

April 16, 2024  
County Board of Equalization

The County Board of Commissioners convened as a County Board of Equalization at 1:00 p.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 Landeen and seconded by Poppens to convene as the County Board of Equalization. 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 200.11.00.006 submitted by Kenneth and Jacqueline Cressman for a property located in the City of Canton. Appellant was present. MOTION by Landeen and seconded by Poppens that the NADO be set at \$54,210 and the NAD10 be set at \$138,261 for a total valuation of \$192,471. Poppens: “Aye” Landeen: “Aye” Schmidt; “Aye”. Motion carried.

Objection to Real Property Assessment was presented for parcel number 200.14.05.009 submitted by Samuel and Alison Nelson for a property located in the City of Canton. Appellant was present. MOTION by Poppens and seconded by Landeen that the NADO be set at \$52,107 and the NAD10 be set at \$325,257 for a total valuation of \$377,364. Poppens: “Aye” Landeen: “Aye” Schmidt; “Aye”. Motion carried.

Objection to Real Property Assessment was presented for parcel number 200.15.00.028 submitted by Superior Properties for a property located in the City of Canton. Appellant was present. MOTION by Landeen and seconded by Poppens that the NAD be set at \$42,075 and the NAD1 be set at \$186,398 for a total valuation of \$228,473. Poppens: “Aye” Landeen: “Aye” Schmidt; “Aye”. Motion carried.

Objection to Real Property Assessment was presented for parcel number 200.58.00.107 submitted by Superior Properties for a property located in the Canton. Appellant was present. MOTION by Poppens and seconded by Landeen that the NADC be set at \$35,960 and the NADC2 be set at \$147,179 for a total valuation of \$183,139. Poppens: “Aye” Landeen: “Aye” Schmidt; “Aye”. Motion carried.

Objection to Real Property Assessment was presented for parcel number 200.18.00.003B submitted by Kristi Feucht for a property located in the City of Canton. Appellant was present via phone. MOTION by Landeen and seconded by Poppens that the NADO be set at \$35,462 and the NAD10 be set at \$190,775 for a total valuation of \$226,237. Poppens: “Aye” Landeen: “Aye” Schmidt; “Aye”. Motion carried.

Objection to Real Property Assessment was presented for parcel number 200.21.00.004 submitted by Laurie Wiebe for a property located in the City of Canton. Appellant was present. MOTION by Landeen and seconded by Poppens that the NADO be set at \$39,572 and the NAD10 be set at \$162,000 for a total valuation of \$201,572. Poppens: “Aye” Landeen: “Aye” Schmidt; “Aye”. Motion carried.

Objection to Real Property Assessment was presented for parcel number 200.32.11.004 submitted by Heikkila Living Trust for a property located in the City of Canton. Appellant was present. MOTION by Poppens and seconded by Landeen that the NADO be set at \$45,672 and the NAD10 be set at \$254,609 for a total valuation of \$300,281. Poppens: “Aye” Landeen: “Aye” Schmidt; “Aye”. Motion carried.

Objection to Real Property Assessment was presented for parcel number 200.33.02.005 submitted by Charles and Lynda Johnson for a property located in the City of Canton. Appellant was present. MOTION by Poppens and seconded by Landeen that the NADO be set at \$46,497 and the NAD10 be set at \$125,606 for a total valuation of \$172,103. Poppens: “Aye” Landeen: “Aye” Schmidt; “Aye”. Motion carried.

Objection to Real Property Assessment was presented for parcel number 200.63.02.020 submitted by Theodore Jr and Dawn Dykstra for a property located in the City of Canton. Appellant was present. MOTION by Poppens and seconded by Landeen that the NADO be set at \$33,150 and the NAD10 be set at \$67,864 for a total valuation of \$101,014. Poppens: “Aye” Landeen: “Aye” Schmidt; “Aye”. Motion carried.

Objection to Real Property Assessment was presented for parcel number 098.50.28.B100 submitted by Connor Moore for a property located in Lynn Township. Appellant was present. MOTION by Poppens and seconded by Landeen that the AGA be set at \$163,800 for a total valuation of \$163,800. Poppens: “Aye” Landeen: “Aye” Schmidt; “Aye”. Motion carried.

Objections for parcels 099.49.02.1000 and 098.50.28.B100 rescheduled until 04.23.2024.

Objection to Real Property Assessment was presented for parcel number 099.50.03.2010 submitted by Donald and Dawn Hoffman for a property located in Lavalley Township. Appellant was present. MOTION by Landeen and seconded by Poppens that the AGA be set at \$176,509 and the AGA1 be set at \$34,996 and the NAA10 be set at \$268,844 for a total valuation of \$480,349. Poppens: “Aye” Landeen: “Aye” Schmidt; “Aye”. Motion carried.

Objection to Real Property Assessment was presented for parcel number 099.50.03.C100 submitted by Benjamin and Katie Keppen for a property located in Lavalley Township. Appellant was present. MOTION by Poppens and seconded by Landeen that the AGC be set at \$5,429 and the NAC10 be set at \$392,995 for a total valuation of \$398,424. Poppens: “Aye” Landeen: “Aye” Schmidt; “Aye”. Motion carried.

Objection to Real Property Assessment was presented for parcel number 096.50.25.4021 submitted by Rickard Prior for a property located in Pleasant Township. Appellant was present. MOTION by Poppens and seconded by Landeen that the NACO be set at \$97,500 and the NAC10 be set at \$118,333 and the NAC1 be set at \$8,636 for a total valuation of \$224,469. Poppens: “Aye” Landeen: “Aye” Schmidt; “Aye”. Motion carried.

Objection to Real Property Assessment was presented for parcel number 096.50.01.C100 submitted by Matthew and Robin Wynia for a property located in Pleasant Township. Appellant was present via phone. MOTION by Poppens and seconded by Landeen that the NACO be set at \$129,240 and the NAC10 be set at \$358,000 and the NAC1 be set at \$51,498 for a total valuation of \$538,738. Poppens: “Aye” Landeen: “Aye” Schmidt; “Aye”. Motion carried.

Objection to Real Property Assessment was presented for parcel number 096.50.32.3011 submitted by Curtis and Elaine Johnson for a property located in Pleasant Township. Appellant was not present. MOTION by Poppens and seconded by Landeen that the NACO be set at \$5,820 for a total valuation of \$5,820. Poppens: "Aye" Landeen: "Aye" Schmidt; "Aye". Motion carried.

Objection to Real Property Assessment was presented for parcel number 096.51.15.A100 submitted by Ryan and Mitzi Rozeboom for a property located in Pleasant Township. Appellant was present. MOTION by Landeen and seconded by Poppens that the NACO be set at \$115,440 and the NACO1 be set at \$362,807 and the NAC1 be set at \$94,584 for a total valuation of \$572,831. Poppens: "Aye" Landeen: "Aye" Schmidt; "Aye". Motion carried.

Objection to Real Property Assessment was presented for parcel number 098.49.15.J100 submitted by Ashley Beer for a property located in Pleasant Township. Appellant was present. MOTION by Poppens and seconded by Landeen that the NACO to be reclassified as AGC be set at \$6,786 and the NAC10 be set at \$231,349 for a total valuation of \$238,135, contingent on applicant providing written documentation for Ag classification. Poppens: "Aye" Landeen: "Aye" Schmidt; "Aye". Motion carried.

Objection to Real Property Assessment was presented for parcel number 098.50.17.B001 submitted by Progressive Ag Holdings LLC for a property located in Pleasant Township. Appellant was not present. MOTION by Poppens and seconded by Landeen that the NACC be set at \$369,371 for a total valuation of \$369,371. Poppens: "Aye" Landeen: "Aye" Schmidt; "Aye". Motion carried.

Objection to Real Property Assessment was presented for parcel number 098.50.17.B002 submitted by Progressive Ag Holdings LLC for a property located in Pleasant Township. Appellant was not present. MOTION by Landeen and seconded by Poppens that the NACC to be reclassified as AGC be set at \$26,348 for a total valuation of \$26,348. Poppens: "Aye" Landeen: "Aye" Schmidt; "Aye". Motion carried.

Objection to Real Property Assessment was presented for parcel number 098.50.17.B003 submitted by Progressive Ag Holdings LLC for a property located in Pleasant Township. Appellant was not present. MOTION by Landeen and seconded by Poppens that the NACC to be reclassified as AGC be set at \$24,459 for a total valuation of \$24,459. Poppens: "Aye" Landeen: "Aye" Schmidt; "Aye". Motion carried.

Objection to Real Property Assessment was presented for parcel number 098.50.17.B004 submitted by Progressive Ag Holdings LLC for a property located in Pleasant Township. Appellant was not present. MOTION by Landeen and seconded by Poppens that the NACC be set at \$11,604 for a total valuation of \$11,604. Poppens: "Aye" Landeen: "Aye" Schmidt; "Aye". Motion carried.

Objection to Real Property Assessment was presented for parcel number 098.50.17.B005 submitted by Progressive Ag Holdings LLC for a property located in Pleasant Township. Appellant was present. MOTION by Landeen and seconded by Poppens that the NACC to be reclassified as AGC be set at \$29,160 for a total valuation of \$29,160. Poppens: "Aye" Landeen: "Aye" Schmidt; "Aye". Motion carried.

Objection to Real Property Assessment was presented for parcel number 098.50.17.B006 submitted by Progressive Ag Holdings LLC for a property located in Pleasant Township. Appellant was present.

MOTION by Landeen and seconded by Poppens that the NACC be reclassified as AGC be set at \$28,165 for a total valuation of \$28,165. Poppens: “Aye” Landeen: “Aye” Schmidt; “Aye”. Motion carried.

Objection to Real Property Assessment was presented for parcel number 098.50.17.B007 submitted by Progressive Ag Holdings LLC for a property located in Pleasant Township. Appellant was present. MOTION by Landeen and seconded by Poppens that the NACC be reclassified as AGC be set at \$26,357 for a total valuation of \$26,357. Poppens: “Aye” Landeen: “Aye” Schmidt; “Aye”. Motion carried.

Objection to Real Property Assessment was presented for parcel number 098.50.17.B008 submitted by Progressive Ag Holdings LLC for a property located in Pleasant Township. Appellant was present. MOTION by Landeen and seconded by Poppens that the NACC be reclassified as AGC be set at \$25,345 for a total valuation of \$25,345. Poppens: “Aye” Landeen: “Aye” Schmidt; “Aye”. Motion carried.

Objection to Real Property Assessment was presented for parcel number 098.50.17.B009 submitted by Progressive Ag Holdings LLC for a property located in Pleasant Township. Appellant was present. MOTION by Landeen and seconded by Poppens that the NACC to be reclassified as AGC be set at \$25,817 for a total valuation of \$25,817. Poppens: “Aye” Landeen: “Aye” Schmidt; “Aye”. Motion carried.

Objection to Real Property Assessment was presented for parcel number 098.50.17.B010 submitted by Progressive Ag Holdings LLC for a property located in Pleasant Township. Appellant was not present. MOTION by Landeen and seconded by Poppens that the NACC to be reclassified to AGC be set at \$25,938 for a total valuation of \$25,938. Poppens: “Aye” Landeen: “Aye” Schmidt; “Aye”. Motion carried.

Objection to Real Property Assessment was presented for parcel number 098.50.17. B011 submitted by Progressive Ag Holdings LLC for a property located in Pleasant Township. Appellant was present. MOTION by Landeen and seconded by Poppens that the NACC to be reclassified to AGC be set at \$22,684 for a total valuation of \$22,684. Poppens: “Aye” Landeen: “Aye” Schmidt; “Aye”. Motion carried.

Objection to Real Property Assessment was presented for parcel number 098.50.17.B012 submitted by Progressive Ag Holdings LLC for a property located in Pleasant Township. Appellant was present. MOTION by Landeen and seconded by Poppens that the NACC to be reclassified as AGC be set at \$22,271 for a total valuation of \$22,271. Poppens: “Aye” Landeen: “Aye” Schmidt; “Aye”. Motion carried.

Objection to Real Property Assessment was presented for parcel number 098.50.17.B015 submitted by Progressive Ag Holdings LLC for a property located in Pleasant Township. Appellant was present. MOTION by Landeen and seconded by Poppens that the NACC be set at \$5,057 for a total valuation of \$5,057. Poppens: “Aye” Landeen: “Aye” Schmidt; “Aye”. Motion carried.

MOTION by Landeen and seconded by Poppens to recess County Board of Equalization until 6:00 p.m. April 16,2024 at 4:38 p.m. Landeen: “Aye” Poppens: “Aye” Schmidt: “Aye”. Motion carried.

Lincoln County Board of Equalization

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Jim Schmidt, Lincoln County Vice-Chair

Attest: \_\_\_\_\_  
Cristen Standley, Deputy Auditor

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