

April 10, 2018

The 2018 Consolidated Board of Equalization for the City of Milbank was called to order at 8 AM by Chairman Buttke. Present were Commissioners Buttke, Dummann, Stengel and Street. Commissioner Mach 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.

JR & R II, LLC (Runnings): Parcel: 26.29.12.01C, Legal: Lots 3-9, Block 2, Berens Commercial Addn. DOE Steinlicht reported the appellant had withdrawn their appeal.

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

Joel Steltz: Parcel: 26.25.01.07, Hurley's First Addition, Lot 7, Block 1. Motion by Hanson and seconded by Dummann to approve the assessor's recommended value of 60,196 for the house and 8,655 for the lot. Motion carried 6-0.

Richard Berens: Eastwood Estates Addn, Lots 40, 41 and 142A. Parcel: 26.35.00.40, 26.35.00.41 and 26.35.00.42A. Appellant stated he is appealing the change in classification of the land from Ag class to the non-ag class. With the ag class, the taxes were minimal, but now with the change in classification, the assessment and the taxes will increase. He has owned these lots since 1979 and even with an asking price of \$10,000 per lot, the lots have not sold. He believes the lots have not sold because of the overhead power lines located on the backside of the lots. DOE Steinlicht explained with the change in state law for the requirement of the land to have a purpose for Ag purposes, the lots do not qualify for the Ag classification. Other lots in Milbank are assessed between \$1.02 and \$1.42 per square ft. With the Ag classification, these lots are assessed 47 cents per sq ft. Motion by Stengel to approve the assessor's recommended change in classification from Ag to Non-Ag with a value of 47 cents per square ft. Chairman Buttke called for a second. Motion failed due to a lack of a second. Motion by Dummann and seconded by Stengel to assess the three lots at forty cents per square foot with a change in the classification from Ag to No-Ag. Motion carried 4-2 with Hanson and Street voting nay.

Assessment Book: Motion by Stengel and seconded by Dummann to approve the assessment book for the City of Milbank for the assessment year of 2018. Motion carried 6-0.

This concluded the Consolidated Board of Equalization for the City of Milbank. Motion by Dummann and seconded by Upton to adjourn the Consolidated Board of Equalization for Milbank for the 2018 tax year. Motion carried 6-0.

The 2018 County Board of Equalization was called to order by Chairman Buttke. Present were Commissioners Buttke, Dummann, Stengel and Street. Commissioner Mach was absent. Director of Equalization Kathy Steinlicht was also present. Oaths of office were completed. There were not any appeals to be presented.

Chairman Buttke recessed the County Board of Equalization and called to order the Consolidated Board of Equalization for Vernon Township. Vernon Township supervisor John Loeschke was present. Oaths of offices were completed.

Vincent and Patricia Meyer: Parcel: 17.47.04.3000, Legal SW ¼ in 4-119-47 and 17.47.09.3000, Legal SW ¼ 9-119-47. Appellants were not present. DOE Steinlicht presented copies of the soli survey indicating a dense highly rated soil type for productivity. She also explained for land to receive the flooded farmland designation, the land must be under water without any crop being harvested for a consecutive three years. Seasonal flooding cannot be a reason for lowering an assessment. Motion by Stengel and seconded by Dummann to approve the assessor's recommendation not to make any change to the assessed value for 2018. Motion carried 5-0.

Assessment Book: Motion by Loeschke and seconded by Dummann to approve the assessment book for the Vernon Township for the assessment year of 2018. Motion carried 5-0.

This concluded the Consolidated Board of Equalization for Vernon Township. Motion by Stengel and seconded by Dummann to adjourn the Consolidated Board of Equalization for Vernon Township for the 2018 tax year. Motion carried 5-0.

Chairman Buttke called the Consolidated Board of Equalization for Big Stone City to order. Oaths of office were completed. Big Stone City Mayor Deb Wiik was present. The following appeals were presented.

William Voeltz: Parcel: 25.24.00.65AA, Outlots Lt 3, Voeltz 2nd Addn of OL 65. Appellant stated he is appealing the assessment of his property as he believes the property is being assessed as lake front property. He is located one block from the lake on a hillside. Also, there is a city owned generator and a lift station next to his property. There is not a city street in front of his house. Assessor Steinlicht reported she has eight sales along Lake St indicating property is selling well in the area. A cost per square foot is established to make the assessment of lots fair to everyone. The property is not assessed as lake front property. Motion by Dummann and seconded by Street to approve the assessor's recommended value of 124,217 for the house and 33,598 for the lot. Motion carried 5-0.

James and Phyllis Gould: Parcel: 25.13.00.01D, Lot C less W 9' & W 15' of Lot D of Lot 1. Appellants were present and stated they were contesting the value of the lot where their cabin is located. He indicated the value changed from 1500 to 22,000 and that is too much of an increase in one year. One of the reasons for the appeal is the lot is not a buildable lot because if the structure burnt down, they would be unable to re-build because the zoning regulations for Big Stone City could not be met. Big Stone Mayor Wiik, called to check on the regulations. Motion by Wiik and seconded by Stengel to approve the assessor's recommended value of 18,758 for the house and to lower the value of the lot from 22,206 to 8,882 because the lot size would not allow the rebuilding of the cabin. Motion carried 5-0.

DOE Steinlicht presented the stipulated value changes within the City of Big Stone.

Bradley and Sandra Hanson: Parcel: 25.02.30.02, Tenny & Martell's Addn, Lots 1&2 & ½ Vac Bonapart St, Block 30 and Parcel: 25.20.00.04A, OL3 & NW 34' of OL 4 & ½ of vacated Bonapart St. Motion by Stengel and seconded by Wiik to approve the assessor's recommended value of 102,391 for Parcel 25.02.30.02 and 21,792 for Parcel 25.20.00.04A. Motion carried 5-0.

Assessment Book: Motion by Wiik and seconded by Stengel to approve the assessment book for Big Stone City for the assessment year of 2018. Motion carried 5-0.

This concluded the Consolidated Board of Equalization for Big Stone City. Motion by Stengel and seconded by Street to adjourn the Consolidated Board of Equalization for Big Stone City for 2018. Motion carried 5-0.

Appellants Vincent and Patricia Meyer arrived at 10 AM for their appointment. Appellants were shown the letter informing them their hearing time was set for 8:45AM and action had been completed on their appeal with the Consolidated Board.

Commissioner Dummann excused himself from the meeting at 10:32 AM.

Chairman Buttke called to order the Consolidated Board of Equalization for the Town of Reville. No representation from Reville was present. Oaths of office were completed. There were not any appeals from the Town of Reville.

Assessment Book: Motion by Street and seconded by Stengel to approve the assessment book for the Town of Reville for the assessment year of 2018. Motion carried 3-0.

This concluded the Consolidated Board of Equalization for the Town of Reville. Motion by Stengel and seconded by Buttke to adjourn the consolidated Board of Equalization for the Town of Reville for 2018. Motion carried 3-0.

Chairman Buttke called the Consolidated Board of Equalization for Town of Marvin to order. Oaths of office were completed. No representation from Marvin was present. There were not any appeals received for Marvin.

Assessment Book: Motion by Stengel and seconded by Street to approve the assessment book for the Town of Marvin for the assessment year of 2018. Motion carried 3-0.

This concluded the Consolidated Board of Equalization for the Town of Marvin. Motion by Stengel and seconded by Buttke to adjourn the Consolidated Board of Equalization for the Town of Marvin for 2018. Motion carried 3-0.

Chairman Buttke called the Consolidated Board of Equalization for Troy Township to order. Oaths of office were completed. No representation from Troy Township was present. There were not any appeals received for Troy Township.

Assessment Book: Motion by Street and seconded by Buttke to approve the assessment book for Troy Township for the assessment year of 2018. Motion carried 3-0.

This concluded the 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 2018. Motion carried 3-0.

Mazeppa: Chairman Buttke called to order the Consolidated Board of Equalization for Mazeppa Township. Oaths of office were completed. No representation from Mazeppa Township was present. DOE Steinlicht presented for consideration one stipulation.

James and Joanne Urban: Parcel: 11.51.24.4000, SE ¼ in 24-120-51. Motion by Stengel and seconded by Buttke to approve the assessor's recommended value of 195,715. Motion carried 3-0.

Assessment Book: Motion by Stengel and seconded by Street to approve the assessment book for Mazeppa Township for the assessment year of 2018. Motion carried 3-0.

This concluded the Consolidated Board of Equalization for Mazeppa Township. Motion by Stengel and seconded by Street to adjourn the Consolidated Board of Equalization for Mazeppa Township the 2018 tax year. Motion carried 3-0.

This completed the business for the Consolidated Boards of Equalization for 2018.

Chairman Buttke reconvened the County Board of Equalization. There were not any appeals or stipulations to be presented.

Commercial Discretionary Formula Property: Motion by Stengel and seconded by Street to approve DOE Steinlicht to make the changes for the Commercial Discretionary properties having qualified under SDCL 10-6-35.2 for year 2018. Motion carried 3-0.

Commercial Developer Discretionary Formula Property: Motion by Street and seconded by Stengel 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 3-0.

Renewable Energy Credits: Motion by Stengel and seconded by Buttke to approve DOE Steinlicht to make any changes due to the renewable resource energy system as allowed under statute. Motion carried 3-0.

Tax Exempt Property: DOE Steinlicht presented for consideration two new applications for tax exempt status. Motion by Street and seconded by Stengel to deny owner occupied status to NESCAP for Outlots OL 26 & N 175' of 27 (.75 A), Parcel 26.62.00.27 as the property does not qualify exempt status due to being rental property. Motion carried 3-0. Motion by Street and seconded by Stengel to approve tax exempt status to Spirit of the Cats Foundation, for the S 1240' of the N 1475' of the W 460' of the W ½ SE ¼, 22-118-48, Parcel 01.48.22.4003 as allowed under SDCL 10-49-9.1, a charitable organization. Motion carried 3-0. Motion by Street and seconded by Stengel to approve DOE Steinlicht to apply the tax exempt status for the properties that qualified under statute. Motion carried 3-0.

Owner Occupied Applications: Motion by Stengel and seconded by Street to approve DOE Steinlicht to make the changes for those who qualify under statute for owner occupied status. Motion carried 3-0.

Disabled Veterans Exemptions: Motion by Stengel and seconded by Street to approve DOE Steinlicht to make any changes due to the veteran exemption under state statute. Motion carried 3-0.

Elderly/Disabled Tax Freeze: DOE Steinlicht reported Treasurer Mueller had received 52 applications with 39 being approved. Motion by Street and seconded by Buttke to approve the DOE to make the changes to values for the elderly /disabled tax freeze applications approved by the Treasurer. Motion carried 3-0.

Buffer Strip: DOE Steinlicht reported on a new law on buffer strips which is a 50' to a 120' strip of land located next to named waterways. She explained the process involved for an individual to apply and how she determines if the land next to a named waterway qualifies under state statute. 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, with two meeting the requirements for the determination of a buffer strip.

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 2018. Motion carried 3-0.

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 board. Motion carried 3-0. This completed the County Board of Equalization for the tax year 2018.

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

The next meetings will be April 17 and May 1 and 14 (Monday), 2018 at 8 AM. Motion by Street and seconded by Stengel to adjourn the meeting. Motion carried 3-0. Meeting adjourned.

Karen M. Layher, Grant County Auditor

Marty Buttke, Chairman, Grant County Comm.