EDMUNDS COUNTY BOARD OF EQUALIZATION IPSWICH, SOUTH DAKOTA April 9, 2019

- The Edmunds County Board of Equalization met on April 9, 2019 at the county courthouse.

 Members present were: Robert Olson, Morris Grosz, Jerome Schaffner, 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: James Stafford, Sharon Stafford, and Sandra Northrop.
- CHAIRMAN & VICE CHAIRMAN: Motioned by Grosz, seconded by Hoyle 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 2019 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. Motion carried.
- **DISCRETIONARY PROPERTY:** Motioned by Grosz, seconded by Schaffner 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 Thomas, seconded by Hoyle 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 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. Motion carried.
- **EXEMPT PROPERTY:** Motioned by Schaffner, seconded by Grosz to approve the exempt property list for 2019, as published earlier. Motion carried.
- **CLASSIFICATION CHANGE:** Motioned by Schaffner, seconded by Hoyle to remove the owner-occupied classification from the following properties: Original Plat Lots 15-20 Block 20 to Ipswich

City, owner Nancy Lee Bloemendaal; Sunset Addition Lot 2 Block 1 to Ipswich City, owners Donne & Denise Fricke; Bonnie Lea Addition Lot 1 & E20' of Lot 2 Block 8 to Ipswich City, owners Janice Kilber Etal; Nehls Addition Lot 10 Block 3 to Ipswich City, owner Jeromy Locken; Kleins Replat of Nehls Addition Lots 3 & 4 Block 4 to Ipswich City, owner Delileah Norton; Nehls Addition Lot 1 Exc E100' & W16' & Lot 2 Exc E100' & W16' of S40' Block 7 to Ipswich City, owner Sarah Rose; Herricks 1st Addition Lots 5 & 6 to Ipswich City, owner Heather Stroman; Original Plat N½ of Lots 8 & all of Lot 9 Block 22 to Bowdle City, owners Shawn & Kelly Bessette; Meakins 3rd Addition Lots 17 & 18 Block 5 to Bowdle City, owners Tamera Coppenbarger & Robert Arcuri; Meakins 4th Addition N1/2 of Lot 14 & all of Lot 15 Block 12 to Bowdle City, owners Shane & Christy Hanson; Meakins 3rd Addition N58' of Lots 9-13 Block 8 to Bowdle City, owner Daniel Hardison; Parcels 1-5 SW¼NE¼-26-123-66 Lot 1 & W½ of Lot 2 & Parcels 4 & 5, Cortlandt Township, owners Dale & Pamela Smid; NW¼-22-123-71, Glen Township, owner Preszler Limited Partnership; N½NE¼-26-124-71, Sangamon Township, owner Robert Schumacher; NW¼-23-121-73, Hudson Township, owner Patricia Stephan Family Revocable Trust; SE¼-12-124-71 Ulmer Outlot 1, Sangamon Township, owners Darwin & Kay Ulmer; NW¼-17-124-71 Tract 1, Sangamon Township, owner Scott Ulmer. Motion carried.

ASSESSMENT APPEALS: Motioned by Thomas, seconded by Grosz to raise the Local Board of Equalization value of \$284,958 to the assessor's value of \$312,568 for land described as NE¼ of Sec 2, Twp 121-69, Liberty Township, owners James & Sharon Stafford. Motion carried.

Motioned by Thomas, seconded by Hoyle to accept the assessor's value of \$322,002 for land described as NW¼ of Sec 18, Twp 121-68, Powell Township, owner Randy L. Richards Trust.

Motion carried.

ADJOURN: Motioned by Thomas, seconded by Grosz to adjourn the Equalization Meeting at 9:40 A.M. Motion carried.

Robert Olson Chairman of the Board

ATTEST

Keith Schurr

Edmunds County Auditor

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