

January 16, 2019  
District Meeting  
Shenanigan's Sports Bar & Grill Minnehaha County, SD

Those present were Minnehaha, Miner, Brookings, Kingsbury, Lake, McCook, Moody, and Dept. of Revenue field person Russ Hanson. Joining for a portion by phone was the Director of Property Tax Division, Lesley Coyle.

Diane Rypkema along with other current and past Minnehaha County co-workers were present. Diane has recently retired from Minnehaha County and we spent our meal time wishing her well on her retirement.

Legislative items were discussed.

Discussion was held regarding current job openings and those new to positions throughout the association. For our district, Chris Lilla was hired as the Director for Minnehaha County leaving Brookings County with an opening currently in the interview stage.

Russ Hanson gave a brief introduction before calling Director of Property Tax Division, Lesley Coyle to join the meeting by phone. Coyle discussed SB4, the purpose of which is to revise certain provisions regarding the classification of agricultural land for property tax purposes.

The state is looking for counties to volunteer for a pilot program to run two sets of books regarding soils for their area. The current system and one utilizing a new process to see the impact it will have on a county. GIS will be a big factor for the counties that choose to participate in the pilot program as that will make it much easier to work with comparing the possible changes. The pilot counties would roll out all information to assessed value and a simulated tax bill. The goal is to have 10 to 12 counties in the program. Eleven counties are still without GIS currently.

The current ag productivity system would not be changing with SB4, but would be the basis of the pilot program. Russ Hanson will be working this spring on the best way to work the pilot program.

There is currently no legislation introduced regarding leased residential.

Commercial properties and owner occupied properties may be frustrated if we shift to most probable use (MPU) as there will most likely be less ag value. CropScape can be used to determine what has been planted on an area.  
<https://nassgeodata.gmu.edu/CropScape/>

Jacob Brehmer asked Russ if there was any Legislation on Tax Credit Valued Apartments, Jacob mentioned he thought Michael Houdyshell was going to look into this? There is no legislation on this topic yet this year.

Department of Revenue Sales Ratio Audits are done with the exception of Clark and Minnehaha County, and Russ hopes to complete those within the week. County Intentions will be his next focus following these audits.

Our next meeting will be held in Kingsbury County.

Meeting was adjourned.

Respectfully Submitted by:

Tami Severson  
Director of Equalization, Miner County