oaths of offices were completed. There were no appeals.

Assessment Book: Motion by Buttke and seconded by Street to approve the assessment book for Osceola Township for the assessment year of 2023. Motion carried 4-0.

This concluded the 2023 Consolidated Board of Equalization for Osceola Township. Motion by Street and seconded by Buttke to adjourn the Consolidated Board of Equalization for Osceola Township for 2023. Motion carried 4-0.

The 2023 meeting of the Consolidated Board of Equalization for Stockholm Township was called to order by Chairman Mach. Present were Commissioners Buttke, Mach, Stengel, and Street. Commissioner Tostenson was absent. There were no representatives from Stockholm Township, or the school districts present. Director of Equalization Steinlicht and Commissioner Assistant Layher were also present. Oaths of offices were completed. There were no appeals.

Stipulated Value: DOE Steinlicht presented the stipulated value change within Stockholm Township. Motion by Street and seconded by Stengel to approve the stipulated value as presented by DOE Steinlicht. Motion carried 4-0.

Willms: The legal description of property is Outlot 1 in SW1/4 NE1/4 of 23-119-50. This is a 1.10 acre of pasture that is located just east of the Stockholm town boundaries and adjacent to the pasture that Gary Granquist owns. The principal use for this land is Ag. DOE Steinlicht recommends changing the classification from Non-Ag to Ag and valuing the property as Ag also. Under the current Non-Ag land valuation system, the 2023 value was \$16,500 and will be reduced to \$2,708 as Ag land.

Assessment Book: Motion by Buttke and seconded by Stengel to approve the assessment book for Stockholm Township for the assessment year of 2023. Motion carried 4-0.

This concluded the 2023 Consolidated Board of Equalization for Stockholm Township. Motion by Street and seconded by Buttke to adjourn the Consolidated Board of Equalization for Stockholm Township for 2023. Motion carried 4-0.

The 2023 meeting of the Consolidated Board of Equalization for Troy Township was called to order by Chairman Mach. Present were Commissioners Buttke,

Mach, Stengel, and Street. Commissioner Tostenson was absent. There were no representatives from Troy Township, or the school districts present. Director of Equalization Steinlicht and Commissioner Assistant Layher were also present. Oaths of offices were completed. There were no appeals.

Assessment Book: Motion by Stengel and seconded by Street to approve the assessment book for Troy Township for the assessment year of 2023. Motion carried 4-0.

This concluded the 2023 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 2023. Motion carried 4-0.

The 2023 meeting of the Consolidated Board of Equalization for Vernon Township was called to order by Chairman Mach. Present were Commissioners Buttke, Mach, Stengel, and Street. Commissioner Tostenson was absent. There was not a representative from Vernon Township or Milbank School District present. Director of Equalization Steinlicht and Commissioner Assistant Layher were also present. Oaths of offices were completed. There were no appeals.

Assessment Book: Motion by Street and seconded by Stengel to approve the assessment book for Vernon Township for the assessment year of 2023. Motion carried 4-0.

This concluded the 2023 Consolidated Board of Equalization for Vernon Township. Motion by Buttke and seconded by Stengel to adjourn the Consolidated Board of Equalization for Vernon Township for the 2023 tax year. Motion carried 4-0.

This completed the 2023 County Board of Equalization. Chairman Mach declared the County Board of Equalization adjourned for the assessment year 2023.

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 18 and May 2 and 16, and June 6 and 20, 2023 at 8 AM. Chairman Mach called for a motion to adjourn. Motion by Stengel and seconded by Buttke to adjourn the meeting. Motion carried 4-0.

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Kathy Folk, Grant County Auditor

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Michael J. Mach, Chairman, Grant County Commission