

OFFICIAL PROCEEDINGS  
 Codington County Board of Equalization  
 April 8, 2014 – 1:15 p.m.  
 Commissioners Chambers - Codington County Courthouse  
 14 1<sup>st</sup> Ave SE, Watertown, SD 57201

The 2014 meeting of the Codington County Board of Equalization convened at 1:15 p.m., Tuesday, April 8, 2014, in the Commissioners Chambers in the Codington County Courthouse. Board members present were George Heller, Tyler McElhany, Myron Johnson, Elmer Brinkman, and Brenda Hanten; Chairman Brinkman, presiding. All Board members signed their County Board of Equalization oath. Director of Equalization, Shawna Constant, gave opening remarks.

**STIPULATIONS**

Motion by McElhany, second by Hanten, to approve the following stipulated changes as recommended by the Director of Equalization; all present voted aye; motion carried:

<b>Name</b>	<b>DOE#</b>	<b>Assessor's Value</b>	<b>Stipulated Value</b>
John, Kimberly & Melody Hanson	2473	NA-C1 \$97,979 NA-C \$36,072	AG-C1 \$2,525 NA-AC1 \$78,285 AG-C \$13,784 Change classification to AG From Small Acreage
Myron & Laurie Keltgen	1826	exempt – \$10,000 AG-C1 - \$64,586 AG-C - \$66,561 NA-CC2 - \$204,700	exempt – \$10,000 AG-C1 - \$18,810 AG-C - \$66,561 NA-CC2 - \$204,700 Reappraisal of Ag. buildings

**RENEWABLE ENERGY RESOURCE**

Motion by Hanten, second by Heller, to approve the applications for renewable energy resources, as recommended by the Director of Equalization; upon vote of the Board all present voted aye; motion carried.

**ASSESSMENT FREEZE FOR DISABLED AND SENIOR CITIZENS**

Motion by Johnson, second by McElhany, to approve the applications for freeze on assessments of dwellings of disabled persons and senior citizens, as recommended by the Director of Equalization, all present voted aye; motion carried.

**DISABLED VETERAN PROPERTY TAX EXEMPTION**

Motion by Johnson, second by McElhany, to approve exemption status on properties which qualify for Disabled Veteran Exemption, all present voted aye; motion carried.

**TAX EXEMPT PROPERTY APPLICATIONS – ANNUALLY**

Motion by Hanten, second by McElhany, to approve the applications for annual tax exempt status of a private organization, as recommended by the Director of Equalization, all present voted aye; motion carried.

**FLOODED FARMLAND VALUES**

Director of Equalization, Shawna Constant, presented the Board with the following list of property owners who applied for flooded farmland adjustments to their property values. These applications were not acted upon by the Local Board of Equalization and therefore need action by the County Board. Motion by Hanten, second by McElhany, to approve the following flooded farmland values per the applications submitted by the property owners and as recommended by the Director of Equalization; all present voted aye; motion carried.

<u>Name</u>	<u>DOE#</u>	<u>Full and True Value</u>	<u>Reduction Amount</u>	<u>Wetland Value</u>
Ted R Horning	10	\$221,373	\$14,702	\$206,671
Larry D & Linda M Halse	163	\$121,189	\$14,354	\$106,835
Larry D & Linda M Halse	179	\$288,817	\$6,973	\$281,844
AM Farms Inc	39	\$326,922	\$12,138	\$314,784
Ted R Horning	69	\$5,932	\$2,961	\$2,971
David A Becking	251	\$131,550	\$10,657	\$120,893
David A Becking	90	\$177,157	\$7,554	\$169,603
David A Becking	92	\$113,033	\$9,804	\$103,229
David A Becking	93	\$52,463	\$488	\$51,975
AM Farms Inc	2056	\$368,952	\$14,672	\$354,280
L Miller & AM Farms Inc	2063	\$551,440	\$15,831	\$535,609
AM Farms Inc	2068	\$136,365	\$21,856	\$114,509
AM Farms Inc	2116	\$883,047	\$26,542	\$856,505
AM Farms Inc	2251	\$393,318	\$30,778	\$362,540
AM Farms Inc	2258	\$232,089	\$3,250	\$228,839
Timothy J Kattke	2585	\$63,631	\$3,277	\$60,354
Loren Berg	2586	\$19,906	\$1,393	\$18,513

#### **BOARD ADJOURNS**

There being no further business to come before this Board a motion was made by Johnson, second by McElhany, to adjourn as a 2014 County Board of Equalization at 1:35 p.m.; all present voted aye; motion carried.

ATTEST:

Cindy Brugman

Codington County Auditor

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