LAKE COUNTY BOARD OF EQUALIZATION
April 9, 2013

The Board of Lake County Commissioners met as a County Board of Equalization on April 9, 2013 at 9 a.m. in the commission meeting room at the Lake County courthouse with the following members present: Dan Bohl, Ronald Golden, Roger Hageman, Scott Pedersen, and Kelli Wollmann. Chairman Pedersen called the meeting to order. The Pledge of Allegiance was recited. Shirley Ebsen, Director of Equalization, was present. Motion by Bohl, second by Wollmann, to approve the agenda of April 9, 2013. Motion carried.

COUNTY BOARD OF EQUALIZATION:

Motion by Wollmann, second by Golden, to enter into a board of equalization. Motion carried. The commissioners took their oaths of office.

TAX EXEMPT PROPERTIES SDCL 10-4-15:

Ebsen discussed one new application for tax exempt status: Habitat for Humanity East Central SD, S1/2 Lots 1,2,3 Blk 9 Waddells Add., purchased April 30, 2012. Motion by Bohl, second by Wollmann, to approve the 2013 tax exempt listing including one new application 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. 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. The total to be exempted for Incubator business is $810,400. These requests were based on the occupancy of the building as of November 1, 2012. Motion by Hageman, second by Golden to approve the incubator business applications as presented. Motion carried.

INDUSTRIAL DEV CORP EXEMPTION:

Ebsen discussed SDCL 10-4-8.1; $100,000.00 of full and true value of property owned by an Industrial Development 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 Wollmann, second by Bohl, to approve Industrial Development Corp exemptions for the LAIC and Ramona Dev Corp. Motion carried.

OWNER OCCUPIED STATUS SDCL 10-13-39:

Ebsen discussed the 2013 owner occupied listing and 7 new applications for owner occupied status that were received after assessment notices were mailed in 2013. Motion by Golden, second by Hageman, to approve the owner occupied listing including the 7 new applications received after notices were mailed. Motion carried.

Ebsen discussed two parcels (CB 13-06 and CB 13-07) that are no longer eligible for owner occupied status. Motion by Hageman, second by Bohl, to remove the two parcels (CB 13-06 and CB13-07) from owner occupied status. Motion carried.

TIF DISTRICTS:

Ebsen discussed the Dakota Ethanol TIF and the Madison Tax Incremental District with the board. Motion by Bohl, second by Golden, to approve the two TIF districts. Motion carried.

HISTORICAL MORATORIUM SDCL 1-19A-20:

Ebsen explained there are two properties on the historical moratorium listing: 500 N Egan Ave and 514 N Washington Ave. There are no changes for 2013. Motion by Hageman, second by Golden, to approve the two properties on the historical moratorium listing. Motion carried.

2013 AG/COMMERCIAL DISCRETIONARY EXEMPTIONS:

Ebsen explained the discretionary exemptions, SDCL 10-6-35.1, for AG and commercial property. There isn't an application for this exemption. The staff of the Equalization office tracks these. There are 23 properties on the AG listing and 13 properties on the commercial listing. Motion by Golden, second by Bohl, to approve the AG and commercial discretionary exemptions. Motion carried.

RENEWABLE ENERGY CREDITS SDCL 10-4-44:

Ebsen discussed the11 new residential systems added for 2013 with total assessed value of $165,573. Motion by Wollmann, second by Golden, to approve the 2013 renewable energy property listing. Motion carried.

ELDERLY/DISABLED ASSESSMENT FREEZE SDCL 10-6A:

Ebsen discussed the 16 new applications and 16 applications not renewed for the elderly/disabled assessment freeze. The treasurer's office processes the applications for the assessment freeze. Motion by Hageman, second by Wollmann, to approve the 89 applications for the elderly/disabled assessment freeze. Motion carried.

DISABLED VETERAN SDCL 10-4-40:

Ebsen discussed the 2013 disabled veteran property exemption list. She discussed the two new applications. Applications for disabled Veterans exemption are confidential

CB 13-04: The owner is entitled to 100K exempt. When the Ag land values increased, the exemption was not increased. Motion by Bohl, second by Wollmann, to approve and adjust to the full $100,000 exemption for CB 13-04. Motion carried.

The eleven applications for disabled Veterans exemption total $752,712 in valuation. Motion by Golden, second by Wollmann, to approve the Disabled Veteran exemptions. Motion carried.

TOWNSHIP APPEALS: The Director received 2 appeals from Franklin Twp, 1 appeal from Herman Twp., and 1 appeal from Concord Twp. She concurred with the local board decisions.

APPEALS AND ADJUSTMENTS:

CB 13-01: Janet Sunde Trust, 07000-10752-142-10, Leroy Township, NE1/4exc S615'N1685'W570' & exc Sundes Add Sec 14-107-52, request for deletion of duplicate parcel. Valuation of $226,800 to be removed from the assessment roll. Motion by Hageman, second by Bohl, to remove duplicate assessment. Motion carried.

CB 13-02: Walt & Pat Schaefer Trust, 14330-00100-200-10, Winfred Twp., Lots 18-19-20 Blk 1 W.H. Williams Add in Winfred, request for deletion of Ag value from his parcel. Remove Ag value of $900 from 2013 assessment. Motion by Golden, second by Wollmann, to remove Ag value of $900. Motion carried.

CB 13-03: Melanie Oakley, owned N327'E411'SE1/4 30-105-51. On our about Dec 3, 2012 SDHDA foreclosed on N327'E411'exc S87'W171' of SE1/4 30-105-51. The Director mailed 2013 assessment notice and failed to catch the split thus mailing a notice to SDHDA with the entire legal description. The Director needs to create two new legal descriptions, one for SDHDA and one for Oakley for 2013. Corrected legal and value for SDHDA, parcel 01000-10551-304-20, N327'E411' exc S87'W171' thereof in SE1/4 Sec 30-105-51, nonag land value $21,500 and nonag structure value $91,600. New legal for Melanie Oakley, parcel 01000-10551-304-25, S87'of the N327' of the W171' of the E411' of SE1/4 Sec 30-105-51, nonag land value $2,700 and nonag bldg value $9,400. Motion by Golden, second by Bohl, to correct the legal descriptions and valuations for the SDHDA and Melanie Oakley. Motion carried.

CB 13-05: James & Andrea Enga, 06000-10652-264-10, Tract 2 Christiansen Add, 10 acres with home. The Enga's purchased an additional 23.43 acres in Sept 2012 (Tract 4 of Christiansens Add) adjoining their home. This would qualify for Ag land value with a total of more than 20 contiguous acres as Ag. Director asks that the value on the land of Tract 2 Christiansens Add from $38,000 as nonag to $14,600 as Ag for 2013. Motion by Bohl, second by Golden, to change nonag value to Ag value per Director's request. Motion carried.

ADJOURNMENT:

Motion by Bohl, second by Wollmann, at 9:55 a.m. to adjourn as a County Board of Equalization. Motion carried.

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

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