LAKE COUNTY BOARD OF EQUALIZATION
April 8, 2014

The Board of Lake County Commissioners met as a County Board of Equalization on April 8, 2014 at 10:30 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 Hageman, to approve the agenda of April 8, 2014. Motion carried.

COUNTY BOARD OF EQUALIZATION:

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

ELDERLY/DISABLED ASSESSMENT FREEZE SDCL 10-6A:

Linda Fischer, Treasurer, discussed the 109 application for the elderly/disabled assessment freeze. There are 19 new applications and 14 applications not renewed. Eight applications were denied based on income or applications that missed the deadline. Motion by Bohl, second by Wollmann, to approve the 95 applications approved for the elderly/disabled assessment freeze. Motion carried.

TAX EXEMPT PROPERTIES SDCL 10-4-15:

Ebsen discussed two new applications for tax exempt status: The Madison Community Hospital Lot 4 Schultz Addition (annexed to the City of Madison) assessed at 50,500 and Dakota State Foundation E393.05'W816.03' exc N 566' Kinney sub of NW1/4 and exc Odenbretts 1st Addn., the 2014 assessment of this parcel was 6,800 as 5.01 acres of ag land. Motion by Hageman, second by Wollmann, to approve the 2014 tax exempt listing including 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. She also discussed an application received to exempt the property at 311 S Union Ave, 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 $835,800. These requests were based on the occupancy of the building as of November 1, 2013. Motion by Golden, second by Bohl, 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 $45,300.00. Motion by Bohl, second by Hageman, 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 2014 owner occupied listing and 5 new applications for owner occupied status that were received after assessment notices were mailed in 2014. Motion by Wollmann, second by Hageman, to approve the owner occupied listing including the 5 new applications received after notices were mailed. Motion carried.

Ebsen discussed five parcels that are no longer eligible for owner occupied status. Motion by Golden, second by Bohl, to remove the five parcels from owner occupied status. Motion carried.

TIF DISTRICTS:

Ebsen discussed the Dakota Ethanol TIF, Madison Tax Incremental District, and Lake County TID #2 with the board. Motion by Bohl, second by Wollmann, to approve the three 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. Commissioner Wollmann recused herself from this matter. There are no

changes for 2014. Motion by Golden, second by Bohl, to approve the two properties on the historical moratorium listing. Motion carried.

2014 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 25 new properties on the AG listing and 5 new properties on the commercial listing for 2014. Motion by Bohl, second by Hageman, to approve the AG and commercial discretionary exemptions for 2014. Motion carried.

RENEWABLE ENERGY CREDITS SDCL 10-4-44:

Ebsen discussed the 8 new residential systems added for 2014 with total assessed value of $118,617. Motion by Wollmann, second by Hageman, to approve the 2014 renewable energy property listing. Motion carried.

DISABLED VETERAN SDCL 10-4-40:

Ebsen discussed the 2014 disabled veteran property exemption list. She discussed the two properties removed from the program for 2014. Applications for disabled Veterans exemption are confidential. The nine applications for disabled Veterans exemption total $687,149 in valuation. Motion by Wollmann, second by Golden, to approve the Disabled Veteran exemptions. Motion carried.

TOWNSHIP APPEALS: The townships of Chester and Lakeview and towns of Ramona and Madison each received one appeal. Only Chester Twp adjusted the value at local board and Ebsen concurred with the local board decision.

CORRECTION OF CLASSIFICATION OF PROPERTY:

CB 14-01: The Director failed to change the classification of property from a "C" code to a "D" code when two parcels of land were annexed in to the City of Madison (Lot 3 & 4 Schultzs Add 21994-00000-003-10 and 21942-00000-004-10) and 21341-00300-180-10 was incorrectly coded as a "C" code when the plat was recorded. Motion by Golden, second by Hageman, to approve the change in classification for CB14-01. Motion carried.

ADJUSTMENT OF VALUATION:

CB 14-02: Kathy Barnhart, 21999-09000-010-16. This property has been vacant and condition is less than assessed. Director recommends value from 7,276 to 3,500 with owner occupied status removed. Motion by Hageman, second by Bohl, to approve the value of 3,500 with OO status removed for CB 14-02 per Director's request. Motion carried.

REMOVE VALUE FROM PROPERTY:

CB 14-03: Jorgensen, Orland Twp., 09000-10553-133-10. Structure is no longer located on this property. 2014 assessment for structure is 3,800. The total value for this property changed from $245,000 to $241,200. Motion by Golden, second by Wollmann, to approve the change to $241,200 per Director's request. Motion carried.

CORRECT LEGAL AND VALUE:

CB 14-04: Bloom Brothers, Herman Twp., 10500-10653-000-30 S50' Lot A and Lot B&C in RC Jensens Sub currently assessed at $11,800 for 2014 should be corrected to S50' Lot A; and Lot B exc W100'N250'; and all Lot C Robert D Jensen Subdiv. Motion by Wollmann, second by Bohl, to approve the change per Director's request. Motion carried.

ADJOURNMENT:

Motion by Hageman, second by Bohl, at 11:08 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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