

April 13, 2021
Special Meeting
Board of Equalization

The Deuel County Commissioners met in special session on Tuesday, April 13 at 9:00 a.m. with Chairman DeJong presiding. Present were Commissioners DeJong, Jaeger, Rhody, Homan and Kreutner. Also present were Auditor Mary Korth and Director of Equalization Donna Rhody. The meeting began with prayer and Pledge of Allegiance.

- 1) Commissioner Rhody moved, seconded by Jaeger to approve the agenda as presented. All voted yes and the motion carried.

Board of Equalization

The Commissioners took the Oath of Office as members of the Board of Equalization SDCL 10-11-25.

Director of Equalization Donna Rhody presented the following items to the Board:

Owner Occupied List 2) Commissioner Rhody moved, seconded by Homan to approve the 2021 owner occupied status list of applications received by March 1, 2021 and one removal after March 1, 2021. All voted yes and the motion carried. To be eligible must own and occupy the property on Nov. 1 2020; only one property can be claimed for the owner-occupied classification; form needs to be completed and delivered to Director's Office by March 15, 2021 (List on file at the Director of Equalization office.)

Tax Exempt Status: The tax exempt property list was presented and reviewed. 3) Jaeger moved, seconded by Kreutner to approve the tax exempt property list as published and to include the late application received after November 1, 2020 and kept on file by Director's Office. All voted yes and the motion carried.

Elderly & Disabled Assessment Freeze: The Elderly and Disabled Assessment Freeze list and program was presented by Treasurer Jen Mewherter. Deadline for Elderly Freeze was April 1st, 2021; 36 applications received with 34 approved, 9 were new applications; 2 denials due to over income. 4) Commissioner Rhody moved, seconded by Homan to instruct the Director of Equalization to adjust property values for all properties approved for the 2021 Assessment Freeze for the Elderly and Disabled. All voted yes and the motion carried.

Disabled Veteran's Exemption: 5) Jaeger moved, seconded by DeJong to instruct the Director of Equalization to adjust property values for all properties approved for the Disabled Veteran Exemptions for 2021. Roll call vote Jaeger aye, Commissioner Rhody aye, Kreutner aye, DeJong aye. Homan abstained from the vote. 6) Kreutner moved seconded by Commissioner Rhody to approve the Disabled Veterans Exemption Application received after November 1, 2020 and to adjust property values for the 2021 assessment year. Roll call vote Jaeger aye, Commissioner Rhody aye, Kreutner aye, DeJong aye. Homan abstained from the vote. The exemption can be received on the full and true value of the dwelling, or a portion thereof in the maximum amount of \$150,000. The veteran must be rated permanently and totally disabled as a result of a service-connected disability.

Wetland Applications: 7) Commissioner Rhody moved, seconded by Kreutner to approve all the 2021 Wetlands applications submitted. All voted yes and the motion carried. Wetland Applications for Ag land to qualify for a reduction in value, the marsh land soil rating; land inundated by floods and not farmable during the past three growing seasons the land can be pasture, hay or cropland; land where payment is received (CRP) is not eligible; application must be submitted annually and by Nov. 1.

Renewable Resources: List of renewable resource energy reductions were presented. 8) Homan moved, seconded by Jaeger to approve list of renewable resource reductions for 2021. All voted yes and the motion carried. The list is on file in the Director of Equalization Office.

Riparian Buffer Strip: List of riparian buffer strip applications were presented. 9) Kreutner moved, seconded by Commissioner Rhody to approve the applications for 2021 Riparian Buffer Strip applications. All voted yes and motion carried. Requirements for the program are land that adjoins qualifying lakes and streams, consist of existing or planted perennial vegetation, buffer strip must be 50-120 ft wide, vegetation cannot be mowed or harvested before July 10 with 4 inches maintained at all times, land may not be grazed from May through

September. Application deadline is October 15. Landowners receive a reduction in property value of 40 percent of any eligible riparian buffer strip acres.

Local Board Changes: Local Board changes were presented and accepted by the Director.

Director Rhody gave a brief overview of the 2021 Local Board actions.

Growth: The list of discretionary properties and the list of growth in the county for 2021 were presented for review and are on file in the Director's office. This includes sales from Nov. 1, 2019 to Nov. 1, 2020. This includes urban growth and discretionary, and rural growth and discretionary.

All property values and sales within the county were reviewed by the Board and soil ratings were discussed.

9:45 APPEALS

The following appeal to real property assessments were heard and acted on.

Sonstegard Family Trust

RECORD #3466

LEGAL: E1/2 OL 7 & OL 8 Lake Cochrane Ash Point Addition in Gov Lot 9 in SW1/4 of 4-114-47, Norden Township, Deuel County

ASSESSED VALUE: NA-C \$168,600

Russell Eng of the Sonstegard Family Trust was present by speaker phone. He is appealing the valuation as he feels the 30% increase seems to be excessive. Eng explained his viewpoints with the Board. This particular parcel is bare land and cannot support a structure and there is lack of beach access. Director Rhody presented photos and Lake Cochrane market adjustment history and land assessments. She also explained similar property and sales.

10) Jaeger moved, seconded by Commissioner Rhody to leave the value unchanged in the amount of \$168,600 NA-C on Record #3466 as described above owned by Sonstegard Family Trust due to all information presented. The described property is treated like similar property. Roll call vote, Commissioner Rhody aye, Jaeger aye, Homan aye, Kreutner aye, DeJong aye. Unanimous vote, motion carried.

The Board then reviewed all assessed properties within the county.

Adjourn as Board of Equalization

There being no other business 11) Kreutner moved, seconded by Commissioner Rhody to adjourn as the Board of Equalization for 2021. All voted yes and the motion carried.

Gary DeJong Chairperson
Deuel County Commission

ATTEST:

Mary Korth, Deuel County Auditor, Clerk of Equalization Board