

April 13, 2017  
Special Meeting  
Board of Equalization

The Deuel County Commission met in special session on Thursday April 13 at 9:00 a.m. in the Commission Room of the Courthouse with Chairman Jaeger presiding. Those present were Commissioners Dumke, Rhody, Jaeger, DeJong and Pederson. Also present were Auditor Pam Lynde and Director of Equalization Donna Rhody. The meeting started with prayer and the Pledge of Allegiance.

1) Dumke moved, seconded by Commissioner Rhody 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 Status** 2) Commissioner Rhody moved, seconded by Pederson to approve the 2017 owner occupied status list of applications and the lists of denials and reviews for 2017. All voted yes and the motion carried. To be eligible must own and occupy the property on Nov. 1; 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 (List on file at the Director of Equalization office.) The Director had one owner occupied appeal;

**Appeal:** Jon & Mary Klockman  
Record #: 3916  
Legal: S3' Lot 5 & all Lot 6 Block 20, City of Clear Lake  
Assessed Value: NA-DC2 (Commercial Structures) \$29,045  
NA-DC (Commercial land) \$ 2,380

Property owner said it is their only dwelling and should be classified as an owner-occupied single family dwelling. The reason the Owner Occupied status was listed as "does not qualify" was due to the home they owned previous to the purchase of 213 3<sup>rd</sup> Ave S, Clear Lake. The previous property at 803 E 4<sup>th</sup> St., Dell Rapids, SD was sold prior to this purchase. Assessor stated the OO status should not have been removed from record #3916, property in Clear Lake. Assessor recommended the following:

NA-DC2 (Commercial structures) \$16,757  
NA-D1-S (Owner occupied structure) \$12,288  
NA-DC (Commercial land) \$ 2,380

3) Pederson moved, seconded by Dumke to approve the recommendation of the Director on appeal of Owner Occupied status record #3916 as stated above. All voted yes and the motion carried.

**Tax Exempt Status:** The tax exempt property list was presented and reviewed. 4) Commissioner Rhody moved, seconded by Jaeger to approve the tax exempt property list as published by Director's Office. All voted yes and the motion carried.

**Elderly & Disabled Assessment Freeze:** The Elderly and Disabled Assessment Freeze list was presented by Treasurer Mary Korth. Received 38 applications; 35 accepted 10 were new and three rejected. 5) Dumke moved, seconded by Pederson to instruct the

Director of Equalization to adjust property values for all properties approved for the Assessment Freeze for the Elderly and Disabled. All voted yes and the motion carried.

**Veteran's Exemption:** 6) Pederson moved, seconded by DeJong to instruct the Director of Equalization to adjust property values for all properties approved for the Disabled Veteran Exemptions for 2017. All voted yes and the motion carried. It can be received on a house, garage, and lot or one acre with a maximum exemption of \$100,000 of full and true assessed value.

**Flooded Farm Land:** 7) Dumke moved, seconded by Commissioner Rhody to approve the 2017 Wetlands applications and denials. 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 Energy:** List of renewable resource applications were presented. 8) DeJong moved, seconded by Pederson to approve list of renewable resource applications for 2017. All voted yes and the motion carried. A complete list is on file in the Director of Equalization Office.

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

**Growth:** The list of discretionary properties and the list of growth in the county for 2017 were presented for review and are on file in the Director's office. Urban growth & Discretionary \$1,046,015; Rural Growth \$2,622,598; Rural Discretionary \$1,606,694; Misc. Rural Growth \$386,770; total growth being \$5,662,077.

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

**APPEALS**

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

**9:30 E17-01 Western Trust Company-**

**Western Trust Company Appeal**

**PARCELS APPEALED (BARE AG LAND) (PT 17A) (CLASSIFICATION AG-A):**

Record #	Legal	Acres	Assessed Value	Assessor's Recommendation
1336	W ½ less Lots 1A,1B & 2 Condra's Subdivision & less Blk 1 Piepers Add'n 17-115- 47	278.85	\$142,676	\$142,676
1643	OL 5 NE ¼ 24-115-49	75.40	\$127,889	\$127,889
1449	Block 4 SW ¼ 19-115-48	68.4	\$101,849	\$101,849
1115	NE ¼ less N1165' E768' 33-114- 49	139.50	\$375,556	\$375,556
1055	NW ¼ less Lot 2 Morning View Add & less Hwy 23- 114-49	151.78	\$384,307	\$384,307
1029	NE ¼ & E ½ NW ¼ & N ½ NE ¼ SW ¼ & N ½ SE ¼ 16-114- 49	340	\$688,592	\$688,592

5662	Lots 1-2 Western Land Trust Add'n NE ¼ 24-114-50	19.8	\$51,591	\$51,591
5661	Lot 2 Western Land Trust Add'n E ½ 13-114-50	54.30	\$127,990	\$127,990
5660	Lot 1 Western Land Add'n E ½ 13-114-50	29.60	\$73,188	\$73,188
1334	N ½ NE ¼ less Blk 1 Piepers Add'n 17-115-47	46.74	\$46,613	\$46,613
5674	Lot 2 Condra's Sub less Blk 1 Piepers Add'n NW ¼ 17-115- 47	23.05	\$19,140	\$19,140
243	S ½ less Lot 1 & 2 Crooks Add'n & less H-1 23-113-48	288.22	\$395,757	\$395,757
245	W ½ NE ¼ & NW ¼ less Blk 1 Sperbeck Add'n 24-113-48	193.62	\$294,247	\$294,247

Mr. Gary Hoffman spoke on his own behalf for Western Land Trust via phone on the listed appeals. The records above are all bare land appeals. Hoffman had several questions on various records: record #997; Hoffman stated he thinks the value of the acreage is not in line; on record #243 he says in the NE1/4 30 acres of that property is lake land, is under water and has always been that way; on record #1029 at least 23 acres of grass waterway that he can't do anything with; overall average on that parcel is \$2,025 per acre; probably 19.3 acres of non-crop; would feel better if allowed grassland off and just took tillable acres. Director Rhody said she has to access property to middle of the road and every property in county is assessed to the middle of the road; waterway is the land below the water and all are accessed the same throughout the county; Hoffman said he would like to see the value at \$170 acre in waterway area.

Director Rhody recommended no change on above listed properties as they are being assessed like similar properties. 9) Dumke moved, seconded by Commissioner Rhody to take recommendation of Director of Equalization, no change to assessment of record numbers 5660, 5661, 5662, 1029, 1055, 1115, 1449, 1336, 1643, 243, 245, 1334, 5674. All voted yes and motion carried.

**#E17-02 Western Trust Company** Gary Hoffman PO Box 1052 Watertown SD 57201; RECORD #:3868

LEGAL: Lot 7 Block 15 Original Plat, Clear Lake

ASSESSED VALUE: NA-DC2 (structures) \$10489

NA-DC (land) \$ 2125

TOTAL ASSESSED VALUE \$12614

He said they want the same assessments as 2016 due in 2017. We do not want a 4% increase on the land. 10) DeJong moved, seconded by Pederson no change to assessment recommended by Director of Equalization on record #3868. All voted yes and motion carried.

**#E17-03 Western Trust Company** Gary Hoffman PO Box 1052 Watertown SD 57201; RECORD #:997

LEGAL: S½N½NE¼ & S½NE¼ & SE¼ 9-114-49

ASSESSED VALUE:

AG-A1 (Ag structures) \$ 21,810

NA-A1 (non Ag structures) \$ 23,675  
AG-A (land) \$739,287  
280 Acres

He said reason for appeal is they want the same assessments as 2016 due in 2017. We do not want a 4% increase on the land in county; most of this is crop land. Director Rhody recommends no change on record #997. 11) Pederson moved, seconded by Commissioner Rhody for no change to assessment recommended by Director Rhody on record #997. All voted yes and the motion carried.

**9:50 E17-04 Timothy & Rhonda Begalka-**

Record# 1658

Legal: W300' S258.5 N275' NW1/4SW1/4 & W300' OL 1 in NW1/4SW1/4 26-115-49

Assessed Value: NA-C1 (Non-Ag Structures) \$ 416  
NA-C1-S (owner Occupied structure) \$158,039  
NA-C-S (owner occupied land) \$ 13,132

Property owner said the value is too high compared to like homes in township. We have lots of problems with water flow and in basement. The addition was put on in the early 1980's was poorly done and is sagging. Upon the recommendation of the Director 12) DeJong moved, seconded by Dumke to lower value of NA-C1-S (OO) to \$142,980 on record #1658 as recommended by Director of Equalization. Physical inspection was completed by Director of Equalization on the property. All voted yes and the motion carried.

**Adjourn as Board of Equalization**

There being no other business 13) Pederson moved, seconded by Dumke to adjourn as the Board of Equalization for 2017. All voted yes and the motion carried.

Gary Jaeger Chairperson  
Deuel County Commission

ATTEST:

Pam L Lynde, Deuel County Auditor, Clerk of Equalization Board