

# *EQUALIZATION AGENDA*

*April 14, 2026*

*9:00 a.m.*

1. Motion to have same chairman as regular meetings.
2. Oath of Office.
3. Motion that all new structures and all reconstruction or renovation of qualifying property is valued according to SDCL 10-6-137.
4. Motion to pass resolution pertaining to discretionary formula properties. (Page 2)
5. Motion to pass resolution pertaining to disabled and elderly tax freeze properties. (Page 2)
6. Motion to pass resolution pertaining to disabled veteran property tax exemption property. (Page 2)
7. Motion to accept the exempt properties on attached list. (Pages 3 & 4)
8. Motion to remove the owner-occupied classification from the properties on the attached list. The owner no longer qualifies for this classification. All owners were sent notification of removal of owner-occupied status and were directed to submit a letter of appeal by April 7, 2026 if they wish to appeal this matter. (Page 5)
9. Motion to designate qualifying properties as owner-occupied. These properties filed Owner-Occupied Certificates prior to March 15<sup>th</sup> but assessment notices had been created and mailed prior to that date. (Page 5)
10. **Appeal Appointments:**
  - 9:10 Todd & Renee Black – Residential Property – (appeal from local board) Mina Lake/Cortlandt
  - 9:20 Grass Lake LLC – Agricultural Property – Clear Lake Twp
11. Adjourn Equalization – time \_\_\_\_\_.