

MINNEHAHA COUNTY COMMISSIONERS
Minnehaha County Board of Equalization for 2021
Minnehaha County Commission Meeting Room
415 N. Dakota Avenue
Sioux Falls, South Dakota 57104

Office of Commissioners
415 N. Dakota Avenue
Sioux Falls, SD 57104

Dean Karsky, Chair
Cindy Heiberger, Vice-Chair
Jeff Barth, Commissioner
Gerald Beninga, Commissioner
Jean Bender, Commissioner

Tuesday, April 13th, 2021 9:00 a.m.

Pledge of Allegiance

BOARD OF EQUALIZATION OPENING SESSION

- 1) Consider Motion to Convene as a County Board of Equalization and Subscribe to an Oath as Members of the Board of Equalization.
- 2) Consider Motion to Approve the Agenda
- 3) Direct the Director of Equalization to correct errors, make necessary changes, for the year 2021 pursuant to 10-11-26.
- 4) Direct the Director of Equalization to add omitted property to the assessment rolls of the County for 2021 pursuant to SDCL 10-11-2 through 10-11-8.
- 5) In compliance with SDCL 10-6A-2 to allow the Director of Equalization to make changes for elderly low-income assistance freeze for 2021 as certified by the Minnehaha County Treasurer.
- 6) In compliance with SDCL 1-19B-25 allow the Director of Equalization to make the necessary changes in value for the qualifying Historical properties.
- 7) Give the Director of Equalization authorization to make the necessary changes in value for those properties qualifying for the Discretionary formula under SDCL 10-6-35.2.
- 8) Give the Director of Equalization authorization to exempt portion of those properties qualifying for the partial exemption of dwellings owned by certain disabled veterans under SDCL 10-4-40.
- 9) Consider motion to give the Director of Equalization authorization to exempt properties qualifying for energy exemption in accordance with SDCL 10-4-44.
- 10) Consider a motion to adjust all appealed properties to their actual sale value; if taken place during the last assessment year and confirmed an armed length transaction by the Director of Equalization.
- 11) Give the Director of Equalization authorization to make necessary changes for Owner Occupancy.
- 12) Review and give the Director of Equalization authorization to apply exemptions on the properties qualifying for the tax-exempt status per applications received for 2021.

OPPORTUNITY FOR PUBLIC COMMENT

Executive Session immediately following the Board of Equalization Meeting for the purpose of SDCL 1-25-2 (1), (3) and (4).

ADJOURN