

April 12, 2016

The 2016 County Board of Equalization was called to order at 8AM by Chairman Stengel. Present were Commissioners Buttke, Dummann, Stengel and Tucholke. Director of Equalization Kathy Steinlicht was also present. Commissioner Mach was absent. Oaths of office were completed for the county board of equalization.

Tyler Revocable Living Trust: Parcel: 03.47.09.4001, Legal: 9-121-47, SE Lot A in SE 1/4. Appellant Kathy Tyler requested a 30% reduction in valuation due to the property being close in proximity to a hog CAFO. She indicated in her research of market sales in other states the value of homes near a CAFO have decreased in value. She stated a home near her residence recently sold, but buyers were limited in number due to the location of the house to the CAFO. DOE Steinlicht reported the assessors must use local sales to value structures, if there are not any sales in the county to support the sale, she may bridge in sales from an adjoining county. She identified eleven sales in the county within a close proximity to a CAFO and the selling price did not support a lower selling price due to the location of the property. The Tyler property was remodeled with a 1248 sq foot addition to the home in 2008. DOE Steinlicht recommended to the Board the local board's value of 105,000 be changed back to the assessor's value of 150,420. Kathy Tyler responded she agreed with the assessor's recommendation after learning on how the value was determined with using local sales. Motion by Tucholke and seconded by Dummann to approve the assessor's recommended value of 150,420 for parcel 03.47.09.4001. Motion carried 4-0.

Marjorie Nowick: Parcel 14.50.25.4000, Legal: W ½ SE ¼, 25-119-50. Appellant was not present. The appeal form listed the reason for appealing the assessment is the slough has increased and taken more of the farmable acres. DOE Steinlicht reported she had reviewed the map showing the acres covered by the slough and had measured the ponded acres, adjusted the soils to reflect ponded soil rating. She is recommending a change in value from 96,238 to 92,592 due to slough.

Chairman Stengel recessed the County Board of Equalization and called to order the Consolidated Board of Equalization for Big Stone City. In addition to the county commissioners present, representing the City of Big Stone was Mayor Deb Wiik. Big Stone School did not have a representative present. Oaths of offices were completed.

N. Lee and Michelle Dansky, etal: Parcel 25.03.01.07, Legal: BSLCA Addition, Lots H & 7, Block 1, Big Stone City. Appellants were not present. Their appeal

stated the property is assessed too high. The 2016 value increased by 120%. This is a summer lake house, not a year round home. DOE Steinlicht stated this is a nicely maintained cabin which is over 100 years old. Properties in Big Stone City had not been reassessed since 1993. A blanket percentage increase had been applied in prior years, but when a re-assessment is done, property is brought up to market value. Some properties may go down in value due to condition, some may increase in value due to being under assessed for a number of years. After a review of comparable property, it was motioned by Dummann and seconded by Buttke to approve the assessor's recommendation of 24,162 for the house and lot. Motion carried 5-0.

Donald and Joan Reiffenberger: Parcel 25.01.02.08, Legal: Betcher's Addition, S 30' of Lot 6, all of Lot 7 & N ½ of Lot 8, Block 2, Big Stone City. Appellant stated the valuation had increased 61% for this assessment year and he would like the value to remain at the 2015 value of 26,353 because the house is old with a stone basement and feels he should not be penalized for maintaining his property. DOE Steinlicht explained property in Big Stone had not been reassessed since 1993 and her comparison of this property to similar properties indicates the value is a fair value. The home is well maintained, but since property had not been reassessed since 1993, the home has been undervalued, resulting in lower property taxes for those years. She also indicated a storage building value of 1400 had to be added to the property as that had not been assessed.

John & Susan Stolpman: Parcel 25.00.42.08B, Legal: W 22' of the E 70' of Lots 5-6- and 7 & 8, Block 42. Appellant stated he had used the Marshall and Swift program for an estimated replacement cost estimate and he believes the replacement cost value of his commercial building should be 112,863 instead of 196,536. He questioned when the assessor and his business both use the Marshall Swift software, how the values could be different. DOE Steinlicht stated there are different rankings that are used depending on the condition of the properties. He could have used a ranking of two compared to her using a ranking of four for the condition of the building. This would make a difference on the valuation. The appellant does believe he paid too much for the building when purchased. DOE Steinlicht reported the building has been remodeled inside and is nicely finished. Based on the value of similar properties and the sale prices of this property, she recommends no change to the 2016 value of 36,383.

Chairman Stengel recessed the Consolidated Board of Equalization for Big Stone City and called to order the Consolidated Board of Equalization for Milbank. In addition to the county commissioners present, representing the City of Milbank

were Councilman Mike Hanson and Milbank School Board member Tracy Upton. Oaths of offices were completed.

Milbank Insurance Company: Parcel 26.60.04.12H and 26.60.04.12I, Legal: 8-120-48 NW Outlots Lot 1 of Flynn's 2<sup>nd</sup> in NW ¼ NW ¼ and Legal: Block 1 & 2, Flynn's Second Addn, City of Milbank. Appellant was not present. The Gibbs Firm, LPA from Cincinnati, OH, is representing the appellant and listed the reason for the appeal is that the value of the property exceeds the market value. DOE Steinlicht informed the board sales for this type of commercial building are not available within the county as it is a one of a kind structure. She has used the cost method to value the structure and is recommending an increase in the land value bases on recent sales in the area. She is recommending a reduction in the building value based on a 60% external obsolescence for the building location. Kathy has been in contact with the appellant's attorney to discuss the recommended value adjustment. The valuation adjustment has been stipulated between the assessor and the appellant. Motion by Tucholke and seconded by Buttke to approve the stipulated value on parcel 26.60.04.12H for the class of NADC going from 40,590 to 231,000 and NADC2 going from 2,079,944 to 1,081,323. Parcel 26.60.04.12I for the class of NADC2 going from 5,006 to 3,613 and NADC going from 9,002 to 19,880. The total of the two parcels is 1,335,816. Motion carried 6-0.

Stipulated Values: The following parcels were inspected by the DOE and an adjusted value was agreed upon between the DOE and landowner due to conditions of the property.

John Gerdes: Parcel: 26.27.09.01. The 2016 value is 140,731 for the house and lot. The assessor's recommended value for 2016 is 71,654 for the house with no change in the lot value of 11,542.

Mona Englert: Parcel 26.00.41.07. The 2016 value is 46,002. The assessor's recommended value for 2016 is 23,175 for the house with no change in the lot value of 5,892.

Motion by Buttke and seconded by Upton to approve the assessor's stipulated values for Milbank. Motion carried 6-0.

Assessment Book: Motion by Hanson and seconded by Buttke to approve the assessment book for the City of Milbank for the assessment year of 2016. Motion carried 6-0.

This concluded the Consolidated Board of Equalization for the City of Milbank. Motion by Hanson and seconded by Buttke to adjourn the Consolidated Board of Equalization for Milbank for the 2016 tax year. Motion carried 6-0.

Chairman Stengel reconvened the Consolidated Board of Equalization for Big Stone City.

Robert Goergen: Parcel 25.02.03.06, Legal: Tenny & Martells Addition, Lots 3-6, Block 3, Big Stone City. Appellant was not present. DOE Steinlicht stated the value of the house did decrease from 115,910 to 107,776 due to the reassessment done in Big Stone City. The appellant was requesting the valuation be 100,000. During the reappraisal an error was discovered on the property card. The square footage of the home is 1456 not 1008. This error will be corrected for the 2017 assessment. DOE Steinlicht reported the property is assessed correctly for comparable sales. Motion by Tucholke and seconded by Buttke to uphold the assessor's recommendation of 107,776 for the house and lot. Motion carried 5-0.

Reiffenberger: Motion by Wiik and seconded by Dummann to accept the assessor's recommendation of 37,491 for lot and house value. Motion carried 5-0.

Stolpman: Motion by Tucholke and seconded by Wiik to approve the assessor's recommendation of 36,383 for the building and lot. Motion carried 5-0.

Stipulated Values: The following parcels were inspected by the DOE and an adjusted value was agreed upon between the DOE and landowner due to conditions of the property.

Ivan Thomson: Parcel: 25.20.00.26. The 2016 value is 25,476. The assessor's recommended value for 2016 is 17,555. Parcel: 25.20.00.25.0A. The 2016 value is 80,222. The assessor's recommended value for 2016 is 46,097.

Louis Brown: Parcel 25.00.69.14. The 2016 value is 38,765. The assessor's recommendation is 30,288.

Steve Brown: Parcel 25.00.67.21. The 2016 value is 45,639. The assessor's recommendation is 41,609.

Motion by Tucholke and seconded by Buttke to approve the assessor's stipulated values for Big Stone City. Motion carried 5-0.

Assessment Book: Motion by Wiik and seconded by Buttke to approve the assessment book for Big Stone City for the assessment year of 2016. Motion carried 5-0.

This concluded the Consolidated Board of Equalization for Big Stone City. Motion by Dummann and seconded by Buttke to adjourn the Consolidated Board of Equalization for Big Stone City for the 2016 tax year. Motion carried 5-0.

Chairman Stengel reconvened the County Board of Equalization.

Nowick: Motion by Dummann and seconded by Buttke to approve the assessor's recommended value of 92,592. Motion carried 4-0.

Stipulated Values: The following parcels were inspected by the Assessor and an adjusted value is being recommended for these parcels due a house fire and an adjustment for ponded acres.

Lester Schimmel: Parcel: 08.49.17.3000. The 2016 value is 17,074 for the house. The assessor's recommended value for 2016 is 0 due to fire.

Berkner Revocable Trust: Parcel 14.50.25.3100. The 2016 value is 19,872. The assessor's recommendation is 19,425 due to ponded acres.

Motion by Tucholke and seconded by Buttke to approve the assessor's stipulated values for the two county board parcels. Motion carried 4-0.

Chairman Stengel recessed the County Board of Equalization

Reville: Chairman Stengel called to order the Consolidated Board of Equalization for the Town of Reville. Present were Commissioners Buttke, Dummann, Stengel, Tucholke and Director of Equalization Kathy Steinlicht. Commissioner Mach was absent. Oaths of office were completed. No representation from Reville was present. There were not any appeals received for Reville.

Assessment Book: Motion by Tucholke and seconded by Buttke to approve the assessment book for Reville for the assessment year of 2016. Motion carried 4-0.

This concluded the Consolidated Board of Equalization for Reville. Motion by Tucholke and seconded by Buttke to adjourn the Consolidated Board of Equalization for the Town of Reville for the 2016 tax year. Motion carried 4-0.

Marvin: Chairman Stengel called the Consolidated Board of Equalization for Town of Marvin. Present were Commissioners Buttke, Dummann, Stengel, Tucholke and Director of Equalization Kathy Steinlicht. Commissioner Mach was absent. 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 Tucholke to approve the assessment book for Marvin for the assessment year of 2016 tax year. Motion carried 4-0.

This concluded the Consolidated Board of Equalization for Marvin. Motion by Dummann and seconded by Tucholke to adjourn the Consolidated Board of Equalization for Marvin for the 2016 tax year. Motion carried 4-0.

Mazeppa: Chairman Stengel called the Consolidated Board of Equalization for Mazeppa Township. Present were Commissioners Buttke, Dummann, Stengel, Tucholke and Director of Equalization Kathy Steinlicht. Commissioner Mach was absent. 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 Dummann and seconded by Buttke to approve the assessment book for Mazeppa Township for the assessment year of 2016. Motion carried 4-0.

This concluded the Consolidated Board of Equalization for Mazeppa Township. Motion by Dummann and seconded by Buttke to adjourn the Consolidated Board of Equalization for Mazeppa Township the 2016 tax year. Motion carried 4-0.

Troy: Chairman Stengel called the Consolidated Board of Equalization for Troy Township to order. Present were Commissioners Buttke, Dummann, Stengel, Tucholke and Director of Equalization Kathy Steinlicht. Commissioner Mach was absent. 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 Tucholke and seconded by Dummann to approve the assessment book for Troy Township for the assessment year of 2016. Motion carried 4-0.

This concluded the Consolidated Board of Equalization for Troy Township. Motion by Tucholke and seconded by Dummann to adjourn the Consolidated Board of Equalization for Troy Township for the 2016 tax year. Motion carried 4-0.

Vernon: Chairman Stengel called the Consolidated Board of Equalization for Vernon Township to order. Present were Commissioners Buttke, Dummann,

Stengel, Tucholke and Director of Equalization Kathy Steinlicht. Commissioner Mach was absent. 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 Tucholke and seconded by Dummann to approve the assessment book for Vernon Township for the assessment year of 2016. Motion carried 4-0.

This concluded the Consolidated Board of Equalization for Vernon Township. Motion by Tucholke and seconded by Dummann to adjourn the Consolidated Board of Equalization for Vernon Township for the 2016 tax year. Motion carried 4-0.

This completed the business for the Consolidated Boards of Equalization for 2016.

Chairman Stengel reconvened the County Board of Equalization

Commercial Discretionary Formula Property: Motion by Tucholke and seconded by Dummann to approve the Commercial Discretionary properties as qualified under SDCL 10-6-35.24 for year 2016. Motion carried 4-0.

Renewable Energy Credits: Motion by Tucholke and seconded by Dummann to approve the renewable energy credit applications for year 2016 as allowed under statute. Motion carried 4-0.

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

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

Albee Assessment Book: There were not any appeals from the Town of Albee. Motion by Tucholke and seconded by Dummann to approve the assessment book for the Town of Albee for the assessment year 2016. 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 Tucholke to accept the assessments as presented and reviewed by the board. Motion carried 4-0. This completed the County Board of Equalization for the tax year 2016.

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 19 and May 3 and 17, 2016 at 8 AM. Motion by Dummann and seconded by Tucholke to adjourn the meeting. Motion carried 4-0. Meeting adjourned.

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Karen M. Layher, Grant County Auditor

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Doug Stengel, Chairman, Grant County Comm.