

OFFICIAL PROCEEDINGS
 Codington County Board of Equalization
 April 13, 2021 – 1:00 p.m.
 Commissioners Chambers - Codington County Courthouse
 14 1st Ave SE, Watertown, SD 57201

The 2021 meeting of the Codington County Board of Equalization convened at 1:00 p.m., Tuesday, April 13, 2021, in the Commissioners Chambers in the Codington County Courthouse. Board members present were Lee Gabel, Charlie Waterman, Myron Johnson, Troy VanDusen and Brenda Hanten; Chair Hanten, presiding. Codington County Director of Equalization, Shawna Constant and Director of Equalization Office Coordinator, Diane Merchant; were present for this meeting.

AGENDA APPROVED

Motion by Gabel, second by VanDusen, to approve the agenda; all present voted aye; motion carried. The Director of Equalization noted there are no appeals to take action on this year.

STIPULATIONS

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

<u>Name</u>	<u>DOE#</u>	<u>Assessor's Value</u>	<u>Stipulated Value</u>	
Timothy A Nelson Revocable Trust	15763	\$40,755	\$20,377	added unbuildable factor

OWNER OCCUPIED DWELLING ADDITIONS

Motion by Johnson, second by VanDusen, to approve owner-occupied status on the following properties; all voted aye; motion carried.

<u>Name</u>	<u>DOE#</u>
Alan & Susan Taecker	8616
Terry G & Linda M Sampson	8493
Shelly or Jose Romeu	17233
Alan Ustrud Living Trust	12136
Herbert Viergutz & Rebecca Bosek	7763
Nicola Redwing	20092

DISABLED VETERAN PROPERTY TAX EXEMPTION

Motion by Johnson, second by Gabel, to approve exemption status on properties which qualify for Disabled Veteran Exemption, up to \$150,000.00, all present voted aye; motion carried.

ASSESSMENT FREEZE FOR DISABLED AND SENIOR CITIZENS

Motion by Johnson, 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.

TAX EXEMPT PROPERTY APPLICATIONS

Motion by VanDusen, second by Gabel, 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.

RENEWABLE ENERGY RESOURCE

Motion by Johnson, second by Gabel, to approve the applications for renewable energy resources, as recommended by the Director of Equalization; all voted aye; motion carried.

BOARD ADJOURNS

There being no further business to come before this Board a motion was made by Johnson, second by Gabel, to adjourn at 1:14 p.m., as a 2021 Codington County Board of Equalization; all present voted aye; motion carried.

ATTEST:

Cindy Brugman
Codington County Auditor

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