EDMUNDS COUNTY BOARD OF EQUALIZATION IPSWICH, SOUTH DAKOTA April 9, 2024

- The Edmunds County Board of Equalization met at 9:00 a.m. on April 9, 2024 at the county courthouse. Members present were: Dean Mehlhaff, Morris Grosz, Micheal J. Geditz, Chad Preszler, and Timothy Thomas. Chairman Thomas called the meeting to order at 9:00 a.m. Others present for portions of the meeting were: Kyle Couchey, Brittney Duvall, Daryl Ertz, Tod Gohl, Michael Hammrich, Michael Heinz, Kelsey Holien, Jean Hutson, Tracy Hutson, Erica Larson, Sandra Northrop, Rodrick Tobin, and Jonathan Waldner.
- **CHAIRMAN:** Motioned by Mehlhaff, seconded by Preszler to have Timothy Thomas be the Chairman for the 2024 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 2024 county valuations. Motioned by Mehlhaff, seconded by Preszler that all new structures and all reconstruction or renovation of qualifying property be valued according to SDCL 10-6-137. Motion carried.
- **DISCRETIONARY PROPERTY:** Motioned by Grosz, seconded by Geditz 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 Mehlhaff 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 Mehlhaff, seconded by Geditz 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 Preszler, seconded by Grosz to approve the exempt property list for 2024, as published earlier. Motion carried.
- **CLASSIFICATION CHANGE:** Motioned by Geditz, seconded by Preszler to remove the owner-occupied classification from the following properties: Original Plat Lots 1 & 2 Block 39 to Bowdle

City, owner Brett Schaible; Turners Addition Lots 5 & 7 & 9 Block 2 to Ipswich City, owner Loren L Leonard Trust; Original Plat Lots 1 & 2 Block 7 to Roscoe City, owner Kevin Malsom; SE¼-1-122-69 North 1,537′ of the East 2,050′, Cleveland Township, owners Thomas & Kathy Blank; Millards Lakeview Estates NE¼-13-123-66 Lot 46, Mina Lake/Cortlandt Township, owners Ron & Jean Nold; Shaners Mina Lake Subdivision NE¼-25-123-66 S½ of Lot 13 and all of Lot 14, Mina Lake/Cortlandt Township, owners Ryan & Kelli Haessig; SE¼-33-124-73 Mitzel Subdivision Lot 1 (Leased Site), Modena Township, owner Joshua Mitzel. Motion carried.

ASSESSMENT APPEALS: Motioned by Mehlhaff, seconded by Geditz to raise the Local Board of Equalization value of \$8,767 to \$22,000 for land, described as Lot 1 of Holien Addition to the City of Ipswich, and to change the classification to Owner Occupied (NA-D-S), owners Ryan & Kelsey Holien. Motion carried.

Motioned by Geditz, seconded by Thomas to accept the Local Board of Equalization value of \$262,311 for Improvements and accept the Assessor's value of \$6,399 for land, described as South 13' of Lot 16 and all of Lots 17 & 18 Block 16 Original Plat to City of Ipswich, to accept the Local Board of Equalization value of \$352,261 for Improvements and accept the Assessor's value of \$9,951 for land, described as Lots 4 & 5 Block 3 Arnolds Addition to City of Ipswich, and to accept the Local Board of Equalization value of \$425,420 for Improvements and accept the Assessor's value of \$10,030 for land, described as Lots 4 & 5 Block 2 Bonnie Lea Addition to City of Ipswich, owner S & S Rentals LLC. Voice vote; majority - yes, Grosz - no. Motion carried.

Motioned by Grosz, seconded by Preszler to change the classification of land to NA-DC for property described as Lots 4 & 5 Block 2 Bonnie Lea Addition to City of Ipswich, owner S & S Rentals LLC. Motion carried.

ADJOURN: Motioned by Geditz, seconded by Grosz to adjourn the Equalization Meeting at 10:30 a.m. Motion carried.

Timothy Thomas Chairman of the Board

ATTEST:

Keith Schurr

Edmunds County Auditor

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