April 11, 2013

The meeting of the McCook County Commission convening as Board of Equalization was called to order by Auditor Sherman. With no quorum present the meeting was rescheduled to April 18, 2013.

Dated this 11th day of April, 2013.

Geralyn Sherman	
Auditor, McCook County	

April 18, 2013

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

Chairman Smith called for approval of the agenda. Motion made by Dybdahl to approve the Agenda as sent. Second Dick and motion carried.

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

Motion made by Dick to convene as a CONSOLIDATED BOARD OF EQUALIZATION.

Second Scharffenberg and motion carried.

Books opened at the City of Bridgewater Board. Motion made by Scharffenberg to open the City of Bridgewater Consolidated Board of Equalization. Second Dybdahl and motion carried.

Joining the meeting: Jerry Paweltzki and Carol Neumann, Bridgewater City Council Members, as members of the Bridgewater City/McCook County Consolidated Board.

CITY OF BRIDGEWATER

Protest # 18-1

Larry D & Velma J Pullman Reason for appeal: Assessment of property too high, it jumped from 9506 to 24794; an increase of 160.82%.

Parcel 18.00.2210 Assessed value: NAD 3000 NAD1 21794

Legal description: Lot 10 & S2 of Lots 11 & 12, Blk 22, OT

Motion made by Neumann to retain NAD value of 3000 and lower NAD1 value to 6506. Second Scharffenberg and motion carried.

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

CITY OF CANISTOTA

Books opened at the City of Canistota Board. Motion made by Dybdahl to open the City of Canistota Consolidated Board of Equalization. Second Dick and motion carried. Joining the meeting: Rich Becker, Canistota City Council Member and Steve Marquardt, Canistota School Board Member, as members of the Canistota City/McCook County Consolidated Board.

Protest # 21-1

Roy Peters Reason for appeal: Building was built in early 1950's and is poor quality cement block construction near the end of its useful like, and it is assessed higher than the clinic in Freeman which is newer.

Parcel 21.40.0101 Assessed value: NADC 15669 NADC2 46998

Legal description: Subd D-1 of OL D Ex S154.65'

Motion made by Marquardt to retain NADC value of 15669 and retain NADC2 value of 46998. Second Dick and motion carried.

Protest # 21-2

Donald and Alice Merrill Reason for appeal: Valuation inflated. Parcel 21.10.2304 Assessed value: NAD 4840 NAD1 45262

Legal description: Lot 4, Blk 23, OT

Motion made by Dick to retain NAD value of 4840 and lower NAD1 value to 28708. Second Marquardt and motion carried.

Protest # 21-3

Leola Cooper Reason for appeal: Assessed evaluation in 2002 was \$18000. I made no improvements – did re-shingle, repair some and spot painted. The house was built in late 1800's.

Parcel 21.10.1907 Assessed value: NAD 2750 NAD1 24516

Legal description: Lot 7, Blk 19, OT

Motion made by Marquardt to retain NAD value of 2750 and retain NAD1 value of 24516. Second Dick and motion carried.

Chairman Smith signed a letter that will be sent to the property owner regarding adding a mobile home that was omitted from the tax rolls.

John & Connie Nelson

Parcel 21.60.3409 Assessed value: NADS 4761 NAD1 1000 NAD1S

52165 (to be added)

Legal description: Part of SE4 34-102-54

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

CITY OF MONTROSE

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

Protest # 19-1

Eileen Swier Reason for appeal: Condition of house and condition of house and trailers on west and south of this property.

Parcel 19.15.0702 Assessed value: NAD 2880 NAD1 50941

Legal Description: Lot 2 Ex N60' thereof, Blk 7, Kluckhohn's Addn

Motion made by Hopkins to retain NAD value of 2880 and to lower NAD1 value to 25470. Second Sager and motion carried.

Protest # 19-2

Dave & Diane Rieck Reason for appeal: Way too high. Letter attached – We purchased the house at 206 N Church for \$7500. It had a lean to on the north side that collapsed one winter with the weight of the snow and had to be torn off. We did move a single stall garage onto the lot which has a dirt floor. We replaced the white metal cupboards with 20 year old used cupboards and have replaced carpeting and painted the walls. The house has no basement and the crawl space is always wet. We have to put electric heat on the water pipes so they don't freeze. When it rains, water runs into it from the street. It has old doors and windows, poor siding, and sits on a sloping lot. There is no front yard and the south side drops off into the Lutheran church parking lot. The house has 2 bedrooms, one is approximately 10' x 10' and the other is a loft upstairs that runs the length of the house and has a steeply sloping ceiling. Some of the walls are finished with particle board. Of all our houses, this is the least valuable and we feel confident to say it would never sell for anywhere near where the valuation is. We know of another house in Montrose that is on a large, nice lot and looks nice on the outside that sold for 27000 in May of 2011. Our house is not worth as much as that house. Our house was valued at 19516 in 2010 and went to 37946 in 2011. We did not realize the increase last year or we would have contested then. Now it is valued at 32776, which is still very high for the

house. We ask that you consider lowering it back to the 2010 value of 19516. Thank you for your consideration.

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 Vacated Alley Adj Motion made by Sager to retain NAD value of 4320 and retain NAD1 value of 28456. Second Dybdahl and motion carried.

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

BRIDGEWATER TOWNSHIP

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

TOWN OF SPENCER

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

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

Tracy Hofer, Director of Equalization, brought the following items before the Board: Tax Freeze for Elderly, Veterans & Paraplegic Veterans, and Geothermal applications. Motion made by Dybdahl to approve these tax reductions. Second Dick and motion carried.

Director Hofer asked the Board for authorization to correct clerical errors of the assessment roll for the 2013 Notices. Motion was made by Scharffenberg to authorize Director Hofer to correct errors within the real estate records. Second Dick and motion carried.

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

Protest # 45-1

Judy Krossin Reason for appeal: I have no structures – residence & others

off.

Parcel 12.22.4002 Assessed value: AG 10986 NAC 20365 NAC1

3886 NAC1 27618

Legal description: Lot A of Krossin's Subd in SW4 22-102-56

Motion made by Dybdahl to retain AG value of 10986 and remove NAC1 values. Second Scharffenberg and motion carried.

Motion made by Dick to close COUNTY BOARD OF EQUALIZATION. Second Dybdahl and motion carried.

The Board reconvened as Board of County Commissioners.

Brad Stiefvater, EDS Director, joined the meeting to explain the need for a disaster declaration due to the recent ice and snow storm. Motion made by Dick, second Dybdahl, and carried to adopt the following resolution:

RESOLUTION 2013-07

DECLARATION OF EMERGENCY/DISASTER

WHEREAS, McCook County, South Dakota, has suffered severe damage brought on by a severe ice & snow storm on 4-8-2013 to 4-14-2013; damage includes power poles and power lines, collapsed buildings and downed trees;

WHEREAS, the McCook County Commission has committed available resources and taken all possible actions within the jurisdictional boundaries to combat and to alleviate the disaster;

WHEREAS, local resources are not adequate to cope with the situation;

NOW, THEREFORE BE IT RESOLVED that the McCook County Commissioners hereby request that the Governor declare a disaster to exist in McCook County.

Dated this 18^{th} day of April, 2013.

Bill Smith

Chairman, McCook County Commission

ATTEST:	
Michele Eichacker Deputy Auditor, McCook County	
The meeting adjourned subject to call at 11:30 a.m.	
Dated this 18 th day of April, 2013.	
	William Smith
Board of Equalization/County Commission	Chairman,
ATTEST:	
Michele Eichacker	_