**KINGSBURY COUNTY BOARD OF EQUALIZATION**

**De Smet, South Dakota**

**April 11, 2023**

**The Kingsbury County Board of Equalization met Tuesday April 11, 2023, at 8:35 A.M. in the Courtroom of the County Courthouse with Commissioners Roger Walls, Steve Spilde, Kyle Lee, Doug Kazmerzak, and Corey Lundquist, Tammy Anderson Director of Equalization and Maggie Purintun, Deputy Director of Equalization were present. Chairman Kazmerzak presided.**

**AGENDA**

**Motion by Lundquist and seconded by Walls to approve the agenda. All present voting aye. Motion carried.**

**TAX EXEMPT**

**The Board reviewed the tax-exempt properties.**

**Motion by Spilde and seconded by Lee to accept the tax-exempt property listing. All present voting aye. Motion carried.**

**WATER ACRES**

**The Board reviewed the list of people who received water acre relief. The list had been approved by the local township boards.**

**AG CHANGES**

**The Board reviewed the Ag Changes list. There were three properties that no longer qualified for the Ag exemption, and seven properties that needed changes or now qualified for the Ag land status.**

**Motion by Lee and seconded by Walls to approve the Ag changes as listed. All present voting aye. Motion carried.**

**OWNER OCCUPIED CHANGES**

**The Board reviewed the Owner-occupied changes.**

**Motion by Spilde and seconded by Lee to approve as listed the Owner-occupied changes. All present voting aye. Motion carried.**

**GROWTH**

**The Board reviewed the list of growth for each year since 2016 showing continued growth in the county.**

**SENIOR/DISABLED FREEZE**

**The Board reviewed the Senior-Disabled freeze information.**

**Michelle Longville, Treasurer, joined the meeting and informed the Board that there was a total of 86 applications, with 76 qualifying and 10 being denied.**

**Motion by Walls and seconded by Lundquist to approve the Senior-Disabled freeze applicants. All present voting aye. Motion carried.**

**VETERANS EXEMPTION**

**The Board reviewed the Veteran’s Exemption information.**

**Motion by Lee and seconded by Lundquist to approve the Veteran’s Exemption applicants and to thank all veterans for their service. All present voting aye.** **Motion carried.**

**MISCELLANEOUS CHANGES**

**The Board reviewed miscellaneous changes needing to be made for various reasons.**

**Motion by Spilde and seconded by Lee to approve the miscellaneous changes as listed. All present voting aye. Motion carried.**

**MISCELLANEOUS ITEMS**

**The Board reviewed some miscellaneous items, including land sales, Owner-occupied classification, real property classification and the Ag land worksheet used by Director for value calculation. This was for informational purposes only, no action needed.**

**LOCAL BOARD MINUTES**

**The Board reviewed the Local Board Minutes.**

**APPEALS**

**The Board discussed the following two appeals:**

**Appeal #1: DOE number 1969**

**The applicant believes this value is too high. The soils project procedure the Director of Equalization must now use, does not take the value down low enough. The township upheld the assessor’s value.**

**Anderson recommended upholding the value.**

**Motion by Walls and seconded by Lee the Board uphold the assessor’s value of $322.424.00 as recommended for DOE number 1969. All present voting aye. Motion carried.**

**Appeal #2: DOE number 1970**

**The applicant believes this value is too high. The soils project procedure the Director of Equalization must now use does not take the value down low enough. The township upheld the assessor’s value.**

**Anderson recommended upholding the value.**

**Motion by Walls and seconded by Lee the Board uphold the assessor’s value of $398,233.00 as recommended for DOE number 1970. All present voting aye. Motion carried.**

**Motion by Lundquist and seconded by Spilde to adjourn from Equalization Board and return to regular session. All present voting aye. Motion carried.**

**Chairman Kazmerzak declared the Board back into regular session at 10:24 A.M.**

**SIGNED \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_**

 **Doug Kazmerzak, Chairman**

**ATTEST \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_**

 **Echo Steffensen, County Auditor**

**Published 1 week at the total approximate cost of \_\_\_\_\_\_\_\_.**