

April 18, 2023
County Board of Equalization

The County Board of Commissioners convened as a County Board of Equalization at 10:00 a.m. on April 18, 2023. The meeting was brought to order by the Chair, Tiffani Landeen, with Commissioners Jim Schmidt, and Joel Arends present. Auditor Sheri Lund was Clerk of the Board.

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

MOTION by Arends and seconded by Schmidt to add public comment to the agenda. Arends: "Aye" Schmidt: "Aye" Landeen; "Aye". Motion carried.

MOTION by Schmidt and seconded by Arends to convene as the County Board of Equalization. Arends: "Aye" Schmidt: "Aye" Landeen; "Aye". Motion carried.

OPPORTUNITY FOR PUBLIC COMMENT:

No one chose to give comment to the Board at this time.

MOTION by Arends and seconded by Schmidt to approve the County Board of Equalization minutes: 04.11.2023. Arends: "Aye" Schmidt: "Aye" Landeen; "Aye". Motion carried.

MOTION by Arends and second by Schmidt to approve continuing exemptions per SDCL 10-4-19 as follows: SDCL10-4-9.4, 100% exempt, Parcels 200.28.21.001, 250.33.00.035, 250.36.00.001; SDCL 10-4-9.1 & 9.5, 100% exempt, Parcels 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, 280.98.11.000, 282.05.02.003, 281.30.06.01A1, 281.30.06.01A2, 096.51.26.4001, 200.13.24.001, 099.50.03.C200, 100.50.80.0030, 281.21.01.002, 096.50.33.A200, 096.50.33.B201, 096.50.33.C100, 099.51.31.4020, 280.10.03.023, 280.80.00.002A, 210.10.28.008, 100.50.20.C100; SDCL 10-4-9.1, 100% exempt, Parcels 098.49.33.4030, 200.13.32.005; SDCL 10-4-9, 100% exempt, Parcels 100.50.56.A100, 098.50.28.2020, 280.50.17.005, 282.06.01.001, 099.50.19.A300, 099.50.25.4040, 098.49.46.4030, 098.49.47.1021, 096.48.13.2030, 097.48.26.2030, 098.49.21.1040, 098.51.05.2020, 099.51.34.4040, 097.51.31.4030, 096.49.35.1011, 096.50.08.1041, 097.50.32.1020, 270.55.01.002, 270.16.00.301, 100.49.23.1020, 098.50.08.2020, 099.50.30.1015, 098.50.09.2032, 096.50.10.4030, 096.50.15.1020, 220.30.00.018, 220.30.00.019, 097.48.15.3030, 097.48.15.3031, 200.28.18.001, 096.51.25.3030, 280.12.00.001, 200.10.03.009, 200.10.03.010A, 280.70.00.500, 280.71.00.100, 280.59.00.100, 280.76.01.016, 281.14.01.00A, 280.20.13.008A, 097.51.05.C300, 097.51.08.1000, 250.10.04.003, 250.33.00.004B, 250.75.01.001, 100.49.08.4031, 283.14.00.A100, 200.10.06.010, 250.10.07.003, 250.10.07.004, 250.10.07.006, 280.16.00.001, 280.20.12.001, 097.49.04.1040, 270.13.00.100, 100.50.33.A100, 210.40.00.023, 096.49.03.4040, 096.49.10.1010, 240.70.00.A00, 281.54.00.K100, 280.27.00.003, 280.49.02.001B, 280.24.00.001A, 280.64.00.60A, 099.50.05.D400, 280.34.00.A00, 280.50.15.002, 280.62.00.200, 098.49.15.E20A, 098.49.15.E300, 098.49.15.E10A, 240.46.00.A300, 200.13.19.007, 200.13.19.010, 096.49.06.4040, 250.44.01.006, 270.60.00.000, 096.51.01.3030, 280.17.00.10B, 280.98.13.004, 100.49.14.F100, 100.49.14.F300, 200.33.02.002, 200.48.05.001, 098.50.08.2020, 099.51.34.2010, 250.29.04.006, 250.29.05.000, 240.27.00.100, 096.48.06.3030, 096.49.12.1011, 240.50.00.001, 240.50.00.002,

099.50.06.3020, 280.76.17.000, 200.14.19.001, 200.67.04.007, 098.51.15.B100, 098.51.15.B200, 098.51.15.4040, 230.10.05.011; SDCL 10-4-9.1 & 9.2, 100% exempt, Parcels 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; SDCL 10-4-8.1, 100% exempt, Parcels 270.17.01.C0E0, 270.17.01.C0D0, 270.67.00.002, 270.20.06.006, 210.10.15.017A, 210.10.29.019, 210.40.00.007A, 230.49.00.100, 230.26.00.007, 230.26.00.008, 230.26.00.010, 230.86.01.003, 230.86.01.004. Arends: "Aye" Schmidt: "Aye" Landeen; "Aye". Motion carried.

MOTION by Arends and seconded by Schmidt to Direct the Director of Equalization to correct errors and make necessary changes for the year 2023 pursuant to SDCL 10-11-26. Arends: "Aye" Schmidt: "Aye" Landeen; "Aye". Motion carried.

MOTION by Arends and seconded by Schmidt to authorize the Director of Equalization to make changes in compliance with SDCL 10-6A-2 for elderly/disabled low-income assistance freeze for 2023 as certified by the Lincoln County Treasurer. Arends: "Aye" Schmidt: "Aye" Landeen; "Aye". Motion carried.

MOTION by Arends and seconded by Schmidt to authorize the Director of Equalization to make the necessary changes in value in compliance with SDCL 1-19B-25 for the qualifying historical properties. Arends: "Aye" Schmidt: "Aye" Landeen; "Aye". Motion carried.

MOTION by Arends and seconded by Schmidt to authorize the Director of Equalization to make the necessary changes in value for those properties qualifying for the Discretionary formula under SDCL 10-6-137. Arends: "Aye" Schmidt: "Aye" Landeen; "Aye". Motion carried.

MOTION by Arends and seconded by Schmidt to authorize the Director of Equalization to exempt those properties qualifying for the exemption of dwellings owned by certain paraplegic veterans under SDCL 10-4-24.10. Arends: "Aye" Schmidt: "Aye" Landeen; "Aye". Motion carried.

MOTION by Arends and seconded by Schmidt to authorize the Director of Equalization to exempt a portion of those properties qualifying for the partial exemption of dwellings owned by certain disabled veterans under SDCL 10-4-40. Arends: "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 seconded by Schmidt to grant 100% exempt and 0% taxable for parcel 283.24.00.A100, CHABAD Lubavitch of SD Inc. Applicant was present via phone. Arends: "Aye" Schmidt: "Aye" Landeen; "Nay". Motion failed.

MOTION by Schmidt and seconded by Arends to grant 0% exempt and 100% taxable for parcel 283.24.00.A100, CHABAD Lubavitch of SD Inc. Applicant was present via phone. Arends: "Aye" Schmidt: "Aye" Landeen; "Aye". Motion carried.

Poppens arrived at 10:17 a.m.

MOTION by Schmidt and seconded by Arends to grant 0% exempt and 100% taxable for parcel 270.94.03.028, South Dakota Achieve. Applicant was not present. Arends: "Aye" Poppens: "Aye" Schmidt: "Aye" Landeen; "Aye". Motion carried.

MOTION by Arends and seconded by Poppens to grant 37.6% exempt and 62.4% taxable for parcel 280.07.01.002C, South Dakota Fellowship of Christian Athletes, Paul Gourley was present. Arends: "Aye" Poppens: "Aye" Schmidt: "Nay" Landeen; "Aye". Motion carried.

MOTION by Schmidt and seconded by Arends to grant 0% exempt and 100% taxable for parcel 099.51.28.B3A0, Faith Presbyterian Church. Applicant was not present. Arends: "Aye" Poppens: "Aye" Schmidt: "Aye" Landeen; "Aye". Motion carried.

Objection to Owner-Occupied Status was presented for parcel number 282.13.01.004 submitted by Alex Chachanko for a property located in the City of Sioux Falls. Appellant was not present. MOTION by Schmidt and seconded by Arends to deny owner occupied status on parcel 282.13.01.004. Arends: "Aye" Poppens: "Aye" Schmidt: "Aye" Landeen; "Aye". Motion carried.

Objection to denial of Owner-Occupied Status was presented for parcel number 098.49.57.2020 submitted by Raphael Neff for a property located in Canton Township. Appellant was present by phone. MOTION by Arends and seconded by Poppens to deny owner occupied status on parcel 098.49.57.2020. Arends: "Aye" Poppens: "Aye" Schmidt: "Aye" Landeen; "Aye". Motion carried.

Objection to denial of Owner-Occupied Status was presented for parcel number 240.11.09.004C submitted by Kaelynn Schott for a property located in the City of Tea. Appellant was present by phone. MOTION by Arends and seconded by Poppens to deny owner occupied status on parcel 240.11.09.004C. Arends: "Aye" Poppens: "Aye" Schmidt: "Aye" Landeen; "Aye". Motion carried.

Objection to denial of Owner-Occupied Status was presented for parcel number 280.29.00.026 submitted by Hone Living Trust for a property located in the City of Sioux Falls. Appellant Nancy Hone was present. MOTION by Poppens and seconded by Arends to deny owner occupied status on parcel 280.29.00.026. Arends: "Aye" Poppens: "Aye" Schmidt: "Aye" Landeen; "Aye". Motion carried.

Objection to Real Property Assessment was presented for parcel number 280.71.00.103D submitted by Ladene Bachtell for a property located in the City of Sioux Falls. Appellant was present. MOTION by Arends and seconded by Poppens that the NADO be set at \$35,000 and the NAD10 be set at \$250,000 for a total valuation of \$285,000. Arends: "Aye" Poppens: "Aye" Schmidt: "Aye" Landeen; "Aye". Motion carried.

Objection to Real Property Assessment was presented for parcel number 281.33.10.026 submitted by Jaysen Stevenson and Sara Curry for a property located in the City of Sioux Falls. Appellant was not present. MOTION by Arends and seconded by Schmidt that the NADO be set at \$58,262 and the NAD10 be set at \$495,260 for a total valuation of \$553,522. Arends: "Aye" Poppens: "Aye" Schmidt: "Aye" Landeen; "Aye". Motion carried.

Objection to Real Property Assessment was presented for parcel number 281.60.02.007 submitted by Brady Hyde Trust 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 \$172,044 and the NAD10 be set at \$1,208,886 for a total valuation of \$1,380,930. Arends: "Aye" Poppens: "Aye" Schmidt: "Aye" Landeen; "Aye". Motion carried.

Objection to Real Property Assessment was presented for parcel number 281.60.07.014 submitted by Charles Shaver for a property located in the City of Sioux Falls. Appellant was present. MOTION By Arends and seconded by Schmidt that the NADO be set at \$116,544 and the NAD10 be set at \$667,138 for a total valuation of \$783,682. Arends: "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 099.51.28.B3B0, Faith Presbyterian Church. Arends: "Aye" Poppens: "Aye" Schmidt: "Aye" Landeen; "Aye". Motion carried.

MOTION by Poppens and second by Schmidt to grant 100% exempt, 0% taxable for parcel 100.50.54.D400, Lincoln County Rural Water. Arends: "Aye" Poppens: "Aye" Schmidt: "Aye" Landeen; "Aye". Motion carried.

MOTION by Schmidt and second by Arends to grant 100% exempt, 0% taxable for parcel 200.50.58.001, Canton Economic Development. Arends: "Aye" Poppens: "Aye" Schmidt: "Aye" Landeen; "Aye". Motion carried.

MOTION by Arends and second by Poppens to grant 100% exempt, 0% taxable for parcel 280.07.01.003D, Sioux Falls Christian Schools. Arends: "Aye" Poppens: "Aye" Schmidt: "Aye" Landeen; "Aye". Motion carried.

MOTION by Poppens and second by Schmidt to grant 100% exempt, 0% taxable for parcel 280.50.12.012, Wonders Evangelistic. Arends: "Aye" Poppens: "Aye" Schmidt: "Aye" Landeen; "Aye". Motion carried.

MOTION by Schmidt and second by Arends to grant 99% exempt, 1% taxable for parcel 281.19.00.001, Avera McKennan. Arends: "Aye" Poppens: "Aye" Schmidt: "Aye" Landeen; "Aye". Motion carried.

MOTION by Arends and second by Schmidt to grant 5.3% exempt, 94.7% taxable for parcel 281.27.05.002, Home Builders Association of the Sioux Empire. Arends: "Aye" Poppens: "Aye" Schmidt: "Aye" Landeen; "Aye". Motion carried.

MOTION by Arends and second by Schmidt to grant 100% exempt, 0% taxable for parcel 281.78.00.20AA, Coth Ministries Inc. Arends: "Aye" Poppens: "Aye" Schmidt: "Aye" Landeen; "Aye". Motion carried.

MOTION by Schmidt and second by Arends to grant 99% exempt, 1% taxable for parcel 282.05.01.001, Avera Health. Arends: "Aye" Poppens: "Aye" Schmidt: "Aye" Landeen; "Aye". Motion carried.

Objection to Real Property Assessment was presented for parcel number 281.17.05.019 submitted by Gregg and Marsha Ruff for a property located in the City of Sioux Falls. Appellant was present. MOTION by Arends and seconded by Poppens that the NADO be set at \$125,730 and the NAD10 be set \$748,159 for a total valuation of \$873,889. Arends: "Aye" Poppens: "Aye" Schmidt: "Aye" Landeen; "Aye". Motion carried.

MOTION by Poppens and seconded by Arends to recess County Board of Equalization at. Arends: "Aye" Poppens: "Aye" Schmidt: "Aye" Landeen; "Aye". Motion carried.

Lincoln County Board of Equalization

Tiffani Landeen, Lincoln County Chair

Attest: _____
Sheri Lund, Auditor

Approved: April 25, 2023
Please publish the week of May 1, 2023.