

April 4<sup>th</sup>, 2018  
District Meeting  
Shenanigan's Sports Bar & Grill, Minnehaha County, SD

Counties present were Minnehaha, Miner, Brookings, Kingsbury, Lake, McCook, Moody, and Dept. of Revenue field person Russ Hanson.

Discussion was held on assessing gravel pits and describing assessing based on a dollar value per acre or an amount derived from the number of hauls per year or assessing based on ag land productivity value.

Discussion was held regarding Brown and Day County issues with Ag Land Assessments. Russ Hanson mentioned that Michael Houdyshell and Department of Revenue will be working on a memo regarding the issue and will also address it at our upcoming conference in May. Some counties are feeling the pressure from taxpayers that they have lost some trust in their Directors of Equalization due to this Ag Land Valuation issue.

Russ Hanson stated that our audits will be changing in the future and they will now be looking at more items.

Russ Hanson discussed the following Legislative Bills:

SB 58 Purpose: To revise certain provisions regarding tax increment financing districts

SB 90 Purpose: To revise certain provisions regarding the payment of taxes and fees before transferring title of mobile homes or manufactured homes

HB 1055 Purpose: To revise the special education property tax levy for school districts and to revise the state aid to special education formula

HB 1056 Purpose: To revise certain property tax levies for the general fund of school districts and to revise the state aid to education formula

HB 1147 Purpose: To revise certain provisions concerning property tax collections, delinquent property taxes, tax certificates and tax deeds

HB 1119 Purpose: To revise certain provisions regarding riparian buffer strips

HB 1143 Purpose: To revise certain provisions regarding the tax exemption of certain school owned property

Upcoming 2018 Fall School was discussed. The following classes will be provided: Basics, Commercial Class, Sales Ratio/Statistics, IAAO 101, and IAAO 400.

NCRAAO 2020 will be held in Sioux Falls, SD in conjunction with SDAAO with Russ Hanson as hosting President.

Current Conference to be held in May of this year has 100 registered and current budget is for 150 attendees.

Russ Hanson left the meeting at 12:32pm.

A Sales Ratio Workshop will be held on Friday at the end of Conference this year, and also on June 19, 2018 in Pierre. The Pierre workshop has a limited number of spaces available so preregistration is necessary.

Allison Jensen is requesting any pictures of new employees to be sent to her.

Our next meeting will be held July 18<sup>th</sup>, in Moody County.

Jacob, from Brookings County made the motion to adjourn the meeting, motion seconded by Chris, from Brookings County and meeting adjourned.

Respectfully Submitted by:

Tami Severson  
Director of Equalization  
Miner County