

**Minutes of SDAAO District 8
Friday, April 10, 2015, Day County Courthouse,
Webster, South Dakota**

Members Present:

Dari Schlotte	Day County
Shannon Lee	Marshall County
Barbra Block	Day County
Corina Erickson	Dept. of Revenue
Chris Schafer	Hamlin County
Renee Buck	Hamlin County
Kathy Steinlicht	Grant County
Ryan Gruba	Grant County
Jarvis Reidburn	Clark County
Heidi Selchert	Codington County
Shawna Constant	Codington County
Scott Currence	Roberts County

Chairman Scott Currence called the meeting to order and welcomed everyone.

Corina Erickson was introduced as the new Field Staff person for the Department of Revenue.

We discussed the question on who is responsible for sending out PT38 Elderly Tax Freeze Forms. It was determined that it is up to the Treasurer's office. Corina stated that the Treasurers office is the one that should be notifying them on their approval or denial.

Jarvis wondered about who gets copies of the PT17 Objection to Real Property Assessment Form. The discussion concluded that the Orange copy goes to tax payer after local board action. If the board does not give the tax payer their copy to mail it to them.

Jarvis also wondered if there is a form for letting people know that they do not qualify for tax exempt status. Shannon from Marshall County said she makes a copy and sends it back to the entity. Corina with the Dept. of Rev. wanted more information on this subject so she will check on the states side.

Kathy from Grant County asked if any other counties have NESDEC, NESDCAP, GROWSD etc... Are they Tax exempt if they make a profit

off the property? The conclusion is they are not tax exempt on the properties they make money off of. If it is an office building then the portion of the building they are using for themselves can be tax exempt.

There was discussion on Easements on Ag Land and WRP land. It was brought up how the counties can bridge sales and that if you are making adjustments make sure you have justification and documentation.

It was brought up on how the counties handle an appeal of a tax payer that lives within the city or township, but misses the appeal deadline of the local board. If they live in the city they are allowed to go to the county board. For the ones that live in the township some counties will allow them to appeal but will tell the board they are not allowed to change the value and other counties do not allow them to appeal, the deadline was missed.

Then asked who had appeals and how many. Hamlin 9, Grant 5, Clark 8, Marshall 3, Roberts 0, Codington 13 & Day 9.

Scott was wondering if any counties have any new buildings that are leased vs. regular financing (Morton Buildings as example) Jarvis stated that he has 8-10 grain bins in Clark County.

There being no further business, a motion to adjourn was made by Shannon Lee. The motion was seconded by Shawna Constant.