



# Charles Mix County Commission

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

400 Main Street • PO Box 70 • Lake Andes, SD 57356  
Phone: (605) 487-6000 • Fax: (605) 487-7221  
www.charlesmixcounty.org

## CHARLES MIX COUNTY Board of Equalization Regular Session – April 11, 2023

The Charles Mix County Board of Equalization met in Regular Session at the County Courthouse on Tuesday, April 11, 2023, in the Commission Room. Chairman Keith Mushitz called the meeting to order at 10:00 am with Commissioner Colin Soukup, Commissioner Nick Stotz, Deputy States Attorney Craig Parkhurst, Director of Equalization Denise Weber, Appraiser Assistant Taylor DenBesten, and Deputy Auditor Melissa Avant present.

### **Agenda:**

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

### **Minutes:**

The minutes from the April 26, 2022, Board of Equalization meeting were approved during the Board of Commissioners meeting on May 12, 2022.

### **Oaths of Office:**

Oaths of Offices were read and signed.

### **Election of Officers:**

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

### **Assessment Freeze for Elderly & Disabled:**

Director of Equalization Weber informed the Board of 31 parcel applications received and Treasurer Michelle Wentland approved the 31 parcels.

A motion was made by Soukup and seconded by Stotz to approve the 31 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 Property Tax Credit on Renewable Resource Systems for review and discussion.

A motion was made by Stotz and seconded by Soukup to approve all 7 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 Disabled Veteran Property Tax Exemptions for review and discussion.

A motion was made by Soukup and seconded by Stotz to approve all 7 parcels that qualify for the Disabled Veteran Property Tax Exemptions (SDCL 10-4-40). All in favor, 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 Stotz and seconded by Soukup 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 25, 2023, meeting. All in favor, motion carried.

### **Tax-Exempt Status:**

Director of Equalization Weber presented the following Tax-Exempt applications for review and discussion.

29.52.39.001 – Yankton Sioux Tribe  
29.52.42.001 – Yankton Sioux Tribe  
29.52.42.003 – Yankton Sioux Tribe

A motion was made by Soukup and seconded by Stotz to approve the 3 applications for the Tax-Exempt Status. All in favor, motion carried.

**Personnel:**

Auditor Jason Gant joined the meeting and Deputy Auditor Avant left the meeting at 10:10 am.

**Review of County-Wide Valuations:**

Director of Equalization Weber presented the County-Wide Valuations for review and discussion.

A motion was made by Soukup 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 25<sup>th</sup>.

The next Board of Commissioners meetings are at 11:00 am on Tuesday, April 25<sup>th</sup> and at 10:00 am on Thursday, May 11<sup>th</sup>.

**Adjourn:**

A motion was made by Stotz and seconded by Soukup to adjourn at 10:25 am until the next Regular Session Tuesday, April 25, 2023, at 10:00 am. All in favor, motion carried.

  
Keith Mushitz, Chairman

  
Jason Gant, Auditor