

April 16, 2024
County Board of Equalization

The County Board of Commissioners convened as a County Board of Equalization at 9:00 a.m. on April 16, 2024. The meeting was brought to order by the Vice-Chair, Jim Schmidt, with Commissioners Michael Poppens, and Tiffani Landeen 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 Poppens and seconded by Landeen to convene as the County Board of Equalization. Poppens: “Aye” Landeen: “Aye” Schmidt; “Aye”. Motion carried.

MOTION by Poppens and second by Landeen to approve the following administrative changes pursuant to SDCL 10-11-26: Set the NADC at \$38,612 and the NADC2 at \$49,503 for parcel number 210.10.35.000. Poppens: “Aye” Landeen: “Aye” Schmidt; “Aye”. Motion carried.

MOTION by Poppens and second by Landeen to approve the following administrative changes pursuant to SDCL 10-11-26: Set the AGA at \$173,486 and set the AGA1 at \$77,787 and set the NAA1 at \$194,394 for parcel number 100.50.58.3030. Poppens: “Aye” Landeen: “Aye” Schmidt; “Aye”. Motion carried.

MOTION by Poppens and second by Landeen to approve the following administrative changes pursuant to SDCL 10-11-26: Set the NAC at \$0 for parcel number 097.49.46.3000. Poppens: “Aye” Landeen: “Aye” Schmidt; “Aye”. Motion carried.

MOTION by Poppens and second by Landeen to approve the following administrative changes pursuant to SDCL 10-11-26: Set the NAC at \$217,600 and the NAC1 at \$323,021 for parcel number 100.49.53.2031. Poppens: “Aye” Landeen: “Aye” Schmidt; “Aye”. Motion carried.

OPPORTUNITY FOR PUBLIC COMMENT:

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

Objection to Real Property Assessment was presented for parcel number 240.72.05.001A submitted by Melinda and Woodrow Houser II for a property located in the City of Tea. Appellant was present.

MOTION by Poppens and seconded by Landeen that the NADC be set at \$46,813 and the NADC2 be set at \$645,748 for a total valuation of \$692,561. Poppens: “Aye” Landeen: “Aye” Schmidt; “Aye”. Motion carried.

Objection to Real Property Assessment was presented for parcel number 240.72.05.002A submitted by Melinda and Woodrow Houser II for a property located in the City of Tea. Appellant was present.

MOTION by Poppens and seconded by Landeen that the NADC be set at \$41,649 and the NADC2 be set at \$627,238 for a total valuation of \$668,887. Poppens: “Aye” Landeen: “Aye” Schmidt; “Aye”. Motion carried.

Objection to Real Property Assessment was presented for parcel number 240.72.05.004A submitted by Melinda and Woodrow Houser II for a property located in the City of Tea. Appellant was present.

MOTION by Landeen and seconded by Poppens that the NADC be set at \$43,212 and the NADC2 be set

at \$627,238 for a total valuation of \$670,450. Poppens: “Aye” Landeen: “Aye” Schmidt; “Aye”. Motion carried.

Objection to Real Property Assessment was presented for parcel number 240.72.06.001A submitted by Melinda and Woodrow Houser II for a property located in the Tea. Appellant was present. MOTION by Poppens and seconded by Landeen that the NADC be set at \$119,811 and the NADC2 be set at \$1,300,510 for a total valuation of \$1,420,321. Poppens: “Aye” Landeen: “Aye” Schmidt; “Aye”. Motion carried.

Objection to Real Property Assessment was presented for parcel number 240.72.06.002A submitted by Heartland Fields Investments, LLC for a property located in the City of Tea. Appellant was present. MOTION by Poppens and seconded by Landeen that the NADC be set at \$49,829 and the NADC2 be set at \$640,624 for a total valuation of \$690,453. Poppens: “Aye” Landeen: “Aye” Schmidt; “Aye”. Motion carried.

Objection to Real Property Assessment was presented for parcel number 240.72.06.003A submitted by Melinda and Woodrow Houser II for a property located in the City of Tea. Appellant was present. MOTION by Poppens and seconded by Landeen that the NADC be set at \$97,718 and the NADC2 be set at \$655,630 for a total valuation of \$753,348. Poppens: “Aye” Landeen: “Aye” Schmidt; “Aye”. Motion carried.

Objection to Real Property Assessment was presented for parcel number 240.72.06.004 submitted by Taylor Houser for a property located in the City of Tea. Appellant was present. MOTION by Poppens and seconded by Landeen that the NADC be set at \$87,804 and the NADC2 be set at \$525,101 and the NADO be set at \$29,268 and the NAD10 be set at \$157,406 for a total valuation of \$799,579. Poppens: “Aye” Landeen: “Aye” Schmidt; “Aye”. Motion carried.

Objection to Real Property Assessment was presented for parcel number 260.45.03.001 submitted by M&H Rentals, Inc for a property located in the City of Beresford. Appellant was present. MOTION by Poppens and seconded by Landeen that the NADC be set at \$56,250 and the NADC2 be set at \$120,000 for a total valuation of \$208,499. Poppens: “Aye” Landeen: “Aye” Schmidt; “Aye”. Motion carried.

Objection to Real Property Assessment was presented for parcel number 250.33.00.036B submitted by Lisa Kreutzmann for a property located in the City of Lennox. Appellant was present. MOTION by Landeen and seconded by Poppens that the NADO be set at \$66,550 and the NAD10 be set at \$234,812 and the NAD1 be set at \$2,252 for a total valuation of \$303,614. Poppens: “Aye” Landeen: “Aye” Schmidt; “Aye”. Motion carried.

Objection to Real Property Assessment was presented for parcel number 250.73.00.002 submitted by Curtis and Vickie Cartwright for a property located in the City of Lennox. Appellant was present. MOTION by Poppens and seconded by Landeen that the NADC be set at \$84,801 and the NADC2 be set at \$1,962,796 for a total valuation of \$2,047,597. Poppens: “Aye” Landeen: “Aye” Schmidt; “Aye”. Motion carried.

Objection to Real Property Assessment was presented for parcel number 260.35.03.003 submitted by Larry Anderson for a property located in the City of Beresford. Appellant was present. MOTION by Poppens and seconded by Landeen that the NADC be set at \$43,650 and the NAD10 be set at \$180,661 for a total valuation of \$224,311. Poppens: “Aye” Landeen: “Aye” Schmidt; “Aye”. Motion carried.

Objection to Real Property Assessment was presented for parcel number 260.47.00.001 submitted by Benjamin and Talisha Fahlberg for a property located in the City of Beresford. Appellant was present via phone. MOTION by Poppens and seconded by Schmidt that the NADO be reclassified as AGC and be set at \$5,461 and the NAD1O be set at \$536,737 and the NAD1 be set at \$80,141 for a total valuation of \$622,339. Poppens: “Aye” Landeen: “Aye” Schmidt; “Aye”. Motion carried.

Objection to Real Property Assessment was presented for parcel number 260.50.32.007 submitted by Peterson Properties, LLC for a property located in the City of Beresford. Appellant was present. MOTION by Poppens and seconded by Landeen that the NAD be set at \$25,000 for a total valuation of \$25,000. Poppens: “Aye” Landeen: “Aye” Schmidt; “Aye”. Motion carried.

Objection to Real Property Assessment was presented for parcel number 260.50.32.012 submitted by Peterson Properties, LLC for a property located in the City of Beresford. Appellant was present. MOTION by Poppens and seconded by Landeen that the NAD be set at \$25,000 for a total valuation of \$25,000. Poppens: “Aye” Landeen: “Aye” Schmidt; “Aye”. Motion carried.

Objection to Real Property Assessment was presented for parcel number 270.70.07.036 submitted by Nathan and Yesenia Bridgman for a property located in the City of Harrisburg. Appellant was not present. MOTION by Landeen and seconded by Poppens that the NADO be set at \$44,885 and the NAD1O be set at \$246,753 for a total valuation of \$291,638. Poppens: “Aye” Landeen: “Aye” Schmidt; “Aye”. Motion carried.

Objection to Real Property Assessment was presented for parcel number 240.81.01.001 submitted by Healy Family Living trust for a property located in the City of Tea. Appellant was present via phone. MOTION by Landeen and seconded by Poppens that the NADC be set at \$671,467 and the NADC2 be set at \$2,170,653 for a total valuation of \$2,842,120. Poppens: “Aye” Landeen: “Aye” Schmidt; “Aye”. Motion carried.

Objection to Owner-Occupied Status was presented for parcel number 280.35.08.017 submitted by Duong Tran- Irrevocable Trust for a property located in the City of Sioux Falls. Appellant was present. MOTION by Poppens and seconded by Landeen to deny owner occupied status on parcel 280.35.08.017. Arends: “Aye” Poppens: “Aye” Landeen: “Aye” Schmidt; “Aye”. Motion carried.

Objection to Real Property Assessment was presented for parcel number 099.49.71.3020 submitted by Michael and Paula Feucht for a property located in Dayton Township. Appellant was present via phone. MOTION by Landeen and seconded by Poppens that the NACO be reclassified as AGC and to be set at \$28,975 and the NAC1 be reclassified as AGC1 and be set at \$103,927 NAC1O to be reclassified as NAA1O and be set at \$181,058 for a total valuation of \$313,960. Poppens: “Aye” Landeen: “Aye” Schmidt; “Aye”. Motion carried.

MOTION by Landeen and seconded by Poppens to recess County Board of Equalization until 1:00 p.m. April 16, 2024, at 5:00 p.m. Landeen: “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.