

District 5 Quarterly Meeting Minutes

Thursday April 27th, 2023

Brookings, SD

11:00 AM

Those present were Rick Becker of Lake County, Tammy Anderson & Maggie Purintun of Kingsbury County, DeAnna Berke & Alicia DeSchepper of Moody County, Chris Lilla of Minnehaha County, Jeff Puthoff of DOR, Tami Severson & Darcy Laible of Miner County, Cori Kaufmann of McCook County, Jacob Brehmer & Reid Squires of Brookings County.

The meeting was called to order @ 11:00 by Chairperson Jacob Brehmer. Discussion started with the appeals process. McCook LB decisions overturned at CB, more than likely going to OHE on these appeals. Kingsbury & Brookings County were quiet with only a few appeals this year. Minnehaha County did not have scheduled times for appellant hearings, this process worked well. There were many no-show appellants as well. Moody County had many residential land appeals, will be going to OHE. Lake County had approximately 25 appeals.

Discussion took place on the upcoming SDAAO Conference. The agenda has been released, and most have made plans to attend.

The budget process was brought up. Some counties had examples of additional staffing & updating equipment.

Each county had a summer reappraisal project planned. Kingsbury, Moody & McCook will be looking at Ag properties, Kingsbury will also be conducting a flooded farmland review, as water levels have diminished since last conducted. McCook will also be reviewing Commercial properties.

The issue of how to accurately value gravel pits was discussed. Some counties are placing a NACC value on the entire value containing the gravel pit. Others are separating the active mine acres from the AG land. Values ranged from \$4,000 to \$10,000 per acre, with some sales of AG land for future mining.

The new Discretionary Formula was discussed. Brookings County has a County level resolution, with no jurisdictions within the county writing their own resolutions. Minnehaha County has several towns with their own resolutions. Kingsbury County will have this in De Smet soon.

Discussion was also held on how to handle elderly freeze applicants and their frozen values, some discussion on solar farms that are fairly new in this area. Land valued as AG potentially, solar farm centrally assessed.

In-depth discussion on how each county will handle a tax split. Some do not feel this is good practice to provide split estimates on portions of property. Other counties willingly provide this information to realtors, closing agents, and owners daily. There was discussion on the potential of liability in doing so, in the event of a miscalculation.

The next quarterly meeting will be scheduled at a date TBD in late July, with Kingsbury County as the host.

Motion to adjourn by Cori Kaufmann, 2nd by Chris Lilla. Chairperson Jacob Brehmer declared the meeting adjourned @ 1:22 PM.