

CLARK COUNTY BOARD OF EQUALIZATION MINUTES

CLARK, SOUTH DAKOTA

April 12, 2016

The Clark County Board of Equalization was called to order at 8:00 a.m. on April 12, 2016 by Chairperson Reints. Other members present: Bjerke, Hass, Wicks, Loomis and acting member Auditor Tarbox. Also present Director of Equalization Reidburn.

According to SDCL 10-11-25, the board proceeded to take their oath of office to act as a County Board of Equalization.

APPEALS: The following appeals were presented to the Board by Director Reidburn.

#1-16: Parcel #1979. Duwayne Dekker. Duwayne Dekker appeared. Assessor value: 281718 Local Board Recommendation:251,718 , Assessor Recommendation: 281,718. Motion by Wicks, second by Reints to leave value at Assessor Recommendation. All ayes. Motion carried.

#2-16: Parcel # 8017. Mike Nelson. Mike Nelson appeared. Assessors Value: 130,502, Local Board Recommendation: 100,502, Assessor Recommendation: 117,788. No action taken.

#3-16: Parcel #1723. Alice Heim. Alice Heim appeared. Assessor Value: 289,838, Landowner Recommendation: 248,529. Assessor Recommendation: 289,838. No action taken.

#4:16: Parcel #279. Dorothy Haug. No one appeared. Assessor Value: 261,557 Local Board Recommendation: No decision. Assessor Recommendation: 261,557. No action taken.

ASSESSEMENT FREEZE FOR ELDERLY AND DISABLED: Motion by Hass, second by Wicks, to allow the director to freeze assessment values of senior citizens on base year according to SDCL 10-6A-2. Eleven (11) applicants benefited from the tax freeze. All voting aye. Motion carried.

ASSESSMENT FREEZE FOR DISABLED VETERAN: Motion by Loomis, second by Bjerke to allow the director to freeze assessment values of disabled veterans on base year according to SDCL 10-4-40. Five applicants benefited from the tax freeze. All voting aye. Motion carried.

DISABLED VETERAN: Motion by Bjerke, second by Loomis to approve late application for veteran exemption. All voting aye. Motion carried.

PARAPLEGIC: SDCL 10-4-24.9 and 10-4-24.10 allows paraplegic veteran property tax exemptions. Motion by Wicks, second by Hass to accept one (1) application for tax exemption. All voting aye. Motion carried.

RENEWABLE RESOURCE CREDITS: SDCL 10-6-35.9 allows tax credit for renewable resource energy systems. Motion by Loomis, second by Bjerke, to allow nine (9) structures the property tax assessment credit. Motion carried with all voting aye.

TAX EXEMPT: As required by SDCL 10-4-15.1, a motion was made by Wicks, second by Loomis, to accept the tax exempt property list which is on file in the Auditor's office. Motion carried with all voting aye.

COUNTY WIDE ASSESSMENT: The board spoke with Wendy Semmler, Department of Revenue via speaker phone regarding county wide land assessments for 2017 and the factor that brings assessment value to taxable value. No action taken.

ADJOURN: Motion by Wicks, second by Bjerke, to adjourn as Board of Equalization at 11:00 a.m. until April 12, 2016 at 10:30 a.m. All members voting aye Motion carried.

ATTEST (SEAL)

Christine Tarbox
Clark County Auditor

Richard Reints, Chairperson
Clark County Commissioners