

April 12, 2022
County Board of Equalization

The County Board of Commissioners convened as a County Board of Equalization at 10:00 a.m. on April 12, 2022. The meeting was brought to order by the Chair, Tiffani Landeen, with Commissioners Joel Arends, Jim C. Jibben, Michael Poppens, and Jim Schmidt present. Deputy Auditor Shaun Feilmeier was Clerk of the Board.

MOTION to recess as Lincoln County Board of Commissioners and convene as the County Board of Equalization. Arends: “Aye” Jibben: “Aye” Poppens: “Aye” Schmidt: “Aye” Landeen: “Aye”. Motion carried.

Karla Goossen, Director of Equalization, was present to present appeals and requested actions to the Board.

MOTION by Arends and second by Poppens to approve the following administrative changes pursuant to SDCL 10-11-26: Set the NADO at \$21,708 and the NAD10 at \$6,925 and the other NAD10 at \$73,124 for parcel number 230.25.00.005B; Set the NADO at \$124,950 and the NAD10 at \$485,030 for parcel number 280.26.11.006; Set the NAC at \$100,000 and the NAC1 at \$96,391 for parcel number 100.49.23.B039; Change classification from NAC to AGC and set the AGC at \$70,640 for parcel number 099.50.05.B200; Set the NACO at \$23,600 for parcel number 100.50.57.d100; Set the NACO at \$31,200 for parcel number 100.49.27.IA00; Set the NACC at \$426,888 and the NACC2 at \$319,975 for parcel number 100.50.64.C200; Set the NAD at \$1,550 for parcel number 260.20.07.003; Change classification from NAC to AGC and set the AGC at \$2,259 for parcel number 099.50.16.4015; Set the NAC at \$28,560 for parcel number 097.49.34.3010; Set the NADC at \$666,582 and the NADC2 at \$3,963,418 for parcel number 281.18.00.004; Set the NADC at \$677,916 and the NADC2 at \$3,787,084 for parcel number 281.18.00.005; Set the AGA at \$96,910 and the AGA1 at \$1,449 and the NAA1 at \$0 for parcel number 096.48.15.A100. Arends: “Aye” Jibben: “Aye” Poppens: “Aye” Schmidt: “Aye” Landeen: “Aye”. Motion carried.

MOTION by Arends and second by Poppens to approve disabled veteran applications that missed the November 1st deadline but otherwise qualify: 2022-1 Received 11/22/2021 Effective 12/1/2020; 2022-2 Received 11/8/2021 Effective 12/1/2020; 2022-3 Received 1/6/2022 Effective 11/1/2021; 2022-4 Received 12/27/2021 Effective 12/1/2020; 2022-5 Received 1/24/2022 Effective 4/30/2020; 2022-6 Received 1/31/2022 Effective 2/12/2021; 2022-7 Received 2/2/2022 Effective 12/1/2019; 2022-8 Received 2/4/2022 Effective 10/21/2021; 2022-9 Received 2/18/2022 Effective 4/18/2019; 2022-10 Received 3/7/2022 Effective 8/24/2021; 2022-11 Received 3/8/2022 Effective 12/8/2020. Arends: “Aye” Jibben: “Aye” Poppens: “Aye” Schmidt: “Aye” Landeen: “Aye”. Motion carried.

Objection to Owner Occupied Status was presented for parcel number 270.74.12.003 submitted by Gordon & Angela Barrow for a property located in the City of Harrisburg. Appellant spoke via telephone. MOTION by Poppens and second by Schmidt to grant owner occupied status to parcel 270.74.12.003. Arends: “Nay” Jibben: “Nay” Poppens: “Nay” Schmidt: “Nay” Landeen: “Nay”. Motion failed.

Objection to Owner Occupies Status was presented for parcel number 240.93.08.005 submitted by Brianna & Austin Whitley for a property locates in the City of Tea. Appellant spoke via telephone.

MOTION by Poppens and second by Schmidt to grant owner occupied status to parcel 240.93.08.005. Arends: “Nay” Jibben: “Nay” Poppens: “Nay” Schmidt: “Nay” Landeen: “Nay”. Motion failed.

Objection to Owner Occupied Status was presented for parcel number 250.85.03.008 submitted by Joshua & Jenna Fisher for a property located in the City of Lennox. Appellant spoke via telephone. MOTION by Poppens and second by Schmidt to grant owner occupied status to parcel 250.85.03.008. Arends: “Nay” Jibben: “Nay” Poppens: “Nay” Schmidt: “Nay” Landeen: “Nay”. Motion failed.

A break was taken until the next scheduled hearing at 10:30 a.m.

Objection to Owner Occupied Status was presented for parcel number 250.33.00.034A submitted by Wanda Brady for a property located in the City of Lennox. The Appellant was not present to speak. MOTION by Poppens and second by Schmidt to grant owner occupied status to parcel 250.33.00.034A. Arends: “Nay” Jibben: “Nay” Poppens: “Nay” Schmidt: “Nay” Landeen: “Nay”. Motion failed.

MOTION by Arends and second by Jibben to approve the continuation exempt applications pursuant to SDCL 10-4-19 as follows. 100% exempt (SDCL 10-4-9.4): 250.33.00.035, 250.36.00.001, 200.28.21.001. 100% Exempt SDCL 10-4-9.1/SDCL 10-4-9.5): 240.10.02.006, 250.10.06.009, 250.10.06.012, 210.10.28.016, 200.10.15.003, 210.10.17.009, 200.13.24.003, 281.30.06.01A1, 281.30.06.01A2, 096.51.26.4001, 200.13.24.001, 099.50.03.C200, 281.21.01.002, 096.50.33.C100, 096.50.33.B201, 096.50.33.A200, 099.51.31.4020, 280.10.03.023, 280.80.00.002A, 097.49.12.1030, 210.10.28.008, 100.50.20.C100. 100% exempt (SDCL 10-4-9.1): 098.49.33.4030, 200.13.32.005. 100% exempt (SDCL 10-4-9): 100.50.56.A100, 098.50.28.2020, 280.50.17.005, 282.06.01.001. 100% exempt (SDCL 10-4-9.1 & SDCL 10-4-9.2): 096.50.33.C200, 260.45.05.000, 260.45.06.003, 260.46.00.000, 250.29.02.000, 250.29.04.008, 280.71.00.102, 280.75.00.300, 200.50.13.207, 200.50.13.208, 200.61.20.006, 200.61.21.007, 200.61.22.011, 200.61.23.001. 100% exempt (SDCL 10-4-8.1): 270.17.01.C0E0, 270.17.01.C0D0, 270.67.00.002, 210.10.15.017A, 210.10.29.019, 210.40.00.007A, 230.49.00.100, 230.26.00.007, 230.26.00.008, 230.26.00.100, 230.86.01.003, 230.86.01.004. Arends: “Aye” Jibben: “Aye” Poppens: “Aye” Schmidt: “Aye” Landeen: “Aye”. Motion carried.

Karla Goossen, Director of Equalization, presented new tax exemption applications for action pursuant to SDCL 10-4-15.

MOTION by Arends and second by Schmidt to grant 100% exempt, 0% taxable for parcel 270.20.05.006, Harrisburg Economic Development. Arends: “Aye” Jibben: “Aye” Poppens: “Aye” Schmidt: “Aye” Landeen: “Aye”. Motion carried.

MOTION by Arends and second by Schmidt to grant 99% exempt, 1% taxable (SDCL 10-4-9.3) for parcel 282.05.01.001, Avera McKennan. Arends: “Aye” Jibben: “Aye” Poppens: “Aye” Schmidt: “Aye” Landeen: “Aye”. Motion carried.

MOTION by Schmidt and second by Arends to grant 100% exempt, 0% taxable (SDCL 10-4-9.3) for parcel 282.05.02.003, Avera McKennan. Arends: “Aye” Jibben: “Aye” Poppens: “Aye” Schmidt: “Aye” Landeen: “Aye”. Motion carried.

MOTION by Schmidt and second by Arends to grant 100% exempt, 0% taxable (SDCL 10-4-9.3) for parcel 280.98.11.000, Avera McKennan. Arends: “Aye” Jibben: “Aye” Poppens: “Aye” Schmidt: “Aye” Landeen: “Aye”. Motion carried.

MOTION by Arends and second by Jibben to grant 99% exempt and 1% taxable (SDCL 10-4-9.3) for parcel 281.19.00.001, Avera McKennan. Arends: “Aye” Jibben: “Aye” Poppens: “Aye” Schmidt: “Aye” Landeen: “Aye”. Motion carried.

MOTION by Schmidt and second by Arends to grant 0% exempt and 100% taxable (SDCL 10-4-9.3) for parcel 281.74.02.002, Avera McKennan. Arends: “Aye” Jibben: “Aye” Poppens: “Aye” Schmidt: “Aye” Landeen: “Aye”. Motion carried.

MOTION by Jibben and second by Arends to grant 0% exempt and 100% taxable (SDCL 10-4-9.3) for parcel 281.05.02.001, Avera McKennan. Arends: “Aye” Jibben: “Aye” Poppens: “Aye” Schmidt: “Aye” Landeen: “Aye”. Motion carried.

MOTION by Arends and second by Jibben to grant 100% exempt, 0% taxable (SDCL 10-4-9.2) for parcel 100.50.80.0030, Chapter 289 of the Experimental Aircraft Association. Arends: “Aye” Jibben: “Aye” Poppens: “Aye” Schmidt: “Aye” Landeen: “Aye”. Motion carried.

MOTION by Arends and second by Schmidt to grant 5.3% exempt, 94.7% taxable (SDCL 10-4-9.2) for parcel 281.27.05.002, Home Builders Association of the Sioux Empire. Arends: “Aye” Jibben: “Aye” Poppens: “Aye” Schmidt: “Aye” Landeen: “Aye”. Motion carried.

MOTION by Poppens and second by Jibben to approve denial of written notices of appeal pursuant to SDCL 10-11-27 as follows: 281.81.02.014-Holly Anderson-Did not appeal to local board of equalization, City of Sioux Falls; 281.31.14.038A-Daniel & Tamera Engelkes-Did not appeal to local board of equalization, City of Sioux Falls; 281.33.10.022-Ronal & Robynn Steffen-Arrived after local board deadline; 4281.81.03.015- Christopher J & Megan J Diaz-Freed-Arrived after local board deadline; 281.31.01.035A-Thomas j & Lisa Hanlon-Arrived after local board deadline; 099.49.18.3020- Ross Peterson-Arrived after local board deadline. Arends: “Nay” Jibben: “Aye” Poppens: “Aye” Schmidt: “Aye” Landeen: “Aye”. Motion carried.

MOTION by Schmidt and seconded by Arends to recess County Board of Equalization at 10:56 a.m. Arends: “Aye” Jibben: “Aye” Poppens: “Aye” Schmidt: “Aye” Landeen: “Aye”. Motion carried.

_____/s/
Tiffani Landeen, Chair

Attest: _____/s/
Shaun Feilmeier, Deputy Auditor

Approved April 26, 2022