

April 14, 2015

The 2015 County Board of Equalization was called to order at 8AM by Chairman Tucholke. Present were Commissioners Buttke, Dummann, Stengel, Tucholke, and Director of Equalization Kathy Steinlicht. Commissioner Mach was absent. Oaths of office were completed for the county board of equalization.

Tax Exempt Property: Assessor Steinlicht presented seven new tax exempt applications for the Board's review and explained the definitions and qualifications of determining tax exempt status. The following is the list of new applications for tax exempt status:

<b>Applicant</b>	<b>Parcel Number</b>	<b>Legal</b>
Grant County Dev Corp	07.49.12.4110	Lot 20 Milbank Industrial Park Second Addn in SE ¼ 12-120-49
Grant County Dev Corp	26.42.02.02	Redman 2 <sup>nd</sup> Addn, Portion of Lot 2 Lying East of Lot H1 City of Milbank
Grant Roberts Rural Water	07.49.14.4001	Lot 1 Frerichs Addn in SW ¼ SE ¼ 14-120-49
Grant Roberts Rural Water	16.50.30.2001	Lot 1 Fish Addn in NE ¼ NW ¼ 30-120-50
Grant Roberts Rural Water	16.50.28.2001	Lot 1 Pauli Addn in NW ¼ NW ¼ 28-120-50
Grant Roberts Rural Water	16.50.23.4001	Lot 1 Schneck Addn in NE ¼ SE ¼ 23-120-50
NESD Comm Action Program	02.48.22.3000	Lot 1 Hilbrands Subdiv in SW ¼ 22-120-48

Motion by Dummann and seconded by Stengel to uphold the assessor's recommendation of tax exempt to the parcels owned by the Grant County Development Corp and Grant Roberts Rural Water as they meet the definition for tax exempt status and to deny the request of NESD Community Action as the property does not meet the definition of SDCL 10-4-9.1 for a charitable exemption. Motion carried 4-0.

Whetstone Sportsman Club: Parcel: 12.99.23.3000, Legal: Bldg on Leased Site in SW ¼ 23-121-48. Perry Dockter was present to represent the club. He stated the club is contesting the valuation of their building. The materials to build the club house cost \$5000 with the members providing the labor. The building is on skids and has been placed on a cement pad for a grain bin that had been torn down. Assessor Steinlicht reported this property value increase was due to a county wide appraisal of commercial property. The property was assessed in 2008 at 16,700 and remained unchanged until this year's value increased to 19,205. The local board lowered the value to 11,000. The board asked if the club had a non-profit status and if not, they should check into applying for the 501(c)3 status. Motion by Stengel and seconded by Dummann to set the value of the building at 11,000. Motion carried 4-0.

Abbey of the Hills: Parcel: 13.50.35.1100, Legal: Lot 1 & Lot 2 Gilbert Hess Subdivision in NE ¼ and the East ½ of the NW ¼ 35-121-50. Roman Taffe stated a local group of individuals purchased the abbey property to try and continue the mission established by the brothers. While no longer commissioned as an abbey, the group is working hard to establish the abbey as a site for retreats, business meetings and lodging. The nonprofit status designation for the Abbey has been received by the holding group and the transfer of the property to the Abbey of the Hills will be finalized later this year. Roman stated they would appreciate any consideration that could be given for the tax exempt status to keep the costs down. The operating costs are paid by the income generated by the retreats, lodging and charitable donations. The Commission expressed appreciation for the commitment to maintain the property. Motion by Dummann and seconded by Buttke to approve tax exempt status for the property as described for tax year 2015. Motion carried 4-0. All tax exempt property is reviewed on a yearly basis during equalization hearings.

Robert and Janice Hinders: Parcel 03.47.35.4200, Legal: N ½ SE ¼ SE ¼ SE ¼ & Lot 3 and Parcel: 03.47.35.1000, Legal: NE ¼ 35-121-47. Appellants were not present. The appeal form listed the reason for appealing the assessment is that the useable land is of a higher percentage than is reflected in the assessment. Assessor Steinlicht reported she had reviewed the soil rating method with a member of the local board of review who in turn explained it to the applicant who stated he understood the valuation process for the two parcels. Motion by Buttke and seconded by Dummann to uphold the assessor's valuation on parcel 03.47.35.4200 for 311,646 and for parcel 03.47.35.1000 for 258,207. Motion carried 4-0.

E & M Farms, Inc: Parcel 12.48.34.3003, Legal: Lot 3 Konstant Subdivision in the SW ¼ 34-121-48. Appellant Milt Stengel was not present, but had reviewed the process used for this parcel and was satisfied with how the determination was made. Assessor Steinlicht reported the property was previously valued as Non-Ag and was changed to Ag due to the adjoining land. If the property had remained classified as Non-Ag, the value after the township reappraisal would have been 28,500. The soils map indicated property is assessed correctly. Motion by Stengel and seconded by Buttke to uphold the assessor's recommendation of 21,441. Motion carried 4-0.

Disabled Veterans Exemptions: Motion by Stengel and seconded by Dummann to approve the applications for disabled veteran's exemptions who qualified under state statute. Motion carried 4-0.

Elderly/Disabled Tax Freeze: Motion by Stengel and seconded by Buttke to approve the list of Elderly Assessments and Disability Tax Freeze applications as presented to the Assessor from Treasurer Mueller. Motion carried 4-0.

Renewable Energy Credits: Motion by Dummann and seconded by Buttke to approve the renewable energy credit applications for year 2015 as allowed under statute. Motion carried 4-0.

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 2015. 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 Dummann and seconded by Stengel to accept the reviewed assessments as presented. Motion carried 4-0.

Discretionary Formula Property: Motion by Buttke and seconded by Dummann to approve the Commercial Discretionary properties as qualified under SDCL 10-6-35.24 for year 2015. Motion carried 4-0.

This completed the County Board of Equalization for the tax year 2015. Commissioner Tucholke adjourned the County Board of Equalization.

Chairman Tucholke called to order the Consolidated Boards of Equalization. Present were Commissioners Buttke, Dummann, Stengel, Tucholke and Director of Equalization Kathy Steinlicht. Commissioner Mach was absent.

Milbank: Chairman Tucholke called the Consolidated Board of Equalization for Milbank to order and oaths of office were completed. No representation from the city of Milbank or school. There were not any appeals received for Milbank.

Assessment Book: Motion by Stengel and seconded by Buttke to approve the assessment book for the City of Milbank for the assessment year of 2015. Motion carried 4-0.

This concluded the Consolidated Board of Equalization for the City of Milbank. Chairman Tucholke adjourned the Consolidated Board of Equalization for Milbank.

Big Stone City: Chairman Tucholke called the Consolidated Board of Equalization for Big Stone City to order and oaths of office were completed. No representation from Big Stone City Council or school was present. There were not any appeals received for Big Stone City.

Assessment Book: Motion by Stengel and seconded by Buttke to approve the assessment book for Big Stone City for the assessment year of 2015. Motion carried 4-0.

This concluded the Consolidated Board of Equalization for Big Stone City. Chairman Tucholke adjourned the Consolidated Board of Equalization for Big Stone City.

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

Assessment Book: Motion by Dummann and seconded by Stengel to approve the assessment book for Marvin for the assessment year of 2015. Motion carried 4-0.

This concluded the Consolidated Board of Equalization for Marvin. Chairman Tucholke adjourned the Consolidated Board of Equalization for Marvin.

Reville: Chairman Tucholke called the Consolidated Board of Equalization for the Town of Reville to order and oaths of office were completed. No representation from Reville was present. There were not any appeals received for Reville.

Assessment Book: Motion by Buttke and seconded by Dummann to approve the assessment book for Reville for the assessment year of 2015. Motion carried 4-0.

This concluded the Consolidated Board of Equalization for Reville. Chairman Tucholke adjourned the Consolidated Board of Equalization for Reville.

Town of Twin Brooks: Chairman Tucholke called the Consolidated Board of Equalization for the Town of Twin Brooks to order and oaths of office were completed. No representation from the Town of Twin Brooks was present. There were not any appeals received for the Town of Twin Brooks.

Assessment Book: Motion by Dummann and seconded by Stengel to approve the assessment book for the Town of Twin Brooks for the assessment year of 2015. Motion carried 4-0.

This concluded the Consolidated Board of Equalization for the Town of Twin Brooks. Chairman Tucholke adjourned the Consolidated Board of Equalization for the Town of Twin Brooks.

Mazeppa: Chairman Tucholke called the Consolidated Board of Equalization for Mazeppa Township to order and oaths of office were completed. No representation from Mazeppa Township was present. There were not any appeals received for Mazeppa Township.

Assessment Book: Motion by Buttke and seconded by Dummann to approve the assessment book for the Mazeppa Township for the assessment year of 2015. Motion carried 4-0.

This concluded the Consolidated Board of Equalization for Mazeppa Township. Chairman Tucholke adjourned the Consolidated Board of Equalization for Mazeppa Township.

Troy: Chairman Tucholke called the Consolidated Board of Equalization for Troy Township to order and 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 Buttke and seconded by Stengel to approve the assessment book for Troy Township for the assessment year of 2015. Motion carried 4-0.

This concluded the Consolidated Board of Equalization for Troy Township. Chairman Tucholke adjourned the Consolidated Board of Equalization for Troy Township.

Vernon: Chairman Tucholke called the Consolidated Board of Equalization for Vernon Township to order and oaths of office were completed. No representation from Vernon Township was present. There were not any appeals received for Vernon Township.

Assessment Book: Motion by Dummann and seconded by Stengel to approve the assessment book for Vernon Township for the assessment year of 2015. Motion carried 4-0.

This concluded the Consolidated Board of Equalization for Vernon Township. Chairman Dummann adjourned the Consolidated Board of Equalization for Vernon Township.

This completed the business for the Consolidated Boards of Equalization for 2015.

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

The next meeting will be April 21 and May 5 and 19, 2015 at 8 AM. Motion by Stengel and seconded by Dummann to adjourn the meeting. Motion carried 4-0. Meeting adjourned.

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Karen M. Layher, Grant County Auditor

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Clayton Tucholke, Chairman, Grant County Comm.