

April 13, 2021

The 2021 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. Representing the City of Milbank was Councilman Joel Foster. Representing the Milbank School Board was Tracy Upton. Director of Equalization Kathy Steinlicht was also present. Oaths of offices were completed.

Appeal: John Korstjens: Parcel: 26.00.21.06, Original Townsite Lot 6, Block 21, City of Milbank. Appellant stated the assessment was an increase of 190% from previous years for a small lot that is near a loud and active railroad and not in a desirable location.

DOE Steinlicht explained the 2021 assessment included the completion of the reappraisal of lots and buildings in the northern part of the Original Townsite. The garage value for this parcel was not changed. The land value was revalued to be inline with the valuation of other lots in the area. Based on selling prices of other garages and lots, the parcel being discussed is valued fairly and in line with like properties. The lots in this area had not previously been reassessed and were valued at 38 cents per sq ft. Part of the reappraisal process is to bring the assessed values across the county to a fair and equal value. The value on this lot was set at \$1.12 per sq ft., which is the same as the lot next to Korstjens. The assessor recommended to leave the value on this parcel at 27,590.

Motion by Mach and seconded by Stengel to uphold the assessor's recommended value of 19,638 for the building and 7,952 for the lot value. Chairman Tostenson called for a roll call vote. Buttke recused himself from the vote. Street aye, Foster aye, Upton aye, Stengel aye, Mach aye and Tostenson aye. Motion carried 6-0.

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

Peter & Camille Reynen: Parcel: 26.02.06.15, Bartletts Second Addition S76' of N100' of Lot 15, Block 6, City of Milbank. Motion by Mach and seconded by Buttke to approve the assessor's recommended value of 266,718 as stipulated with the landowner. Chairman Tostenson called for a roll call vote. Buttke aye, Street aye, Foster aye, Upton aye, Stengel aye, Mach aye and Tostenson aye. Motion carried 7-0.

Jason J. & Cadi Soward: Parcel: 26.27.11.05, Hurley's Addition Lot 5, Block 11, City of Milbank. Motion by Mach and seconded by Buttke to approve the assessor's recommended value of 247,825 as stipulated with the landowner. Chairman Tostenson called for a roll call vote. Buttke aye, Street aye, Foster aye, Upton aye, Stengel aye, Mach aye and Tostenson aye. Motion carried 7-0.

Dennis W. & Gail R. Adelman: Parcel: 26.00.26.09, Original Townsite Lot 9, Block 26, City of Milbank. Motion by Mach and seconded by Buttke to approve the assessor's recommended value of 11,233 as stipulated with the landowner. Chairman Tostenson called for a roll call vote. Buttke aye, Street aye, Foster aye, Upton aye, Stengel aye, Mach aye and Tostenson aye. Motion carried 7-0.

Ryan C. Kohl & Kimberly D. Bentley: Parcel: 26.27.10.04, Hurley's Addition Lot 4, Block 10, City of Milbank. Motion by Mach and seconded by Buttke to approve the assessor's recommended value of 267,215 for the house and 14,135 for the lot as stipulated with the landowner. Chairman Tostenson called for a roll call vote. Buttke aye, Street aye, Foster aye, Upton aye, Stengel aye, Mach aye and Tostenson aye. Motion carried 7-0.

Raelieth Steltz: Parcel: 26.00.64.05, Lot 5, Block 64, Original Townsite, City of Milbank. Motion by Mach and seconded by Buttke to approve the assessor's recommended value of 0 for the house that was torn down and 950 for the garage and 3,541 for the lot. Chairman Tostenson called for a roll call vote. Buttke aye, Street aye, Foster aye, Upton aye, Stengel aye, Mach aye and Tostenson aye. Motion carried 7-0.

Assessment Book: Motion by Buttke and seconded by Stengel to approve the assessment book for the City of Milbank for the assessment year of 2021. Chairman Tostenson called for a roll call vote. Buttke aye, Street aye, Foster aye, Upton aye, Stengel aye, Mach aye and Tostenson aye. Motion carried 7-0.

This concluded the 2021 Consolidated Board of Equalization for the City of Milbank. Motion by Street and seconded by Stengel to adjourn the Consolidated Board of Equalization for Milbank for the 2021 assessment year. Chairman Tostenson called for a roll call vote. Buttke aye, Street aye, Foster aye, Upton aye, Stengel aye, Mach aye and Tostenson aye. Motion carried 7-0.

The 2021 County Board of Equalization was called to order by Chairman Tostenson. Present were Commissioners Buttke, Mach, Stengel, Street and

Tostenson. Director of Equalization Kathy Steinlicht was also present. Oaths of offices were completed.

There were not any appeals for the County Board for 2021. DOE Steinlicht presented the stipulated value changes within the County.

Zubke Enterprises LLC: Parcel: 12.48.24.3101, Lot 1 of Zubke Enterprises Addn in NE1/4SW1/4 & Govt Lots 2 & 3 in 24-121-48. Motion by Buttke and seconded by Street to approve the assessor's recommended value of 728,054 as stipulated with the landowner. Chairman Tostenson called for a roll call vote. Buttke aye, Street aye, Stengel aye, Mach aye and Tostenson aye. Motion carried 5-0.

Jeff Schuelke: Parcel: 17.47.31.1001, Lot 1 Ronald Meister Subdivision located in N1/2NE1/4 in 31-119-47. Motion by Buttke and seconded by Street to approve the assessor's recommended value of 100 for the shed and 29,585 for the land as stipulated with the landowner. Chairman Tostenson called for a roll call vote. Buttke aye, Street aye, Stengel aye, Mach aye and Tostenson aye. Motion carried 5-0.

Timothy and Jodi Nowick: Parcel: 22.05.03.18, Berg's Second Addn N1/2 of Lot 17, all of Lot 18, Block 3. Motion by Buttke and seconded by Street to approve the assessor's recommended value of 57,990 for building and land as stipulated with the landowner. Chairman Tostenson called for a roll call vote. Buttke aye, Street aye, Stengel aye, Mach aye and Tostenson aye. Motion carried 5-0.

Commercial Discretionary Formula Property: Motion by Buttke and seconded by Stengel to approve the Commercial Discretionary properties having qualified under SDCL 10-6-35.2 for year 2021 as presented by DOE. Chairman Tostenson called for a roll call vote. Buttke aye, Street aye, Stengel aye, Mach aye and Tostenson aye. Motion carried 5-0.

Commercial Developer Discretionary Formula Property: There are no properties under this exemption.

Renewable Energy Credits: Motion by Street and seconded by Buttke to approve DOE Steinlicht's qualified renewable resource energy system parcels as allowed under statute. Chairman Tostenson called for a roll call vote. Buttke aye, Street aye, Stengel aye, Mach aye and Tostenson aye. Motion carried 5-0.

Tax Exempt Property: DOE Steinlicht presented the applications for tax exempt status qualifying by state statute. Motion by Stengel and seconded by Mach to approve DOE Steinlicht to apply the tax-exempt status for the properties that qualified under statute. Chairman Tostenson called for a roll call vote. Buttke aye, Street aye, Stengel aye, Mach aye and Tostenson aye. Motion carried 5-0.

Owner Occupied Applications: Motion by Buttke seconded by Street to approve DOE Steinlicht to make the changes for those who qualify under statute for owner occupied status. Chairman Tostenson called for a roll call vote. Buttke aye, Street aye, Stengel aye, Mach aye and Tostenson aye. Motion carried 5-0.

Disabled Veterans Exemptions: Motion by Mach and seconded by Stengel to approve DOE Steinlicht's recommendation to approve the parcels qualifying for the veteran exemption under state statute. Chairman Tostenson called for a roll call vote. Buttke aye, Street aye, Stengel aye, Mach aye and Tostenson aye. Motion carried 5-0.

Elderly/Disabled Tax Freeze: DOE Steinlicht reported Treasurer DeVaal had received 52 applications with 37 were approved and 1 pending. Motion by Street 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. Chairman Tostenson called for a roll call vote. Buttke aye, Street aye, Stengel aye, Mach aye and Tostenson aye. Motion carried 5-0.

Buffer Strip: DOE Steinlicht reported 4 parcels met the criteria to add a riparian buffer strip adjustment. A buffer strip is a 50' to a 120' strip of land located next to named waterways. She explained if the applicant does qualify, the buffer strip of land would qualify for a 40% reduction in value. Motion by Stengel and seconded by Mach to approve the buffer strip qualified applicants for the tax year 2021. Chairman Tostenson called for a roll call vote. Buttke aye, Street aye, Stengel aye, Mach aye and Tostenson aye. Motion carried 5-0.

Albee Assessment Book: There were not any appeals from the Town of Albee. Motion by Buttke and seconded by Mach to approve the assessment book for the Town of Albee for the assessment year 2021. Chairman Tostenson called for a roll call vote. Buttke aye, Street aye, Stengel aye, Mach aye and Tostenson aye. 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 Buttke to accept the assessments as presented and reviewed by the Commission. Chairman Tostenson called for a roll call vote. Buttke aye, Street aye, Stengel aye, Mach aye and Tostenson aye. Motion carried 5-0.

This concluded the 2021 County Board of Equalization. Motion by Stengel and seconded by Buttke to adjourn the County Board of Equalization for 2021. Chairman Tostenson called for a roll call vote. Buttke aye, Street aye, Stengel aye, Mach aye and Tostenson aye. Motion carried 5-0.

The 2021 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 the school. Director of Equalization Kathy Steinlicht was also present. Oaths of offices were completed. There were not any appeals.

Assessment Book: Motion by Stengel and seconded by Buttke to approve the assessment book for Vernon Township for the assessment year of 2021. Chairman Tostenson called for a roll call vote. Buttke aye, Street aye, Stengel aye, Mach aye and Tostenson aye. Motion carried 5-0.

This concluded the 2021 Consolidated Board of Equalization for Vernon Township. Motion by Stengel and seconded by Buttke to adjourn the Consolidated Board of Equalization for Vernon Township for the 2021 tax year. Chairman Tostenson called for a roll call vote. Buttke aye, Street aye, Stengel aye, Mach aye and Tostenson aye. Motion carried 5-0.

The 2021 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 were not any representatives from Big Stone City or the School. Director of Equalization Kathy Steinlicht was also present. Oaths of offices were completed.

The appeal from the Big Stone Cheese Factory was withdrawn.

Assessment Book: Motion by Mach and seconded by Buttke to approve the assessment book for Big Stone City for the assessment year of 2021. Chairman

Tostenson called for a roll call vote. Buttke aye, Street aye, Stengel aye, Mach aye and Tostenson aye. Motion carried 5-0.

This concluded the 2021 Consolidated Board of Equalization for Big Stone City. Motion by Buttke and seconded by Stengel to adjourn the Consolidated Board of Equalization for Big Stone City for 2021. Chairman Tostenson called for a roll call vote. Buttke aye, Street aye, Stengel aye, Mach aye and Tostenson aye. Motion carried 5-0.

The 2021 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. Representing Milbank School Board was Tracy Upton. There was not any representative from the Town of Reville. Director of Equalization Kathy Steinlicht was also present. Oaths of offices were completed.

Appeal: Jeffrey & Peggy Schuelke: Parcel: 21.00.14.09; Lots 9 & 10, Block 14, Town of Reville. Appellant stated she is requesting a value of \$20,000 for the Property. The sale of the building is limited by the location and despite remodeling being done the cost of the remodel cannot be recouped. The facility houses the Reville Clinic and a beauty shop. With the age of the building and the location it is not a property that is marketable.

Assessor Steinlicht stated she had applied an external obsolescence factor and has reduced the assessment from 42,085 to 31,631 due to the location. The lot value did not change. It is valued at 11 cents per sq ft. The market and income approaches were considered, but due to a lack of information, the cost method was used to value this property.

Motion by Street to approve the appellant's request to value the property at 20,000. Chairman Tostenson called for a second three times. Motion failed due a lack of a second.

The Board continued to discuss a suggestion to value the building at 25,000 with Commissioner Street referencing how the use of the property as a health care clinic steers business to Milbank and should be considered in valuing the property. Commissioner Stengel addressed the issue that the assessor has a standard to treat property across the County equally. The assessment of the property is for one year and if the building use changes the value could be adjusted. As in prior appeals, the Board has upheld the Assessor's recommendation.

Motion by Mach and seconded by Stengel to uphold the assessor's recommended value of 31,631 for the building and 770 for the lot value. Chairman Tostenson called for a roll call vote. Buttke aye, Street nay, Upton aye, Stengel aye, Mach aye and Tostenson aye. Motion carried 5-1.

Assessment Book: Motion by Stengel and seconded by Upton to approve the assessment book for the Town of Revillo for the assessment year of 2021. Chairman Tostenson called for a roll call vote. Buttke aye, Street aye, Upton aye, Stengel aye, Mach aye and Tostenson aye. Motion carried 6-0.

This concluded the 2021 Consolidated Board of Equalization for the Town of Revillo. Motion by Stengel and seconded by Upton to adjourn the Consolidated Board of Equalization for the Town of Revillo for 2021. Chairman Tostenson called for a roll call vote. Buttke aye, Street aye, Upton aye, Stengel aye, Mach aye and Tostenson aye. Motion carried 6-0.

The 2021 meeting of the Consolidated Board of Equalization for the Town of Marvin 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 Marvin or the school district present. Director of Equalization Kathy Steinlicht was also present. Oaths of offices were completed. There were not any appeals.

Assessment Book: Motion by Mach and seconded by Stengel to approve the assessment book for the Town of Marvin for the assessment year of 2021. Chairman Tostenson called for a roll call vote. Buttke aye, Street aye, Stengel aye, Mach aye and Tostenson aye. Motion carried 5-0.

This concluded the 2021 Consolidated Board of Equalization for the Town of Marvin. Motion by Street and seconded by Buttke to adjourn the Consolidated Board of Equalization for the Town of Marvin for 2021. Chairman Tostenson called for a roll call vote. Buttke aye, Street aye, Stengel aye, Mach aye and Tostenson aye. Motion carried 5-0.

The 2021 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 not any representatives from Troy Township or the school district. Director of Equalization Kathy Steinlicht was also present. Oaths of offices were completed. There were not any appeals.

Assessment Book: Motion by Buttke and seconded by Stengel to approve the assessment book for Troy Township for the assessment year of 2021. Chairman Tostenson called for a roll call vote. Buttke aye, Street aye, Stengel aye, Mach aye and Tostenson aye. Motion carried 5-0.

This concluded the 2021 Consolidated Board of Equalization for Troy Township. Motion by Stengel and seconded by Street to adjourn the Consolidated Board of Equalization for Troy Township for 2021. Chairman Tostenson called for a roll call vote. Buttke aye, Street aye, Stengel aye, Mach aye and Tostenson aye. Motion carried 5-0.

The 2021 Consolidated Board of Equalization for Mazeppa Township was called to order by Chairman Tostenson. Present were Commissioners Buttke, Mach, Stengel, Street and Tostenson. There was not a representative from Mazeppa Township or the school district present. Director of Equalization Kathy Steinlicht was also present. Oaths of offices were completed. There were not any appeals.

Assessment Book: Motion by Buttke and seconded by Street to approve the assessment book for Mazeppa Township for the assessment year of 2021. Chairman Tostenson called for a roll call vote. Buttke aye, Street aye, Stengel aye, Mach aye and Tostenson aye. Motion carried 5-0.

This concluded the 2021 Consolidated Board of Equalization for Mazeppa Township. Motion by Stengel and seconded by Mach to adjourn the Consolidated Board of Equalization for Mazeppa Township the 2021 tax year. Chairman Tostenson called for a roll call vote. Buttke aye, Street aye, Stengel aye, Mach aye and Tostenson aye. Motion carried 5-0.

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 20 and May 4 and 18, 2021 at 8 AM. Chairman Tostenson called for a motion to adjourn. Motion by Buttke and seconded by Stengel to adjourn the meeting. Chairman Tostenson called for a roll call vote. Buttke aye, Street aye, Stengel aye, Mach aye and Tostenson aye. Motion carried 5-0.

Karen M. Layher, Grant County Auditor

William J. Tostenson, Chairman, Grant County Comm.