

HAND COUNTY BOARD OF COMMISSIONERS

Doug DeBoer – Auditor & Clerk of the Board

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The Hand County Board of County Commissioners met as the Consolidated Board of Equalization with the following members present: Commissioners Jim Eschenbaum, Jim Jones, and Greg Palmer. School board member John Hurd attended. The city representative was not able to attend. Commission chair Gib Rodgers presided. The meeting was also broadcasted live on the county's Facebook page and later uploaded to the Auditor's YouTube channel.

The meeting was called to order at 7 pm in the commission chambers as advertised.

Doug DeBoer, Auditor, stated, "As of the close of business on Tuesday April 6, 2021, no persons, representatives nor written notices of appeal were received in the office and thus none were filed.", a required action for appeal according to SDCL 10-11-23. In the absence of any appeals, the board did not have to take any action on appeals.

Terry Augspurger, Director of Equalization, addressed the board and informed them of the following changes in property valuation. For Countywide as a whole, \$1,815,544,176 down 1.43% to \$1,789,602,517. City of Miller: \$83,005,406 up .81% to \$83,674,290. Saint Lawrence: \$7,287,797 down 1.17% to \$7,202,300. Ree Heights: \$1,125,037 up 1.58% to \$1,142,835. The Wessington Annex / Hulbert Township properties: \$1,533,608 down .01% to \$1,533,451

Augspurger reported that the countywide Ag-land values went down 1.89% which he attributed to the "productivity formula". The crop soils are down 2.84% and non-crop soils are up 4.94%.

Augspurger said that no changes had been requested by any of the organized townships, or from the towns of Saint Lawrence, Ree Heights and City of Miller. Thus, no appeals were received through those channels either.

Augspurger provided information on the 44 tax-exempt entities. He reported that there were four new requests for tax exemption. [The tax-exempt property list is published in the Miller Press prior to this meeting.] There were eight qualified requests for tax freeze and 3 qualified requests for veteran's exemption. The veteran's exemptions are not a matter of public record and not in the publication. Lastly, Augspurger summarized the values again, that being: "Total valuation for Hand County is \$1,789,602,517. Growth for the county is \$4,826,824. Total valuation for Miller City is 83,674,290. Growth for Miller is \$515,771".

A brief discussion took place on how levies are calculated by the auditor, how the growth can be a positive number while overall values declined, and whether ag-land values represent market value, which is a factor but not the only mechanism in play. Augspurger said that Hand County will be one of the last counties to shift to the new land value platform using GIS integration. Hand County is still two years out from

completion. GIS implementation will bring the Farm Service Agency and the county closer on values. It was also asked if federal program payments are factored into the land values. The answer was not known.

Augspurger recommended the board close the books at this meeting, since there were no appeals, rather than return for another meeting later. As a result, Palmer moved, Jones seconded, to "close the books" for equalization. All present voted in favor thereof.

There being no other business before the consolidated board of equalization, it was moved by Palmer/Jones to adjourn. The action passed and the meeting adjourned at 7:30 pm. The next regular meeting for the county commission is on Thursday May 6, 2021 [moved from the regular Tuesday meeting so staff can attend training]. The preceding text reflects the approved minutes of the commission.

Gilbert "Gib" Rodgers, Chairman

Attest:

Doug DeBoer, Auditor

