LAKE COUNTY BOARD OF EQUALIZATION
April 13, 2021

The Board of Lake County Commissioners met as a County Board of Equalization on April 13, 2021 at 9 a.m. in the commission meeting room at the Lake County Courthouse. Chair Wollmann called the meeting to order. Auditor Barrick called roll call: Commissioner Aaron Johnson, Commissioner Adam Leighton, Commissioner Deb Reinicke, Commissioner Dennis Slaughter, and Chair Kelli Wollmann all present. The Pledge of Allegiance was recited. Rick Becker, Director of Equalization, Deb Blanchette, Deputy Director of Equalization, Ashley Allgaier, office manager, and Chris Downs, field appraiser, were present.

AGENDA APPROVED:

Motion by Reinicke, second by Johnson, to approve the agenda of April 13, 2021. Motion carried.

COMMUNITY COMMENTS: NONE

COUNTY BOARD OF EQUALIZATION:

The commissioners took their oaths of office.

ELDERLY/DISABLED ASSESSMENT FREEZE SDCL 10-6A:

Debra Walburg, Treasurer, was present to discuss the 57 approved applications for the elderly/disabled assessment freeze. There are 16 new applications and 20 applications not renewed. The assessment freeze is based on income, ownership, age or disability, and property value. Director Becker told the board the valuation discount due to the freeze is $1,114,184. Motion by Reinicke, second by Leighton, to approve the 57 applications for the elderly/disabled assessment freeze SDCL 10-6A. Motion carried.

OWNER OCCUPIED STATUS SDCL 10-13-39:

Becker discussed the 2021 owner occupied listing. There were three new applications for owner occupied status and one removal that were received after the assessment notices were mailed and before the March 15th deadline. Motion by Johnson, second by Slaughter, to approve the owner occupied listing including the three new applications and one removal. Motion carried.

OFFICE CORRECTION:

Parcel 08000-10852-333-20 was missed by the Equalization Office as the house was not on the property as of November 1st due to a fire. Motion by Reinicke, second by Johnson, to approve parcel 08000-10852-333-20 structure value change C1-S $60,200 to C1-S $0. Motion carried. Parcel 01400-10551-000-10 will need to be exempt as it was purchased by Horizon Heights Road District (a government entity). Motion by Reinicke, second by Leighton, to approve parcel number 01400-10551-000-10 as an exempt parcel. Motion carried.

2021 AG/COMMERCIAL DISCRETIONARY EXEMPTIONS:

Director Becker explained the discretionary exemptions, SDCL 10-6-35.1, for ag and commercial property. The 2021 ag buildings with discretionary and exempt total $2,941,700 and properties on the commercial listing total $4,309,700. Motion by Reinicke, second by Slaughter, to approve the ag discretionary exemptions and the commercial discretionary exemptions for 2021. Motion carried.

RENEWABLE ENERGY CREDITS SDCL 10-4-44:

Becker discussed the five existing residential systems with total exempt value of $87,721. Motion by Johnson, second by Leighton, to approve the 2021 renewable energy property listing. Motion carried.

DISABLED VETERAN SDCL 10-4-40:

Becker discussed the 2021 disabled veteran property exemption list. He discussed five new applications, four removed for sale of property or death, one application was received and denied as the veteran doesn't live here, and one application came in after the Nov 1st deadline. Applications for Veterans exemption are confidential. The total 18 applications for Disabled Veteran total $1,984,454 in exempt valuation. Motion by Reinicke, second by Johnson, to approve the Disabled Veteran exemptions. Motion carried.

TAX EXEMPT PROPERTIES SDCL 10-4-15:

Becker discussed the 2021 applications of tax exempt properties. Churches, church parking lots, church education centers, and cemeteries are exempt from annual applications once the initial application has been approved and property is used for that purpose. Churches only need to annually apply for extra property such as a parsonage occupied by the pastor. Becker told the board there were six new parcels and one parcel removed. Commissioner Johnson recused himself from this vote. Motion by Leighton, second by Reinicke, to approve the new tax exempt property list for 2021. Motion carried.

MULTI-TENANT BUSINESS INCUBATOR SDCL 10-4-39:

Becker told the board there were no multi-tenant business incubator for 2021.

INDUSTRIAL DEV CORP EXEMPTION:

Becker discussed SDCL 10-4-8.1; Seven hundred fifty thousand dollars ($750,000) of the full and true value of the total amount of real property or portion thereof owned by a local industrial development corporation is exempt from property taxation. There were two applications: the application of the **Lake Area Improvement Corp**., Lakeview Industrial Park, Tract 1 Berthers 2nd Add exc Lot A Lakeview Ind Park 11th Add, Tract 2 Berthers 2nd Add exc Lakeview Ind Park & exc Lot H-1, Lot 4 exc Lot A-B&C in Block 2 Lakeview Ind Park 18th Add., Lot 2 Block 6 Lakeview Industrial Park Addition, and NW1/4 Sec 17-106-52 exc streets and exc hwy and exc platted area for a land exemption of $390,900, and the application of **WNP Development Corporation Inc**, Lot 2 Block 1 Northwestern Estates 1st Addition, Lot 1 Block 2 Northwestern Estates 2nd Addition, Lot 2 Block 2 Northwestern Estates 2nd Addition, Lot 3 Block 2 Northwestern Estates 2nd Addition, and unplotted portion of SW1/4 9-106-51 being 19'8" wide bordered on the east by Lots 1,2,3 Block 1 Northwestern Estates 2nd Addition for a land exemption of $14,600. Motion by Reinicke, second by Leighton, to approve both Local Industrial Development Corporation applications with total exemption of $405,500. Motion carried.

HISTORICAL MORATORIUM SDCL 1-19A-20:

Becker told the board there are no properties on the historical moratorium for 2021.

TOWNSHIP APPEALS:

Two townships had appeals. The City of Madison had one appeal.

TAX INCREMENT DISTRICTS:

Becker reviewed the four TIF'S of Lake County and two TIF's of the City of Madison.

COUNTY WIDE VALUATIONS:

Becker told the board the ag land value per acre decreased from $2,581.51 to $2,475.00 for 2021. The county growth before exemptions, discounts, and factors is $18,780,923.

CB 21-01 JAMES AND HELEN GILLEN:

Director Becker presented the appeal from James and Helen Gillen/Lot 15 Garrett Spawn Subdiv Lot 2/parcel 01140-10551-150-10. The Gillens were unable to be present and did not want a phone conference. The Gillen's appeal letter with their comparables was presented to the commission. Becker provided to the commission the assessment card, pictures, tax bills, and comparables from his office. CAO Gust assisted with the use of Pictometry. The commissioners reviewed all documentation. Motion by Johnson, second by Leighton, to follow the recommendation of the director of equalization regarding CB 21-01 with the structure assessed value at $266,600 and the land assessed value at $89,400 with a total assessed value of $356,000. Motion carried.

CB 21-02 JEFF AND DEBBIE LUTHER:

Director Becker presented the appeal from Jeff and Debbie Luther/Lot 2 Woods Resort/parcel 02720-10651-02010. The Luthers have removed the house that was on their property. Dated pictures show that the property was removed prior to the November 1st deadline. The Luthers chose not to appear at county boards. CAO Gust assisted with the use of Pictometry. Motion by Reinicke, second by Leighton, to follow the recommendation of the director of equalization and approve the value change of the non-ag building C1 $103,700 to $0 and leave the land value at $81,400. Motion carried.

ADJOURNMENT:

Motion by Reinicke, second by Johnson, to adjourn as a County Board of Equalization at 10:05. Motion carried.

/s/Paula Barrick
Lake County Auditor

/s/Kelli Wollmann
Chair, Lake County Commission

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