

April 15, 2024
County Board of Equalization

The County Board of Commissioners convened as a County Board of Equalization at 9:00 a.m. on April 15, 2024. The meeting was brought to order by the Vice-Chair, Jim Schmidt, with Commissioners Michael Poppens, and Joel Arends present. Auditor Cristen Standley 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 Poppens to convene as the County Board of Equalization. Arends: “Aye” Poppens: “Aye” Schmidt; “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: 04.09.2024. Arends: “Aye” Poppens: “Aye” Schmidt; “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 Poppens to grant 100% exempt and 0% taxable for parcel 250.10.07.009, US Military Vets MC SD 2. Applicant was not present. Arends: “Aye” Poppens “Aye” Schmidt; “Aye”. Motion carried.

MOTION by Arends and seconded by Poppens to grant 100% exempt and 0% taxable for parcel 270.94.03.028, South Dakota Achieve. Applicant was present via phone. Arends: “Aye” Poppens “Aye” Schmidt; “Aye”. Motion carried.

MOTION by Arends and seconded by Poppens to grant 100% exempt and 0% taxable for parcel 250.92.01.000, Lennox Area Development Corp. Applicant was not present. Arends: “Aye” Poppens “Aye” Schmidt; “Aye”. Motion carried.

MOTION by Arends and seconded by Poppens to grant 100% exempt and 0% taxable for parcel 250.92.02.000, Lennox Area Development Corp. Applicant was not present. Arends: “Aye” Poppens “Aye” Schmidt; “Aye”. Motion carried.

MOTION by Arends and seconded by Poppens to grant 0% exempt and 100% taxable for parcel 250.31.02.012, Lennox Are Development Corp. Applicant was not present. Arends: “Aye” Poppens “Aye” Schmidt; “Aye”. Motion carried.

MOTION by Arends and seconded by Poppens to grant 100% exempt and 0% taxable for parcel 100.50.80.0030, Chapter 289 of the Experimental Aircraft Association. Applicant was not present. Arends: “Aye” Poppens “Aye” Schmidt; “Aye”. Motion carried.

MOTION by Arends and seconded by Poppens to grant 5.3% exempt and 99.7% taxable for parcel 281.27.05.002, Home Builders Association of the Sioux Empire. Applicant was not present. Arends: "Aye" Poppens "Aye" Schmidt; "Aye". Motion carried.

MOTION by Arends and seconded by Poppens to grant 100% exempt and 0% taxable for parcel 210.40.00.007A, Hudson Economic Development Inc. Applicant was not present. Arends: "Aye" Poppens "Aye" Schmidt; "Aye". Motion carried.

MOTION by Arends and seconded by Poppens to grant 100% exempt and 0% taxable for parcel 210.10.29.019, Hudson Economic Development Inc. Applicant was not present. Arends: "Aye" Poppens "Aye" Schmidt; "Aye". Motion carried.

MOTION by Arends and seconded by Poppens to grant 100% exempt and 0% taxable for parcel 210.10.15.017A, Hudson Economic Development. Applicant was not present. Arends: "Aye" Poppens "Aye" Schmidt; "Aye". Motion carried.

MOTION by Arends and seconded by Poppens to grant 0% exempt and 100% taxable for parcel 200.50.58.001, Canton Economic Development. Applicant was not present. Arends: "Aye" Poppens "Aye" Schmidt; "Aye". Motion carried.

MOTION by Arends and seconded by Poppens to grant 0% exempt and 100% taxable for parcel 270.17.01.CODO, Harrisburg Economic Development. Applicant was present. Arends: "Aye" Poppens "Aye" Schmidt; "Aye". Motion carried.

MOTION by Arends and seconded by Poppens to grant 0% exempt and 100% taxable for parcel 270.17.01.COEO, Harrisburg Economic Development. Applicant was present. Arends: "Aye" Poppens "Aye" Schmidt; "Aye". Motion carried.

MOTION by Arends and seconded by Poppens to grant 0% exempt and 100% taxable for parcel 270.20.06.006, Harrisburg Economic Development. Applicant was present. Arends: "Aye" Poppens "Aye" Schmidt; "Aye". Motion carried.

MOTION by Arends and seconded by Poppens to grant 0% exempt and 100% taxable for parcel 280.50.17.005, University of Northwestern. Applicant was not present. Arends: "Nay" Poppens "Nay" Schmidt; "Aye". Motion failed.

MOTION by Arends and seconded by Poppens to grant 100% exempt and 0% taxable for parcel 280.50.17.005, University of Northwestern. Applicant was not present. Arends: "Aye" Poppens "Aye" Schmidt; "Aye". Motion carried.

MOTION by Arends and seconded by Poppens to grant 42.03% exempt and 57.97% taxable for parcel 280.07.01.002C, South Dakota FCA. Applicant was present via phone. Arends: "Aye" Poppens "Aye" Schmidt; "Aye". Motion carried.

Motion by Poppens and seconded by Arends to take a recess at 9:56 a.m. and return at 10:10 a.m. Arends: "Aye" Poppens "Aye" Schmidt; "Aye". Motion carried.

Motion by Poppens and seconded by Arends come back from recess at 10:09 a.m. Arends: "Aye" Poppens "Aye" Schmidt; "Aye". Motion carried.

Motion by Arends and seconded by Poppens to take recess at 10:09 a.m. Arends: "Aye" Poppens "Aye" Schmidt; "Aye". Motion carried.

Motion by Arends and seconded by Poppens come back from recess at 10:21 a.m. Arends: "Aye" Poppens "Aye" Schmidt; "Aye". Motion carried.

MOTION by Poppens and seconded by Arends to grant 0% exempt and 100% taxable for parcel 240.70.06.C00, R&D Development LLC. Applicant was present. Arends: "Aye" Poppens "Aye" Schmidt; "Aye". Motion carried.

MOTION by Arends and seconded by Poppens to grant 0% exempt and 100% taxable for parcel 240.70.06.CO2, R&D Development LLC. Applicant was present. Arends: "Aye" Poppens "Aye" Schmidt; "Aye". Motion carried.

MOTION by Poppens and seconded by Arends to grant 0% exempt and 100% taxable for parcel 240.70.06.C03, R&D Development LLC. Applicant was present. Arends: "Aye" Poppens "Aye" Schmidt; "Aye". Motion carried.

Objection to Real Property Assessment was presented for parcel number 270.16.01.003B submitted by Hunter Investments LLC for a property located in the City of Sioux Falls. Appellant was present. MOTION by Poppens and seconded by Arends that the NADC be set at \$38,250 and the NADC2 be set at \$275,000 for a total valuation of \$313,250. Arends: "Aye" Poppens: "Aye" Schmidt: "Aye". Motion carried.

Objection to Real Property Assessment was presented for parcel number 270.26.09.001A submitted by Nirburg LLC for a property located in the City of Sioux Falls. Appellant was present. MOTION by Arends and seconded by Poppens that the NADC be set at \$35,000 and the NADC2 be set at \$283,805 for a total valuation of \$318,805. Arends: "Aye" Poppens: "Aye" Schmidt: "Aye". Motion carried.

MOTION by Arends and seconded by Poppens to grant 0% exempt and 100% taxable for parcel 230.49.00.100, Worthing Economic Development. Applicant was not present. Arends: "Aye" Poppens "Aye" Schmidt; "Aye". Motion carried.

MOTION by Arends and seconded by Poppens to grant 100% exempt and 0% taxable for parcel 230.86.01.004, Worthing Economic Development. Applicant was not present. Arends: "Aye" Poppens "Aye" Schmidt; "Aye". Motion carried.

MOTION by Arends and seconded by Poppens to grant 100% exempt and 0% taxable for parcel 230.26.00.007, Worthing Economic Development. Applicant was not present. Arends: "Aye" Poppens "Aye" Schmidt; "Aye". Motion carried.

MOTION by Arends and seconded by Poppens to grant 100% exempt and 0% taxable for parcel 230.26.00.008, Worthing Economic Development. Applicant was not present. Arends: "Aye" Poppens "Aye" Schmidt; "Aye". Motion carried.

MOTION by Arends and seconded by Poppens to grant 100% exempt and 0% taxable for parcel 230.86.01.003, Worthing Economic Development. Applicant was not present. Arends: “Aye” Poppens “Aye” Schmidt; “Aye”. Motion carried.

MOTION by Arends and seconded by Poppens to grant 100% exempt and 0% taxable for parcel 230.26.00.010, Worthing Economic Development. Applicant was not present. Arends: “Aye” Poppens “Aye” Schmidt; “Aye”. Motion carried.

MOTION by Arends and seconded by Poppens to grant 99% exempt and 1% taxable for parcel 282.05.01.001, Avera Health. Applicant was not present. Arends: “Aye” Poppens “Aye” Schmidt; “Aye”. Motion carried.

MOTION by Arends and seconded by Poppens to grant 99% exempt and 1% taxable for parcel 281.19.00.001, Avera McKennan. Applicant was not present. Arends: “Aye” Poppens “Aye” Schmidt; “Aye”. Motion carried.

MOTION by Arends and seconded by Poppens to recess County Board of Equalization until 1:00 p.m. at. Arends: “Aye” Poppens: “Aye” Schmidt: “Aye”. Motion carried.

Lincoln County Board of Equalization

Jim Schmidt, Lincoln County Vice-Chair

Attest: _____
Cristen Standley, Deputy Auditor

Approved: April 30, 2024
Please publish the week of May 6, 2024.