



Regular Meeting Agenda

TUESDAY, APRIL 8, 2025

9:00 AM

(District 1) Joel Arends
(District 2) Betty Otten
(District 3) Tiffani Landeen Chair
(District 4) Doug Putnam
(District 5) Jim Schmidt, Vice Chair

Commission Meeting Room

104 N. Main Street

Canton, SD

P 605.764.2581

Auditor@lincolncountysd.org

CONVENE AS COUNTY BOARD OF EQUALIZATION

OATH OF COUNTY BOARD OF EQUALIZATION MEMBERS

CONSENT AGENDA:

- 1) **SDCL 10-4-21 Periodic review of tax-exempt property : SDCL 10-4-9.3**, 100% exempt, Parcels 280.98.11.000, 282.05.02.003; **SDCL10-4-9.4**, 100% exempt, Parcels 200.28.21.001, 250.33.00.035, 250.36.00.001; **SDCL10-4-9.1 & 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, 281.30.06.01A1, 281.30.06.01A2, 096.51.26.4001, 200.13.24.001, 099.50.03.C200, 100.50.80.0030, 281.21.01.002, 096.50.33.A200, 096.50.33.B201, 096.50.33.C100, 099.51.31.4020, 280.80.00.002A, 210.10.28.008, 270.94.03.028, 100.50.20.C100, 250.10.07.009; **SDCL10-4-9.1**, 100% exempt, Parcels 098.49.33.4030, 200.13.32.005; **SDCL10-4-9**, 100% exempt, Parcels 100.50.56.A100, 098.50.28.2020, 282.06.01.001, 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, 099.51.34.2010, 097.51.31.4030, 096.50.08.1041, 097.50.32.1020, 270.55.01.002, 270.16.00.301, 100.49.23.1020, 098.50.08.2020, 099.50.06.3020, 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, 281.14.01.00A, 280.20.13.008A, 097.51.05.C300, 250.10.04.003, 250.33.00.004B, 250.75.01.001, 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, 210.10.00.023, 096.49.03.4040, 096.49.10.1010, 240.70.00.A00, 281.54.00.K100, 280.27.00.003, 280.49.02.001B, 280.64.00.60A, 099.50.05.D400, 280.34.00.A00, 280.62.00.200, 098.49.15.E20A, 098.49.15.E300, 098.49.15.E10A, 200.13.19.007, 200.13.19.010, 096.49.06.4040, 240.44.01.006, 270.60.00.000, 270.17.00.10B, 280.98.13.004, 100.19.14.F100, 100.49.14.F300, 200.33.02.002, 200.48.05.001, 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, 280.76.17.000, 200.14.19.001, 200.67.04.007, 098.51.15.B100, 098.51.15.B200, 280.50.12.012; **SDCL10-4-9.1 & 9.2**, 100% exempt, 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; **SDCL10-4-8.1**, 100% exempt, 200.50.58.001, 210.10.15.017A, 210.10.29.019, 210.40.00.007A, 230.49.00.100, 230.26.00.007, 230.26.00.008, 230.26.00.010, 230.86.01.003, 230.86.01.004, 250.92.01.000, 250.92.02.000 ()
- 2) **SDCL 10-4-21 Periodic review of tax-exempt property The listed parcels are those that missed the deadline or no application but otherwise would have qualified for the 2025 Assessment year: SDCL10-4-9.3**, partial exemption, Parcel 281.19.00.001, **SDCL10-4-9.1&9.5**, partial exemption, Parcels 280.07.01.002C, 281.27.05.002 **SDCL10-4-9**, late applications, Parcels 096.49.35.1011, 096.51.01.3030, 240.46.00.A300, 280.24.00.001A, 280.76.01.016, no response, Parcels 099.50.19.A300, 099.50.30.1015, 100.50.33.A100, 280.50.08.403, **SDCL10-**

4-8.1, late applications, Parcels, 200.52.15.401, 200.52.15.402, 200.52.15.405 **SDCL10-4-9.3**, new application, partial exemption, Parcel, 282.05.01.001A, **SDCL10-35-2**, new application, Parcel 099.49.56.A200, **SDCL10-4-8.1**, new application, Parcel 250.10.10.010, **SDCL10-4-9**, new applications, Parcels 096.49.10.1015, 230.10.05.011, 230.10.06.007, 240.77.01.022, 280.98.05.020A, 096.51.25.3040 (also late), 282.08.05.002 (also late, also **SDCL10-4-13**) ()

- 3) Direct the Director of Equalization to correct errors and make necessary changes for the year 2025 pursuant to SDCL 10-11-26. ()
- 4) Authorize the Director of Equalization to make changes in compliance with SDCL 10-6A-2 for elderly/disabled low income assistance freeze for 2025 as certified by the Lincoln County Treasurer. ()
- 5) Authorize the Director of Equalization to make the necessary changes in value in compliance with SDCL 1-19B-25 for the qualifying historical properties. ()
- 6) 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. ()
- 7) 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. ()
- 8) 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. ()
- 9) Approve disabled Veteran Applications that missed the deadline, but otherwise would have qualified for the 2025 assessment year per SDCL 10-4-40, 10-4-41: Application 2025-01, Effective 12/1/2023, Received 11/19/2024; Application 2025-02, Effective 12/1/2023, Received 12/4/2024; Application 2025-03, Effective 9/18/2024, Received 11/18/2024; Application 2025-04, Effective 9/1/2024, Received 11/12/2024; Application 2025-05, Effective 8/1/2024, Received 12/9/2024; Application 2025-06, Effective 2/1/2023, Received 12/12/2024; Application 2025-07, Effective 12/1/2023, Received 1/23/2025; Application 2025-08, Effective 12/5/2023, Received 12/23/2024; Application 2025-09, Effective 4/1/2024, Received 1/29/2025; Application 2025-10, Effective 8/29/2024, Received 1/28/2025; Application 2025-11, Effective 11/13/2019, Received 1/30/2025; Application 2025-12, Effective 9/1/2019, Received 1/31/2025; Application 2025-13, Effective 6/12/2023, Received 2/3/2025; Application 2025-14, Effective 9/25/2024, Received 4/3/2025. ()
- 10) Deny Disabled Veteran Applications per SDCL 10-4-40, 10-4-41: Application DNQ 2025-1, Received 10/25/2024; Application DNQ 2025-2, Received 3/27/2024. ()

OPPORTUNITY FOR PUBLIC COMMENT:

COUNTY BOARD OF EQUALIZATION:

- 1) 9:10 am - 270.17.01.C0E0 - Harrisburg Economic Development Corporation
- 2) 9:20 am - 250.31.02.012 - Lennox Area Development Corporation
- 3) 9:30 am - 282.19.00.001 - First Baptist Church of Sioux Falls
- 4) 9:40 am - 280.50.17.005 - University of Northwestern
- 5) 9:50 am - 283.04.01.006 - Hanson Family Foundation for the Well-Being of Gods Creatures
- 6) 10:00 am - 100.49.19.1010 - Hanson Family Foundation for the Well-Being of Gods Creatures
- 7) 10:10 am - WITHDRAWN
- 8) 10:20 am - 241.11.03.001 - DUPERT, PATSY & FRED
- 9) 10:30 am - Application for Paraplegic Veteran Property Tax Exemption
- 10) 10:40 am - 100.49.27.1010 - SCHWARTZLE CONSTRUCTION LLC

- 11) 10:50 am - 280.39.11.003 - DESCHEPPER, KEVIN & WENDY ()
- 12) 11:00 am - 099.50.03.C100 - KEPPEL, BENJAMIN & KATIE
- 13) 11:10 am - 097.50.03.A100 - STRATMEYER, ERNEST W & JOANN
- 14) 11:20 am - 260.50.32.007 - PETERSON PROPERTIES LLC
- 15) 11:30 am - 260.50.32.012 - PETERSON PROPERTIES LLC
- 16) 11:40 am - 283.21.12.002D - VANWYHE, TAYLOR
- 17) 11:40 am - 240.46.00.A10A - HIGH POINTE LTD PARTNERSHIP
- 18) 11:40 am - 240.46.00.A10B - HIGH POINTE LTD PARTNERSHIP
- 19) 11:40 am - 240.84.01.003B - PRESCOTT LIMITED PARTNERSHIP
- 20) 11:40 am - 240.84.01.003C - AUBURN LIMITED PARTNERSHIP
- 21) 11:40 am - 270.70.00.200A - HUNTERS GATE LTD PARTNERSHIP
- 22) 11:40 am - 270.70.00.200B - HUNTERS GATE LTD PARTNERSHIP
- 23) 11:40 am - 270.70.16.001 - DREXEL PLACE LIMITED PARTNER
- 24) 11:40 am - 280.13.03.001 - SOUTHRIDGE LIMITED PARTNERSHIP
- 25) 11:40 am - 280.95.06.001 - ROSE CREST LIMITED PARTNERSHIP
- 26) 11:40 am - 283.20.01.001A - VINEYARD HEIGHTS LP
- 27) 11:40 am - 270.82.03.022A - BAH PROPERTIES LLC
- 28) 11:40 am - 270.82.03.022B - BAH PROPERTIES LLC
- 29) 11:40 am - 270.82.03.023A - BAH PROPERTIES LLC
- 30) 11:40 am - 270.82.03.023B - BAH PROPERTIES LLC
- 31) 11:40 am - 270.82.03.024A - BAH PROPERTIES LLC
- 32) 11:40 am - 270.82.03.024B - BAH PROPERTIES LLC
- 33) 11:40 am - 270.82.03.025A - BAH PROPERTIES LLC
- 34) 11:40 am - 270.82.03.025B - BAH PROPERTIES LLC
- 35) 11:40 am - 270.82.03.026A - BAH PROPERTIES LLC
- 36) 11:40 am - 270.82.03.026B - BAH PROPERTIES LLC
- 37) 11:40 am - 270.82.03.027A - BAH PROPERTIES LLC
- 38) 11:40 am - 270.82.03.027B - BAH PROPERTIES LLC
- 39) 11:40 am - 270.82.05.005A - RS CAPITAL LLC
- 40) 11:40 am - 270.82.05.005B - RS CAPITAL LLC
- 41) 11:40 am - 270.82.06.001A - BAH PROPERTIES LLC
- 42) 11:40 am - 270.82.06.001B - BAH PROPERTIES LLC
- 43) 11:40 am - 270.82.06.002A - BAH PROPERTIES LLC
- 44) 11:40 am - 270.82.06.002B - BAH PROPERTIES LLC
- 45) 11:40 am - 270.82.06.003A - BAH PROPERTIES LLC
- 46) 11:40 am - 270.82.06.003B - BAH PROPERTIES LLC
- 47) 11:40 am - 270.82.06.004A - BAH PROPERTIES LLC
- 48) 11:40 am - 270.82.06.004B - BAH PROPERTIES LLC
- 49) 11:40 am - 270.82.06.005A - BAH PROPERTIES LLC

- 50) 11:40 am - 270.82.06.005B - BAH PROPERTIES LLC
- 51) 11:40 am - 270.82.06.006A - BAH PROPERTIES LLC
- 52) 11:40 am - 270.82.06.006B - BAH PROPERTIES LLC
- 53) 11:40 am - 270.82.06.008A - BAH PROPERTIES II LLC
- 54) 11:40 am - 270.82.06.008B - BAH PROPERTIES II LLC
- 55) 11:40 am - 270.82.06.009A - BAH PROPERTIES II LLC
- 56) 11:40 am - 270.82.06.009B - BAH PROPERTIES II LLC

RECESS