

April 22, 2021
County Board of Equalization

The County Board of Commissioners convened as a County Board of Equalization at 9:00 a.m. on April 22, 2021. The meeting was brought to order by Vice Chair Joel Arends with Commissioners Jim C. Jibben, Michael Poppens, and Jim Schmidt present. Auditor Sheri Lund was Clerk of the Board.

Karla Goossen, Director of Equalization, presented on the appeals to the County Board of Equalization.

Objection to Real Property Assessment was presented for parcel number 097.48.16.B100 submitted by Rick & Jean Fossum for a property located in Fairview Township. Appellant was present via telephone. MOTION by Poppens and seconded by Schmidt that the NACO be set at \$26,368, the NAC10 be set at \$288,001, and the NAC1 be set at \$1,734 for a total valuation of \$316,103. Jibben: "Aye" Poppens: "Aye" Schmidt: "Aye" Arends: "Aye". Motion carried.

Objection to Real Property Assessment was presented for parcel number 097.49.01.2025 submitted by Laurie Wiebe for a property located in Highland Township. Appellant was present. MOTION by Schmidt and seconded by Jibben that the NAC be set at \$75,950 for a total valuation of \$75,950. Jibben: "Aye" Poppens: "Nay" Schmidt: "Aye" Arends: "Aye". Motion carried.

Objection to Real Property Assessment was presented for parcel number 097.50.03.A100 submitted by Ernest & Joanne Stratmeyer for a property located in Lincoln Township. Appellant was present. MOTION by Jibben and seconded by Schmidt that the NACO be set at \$38,500, the NAC10 be set at \$18,255, and the NAC1 be set at \$288 for a total valuation of \$57,043. Jibben: "Aye" Poppens: "Aye" Schmidt: "Aye" Arends: "Aye". Motion carried.

Objection to Real Property Assessment was presented for parcel number 098.49.57.D100 submitted by TCB II LLC for a property located in Canton Township. Appellant was present. MOTION by Jibben and seconded by Poppens that the NAC be set at \$36,960 for a total valuation of \$36,960. Jibben: "Aye" Poppens: "Aye" Schmidt: "Nay" Arends: "Nay". Motion failed. MOTION by Schmidt and seconded by Poppens that the NAC be set at \$9,958 for a total valuation of \$9,958. Jibben: "Nay" Poppens: "Nay" Schmidt: "Aye" Arends: "Aye". Motion failed. MOTION by Poppens that the NAC be set at \$1,316 for a total valuation of \$1,316. Motion failed for lack of second. MOTION by Schmidt and seconded by Poppens that the NAC be set at \$19,000 for a total valuation of \$19,000. Jibben: "Aye" Poppens: "Nay" Schmidt: "Aye" Arends: "Aye". Motion carried.

Objection to Real Property Assessment was presented for parcel number 098.50.09.4010 submitted by Donald Abbas Living Trust for a property located in Lynn Township. Appellant was not present. MOTION by Jibben and seconded by Poppens that the AGA be set at \$423,711, the AGA1 be set at \$88,797, and the NAA1 be set at \$66,905 for a total valuation of \$579,413. Jibben: "Aye" Poppens: "Aye" Schmidt: "Aye" Arends: "Aye". Motion carried.

Objection to Real Property Assessment was presented for parcel number 098.51.09.A100 submitted by Cathy Dannen for a property located in Grant Township. Appellant was present via telephone. MOTION by Poppens that the NACO be set at \$130,111, the NAC10 be set at \$126,450, and the NAC1 be set at \$19,764. Motion failed for lack of a second. MOTION by Jibben and seconded by Schmidt that the NACO be set at \$120,000, the NAC10 be set at \$113,000, and the NAC1 be set at \$10,262 for a total valuation of \$243,262. Jibben: "Aye" Poppens: "Nay" Schmidt: "Aye" Arends: "Aye". Motion carried.

Objection to Real Property Assessment was presented for parcel number 098.51.19.4030 submitted by Veloise Langin for a property located in Grant Township. Appellant was not present. MOTION by Schmidt and seconded by Poppens that the NAC be set at \$94,209, the NAC1 be set at \$15,917, and the NAC1 be set at \$260,935 for a total valuation of \$371,061. Jibben: "Nay" Poppens: "Aye" Schmidt: "Aye" Arends: "Aye". Motion carried.

Objection to Real Property Assessment was presented for parcel number 098.51.22.A100 submitted by Norman Tokle for a property in Grant Township. Appellant was present. MOTION by Schmidt and seconded by Jibben that the NACO be set at \$76,000 and the NAC10 be set at \$100,595 for a total valuation of \$176,595. Jibben: "Aye" Poppens: "Aye" Schmidt: "Aye" Arends: "Aye". Motion carried.

Objection to Real Property Assessment was presented for parcel number 098.51.29.A100 submitted by Roy & Nancy Waltner for a property located in Grant Township. Appellant was present. MOTION by Jibben and seconded by Schmidt that the NACO be set at \$193,202, the NAC1 be set at \$0, and the NAC10 be set at \$80,000 for a total valuation of \$273,202. Jibben: "Aye" Poppens: "Aye" Schmidt: "Aye" Arends: "Aye". Motion carried.

Objection to Real Property Assessment was presented for parcel number 098.51.33.A100 submitted by Brian & Sandra Richter for a property located in Grant Township. Appellant was not present. MOTION by Jibben and seconded by Poppens that the NACO be set at \$132,629, the NAC1 be set at \$62,847, and that the NAC10 be set at \$308,780 for a total valuation of \$504,256. Jibben: "Aye" Poppens: "Aye" Schmidt: "Aye" Arends: "Aye". Motion carried.

Objection to Real Property Assessment was presented for parcel number 099.49.32.B100 submitted by Todd & Sandra Schultz for a property located in Dayton Township. Appellant was present. MOTION by Poppens and seconded by Schmidt that the NACO be set at \$105,745 and the NAC10 be set at \$262,835 for a total valuation of \$368,580. Jibben: "Aye" Poppens: "Aye" Schmidt: "Aye" Arends: "Aye". Motion carried.

Objection to Real Property Assessment was presented for parcel number 240.87.01.001 submitted by Tea Hospitality LLC for a property located in Tea. Appellant was not present. MOTION by Schmidt and seconded by Jibben that the NADC be set at \$143,693 and the NADC2 be set at \$2,820,771 for a total valuation of \$2,964,464. Jibben: "Aye" Poppens: "Aye" Schmidt: "Aye" Arends: "Aye". Motion carried.

Objection to Real Property Assessment was presented for parcel number 099.50.03.C100 submitted by Don & Dawn Hoffman for a property located in LaValley Township. Appellant was present. MOTION by Schmidt and seconded by Poppens that the AGC be set at \$4,984 and the NAC10 be set at \$224,233 for a total valuation of \$229,217. Jibben: "Aye" Poppens: "Nay" Schmidt: "Aye" Arends: "Aye". Motion carried.

Objection to Real Property Assessment was presented for parcel number 098.50.12.2010 submitted by Lorraine Stratmeyer for a property located in Lynn Township. Appellant was present. MOTION by Poppens and seconded by Jibben that the AGA be set at \$211,772, the AGA1 be set at \$6,823, and the NAA1 be set at \$52,470 for a total valuation of \$271,065. Jibben: "Aye" Poppens: "Aye" Schmidt: "Aye" Arends: "Aye". Motion carried.

Objection to Real Property Assessment was presented for parcel number 099.51.01.4032 submitted by Lennis Hahn for a property located in Perry Township. Appellant was present via telephone. MOTION by Poppens and seconded by Jibben that the NACO be set at \$94,209, the NAC10 be set at \$242,810, and the NAC1 be set at \$1,251 for a total valuation of \$338,270. Jibben: "Aye" Poppens: "Aye" Schmidt: "Aye" Arends: "Aye". Motion carried.

Objection to Real Property Assessment was presented for parcel number 099.51.11.C100 submitted by Robert Hofer for a property located in Perry Township. Appellant was present. MOTION by Poppens and seconded by Schmidt that the NACO be set at \$95,604 and the NAC10 be set at \$299,283 for a total valuation of \$394,887. Jibben: "Nay" Poppens: "Aye" Schmidt: "Aye" Arends: "Aye". Motion carried.

Objection to Real Property Assessment was presented for parcel number 099.51.28.A100 submitted by Dale & Vickie Munce for a property located in Perry Township. Appellant was present. MOTION by Schmidt and seconded by Poppens that the NACO be set at \$132,050, the NAC10 be set at \$127,836, and the NAC1 be set at \$9,100 for a total valuation of \$268,986. Jibben: "Aye" Poppens: "Aye" Schmidt: "Aye" Arends: "Aye". Motion carried.

The Board recessed for lunch and reconvened at 1:00 p.m. with Commissioner Arends absent. Commissioner Poppens acted as Chair until Arends arrived during the Heydlauff appeal.

Objection to Real Property Assessment was presented for parcel number 099.51.31.1012 submitted by Robert & Merrilee Heydlauff for a property located in Perry Township. Appellant was present via telephone. MOTION by Poppens and seconded by Jibben that the NACO be set at \$94,209, the NAC10 be set at \$345,212 and the NAC1 be set at \$22,905 for a total valuation of \$462,326. Jibben: "Aye" Poppens: "Aye" Schmidt: "Aye" Arends: "Abstain". Motion carried.

Objection to Real Property Assessment was presented for parcel number 100.49.64.C107 submitted by Kevin & Paula Rokusek for a property located in Springdale Township. Appellant was present via telephone. MOTION by Poppens and seconded by Jibben that the NACO be set at \$54,890 and the NAC10 be set at \$216,082 for a total valuation of \$270,972. Jibben: "Aye" Poppens: "Aye" Schmidt: "Aye" Arends: "Nay". Motion carried.

Objection to Real Property Assessment was presented for parcel number 100.49.65.G001 submitted by Jeffrey Boyle for a property located in Springdale Township. Appellant was not present. MOTION by Jibben and seconded by Schmidt that the NACO be set at \$95,973 for a total valuation of \$95,973. Jibben: "Aye" Poppens: "Aye" Schmidt: "Aye" Arends: "Aye". Motion carried.

Objection to Real Property Assessment was presented for parcel number 100.50.32.E100 submitted by Jeff Kavan for a property located in Delapre Township. Appellant was not present. MOTION by Poppens and seconded by Schmidt that the NACO be set at \$103,763 and the NAC10 be set at \$7,922 for a total valuation of \$111,685. Jibben: "Aye" Poppens: "Aye" Schmidt: "Aye" Arends: "Aye". Motion carried.

Objection to Real Property Assessment was presented for parcel number 100.50.32.F10A submitted by Travis Dahle for a property located in Delapre Township. Appellant was not present. MOTION by Jibben and seconded by Poppens that the NACO be set at \$96,800 and the NAC10 be set at \$190,398 for a total valuation of \$287,198. Jibben: "Aye" Poppens: "Aye" Schmidt: "Aye" Arends: "Aye". Motion carried.

Objection to Real Property Assessment was presented for parcel number 100.50.62.4035 submitted by Dennis & Deanna Weaver for a property located in Delapre Township. Appellant was present. MOTION by Poppens and seconded by Schmidt that the NACO be set at \$95,000 and the NAC10 be set at \$235,000 for a total valuation of \$330,000. Jibben: "Aye" Poppens: "Aye" Schmidt: "Aye" Arends: "Aye". Motion carried.

Objection to Real Property Assessment was presented for parcel number 100.50.62.G017 submitted by Chris & Carrie Hanson for a property located in Delapre Township. Appellant was present via telephone. MOTION by Jibben and seconded by Schmidt that the NACO be set at \$91,899, the NAC10 be set at \$222,974, and the NAC1 be set at \$26,028 for a total valuation of \$340,901. Jibben: "Aye" Poppens: "Aye" Schmidt: "Aye" Arends: "Aye". Motion carried.

Objection to Real Property Assessment was presented for parcel number 100.50.65.D500 submitted by Randy & Barbara Hascall for a property located in Delapre Township. Appellant was present. MOTION by Schmidt and seconded by Poppens that the NACO be set at \$96,000, the NAC10 be set at \$156,524, and the NAC1 be set at \$11,196 for a total valuation of \$263,720. Jibben: "Aye" Poppens: "Aye" Schmidt: "Aye" Arends: "Aye". Motion carried.

Objection to Owner Occupied Status was presented for parcel number 240.66.03.011 submitted by Todd & Janelle Boots for a property located in Delapre Township. Appellant was present. MOTION by Poppens to grant Owner Occupied status. Motion failed for lack of second. MOTION by Poppens and seconded by Jibben to deny Owner Occupied Status. Jibben: "Aye" Poppens: "Nay" Schmidt: "Aye" Arends: "Nay". Motion failed. MOTION by Poppens and seconded by Schmidt to table this appeal until April 27, 2021. Jibben: "Aye" Poppens: "Aye" Schmidt: "Aye" Arends: "Aye". Motion carried.

Objection to Owner Occupied Status was presented for parcel number 240.67.03.021 submitted by Joseph Uhler for a property located in Delapre Township. MOTION by Poppens and seconded by Jibben to deny Owner Occupied status. Jibben: “Aye” Poppens: “Aye” Schmidt: “Aye” Arends: “Aye”. Motion carried.

Objection to Owner Occupied Status was presented for parcel number 281.59.17.003 submitted by Jeffrey & Lacey Parson for a property located in Sioux Falls. MOTION by Poppens and seconded by Schmidt to grant Owner Occupied status. Jibben: “Aye” Poppens: “Aye” Schmidt: “Aye” Arends: “Aye”. Motion carried.

Objection to Owner Occupied Status was presented for parcel number 282.13.04.003 submitted by Patrick Coughlin for a property located in Sioux Falls. MOTION by Jibben and seconded by Poppens to deny Owner Occupied status. Jibben: “Aye” Poppens: “Aye” Schmidt: “Aye” Arends: “Aye”. Motion carried.

The County Board of Equalization recessed at 3:20 p.m.

The County Board of Equalization reconvened.

Objection to Real Property Assessment was presented for parcel numbers 280.36.00.A101-F306 submitted by Heartland Fields Investments LLC for properties located in Sioux Falls. Appellant was present. MOTION by Schmidt and seconded by Jibben to table the appeals submitted by Heartlands Investments LLC until May 4, 2021. Jibben: “Aye” Poppens: “Nay” Schmidt: “Aye” Arends: “Aye”. Motion carried.

Objection to Real Property Assessment was presented for parcel number 281.31.14.019 submitted by Kameron Carlson for a property located in Sioux Falls. Appellant was present. MOTION by Poppens and seconded by Jibben that the NADO be set at \$176,175 and the NAD10 be set at \$1,054,604 for a total valuation of \$1,230,779. Jibben: “Aye” Poppens: “Aye” Schmidt: “Aye” Arends: “Aye”. Motion carried.

Director of Equalization, Karla Goossen, presented Applications for Property Tax Exempt Status.

MOTION by Schmidt and seconded by Poppens that Sioux Falls Christian School be granted 100% tax exempt and 0% taxable for parcel 280.07.07.003C land and structures per SDCL 10-4-13. Jibben: “Aye” Poppens: “Aye” Schmidt: “Aye” Arends: “Aye”. Motion carried.

MOTION by Schmidt and seconded by Jibben to grant Avera McKennan be granted 93% tax exempt and 7% taxable for parcel 281.19.00.001 land and structures per SDCL 10-4-9.3. Jibben: “Aye” Poppens: “Aye” Schmidt: “Aye” Arends: “Aye”. Motion carried.

MOTION by Schmidt and seconded by Jibben to grant Avera McKennan be granted 99% tax exempt and 1% taxable for parcel 282.05.01.001 land and structures per SDCL 10-4-9.3. Jibben: “Aye” Poppens: “Aye” Schmidt: “Aye” Arends: “Aye”. Motion carried.

MOTION by Schmidt and seconded by Poppens to grant Home Builders Association be granted 5.3% tax exempt and 94.7% taxable for parcel 281.27.05.002 land and structures per SDCL 10-4-9.2. Jibben: “Aye” Poppens: “Aye” Schmidt: “Aye” Arends: “Aye”. Motion carried.

MOTION by Schmidt and seconded by Jibben to grant Habitat for Humanity be granted 100% tax exempt and 0% taxable for parcel 200.13.48.006A land and structures per SDCL 10-4-9.1. Jibben: “Aye” Poppens: “Aye” Schmidt: “Aye” Arends: “Aye”. Motion carried.

MOTION by Poppens and seconded by Schmidt to grant University of Northwestern St Paul Tower be granted 100% tax exempt and 0% taxable for parcel 282.06.01.001 land and structures per SDCL 10-4-9.1. Jibben: “Aye” Poppens: “Aye” Schmidt: “Aye” Arends: “Aye”. Motion carried.

MOTION by Jibben and seconded by Schmidt to grant Pleasant View Cemetery be granted 100% tax exempt and 0% taxable for parcel 270.16.00.301 land per SDCL 10-4-9. Jibben: "Aye" Poppens: "Aye" Schmidt: "Aye" Arends: "Aye". Motion carried.

MOTION by Schmidt and seconded by Jibben to grant Harrisburg Economic Development be granted 100% tax exempt and 0% taxable for parcel 270.67.00.002 land and structures per SDCL 10-4-8.1. Jibben: "Aye" Poppens: "Aye" Schmidt: "Aye" Arends: "Aye". Motion carried.

MOTION by Schmidt and seconded by Jibben to grant Faith Baptist Fellowship be granted 99% tax exempt and 1% taxable for parcels 280.25.00.001 & 280.50.10.002 land and structures per SDCL 10-4-9. Jibben: "Aye" Poppens: "Aye" Schmidt: "Aye" Arends: "Aye". Motion carried.

MOTION by Poppens and seconded by Jibben to allow the Director of Equalization to make changes for elderly low-income assistance freeze for 2021 as certified by the Lincoln County Treasurer per SDCL 10-6A-2. Jibben: "Aye" Poppens: "Aye" Schmidt: "Aye" Arends: "Aye". Motion carried.

MOTION by Jibben and seconded by Schmidt to allow the Director of Equalization to make the necessary changes in value for qualifying Historical properties per SDCL 1-19B-25. Jibben: "Aye" Poppens: "Aye" Schmidt: "Aye" Arends: "Aye". Motion carried.

MOTION by Schmidt and seconded by Poppens to allow the Director of Equalization to make the necessary changes in value for those properties qualifying for the Discretionary formula per SDCL 10-6-35.2. Jibben: "Aye" Poppens: "Aye" Schmidt: "Aye" Arends: "Aye". Motion carried.

MOTION by Jibben and seconded by Poppens to allow the Director of Equalization to exempt those properties qualifying for the exemption of dwelling owned by certain paraplegic veterans per SDCL 10-4-24.1. Jibben: "Aye" Poppens: "Aye" Schmidt: "Aye" Arends: "Aye". Motion carried.

MOTION by Schmidt and seconded by Poppens to allow the Director of Equalization to exempt portion of those properties qualifying for the partial exemption of dwellings owned by certain disabled veterans. This will include those that would have qualified but missed the deadline per SDCL 10-4-40. Jibben: "Aye" Poppens: "Aye" Schmidt: "Aye" Arends: "Aye". Motion carried.

MOTION by Schmidt and seconded by Poppens to recess County Board of Equalization at 4:43 p.m. Jibben: "Aye" Poppens: "Aye" Schmidt: "Aye" Arends: "Aye". Motion carried.

Joel Arends, Vice-Chair

Attest: _____
Sheri Lund, Auditor

Approved: _____