

April 19, 2022
County Board of Equalization

The County Board of Commissioners convened as a County Board of Equalization at 9:00 a.m. on April 19, 2022. The meeting was brought to order by the Vice-Chair, Joel Arends, with Commissioners Jim C. Jibben, and Jim Schmidt present. Auditor Sheri Lund was Clerk of the Board. Joseph Meader Civil Deputy State's Attorney was also present.

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

MOTION by Schmidt and second by Jibben to approve the following administrative changes pursuant to SDCL 10-11-26: Set the NACO at \$55,540 for parcel number 100.49.21.4040. Arends: "Aye" Jibben: "Aye" Schmidt: "Aye". Motion carried.

MOTION by Schmidt and second by Jibben to approve denial of written notices of appeal pursuant to SDCL 10-11-27 as follows: 280.58.02.005-Brenner IV LLC-did not appeal to Auditor, 280.14.20.002-Doral Centre- did not appeal to Auditor, 280.55.01.001-DCP Apartments LLC- did not appeal to Auditor, 280.55.01.002-DCP Apartments LLC- did not appeal to the Auditor, 099.50.17.B200-Stengrim, Thomas & Stacie-appeal arrived after county board deadline. Arends: "Aye" Jibben: "Aye" Schmidt: "Aye". Motion carried.

Objection to Real Property Assessment was presented for parcel number 096.49.28.AA00 submitted by Roger and Mary Jo Clingan for a property located in Norway Township. Appellant was not present. MOTION by Schmidt and seconded by Jibben that the NACCO be set at \$155,343 and the NAC1 be set at \$6,210 and the NACIO be set at \$362,948 for a total valuation of \$524,501. Arends: "Aye" Jibben: "Aye" Schmidt: "Aye". Motion carried.

Objection to Real Property Assessment was presented for parcel number 097.48.14.C200 submitted by Randy Halverson for a property located in Fairview Township Appellant was present. MOTION by Jibben and seconded by Schmidt to table and reschedule for April 26, 2022. Arends: "Aye" Jibben: "Aye" Schmidt: "Aye". Motion carried.

Objection to Real Property Assessment was presented for parcel number 097.48.16.B100 submitted by Rick Fossum for a property located in Fairview Township Appellant was present. MOTION by Schmidt and seconded by Jibben that the NACO be set at \$84,000 and the NACIO be set at \$310,360 for a total valuation of \$394,360. Arends: "Aye" Jibben: "Aye" Schmidt: "Aye". Motion carried.

Objection to Real Property Assessment was presented for parcel number 097.48.34.B100 submitted by John VanDeMore for a property located in Fairview Township. Appellant was present. MOTION by Schmidt and seconded by Jibben that the NACO be set at \$95,000 and the NAC1 be set at \$383 and the NACIO be set at \$89,151 for a total valuation of \$184,534. Arends: "Aye" Jibben: "Aye" Schmidt: "Aye". Motion carried.

Objection to Real Property Assessment was presented for parcel number 097.49.01.4020 submitted by Kelvin and Cyndy Surdal for a property located in Highland Township Appellant was present by phone. MOTION by Schmidt and seconded by Jibben to table and reschedule for April 26, 2022. Arends: "Aye" Jibben: "Aye" Schmidt: "Aye". Motion carried.

Objection to Real Property Assessment was presented for parcel number 097.49.01.E100 submitted by Lee and Cynthia Thomas, Thomas Trust for a property located in Highland Township. Appellant was not present. MOTION by Schmidt and seconded by Jibben that the AGC be set at \$24,762 and the NAC10 be set at \$435,602 for a total valuation of \$460,364. Arends: "Aye" Jibben: "Aye" Schmidt: "Aye". Motion carried.

Objection to Real Property Assessment was presented for parcel number 097.50.03.A100 submitted by Ernest Stratmeyer for a property located in Lincoln Township Appellant was present. MOTION by Schmidt and seconded by Jibben that the NACO be set at \$62,637 and the NAC10 be set at \$33,363 for a total valuation of \$96,000. Arends: "Aye" Jibben: "Aye" Schmidt: "Aye". Motion carried.

Objection to Real Property Assessment was presented for parcel number 097.50.04.3030 submitted by David and Burtha Waldner for a property located in Lincoln Township. Appellant was present. MOTION by Schmidt and seconded by Jibben that the NACO be set at \$100,560 and the NAC1 be set at \$21,342 and the NAC10 to be set at \$133,233 for a total valuation of \$255,135. Arends: "Aye" Jibben: "Aye" Schmidt: "Aye". Motion carried.

Objection to Real Property Assessment was presented for parcel number 097.50.24.A10A submitted by Stacy Namminga for a property located in Lincoln Township Appellant was present. MOTION by Jibben and seconded by Schmidt that the NAC be set at \$99,300 and the NAC1 be set at \$560,818 for a total valuation of \$660,118. Arends: "Aye" Jibben: "Aye" Schmidt: "Aye". Motion carried.

Objection to Real Property Assessment was presented for parcel number 097.50.24.A10B submitted by Stacy Namminga for a property located in Lincoln Township Appellant was present. MOTION by Jibben and seconded by Schmidt that the NACO be set at \$100,680 and the NAC10 be set at \$593,064 for a total valuation of \$693,744. Arends: "Nay" Jibben: "Aye" Schmidt: "Aye". Motion carried.

Objection to Real Property Assessment was presented for parcel number 097.51.08.1030 submitted by George Hofer for a property located in Delaware Township Appellant was present by phone. MOTION by Schmidt and seconded by Jibben that the AGA be set at \$158,685 and the AGA1 be set at \$166,714 and the NAA10 be set for \$216,743 for a total valuation of \$542,142. Arends: "Aye" Jibben: "Aye" Schmidt: "Aye". Motion carried.

Objection to Real Property Assessment was presented for parcel number 098.49.24.3031 submitted by John and Leah Peterson for a property located in Canton Township Appellant was present. MOTION by Jibben and seconded by Schmidt that the NAC be set at \$90,000 for a total valuation of \$90,000. Arends: "Aye" Jibben: "Aye" Schmidt: "Aye". Motion carried.

Objection to Real Property Assessment was presented for parcel number 098.49.24.A100 submitted by John and Leah Peterson for a property located in Canton Township. Appellant was present. MOTION by Schmidt and seconded by Jibben that the NAC be set at \$10,125 for a total valuation of \$10,125. Arends: "Aye" Jibben: "Aye" Schmidt: "Aye". Motion carried.

Objection to Real Property Assessment was presented for parcel number 098.50.18.2021 submitted by Kathy Albers for a property located in Lynn Township Appellant was present. MOTION by Schmidt and seconded by Jibben that the NACO be set at \$170,350 and the NAC10 be set at \$109,718 for a total valuation of \$280,068. Arends: "Aye" Jibben: "Aye" Schmidt: "Aye". Motion carried.

Objection to Real Property Assessment was presented for parcel number 098.50.29.A100 submitted by Robert and Laura Olson for a property located in Lynn Township Appellant was present. MOTION by Schmidt and seconded by Jibben that the NACO be set at \$60,000 and the NAC10 be set at \$126,000 for a total valuation of \$186,000. Arends: "Aye" Jibben: "Aye" Schmidt: "Aye". Motion carried.

Objection to Real Property Assessment was presented for parcel number 098.50.29.A101 submitted by Robert and Laura Olson for a property located in Lynn Township Appellant was present. MOTION by Jibben and seconded by Schmidt that the NACO be set at \$132,650 and the NAC1 be set at \$12,432 for a total valuation of \$145,082. Arends: "Aye" Jibben: "Aye" Schmidt: "Aye". Motion carried.

Objection to Real Property Assessment was presented for parcel number 098.51.21.B100 submitted by Gloria Wildeboer for a property located in Grant Township Appellant was present. MOTION by Schmidt and seconded by Jibben that the AGC be set at \$41,169 and the AGC1 be set at \$195,936 and the NAA10 be set at 190,693 for a total valuation of \$427,798. Arends: "Aye" Jibben: "Aye" Schmidt: "Aye". Motion carried.

Objection to Real Property Assessment was presented for parcel number 098.51.26.1020 submitted by Douglas Wernke for a property located in Grant Township Appellant was present by phone. MOTION by Schmidt and seconded by Jibben that the NACO be set at \$204,000 and the NAC1 be set at \$16,978 and the NAC10 be set at \$105,383 for a total valuation of \$326,361. Arends: "Aye" Jibben: "Nay" Schmidt: "Aye". Motion carried.

Commissioner Arends and Commissioner Jibben left at 1:03 p.m., Commissioner Landeen and Commissioner Poppens arrived at 1:03 p.m.

Objection to Real Property Assessment was presented for parcel number 098.51.31.A100 submitted by Amber Wolf for a property located in Grant Township Appellant was not present. MOTION by Poppens and seconded by Schmidt that the NACO be set at \$84,300 and the NAC10 be set at \$328,522 for a total valuation of \$412,822. Poppens: "Aye" Schmidt: "Aye" Landeen: "Aye". Motion carried.

Objection to Real Property Assessment was presented for parcel number 099.49.06.B100 submitted by Timothy Brouwer for a property located in Dayton Township Appellant was not present. MOTION by Poppens and seconded by Schmidt that the NACO be set at \$140,200 and the NAC10 be set at \$328,093 and the NAC1 to be set at \$65,774 for a total valuation of \$534,067 Poppens: "Aye" Schmidt: "Aye" Landeen: "Aye". Motion carried.

Objection to Real Property Assessment was presented for parcel number 099.49.12.C300 submitted by Joyce Swanson for a property located in Dayton Township Appellant was present by phone. MOTION by Poppens and seconded by Schmidt that the AGC be set at \$14,282 and the NAA10 be set at \$179,074 for a total valuation of \$193,356. Poppens: "Aye" Schmidt: "Aye" Landeen: "Aye". Motion carried.,

Objection to Real Property Assessment was presented for parcel number 099.49.31.2030 submitted by Mary Geraets for a property located in Dayton Township Appellant was present by phone. MOTION by Schmidt that the NACO be set at \$324,500 and the NAC1 be set at \$1,500 and the NAC10 to be set at \$117,476 for a total valuation of \$443,476. Motion died for lack of a second. MOTION by Poppens and seconded by Schmidt that the NACO be set at \$324,500 and the NAC10 be set at \$117,476 for a total valuation of \$441,976. Poppens: "Aye" Schmidt: "Aye" Landeen: "Aye". Motion carried.

Objection to Real Property Assessment was presented for parcel number 099.49.32.A100 submitted by Shantel and Mitchell Krebs for a property located in Dayton Township Appellant was present. MOTION by Poppens and seconded by Schmidt that the NACO be set at \$250,000 and the NAC1 be set at \$73,763 and the NAC10 637,802 be set at for a total valuation of \$961,565. Poppens: "Aye" Schmidt: "Aye" Landeen: "Aye". Motion carried.

Objection to Real Property Assessment was presented for parcel number 099.49.35.2031 submitted by Keith Boeyink for a property located in Dayton Township Appellant was present. MOTION by Poppens and seconded by Schmidt that the NACO be set at \$212,500 and the NAC1 be set at \$4,817 and NAC10 to be set at \$129,533 for a total valuation of \$346,850 Poppens: "Aye" Schmidt: "Aye" Landeen: "Aye". Motion carried.

Objection to Real Property Assessment was presented for parcel number 099.49.73.A100 submitted by Randy Lynde for a property located in Dayton Township Appellant was present. MOTION by Poppens and seconded by Schmidt that the NACO be set at \$244,000 and the NAC10 be set at \$155,317 and the NAC1 be set at \$2,987 for a total valuation of \$402,304. Poppens: "Aye" Schmidt: "Aye" Landeen: "Aye". Motion carried.

Objection to Real Property Assessment was presented for parcel number 099.51.01.G109 submitted by Mark Maltaverne for a property located in Perry Township Appellant was present. MOTION by Schmidt and seconded by Poppens that the NACO be set at \$100,000 and the NAC10 be set at \$240,964 for a total valuation of \$340,964. Poppens: "Aye" Schmidt: "Aye" Landeen: "Aye". Motion carried.

Objection to Real Property Assessment was presented for parcel number 099.51.01.G112 submitted by Randy Huber for a property located in Perry Township Appellant was not present. MOTION by Poppens and seconded by Schmidt that the NACO be set at \$100,000 and the NAC10 be set at \$225,915 and NAC1 be set at \$13,104 for a total valuation of \$339,019. Poppens: "Aye" Schmidt: "Aye" Landeen: "Aye". Motion carried.

Objection to Real Property Assessment was presented for parcel number 099.51.11.B200 submitted by Robert and Jerilyn Braunschmidt for a property located in Perry Township Appellant was present. MOTION by Poppens and seconded by Schmidt that the NACO be set at \$137,500 and the NAC10 be set at \$219,643 and NAC1 to be set at \$25,684 for a total valuation of \$382,827 Poppens: "Aye" Schmidt: "Aye" Landeen: "Aye". Motion carried.

Objection to Real Property Assessment was presented for parcel number 099.51.11.B300 submitted by Robert and Jerilyn Braunschmidt for a property located in Perry Township. Appellant was present. MOTION by Poppens and seconded by Schmidt that the NACO be set at \$212,800 for a total valuation of \$212,800. Poppens: "Aye" Schmidt: "Aye" Landeen: "Aye". Motion carried.

Objection to Real Property Assessment was presented for parcel number 099.51.26.A100 submitted by Allison Highum for a property located in Perry Township. Appellant was present. MOTION by Schmidt and seconded by Poppens that the NACO be set at \$149,600 and the NAC10 be set at \$263,692 and the NAC1 be set at \$27,890 for a total valuation of \$441,182. Poppens: "Aye" Schmidt: "Aye" Landeen: "Aye". Motion carried. Motion carried.

Objection to Real Property Assessment was presented for parcel number 099.51.31.1013 submitted by Ralph Troelsen for a property located in Perry Township. Appellant was not present. MOTION by Schmidt and seconded by Poppens that the NACO be set at \$179,950 and the NAC10 be set at \$89,970 and the NAC1 be set at \$3,932 for a total valuation of \$273,852. Poppens: "Aye" Schmidt: "Aye" Landeen: "Aye". Motion carried.

Objection to Real Property Assessment was presented for parcel number 100.49.22.C007 submitted by John and Julie Rhone for a property located in Springdale Township. Appellant was present by phone. MOTION by Poppens and seconded by Schmidt that the NACO be set at \$118,950 and the NAC10 be set at \$287,983 for a total valuation of \$406,933. Poppens: "Aye" Schmidt: "Aye" Landeen: "Aye". Motion carried.

Objection to Real Property Assessment was presented for parcel number 100.49.22J10A submitted by Cathy Krueger for a property located in Springdale Township. Appellant was present. MOTION by Poppens and seconded by Schmidt that the NACO be set at \$302,750 and the NAC10 be set at \$650,638 for a total valuation of \$953,388. Poppens: "Aye" Schmidt: "Aye" Landeen: "Aye". Motion carried.

Objection to Real Property Assessment was presented for parcel number 100.49.67.2011 submitted by David and Angela McKee for a property located in Springdale Township. Appellant was present. MOTION by Poppens and seconded by Schmidt that the NACO be set at \$232,000 and the NAC1 be set at \$9,974 and the NAC10 be set at \$74,884 for a total valuation of \$316,585. Poppens: "Aye" Schmidt: "Aye" Landeen: "Aye". Motion carried.

Objection to Real Property Assessment was presented for parcel number 100.50.31.B018 submitted by Pamela Howe for a property located in Delapre Township. Appellant was present. MOTION by Poppens and seconded by Schmidt that the NACO be set at \$65,000 and the NAC10 be set at \$181,610 for a total valuation of \$246,610. Poppens: "Aye" Schmidt: "Aye" Landeen: "Aye". Motion carried.

Objection to Real Property Assessment was presented for parcel number 100.50.50.K000 submitted by Tony and Billie Taylor for a property located in Delapre Township. Appellant was not present. MOTION by Poppens and seconded by Schmidt that the NACO be set at 300,250 and the NAC10 be set at \$241,905 for a total valuation of \$542,155. Poppens: "Aye" Schmidt: "Aye" Landeen: "Aye". Motion carried.

Objection to Real Property Assessment was presented for parcel number 100.50.55.C100 submitted by James Graff for a property located in Delapre Township. Appellant was present by phone. MOTION by Poppens and seconded by Schmidt that the NACO be set at \$256,750 and the NAC10 be set at \$193,200 and the NAC1 to be set at \$28,057 for a total valuation of \$478,007. Poppens: "Aye" Schmidt: "Aye" Landeen: "Aye". Motion carried.

Objection to Real Property Assessment was presented for parcel number 100.50.58.2010 submitted by Jason and Sarah Stone for a property located in Delapre Township. Appellant was present by phone. MOTION by Poppens and seconded by Schmidt that the NAC be set at \$299,000 for a total valuation of \$299,000. Poppens: "Aye" Schmidt: "Aye" Landeen: "Aye". Motion carried.

Objection to Real Property Assessment was presented for parcel number 100.50.58.B200 submitted by Chris and Michelle Gesling for a property located in Delapre Township. Appellant was present. MOTION by Schmidt and seconded by Poppens that the NACO be set at \$250,000 and the NAC10 be

set at \$398,229 for a total valuation of \$648,229. Motion withdrawn. MOTION by Poppens and seconded by Schmidt that the NACO be set at \$200,000 and the NACIO be set at 398,229 for a total valuation of \$598,229. Poppens: “Aye” Schmidt: “Aye” Landeen: “Aye”. Motion carried.

Commissioner Arends returned to the meeting at 6:00 p.m.

Objection to Real Property Assessment was presented for parcel number 280.26.11.011 submitted by Richard Abild for a property located in the City of Sioux Falls. Appellant was present. MOTION by Poppens and seconded by Arends that the NADO be set at \$137,873 and the NADIO be set at \$852,886 for a total valuation of \$990,759. Arends: “Aye” Poppens: “Aye” Schmidt: “Aye” Landeen: “Aye”. Motion carried.

Objection to Real Property Assessment for parcel number 280.98.04.001B submitted by Paula Crawford was withdrawn on April 18, 2022.

Objection to Real Property Assessment was presented for parcel number 281.07.04.051 submitted by Paula Deinert for a property located in the City of Sioux Falls. Appellant was present by phone. MOTION by Arends and seconded by Schmidt that the NADO be set at \$46,168 and the NADIO be set at \$333,204 for a total valuation of \$379,372. Arends: “Aye” Poppens: “Aye” Schmidt: “Aye” Landeen: “Aye”. Motion carried.

Objection to Real Property Assessment was presented for parcel number 281.62.00.001 submitted by Gregg Hoffman for a property located in the City of Sioux Falls. Appellant was present. MOTION by Poppens and seconded by Arends that the NADO be set at \$87,016 and the NADIO be set at \$445,524 for a total valuation of \$532,540. Arends: “Aye” Poppens: “Aye” Schmidt: “Aye” Landeen: “Aye”. Motion carried.

Objection to Real Property Assessment was presented for parcel number 280.51.00.100 submitted by 57th Street Properties-Arthur Kriens for a property located in the City of Sioux Falls. Appellant was present. MOTION by Poppens and seconded by Schmidt that the NADC be set at \$2,108,304 for a total valuation of \$2,108,304. Arends: “Nay” Poppens: “Aye” Schmidt: “Aye” Landeen: “Aye”. Motion carried.

Objection to Real Property Assessment was presented for parcel number 281.51.00.100 submitted by 57th Street Properties-Arthur Kriens for a property located in the City of Sioux Falls. Appellant was present. MOTION by Schmidt and seconded by Arends that the NADC be set at \$3,446 for a total valuation of \$3,446. Motion died for lack of a second. MOTION by Poppens and seconded by Arends that the NADC be set at \$35,284 for a total valuation of \$35,284. Arends: “Aye” Poppens: “Aye” Schmidt: “Nay” Landeen: “Aye”. Motion carried.

Objection to Real Property Assessment was presented for parcel number 100.50.73.D205 submitted by Aileen Wipf for a property located in Delapre Township. Appellant was present by phone. MOTION by Arends and seconded by Poppens that the NACO be set at \$62,500 and the NACIO be set at \$549,776 for a total valuation of \$612,276. Arends: “Aye” Poppens: “Aye” Schmidt: “Aye” Landeen: “Aye”. Motion carried.

Objection to Real Property Assessment was presented for parcel number 240.33.04.001 submitted by Greg Cain for a property located in the City of Tea. Appellant was not present. MOTION by Schmidt

and seconded by Poppens that the NADO be set at \$30,090 and the NAD10 be set at \$313,353 for a total valuation of \$343,443. Arends: “Aye” Poppens: “Aye” Schmidt: “Aye” Landeen: “Aye”. Motion carried.

Objection to Real Property Assessment was presented for parcel number 099.50.25.A300 submitted by Bruce Elster for a property located in Lavalley Township. Appellant was present. MOTION by Arends and seconded by Schmidt that the NACO be set at \$264,000 and the NAC1 be set at \$22,606 and the NAC10 be set at \$110,961 for a total valuation of \$397,567. Arends: “Aye” Poppens: “Nay” Schmidt: “Aye” Landeen: “Aye”. Motion carried.

Objection to Real Property Assessment was presented for parcel number 099.50.21.F200 submitted by Tatyana Gladush for a property located in Lavalley Township. Appellant was not present. MOTION by Schmidt and seconded by Arends that the NAC be set at \$260,000 for a total valuation of \$260,000. Arends: “Aye” Poppens: “Abstain” Schmidt: “Aye” Landeen: “Aye”. Motion carried.

Objection to Real Property Assessment was presented for parcel number 099.50.21.F300 submitted by Tatyana Gladush for a property located in Lavalley Township. Appellant was not present. MOTION by Arends and seconded by Schmidt that the NAC be set at \$150,000 for a total valuation of \$150,000. Arends: “Aye” Poppens: “Aye” Schmidt: “Aye” Landeen: “Aye”. Motion carried.

MOTION by Schmidt and seconded by Arends to recess County Board of Equalization at 7:46 p.m. Arends: “Aye” Poppens: “Aye” Schmidt: “Aye” Landeen: “Aye”. Motion carried.

_____/s/_____
Tiffani Landeen, Chair

Attest: _____/s/_____
Sheri Lund, Lincoln County Auditor

Approved April 26, 2022