

OFFICIAL PROCEEDINGS KINGSBURY COUNTY BOARD OF COUNTY COMMISSIONERS

De Smet, South Dakota

April 14, 2019

The Kingsbury County Board of County Commissioners met Tuesday, April 14, 2019 at 9:00 AM in the Commissioner Room in the Courthouse with Commissioners Joe Jensen, Shelley Nelson, and Steve Spilde attended via conference call. Roger Walls and Delmer Wolkow were present. Tammy Anderson, Director of Equalization and Maggie Purintun, Deputy Director of Equalization were also present. Chairman Walls presided.

PLEDGE OF ALLEGIANCE

The Pledge of Allegiance was recited.

CONFLICT OF INTEREST

Nelson informed the Board she would be abstaining from the vote for the Charles Elmer appeal.

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

BOARD OF EQUALIZATION

The Board reviewed the tax-exempt properties.

Jensen moved and Nelson seconded to approve the tax-exempt property listing and the addition. All present voting aye - 5, Nay - 0, motion carried.

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 applicants eligible for the geothermal deduction. There were no new applicants and the list is down to three applicants.

Wolkow moved and Spilde seconded to accept the list of geothermal heat applicants. All present voting aye - 5, Nay - 0, motion carried.

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

Jensen moved and Spilde seconded to approve the Ag Changes list. All present voting aye - 5, Nay - 0, motion carried.

The Board reviewed the Owner Occupied changes.

Nelson moved and Wolkow seconded to accept the list of Owner Occupied changes. All present voting aye - 5, Nay - 0, motion carried.

The Board reviewed the list of growth for each year since 2016.

The Board reviewed the Senior-Disabled freeze information.

Elaine Blachford, Treasurer, informed the Board that there was a total of 62 applicants, with 54 qualifying and 8 being denied due to income or valuation.

Jensen moved and Spilde seconded to approve the Senior-Disabled freeze applicants. All present voting aye - 5, Nay - 0, motion carried.

The Board reviewed the Veteran's Exemption information.

Wolkow moved and Nelson seconded to approve the Veteran's Exemption applicants. All present voting aye - 5, Nay - 0, motion carried.

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

Spilde moved and Wolkow seconded to approve the Miscellaneous Changes. All present voting aye - 5, Nay - 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.

Due to the status of Covid-19 those appealing had the option to appear via conference call or Skype.

The Board discussed the following seven appeals:

Appeal #1: DOE 7339, Kendall, Gregg & Judy

Appeal brought by Gregg Kendall who appeared via Skype.

Kendall met with the Board and reviewed the information previously submitted to Anderson regarding his request to lower the value of his home from \$359,227.00 to \$301,400.00 and his land from \$90,463.00 to \$76,020.00. Though the value of the property did increase, this was approximately 44% for his property. He also presented pictures showing his land was not only under water but had washed away with a 16-foot drop-off. His plan is to bring in riprap and refill the land that had washed away once equipment can be brought in.

Anderson recommended to lower the structure valuation to \$301,400.00 to include the garage.

Wolkow moved that the Board accept the DOE's recommendation on the structure valuation and reduce the land value to \$76,020.00 as requested. Jensen seconded the motion. All present voting aye - 5, nay - 0, motion carried.

Appeal #2: DOE 7584, Keckler, Jeremy & Jolene

Appeal was brought before the Board by Jeremy Keckler via conference call.

Keckler requested an appeal of the value of his property due to the lack of access and services to the property due to the flooded road conditions.

Anderson recommended to uphold the assessor's value of the structure at \$145,571.00 and land at \$23,692.00.

Jensen moved and Nelson seconded that the Board accept the DOE's recommendation. All present voting aye - 5, nay - 0, motion carried.

Appeal #3: DOE 7172, Jensen, Chris & Kuen Pong

Appeal was brought before the Board by Chris Jensen via conference call.

Jensen requested an appeal of the value of his property due to the lack of access and services to the property due to the flooded road conditions.

Anderson recommended to uphold the assessor's value of the Mobile Home at \$90,122.00, the garage value at 26,494.00 and land at \$37,830.00.

Spilde moved and Wolkow seconded that the Board accept the DOE's recommendation. All present voting aye - 5, nay - 0, motion carried.

Appeal #4: DOE 7071: Gruntmeier, Joseph

Appeal was brought before the Board by Joseph Gruntmeier via conference call.

Gruntmeier expressed concern for the amount of increase that was placed on the property value over the last two years and requested reconsideration of the value based on the amount the structure was purchased and insured for.

Anderson recommended to uphold the assessor's value of the structure at \$53,109.00 and land at \$1,750.00.

Nelson moved and Jensen seconded that the Board accept the DOE's recommendation. All present voting aye - 5, nay - 0, motion carried.

Appeal #5: DOE 1718, Wilde, Richard D., Jr  
Appeal was brought before the Board by Richard Wilde Jr. via conference call.

Wilde discussed the land value increase and felt the current increase is excessive based on the water level, low ground and trees. Anderson explained all small acreages in Kingsbury County received the same increase in land value.

Anderson recommended to uphold the assessor's value of the structure at \$24,274.00 and land at \$62,750.00.

Wolkow moved and Jensen seconded that the Board accept the DOE's recommendation. All present voting aye - 5, nay - 0, motion carried.

Appeal #6: DOE #237, Johnson, Duane & Tami  
Appeal was brought before the Board by Anderson, Director of Equalization. Tami Johnson joined the meeting via conference call.

Anderson informed the Board that the local board lowered the value of the land from \$61,500.00 to \$50,000.00 with no information provided to Anderson or Johnson to indicate why the value was lowered or how the new value was calculated. Anderson also informed the Board that all small acreages in Kingsbury County received the same increase in land value.

Anderson recommended to uphold the assessor's land value at \$61,500.00.

Wolkow moved and Jensen seconded that the Board accept the DOE's recommendation. All present voting aye - 5, nay - 0, motion carried.

Appeal #7: DOE #1638, Elmer, Charles.  
Appeal was brought before the Board by Anderson, Director of Equalization. Charles Elmer had been notified of the meeting.

Anderson informed the Board the local board lowered the value of the land from \$107,700.00 to \$67,800.00 with no information provided to Anderson or Elmer to indicate why the value was lowered or how the new value was

calculated. Anderson also informed the Board that all small acreages in Kingsbury County received the same increase in land value.

Anderson recommended to uphold the assessor's land value at \$107,700.00.

Wolkow moved and Walls seconded that the Board accept the DOE's recommendation. All present voting aye - 4, nay - 0, abstain - 1, motion carried.

DOE COMMENTS

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

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

Nelson moved and Spilde seconded that the Board adjourn from Equalization Board. All present voting aye - 5, Nay - 0, motion carried.

The Board adjourned to Tuesday, April 21, 2019 at 8:30 AM.

SIGNED

\_\_\_\_\_  
Roger Walls, Chairman

ATTEST

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Jennifer Barnard, County Auditor

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