LAKE COUNTY BOARD OF EQUALIZATION
April 14, 2015

The Board of Lake County Commissioners met as a County Board of Equalization on April 14, 2015 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 Golden, second by Hageman, to approve the agenda of April 14, 2015. Motion carried.

COUNTY BOARD OF EQUALIZATION:

Motion by Golden, 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 104 applications for the elderly/disabled assessment freeze. There are 23 new applications and 23 applications not renewed. Nine applications were denied based on income or applications that missed the deadline. Motion by Bohl, second by Wollmann, to approve the 95 applications for the elderly/disabled assessment freeze. Motion carried.

TAX EXEMPT PROPERTIES SDCL 10-4-15:

Ebsen discussed two new applications for tax exempt status: Fostering Hope (formerly Camp Lakodia) Lot 1 & 2 Croisant's subdiv of Govt Lt 4 Sec 15-106-53 N599' W467" including the N240'W300" NW1/4 Sec 22-106-53, Jeff Mott was present to discuss Fostering Hope and Madison Community Foundation (Encore Store), Lot 3 to 8 Blk 19 Original Plat Madison, Jon Knuths, Cindy Dannenbring and Don Amert were present to discuss the Encore Store. Motion by Bohl, second by Golden, to approve the 2015 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. The total to be exempted for Incubator business is $745,000. These requests were based on the occupancy of the building as of November 1, 2014. Motion by Golden, second by Hageman, to approve the incubator business application 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 Ind Dev Corp for $55,500.00. Motion by Bohl, second by Wollmann, to approve Industrial Development Corp exemption for the LAIC. Motion carried. Motion by Bohl, second by Hageman, to deny the application of the Ramona Ind Dev Corp based on the house is currently occupied. Motion carried.

OWNER OCCUPIED STATUS SDCL 10-13-39:

Ebsen discussed the 2015 owner occupied listing and 9 new applications for owner occupied status that were received after assessment notices were mailed in 2015. Motion by Wollmann, second by Hageman, to approve the owner occupied listing including the 9 new applications received after notices were mailed. Motion carried.

Ebsen discussed one owner occupied denial on a mobile home that has not provided proof of ownership. Motion by Golden, second by Wollmann, to remove the one parcel from owner occupied status. Motion carried.

TIF DISTRICTS:

Ebsen discussed the Dakota Ethanol TIF, Madison Tax Incremental District, Lake County TID #2, and Lake County TID #3 with the board. Motion by Hageman, second by Bohl, to approve the four 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 2015. Motion by Golden, second by Bohl, to approve the two properties on the historical moratorium listing. Motion carried.

2015 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 26 new properties on the AG listing and 8 new properties on the commercial listing for 2015. Motion by Wollmann, second by Bohl, to approve the AG discretionary exemptions for 2015. Motion carried. Motion by Golden, second by Hageman, to approve the commercial discretionary exemptions for 2015. Motion carried.

RENEWABLE ENERGY CREDITS SDCL 10-4-44:

Ebsen discussed the 9 new residential systems added for 2015 with total assessed value of $118,617. Motion by Golden, second by Wollmann, to approve the 2015 renewable energy property listing. Motion carried.

DISABLED VETERAN SDCL 10-4-40:

Ebsen discussed the 2015 disabled veteran property exemption list. She discussed one new application for 2015. Applications for disabled Veterans exemption are confidential. The ten applications for disabled Veterans exemption total $701,994 in valuation. Motion by Hageman, second by Bohl, to approve the Disabled Veteran exemptions. Motion carried.

TOWNSHIP APPEALS: The township of Wentworth and town of Madison each received one appeal. The town of Wentworth had 4 appeals.

ADJUSTMENT OF VALUATION:

CB 15-15 Jan & Kimberly Wagaman, 02720-10651-10010. Upon review of property, the Director corrected the land size from 150 footage to 115 from $158,400 to $121,400. She changed the structure value from $61,500 to $56,400 based on the April 9, 2015 review. Total valuation $177,800. Motion by Golden, second by Bohl, to change per the Director's request. Motion carried.

CB 15-02 James Birgen, 10740-00100-14010. The current assessment on this property is land $1,000 and $9,200 bldg. The property was purchased for $500 and the house is being tore down. He has agreed to the 2015 land value of $1,000. Motion by Bohl, second by Wollmann, to remove the value of the building for 2015. Motion carried.

CB 15-03 Merle Pester estate, 16000-10854-06320. The property was reviewed and Director agrees to the following adjustments based on water: land $136,700 to $135,400, house $22,000 to $18,400, and ag bldgs were exempt. Motion by Golden, second by Hageman, to approve the changes per the Director's request. Motion carried.

CB 15-04 Dale & Sharon Ellens, 19300-00600-24010. Mr. Ellens told the Director a wood shed valued at $200 does not belong to him. Motion by Golden, second by Hageman, to reduce the structure value by $200. Motion carried.

CORRECTIONS:

CB 15-05 Dianne Halverson Trust, 16100-10854-20110. A new tract of JB 1st Addition was filed in July 2014. The tract did not get deleted. AG land $25,900 to 0. Motion by Bohl, second by Wollmann, to correct this duplication in acres. Motion carried.

CB 15-06 Lake Madison Sanitary District, 06119-10652-15214. This tract was purchased 11-26-14 and should be exempt, AG land $8,600 to 0. Motion by Wollmann, second by Hageman, to approve this property exempt. Motion carried.

CB 15-07 Michael & Paula Wagner, 01021-10551-04010. The energy credit for their renewable energy system should have increased when an addition was added to their home increasing the square footage of their home. Exemption from ($21,658) to ($28,477). Motion by Hageman, second by Bohl, to approve the correction. Motion carried.

CB 15-08 James & Leann Babb, 01050-10551-01010. The energy credit for their renewable energy system should have increased when an addition was added to their home increasing the square

footage of their home. Exemption from ($20,600) to ($24,850). Motion by Golden, second by Wollmann, to approve the correction. Motion carried.

CB 15-14 Title Property Inc, 21010-00800-01010. The Director told the board the discretionary formula was not applied to their assessment for 2015. Improvements made to the structure qualified for the adjustment. Motion by Bohl, second by Golden, to correct the bldg value from $88,500 to $61,400. Motion carried.

PROGRAMMING ERRORS:

When the software program in the DOE office took off a discretionary formula for a parcel, the program automatically took off the AG exemptions also.

CB 15-09 Jay & Linda Leibel, 06049-10652-34430. The Director told the board the $5,600 Ag bldg exemption needs to be placed on this property. Motion by Bohl, second by Wollmann, to reinstate the ag exemption. Motion carried.

CB 15-10 Gale & Dianna Maas Trust, 03000-10751-34210. The Director told the board the $10,000 Ag bldg exemption needs placed on this property. Motion by Golden, second by Hageman, to reinstate the ag exemption. Motion carried.

CB 15-11 Dale Sorenson/Doug & Deb Sorenson, 09000-10553-16410. The Director told the board the $10,000 Ag bldg exemption needs to be placed on this property. Motion by Wollmann, second by Bohl, to reinstate the ag exemption. Motion carried.

CB 15-12 Scott & Leann Stratton, 07000-10752-02410. The Director told the board the $10,000 Ag bldg exemption needs to be placed on this property. Motion by Bohl, second by Wollmann, to reinstate the ag exemption. Motion carried.

CB 15-13 Wiese Family Trust/Randal & Rochelle Wiese,07000-10752-32410. The Director told the board the $10,000 Ag bldg exemption needs to be placed on this property. Motion by Golden second by Hageman, to reinstate the ag exemption. Motion carried.

CB 15-01 Marvin & Marlene Voelker, 02000-10651-25410. Marvin Voelker appeared before the board to discuss the comparisons of similar land to his parcel. His parcel has a lifetime easement on it. The Director stated that no adjustments are given for hay and grazing easements. The Dept of Revenue states that productivity is by the soil survey unless there are sales to support an adjustment. The Director did agree to an adjustment for the SW corner of SE1/4 in section 25 based on a water rating. Local board lowered his value to $300,000. Motion by Hageman, second by Wollmann, to approve the adjustment of AG land from $335,200 (assessor's value) to $329,700. Motion carried.

ADJOURNMENT:

There being no further business to come before the County Board of Equalization, Chairman Pedersen at 11:06 a.m. adjourned the meeting. Motion carried.

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

Published once at the total approximate cost of $