LAKE COUNTY BOARD OF EQUALIZATION
April 12, 2016

The Board of Lake County Commissioners met as a County Board of Equalization on April 12, 2016 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 Hageman, to approve the agenda of April 12, 2016. Motion carried.

COUNTY BOARD OF EQUALIZATION:

Motion by Hageman, second by Golden, 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 100 approved applications for the elderly/disabled assessment freeze. There are 23 new applications and 18 applications not renewed. Four applications were denied based on income. Motion by Wollmann, second by Golden, to approve the 100 applications for the elderly/disabled assessment freeze. Motion carried.

OWNER OCCUPIED STATUS SDCL 10-13-39:

Ebsen discussed the 2016 owner occupied listing and 12 new applications for owner occupied status that were received after assessment notices were mailed in 2016. Motion by Bohl, second by Golden, to approve the owner occupied listing including the 12 new applications received after notices were mailed. Motion carried.

2016 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 14 new properties on the AG listing and 9 new properties on the commercial listing for 2016. Motion by Golden, second by Wollmann, to approve the AG discretionary exemptions for 2016. Motion carried. Motion by Golden, second by Bohl, to approve the commercial discretionary exemptions for 2016. Motion carried.

RENEWABLE ENERGY CREDITS SDCL 10-4-44:

Ebsen discussed the 7 new residential systems added for 2016 with total assessed value of $116,679. Motion by Hageman, second by Wollmann, to approve the 2016 renewable energy property listing. Motion carried.

DISABLED VETERAN SDCL 10-4-40:

Ebsen discussed the 2016 disabled veteran property exemption list. She discussed one property owned by a DV was sold and is now assessed for 2016 and one new application. Applications for disabled Veterans exemption are confidential. The ten applications for disabled Veterans exemption total $806,174 in valuation. Motion by Wollmann, second by Hageman, to approve the Disabled Veteran exemptions. Motion carried.

TAX EXEMPT PROPERTIES SDCL 10-4-15:

Ebsen presented the changes for the 2016 applications. 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.

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.

CB 16-01 She discussed the application of the Ramona Industrial Dev Corp for the Ramona Café, Lot 9 & W2'10" Lot 10 Blk 8; Original Plat Ramona and the Governor's House. She told the board the Governor's house was sold in December 2015. Motion by Golden, second by Hageman, to approve the application of the Ramona Industrial Dev Corp. for the Ramona Café for $4,500 and deny the application for the Governor's house. Motion carried.

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

Ebsen discussed an application from the Lake Area Improvement Corp for exemption of the **CB 2016-02** Tech Center on N Washington Ave under the multi-tenant business incubator, Sublot 1 of Lot 1 Odenbretts 1st Addition $720,000 (building) and (land) Sublot 1 of Lot 1 Odenbrett's 1st $3,000, and (land) Sublot 5 of Lot 1 Odenbrett's 1st $8,000, and (land) Lot 1 Odenbrett's 1st. $14,000. A portion of the Tech Center is now taxable at $158,400. The total to be exempted for Incubator business is $561,600 plus the land value of $25,000 for grand total of $586,600. These requests were based on the occupancy of the building as of November 1, 2015. Motion by Bohl, second by Hageman, to approve the incubator business application of the LAIC for $586,600. 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.

CB 16-03 The LAIC wanted to use their $100,000 exemption on the Tech Center Property, Sublot 1 of Lot 1 Odenbretts 1st Addition taxable assessment of $158,400. This leaves $58,400 taxable for 2016. Motion by Hageman, second by Wollmann, to approve the LAIC $100,000 exemption on the Tech Center Property. Motion carried.

CB 16-04 Motion by Bohl, second by Wollmann, to approve the taxable assessment of $58,400 on the Tech Center Property. Motion carried.

TAX EXEMPT PROPERTY CHANGE:

Ebsen told the board the **CB 2016-5** River of Life Christian Fellowship church building, Lot 10 exc S102' Block 3 Town Proprietors 2nd Addition (formerly 7th day Adventist Church) is now being used for housing and no longer eligible for exemption under SDCL 10-4-9. The structure value is $36,500 and land value of $6,500 added to the tax rolls. Motion by Wollmann, second by Golden, to delete this property from the tax exempt listing and add to the tax rolls. 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 2015. The historical moratorium value is $349,500. Motion by Golden, second by Bohl, to approve the two properties on the historical moratorium listing. Motion carried.

TOWNSHIP APPEALS: The township of Lakeview had three appeals and the Town of Wentworth had one appeal. The Director agreed with the local board decisions.

CORRECTIONS:

CB 16-06: Jerome and Susan Larsen, 10000-10653-08220, Herman Twp., a programming error removed the $10,000 AG exemption on AG buildings. The $10,000 exemption needs to be restored. Motion by Hageman, second by Wollmann, to approve the $10,000 exemption be restored.

REGULAR SESSION:

Motion by Hageman, second by Wollmann, to adjourn as a county board of equalization. Motion carried.

ADJOURNMENT:

There being no further business to come before the board, Chairman Pedersen at 9:28 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 $