

## RESOLUTION 2023-18

### RESOLUTION ESTABLISHING EXEMPTION CRITERIA OF CERTAIN STRUCTURES FROM ASSESSMENT FOR AD VALOREM TAXATION IN CUSTER COUNTY

**WHEREAS**, the Custer County Commissions passed a Resolution 2022-14 at its regular meeting on August 10, 2022, and since that time criteria to determine whether certain structures are exempt from assessment for ad valorem purposes should be revised and restated as Resolution 2023-18, and Resolution 2022-14 to be abolished and superseded by this Resolution 2023-18; and

**WHEREAS**, SDCL 10-4-2 States that for purposes of ad valorem taxation, real property includes, among other things, buildings and structures which are on foundations and improvements to buildings and structures including any heat system, air conditioning, ventilation, sanitation, electricity, or plumbing which is part of the building or structure; and

**WHEREAS**, SDCL 10-4-2 also states that for assessment purposes, a building is a structure designed to stand permanently and cover a space of land which is enclosed by walls and is covered by a roof; and

**WHEREAS**, Custer County has determined criteria to determine whether certain types and sizes of structures are exempt from assessment for ad valorem taxation purposes; and

**WHEREAS**, The Director of Equalization shall follow the criteria set forth herein to determine whether certain structures are exempt from assessment for ad valorem taxation purposes;

**NOW THEREFORE, BE IT RESOLVED** by the Board of County Commissioners of Custer County that any detached manufactured steel carport seven hundred twenty square feet (720 sq ft) or less base footprint with no more than a roof cover with up to three (3) sides enclosed and anchored to the ground by manufacturer's specifications and with no improvements, such as any heating system, air conditioning, ventilation, electricity, or plumbing which is part of the structure and concrete slab floor shall be exempt from assessment for ad valorem taxation; and

**IT IS FURTHER RESOLVED** That any detached accessory structures used as tool and or storage sheds, shipping containers, playhouses, greenhouses, and similar uses if the base footprint is one hundred sixty square feet (160 sq ft) or less footprint size and if such structure includes NO improvements, other than electrical or ventilation, to the structure shall be exempt from assessment for ad valorem taxation; and

**IT IS FURTHER RESOLVED** That any exterior concrete, asphalt, brick, blocks, pavers, or the like that are no more than twelve inches (12") above grade and seven hundred and twenty square feet (720 sq ft) or less footprint size shall be exempt from assessment for ad valorem taxation purposes. Additionally, the square footage referred to herein pertains to the whole structure and no partial square footage amount will be subtracted to prevent such structure from being exempt from ad valorem taxation; and

IT IS FURTHER RESOLVED That any shipping containers, conex boxes, cargo containers of any size and if such containers include no improvements, other than electrical or ventilation, to the containers shall be exempt from assessment for ad valorem taxation; and

IT IS FURTHER RESOLVED That any shipping container, conex box, cargo containers of any size that are permanently attached, incorporated within, or integrated into the blueprint or construction of a building structure regardless of presence of improvements, shall be assessed for ad valorem taxation; and

IT IS FURTHER RESOLVED That any other structure or building not specifically listed above as exempt from ad valorem taxation shall be assessed for ad valorem taxation; and


IT IS FURTHER RESOLVED That the determination of the Director of Equalization with regard to the application of the criteria set forth in this Resolution 2023-18 shall be final; and

IT IS FURTHER RESOLVED That Resolution 2022-14 be abolished and superseded by this Resolution 2023-18.

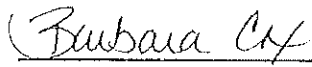
This Resolution shall become effective on the twentieth day after its completed publication.

Dated this 15<sup>th</sup> day of November, 2023 at Custer, South Dakota.



  
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Amir Lintz, Chairman  
Custer County Commission

ATTEST:

  
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Custer County Auditor

First Reading: 11-15-23

Adopted: 11-15-23

Publication: 11-22-23

Effective Date: 12-12-23