

Douglas County Commissioner Meeting Minutes  
April 9, 2024

PURSUANT TO ADJOURNMENT the Board of County Commissioners of Douglas County met at 9:00 a.m. on April 9, 2024, at the Courthouse in Armour, SD. Members present were Dan Koedam, Lori Sparks, Jerod Star and Jim Werkmeister. Also present were Auditor Phyllis Barker, Director of Equalization Jessica Goehring and Deputy Director of Equalization, Angela Magnuson. Marlin Maas was absent. The meeting was called to order by Chairperson Sparks. The Pledge of Allegiance was recited. A motion was made by Werkmeister and seconded by Star to approve the agenda. All members voted in favor of this action; motion carried.

COUNTY BOARD OF EQUALIZATION

A motion was made by Koedam and seconded by Werkmeister to recess as a Board of County Commissioners and convened as the County Board of Equalization for 2024. Present members signed an Oath of Office and reviewed their duties as stated on the distributed exhibit supplied by the Director of Equalization per SDCL 10-11-25.

Goehring distributed information regarding all changes that have occurred over the past year, listing them by townships and cities.

The City of Delmont Local Board of Equalization had one written appeal for the 2024 assessment year. The local board approved of lowering the total valuation on Parcel #3586 to \$32,500.00, a difference of \$4,702 from the Assessor's valuation.

Belmont Township Local Board of Equalization had one written appeal for the 2024 assessment year. The local board approved of lowering the total valuation on Parcel #264 to \$79,435.00, a difference of \$9,381 from the Assessor's valuation.

Goehring informed the Board that two clerical errors had been made. The first one was on Parcel #3805, and the second was on Parcel #2229. A motion was made by Star and seconded by Werkmeister authorizing the Director of Equalization to correct the errors. All present voted in favor of this action; motion carried.

A motion was made by Koedam and seconded by Star to tax parcel #2982 at 100% after November 1, 2023. All present voted in favor of this action; motion carried.

Motion was made by Star and seconded by Werkmeister to follow the Director of Equalization's recommendation to remove the values for Parcel #3698 and Parcel #3703 due to the properties being taken for tax deed and put into the County's name at time of assessment. All present voted in favor of this action; motion carried.

A letter from Randy Jendersee requesting an appeal on the value of Parcel #1812 was reviewed by the Board. Discussion was held. A motion was made by Star and seconded by Koedam to lower the valuation on #1812 to \$41,000.00 for assessment year 2024. All present voted in favor of this action; motion carried.

Goehring reported there were 39 Applications for Continuing Property Tax Exempt Status (Per SDCL 10-4-15).

There were *four* renewable energy system credit (Geothermal) application for 2024 resulting in a \$270,445.00 loss in valuation.

*Six* fully Disabled Veteran applications will show a loss in valuation of \$582,209.00.

A motion was made by Werkmeister and seconded by Koedam to recess as a Board of Equalization and re-convene as the Board of County Commissioners. All members voted in favor of this action; motion carried.

#### EXECUTIVE SESSION

A motion was made by Star and seconded by Koedam to enter executive session at 10:07 a.m. to discuss personnel matter. All members voted in favor of this action; motion carried. At 10:35 a.m., Chairperson Sparks declared the meeting back to open session with no action taken at this time.

#### ADJOURNMENT

At 10:40 a.m. a motion was made by Werkmeister and seconded by Koedam to adjourn until 9:00 a.m. on April 16, 2024. All members voted in favor of this action; motion carried.

SIGNED: \_\_\_\_\_  
Lori Sparks, Chairperson  
Board of County Commissioners

ATTEST: \_\_\_\_\_  
Phyllis Barker Auditor