

AURORA COUNTY COMMISSIONER PROCEEDINGS

April 8, 2025

The meeting was called to order at 1:00 PM by Chairman Clyde Dethlefsen, with Randy Niles, Roger Hanten, John Paul Studeny, and Travis Clark present. Also present was Director of Equalization Jessica Durrin.

The Pledge of Allegiance was recited.

A motion was made by Studeny, seconded by Clark to approve the agenda as presented. Motion carried all voting aye.

Discussion was held on enacting a burn ban. The majority of the Board wanted to wait and discuss it at the meeting next week on April, 17th.

The Chairman convened into County Board of Equalization and oaths of office were taken.

A motion was made by Clark, seconded by Hanten to approve the following as presented by Director of Equalization Jessica Durrin. Motion carried all voting aye.

1. Elderly Freezes (SDCL 10-6A) – Forty (40) individuals qualified for elderly freezes. This is a reduction of \$2,619,815 in valuation for the county.
2. Disabled Veterans (SDCL 10-4-40) – Twenty-Four (24) properties qualified for disabled veterans property tax exemption. This is a reduction of \$3,106,095 in valuation for the county.
3. Paraplegic Veterans (SDCL 10-4-24.9 and SDCL 10-4-24.10) – Two (2) properties qualified for the paraplegic veteran exemption. This is a reduction of \$307,264 in valuation for the county.
4. Owner Occupied - There were Twenty-Eight (28) properties that qualified for owner-occupied status.
5. Tax Exempt (SDCL 10-1-15) – Twenty-Three (23) properties qualified for tax exempt status.

One appeal was presented to the County Board of Equalization. The appeal from Jason Heezen was presented by Director of Equalization Durrin due to his absence. Durrin stated Heezen is appealing the value of the house and land. The local board lowered the house value from \$670,275 to \$638, 958 and lowered the land value from \$82,280 to \$26,257. Since there were no comparisons to like properties, Durrin recommended leaving the house value at \$670,275 and lower the land value from \$82,280 to \$40,941 since it qualified for ag status. A motion was made by Clark, seconded by Niles to go with the recommendation of the Director of Equalization and leave the house value at \$670,275 and lower the land to \$40,941. Motion carried all voting aye.

The Chairman declared the Commission out of County Board of Equalization and reconvene into regular session.

Meeting adjourned subject to call.

Clyde Dethlefsen, Chairman
County Commission

ATTEST: _____
Susan Urban, Auditor

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