

EDMUNDS COUNTY BOARD OF EQUALIZATION

IPSWICH, SOUTH DAKOTA

April 11, 2017

The Edmunds County Board of Equalization met on April 11, 2017 at the county courthouse.

Members present were: Robert Olson, Morris Grosz, Nathan Davis, Dennis Hoyle, and Wade Eisenbeisz. Chairman Olson called the meeting to order at 9:00 A.M. Others present for portions of the meeting were: Eric Dutenhoeffer, Dianne Spitzer, and Glenn Spitzer.

**CHAIRMAN & VICE CHAIRMAN:** Motioned by Eisenbeisz, seconded by Grosz 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 2017 county valuations. The Board reviewed property valuations and Local Board changes. Motioned by Davis, seconded by Hoyle 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 Eisenbeisz, seconded by Hoyle 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 Grosz, 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 Hoyle, seconded by Eisenbeisz 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 Grosz, seconded by Hoyle to approve the exempt property list for 2017, as published earlier. Motion carried.

**CLASSIFICATION CHANGE:** Motioned by Eisenbeisz, seconded by Davis to remove the owner-occupied classification from the following properties: Original Plat E67' of Lots 13-19 Block 24 to Ipswich City, owners Corey & Kelly Ann Davies; Original Plat Lots 10-12 Block 14 to Ipswich City, owner Meredith J Humphery; Morgans Addition W½ of Lots 1-5 Block 3 to Roscoe City, owner Michael J Bonin; Original Plat Lots 22-24 Block 9 to Roscoe City, owner Dennis L Grau; Original Plat W86' of Lot 9 Block 36 to Bowdle City, owners Ramero & Manuela Padilla; Original Plat Lots 3-5 Block 2 to Hosmer City, owners Brad & Michelle Braunworth; MLC Subdivision NW¼-12-124-72 Outlot 5 to Hosmer City, owners Roger & Sandra Malsam; Plat of Lots 1-10 SE¼-13-123-66 Lot 1 & S75' of Lot 2, Mina Lake, owner Robert Hixon; Shaners Mina Lake Subdivision NE¼-25-123-66 Lot 17, Mina Lake, owner Jill Perman; Hansen Subdivision SE¼-24-123-66 Lot 1, Cortlandt Township, owner Betty B Hansen; NE¼-27-124-72, Hosmer Township, owners Eloy R & Janis Heier; NW¼-3-123-68 Stevens Subdivision Lot 1, Ipswich Township, owner Kathleen Stevens; NE¼-35-124-70 Except Tract A Rohrbach Addition, North Bryant Township, owner Helga Rohrbach Trust; SW¼-31-124-66, partial, Pembroke Township, owners Paul & Julie Malsom; NE¼-12-124-71, Sangamon Township, owners Jeff & Sheila Hanson. Motion carried.

**ASSESSMENT APPEALS:** Motioned by Hoyle, seconded by Grosz to decrease the assessor's value from \$276,795 to \$201,760 for land described as NW¼ of Section 6 Township 122-69, owners Glenn & Dianne Spitzer. Motion carried.

Motioned by Eisenbeisz, seconded by Grosz to accept the assessor's value of \$314,893 for land described as SW¼ of Section 6 Township 122-69, owners Glenn & Dianne Spitzer. Motion carried.


Motioned by Davis, seconded by Hoyle to accept the assessor's value of \$336,712 for land described as SW¼ of Section 1 Township 121-71, owner Eric Dutenhoeffer. Motion carried.

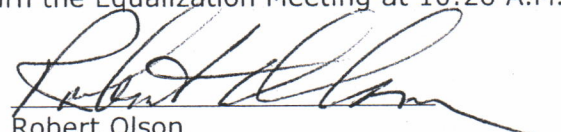
Motioned by Hoyle, seconded by Grosz to accept the assessor's value of \$349,449 for land described as NW¼ of Section 1 Township 121-71, owner Eric Dutenhoeffer. Motion carried.

Motioned by Eisenbeisz, seconded by Grosz to accept the assessor's values of \$4,125 for land and decrease the assessor's value of \$106,952 to \$94,875 for improvements described as Lot 2 & W10' of Lot 3 Herricks 1<sup>st</sup> Addition, Ipswich City, owners Dean & Tammy Bahr. Motion carried.

**ADJOURN:** Motioned by Davis, seconded by Hoyle to adjourn the Equalization Meeting at 10:20 A.M. Motion carried.

ATTEST:

  
Keith Schurr  
Edmunds County Auditor

  
Robert Olson  
Chairman of the Board

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