

April 11, 2023
County Consolidated Board of Equalization

The County Board of Commissioners convened as a County Consolidated Board of Equalization at 9:17 a.m. on April 11, 2023. The meeting was brought to order by the Chair Tiffani Landeen, with Commissioners Jibben, Poppens, and Schmidt present. Auditor Sheri Lund was Clerk of the Board.

MOTION by Arends and seconded by Jibben to convene as Consolidated Board of Equalization. Arends: “Aye”, Poppens: “Aye”, Jibben: “Aye”, Schmidt: “Aye”. Motion carried.

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

MOTION by Poppens and second by Arends to approve the following administrative changes pursuant to SDCL 10-11-72: Set the NADO at \$5,994 and to set the NAD1O at \$2,390 for a total valuation of \$8,384 for parcel 200.37.04.005. Set the NADO at \$1,363 and the NAD1O at \$930 for a total valuation of \$2,293 for parcel 200.37.03.007. Set the NADO at \$2,997 for a total valuation of \$2,997 for parcel 200.37.03.008. Set NAD a \$42,941 for a total valuation of \$42,941 for parcel 200.58.00.003. Set the NAD at \$3,107 for a total valuation of \$3,107 for parcel 200.15.00.017A. Set the NAD at \$32,291 for a total valuation of \$32,291 for parcel 200.58.00.002. Set the NAD at \$14,963 for a total valuation of \$14,963 for parcel 200.50.24.003. Set the NADO at \$5,141 and the NAD1 at \$9,892 for a total valuation of \$15,033 for parcel 200.15.00.019. Set the NADO at \$2,997 for a total valuation of \$2,997 for parcel 200.37.04.007. Set the NADO at \$5,544 for a total valuation of \$5,544 for parcel 200.61.20.002. Set the NADO at \$5,440 for a total valuation of \$5,440 for parcel 200.82.00.001A. Set the NADO at \$5,440 for a total valuation of \$5,440 for parcel 200.82.00.001B. Set the NADO \$4,819 for a total valuation of \$4,819 for parcel 200.60.01.015. Set the NAD at \$11,970 for a total valuation of \$11,970 for parcel 200.38.00.001. Set the NADO at \$31,299 and the NAD1O at \$79,739 for a total valuation of \$111,038 for parcel 200.17.04.009. Arends: “Aye”, Poppens: “Aye”, Jibben: “Aye”, Schmidt: “Aye”. Motion carried.

MOTION by Jibben and seconded Schmidt to convene as Consolidated Board of Equalization. Jibben: “Aye” Schmidt: “Aye” Garbers: “Aye” Otkin: “Aye” Landeen: “Aye”. Motion carried.

Objection to Real Property Assessment was presented for parcel number 200.14.07.001 submitted by Larry Nelson for a property located in the City of Canton. Appellant was present. MOTION by Garbers and seconded by Schmidt that the NAD1 be set at \$116,210 and the NAD be set at \$49,697 for a total valuation of \$165,907. Jibben: “Aye” Schmidt: “Aye” Garbers: “Aye” Otkin: “Aye” Landeen: “Aye”. Motion carried.

Objection to Real Property Assessment was presented for parcel number 200.50.24.003 submitted by Larry Nelson for a property located in the City of Canton. Appellant was present. MOTION by Schmidt and seconded by Jibben that the NAD be set at \$10,000 for a total valuation of \$10,000. Jibben: “Aye” Schmidt: “Aye” Garbers: “Aye” Otkin: “Aye” Landeen: “Aye”. Motion carried.

Objection to Real Property Assessment was presented for parcel number 200.11.00.006 submitted by Kenneth and Jacqueline Cressman for a property located in the City of Canton. Appellant was not present. MOTION by Schmidt and seconded by Jibben that the NADO be set at \$59,570 and the NAD1O

be set at \$126,063 for a total valuation of \$185,633. Jibben: “Aye” Schmidt: “Aye” Garbers: “Aye” Otkin: “Aye” Landeen: “Aye”. Motion carried.

Objection to Real Property Assessment was presented for parcel number 200.55.00.000 submitted by Alvin and Suzanne Hagseth for a property located in the City of Canton. Appellant was present. MOTION by Jibben and seconded by Garbers that the NAD1 be set at \$13,091 and the NAD be set at \$53,453 for a total valuation of \$66,544. Jibben: “Aye” Schmidt: “Aye” Garbers: “Aye” Otkin: “Aye” Landeen: “Aye”. Motion carried.

Objection to Real Property Assessment was presented for parcel number 200.50.14.003 submitted by John and Lori Lems for a property located in the City of Canton. Appellant was present. MOTION by Garbers and seconded by Jibben that the NADO be set at \$81,886 for a total valuation of \$81,886. Jibben: “Aye” Schmidt: “Aye” Garbers: “Aye” Otkin: “Aye” Landeen: “Aye”. Motion carried.

Objection to Real Property Assessment was presented for parcel number 200.19.00.B00 submitted by Thomas and Patricia Wallner for a property located in the City of Canton. Appellant was present. MOTION by Otkin and seconded by Schmidt that the NAD be set at \$12,626 for a total valuation of \$12,626. Jibben: “Aye” Schmidt: “Aye” Garbers: “Aye” Otkin: “Aye” Landeen: “Aye”. Motion carried.

Objection to Real Property Assessment was presented for parcel number 200.49.01.001B submitted by Jim and Sandra Terveen for a property located in the City of Canton. Appellant was present via phone. MOTION by Schmidt and seconded by Garbers that the NADC be set at \$56,973 and the NADC2 be set at \$1,152,681 for a total valuation of \$1,209,654. Jibben: “Aye” Schmidt: “Aye” Garbers: “Aye” Otkin: “Aye” Landeen: “Aye”. Motion carried.

Objection to Real Property Assessment was presented for parcel number 200.53.00.200 submitted by Jimsco Inc, Jeff Scoular for a property located in the City of Canton. Appellant was present. MOTION by Garbers and seconded by Schmidt that the NADC2 be set at \$163,013 and the NADC be set at \$103,846 for a total valuation of \$266,859. Jibben: “Aye” Schmidt: “Aye” Garbers: “Aye” Otkin: “Aye” Landeen: “Aye”. Motion carried.

Objection to Real Property Assessment was presented for parcel number 200.31.08.002 submitted by Loren Wallem for a property located in the City of Canton. Appellant was present. MOTION by Jibben and seconded by Garbers that the NADO be set at \$32,198 and the NAD1O be set at \$86,989 for a total valuation of \$119,187. Jibben: “Aye” Schmidt: “Aye” Garbers: “Aye” Otkin: “Aye” Landeen: “Aye”. Motion carried.

Objection to Real Property Assessment was presented for parcel number 200.25.05.005 submitted by Henry and Marlys VanDeKieft for a property located in the City of Canton. Appellant was present. MOTION by Schmidt and seconded by Garbers that the NADO be set at \$48,006 and the NAD1O be set at \$108,086 for a total valuation of \$156,092. Jibben: “Aye” Schmidt: “Aye” Garbers: “Aye” Otkin: “Aye” Landeen: “Aye”. Motion carried.

Objection to Real Property Assessment was presented for parcel number 200.50.13.203 submitted by Elaine Niebuhr for a property located in the City of Canton. Appellant was present. MOTION by Jibben and seconded by Schmidt that the NAD be changed to AGD and be set at \$68,497 for a total valuation of \$68,497. Jibben: “Aye” Schmidt: “Aye” Garbers: “Aye” Otkin: “Aye” Landeen: “Aye”. Motion carried.

Objection to Real Property Assessment was presented for parcel number 200.61.20.005 submitted by ZVH, LLC for a property located in the City of Canton. Appellant was present. MOTION by Garbers and seconded by Schmidt that the NAD be set at \$5,940 for a total valuation of \$5,940. Jibben: "Aye" Schmidt: "Aye" Garbers: "Aye" Otkin: "Aye" Landeen: "Aye". Motion carried.

Objection to Real Property Assessment was presented for parcel number 200.52.15.405 submitted by Canton Economic Development, Brenda Ask for a property located in the City of Canton. Appellant was present. MOTION by Garbers and seconded by Schmidt that the NADC be changed to AGD and be set at \$13,207 for a total valuation of \$13,207. Jibben: "Aye" Schmidt: "Aye" Garbers: "Aye" Otkin: "Aye" Landeen: "Aye". Motion carried.

Objection to Real Property Assessment was presented for parcel number 200.38.00.005 submitted by Stacey Vangronigen for a property located in the City of Canton. Appellant was present. MOTION by Schmidt and seconded by Otkin that the NADC2 be set at \$7,575 and the NADC be set at \$68,500 for a total valuation of \$76,075. Jibben: "Aye" Schmidt: "Aye" Garbers: "Aye" Otkin: "Aye" Landeen: "Aye". Motion carried.

Objection to Real Property Assessment was presented for parcel number 200.85.00.056 submitted by Stacey Vangronigen for a property located in the City of Canton. Appellant was present. MOTION by Garbers and seconded by Otkin that the NADM1 be set at \$968 for a total valuation of \$968. Jibben: "Aye" Schmidt: "Aye" Garbers: "Aye" Otkin: "Aye" Landeen: "Aye". Motion carried.

Commissioner Landeen left at 12:10 and Commissioner Poppens arrived, Commissioner Schimdt took over the Chair.

Objection to Real Property Assessment was presented for parcel number 200.28.15.006 submitted by CJDP, Paul Garbers for a property located in the City of Canton. Appellant was present. MOTION by Otkin and seconded by Poppens that the NAD1 be set at \$126,482 and the NAD be set at \$30,118 for a total valuation of \$156,600. Jibben: "Aye" Schmidt: "Aye" Garbers: "Abstain" Otkin: "Aye" Poppens: "Aye". Motion carried.

Objection to Real Property Assessment was presented for parcel number 200.57.00.000 submitted by CNA Storage LLC, Paul Garbers for a property located in the City of Canton. Appellant was present. MOTION by Poppens and seconded by Jibben that the NADC2 be set at \$175,000 and the NADC be set at \$106,737 for a total valuation of \$281,737. Jibben: "Aye" Schmidt: "Aye" Garbers: "Abstain" Otkin: "Aye" Poppens: "Aye". Motion carried.

Objection to Real Property Assessment was presented for parcel number 200.32.06.008 submitted by CJDP Land LLC, Paul Garbers for a property located in the City of Canton. Appellant was present. MOTION by Poppens and seconded by Otkin that the NADC2 be set at \$512,836 and the NADC be set at \$27,783 for a total valuation of \$540,619. Jibben: "Aye" Schmidt: "Aye" Garbers: "Abstain" Otkin: "Aye" Poppens "Aye". Motion carried.

Objection to Real Property Assessment was presented for parcel number 200.50.14.004 submitted by Beaver Creek Development, Paul Garbers for a property located in the City of Canton. Appellant was present. MOTION by Otkin and seconded by Poppens that the NAD be changed to AGD be set at \$88,206 for a total valuation of \$88,206. Jibben: "Aye" Schmidt: "Aye" Garbers: "Abstain" Otkin: "Aye" Poppens "Aye". Motion carried.

Objection to Real Property Assessment was presented for parcel number 200.38.00.003 submitted by Beaver Creek Development, Paul Garbers for a property located in the City of Canton. Appellant was present. MOTION by Otkin and seconded by Jibben that the NAD be changed to AGD be set at \$7,661 for a total valuation of \$7,661. Jibben: “Aye” Schmidt: “Aye” Garbers: “Abstain” Otkin: “Aye” Poppens “Aye”. Motion carried.

Objection to Real Property Assessment was presented for parcel number 200.50.13.400 submitted by James and Cheryl Englert for a property located in the City of Canton. Appellant was present. MOTION by Garbers and seconded by Otkin that the NADO be set at \$14,912 for a total valuation of \$14,912. Jibben: “Aye” Schmidt: “Aye” Garbers: “Aye” Otkin: “Aye” Poppens “Aye”. Motion carried.

Objection to Real Property Assessment was presented for parcel number 200.50.13.404 submitted by James and Cheryl Englert for a property located in the City of Canton. Appellant was present. MOTION by Garbers and seconded by Poppens that the NADO be set at \$144,816 and the NAD10 be set at \$169,997 and the NAD1 be set at \$18,987 for a total valuation of \$333,800. Jibben: “Aye” Schmidt: “Aye” Garbers: “Aye” Otkin: “Aye” Poppens “Aye”. Motion carried.

Objection to Real Property Assessment was presented for parcel number 200.58.00.103 submitted by Superior Properties, Tim Longstaff for a property located in the City of Canton. Appellant was present. MOTION by Poppens and seconded by Jibben that the NADC2 be set at \$73,054 and the NADC be set at \$40,000 for a total valuation of \$113,054. Jibben: “Aye” Schmidt: “Aye” Garbers: “Aye” Otkin: “Aye” Poppens “Aye”. Motion carried.

Objection to Real Property Assessment was presented for parcel number 200.58.00.105 submitted by Superior Properties, Tim Longstaff for a property located in the City of Canton. Appellant was present. MOTION by Poppens and seconded by Otkin that the NADC be set at \$42,426 for a total valuation of \$42,426. Jibben: “Aye” Schmidt: “Aye” Garbers: “Aye” Otkin: “Aye” Poppens “Aye”. Motion carried.

Objection to Real Property Assessment was presented for parcel number 200.15.00.028 submitted by Superior Properties, Tim Longstaff for a property located in the City of Canton. Appellant was present. MOTION by Jibben and seconded by Poppens that the NAD1 be set at \$173,031 and the NAD be set at \$38,550 for a total valuation of \$211,581. Jibben: “Aye” Schmidt: “Aye” Garbers: “Aye” Otkin: “Aye” Poppens “Aye”. Motion carried.

MOTION by Poppens and seconded by Jibben to recess Consolidated Board of Equalization at 1:30 p.m. until 4:30 p.m. Jibben: “Aye” Schmidt: “Aye” Garbers: “Aye” Otkin: “Aye” Poppens “Aye”. Motion carried.

Consolidated Board of Equalization

Tiffani Landeen, Lincoln County Chair

Attest: _____
Sheri Lund, Auditor

Approved: May 2, 2023
Please publish the week of May 8, 2023.