

April 10, 2012

The meeting of the McCook County Commission was called to order in their Meeting Room by Chairman Sheldon Butzke. Members present: Ralph Dybdahl, Marc Dick, and Bill Smith. Member absent: Ron Scharffenberg.

Chairman Butzke led the Pledge of Allegiance.

Chairman Butzke called for approval of the agenda. Motion made by Smith to approve same. Second Dick and motion carried.

At 9:00 a.m. the Commissioners convened as Board of Equalization.

The following items were brought before the Board:

Motion made by Dybdahl to approve tax reductions: Tax Freeze for Elderly, Veterans & Paraplegic Veterans, Geothermal. Second Dick and motion carried.

Director Hofer asked the Board for authorization to correct clerical errors of the assessment roll for the 2012 Notices. Motion was made by Smith to authorize Director Hofer to correct errors within the real estate records. Second Dybdahl and motion carried.

Motion made by Smith to add omitted property to parcel 17.30.1801, detached garage built in 2010, increasing NA value 9508. Property owner: Everett & Doris Cumbee; legal description: Lot 1 & S70' of Lot 2, Blk 18, Pettigrews Addn. Second Dick and motion carried.

Motion made by Dybdahl to convene as a COUNTY BOARD OF EQUALIZATION. Second Smith and motion carried.

Appeal by Director of Equalization to County Board of Township Board decision.

UNION TOWNSHIP

Protest # 12 - CO14 - 1

Ronald & Geraldine Scharffenberg Reason for appeal: this parcel is valued at the same amount as fully farmable land.

Parcel 14.07.1002 Assessed value: AG 175961

Legal description: S2NE4 & NW4NE4 7-101-55

Local Board recommended lowering AG value to 131940 based on farmable acres

Assessor comments: by SD Codified Law, Ag land is based on Productivity. The Local Board decision to reduce the value creates an un-equalized value with other County Ag land based on Productivity.

Motion made by Smith to change back to Assessor AG value of 175961. Second Dybdahl and motion carried.

SALEM CITY

Protest # 12 - CO17 - 1

ISCO Inc - Buhler Industries Inc Reason for appeal: grain bin was used for open house, is a part of inventory, has now been sold and will be removed by end of April. Appealing to have grain bin value, 9702, removed.

Parcel 17.79.1000 Assessed value: NADC 60213 NADC2 409130

Legal description: Tracts A & B & C Feterls Addn

Assessor comments: grain bin is real property, attached to the ground on a cement pad.

Bin was to be taken down after open house, never happened. Bin was present on the property on November 1, 2011 assessment date.

Motion made by Smith to retain NADC value of 60213 and NADC2 value of 409130.

Second Dybdahl and motion carried.

Property owner appealing decision of Salem City to County Board.

Protest # CO17 - 1

James & Linda Leander Reason for appeal: errors and unequal assessment.

Mr. Leander presented a 46 page document for Commission to review.

Parcel 17.12.6003 Assessed value: NAD-S 7200 NAD1-S 129500

Legal description: Lots 3 thru 8, Blk 60, Pettigrew's Addn

Motion made by Dybdahl to table decision to April 17th meeting allowing time for review of documentation submitted. Second Smith and motion carried.

Protest # CO17 - 2

James & Linda Leander Reason for appeal: improper value on land; assessment of value on building under construction.

Mr. Leander presented a 46 page document for Commission to review.

Parcel 17.12.6009 Assessed value: NAD-S 6450 NAD 17119

Legal description: Lots 9, 10, 11 & 12, Blk 60, Pettigrew's Addn

Motion made by Dybdahl to table decision to April 17th meeting allowing time for review of documentation submitted. Second Smith and motion carried.

Motion made by Smith to convene as a CONSOLIDATED BOARD OF EQUALIZATION. Second Dick and motion carried.

BRIDGEWATER TOWNSHIP

Books opened at the Township Board. With no appeals presented, motion made by Smith to open and close the Bridgewater Township Consolidated Board of Equalization. Second Dick and motion carried.

CITY OF CANISTOTA

Books opened at Canistota City Board. With no appeals presented, motion made by Dick to open and close the Canistota City Consolidated Board of Equalization. Second Smith and motion carried.

TOWN OF SPENCER

Books opened at the Town of Spencer Board. With no appeals presented, motion made by Dybdahl to open and close the Town of Spencer Consolidated Board of Equalization. Second Dick and motion carried.

CITY OF MONTROSE

Books opened at the City of Montrose Board. Motion made by Smith to open the City of Montrose Consolidated Board of Equalization. Second Dick and motion carried.
Joining the meeting: Rani Gordon and Doris Sager, Montrose City Council Members and Betty Garrett, Montrose School Board Member, as members of the Montrose City/McCook County Consolidated Board.

Protest # 12 - 19 - 1

David & Diane Rieck Reason for appeal: too high

3rd party presented a letter from Rieck and Auditor Sherman read it (on file).

Parcel 19.05.0705 Assessed value: NAD 4320 NAD1 28456

Legal description: S82' of W9' of Lot 4 & S82' of Lot 5, Blk 7 & ½ Vac Alley Adj

Motion made by Gordon to retain NAD value of 4320 and lower NAD1 value to 21193.

Second Garrett and motion carried.

Motion made by Smith to close the City of Montrose Consolidated Board of Equalization. Second Dybdahl and motion carried.

CITY OF BRIDGEWATER

Books opened at the City of Bridgewater Board. Motion made by Dick to open the City of Bridgewater Consolidated Board of Equalization. Second Dybdahl and motion carried. Joining the meeting: Dale Becker, Caron Neuman and Verlyn Hudson, Bridgewater City Council Members, as members of the Bridgewater City/McCook County Consolidated Board.

Protest # 12 - 18 - 1

Norman Rinehart Reason for appeal: purchased property for \$3500 and believe this is an accurate value.

Parcel 18.11.0201 Assessed value: NAD 2500 NAD1 7755

Legal description: Lots 1 & 2, Blk 2, Shanard & Smith

Motion made by Dybdahl to retain NAD value of 2500 and NAD1 value of 7755. Second Hudson and motion carried.

Protest # 12 - 18 - 2

Norman Rinehart Reason for appeal: purchased a lot nicer home for \$9000.

Parcel 18.24.4904 Assessed value: NAD 1375 NAD1 15150

Legal description: W75' of E225' of S75' of Lot 49A Misc NW 13

Motion made by Dybdahl to retain NAD value of 1375 and NAD1 value of 15150 because ownership is questionable. Property is in name of Thomas Sr & Ella Pate. Second Hudson and motion carried.

Protest # 12 - 18 - 3

David Stickney Reason for appeal: the taxable value was increased from 21814 in 2010 to 27505 in 2011. The only change to the property was a workshop between the two single garages.

Parcel 18.00.0501 Assessed value: NADS 2000 NAD1-S 29434

Legal description: Lot 1 & E30' of Lot 2, Blk 5, OT

Motion by Neuman to retain NADS value of 2000 and lower NAD1-S value to 23510. Second Hudson and motion carried.

Motion made by Smith to close the City of Bridgewater Consolidated Board of Equalization. Second Dick and motion carried.

TAX FREEZE

Exempt Property Applications – New

Motion made by Dick to approve continuing exempt property applications. Second Dybdahl and motion carried.

NEW TAX FREEZE APPLICATIONS:

Parcel: 18.00.1710 Freeman Regional Health Services

Legal Description: Lots 10 & 11, Blk 17, OT, Bridgewater

Motion by Dick to approve the application for tax exempt status for the Freeman Regional Health Services. Second Dybdahl and motion carried.

Parcel: 07.17.3002 McCook County Wildlife Club

Legal description: Oligmueller's Tract 1 and N722.47' of S992.59' of E301.5' SE4 Section 17 103-54

Dir Hofer noted that the Articles of Incorporation are not filed at this time. Motion made by Dybdahl to table action until April 17th meeting. Second Smith and motion carried.

Several Board members spent time reviewing documentation from James Leander.

The meeting adjourned subject to call at 12:30 p.m.

Dated this 10th day of April, 2012.

Sheldon Butzke

Chairman,

Board of Equalization/County Commission

ATTEST:

Geralyn Sherman _____
Auditor, McCook County