AURORA COUNTY COMMISSIONER PROCEEDINGS

April 11, 2023

 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.

 The Pledge of Allegiance was recited.

 There was no public input.

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

 A motion was made by Hanten, seconded by Studeny to convened as the county board of equalization. Motion carried all voting aye. Oaths of office were taken for county board of equalization.

 A motion was made by Clark, seconded by Studeny to approve the following as presented by Director of Assessments Tina Gerlach. Motion carried all voting aye.

1. Elderly Freezes (SDCL 10-6A) – Nineteen (19) individuals qualified for elderly freezes. This is a

 reduction of $1,252,956 in total valuation for the county.

1. Disabled Veterans (SDCL 10-4-40) – Eighteen (18) properties qualified for disabled veterans property tax exemption. This is a reduction of $2,053,643 in total valuation for the county.
2. Paraplegic Veterans (SDCL 10-4-24.9 and SDCL 10-4-24.10) – One (1) property qualified for paraplegic veteran exemption. This is a reduction of $150,000 in total valuation for the county.
3. Owner Occupied - There were no owner-occupied status changes.
4. Tax Exempt (SDCL 10-1-15) – Twenty-Four (24) properties qualified for tax exempt status. There is no reduction in total valuation for the county.

Nick Gillen presented an appeal for his property in the East 814’ of the South 535’ of the SE ¼ in 12-103-63 (Hopper Twp). The property is a small acreage with the house being assessed at $301,330 and the land $57,000 for a total value of $358,330. Gillen stated that he felt his full and true value should be lowered based on some of the research he has done on area sales. He asked the Commission to consider lowering the total assessed value to $297,500 (house 254,500 and land 43,000). Gillen also stated there is a difference of $52,000 in the assessment from a year ago and no improvements have been made to the property. Assessor Gerlach said she compared his small acreage to other small acreages that are similar to his, and also looked at the sales of like properties over the past year to arrive at the value and felt the assessment was reasonable and fair and recommended leaving it at $358,330. A motion was made by Studeny, seconded by Clark to go with the recommendation of the Assessor and leave the assessment at $358,300. Motion carried all voting aye.

Elaine Titze presented an appeal for her property in Titze Tract 1 NE ¼ 10-102-64 (Pleasant Lake Twp). The property is considered a small acreage with the house being assessed at $226,000 and the land at $30,600 for a total assessed value of $257,200. Titze told the commission that her situation is a unique one because she has 1.2 acres and the acreage itself gets its electricity and water from the farm. She asked the Commission to look at the reality of it and not the legal part of it because it really is not a true acreage. Assessor Gerlach stated that her property is considered a small acreage since it was platted out a few years ago and it is compared to other small acreages like hers. Elaine stated her assessment dramatically increased over the last two years. Titze asked the Board to consider lowering the land value to $10,200 and the house to $200,000 for a total assessment of $210,200. The Board told Elaine, if you want re-plat the property to make it one parcel again, next year we can adjust accordingly. But since the property is platted, it is considered a small acreage by law. Amotion was made by Studeny, seconded by Clark to go with the recommendation of the Assessor and leave the assessment at $257,200. Motion carried all voting aye,

 A motion was made by Hanten, seconded by Niles to adjourn out of county board of equalization. Motion carried all voting aye.

 Meeting adjourned subject to call.

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 Clyde Dethlefsen, Chairman

 County Commission

ATTEST: \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

 Susan Urban, Auditor

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