LAKE COUNTY BOARD OF EQUALIZATION
April 12, 2022

The Board of Lake County Commissioners met as a County Board of Equalization on April 12, 2022 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 and Deb Blanchette, Deputy Director of Equalization were present.

AGENDA APPROVED:

Motion by Reinicke, second by Slaughter, to approve the agenda of April 12, 2022. 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 64 approved applications for the elderly/disabled assessment freeze. There were 17 new applications and 10 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 $2,194,410. Motion by Reinicke, second by Johnson, to approve the 64 applications for the elderly/disabled assessment freeze SDCL 10-6A. Motion carried.

OWNER-OCCUPIED STATUS SDCL 10-13-39:

Becker discussed the 2022 owner-occupied listing. There were nine new applications for owner-occupied status and one removal that were received after assessment notices were mailed and before the March 15th deadline. Motion by Johnson, second by Leighton, to approve the owner-occupied listing including the nine new applications and one removal. Motion carried.

CB 22-01: Kathleen Welch Patterson was present to discuss her property at 6305 Lakeview Dr, Wentworth, SD 57075 (06285-10652-03015). Patterson presented a letter stating her belief that she has been overpaying her taxes since 2017. She stated the Equalization Office removed the owner-occupied status from her after she added her son to the title of her property. Patterson didn't have an issue with the value of her property, just the owner-occupied status that had allegedly been taken off without her knowledge. Director Becker said an owner-occupied application had never been received from Patterson for the years she had lived there. Becker referred to SD Codified Law 10-13-40.4 stating the only time an abatement or refund of tax where failure to meet application deadline for classification of owner-occupied single-family dwelling is due to military service. This is not the case. Becker reviewed his comparables with the board. Motion by Reinicke, second by Johnson, based on the recommendation of the director and codified law 10-13-40.4, to make no change and approve land value $159,900 and building value $283,800 for total value $443,700. Motion carried.

CB 22-02: Helen Madsen, property located at 6799 Zimmermann Dr, Wentworth, SD 57075 (02280-10651-26015). She stated in her appeal letter her current assessed value is significantly higher than the sale amounts of comparable properties on Lake Madison. She enclosed two recent similar sales for comparison. Director Becker reviewed his comparables with the commission. Motion by Johnson, second by Slaughter, based on the recommendation of the director, to make no change and approve land value of $465,300 and building value of $604,100 for total value $$1,069,400. Motion carried.

2022 AG/COMMERCIAL DISCRETIONARY EXEMPTIONS:

Director Becker explained the discretionary exemptions, SDCL 10-6-35.1, for ag and commercial property. The 2022 ag buildings with discretionary and exempt total $2,352,300 and properties on the commercial listing total $5,894,100. Motion by Reinicke, second by Leighton, to approve the ag discretionary exemptions and the commercial discretionary exemptions for 2022. Motion carried.

RENEWABLE ENERGY CREDITS SDCL 10-4-44:

Becker discussed the three existing residential systems with total exempt value of $43,421. Motion by Leighton, second by Reinicke, to approve the 2022 renewable energy property listing. Motion carried.

DISABLED VETERAN SDCL 10-4-40:

Becker discussed the 2022 disabled veteran property exemption list. He discussed four new applications, one removed for sale of property or death and one application came in after the Nov 1st deadline. Applications for Veterans exemption are confidential. The total 21 applications for Disabled Veteran total $2,693,654 in exempt valuation. Motion by Reinicke, second by Slaughter, to approve the Disabled Veteran exemptions. Motion carried.

TAX EXEMPT PROPERTIES SDCL 10-4-15:

Becker discussed the 2022 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 was one new parcel and four parcels removed. Motion by Reinicke, second by Johnson, on the recommendation of the director of equalization to approve the new tax-exempt property list for 2022. Motion carried.

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

Becker told the board there were no multi-tenant business incubator for 2022.

CB 22-03 Genia Vagnino was present to her property at 45016 222nd St, Ramona, SD 57054 (12000-10853-09310). She told the board that she is appealing the increase in her valuation due to her opinion her property has dilapidated buildings and a 640 square foot house that will never be fixed up with any improvements. Vagnino stated she legally does not own her property, but is able to live there and pay the property taxes. After she moves off the property, it will be destroyed and turned into farmland. Becker reviewed his comparables with the commission. Motion by Slaughter, second by Leighton, based on the recommendation of the director of equalization, to make no change and approve the land value of $76,100 and building value of $34,700 for total value of $110,800. Motion carried.

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, and NW1/4 Sec 17-106-52 exc streets and exc hwy and exc platted area for a land exemption of $449,900, and the application of **WNP Development Corporation Inc**, Lot 2 Block 1 Northwestern Estates 1st 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, and 3, Block 1 Northwestern Estates 2nd Addition for a land exemption of $12,600. Motion by Slaughter, second by Reinicke, to approve both Local Industrial Development Corporation applications with total exemption of $462,500. Motion carried.

HISTORICAL MORATORIUM SDCL 1-19A-20:

Becker told the board there are no properties on the historical moratorium for 2022.

TOWNSHIP APPEALS:

Nine townships had appeals. The City of Madison had seven appeals.

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 increased from $2,475 to $2,481 for 2022. The county growth before exemptions, discounts, and factors is $23,345,885.

CB 22-05 Seth Major, property located 6318 Harbor Way, Wentworth, SD 57075 (06935-10652-40010). Major's appeal letter stated after this property was sitting on the market for three years, he

purchased it one year ago for $405,000. He also provided four comparables. Becker stated Major's purchase price a year ago is lower than his assessed value. He wouldn't have a problem with going down with his value. Becker review his comparables with the board. Motion by Reinicke, second by Leighton, based on the recommendation of the director, to lower the building value $230,300 to $170,600 and to lower the land value $321,400 to $247,200 for a total $417,800. Motion carried.

CB 22-06 Graydon Elverud, property located 46471 220th St, Volga, SD 57071 (04002-10851-02110). Director Becker told the board the value for the buildings and the house were not included on his tax bill. Motion by Reinicke, second by Slaughter, based upon the recommendation of the director, to add the building values of $13,100 and the house value of $43,400 for a total $56,500 to his property valuation. Motion carried.

CB 22-04 Jerome Smith, property located 6649 Wentworth Park, Wentworth, SD 57075 (02080-00800-17010). Smith's appeal letter gave the following reasons asking for a reduction in his valuation: 300-400 sq feet of his house is uninhabitable in the winter, he wasn't happy with the results from local boards, and Minnehaha County's assessments only went up 18.3%. Director Becker provided comparables for this property. Motion by Reinicke, second by Johnson, based upon the recommendation of the director, to make no change and approve land value of $88,000 and building value of $189,000 for total value of $277,000. Motion carried.

ADJOURNMENT:

Motion by Reinicke, second by Leighton, to adjourn as a County Board of Equalization at 11:55 a.m. Motion carried.

/s/Paula Barrick
Lake County Auditor

/s/Kelli Wollmann
Chair, Lake County Commission

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