

HAND COUNTY BOARD OF COMMISSIONERS

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April 12, 2022

The Hand County Board of County Commissioners meeting as the Consolidated Board of Equalization met in special session as required by law for the purpose of reviewing, correcting and equalizing the assessments of Hand County for the year 2022.

The meeting was called to order at 7:00 P.M. by Vice Chairman Luke Wernsmann with the following county commissioners present: Jim Jones, Jim Eschenbaum and Gib Rodgers. Greg Palmer was absent. The City of Miller was represented by councilwoman Tammy Lichty. There were no other entities represented.

Auditor DeBoer administered the **oaths** to the members as required by law.

DeBoer presented **Saint Lawrence's Resolution 2022-2** which is their declaration that they are dissolving their local board of equalization in favor of participating in the consolidated board of equalization. No action was needed nor taken.

Director of Equalization **Jaime Russell** reported to the board that applications for property tax exemption were received from 43 applicants, one of which was new this year. Russell recommended that all of the applications be approved. Within the 43 are 8 applicants who qualified for the elderly tax freeze and three qualified for the veteran's tax freeze. Those applicants are confidential and do not appear on the roster of tax exemptions.

Russell explained recent changes in **formulas, ratios** and other factors which influence changes in valuations. Russell reported that once the state finished their sales ratio study, it was concluded that Hand County's sales ratio was .7214, far below the .85 minimum. This resulted in an 18% increase to all non-ag properties which brought the ratio to .8512.

The **factors** used by Hand County in 2022 were 100% on ag factored to 85%, non-ag was factored at 85.1% (.999).

By way of **sales**, the top crop sale was \$2,751.62 and non-crop sale was topped at \$1668.25. This resulted in a 0.0% change for crop sales and 2.72% increase for non-crop.

Russell provided the **unfactored growth figures** to the board. County growth was \$6.2 million; Miller saw \$393 thousand; Ree Heights had \$0.00; Saint Lawrence had \$421 thousand of growth while the Wessington Annex showed \$10,000 in growth. The percentage of growth for each was: County: 0.003%, Miller: 11.4827%, Ree Heights: 0.0060%, Saint Lawrence 13.6882%, and the Wessington Annex saw 0.6479% growth.

There was one appeal before the board, that being from **Tim Beranek**. Beranek submitted the required form PT-17 on property record 9536 located at 405 E. 1st St. Miller. The legal description is S1/2 Lot 10 and Lot 11 Block 1, Atlantic Addition to the City of Miller. The assessment history showed the 2021 value at \$291,264 of which \$256,021 was taxable (ratio = 87.8). In 2022 the value was \$343,692 of which \$343,348 was taxable (ratio = 99.9%). The difference between years was \$87,327. The percentage of change on the tax ratio is equal to 12.1%.

The board reviewed the materials submitted by Beranek and after some discussion, it was moved by Member Jones, seconded by Member Rogers, all voting in favor thereof to deny the appeal.