**COUNTY BOARD OF EQUALIZATION**

**APRIL 9, 2024**

 The County Board of Equalization met at 9:30 a.m. at the Brule County Courthouse. Members present: Sharman Swanson, Donn DeBoer, Brad Carson, Greg Mairose and Gary Dozark. Also present: Director of Equalization, Kim Kontz and Janet Petrak, Central Dakota Times.

No public comments and no conflicts of interest noted.

# **OATHS OF OFFICE**

 The Board signed their Board of Equalization oaths for 2024.

# **FREEZE THE ASSESSMENT VALUES FOR ELDERLY**

 The Board reviewed the list of people that applied for a tax freeze on their assessment values. Pursuant to SDCL 10-6A-6, the County Treasurer determines their eligibility by residency, income and age. Commissioner Mairose moved and Commissioner Dozark seconded to approve the list of eligible property owners to allow the tax freeze on their assessment values. All members voted aye. Motion carried.

# **TAX EXEMPT PROPERTY APPLICATIONS**

 Pursuant to SDCL 10-4-15.1, the Board reviewed the list of all property for which tax-exempt status is claimed. Commissioner Dozark moved and Commissioner Swanson seconded to approve the exempt property on the list from the Assessor’s office taken from the applications claiming the exempt status. All members voted aye. Motion carried.

**DISABLED VETERAN EXEMPTION**

 Commissioner Carson moved and Commissioner Mairose seconded to reduce the values on all properties qualifying for Veteran Exemption in Brule County. All members voted aye. Motion carried.

**LOCAL BOARD CHANGES**

 The following local board changes were reviewed and adjusted:

Commissioner Carson moved and Commissioner Dozark seconded to adjust the values presented to the local board for City of Chamberlain based on the Director of Equalization evaluation:

 1) Aylissa & Chris Willrodt – structures only - $520,098 to $418,500

1. Scott & Deanna Handel – structures only - $277,646 to $263,821

All members voted aye. Motion carried.

 Commissioner Swanson moved and Commissioner Mairose seconded to adjust the values presented to the local board for City of Kimball based on the Director of Equalization evaluation:

1. Bruce & Rita Robison – structures only $252,973 to $74,219, discretionary will be added to the structure
2. Douglas & Tim Houska - structures only $71,493 to $66,226

All members voted aye. Motion carried.

 Commissioner Mairose moved and Commissioner Dozark seconded to leave the values as is presented to the Town of Pukwana based on the Director of Equalization evaluation:

1. James Swanson – structures - $276,804

All members voted aye. Motion carried.

 Commissioner Swanson moved and Commissioner Carson seconded to reduce the valuation of a structure in Wilbur Township from $45,970 to $10,000 as the house is unlivable but is currently being used for storage. All members voted aye. Motion carried.

 Commissioner Swanson moved and Commissioner Dozark seconded to reduce the valuation of a structure in Willow Lake Township from $13,648 to $3,000 as the house is unlivable.

 Commissioner Carson moved and Commissioner Mairose seconded to give the Director of Equalization approval to change the following errors that were found during the appeal process:

1. Owner occupied status to be applied to Jacob Steckelberg, Chris & Aylissa Willrodt and Theresa Maule residences.
2. Reduce the value of Lola Brown’s property from $227,766 to $227,275 – residence was assessed with a front porch which is not correct.
3. Remove the value of Rand Rindels $5,625 as structures have been removed due to deterioration.
4. Reduce the value of Glenda & Robert Brawn from $62,283 to $30,993 – structure is unlivable.
5. Correct the values and names of the parcels Ronnie & Dawn Hopkins and Florence Hopkins.
6. Remove the value of a mobile home that has been moved out of the County - $65,618
7. Correct the valuation of Jeffrey & Kristine Rademacher as the garage wasn’t valued correctly – from $216,929 to $203,376.
8. During the review of the Discretionary Program (the Discretionary Program reduces the taxes paid on a structure, meeting the qualifications: 20% year 1, 40% year 2; 60% year 3; 80% year 4; 100% year 5) the DOE found many errors:
9. Parcel 30-010-06-1600 - HMEE, Brookings does not qualify as they have duplexes instead of 4-unit building. The County attorney will be sending them a letter.
10. The following parcels do not qualify for the 2024 exemption as their structures have previously used the program and were put back on the program in error. The 2024 exemption will be taken off and a letter and the new assessment will be mailed to them.

a) Parcel 13-022-01-0000 Rob & Jan Talbott, Kimball, SD

b) Parcel 13-015-03-0060 R & S Honey Farms, Kimball SD – on their 2018 building

c) Parcel 18-011-03-0000 Micheal & Patsy Ballard, mailing address Tuscaloosa, AL

 10) Wrong percentages inserted for 2024. Percentages will be changed a letter, and the new values will be mailed to them.
 a) Parcel 01-030-03-0000 Sybesma Farms entered as 20%, should be 80%
 b) Parcel 13-926-01-0050 Jeff Schwebach entered as 20%, should be 80%
 c) Parcel 15-909-03-0005 Jeni & James Nesladek entered as 20%, should be 60%
 d) Parcel 16-013-02-0002 Pete Christensen entered as 40%, should be 20%

11) Wrong percentages and wrong values for 2024. Values will be approved at the April 18 meeting
 a) Parcel 20-030-04-0000 John Swanson
 b) Parcel 13-015-03-0060 R & S Honey Farms
 c) Parcel 21-035-03-0004 C&S Sales

1. Wrong values for 2024, values will be approved at the April 18 meeting.
 a) Parcel 29-320-53-0100 River City Campground
 b) Parcel 29-320-98-0030 Sterling Prop
 c) Parcel 29-320-98-0050 DeHaai’s Processing
 d) Parcel 30-225-04-0001 Farm Credit Leasing

All members voted aye. Motion carried.

Mark & Shar Nevenhoven from Des Moines, IA were appealing their assessment on parcel 29-083-02-1100 lot and house in Cedar Heights Addition and a parcel of land 29-085-00-0200 Lot B Cedar Ridge. The appeal was tabled until April 18, 2024 until more data could be obtained in order to make a decision.

# **LOCAL BOARD OF EQUALIZATION FOR GRANDVIEW TWP**

 Local Board of Equalization for unorganized Grandview Township was held between the hours of 9:30 a.m. and 9:40 a.m. No one appeared.

Board adjourned as the Local Board of Equalization at 9:50 a.m. and returned to County Board of Equalization.

**PERSONNEL**

 Commissioner Swanson moved and Commissioner Carson seconded to approve Brenda Butterfield .50/hour increase as she has passed her probationary period. All members voted aye. Motion carried.

**LOAD LIMITS**

 Commissioner Carson moved and Commissioner Swanson seconded to take the load limits off all County roads with the exception of 250th Street running from 362nd Ave to 367th Ave. All members voted aye. Motion carried.

# **ADJOURNMENT**

 Commissioner Swanson moved and Commissioner Mairose seconded to adjourn the Board of Equalization at 1:49 p.m. All members voted aye. Motion carried. Next meeting will be April 18, 2024 at 9:30 am.

ATTEST:

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PAMELA PETRAK DONN DEBOER, CHAIRMAN

BRULE COUNTY AUDITOR BRULE COUNTY COMMISSION