

OFFICIAL PROCEEDINGS
 Codington County Board of Equalization
 April 11, 2017 – 1:00 p.m.
 Commissioners Chambers - Codington County Courthouse
 14 1st Ave SE, Watertown, SD 57201

The 2017 meeting of the Codington County Board of Equalization convened at 1:00 p.m., Tuesday, April 11, 2017, in the Commissioners Chambers in the Codington County Courthouse. Board members present were Lee Gabel, Charlie Waterman, Myron Johnson, Troy VanDusen, and Brenda Hanten; Chairman Myron Johnson, presiding. All Board members signed their County Board of Equalization oath.

AGENDA APPROVED

Motion by Hanten, second by VanDusen, to approve the agenda; all present voted aye; motion carried.

STIPULATIONS

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

Name	DOE#	Assessor's Value	Stipulated Value
Scott Schiley	5318	\$2,976	\$1,500
Roy Pratt	4907	\$59,436	\$11,900

RENEWABLE ENERGY RESOURCE

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

TAX EXEMPT PROPERTY APPLICATIONS

Motion by Hanten, second by Gabel, to approve the applications for annual and 5-year tax exempt status of a private organization, as recommended by the Director of Equalization, all present voted aye; motion carried.

APPEAL

Property owners Steve and Linda Owen appealed the value on their property record #1537. Property owners indicated on appeal form that 10.32 acres of this property have permanent water. Property owners did not appear for this appeal. Director of Equalization, Shawna Constant, noted the property owners have never applied for wetlands and a portion of the property is marked for over 9 acres of permanent water, which the soils do reflect. The Director provided the Board with sales of comparable properties that are similarly appraised as the parcel in question. Motion by Hanten, second by Gabel, to concur with the appraised value of \$300,466 as recommended by the Director of Equalization; all present voted aye; motion carried.

BOARD ADJOURNS

There being no further business to come before this Board a motion was made by VanDusen, second by Hanten, to adjourn at 1:18 p.m., as a 2017 County Board of Equalization; all present voted aye; motion carried.

Cindy Brugman
County Auditor

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