

April 9, 2019

The 2019 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 Street. Commissioner Tostenson was absent. Representing the City of Milbank was Councilman Mike Hanson. Representing the Milbank School Board was Tracy Upton. Director of Equalization Kathy Steinlicht was also present. Oaths of offices were completed.

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

Richard Fish: Parcel: 26.00.11.18, Original Townsite, Lot 18, Block 11. Motion by Mach and seconded by Buttke to approve the assessor's recommended value of 71,149 for the house and 6,676 for the lot as stipulated with the landowner. Motion carried 6-0.

Steven Mullen: Parcel: 26.00.56.10, Original Townsite, Lots 9 & 10, Block 56. Motion by Mach and seconded by Buttke to approve the assessor's recommended value of 58,000 for the house and 5,744 for the lot as stipulated with the landowner. Motion carried 6-0.

Lola Voeltz: Parcel: 26.00.58.07, Original Townsite, Lot 7. Block 58. Motion by Mach and seconded by Street to approve the assessor's recommended value of 47,281 for the house and 7,936 for the lot as stipulated with the landowner. Motion carried 6-0.

Assessment Book: Motion by Buttke and seconded by Street to approve the assessment book for the City of Milbank for the assessment year of 2019. Motion carried 6-0.

This concluded the 2019 Consolidated Board of Equalization for the City of Milbank. Motion by Mach and seconded by Buttke to adjourn the Consolidated Board of Equalization for Milbank for the 2019 tax year. Motion carried 6-0.

The 2019 Consolidated Board of Equalization for Vernon Township was called to order by Chairman Stengel. Present were Commissioners Buttke, Mach, Stengel and Street. Commissioner Tostenson was absent. There was not any representative from Vernon Township. Representing the Milbank School Board was Tracy Upton. 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 Mach to approve the assessment book for the Vernon Township for the assessment year of 2019. Motion carried 5-0.

This concluded the 2019 Consolidated Board of Equalization for Vernon Township. Motion by Street and seconded by Buttke to adjourn the Consolidated Board of Equalization for Vernon Township for the 2019 tax year. Motion carried 5-0.

The 2019 Consolidated Board of Equalization for Big Stone City was called to order by Chairman Stengel. Present were Commissioners Buttke, Mach, Stengel and Street. Commissioner Tostenson was absent. There was not any representative from Big Stone City or 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.

Andrew and Resa Shermer: Parcel: 25.05.01.38, Second Addn to BSLCA, Lots 36-38, Block 1. Motion by Buttke and seconded by Street to approve the assessor's recommended lot value of 1,932 as stipulated with landowner. Motion carried 4-0.

Assessment Book: Motion by Street and seconded by Buttke to approve the assessment book for Big Stone City for the assessment year of 2019. Motion carried 4-0.

This concluded the 2019 Consolidated Board of Equalization for Big Stone City. Motion by Street and seconded by Mach to adjourn the Consolidated Board of Equalization for Big Stone City for 2019. Motion carried 4-0.

The 2019 Consolidated Board of Equalization for Town of Marvin was called to order by Chairman Stengel. Present were Commissioners Buttke, Mach, Stengel and Street. Commissioner Tostenson was absent. There was not any representative from Town of Marvin 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 the Town of Marvin for the assessment year of 2019. Motion carried 4-0.

This concluded the 2019 Consolidated Board of Equalization for the Town of Marvin. Motion by Mach and seconded by Buttke to adjourn the Consolidated Board of Equalization for the Town of Marvin for 2019. Motion carried 4-0.

The 2019 Consolidated Board of Equalization for Troy Township was called to order by Chairman Stengel. Present were Commissioners Buttke, Mach, Stengel and Street. Commissioner Tostenson was absent. There was not any representative from Troy Township. Representing the Milbank School Board was Tracy Upton. 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 Street to approve the assessment book for Troy Township for the assessment year of 2019. Motion carried 5-0.

This concluded the 2019 Consolidated Board of Equalization for Troy Township. Motion by Mach and seconded by Street to adjourn the Consolidated Board of Equalization for Troy Township for 2019. Motion carried 5-0.

The 2019 Consolidated Board of Equalization for Mazeppa Township was called to order by Chairman Stengel. Present were Commissioners Buttke, Mach, Stengel and Street. Commissioner Tostenson was absent. There were not any 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 Mach to approve the assessment book for Mazeppa Township for the assessment year of 2019. Motion carried 4-0.

This concluded the 2019 Consolidated Board of Equalization for Mazeppa Township. Motion by Street and seconded by Buttke to adjourn the Consolidated Board of Equalization for Mazeppa Township the 2019 tax year. Motion carried 4-0.

The 2019 Consolidated Board of Equalization for the Town of Revillo was called to order by Chairman Stengel. Present were Commissioners Buttke, Mach, Stengel and Street. Commissioner Tostenson was absent. There was not any representative from the Town of Revillo. Representing the Milbank School Board was Tracy Upton. Director of Equalization Kathy Steinlicht was also present. Oaths of offices were completed.

Darwin Hlavacek: Parcel: 21.03.88.00B, Part of NW ¼ commencing 66' E of SE corner Lot 6, Block 12 Thence N 140'; E 150'; S 140' ; W 150'to the point of beginning. Appellant questioned why such an increase in assessment. He explained the house is 120 years old and he does not believe the house would sell for the value it is assessed due to being located in a small town. DOE Steinlicht reviewed comparable houses in small towns which do receive a 20% discount because located in towns other than Milbank. Comparable sales of houses in small towns in Grant County sold for \$38 to \$102 per square foot. A comparison of other homes in Revillo that were re-valued with the reappraisal of the town was also presented. These homes are valued between \$32 to \$55 per square foot. The appellants' house is valued at \$30 per square foot. Motion by Buttke seconded by Mach to uphold the assessor's recommended value of 56,099 for the house and 5,183 for the other buildings and 1,155 for the lot value. Motion carried 5-0.

Assessment Book: Motion by Buttke and seconded by Mach to approve the assessment book for the Town of Revillo for the assessment year of 2019. Motion carried 5-0.

This concluded the 2019 Consolidated Board of Equalization for the Town of Revillo. Motion by Mach and seconded by Buttke to adjourn the consolidated Board of Equalization for the Town of Revillo for 2019. Motion carried 5-0.

This completed the business for the Consolidated Boards of Equalization for 2019.

The 2019 County Board of Equalization was called to order by Chairman Stengel. Present were Commissioners Buttke, Mach, Stengel and Street. Commissioner Tostenson was absent. Director of Equalization Kathy Steinlicht was also present. Oaths of offices were completed.

Commercial Discretionary Formula Property: Motion by Mach and seconded by Buttke to approve DOE Steinlicht to approve the Commercial Discretionary properties having qualified under SDCL 10-6-35.2 for year 2019. Motion carried 4-0.

Commercial Developer Discretionary Formula Property: Motion by Street and seconded by Buttke to approve the list of parcels under the Developer's

Discretionary Resolution 2016-19 as adopted by the Commission on August 2, 2016 per SDCL 10-6-67. Motion carried 4-0.

Renewable Energy Credits: Motion by Street and seconded by Mach to approve DOE Steinlicht to make any changes due to the renewable resource energy system as allowed under statute. Motion carried 4-0.

Tax Exempt Property: DOE Steinlicht presented 59 applications for continuing tax exempt status. There was one new application for exempt status filed by the Spirit of the Cats for a building gifted to the Town of Revillo which has exempt status as a government entity, so no action is required on this application. Motion by Street and seconded by Buttke to approve DOE Steinlicht to apply the tax exempt status for the properties that qualified under statute. Motion carried 4-0.

Owner Occupied Applications: There were 113 applications sent out with 105 being returned. Motion by Mach and seconded by Buttke 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 Mach and seconded by Buttke to approve DOE Steinlicht to approve the parcels qualifying for the veteran exemption under state statute. Motion carried 4-0.

Elderly/Disabled Tax Freeze: DOE Steinlicht reported Treasurer Mueller had received 55 applications with 39 being approved. Motion by Street and seconded by Buttke to approve DOE Steinlicht to make the changes to values for the elderly /disabled tax freeze applications approved by the Treasurer. Motion carried 4-0.

Buffer Strip: DOE Steinlicht reported 4 applications had been received and 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. There were four applications received in her office meeting the requirements for the determination of a buffer strip. Motion by Street and seconded by Buttke to approve the buffer strip qualified applicant for the tax year 2019. Motion carried 4-0.

Albee Assessment Book: There were not any appeals from the Town of Albee. Motion by Street and seconded by Mach to approve the assessment book for the Town of Albee for the assessment year 2019. 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.

Appeal: Due to the notice of appointment letter for appellant Duane and Karen Peschong being returned undeliverable, the notice will be resent to the correct address. Appeal will be heard at the next meeting. Chairman Stengel declared the County Board of Equalization recessed until April 16.

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 16 and May 7 and 21, 2019 at 8 AM. Chairman Stengel recessed the County Board of Equalization until April 16.

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Karen M. Layher, Grant County Auditor

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Doug Stengel, Chairman, Grant County Comm.