



Charles Mix County Commission

Colin Soukup, Chairman
Kory Standy, Vice Chairman
Nick Stotz, Commissioner

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CHARLES MIX COUNTY Board of Equalization Regular Session – April 14, 2026

The Charles Mix County Board of Equalization met in Regular Session at the County Courthouse on Tuesday, April 14, 2026, in the Commission Room. Commissioner Colin Soukup opened the meeting with the Pledge of Allegiance and called the meeting to order at 10:00 am with Commissioner Nick Stotz, Commissioner Kory Standy, Director of Equalization Denise Weber, State’s Attorney Steve Cotton, and Auditor Jason Gant present.

Election of Officers:

A motion by Stotz and second by Soukup to nominate Standy 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 by Standy and second by Stotz to approve the agenda. All in favor, motion carried.

Minutes:

The minutes from the April 22, 2025, Board of Equalization meeting were approved during the Board of Commissioners meeting on May 5, 2025.

Assessment Freeze for Elderly & Disabled:

Director of Equalization Weber informed the Board of 55 parcel applications received and Treasurer Michelle Wentland approved 52 parcels with 3 denied due to over income limits, up to the first \$500,000 of valuation with income limits being \$56,595 single and \$66,885 with spouse.

A motion by Standy and second by Soukup to approve the 52 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 \$186,400 for review and discussion.

A motion by Soukup and second by Stotz 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 27 parcels requesting Disabled Veteran Property Tax Exemptions, up to the first \$200,000 of valuation, lowering total valuation by \$3,319,753 for review and discussion.

A motion by Soukup and second by Stotz to approve all 27 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 9 Omitted Properties to be added to the tax rolls for review and discussion.

A motion by Stotz and second by Soukup to send notice to property owners that the Board intends to add the omitted properties to the tax roll. The hearings will be held at the April 28, 2026, meeting. All in favor, motion carried.

Tax-Exempt Status:

Director of Equalization Weber stated that 4 new Tax-Exempt applications were received for review and discussion.

A motion by Stotz and second by Soukup to approve 4 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 2026 is \$2,194,521,003 up from \$2,054,918,794 in 2025.

A motion by Soukup and second by Stotz to approve the County-Wide Valuations. All in favor, motion carried.

Review of Assessment Procedures:

Director of Equalization Weber reviewed the procedures and policies for assessing various lands and structures. No action taken.

Next Meetings:

The next Board of Equalization meeting is scheduled for 10:00 am on Tuesday, April 28th at the Courthouse.

The next Board of Commissioners meetings are at 11:00 am on Tuesday, April 28th at the Courthouse and at 10:00 am on Thursday, May 14th at the Courthouse.

Adjourn:

A motion by Stotz and second by Soukup to adjourn at 10:23 am until the next Regular Session Tuesday, April 28, 2026, at 10:00 am. All in favor, motion carried.


Kory Standy, Chairman


Jason Gant, Auditor