#### OFFICIAL PROCEEDINGS KINGSBURY COUNTY BOARD OF COUNTY COMMISSIONERS

De Smet, South Dakota April 13, 2021

The Kingsbury County Board of County Commissioners met Tuesday, April 13, 2021 at 8:45 AM in the Courtroom of the County Courthouse with Commissioner Steve Spilde attended via Zoom. Commissioners Roger Walls, Joe Jensen and Delmer Wolkow were present. Echo Steffensen, Deputy Auditor, Tammy Anderson, Director of Equalization and Maggie Purintun, Deputy Director of Equalization were also present. Chairman Walls presided.

Also attending via Zoom were Jennifer Barnard, Auditor, Mike Siefker, with The Kingsbury Journal, and Chris Owens.

## PLEDGE OF ALLEGIANCE

The Pledge of Allegiance was recited.

#### **AGENDA**

Spilde moved and Wolkow seconded to approve the agenda. All present voting aye - 5, nay - 0, abstain - 0. Motion carried.

#### PUBLIC COMMENT

Chairman Walls asked for public comment. There was none.

## CONFLICT OF INTEREST

Chairman Walls asked the Board if there was any conflict of interest. There was none.

### BOARD OF ADJUSTMENT

Jensen moved and Spilde seconded to adjourn from regular session and move into Board of Adjustment at 8:48 A.M. for the Halme, Inc. Conditional Use Hearing which had been tabled from April 8, 2021. All present voting aye - 5, nay - 0, abstain - 0. Motion carried.

Chairman Walls declared the Board out of Planning and Zoning at 9:00 A.M.

## BOARD OF EQUALIZATION

Jensen moved and Spilde seconded to adjourn from regular session and move into Board of Equalization at 9:01 A.M.

Jennifer Barnard, Auditor, administered the County Board of Equalization Oaths.

The Board reviewed the tax-exempt properties.

Jensen moved and Wolkow seconded to approve the tax-exempt property listing and the addition. All present voting aye - 4, nay - 0, abstain - 0. Motion carried.

Anderson requested to hear Owens appeal so that he could get to a meeting. Appeal #1: DOE numbers 6998, 6999, 7112, 7113 and 7127 Owens, Christopher G.

Appeal was brought before the Board by Chris Owens via Zoom.

Owens requested an appeal of the value of his property due to the rate of increase over the last several years. With no real adjustment between 2018 and 2019 and then a 35% increase between 2019 and 2021. These are empty lots and Owens asked what the reason was behind the increase.

Anderson stated the sales in the area drive the increases in value for an area and that the sales information had been provided to Owens in a previous conversation.

After additional discussion, Anderson recommended the value assessed be upheld by the Board. Anderson informed Owens the Board would decide all of the appeals at the end of the meeting and the decision made would be mailed to him.

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

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

Spilde moved and Jensen seconded to approve the Ag Changes list. All present voting aye - 4, nay - 0, abstain - 0. Motion carried.

The Board reviewed the Owner Occupied changes.

Jensen moved and Wolkow seconded to accept the list of Owner Occupied changes. All present voting aye - 4, nay - 0, abstain - 0. Motion carried.

The Board reviewed the list of growth for each year since 2004.

The Board reviewed the Senior-Disabled freeze information.

Elaine Blachford, Treasurer, joined the meeting and informed the Board that there was a total of 62 applicants, with 58 qualifying and 4 being denied due to income or valuation.

Spilde moved and Wolkow seconded to approve the Senior-Disabled freeze applicants. All present voting aye - 4, nay - 0, abstain - 0. Motion carried.

The Board reviewed the Veteran's Exemption information.

Jensen moved and Spilde seconded to approve the Veteran's Exemption applicants. All present voting aye - 4, nay - 0, abstain - 0. Motion carried.

Anderson stated these were approved with a thank you for the service to our country.

The Board reviewed Miscellaneous Changes needing to be made for various reasons.

Wolkow moved and Jensen seconded to approve the Miscellaneous Changes. All present voting aye -4, nay -0, abstain -0. Motion carried.

The Board reviewed some miscellaneous items, including land sales. This was for informational purposes only, no action needed.

The Board reviewed the Local Board Minutes.

The Board discussed the following two appeals:

Appeal #1: DOE numbers 6998, 6999, 7112, 7113 and 7127 Owens, Christopher G.

Based on the discussion had earlier in the meeting Anderson restated the recommendation to uphold the assessor's value for each of the properties.

Wolkow moved that the Board uphold the assessor's value of \$312 as recommended for DOE number 6998. Jensen seconded the motion. All present voting aye - 4, nay - 0, abstain - 0. Motion carried.

Jensen moved that the Board uphold the assessor's value of \$227 as recommended for DOE number 6999. Spilde seconded the motion. All present voting aye - 4, nay - 0, abstain - 0. Motion carried.

Spilde moved that the Board uphold the assessor's value of \$1,421 as recommended for DOE number 7112. Wolkow seconded the motion. All present voting aye -4, nay -0, abstain -0. Motion carried.

Jensen moved that the Board uphold the assessor's value of \$789 as recommended for DOE number 7113. Spilde seconded the motion. All present voting aye - 4, nay - 0, abstain - 0. Motion carried.

Wolkow moved that the Board uphold the assessor's value of \$1,582 as recommended for DOE number 7127. Jensen seconded the motion. All present voting aye -4, nay -0, abstain -0. Motion carried.

Appeal #2: DOE number 1718, Wilde Jr., Richard D Appeal was brought before the Board by Richard D. Wilde Jr.

Wilde requested an appeal of the value of his property due to amount of slough, trees and non-productivity of the property. Wilde stated there was no dispute on the value of the building, only the land.

Anderson recommended to uphold the assessor's value of the structure at \$29,129.00 and land at \$62,750.00.

Jensen moved that the Board uphold the assessor's value of \$29,129\$ for the building and \$62,750.00 for the land as recommended for DOE number 1718. Spilde seconded the motion. All present voting aye - 4, nay - 0, abstain - 0. Motion carried.

# DOE COMMENTS

Anderson and Purintum expressed their thanks to the Board for their time and support through the past years.

Members of the Board expressed appreciation to Anderson and Purintum for how they make things run smoothly and efficiently.

Wolkow moved and Jensen seconded that the Board adjourn from Equalization Board. All present voting aye -4, nay -0, abstain -0. Motion carried.

Barnard requested to move into Executive Session for personnel.

Jensen moved and Spilde seconded to adjourn from regular session and move into Executive Session for personnel at 10:44 A.M. All present voting aye -4, nay -0, abstain -0. Motion carried.

Spilde moved and Jensen seconded to adjourn from Executive Session. Chairman Walls declared the Board out at 10:53 A.M.

### OPEN DISCUSSION

The Board discussed the status of window project and tuck pointing. The Board also scheduled Commissioner interviews for District I for April 20, 2021.

The Bo	ard adjourned	to	Tuesday,	April	20,	2021	at	8:30	AM.	
SIGNED	Roger Walls,	Cha	airman							
ATTEST	Jennifer Barr	naro	d, County	Audito	or					
Publis	hed 1 week at	the	e total a	oproxi	nate	cost	of			