

**Perkins County Commission
Acting as a Board of Equalization**

Date: April 13, 2021

Present: Commissioners Carmichael, Foster, Campbell, Schweitzer and Henderson, and Finance Officer Chapman

Others Present: Corina Molnar, Shane Penfield

Call to Order

Chairman Carmichael called the Perkins County Board of Equalization to order at 2:07 pm in the Perkins County Commissioner Room. The meeting was available via Zoom.

Pledge of Allegiance

The Pledge of Allegiance was recited by those in attendance.

Conflict of Interest

There was no Conflict of Interest declared.

Approval of the Agenda

Foster moved, Henderson seconded to approve the Agenda, motion carried.

Oaths of Office

The Oaths of Office were taken by the Commissioners.

Review of County Board of Equalization Authority

Director of Equalization Molnar reviewed the County Board of Equalization Authority as outlined in South Dakota State Codified Law with the Board of Equalization.

Assessment Rolls Opened

Schweitzer moved, Foster seconded to open the 2021 Perkins County Assessment Rolls, motion carried.

Property Tax Reduction Programs

- Disabled Veteran's Exemption - Foster moved, Campbell seconded to approve Disabled Veteran's Exemption in the amount of \$54,849, motion carried.
- Assessment Freeze – Henderson moved, Foster seconded to approve the removal of \$538,272 in valuation due to applicants being eligible for the Assessment Freeze for the Elderly and Disabled, motion carried.

Owner Occupied

- Henderson moved, Campbell seconded to approve the 2021 Owner-Occupied List as presented, motion carried.
- Foster moved, Henderson seconded to apply Owner-Occupied on 42% of the value on CID #13237, Bison Original Blk 7, Lots 7, 8 9 & 10 for Dan & Sherri Jackson, motion carried.
- Schweitzer moved, Foster seconded to remove Owner Occupied status on the following properties, motion carried.

CID	DEEDHOLDER	LEGAL
14969	ALAN BURRER	VILLAGE OF PRAIRIE CITY BLOCK 3 LOTS 1 & 2 (.33 ACRES)
597	WILLIAM & LINDSAY SUNDE	26-13-13 NW
1147	DAVID & KITTY LUTZ	4-13-17 SE

- Henderson moved, Carmichael seconded to approve Owner-Occupied status for the following properties where forms were submitted after assessment notices were mailed, motion carried.

CID	DEEDHOLDER	LEGAL
3236	BETTY MACAULEY	21-15-14 ENE, ESW
13953	JADEN SHOCKLEY	TOWER HILL ADDN-TRACT TWO BLK 9 LOT 3
12771	DUSTIN DREWS & JESSICA DREWS	BISON ORIGINAL BLK 3 N 107' OF LOT 3 & ALL LOT 4
3855	TODD & JANELLE GODDARD	23-16-10 SW
13777	HIROAKI CHARLES & JENNIFER PICKLESIMER	ENGBRETSONS ADDN BLK 5 LOT 6

- Foster moved, Campbell seconded to approve Owner-Occupied status clean-up and Owner-Occupied status applied at the Local Board of Equalization on the following properties, motion carried.

CID	DEEDHOLDER	LEGAL
12867	PENNY NELSON	CARRS 1ST ADDN BLK 16 LOTS 7 & 8 – MH ON REAL ESTATE
12880	PHILIP & VICKI HAHN	CARRS 1ST ADDN BLK 19 LOTS 1 & 2
12882	JOHN & BARBARA EASTBURN	CARRS 1ST ADDN BLK 19 LOTS 6 & 7 – MH ON REAL ESTATE
12815	BLANE & DOREEN CHAPMAN	BISON ORIGINAL BLK 7 N 1/2 OF LOT 16
18108	LUKE MICHAEL CLEMENTS	COOPERS ADDN BLK 5 LOTS 5 & 6
12831	JOHN & GERALDINE PECK	BISON ORIGINAL BLK 9 AUDES LOT 6X
12828	ROBERT & GLENDA LANDPHERE	BISON ORIGINAL BLK 9 LOT 4
15016	JAMES & MARCIA SANDGREN	UNPLATTED PARTS #1, AUDES LOT 46X BLK B
12865	PENNY NELSON	CARRS 1ST ADDN BLK 16 LOT 3 & E 1/2 LOT 4
12854	MICHAEL & PENNY LEMBURG	CARRS 1ST ADDN BLK 13 LOT 8
13050	KENNETH & NINA LOPER	FRINGE AREA, TRACT N IN NESW LOTS 4 & 5
12985	DENNIS & DORIS KARI	COOPERS ADDN BLK 2 E 12 1/2' OF LOT 2, ALL OF LOT 3 & W 1/2 OF LOT 4
13105	PATSY KOCHER	LEMMON ORIGINAL BLK 5 N40' OF LOT 8
13275	DONALD MERRIMAN	LEMMON ORIGINAL BLK 27 LOT 9
12902	RICK & HEIDI STEVENS	CARRS 1ST ADDN BLK 21 LOTS 7, 8 & 9
13031	ELIZABETH HULM	UNPLATTED PARTS #4, TRACT E LOT 8 OF OUTLOT 27X
12914	TYLER & CARRIE FISHER	CARRS 1ST ADDN TRACT 3 13-18-13 .129 ACRES
13030	TANNER JOHNSON	UNPLATTED PARTS #4, TRACT E LOT 7 OF OUTLOT 27X

Tax Exempt Values

Schweitzer moved, Henderson seconded to approve the removal of \$223,593 in valuation due to applicants qualifying for tax exempt status, motion carried.

Office Cleanup Items

- Foster moved, Schweitzer seconded to remove Delores J. Sexton's name on CID #4364: 33-16-13 NW, per deed in Book 399, Page 781, filed 8-21-2019, motion carried.
- Campbell moved, Foster seconded to approve the removal of Joanne Miller's name on CID #9740: 31-20-16 SW & CID #9741: 31-20-16 SE, per deed in Book 402, Page 255, filed 11-22-2020, motion carried.
- Schweitzer moved, Campbell seconded to correct the name of deedholder on CID #16010: Unplatted Parts Tract X of Lot 3 21-23-16 to Geo's Corner Inc, per deed in Book 310, Page 157, filed 11-22-1989, motion carried.
- Campbell moved, Schweitzer seconded to apply ag exemption of \$7,963 to CID #661: 2-13-14 SW exc SESESW, motion carried.
- Foster moved, Schweitzer seconded to change the deedholder name on CID #16848: 20-20-15 SWNW to Todd Austin Buer and Anna Marie Buer, per deed in Book 402, Page 347, filed 12-31-2020, motion carried.
- Foster moved, Campbell seconded to change deedholder on CID #13876: NW Townsite Co 2nd Addn Blk 4 Lots 1, 2, 3, 5, 5 & 6 to Bernard Stolberg, per deed in Book 347, Page 744, filed 2-2-2004, motion carried.
- Foster moved, Carmichael seconded to removed "Life Estate" per deed in Book 387, Page 666, filed 2-4-2016 in the following property: CID #17606: 8-22-14 SESW, CID #11608: 25-21-12 NSE, CID #11623: 17-22-14 NNE, CID #17689: 17-22-14 SWSW and CID #17690: 18-22-14 SSE, motion carried.
- Schweitzer moved, Foster seconded to correct spelling error on CID #13709: Smiths Addn Blk 14 Lot 12 to Anthony Derschan & Beverly Derschan, motion carried.

Chairman Carmichael declared the meeting recessed at 3:04 pm until 11:00 am on Thursday, April 15, 2021.