

BROOKINGS COUNTY EQUALIZATION MEETING

TUESDAY, APRIL 11, 2023

The Brookings County Board of County Commissioners met as the Brookings County Board of Equalization on Tuesday, April 11, 2023 with the following members present: Ryan Krogman, Larry Jensen, Michael Bartley and Shawn Hostler. Kelly VanderWal was absent.

CALL TO ORDER

Chairperson Krogman called the meeting to order at 8:30 a.m.

PLEDGE OF ALLEGIANCE

The Pledge of Allegiance was recited.

CITIZEN INVITATION

Darla Vig, Office Manager for Moriarty Enterprises said she came to the meeting on behalf of Paul Moriarty. Vig said there are two properties owned by Mr. Moriarty that are assessed significantly higher, but he didn't appeal them in the allotted time due to illness. Vig said Moriarty would like the board to review those two parcels. Director of Equalization Jacob Brehmer said per SDCL 10-11-23, appeals must be submitted on or before April 1st, so the board is unable to act on those two parcels.

APPROVAL OF AGENDA

Motion by Jensen, seconded by Hostler to approve the agenda for the April 11, 2023 Brookings County Board of Equalization Meeting as amended. All members voted "aye." Motion carried.

Be it noted, the 8:40 scheduled agenda item for Michael Moriarty appeal #1 was removed from the agenda.

OATHS OF OFFICE

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

APPROVAL OF CORRECTIONS

Motion by Bartley, seconded by Hostler to approve a correction to Joseph Arthur Et Ux, parcel #40372-00700-024-00. Background information was provided by Director of Equalization Jacob Brehmer. All members voted "aye." Motion carried.

Motion by Jensen, seconded by Hostler to approve a correction to Terry D Schwenk, parcel #40999-00016-011-00. Background information was provided by Director of Equalization Jacob Brehmer. All members voted “aye.” Motion carried.

Motion by Hostler, seconded by Jensen to approve a correction to Edward M Krueger Et Ux, parcel #02980-11048-274-00. Background information was provided by Director of Equalization Jacob Brehmer. All members voted “aye.” Motion carried.

Motion by Bartley, seconded by Jensen to approve a correction to Paul M Ekern, parcel #37275-00300-020-00. Background information was provided by Director of Equalization Jacob Brehmer. All members voted “aye.” Motion carried.

Motion by Hostler, seconded by Bartley to approve a correction to Robert A Hoogwerf, parcel #22000-11051-032-00. Background information was provided by Director of Equalization Jacob Brehmer. All members voted “aye.” Motion carried.

Motion by Jensen, seconded by Hostler to approve a correction to Robert Cheatham Et Ux, parcel #14108-11151-073-46. Background information was provided by Director of Equalization Jacob Brehmer. All members voted “aye.” Motion carried.

Reports

Director of Equalization Jacob Brehmer presented the 2023 Assessment of Real Property and building permit information to the board.

Director of Equalization Jacob Brehmer presented the tentative 2023 numbers for towns, townships, and school districts.

Director of Equalization Jacob Brehmer also presented the 2023 renewable resource energy tax credits.

Motion by Bartley, seconded by Hostler to approve an application from South Dakota State University Foundation for tax-exempt status. Background information was provided by Director of Equalization Jacob Brehmer. All members voted “aye.” Motion carried.

Motion by Hostler, seconded by Jensen to approve an application from South Dakota State University Foundation for tax-exempt status. Background information was provided by Director of Equalization Jacob Brehmer. All members voted “aye.” Motion carried.

Motion by Bartley, seconded by Hostler to approve an application from South Dakota State University Foundation for tax-exempt status. Background information was provided by Director of Equalization Jacob Brehmer. All members voted “aye.” Motion carried.

Appeal

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

Appeal	Property Owner Legal Description	Motion/Second Roll Call Vote	Board Action
23-02	Moriarty 3 rd Addition Lot 5 Block 1	Bartley/Hostler Roll call vote: Bartley "aye," Jensen "aye," Hostler "aye," Krogman "no." Motion carried.	NADC: \$43,600 NADC2: \$956,200 TOTAL: \$999,800
23-03	Moriarty 3 rd Addition Lot 4 & 5 & 66' of W 90' of Lot 3, Block 2	Krogman/Jensen Roll call vote: Bartley "no," Jensen "aye," Hostler "aye," Krogman "aye." Motion carried.	NADC: \$60,100 NADC2: \$339,900 TOTAL: \$400,000
23-04	Moriarty 4 th Addition Lot 1A, Block 3	Krogman/Hostler Roll call vote: Jensen "aye," Hostler "aye," Bartley "aye," Krogman "aye." Motion carried.	NADC: \$106,300 NADC2: \$693,700 TOTAL: \$800,000
23-05	Moriarty 4 th Addition Lot 2A, Block 3	Krogman/Bartley Roll call vote: Hostler "aye," Bartley "aye," Jensen "aye," Krogman "aye." Motion carried.	NADC: \$134,200 NADC2: \$695,800 TOTAL: \$830,000
23-06	Moriarty 4 th Addition Lot 3, Block 3	Krogman/Jensen Roll call vote: Bartley "no," Jensen "aye," Hostler "aye," Krogman "aye." Motion carried.	NADC: \$149,800 NADC2: \$700,200 TOTAL: \$850,000

Reports

Motion by Hostler, seconded by Jensen to approve tax-exempt status exemptions. Background information was provided by Director of Equalization Jacob Brehmer. All members voted "aye." Motion carried.

Motion by Bartley, seconded by Hostler to approve owner-occupied status applications. Background information was provided by Director of Equalization Jacob Brehmer. All members voted "aye." Motion carried.

Motion by Hostler, seconded by Jensen to approve the 2023 riparian buffer strip classification applications. Background information was provided by Director of Equalization Jacob Brehmer. All members voted "aye." Motion carried.

Motion by Jensen, seconded by Bartley to approve disabled veteran's exemptions. Background information was provided by Director of Equalization Jacob Brehmer. All members voted "aye." Motion carried.

Motion by Bartley, seconded by Hostler to approve tax moratorium exemptions. Background information was provided by Director of Equalization Jacob Brehmer. All members voted “aye.” Motion carried.

Motion by Hostler, seconded by Bartley to approve partially taxed exemptions. Background information was provided by Director of Equalization Jacob Brehmer. All members voted “aye.” Motion carried.

Motion by Bartley, seconded by Hostler to approve discretionary formula exemptions. Background information was provided by Director of Equalization Jacob Brehmer. All members voted “aye.” Motion carried.

Motion by Hostler, seconded by Jensen to approve elderly tax freeze exemptions. Background information was provided by Director of Equalization Jacob Brehmer. All members voted “aye.” Motion carried.

Motion by Bartley, seconded by Jensen to reconsider appeal #2 Michael Moriarty. All members voted “aye.” Motion carried.

Appeal

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

Appeal	Property Owner Legal Description	Motion/Second Roll Call Vote	Board Action
23-02	Moriarty 3 rd Addition Lot 5 Block 1	Krogman/Hostler Roll call vote: Bartley “aye,” Jensen “aye,” Hostler “aye,” Krogman “aye.” Motion carried.	NADC: \$43,600 NADC2: \$756,400 TOTAL: \$800,000

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

It is the policy of Brookings County, South Dakota not to discriminate against the Handicapped of Employment or the Provision of Service. The County of Brookings is responsive to requests for communication aids and the need to provide appropriate access, and will provide alternative formats and accessible locations consistent with the Americans with Disabilities Act.

Jenna Byrd
Finance Specialist
Brookings County