

EDMUNDS COUNTY BOARD OF EQUALIZATION

IPSWICH, SOUTH DAKOTA

April 10, 2018

The Edmunds County Board of Equalization met on April 10, 2018 at the county courthouse.

Members present were: Robert Olson, Morris Grosz, Nathan Davis, Dennis Hoyle, and Timothy Thomas. Chairman Olson called the meeting to order at 9:00 A.M. Others present for portions of the meeting were: Steve Aamot, and Sandra Northrop.

CHAIRMAN & VICE CHAIRMAN: Motioned by Hoyle, seconded by Davis to have the same Chairman and Vice Chairman, for the Equalization Meeting, as Regular Commissioner Meetings. Motion carried.

OATH OF OFFICE: The members of the County Board of Equalization were administered their Oath of Office and the same was signed by each member.

PROPERTY VALUATION: Sandra Northrop, Edmunds County Director of Equalization, met with the Board to discuss procedure and 2018 county valuations. Motioned by Grosz, seconded by Thomas that all new structures be valued according to SDCL 10-6-35.1, SDCL 10-6-35.19, SDCL 10-6-35.21 and SDCL 10-6-35.22 and all reconstruction or renovation of qualifying property be valued according to SDCL 10-6-35.2. Motion carried.

DISCRETIONARY PROPERTY: Motioned by Thomas, seconded by Grosz to approve the following resolution: Be it resolved that the Edmunds County Board of Equalization instructs the Director of Equalization to identify all properties that meet the criteria to be designated as a discretionary property and reduce their values accordingly per the discretionary policy adopted by the Board of Edmunds County Commissioners effective January 1, 2006. Motion carried.

TAX FREEZE PROPERTY: Motioned by Hoyle, seconded by Davis to approve the following resolution: Be it resolved that the Edmunds County Board of Equalization instructs the Director of Equalization to reduce values on all properties that qualify for the Assessment Freeze for the Elderly and Disabled. Motion carried.

VETERAN TAX EXEMPT PROPERTY: Motioned by Thomas, seconded by Grosz to approve the following resolution: Be it resolved that the Edmunds County Board of Equalization instructs the Director of Equalization to apply exemption amount to qualifying properties for the Disabled Veteran Property Tax Exemption pursuant to SDCL 10-4-40 & 10-4-41. Motion carried.

EXEMPT PROPERTY: Motioned by Hoyle, seconded by Thomas to approve the exempt property list for 2018, as published earlier. Motion carried.

CLASSIFICATION CHANGE: Motioned by Thomas, seconded by Davis to remove the owner-occupied classification from the following properties: Herricks 2nd Addition Lot 10 Block 1 to