

**DRAFT AGENDA for the HAND COUNTY BOARD OF COMMISSIONERS
SITTING AS THE CONSOLIDATED BOARD OF ADJUSTMENT**

SPECIAL MEETING –TUESDAY APRIL 13, 2021 – 7 pm

Location: County Commission Chambers, Facebook Live and Zoom upon request.

PLEASE NOTE:

(URL / LINKS are provided when documentation has been provided to us in advance.)

The chairman has declared the entire meeting as the statutory period of public comment (SDCL 1-25-1)

The Commission Reserves the ability to have an executive session without it appearing on the agenda.

All documents are available for download. Paper copies are available upon request.

Item / Approximate time

7:00

DUTIES OF THE BOARD

The consolidated board of equalization may:

- (1) Correct clerical errors of the assessment roll;
- (2) Hear appeals from individuals regarding aggregate assessments, classification and equalization; and
- (3) Equalize between taxing districts and between classes of property.

The board shall raise or lower, if necessary, each class of property on a percentage basis covering the class as a whole within the assessment district.

A consolidated board of equalization SHALL NOT act on matters that are within the jurisdiction of the county board of equalization, such as exempt property and owner-occupied status

The consolidated board DOES NOT HAVE THE AUTHORITY to raise or lower the assessment of an individual parcel of property if it would cause the county board to reassess all property within the taxing district.

The consolidated board DOES HAVE THE DUTY to ensure all property is listed on the assessment roll.

STATEMENT OF THE AUDITOR - Doug DeBoer

- **10-11-23. Method of appeal to county board.**
 - 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.
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DIRECTOR OF EQUALIZATION - Terry Augspurger

- **10-11-21. Delivery of equalized assessment roll to director of equalization--Acceptance by county commissioners**
 - [Consolidated Report of Municipal and County Values \(2020 to 2021\)](#)
 - Conclusions
 - Statement to “Close the Boards”
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ANY OTHER BUSINESS TO COME BEFORE THE CONSOLIDATED BOARD

Adjournment