EDMUNDS COUNTY BOARD OF EQUALIZATION IPSWICH, SOUTH DAKOTA April 13, 2021

- The Edmunds County Board of Equalization met on April 13, 2021 at the county courthouse.

 Members present were: Morris Grosz, Jerome Schaffner, Timothy Thomas, and Chad Preszler.

 Vice-Chairman Thomas called the meeting to order at 9:00 A.M. Sandra Northrop was present for the meeting.
- **CHAIRMAN:** Motioned by Grosz, seconded by Schaffner to have Timothy Thomas be the Chairman for the 2021 Equalization Meeting. 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 2021 county valuations. Motioned by Schaffner, seconded by Preszler 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 July 7, 2020. Motion carried.
- **TAX FREEZE PROPERTY:** Motioned by Preszler, 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. Motion carried.
- **VETERAN TAX EXEMPT PROPERTY:** Motioned by Preszler, 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 Schaffner, seconded by Grosz to approve the exempt property list for 2021, as published earlier. Motion carried.
- **CLASSIFICATION CHANGE:** Motioned by Grosz, seconded by Schaffner to remove the owner-occupied classification from the following properties: Original Plat Lots 13-14 Block 23 to Ipswich City, owners Paul & Linda Riel; Lots 1-5 NW¼-27-123-68 Lot 4 Less Exceptions to

Ipswich City, owners Terry Schneider Etal; Original Plat Lots 13-14 Block 5 to Hosmer City, owner Levi Sowards; NE¼-9-123-66, Cortlandt Township, owner Barbara Perrrion; W½NW¼SE¼-14-124-67, Belle Township, owner Casper Malsom; NW¼-34-123-68 W550' of N792', Ipswich Township, owner Shan O'Lea Jeschke; NW¼-29-124-72, Hosmer Township, owner William and Mary Grismer Living Trust; NE¼-4-123-73, Bowdle Township, owner Steven Giedt Family Trust; NE¼-29-123-70 Shipke's 1st Subdivision Lot 3, Bryant Township, owners Shadow & Guylaine Garber; SE¼-4-124-66, Pembrook Township, owners Paul & Phyliss Erdmann. Motion carried.

ADJOURN: Motioned by Grosz, seconded by Schaffner to adjourn the Equalization Meeting at 9:10 A.M. Motion carried.

Timothy Thomas Chairman of the Board

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ATTEST:

Keith Schurr

Edmunds County Auditor