

April 9, 2024

The 2024 Consolidated Board of Equalization for the City of Milbank was called to order at 8 AM by Chairman Tostenson. Present were Commissioners Buttke, Mach, Stengel, Street and Tostenson. Craig Weinberg was present to represent the City of Milbank. There was not a representative from the Milbank School District present. Staff members present were Director of Equalization Steinlicht, Deputy DOE Taylor Stotesbery and Commissioner Assistant Layher. Oaths of offices were completed. There were no appeals.

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

Keegan Stock: This property is located at 301 S. 6<sup>th</sup> St. in Milbank. Steinlicht stated the house had been revalued in 2023 and received the 30% neighborhood adjustment for 2024. This placed the house above market value. Steinlicht returned the house value to the 2023 amount. This resulted in the house value changing from \$345,699 to \$266,743. The assessor recommends approval of this stipulated value. There is no change to the land value and the total stipulated value of this property would be \$283,936. Motion by Mach and seconded by Stengel to approve the stipulated value as presented by DOE Steinlicht. Chairman Tostenson called for the vote. Motion carried 6-0.

Cole Wittrock: This property is located at 214 N. Main St. in Milbank. Steinlicht stated the house had been revalued in 2023 and received the 30% neighborhood adjustment for 2024. This placed the house above market value. Steinlicht lowered the house value from \$167,049 to \$140,635. The assessor recommends approval of this stipulated value. There is no change to the land value and the total stipulated value of this property would be \$151,550. Motion by Stengel and seconded by Buttke to approve the stipulated value as presented by DOE Steinlicht. Chairman Tostenson called for the vote. Motion carried 6-0.

Gary Lambert: This property is located at 105 W. Diggs Avenue in Milbank. The new cost report indicates the 30% value increase was too much for this home. Steinlicht lowered the house value from \$94,330 to \$73,309. The land value will remain the same. The total stipulated value of this property would be \$87,109. Motion by Street and seconded by Stengel to approve the stipulated value as

presented by DOE Steinlicht. Chairman Tostenson called for the vote. Motion carried 6-0.

Patrick and Mary Bray: This property is located at 309 Bell Avenue in Milbank. This house had been revalued in 2023 and received the 30% neighborhood adjustment for 2024. This placed the house above market value. Steinlicht lowered the house value from \$275,842 to \$212,841. The land value will remain the same. The total stipulated value of this property would be \$220,819. Motion by Buttke and seconded by Stengel to approve the stipulated value as presented by DOE Steinlicht. Chairman Tostenson called for the vote. Motion carried 6-0.

Lori Adler: This property is located at 807 E 7<sup>th</sup> Avenue in Milbank. The inside of the house is in poor condition and the neighborhood increase of 19% places the house above market value. Steinlicht lowered the house value from \$19,948 to \$16,763. The land value will remain the same. The total stipulated value of this property would be \$25,714. Motion by Stengel and seconded by Mach to approve the stipulated value as presented by DOE Steinlicht. Chairman Tostenson called for the vote. Motion carried 6-0.

Richard Schamber: This property is located at 801 S. 2<sup>nd</sup> Street in Milbank. The house is not livable at this time and will need to be gutted inside to list it for sale. She will recheck the property next fall to determine if progress was made. Steinlicht lowered the building value from \$79,993 to \$38,834. The land value will stay the same. The total stipulated value of this property would be \$53,744. Motion by Street and seconded by Stengel to approve the stipulated value as presented by DOE Steinlicht. Chairman Tostenson called for the vote. Motion carried 6-0.

Kirk and Janis Baldwin: This property is located at 903 S. 2<sup>nd</sup> Street in Milbank. The house is gutted and has no inside walls or finish currently. This is a fixer upper the owner is working on. Steinlicht will recheck the property next fall to determine if progress was made. Steinlicht lowered the house value from \$37,779 to \$17,743. The land and garage value will remain the same. The total stipulated value of this property would be \$72,255. Motion by Mach and seconded by Buttke to approve the stipulated value as presented by DOE Steinlicht. Chairman Tostenson called for the vote. Motion carried 6-0.

Jason Soward: This property is located at 903 E. 10<sup>th</sup> Avenue in Milbank. The house was privately appraised this year at nearly the 2023 value. The neighborhood increase of 19% raised the house value above the market value. Steinlicht lowered the house value from \$316,375 to \$265,861. The land value will remain the same.

The total stipulated value of this property would be \$283,786. Motion by Mach and seconded by Stengel to approve the stipulated value as presented by DOE Steinlicht. Chairman Tostenson called for the vote. Motion carried 6-0.

Assessment Book: Motion by Stengel and seconded by Street to approve the assessment book for the City of Milbank for the assessment year of 2024. Motion carried 6-0.

This concluded the 2024 Consolidated Board of Equalization for the City of Milbank. Motion by Stengel and seconded by Mach to adjourn the Consolidated Board of Equalization for Milbank for the 2024 assessment year. Motion carried 6-0.

The 2024 County Board of Equalization was called to order by Chairman Tostenson. Present were Commissioners Buttke, Mach, Stengel, Street and Tostenson. Director of Equalization Steinlicht, Deputy DOE Stotesbery and Commissioner Assistant Layher were also present. Oaths of offices were completed.

There were no appeals for the County Board for 2024.

Commercial Discretionary Formula Property: Motion by Mach and seconded by Buttke to approve the commercial discretionary properties having qualified under SDCL 10-6-137.1 for year 2024 as presented by DOE Steinlicht. Motion carried 5-0.

Commercial Residential Discretionary Property: Motion by Street and seconded by Stengel to approve the commercial residential discretionary properties having qualified under SDCL 10-6-137 for year 2024 as presented by DOE Steinlicht. Motion carried 5-0.

Renewable Energy Credits: Motion by Buttke and seconded by Mach to approve DOE Steinlicht's qualified renewable resource energy system parcels as allowed under statute. Motion carried 5-0.

Tax Exempt Property: DOE Steinlicht presented 2 new and 38 continuing applications for tax exempt status qualifying by state statute. Motion by Mach and seconded by Stengel to approve DOE Steinlicht to apply the tax-exempt status for the properties that qualify under statute. Motion carried 5-0.

Owner Occupied Applications: Motion by Stengel seconded by Buttke to approve DOE Steinlicht to make the changes for those who qualify under statute for owner occupied status. Motion carried 5-0.

Disabled Veterans Exemptions: Motion by Stengel and seconded by Buttke to approve DOE Steinlicht's recommendation to approve the parcels qualifying for the veteran exemption under state statute. Motion carried 5-0.

Elderly/Disabled Tax Freeze: DOE Steinlicht reported Treasurer DeVaal had received 49 applications and a total of 43 were approved. Motion by Mach and seconded by Stengel to approve DOE Steinlicht's recommendation to make the changes to values for the elderly/disabled tax freeze applications approved by Treasurer DeVaal. Motion carried 5-0.

Buffer Strip: DOE Steinlicht reported no new parcels were added to the riparian buffer strip adjustment. Motion by Street and seconded by Buttke to approve the buffer strip list as presented by DOE Steinlicht for the tax year 2024. Motion carried 5-0.

Albee Assessment Book: There were no appeals from the Town of Albee. Motion by Mach and seconded by Stengel to approve the assessment book for the Town of Albee for the assessment year 2024. Motion carried 5-0.

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 Street to accept the assessments as presented and reviewed by the Commission. Motion carried 5-0.

This concluded the 2024 County Board of Equalization. Motion by Stengel and seconded by Mach to adjourn the County Board of Equalization for 2024. Motion carried 5-0.

The 2024 meeting of the Consolidated Board of Equalization for Big Stone City was called to order by Chairman Tostenson. Present were Commissioners Buttke, Mach, Stengel, Street and Tostenson. There was not a representative from Big Stone City or Big Stone City School District. Director of Equalization Steinlicht, Deputy DOE Stotesbery and Commissioner Assistant Layher were also present. Oaths of offices were completed. There were no appeals.

Stipulated Values: Richard Potter: This property is located at 206 High Street in Big Stone City. The house has not been lived in for many years and has no water or electricity. The owner would like to remove the house from the property. He lives in the house next door. Steinlicht recommends lowering the house value from \$9,878 to the vacant rate of \$1,000. The land value will remain the same. The total stipulated value of the property is \$6,443. Motion by Street and seconded by Mach to approve the stipulated value as presented by DOE Steinlicht. Chairman Tostenson called for the vote. Motion carried 5-0.

Assessment Book: Motion by Mach and seconded by Stengel to approve the assessment book for Big Stone City for the assessment year of 2024. Motion carried 5-0.

This concluded the 2024 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 2024. Motion carried 5-0.

The 2024 Consolidated Board of Equalization for the Town of Reville was called to order by Chairman Tostenson. Present were Commissioners Buttke, Mach, Stengel, Street and Tostenson. There was not a representative from the Town of Reville or the Milbank School District present. Director of Equalization Steinlicht, Deputy DOE Stotesbery and Commissioner Assistant Layher were also present. Oaths of offices were completed. There were no appeals.

Assessment Book: Motion by Street and seconded by Buttke to approve the assessment book for the Town of Reville for the assessment year of 2024. Motion carried 5-0.

This concluded the 2024 Consolidated Board of Equalization for the Town of Reville. Motion by Buttke and seconded by Stengel to adjourn the Consolidated Board of Equalization for the Town of Reville for 2024. Motion carried 5-0.

The 2024 meeting of the Consolidated Board of Equalization for Mazeppa Township was called to order by Chairman Tostenson. Present were Commissioners Buttke, Mach, Stengel, Street and Tostenson. There were no representatives from Mazeppa Township or the school districts. Director of Equalization Steinlicht, Deputy DOE Stotesbery and Commissioner Assistant Layher were also present. Oaths of offices were completed. There were no appeals.

Assessment Book: Motion by Stengel and seconded by Buttke to approve the assessment book for Mazeppa Township for the assessment year of 2024. Motion carried 5-0.

This concluded the 2024 Consolidated Board of Equalization for Mazeppa Township. Motion by Mach and seconded by Stengel to adjourn the Consolidated Board of Equalization for Mazeppa Township for 2024. Motion carried 5-0.

The 2024 meeting of the Consolidated Board of Equalization for Osceola Township was called to order by Chairman Tostenson. Present were Commissioners Buttke, Mach, Stengel, Street and Tostenson. There were no representatives from Osceola Township, or the school districts present. Director of Equalization Steinlicht, Deputy DOE Stotesbery and Commissioner Assistant Layher were also present. Oaths of offices were completed. There were no appeals.

Stipulated Values: Mark and Janet Hopewell: This property is located at 46550 US Hwy 12 in Osceola Township. The house was revalued at reappraisal with 50% basement finished. The owner advised Steinlicht that the basement is not finished and is just used for storage. Steinlicht lowered the house value from \$169,242 to \$152,996. The land and sheds will remain the same. The total stipulated value of the property is \$225,818. Motion by Buttke and seconded by Street to approve the stipulated value as presented by DOE Steinlicht. Chairman Tostenson called for the vote. Motion carried 5-0.

Assessment Book: Motion by Buttke and seconded by Stengel to approve the assessment book for Osceola Township for the assessment year of 2024. Motion carried 5-0.

This concluded the 2024 Consolidated Board of Equalization for Osceola Township. Motion by Mach and seconded by Buttke to adjourn the Consolidated Board of Equalization for Osceola Township for 2024. Motion carried 5-0.

The 2024 meeting of the Consolidated Board of Equalization for Stockholm Township was called to order by Chairman Tostenson. Present were Commissioners Buttke, Mach, Stengel, Street and Tostenson. There were no representatives from Stockholm Township, or the school districts present. Director of Equalization Steinlicht, Deputy DOE Stotesbery and Commissioner Assistant Layher were also present. Oaths of offices were completed. There were no appeals.

Assessment Book: Motion by Mach and seconded by Buttke to approve the assessment book for Stockholm Township for the assessment year of 2024. Motion carried 5-0.

This concluded the 2024 Consolidated Board of Equalization for Stockholm Township. Motion by Street and seconded by Stengel to adjourn the Consolidated Board of Equalization for Stockholm Township for 2024. Motion carried 5-0.

The 2024 meeting of the Consolidated Board of Equalization for Troy Township was called to order by Chairman Tostenson. Present were Commissioners Buttke, Mach, Stengel, Street and Tostenson. There were no representatives from Troy Township, or the school districts present. Director of Equalization Steinlicht, Deputy DOE Stotesbery and Commissioner Assistant Layher were also present. Oaths of offices were completed. There were no appeals.

Assessment Book: Motion by Street and seconded by Buttke to approve the assessment book for Troy Township for the assessment year of 2024. Motion carried 5-0.

This concluded the 2024 Consolidated Board of Equalization for Troy Township. Motion by Mach and seconded by Stengel to adjourn the Consolidated Board of Equalization for Troy Township for 2024. Motion carried 5-0.

The 2024 meeting of the Consolidated Board of Equalization for Vernon Township was called to order by Chairman Tostenson. Present were Commissioners Buttke, Mach, Stengel, Street and Tostenson. There was not a representative from Vernon Township or Milbank School District present. Director of Equalization Steinlicht, Deputy DOE Stotesbery and Commissioner Assistant Layher were also present. Oaths of offices were completed. There were no appeals.

Assessment Book: Motion by Street and seconded by Buttke to approve the assessment book for Vernon Township for the assessment year of 2024. Motion carried 5-0.

This concluded the 2024 Consolidated Board of Equalization for Vernon Township. Motion by Mach and seconded by Stengel to adjourn the Consolidated Board of Equalization for Vernon Township for the 2024 tax year. Motion carried 5-0.

This completed the 2024 County and Consolidated Boards of Equalization. Chairman Tostenson declared the Equalization Boards adjourned for the assessment year 2024.

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, and June 6 and 18, 2024 at 8 AM. Chairman Tostenson called for a motion to adjourn. Motion by Stengel and seconded by Buttke to adjourn the meeting. Motion carried 5-0.

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Kathy Folk, Grant County Auditor

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William Tostenson, Chairman, Grant County Commission