

April 14, 2020

Hand County Board of Commissioners

Sitting as the Hand County Consolidated Board of Equalization

Commission Chambers, via Facebook Live and conference call.

Miller, South Dakota

Chairman Jones called the meeting to order at 7 P.M. Attendance was taken orally. Those present in the room included Commissioners Jones and Eschenbaum. Those present via conference call included Commissioners Wernsmann, Rodgers and Palmer. John Page with the Miller Press also attended via the conference call.

Chairman Jones explained the purpose of the meeting, to conduct business as the Consolidated Board of Equalization. Members from the Miller School District and City of Miller were excused because there were no appeals of valuations on the record and their attendance was not necessary.

Chairman Jones asked those present if there were any appeals received. Both Auditor DeBoer and Director of Equalization Terry Augspurger responded that none were received. Jones explained that because no appeals had been received prior to the deadline and no one appeared in person, there would be no business to conduct.

Chairman Jones then asked Augspurger to report on the applications for Property Tax-Exempt Status. Augspurger reported that the Engelmann Family Foundation, whose address is 20601 470th Avenue, Brookings, SD applied for exempt status under "other" and listed "501(c)(3), private foundation within meaning of Section 509(a)" on the following five parcels: Record Numbers: 3598, 3597, 3975, 3978, and 3979.

DOE Augspurger reported he had conferred with the States Attorney Elton Anson on the applications and came to the conclusion the applications did not meet the criteria for exemption. Statutes referenced by Augspurger included SDCL: 10-4-9.2 and 55-9-6. Following discussion, it was moved by Rodgers, seconded by Wernsmann to accept the recommendation of DOE Augspurger (and SA Anson) to deny the application for property tax exemption on all five parcels. By roll call vote: Commissioners Rodgers, Palmer, Wernsmann, Eschenbaum all voted in favor thereof. Chairman Jones also affirmed with a vote in favor thereof. The motion carried. The auditor completed the five applications as decided above.

DOE Augspurger then went through his written report, which included the following topics:

Augspurger said that entry 45 on the "Tax Exempt Status for the Following Organization for the Year 2020" be removed from the list.

Growth reports for the county at large on a total valuation of \$1,815,544,176 is \$6,249,686. Growth for the City of Miller on \$83,005,406 is \$551,656.

"Ag Land values for the year due to productivity formula increased .98%" "...Crop soils increased by .68% and non-crop soils by 5.22%". "No changes were required for non-ag properties."

No changes were requested by townships on valuations, no appeals were filed. Spring Hill reported construction on property without a permit. After contacting the owner, a permit was purchased.

The Ree Heights Town board reported the church, record 8958 had been demolished and that a portion of the old school owned by Keith and Debra

Barta, record 8557, had fallen in. The church was previously tax-exempt. The removal of the building will have no impact.

Augspurger will also be working on amendments to the following other records in Miller City: Clair Bonebright, record 8346, John and Debra Bushfield, record 8061 to reflect an error Augspurger created when the alley was vacated the property returned to the adjoining land owners.

Lastly, Augspurger reported that 11 properties qualified for tax freezes and 5 qualified for veteran's exemption.

There being no other business before the Consolidated Board of Equalization, it was moved by Eschenbaum, seconded by Wernsmann and by roll-call vote, Rodgers, Palmer, Wernsmann, and Eschenbaum voted to adjourn. Chairman Jones voted in affirmation as well. The meeting adjourned at 7:20 P.M.

Jim Jones, Commission Chairman

(SEAL)

Doug DeBoer, County Auditor

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