

HAAKON COUNTY BOARD OF COMMISSIONERS

BOARD OF EQUALIZATION MEETING

REGULAR MEETING

APRIL 12, 2022

At 1:00 PM Chairman Steve Daly called the meeting to order and led the Pledge of Allegiance. A quorum was established with the presence of Chairman Daly, Vice-Chair Lincoln Smith, Commissioner Nick Konst and Commissioner Mike Gebes. Commissioner Tom Radway was absent.

Others in attendance were Auditor Carla Smith, Deputy Auditor Stacy Pinney, Director of Equalization Deputy Katrina Gartner and Pioneer Review Representative Tami Ravellette.

Commissioner Gebes motioned, second by Smith, to approve the agenda. Motion carried. Each Commissioner present signed a Board of Equalization Oath.

Chairman Daly turned the meeting over to DOE Deputy Gartner. Gartner provided a list of each parcel requiring action and reviewed each one answering questions as the list was followed. The actions taken are as follows:

On parcel 531 owned by Matthew Arthur, Gebes motioned, second by Konst to remove the Owner-Occupied status as the parcel does not qualify. Motion carried.

On parcel 8413 owned by Mindy Kirkpatrick, Konst motioned, second by Smith to adjust the soil value from \$37,639 to \$2,323 as the previous soil report was inaccurate. Motion carried.

On parcel 6726 owned by Gayla Piroutek, Gebes motioned, second by Smith to adjust being assessed for 11 acres at \$10,738 to the correct number on the plat of 2.38 acres for \$2,323. Motion carried.

On parcel 6727 owned by Gayla Piroutek, Smith motioned, second by Gebes to adjust being assessed for 5 acres at \$5,038 to the correct number on the plat of 1.59 acres for \$1,602. Motion carried.

On parcel 10387 owned by Jay McDonnel, Smith motioned, second by Konst to adjust value from \$153,488 to \$153,057 to reflect a height measurement verified at request of owner. Motion carried.

On parcel 541 owned by Nels Crowser, Gebes motioned, second by Smith to adjust condition of dwelling to the correct status for a reduction in value from \$67,743 to \$56,817. Motion carried.

On parcel 10469 owned by Michael, Linda and Brad Gebes, Smith motioned, second by Konst to approve the request for adding Owner-Occupied status as the application was returned and deemed eligible due to name being added to the deed.

On parcel 2906 owned by Karen Enger, Smith motioned, second by Konst to remove buildings from parcel due to an area being plotted out separately. Konst motioned, second by Smith to add the building value to the correct parcel.

A clarifying question was received from Commissioner Smith as to what tax year these appeals affect. It was answered the values and status will be reflected for 2022 values for taxes payable in 2023.

Three properties were identified as qualifying for the Veteran's Exemption. To qualify, one must be a Military Veteran, permanently and totally disabled as a result of a service-connected disability and own and occupy the property for the Property Tax Reduction. The program exempts the first \$150,000 of valuation on an eligible applicant's property. The exemption will continue automatically until the property changes ownership or is not owner occupied. Veterans may contact the Sioux Falls VA Regional office to obtain proof of eligibility for exemption. Gebes motioned, second by Smith to approve the exemptions for a total \$274,292 value being removed.

Twelve Tax-Freeze applications were received. This program is for those after a specified age and meeting income level requirements. More information can be found on the SD Department of Revenue website. Gebes motioned, second by Smith to approve the 12 Applications. Motion carried. Full & True Value on the collective applications was \$725,869. The frozen value will be \$386,988, for a total value removed of \$338,881. The Tax-Freeze program applicants must reapply each year, this is not a continuous value freeze.

The Tax-Exempt list was presented including, but not limited to, properties owned by The State of SD, Haakon County, churches, cemeteries, municipalities, health care services, utilities and non-profits. Smith motioned, second by Konst to approve the list of Tax-Exempt properties. Motion carried.

Gebes motioned, second by Smith to adjourn the meeting as the Board of Equalization. Motion carried. Deputy Pinney left the meeting at this time to attend an online training webinar on Absentee Voting.

The Board of Commissioners reconvened as the regular board at 1:26pm. Gebes motioned, second by Smith to accept Director of Equalization Amanda Frink's resignation. Motion carried.

Gebes motioned, second by Smith to advertise the Director of Equalization position for two weeks in the Pioneer Review. Motion carried.

Gebes motioned, second by Smith to move the May 3rd meeting to May 2nd due to the Elected Officials Workshop schedule conflict. Motion carried.

Smith motioned, second by Konst to enter executive session citing Personnel per SDCL 1-25-2 with Auditor Smith exiting the meeting room. Motion carried.

Smith motioned, second by Gebes to exit executive session at 1:45. Motion carried. No Action Taken.

Gebes motioned, second by Smith to adjourn the meeting. Carried.

The next scheduled meeting will be May 2nd at 1:00pm in the Commissioner's Room on 2nd floor of the Haakon County Courthouse.

Chairman of the Board

/s/ Steve Daly

Attest:

Auditor

/s/Carla Smith

*** Please publish in April 21, 2022 issue for a cost of \$***.**