

April 09, 2024
County Board of Equalization

The County Board of Commissioners convened as a County Board of Equalization at 9:10 a.m. on April 9, 2024. The meeting was brought to order by the Vice Chair, Jim Schmidt, with Commissioners Joel Arends, Tiffani Landeen, and Michael Poppens present and James C. Jibben present via phone. Cristen Standley was Clerk of the Board.

MOTION by Landeen and seconded by Arends to convene as the County Board of Equalization. Arends: “Aye” Poppens: “Aye” Jibben: “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 Landeen and second by Poppens to approve disabled veteran applications that missed the November 1st deadline but otherwise qualify: Application 2024-1, Received 11/7/2023, Effective 9/13/2023; Application 2024-2, Received 11/17/2023, Effective 1/1/2023; Application 2024-3, Received 11/27/2023, Effective 4/16/2023; Application 2024-4, Received 12/4/2023, Effective 12/1/2022; Application 2024-5, Received 12/27/2023, Effective 7/11/2023; Application 2024-6, Received 1/19/2024, Effective 5/10/2023; Application 2024-7, Received 1/23/2024, Effective 5/1/2015; Application 2024-8, Received 1/24/2024, Effective 9/19/2023; Application 2024-9, Received 2/13/2024, Effective 8/15/2019; Application 2024-10 Received 2/15/2024, Effective 8/3/2022; Application 2024-11, Received 2/26/2024, Effective 3/8/2023; Application 2024-12, Received 3/7/2024, Effective 10/20/2023; Application 2024-13, Received 3/14/2024, Effective 12/1/2022; Application 2024-14, Received 3/15/2024, Effective 1/23/2023; Application 2024-15, Received 3/20/2024, Effective 7/14/2023; Application 2024-16, Received 3/22/2024, Effective 8/1/2023; Application 2024-17, Received 3/28/2024, Effective 1/12/2021. Arends: “Aye” Poppens: “Aye” Jibben: “Aye” Schmidt: “Aye” Landeen; “Aye”. Motion carried.

MOTION by Landeen and seconded by Poppens to deny disabled veteran applications: DNQ 2024-1, Received 8/21/2023; Application DNQ 2024-2, Received 2/7/2024; Application DNQ 2024-3 Received 3/12/2024; Application DNQ 2024-4, Received 3/15/2024. Arends: “Aye” Poppens: “Aye” Jibben: “Aye” Schmidt: “Aye” Landeen; “Aye”. Motion carried.

MOTION by Landeen and seconded by Poppens to direct the Director of Equalization to correct errors and make necessary changes for the year 2025 pursuant to SDCL 10-11-26. Arends: “Aye” Poppens: “Aye” Jibben: “Aye” Schmidt: “Aye” Landeen; “Aye”. Motion carried.

MOTION by Landeen and seconded by Poppens to authorize the Director of Equalization to make changes in compliance with SDCL 10-6A-2 for elderly/disabled low-income assistance freeze for 2024 as certified by the Lincoln County Treasurer. Arends: “Aye” Poppens: “Aye” Jibben: “Aye” Schmidt: “Aye” Landeen; “Aye”. Motion carried.

Motion by Landeen and seconded by Poppens 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” Poppens: “Aye” Jibben: “Aye” Schmidt: “Aye” Landeen; “Aye”. Motion carried.

Motion by Landeen and seconded by Poppens 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" Poppens: "Aye" Jibben: "Aye" Schmidt: "Aye" Landeen; "Aye". Motion carried.

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

Motion by Landeen and seconded by Poppens 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" Poppens: "Aye" Jibben: "Aye" Schmidt: "Aye" Landeen; "Aye". Motion carried.

Motion by Landeen and seconded by Poppens to Approve continuing exemptions per SDCL 10-4-19 as follows: SDCL 10-4-9.4, 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, 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, 200.50.20.C100; SDCL 10-4-9.1, 100% exempt, Parcels 098.49.33.4030, 200.13.32.005; SDCL 10-4-9, 100% exempt, 100.50.56.A100, 098.50.28.2020, 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, 096.49.34.1011, 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, 271.41.01.00A, 280.20.13.008A, 097.51.05.C300, 250.10.04.003, 250.33.00.004B, 250.75.01.001, 100.49.08.4031, 283.14.00.A100, 099.51.28.B3B0, 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, 281.78.00.20AA, 100.50.33.A100, 210.40.00.023, 096.49.03.4040, 096.49.10.1010, 240.70.00.A00, 281.54.00.K100, 270.27.00.003, 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, 280.33.02.002, 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, 280.50.12.012, 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, 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. Arends: "Aye" Poppens: "Aye" Jibben: "Aye" Schmidt: "Aye" Landeen; "Aye". Motion carried.

MOTION by Landeen and seconded by Poppens to recess County Board of Equalization at 9:11 a.m. Arends: "Aye" Poppens: "Aye" Jibben: "Aye" Schmidt: "Aye" Landeen; "Aye". Motion carried.

Board of Equalization

Jim Schmidt, Lincoln County Vice Chair

Attest: _____
Cristen Standley, Deputy Auditor

Approved: April 15, 2024
Please publish the week of April 22, 2024.