LAKE COUNTY BOARD OF EQUALIZATION
April 10, 2012

The Board of Lake County Commissioners met as a county board of equalization on April 10, 2012 at 8:30 a.m. in the commission meeting room at the Lake County courthouse with the following members present: Dan Bohl, Scott Pedersen, and Kelli Wollmann. Absent: Roger Hageman and Chris Giles. Shirley Ebsen, Director of Equalization, and Rick Becker, Deputy Director of Equalization, were also present. Motion by Bohl, second by Wollmann, to enter into a board of adjustment. Motion carried. Correction needed here. Motion by Bohl, second by Wollmann, to enter into a board of equalization. Motion carried. Chairman Pedersen called the meeting to order and the commissioners took their oaths of office. Commissioner Hageman arrived and took his oath.

TAX EXEMPT PROPERTIES SDCL 10-4-15:

Ebsen discussed the two new applications for tax exempt status. They are the Madison United Methodist Church and ECCO Foundation. Motion by Hageman, second by Bohl, to approve the 2012 tax exempt listing including the two new applications for tax exempt status. Motion carried.

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

Ebsen discussed an application from the LAIC for exemption of the Tech Center on N Washington Ave under the multi-tenant business incubator, Sublot 1 of Lot 1 Odenbretts 1st Addition and Sublot 5 of Lot 1 Odenbretts 1st Addn, Odenbretts 1st Add exc Lts 1 & 5 under SDCL 10-4-39. She also discussed an application received to exempt that portion of the building not occupied by ICAP Weatherization, N65' S300' E80' Lt 8 and N90' E80' Lot 8 and all Lot 9 Blk 1 Gienapps Ind Park Add. These requests were based on the occupancy of the building as of November 1, 2011. Motion by Bohl, second by Wollmann, to approve the incubator business applications as presented. Motion carried. Kari Blom, LAIC, was present.

INDUSTRIAL DEV CORP EXEMPTION:

Ebsen discussed SDCL 10-4-8.1; $100,000.00 of full and true value of property owned by an Indust Dev Corp may be exempt from taxation. She discussed the application of the LAIC for $100,000.00 and Ramona Dev Corp for $62,900.00. Motion by Hageman, second by Bohl, to approve Industrial Development Corp exemptions for the LAIC and Ramona Dev Corp. Motion carried. Kari Blom, LAIC, was present.

OWNER OCCUPIED STATUS:

Ebsen discussed the 2012 owner occupied listing and 8 new applications for owner occupied status that were received after assessment notices were mailed in 2012. Motion by Hageman, second by Wollmann, to approve the owner occupied listing including the 8 new applications received after notices were mailed. Motion carried.

Ebsen discussed the 18 parcels that were no longer eligible for owner occupied status. Motion by Bohl, second by Wollmann, to remove the 18 parcels from owner occupied status. Motion carried.

COUNTY BOARD APPOINTMENTS:

NEW APPLICATION FOR TAX EXEMPT STATUS:

Dan Lemme, Kingdom Capital Fund, met with the board to discuss his application for tax exempt status for property described as Lot 1 & 2 Sunset Harbor Add (and 11 plex located on this legal description) and Lots 4, 5, 6, 7, 8, 9, 12 Sunset Harbor Add unimproved lots, and Tract A Sunset Harbor 2nd Add. Kingdom Capital Fund has public charity status under section 501©(3) of the Internal Revenue Code. Ebsen discussed SDCL 10-4-9.1, property owned by a public charity and used for charitable purposes exempt. Ken Huisken was also present.

COUNTY BOARD 2012-08: Mary Kim Ebsen & Cotton Koch, 21993-00400-120-10, Lot 12 Blk 4 McDonald's 5th Addn exc W15'. Mary Kim Ebsen discussed an appraisal done on her property and sales figures on a home larger than her home. She asks the value be adjusted to $250,000. Rick Becker, Director of Equalization, presented a spreadsheet of comparable sales. After an exterior drive by review of the house, he made three adjustments. He proposed a $280,300 total value.

COUNTY BOARD 2012-10: Shawn Miller purchased the Jack Wulff estate, 06660-10652-180-10, Lot 18 Evergreen Acres 13th Addn. Shawn Miller was present to discuss the assessed value of $290,200 and occupancy status on this property. He had the property appraised. The appraisal was

for $265,000.He stated the home was built in 1977 and in need of repair. He would like the owner occupied status to stay on this property. Rick Becker reviewed the property with Miller and commented the home is very dated. After review adjustments, an additional 10% adjustment to the structure was made. Becker proposed $265,800 total value.

COUNTY BOARD 2012-9: Jerry & Sue Larsen, 21550-00800-020-20, W200' S373.05' Lot 1 Muellers Resub exc Lt H-1. Jerry & Sue Larsen were present to discuss their assessment on this property. They are appealing the assessed value of $72,200 based on the extraordinary cost to install water and sewer to develop the lot. They are requesting the value be lowered to $52,000.

COUNTY BOARD 2012-5: Nordby Realty Inc., 21094-00100-030-10, Lot 2&3 Southwest 3rd St Add. **Earl** Nordby was present to discuss the assessment on this property of $349,100 plus Tract B of $8,700. He is requesting the value be lowered to $272,000 based on the purchase price of property.

ADJUSTMENTS/APPEALS:

CB 2012-7: Tom Issenhuth, Attorney, appealing for D&H Partnership, 21010-00500-120-10, Lot 11-12 Blk 5 Orig Plat Madison (Stadium Grill). He is appealing the bldg value of $343,300. Ebsen adjusted the grade from good, value of $343,300, to average, $274,200, on the building. Land value $14,700 and building value $274,200 for total value of $288,900. Motion by Bohl, second by Hageman, to approve total value of $288,900 based on adjusting the grade value. Motion carried.

CB 2012-1: Inundated Water application of Carsten Bergheim, 11000-10753-114-10 SE1/4 Sec 11-107-53. Ebsen adjusted 36.39 acres Baltic soil to marsh soil, an adjustment from $213,400 to $207,800 on the Ag land value. Motion by Wollmann, second by Bohl, to approve the adjustment to the soil rating**.** Motion carried.

CB 2012-1A: Inundated Water application of Doug Casanova, 12000-10853-214-10, SE1/4 exc deeded Sec 21-108-53 Ebsen adjusted 63.33 acres, 36 acres already marsh, 20 acres of Worthing to marsh, and 8 acres of Baltic to Marsh. She adjusted the value from $187,200 to $182,600. Motion by Bohl, second by Wollmann, to approve the adjustment to the soil rating. Motion carried.

CB 2012-6: Barb Wegleitner, 08000-10852-333-10, SW1/4 Exc S621' W582' Sec 33-108-52, grain bins assessed to their land are not located on their land. Kelly Macleod, 08000-10852-333-20, E190' W330' S230' SW1/4 33-108-52, contacted the DOE office stating she believed she owned the bins. Ebsen adjusted $1,300 from the Wegleitner assessment and added $2,600 to the Macleod assessment. Motion by Wollmann, second by Hageman, to approve the correction on the grain bins. Motion carried.

CB 2012-2: Thomas McCool, 14000-10654-123-20, SW1/4 exc railway & exc W1753'S2076' Sec 12-106-54 requested a correction of railroad acres. Ebsen added 4.51 acres back to assessment that had been removed in error. The acres were reset to 71.8 and adjusted value to $86,100. Motion by Bohl, second by Wollmann, to approve correction. Motion carried.

CB 2012-3: Kevin Minnaert, 05999-10552-232-10, requested to move value of two buildings to lease site property. Buildings built on fathers land but belong to Kevin. Ebsen removed $45,400 value on Ronald Minnaert, 05000-10552-232-10, NW1/4 exc hwy Sec 23-105-52, and added $45,400 to Kevin Minnaert, 05999-10552-232-10 and apply disc discounts. Motion by Hageman, second by Bohl, to approve correction. Motion carried.

CB 2012-8A: Doug Sunde, 07000-10752-274-10 SE1/4 27-107-52, requested reinstatement of $10K exemption on AG building. Ebsen concurred with Sunde. Motion by Hageman, second by Bohl, to approve correction. Motion carried.

DISABLED VETERAN PROPERTY:

Ebsen discussed the 2012 disabled veteran property exemption list. She discussed the one new application. Motion by Wollmann, second by Hageman, to approve the addition of DV2012-1 to the disabled Veteran property listing. Motion carried.

TIF DISTRICTS:

Ebsen discussed the Dakota Ethanol and the Madison tax incremental districts with the board.

HISTORICAL MORATORIUM:

Ebsen explained there are two properties on the historical moratorium listing. There are no changes for 2012.

AG DISCRETIONARY EXEMPTIONS:
CB 2012-11: Teiler & Kelly Anderson, 01000-10551-342-20**,** W30rdsN33rds NE1/4NW1/4 & E19rdsN33rds NW1/4NW1/4 Sec 34-105-51, Chester Twp., have proven that by use and income their acreage now qualifies to be classified as AG. The construction of their new calving barn would quality for AG discretionary. Ebsen is applying 20% discount and $10K Ag building exemption to new building on this parcel. Motion by Bohl, second by Wollmann, to approve AG discretionary exemption. Motion carried.
RENEWABLE ENERGY PROPERTY CREDITS:
Ebsen discussed the 6 new residential systems added for 2012 with total assessed value of $112,413 and one new commercial system added for 2012 total assessed value of $431,100. She discussed the correction to the renewable energy credits of Donald Moe, 01023-10551-090-10, Lot 8 & 9 Round Lake Hills Add for $10,036. Motion by Hageman, second by Wollmann, to approve the 2012 renewable energy property listing. Motion carried.
ELDERLY/DISABLED ASSESSMENT FREEZE:
Ebsen discussed the 17 new applications and 14 applications not renewed for the elderly/disabled assessment freeze. Motion by Bohl, second by Wollmann, to approve the 89 applications for the elderly/disabled assessment freeze. Motion carried.
EQUALIZATION OFFICE:
Ebsen discussed the 2006 cost tables, 2004 industrial tables, the depreciation process and the need to do more reviews.
ADJOURNMENT:
Chairman Pedersen adjourned the meeting at 11:10 a.m. The next meeting of the County Board of Equalization to be held on April 17, 2012 at 12:30 p.m.

APRIL 17, 2012

The Board of Lake County Commissioners met as a county board of equalization on April 17, 2012 at 12:40 p.m. in the commission meeting room at the Lake County courthouse with the following members present: Dan Bohl, Roger Hageman, Scott Pedersen, and Kelli Wollmann. Commissioner Giles recused himself. Shirley Ebsen, Director of Equalization, and Rick Becker, Deputy Director of Equalization, were also present. Motion by Bohl, second by Wollmann, to enter into a board of equalization. Motion carried. Chairman Pedersen called the meeting to order.
TAX EXEMPT REQUEST:
Director Ebsen discussed the tax exempt request of Kingdom Capital Fund. She does not believe the use of the property meets the definition of statute SDCL 10-4-9.1. Ebsen asked Ken Meyer, States Atty., for his direction to the County Board of Equalization on this application for tax exempt status. Meyer addressed questions on a public charity and the property being used for charitable purposes. Motion by Bohl, second by Hageman, to deny tax exempt status to Kingdom Capital Fund. Motion carried.
CB 12-08: Mary Kim Ebsen and Cotton Koch Motion by Hageman, second by Bohl, to approve the recommendation of Rick Becker, Deputy Director of Equalization, land value $16,600 and building value $263,700 for total value of $280,300 for CB12-08. Motion carried.
CB 12-04: Carol Rath, 02004-00800-390-10, Lot 39 Blk 8 Lakes Comm Addn. Director Ebsen received a letter from Carol Rath. Ebsen sent her paperwork but received nothing back. Motion by Bohl, second by Wollmann, to deny appeal for CB 12-04. Motion carried.
CB12-10: Jack Wulff Estate represented by Shawn Miller 1st appeal request was for owner occupied status on this property. Motion by Hageman, second by Bohl, to leave CB12-10 as not owner occupied. Motion carried. 2nd appeal was for consideration in change of assessment. Motion by Wollmann, second by Bohl, to approve $265,800 total value based on recommendation of Deputy Director Becker. Motion carried.
CB 12-09: Jerry & Sue Larsen Motion by Hageman, second by Wollmann, to leave the land value at $72,200. Motion carried.

CB 12-05: Nordby Realty Inc Ebsen discussed two corrections made on this property assessment. One adjustment for docking area has no heat source and another adjustment for wall height. She recommends total value of $335,000 on both properties. Motion by Bohl, second by Hageman, to approve $335,000 total value on both properties based on criteria after building inspection. Motion carried.

ADJOURNMENT:

Motion by Bohl, second by Hageman, to adjourn as a County Board of Equalization at 12:55 p.m. Motion carried.

MAY 1, 2012

The Board of Lake County Commissioners met as a county board of equalization on May 1, 2012 at 10:45 a.m. in the commission meeting room at the Lake County courthouse with the following members present: Dan Bohl, Chris Giles, Roger Hageman, Scott Pedersen, and Kelli Wollmann. Shirley Ebsen, Director of Equalization, was present. Motion by Hageman, second by Bohl, to enter into a board of equalization. Motion carried. Chairman Pedersen called the meeting to order.

KINGDOM CAPITAL FUND/TAX EXEMPT STATUS:

Dan Lemme was present to ask the commission to approve tax exempt status to one unit of the property located at Lot 1 & 2 Sunset Harbor Add (and 11 plex located on this legal description) and Lots 4, 5, 6, 7, 8, 9, 12 Sunset Harbor Add unimproved lots, and Tract A Sunset Harbor 2nd Add. to be used as office space. Ebsen presented a handout on SDCL 10-4-9.1. Debra Reinicke, Zoning Officer, presented a handout on Section 1103. “LP-1 Lake-Park District-1 of the zoning ordinance. Section 237. Home Occupation was discussed. Motion by Bohl, second by Giles, to deny request based on zoning requirement. Motion carried.

ADJOURNMENT:

Motion by Wollmann, second by Bohl, to adjourn as a County Board of Equalization at 10:55 a.m. Motion carried.

/s/Roberta Janke	/s/Scott Pedersen
ROBERTA JANKE	SCOTT PEDERSEN
Lake County Auditor	Chairman, Lake County Commission

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