

BROOKINGS COUNTY BOARD OF EQUALIZATION

TUESDAY, APRIL 10, 2018

The Brookings County Commission convened as the Brookings County Board of Equalization at 8:30 a.m. on Tuesday, April 10, 2018 with the following members present: Lee Ann Pierce, Mike Bartley, Stephne Miller, Ryan Krogman and Larry Jensen.

Chairperson Pierce called the Board of Equalization to order. The Pledge of Allegiance was recited.

Motion by Bartley, seconded by Krogman to approve the agenda for the April 10, 2018 Brookings County Board of Equalization meeting. All members voted "aye." Motion carried.

Be it noted, Director of Equalization Chris Lilla said there was a timing issue with the notification letters to appellants. Lilla said notification letters were mailed Wednesday, April 4th, but appellants didn't receive their notification letters until Monday, April 9th.

By consensus, the board agreed to convene as the Board of Equalization and listen to the following appeals during the April 17th Commission Meeting beginning at 11:00 a.m.: Graybar Electric Company, Inc., Dennis Deboer, and Randy Suarez.

The board members signed their oaths qualifying them as members of the County Board of Equalization according to SDCL 10-11-25.

Director of Equalization Chris Lilla and Deputy Director of Equalization Jacob Brehmer signed their oaths according to SDCL 10-3-12.

Motion for Corrections

Motion by Jensen, seconded by Krogman to approve corrections to Joe Hemmen Family Trust, parcel #02000-11048-161-10. All members voted, "aye." Motion carried.

Motion by Krogman, seconded by Bartley to approve corrections to Gary W Jensen, parcel #10000-10952-301-00. All members voted "aye." Motion carried.

Motion by Bartley, seconded by Krogman to approve corrections to Bearman Family Trust, parcel #05980-11052-024-00. All members voted "aye." Motion carried.

Motion by Jensen, seconded by Krogman to approve corrections to Joe Hemmen Family Trust, parcel #02102-11048-152-00. All members voted "aye." Motion carried.

Motion by Bartley, seconded by Miller to approve corrections to Michael E Ropp, parcel #04980-11049-063-00. All members voted "aye." Motion carried.

Motion by Krogman, seconded by Bartley to approve corrections to Misty Prussman, parcel #12125-10950-104-55. All members voted "aye." Motion carried.

Motion by Miller, seconded by Bartley to approve corrections to Rick Eggebrecht, parcel #20021-11150-122-01. All members voted "aye." Motion carried.

Motion by Krogman, seconded by Bartley to approve corrections to Shaun Jensen, parcel #08980-11250-261-00. All members voted "aye." Motion carried.

Motion by Bartley, seconded by Krogman to approve corrections to Kyle Jensen, parcel #08980-11250-243-00. All members voted "aye." Motion carried.

Motion by Krogman, seconded by Miller to approve corrections to Don Larson, parcel #06980-11050-062-05. All members voted "aye." Motion carried.

Motion by Bartley, seconded by Jensen to approve corrections to Dakotaland Enterprises, parcel #12105-10950-112-84. All members voted "aye." Motion carried.

Appeals

The following appeals were heard. Motions, seconds, roll call votes as follows:

Appeal	Property owner Legal Description	Motion/Second Roll call vote	Board Action
18-1	Joe Hemmen Family Trust NW ¼ Exc Tract 1 Hemmen's Addition Sec 15-110-48	Jensen/Miller All members voted "aye." Motion carried.	AGA- \$305,300 AGA1- \$38,100 NAA1S- \$39,300
18-2	Joe Hemmen Family Trust E ½ SE ¼ Sec 16-110-48	Bartley/Jensen All members voted "aye." Motion carried.	AGA- \$191,300 AGA1- \$16,300 NAA1S- \$31,400

Reports

Motion by Krogman, seconded by Jensen to approve SDSU Foundation, parcel #40240-00200-006-00 as a new Tax Exempt status. All members voted "aye." Motion carried.

Motion by Krogman, seconded by Bartley to approve Brookings Area Habitat for Humanity, parcel #40565-00300-014-05 as a new Tax Exempt status. All members voted "aye." Motion carried.

Motion by Miller, seconded by Bartley to approve Brookings Area Habitat for Humanity, parcel #40565-00300-013-00 as a new Tax Exempt status. All members voted "aye." Motion carried.

Director of Equalization Chris Lilla presented the 2018 Assessment of Real Property in Brookings County. Lilla also presented building permit information.

Director of Equalization Chris Lilla presented the 2018 Tentative Numbers for towns, townships and schools.

Motion by Bartley, seconded by Miller to accept the Tax Exempt Status applications as presented. All members voted "aye." Motion carried.

Appeals Continued

The following appeal was heard. Motion, second, roll call votes as follows:

Appeal	Property owner Legal Description	Motion/Second Roll call vote	Board Action
18-3	Dwight Adamson Timberline Addition Lot 13 Block 5 Brookings City	Krogman/Jensen Roll call vote: Jensen "aye," Miller "aye," Krogman "aye," Bartley "aye," Pierce "aye."	NADS- \$55,000 NAD1S- \$360,600

Motion carried.

Reports Continued

Motion by Miller, seconded by Bartley to approve the Owner Occupied Status applications as presented. All members voted “aye.” Motion carried.

Appeals Continued

The following appeal was heard. Motion, second, roll call votes as follows:

Appeal	Property owner Legal Description	Motion/Second Roll call vote	Board Action
18-4	Kent Cooper Mobile Home on Real Estate Western Estates #515	Miller/Bartley to approve at \$48,500. Krogman said the comparable’ s being used are reasonable and adequate, and that’s what we go off of. Krogman said it’s important to see the condition of the inside of the homes and since the Appraisers were not allowed to go in, the board has to go off what the comps are selling for. Bartley/Krogman to amend recommendation to \$57,900. Bartley said there was a discrepancy in the deck value. Krogman/Bartley to amend the amendment and approve at \$54,200. All members voted “aye.” Amendment carried. All members voted “aye.” Amendment as amended carried. Roll call vote as amended: Miller “aye,” Krogman “aye,” Bartley “aye,” Jensen “aye,” Pierce “aye.” Main motion as amended carried.	NADM1S- \$54,200

Reports Continued

Director of Equalization Chris Lilla presented the 2018 Renewable Resource Energy Tax Credits.

Motion by Jensen, seconded by Miller to accept the 2018 Riparian Buffer Strip Classification applications as presented. All members voted “aye.” Motion carried.

Motion by Miller, seconded by Krogman to accept the Disabled Veterans applications as presented. All members voted “aye.” Motion carried.

Motion by Bartley, seconded by Krogman to accept the Tax Moratorium applications as presented. All members voted “aye.” Motion carried.

Motion by Krogman, seconded by Bartley to accept the Partially Taxed applications as presented. All members voted “aye.” Motion carried.

Motion by Krogman, seconded by Jensen to accept the Discretionary Formula applications as presented. All members voted “aye.” Motion carried.

Motion by Krogman, seconded by Miller to accept the Elderly Tax Freeze applications as presented. All members voted “aye.” Motion carried.

Motion by Krogman, seconded by Bartley to adjourn. All members voted “aye.” Motion carried.

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