## EDMUNDS COUNTY BOARD OF EQUALIZATION IPSWICH, SOUTH DAKOTA April 14, 2020

- The Edmunds County Board of Equalization met on April 14, 2020 at the county courthouse.

  Members present were: Robert Olson, Morris Grosz, Jerome Schaffner, Timothy Thomas, and via teleconference; Dennis Hoyle. Chairman Olson called the meeting to order at 9:00 A.M. Sandra Northrop was present for the meeting.
- **CHAIRMAN & VICE CHAIRMAN:** Motioned by Grosz, seconded by Schaffner to have the same Chairman and Vice Chairman, for the Equalization Meeting, as Regular Commissioner Meetings. Five yes votes, 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 2020 county valuations. Motioned by Hoyle, 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. Five yes votes, motion carried.
- **DISCRETIONARY PROPERTY:** Motioned by Grosz, seconded by Thomas 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. Five yes votes, motion carried.
- **TAX FREEZE PROPERTY:** Motioned by Thomas, seconded by Schaffner 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. Five yes votes, motion carried.
- **VETERAN TAX EXEMPT PROPERTY:** Motioned by Thomas, seconded by Schaffner 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. Five yes votes, motion carried.
- **EXEMPT PROPERTY:** Motioned by Hoyle, seconded by Schaffner to approve the exempt property list for 2020, as published earlier. Five yes votes, motion carried.

- CLASSIFICATION CHANGE: Motioned by Thomas, seconded by Grosz to remove the owneroccupied classification from the following properties: Original Plat Lots 18-21 Block 4 to Ipswich
  City, owner Steven Gisi; Sunset Addition Lot 8 Block 2 to Ipswich City, owners Daniel & Kelsey
  Knust; Original Plat Lots 1 & 2 Block 23 to Bowdle City, owners Donald & Darnelda Heilman;
  Meakins 5<sup>th</sup> Addition Lots 9 & 10 Block 14 to Bowdle City, owners Kevin & Sandra Schlechter;
  Original Plat N½ of Lot 1 & W½ & N½ of E½ of Lot 2 & N½ of Lot 3 Block 5 to Roscoe City,
  owner Suzie Kilber; Original Plat S½ of Lot 3 & E100' of Lot 4-6 Block 11 to Roscoe City, owner
  Garritt Dykstra; SE¼-13-123-66 Gardner's Addition Lots 2 & 3, Cortlandt Township, owners
  Timothy & Rosemary Martin; NE¼-8-124-69, Adrian Township, owner Debra Swalve. Five yes
  votes, motion carried.
- **CLASSIFICATION APPEAL:** Motioned by Thomas, seconded by Schaffner to deny the Owner-Occupied Status appeal of Donald Mendelson for property described as Meakins 1<sup>st</sup> Addition Lots 3 & 4 Block 3 to Bowdle City. Five yes votes, motion carried.

**ADJOURN:** Motioned by Schaffner, seconded by Thomas to adjourn the Equalization Meeting at 9:10 A.M. Five yes votes, motion carried.

Robert Olson

Chairman of the Board

ATTEST:

Keith Schurr

**Edmunds County Auditor** 

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