

April 11, 2017

The 2017 Consolidated Board of Equalization for the City of Milbank was called to order at 8AM by Chairman Mach. Present were Commissioners Buttke, Dummann, Stengel and Mach. Commissioner Street 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.

John VanHoorn Sr: Parcel: 26.04.00.35, Legal: Eastman's First Addn. Lots 34 & 35. DOE Kathy reported the lot values in the Eastman Addition had been reappraised, but still do not reflect the selling price of lots in this area. The lots in the subdivision are now valued more uniformly. The appellant, John VanHoorn, Sr., stated the lot is not worth the assessed value as the lot would not sell as a lot for building a home. He allowed the city to install a sewer culvert through his property. Construction cannot occur over the line. The lot value changed from 9026 to 15,272. The lot could be used for storage. Motion by Hansen and seconded by Buttke to approve the assessor's recommended value of 15,272. Motion carried 6-0.

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

Robert & Judy Frink: Parcel: 26.16.10.09, South Side Addn. Subdivision of OL7 Blk 10 Lot 9. Motion by Buttke and seconded by Hanson to approve the assessor's recommended value of 153,838. Motion carried 6.0.

Jacob Johnson: Parcel: 26.01.01.02, Bartlett's First Addn, N 50' Lot 2 Block 1. Motion by Hanson and seconded by Stengel to approve the assessor's recommended value of 84,212. Motion carried 6.0.

Allan & Lynda Ferber: Parcel: 26.35.00.43, Eastwood Estates Addn, Lot 143, City of Milbank. Motion by Buttke and seconded by Dummann to approve the assessor's recommended value of 8211. Motion carried 6.0.

Robert & Marilyn Rethke: Parcel: 26.22.13.10, West End Addn. Lots 5-10 Block 13, City of Milbank. Motion by Upton and seconded by Stengel to approve the assessor's recommended lot value of 16,100. Motion carried 6.0.

Assessment Book: Motion by Stengel and seconded by Buttke to approve the assessment book for the City of Milbank for the assessment year of 2017. Motion carried 6-0.

This concluded the Consolidated Board of Equalization for the City of Milbank. Motion by Stengel and seconded by Hanson to adjourn the Consolidated Board of Equalization for Milbank for the 2017 tax year. Motion carried 6-0.

The 2017 County Board of Equalization was called to order by Chairman Mach. Present were Commissioners Buttke, Dummann, Stengel and Mach. Director of Equalization Kathy Steinlicht was also present. Commissioner Street was absent.

Omar & Janice Halverson: Parcels: 13.50.17.4000, 13.50.17.3000, 13.50.20.1000, 13.50.20.1110, SE ¼ of 17-121-50; SW ¼ N of RTY Ex Lot H2 in 17-121-50; NE PT of NE ¼ Lying N Hwy 12 Ex Lot H2 in 20-121-50; PT of NW ¼ N of RTY Ex Lot H2 in 20-121-50. Appellant questioned the difference in value between the SE ¼ and the NE ¼ in Section 17. He asked if land is valued lower with a grassland rating. The assessor provided information on soil rating, productivity method of valuing ag land and permanent grassland easements. She stated the soil survey amounts for each type of soil and the soil maps indicate the values are being applied correctly. Motion by Dummann and seconded by Buttke to approve the assessor's recommended value of 324,825 on parcel 13.50.17.4000, recommended value of 231,038 on 13.50.17.3000, recommended value of 146,518 on parcel 13.50.20.1000 and the recommended value of 7,819 on parcel 13.50.20.1110. Motion carried 4.0.

Triple O Farms Inc – Matt O'Farrell: Parcels: 13.50.05.1000; 13.50.18.1100, 13.50.18.2000; S ½ NW ¼ S1/2 NE ¼ & Lots 1-4 in 5-120-50; N1/2 NE ¼ & SW ¼ NE ¼ in 18-121-50; E ½ NW ¼ & Pts of Lots 1 & 2 Ex RTY & Ex Lot H2 18-121-50.

Appellant Matt O'Farrell joined the meeting by phone who stated he is questioning the method used to value ag land and is hoping to find resolution through the equalization board. His land in Roberts County has a lower value than the land he owns in Grant County. The Assessor explained the productivity method used to value ag land which was approved by the legislature in 2010. The appellant requested information on the value of the parcels if permanent grassland easements were recorded. This information will be emailed to the appellant. Motion by Dummann and seconded by Buttke to approve the assessor's recommended value

of 468,004 on parcel 13.50.05.1000, recommended value of 74,463 on 13.50.18.2000 and the recommended value of 91,994 on parcel 13.50.18.1100. Motion carried 4-0.

Vernon Twp Board appeal: Parcel: 17.47.04.3000; 4-119-47 Vernon Township. This appeal could not be heard at the county board of equalization as the appeal to the local board of equalization was not perfected with a written letter of appeal received by the township clerk by the date specified in SDCL 10-11-16. Motion by Buttke and seconded by Stengel to deny hearing appeal as per codified law. Motion carried 4-0.

Chairman Mach recessed the County Board of Equalization and called to order the Consolidated Board of Equalization for Big Stone City. No Representative for Big Stone City was present. Oaths of offices were completed. There were not any appeals from Big Stone City.

Assessment Book: Motion by Stengel and seconded by Buttke to approve the assessment book for the City of Big Stone for the assessment year of 2017. Motion carried 4-0.

This concluded the Consolidated Board of Equalization for Big Stone City. Motion by Stengel and seconded by Buttke to adjourn the consolidated Board of Equalization for Big Stone City for 2017. Motion carried 4-0.

Chairman Mach 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 Stengel and seconded by Dummann to approve the assessment book for the Town of Reville for the assessment year of 2017. Motion carried 4-0.

This concluded the Consolidated Board of Equalization for the Town of Reville. Motion by Stengel and seconded by Dummann to adjourn the consolidated Board of Equalization for the Town of Reville for 2017. Motion carried 4-0.

Chairman Mach called the Consolidated Board of Equalization for Town of Marvin to order. Oaths of office were completed. No representation from Marvin was present. DOE Steinlicht presented a stipulation for the Board's consideration.

DOE Steinlicht presented the stipulated value changes within the Town of Marvin.

Leon Gapp: 20.00.02.01, Lot 1 & S25' of Lot 2, Block 2 Original Townsite, Town of Marvin. The property was transferred to the Town of Marvin on August 15, 2014. DOE Steinlicht recommendation is to classify as Tax exempt property. Motion by Stengel and motion by Buttke to approve the recommendation. Motion carried 4-0.

Assessment Book: Motion by Dummann and seconded by Buttke to approve the assessment book for the Town of Marvin for the assessment year of 2017 tax year. Motion carried 4-0.

This concluded the Consolidated Board of Equalization for the Town of Marvin. Motion by Dummann and seconded by Buttke to adjourn the Consolidated Board of Equalization for the Town of Marvin for 2017. Motion carried 4-0.

Chairman Mach 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 Buttke and seconded by Stengel to approve the assessment book for Troy Township for the assessment year of 2017. Motion carried 4-0.

This concluded the Consolidated Board of Equalization for Troy Township. Motion by Dummann and seconded by Buttke to adjourn the Consolidated Board of Equalization for Troy Township for 2017. Motion carried 4-0.

This completed the business for the Consolidated Boards of Equalization for 2017. Chairman Mach reconvened the County Board of Equalization.

Stipulated Values: The following parcels were reviewed by the Assessor and an adjusted value is being recommended for the following parcels.

Clark Ringsaker: Parcel: 09.52.12.4000. Lot 2 in Timber Line Addn in SE ¼, 12-120-52. The old grain elevator is unusable and some grain bins had been removed. The assessor's recommended outbuilding value for 2017 is 12,385. Motion by Dummann and seconded by Stengel to approve the recommendation of 12,385. Motion carried 4-0.

Murlyn Schnaser: Parcel 07.99.18.3300, Mobile Home on Leased site in the SW ¼ FRL 18-120-49. The mobile home has been removed from the property prior to November 1, 2016. The assessor's recommended out building value for 2017 is 0. Motion by Dummann and seconded by Stengel to approve the recommendation of the Assessor. Motion carried 4-0.

Stengel & Sons, Inc: 12.48.35.3000, SW ¼ & W ½ W ½ SE ¼, 35-121-48. A house and other buildings have been removed. The assessor's recommended value for 2017 for the building value is 5,654. Motion by Dummann and seconded by Buttke to approve the Assessor's recommendation for the building values. Motion carried 3-0 with Stengel abstaining.

Floyd Bohn: 24.03.00.20, Camps Addn Lot 20, Town of Twin Brooks. The square footage of the lot had been figured incorrectly. The assessor's recommended value for 2017 is 1079. Motion by Stengel and seconded by Buttke to approve the Assessor's recommendation for the lot value. Motion carried 4-0.

Commercial Discretionary Formula Property: Motion by Buttke and seconded by Stengel to approve the Commercial Discretionary properties as having qualified under SDCL 10-6-35.2 for year 2017. Motion carried 4-0.

Renewable Energy Credits: Motion by Buttke and seconded by Dummann to approve the renewable energy credit applications for year 2017 as allowed under statute. Motion carried 4-0.

Tax Exempt Property: Motion by Buttke and seconded by Dummann to approve the applications for tax exempt properties. Motion carried 4-0.

Owner Occupied Applications: Motion by Buttke and seconded by Stengel to approve the applications as presented by the Assessor for owner occupied status. Motion carried 4-0. Motion by Buttke and seconded by Stengel to deny owner occupied status for Stephan Vaillancourt for the N1/2 NE ¼ NE ¼ SE ¼ and to deny owner occupied status for Douglas and Arlene Brugman for Lot 7, Block 6, Landin's Addn, Town of Strandburg as both the property owners have another

dwelling identified as owner occupied and only one residence may be classified as owner occupied. 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 Dummann and seconded by Buttke to approve the forty-four applications for Elderly Assessment and Disability Tax Freeze as presented to the Assessor from Treasurer Mueller. Motion carried 4-0.

Developer Discretionary: Motion by Dummann 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.

Albee Assessment Book: There were not any appeals from the Town of Albee. Motion by Stengel and seconded by Dummann to approve the assessment book for the Town of Albee for the assessment year 2017. 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 board. Motion carried 4-0. This completed the County Board of Equalization for the tax year 2017.

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 18 and May 2 and 16, 2016 at 8 AM. Motion by Stengel and seconded by Buttke to adjourn the meeting. Motion carried 4-0.
Meeting adjourned.

