

Charles Mix County Commission

Keith Mushitz, Chairman Colin Soukup, Vice Chairman Nick Stotz, Commissioner

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CHARLES MIX COUNTY Board of Equalization Regular Session – April 9, 2024

The Charles Mix County Board of Equalization met in Regular Session at the County Courthouse on Tuesday, April 9, 2024, in the Commission Room. Commissioner Keith Mushitz opened the meeting with the Pledge of Allegiance and called the meeting to order at 10:00 am with Commissioner Colin Soukup, Commissioner Nick Stotz, Director of Equalization Denise Weber, and Auditor Jason Gant present.

Election of Officers:

A motion was made by Stotz and seconded by Mushitz to nominate Colin Soukup as Chairman. A unanimous vote was cast. All in favor, motion carried.

Oaths of Office:

Oaths of Office were read and signed.

Agenda:

A motion was made by Stotz and seconded by Mushitz to approve the agenda. All in favor, motion carried.

Minutes:

The minutes from the April 25, 2023, Board of Equalization meeting were approved during the Board of Commissioners meeting on May 11, 2023.

Assessment Freeze for Elderly & Disabled:

Director of Equalization Weber informed the Board of 31 parcel applications received and Treasurer Michelle Wentland approved 30 parcels with 1 denied due to over income limit.

A motion was made by Mushitz and seconded by Stotz to approve the 30 parcels that qualify for the Elderly & Disabled Assessment Tax Freeze (SDCL 10-6A). All in favor, motion carried.

Property Tax Credit on Renewable Resource Systems:

Director of Equalization Weber presented the 6 parcels requesting Property Tax Credit on Renewable Resource Systems lowering total valuation by \$46,600 for review and discussion.

A motion was made by Stotz and seconded by Mushitz to approve all 6 parcels that qualify for the Renewable Resource Energy Tax Credit (SDCL 10-6-35.17). All in favor, motion carried.

Disabled Veteran Property Tax Exemptions:

Director of Equalization Weber presented the 23 parcels requesting Disabled Veteran Property Tax Exemptions lowering total valuation by \$2,232,447 for review and discussion.

A motion was made by Stotz and seconded by Soukup to approve all 23 parcels that qualify for the Disabled Veteran Property Tax Exemptions (SDCL 10-4-40). Stotz and Soukup voted yes; Mushitz voted no, motion carried.

Omitted Property to add to Assessment Rolls:

Director of Equalization Weber presented the list of Omitted Properties to be added to the tax rolls for review and discussion.

A motion was made by Mushitz and seconded by Stotz to send notice to property owners that the Board intends to add the omitted properties to the tax roll. Hearings will be held at the April 23, 2024, meeting. All in favor, motion carried.

Tax-Exempt Status:

Director of Equalization Weber stated that no new Tax-Exempt applications were received for review and discussion.

A motion was made by Soukup and seconded by Stotz to approve no new applications for the Tax-Exempt Status. All in favor, motion carried.

Review of County-Wide Valuations:

Director of Equalization Weber presented the County-Wide Valuations for review and discussion. The total assessed value of Charles Mix County for 2024 is \$1,963,997,443 up from \$1,824,902,515 in 2023.

A motion was made by Mushitz and seconded by Stotz to approve the County-Wide Valuations. All in favor, motion carried.

Next Meetings:

The next Board of Equalization meeting is scheduled for 10:00 am on Tuesday, April 23^{rd} at the Courthouse.

The next Board of Commissioners meetings are at 11:00 am on Tuesday, April 23^{rd} at the Courthouse and at 10:00 am on Thursday, May 9^{th} at the Courthouse.

Adjourn:

A motion was made by Mushitz and seconded by Stotz to adjourn at 10:28 am until the next Regular Session Tuesday, April 23, 2024, at 10:00 am. All in favor, motion carried.

Colin Soukup, Chairman

Jason Gant Audito