LAKE COUNTY BOARD OF EQUALIZATION
April 10, 2018

The Board of Lake County Commissioners met as a County Board of Equalization on April 10, 2018 at 9 a.m. in the commission meeting room at the Lake County courthouse. Chair Wollmann called the meeting to order. Auditor Janke called roll call: Commissioner Aaron Johnson, Commissioner Deb Reinicke, Commissioner Dennis Slaughter, and Chair Kelli Wollmann all present. Absent: Commissioner Roger Hageman. The Pledge of Allegiance was recited. Rick Becker, Director of Equalization, Deb Blanchette, Deputy Director of Equalization, and Jennie Larson, Field Appraiser, were present.

AGENDA APPROVED:

Motion by Reinicke, second by Johnson, to approve the agenda of April 10, 2018. Motion carried.

COUNTY BOARD OF EQUALIZATION:

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

ELDERLY/DISABLED ASSESSMENT FREEZE SDCL 10-6A:

Debra Walburg, Treasurer, discussed the 78 approved applications for the elderly/disabled assessment freeze. There are 15 new applications and 24 applications not renewed. She told the board approval of applications is based on income, ownership, age or disability, and property value. Rick Becker, Director of Equalization, told the board the valuation discount due to the freeze is $1,872,794. Motion by Johnson, second by Reinicke, to approve the 78 applications for the elderly/disabled assessment freeze SDCL 10-6A. Motion carried.

CB 18-01 Charles & Jean Johnson, Winfred Twp, parcel 14000-10654-32215, property card #4316A. The Winfred Township board changed the classification of this property from nonag to ag. Director Becker told the board he discussed this change with Johnson and Johnson signed a letter withdrawing the change. Becker said the property does not meet the classification for ag status. Motion by Reinicke, second by Slaughter, to restore the property to nonag status upon the recommendation of the DOE. Motion carried.

OWNER OCCUPIED STATUS SDCL 10-13-39:

Becker discussed the 2018 owner occupied listing and 5 new applications for owner occupied status that were received after assessment notices were mailed in 2018. Motion by Reinicke, second by Slaughter, to approve the owner occupied listing including the 5 new applications. Motion carried.

CB18-02 Ramona Assisted Living Center, Town of Ramona, parcel 18100-00900-17010, property card #5067. Brad Halverson appeared before the Ramona board and asked for an assessment of $150,000 on the property. Local board made no change to the valuation. Halverson told the board the property is distressed and he is currently selling the property for $125,000. An unsigned purchase agreement for the property was handed out. He told the board he was present to try and get the assessment lowered to help keep the assisted living center open. Becker showed the board the comparisons with other assisted living centers in surrounding counties. He viewed the property and took pictures on April 4th 2018. He told the board the property is receiving a 10% discount for functional obsolescence. He discussed the purchase agreement with Halverson as there wasn't a legal description on it. Motion by Reinicke, second by Johnson, to leave the assessment at $298,800 based on the recommendation of the DOE. Motion carried.

2018 AG/COMMERCIAL DISCRETIONARY EXEMPTIONS:

Becker 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. The ag buildings with discretionary and exempt total $1,461,900 and properties on the commercial listing total $4,830,400. Motion by Reinicke, second by Slaughter, to approve the AG discretionary exemptions and the commercial discretionary exemptions for 2018. Motion carried.

RENEWABLE ENERGY CREDITS SDCL 10-4-44:

Becker discussed the 2 new residential systems added for 2018 with total exempt value of $ 562,862. Motion by Johnson, second by Slaughter, to approve the 2018 renewable energy property listing. Motion carried.

DISABLED VETERAN SDCL 10-4-40:

Becker discussed the 2018 disabled veteran property exemption list. He discussed one new application. Applications for disabled Veterans exemption are confidential. The total 12 applications for disabled Veterans total $967,615 in exempt valuation. Motion by Reinicke, second by Johnson, to approve the Disabled Veteran exemptions. Motion carried.

TAX EXEMPT PROPERTIES SDCL 10-4-15:

Becker discussed the 2018 applications of tax exempt properties. 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. Churches only need to annually apply for extra property such as a parsonage occupied by the pastor.

TAX EXEMPT PROPERTY LISTING SDCL 10-4-21:

The director of equalization shall, during each five-year period of time, review the status of all tax-exempt property and file a report of such review with the county board of equalization. Becker asked all the tax exempt organizations to apply this year. The board reviewed the 2018 applications of tax exempt properties. Motion by Reinicke, second by Slaughter, to approve the 2018 tax exempt property listing. Motion carried.

NEW/TAX EXEMPT PROPERTY SDCL 10-4-15:

Becker discussed the two new applications of Brookings Area Habitat for Humanity, Lot 1 Block 1 Schaefer's Addition and Lot 3 Block 1 Schaefer's Addition, and Valiant Living Foundation Inc., S22' E100' Lot 5 & E100' Lot 5 Block 1 COB & Van Doren Addition, for tax exemption. Motion by Reinicke, second by Slaughter, to approve both applications. Motion carried.

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

Becker discussed an application from the Lake Area Improvement Corp for exemption of the LAIC Tech Center, part of sublot 1 of Lot 1 Odenbretts 1st Addn, on N Washington Ave and the parking lot at the Tech Center, Odenbretts 1st addn and sublot 5 of Odenbretts Addn under the multi-tenant business incubator. Seventy-eight percent of the Heartland Tech Center is eligible for exemption. Motion by Reinicke, second by Johnson, to approve the incubator business LAIC application for land exemption of $25,000 and building exemption $561,600. Motion carried.

INDUSTRIAL DEV CORP EXEMPTION:

Becker discussed SDCL 10-4-8.1; Seven hundred fifty thousand dollars of the full and true value of the total amount of real property or portion thereof owned by a local industrial development corporation is exempt from property taxation. He discussed the application of the Heartland Tech Center, part of sublot 1 of Lot 1 Odenbretts 1st Addition. Twenty two percent, $158,400, of the property is eligible. A second application of the Lakeview Industrial Park, Tract 1 Berthers 2nd Add exc Lot A Lakeview Ind Park, Tract 2 Berthers 2nd exc Lakeview Ind Park add, Lot 11 Blk 1 Lakeview Ind Park, Lot 4 exc Lot A in Block 2 Lakeview Ind Park Add., and NW1/4 Sec 17 exc streets and platted area for a land exemption of $365,600. Motion by Johnson, second by Reinicke, to approve both applications with total building exemption of $158,400 and land exemption of $365,600. Motion carried.

HISTORICAL MORATORIUM SDCL 1-19A-20:

Becker explained there are two properties on the historical moratorium listing: 500 N Egan Ave and 514 N Washington Ave. Chair Wollmann recuses herself from this matter. There are no changes for 2018. The historical moratorium value is $349,500. Motion by Johnson, second by Slaughter, to approve the two properties on the historical moratorium listing. Motion carried.

TOWNSHIP APPEALS: Winfred Township had one appeal. The towns of Madison and Ramona had one appeal each.

TAX INCREMENT DISTRICTS:

Becker reviewed the three TIF'S of Lake County and one TIF of the City of Madison.

CORRECTION/2018 CB-03:

Becker told the board he missed a $1,500 increment on the land for TIF #4, Phase 3 LLC. The base value should be $75,600 from $77,100. Motion by Reinicke, second by Johnson, to correct the $1,500 increment value for TIF #4 on the recommendation of the DOE. Motion carried.

COUNTY WIDE VALUATIONS:

Becker told the board the ag land value per acre increased from $2,569 to $2,618.15 for 2018. The growth before exemptions, discounts, and factors is $25,368,400.

ADJOURNMENT:

Motion by Reinicke second by Slaughter, to adjourn as a County Board of Equalization at 10:23 a.m. a.m. and return to the regular session. Motion carried.

/s/Roberta Janke	/s/Kelli Wollmann
ROBERTA JANKE	KELLI WOLLMANN
Lake County Auditor	Chair, Lake County Commission

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LAKE COUNTY COMMISSION MINUTES
APRIL 10, 2018

The Board of Lake County Commissioners met in regular session on April 10, 2018 at 10:24 a.m. in the commission meeting room at the Lake County courthouse. Commissioner Aaron Johnson, Commissioner Deb Reinicke, Commissioner Dennis Slaughter, and Chair Kelli Wollmann all present. Absent: Commissioner Roger Hageman.

PRE-DISASTER MITIGATION PLAN:

Shelli Gust, Emergency Management Assistant, and Tim Walburg, acting Emergency Manager, were present to discuss the worksheets to be completed for the Pre-disaster mitigation grant. The plan was last approved in 2013 and expires on September 2018. She told the board many entities in the county are working on the worksheets. The sheriff dept., zoning, and hwy dept. are also completing the worksheets. The board went through worksheets #1 risk assessment-hazard identification and #2 risk assessment-hazard vulnerability. Gust reviewed information regarding proposed mitigation activities with the board. The board will return with information to complete the last worksheet on April 17th at the end of the commission meeting. Greg Maag, First District, will compile the information to be submitted for the Federal Hazard Mitigation Grant Program.

ADJOURNMENT:

Motion by Reinicke, second by Johnson, at 11:45 a.m. to adjourn. Motion carried. The next meeting will be held on April 17, 2018 at 9 a.m.

/s/Roberta Janke	/s/Kelli Wollmann
ROBERTA JANKE	KELLI WOLLMANN
Lake County Auditor	Chair, Lake County Commission

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