

AGENDA

Acting as County Board of Equalization
Tuesday, April 14, 2026
Following Regular Commissioner Meeting

Call to Order

Declaration of Conflict of Interest

Approval of the Agenda

Oaths of Office

Opening of the Assessment Rolls

Review County Board of Equalization Authority

Tax Exempt List

Property Tax Reduction Programs

- Veterans & Exempt Status
- Elderly Freeze Assessment

Owner Occupied

- Owner Occupied to apply at a percentage of value
- Owner Occupied to be removed
- Owner Occupied Certificates received after March 15, 2026

Office Clean Up

Appeals

- Todd Gerbracht – Ag Exemption - #4519
- Donald Schaff – Garage gone - #13474
- Douglas Ham – no changes - #13677

Stipulations

- Dana Hendrickson -#7029
- Douglas Ham - #13620
- Ryan Halls - #13428
- Gary & Gail Ericsson - #13285
- Kindsfater/James Eidson - #13346
- Kindsfater = #13430
- Kindsfater/Chapman - #13278
- Luke Clements - #12993
- Collin Palmer - #12819
- Sacrison/Utter - #12870

- Sacrison/Utter - #12871

Local Board Changes

Unorganized Township Assessment Books

Unorganized Township Predator Control Lists

Close 2026 Assessment Rolls/Set Equalization Meeting Date (if needed)

Adjournment

Public Comment

Reserved for Statutory Period for Public Comment (SDCL: 1-25-1)

- *Persons wishing to speak should raise their hand to be recognized.*
- *After being recognized, please state the topic for discussion.*
- *Chairman reserves the right to limit the time for discussion.*
- *Items presented during public discussion will not be acted upon but may be added to the next meeting agenda.*

Executive Session

Executive Session (if needed)

- *Either: SDCL 1-25-2(1) for personnel*
- *SDCL 1-25-2(3) to consult on legal matter with attorney*
- *Motion must specify one of the two the reasons above.*
- *Motion requires majority vote*
- *Decisions / resolution must be in OPEN session.*