

April 08, 2025
County Board of Equalization

THE LINCOLN COUNTY BOARD OF COMMISSIONERS convened as a County Board of Equalization at 8:37 a.m. on April 8, 2025, WITH Commissioners Joel Arends, Tiffani Landeen, Betty Otten, Doug Putnam present. Sheri Lund, Auditor, served as Clerk of the Board.

Tiffani Landeen, Chair, called the meeting to order.

MOTION by Putnam and seconded by Otten to convene as the County Board of Equalization. Arends: “Aye” Otten: “Aye” Putnam: “Aye” Landeen; “Aye”. Motion carried.

The County Board of Equalization Member Oath was administered by Sheri Lund, Lincoln County Auditor.

OPPORTUNITY FOR PUBLIC COMMENT:

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

Karla Goossen, Director of Equalization, was present to present appeals and requested actions to the Board.

MOTION by Arends and seconded by Otten per 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. Arends: “Aye” Otten: “Aye” Putnam: “Aye” Landeen; “Aye”. Motion carried.

MOTION by Arends and seconded by Otten to approve SDCL 10-4-21 Periodic review of tax-exempt property that missed the deadline, 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). Arends: “Aye” Otten: “Aye” Putnam: “Aye” Landeen; “Aye”. Motion carried.

MOTION by Arends and seconded by Otten 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” Otten: “Aye” Putnam: “Aye” Landeen; “Aye”. Motion carried.

MOTION by Arends and seconded by Otten to 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. Arends: “Aye” Otten: “Aye” Putnam: “Aye” Landeen; “Aye”. Motion carried.

Motion by Arends and seconded by Otten 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” Otten: “Aye” Putnam: “Aye” Landeen; “Aye”. Motion carried.

Motion by Arends and seconded by Otten 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” Otten: “Aye” Putnam: “Aye” Landeen; “Aye”. Motion carried.

Motion by Arends and seconded by Otten 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” Otten: “Aye” Putnam: “Aye” Landeen; “Aye”. Motion carried.

Motion by Arends and seconded by Otten 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” Otten: “Aye” Putnam: “Aye” Landeen; “Aye”. Motion carried.

MOTION by Arends and second by Otten to approve disabled veteran applications that missed the deadline but otherwise would have qualified for the 2025 assessment year as follows: 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. Arends: “Aye” Otten: “Aye” Putnam: “Aye” Landeen; “Aye”. Motion carried.

MOTION by Arends and seconded by Otten to deny disabled veteran applications: DNQ 2025-1, Received 10/25/2024; Application DNQ 2025-2, Received 3/27/2024. Arends: “Aye” Otten: “Aye” Putnam: “Aye” Landeen; “Aye”. Motion carried.

MOTION by Arends and seconded by Putnam to grant 100% taxable on the land and 100% exempt for the structure for parcel 270.17.01.C0E0, Harrisburg Economic Development. Applicant was present. Arends: “Aye” Otten: “Aye” Putnam: “Aye” Landeen; “Aye”. Motion carried.

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

MOTION by Otten and seconded by Arends to grant 0% exempt and 100% taxable for parcel 282.19.00.001, First Baptist Church of Sioux Falls. Applicant was present. Arends: “Nay” Otten: “Aye” Putnam: “Aye” Schmidt: “Aye” Landeen; “Aye”. Motion carried.

MOTION by Otten and seconded by Arends to grant 0% exempt and 100% taxable for parcel 280.50.17.005, University of Northwestern. Applicant was present. Arends: “Nay” Otten: “Aye” Putnam: “Nay” Landeen; “Aye”. Motion failed.

MOTION by Arends and seconded by Otten to grant 0% exempt and 100% taxable for parcel 283.04.01.006, Hanson Family Foundation for the Well- Being of God’s Creatures. Applicant was not present. Arends: “Aye” Otten: “Aye” Putnam: “Aye” Landeen; “Aye”. Motion carried.

MOTION by Arends and seconded by Otten to grant 0% exempt and 100% taxable for parcel 100.49.19.1010, Hanson Family Foundation for the Well- Being of God’s Creatures. Applicant was not resent. Arends: “Aye” Otten: “Aye” Putnam: “Aye” Landeen; “Aye”. Motion carried.

Objection to Owner-Occupied Status was withdrawn for parcel number 200.32.02.007.

Commissioner Schmidt joined the meeting at 10:15 am

MOTION by Otten and seconded by Schmidt to grant 0% exempt and 100% taxable for parcel 280.50.17.005, University of Northwestern. Applicant was present. Arends: “Nay” Otten: “Aye” Putnam: “Nay” Schmidt; “Aye” Landeen; “Aye”. Motion carried.

Objection to Owner-Occupied Status was presented for parcel number 241.11.03.001 submitted by Dupert, Patsy and Fred for a property located in the City of Tea. Appellant was present. MOTION by Schmidt and seconded by Otten to deny owner occupied status on parcel 241.11.03.001. Arends: “Nay” Otten: “Aye” Putnam: “Aye” Schmidt: “Aye” Landeen; “Aye”. Motion carried.

Objection to Paraplegic Veteran tax Exemption Status was presented for parcel in the City of Sioux Falls. Appellant was not present. MOTION by Arends and seconded by Otten to grant Paraplegic Veteran tax

Exemption Status on the parcel per SDCL 10-4-24.10. Arends: “Aye” Otten: “Aye” Putnam: “Aye” Schmidt: “Aye” Landeen; “Aye”. Motion carried.

Objection to Real Property Assessment was presented for parcel number 100.49.27.1010 submitted by Schwartzle Construction LLC for a property located in the Springdale Township. Appellant was not present. MOTION by Arends and seconded by Otten that the NAC be set at \$358,950 for a total valuation of \$358,950. Arends: “Aye” Otten: “Aye” Putnam: “Aye” Schmidt: “Aye” Landeen; “Aye”. Motion carried.

Objection to Real Property Assessment was presented for parcel number 280.39.11.003 submitted by Deschepper, Kevin and Wendy for a property located in the City of Sioux Falls. Appellant was present. MOTION by Arends and seconded by Putnam that the NADS be set at \$70,000 and the NAD1S be set at \$509,030 for a total valuation of \$579,030. Arends: “Aye” Otten: “Nay” Putnam: “Aye” Schmidt: “Nay” Landeen; “Nay”. Motion failed.

Objection to Real Property Assessment was presented for parcel number 280.39.11.003 submitted by Deschepper, Kevin and Wendy for a property located in the City of Sioux Falls. Appellant was present. MOTION by Otten and seconded by Schmidt that the NADS be set at \$108,851 and the NAD1S be set at \$623,327 for a total valuation of \$732,178. Arends: “Nay” Otten: “Aye” Putnam: “Nay” Schmidt: “Aye” Landeen; “Nay”. Motion failed.

Objection to Real Property Assessment was presented for parcel number 280.39.11.003 submitted by Deschepper, Kevin and Wendy for a property located in the City of Sioux Falls. Appellant was present. MOTION by Arends and seconded by Putnam that the NADS be set at \$108,851 and the NAD1S be set at \$566,133 for a total valuation of \$674,984. Arends: “Aye” Otten: “Nay” Putnam: “Nay” Schmidt: “Nay” Landeen; “Aye”. Motion failed.

Objection to Real Property Assessment was presented for parcel number 280.39.11.003 submitted by Deschepper, Kevin and Wendy for a property located in the City of Sioux Falls. Appellant was present. MOTION by Schmidt and seconded by Arends that the NADS be set at \$108,851 and the NAD1S be set at \$566,133 for a total valuation of \$674,984. Arends: “Aye” Otten: “Nay” Putnam: “Nay” Schmidt: “Aye” Landeen; “Aye”. Motion Carried.

Commissioner Arends left the meeting at 11:12 am

Objection to Owner-Occupied Status was presented for parcel number 099.50.03.C100 submitted by Keppen, Benjamin and Katie for a property located in the LaValley Township. Appellant was present. MOTION by Schmidt and seconded by Otten that the NACS be set at \$30,000 and the NAC1S be set at \$397,089 for a total valuation of \$427,089. Otten: “Aye” Putnam: “Nay” Schmidt: “Aye” Landeen; “Aye”. Motion Carried.

Objection to Real Property Assessment was presented for parcel number 097.50.03.A100 submitted by Stratmeyer, Ernest W and Joann for a property located in the Lincoln Township. Appellant was present. MOTION by Putnam that the NACS be set at \$69,000 and the NAC1S be set at \$0.00 for a total valuation of \$69,000. Motion failed for lack of a second.

Objection to Real Property Assessment was presented for parcel number 097.50.03.A100 submitted by Stratmeyer, Ernest W and Joann for a property located in the Lincoln Township. Appellant was present.

MOTION by Schmidt and seconded by Otten that the NACS be set at \$115,000 and the NAC1S be set at \$20,000 for a total valuation of \$135,000. Otten: “Aye” Putnam: “Nay” Schmidt: “Aye” Landeen; “Aye”. Motion Carried.

Commissioner Arends rejoined the meeting at 12:06 pm

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 Schmidt that the NAD be set at \$25,000 for a total valuation of \$25,000. Motion failed for lack of a second.

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 Putnam that the NAD be set at \$1 for a total valuation of \$1. Motion failed for lack of a second.

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 Otten and seconded by Putnam that the NAD be set at \$10,721 for a total valuation of \$10,721. Arends “Abstained” Otten: “Aye” Putnam: “Aye” Schmidt: “Aye” Landeen; “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 Otten and seconded by Putnam that the NAD be set at \$12,309 for a total valuation of \$12,309. Otten: “Aye” Putnam: “Aye” Schmidt: “Aye” Landeen; “Aye”. Motion carried.

Objection to Real Property Assessment was presented for parcel number 283.21.12.002D submitted by Vanwhyte, Taylor for a property located in the City of Sioux Falls. Appellant was not present. MOTION by Arends and seconded by Otten that the NADS be set at \$26,006 and the NAD1S be set at \$284,807 for a total valuation of \$310,813. Arends: “Aye” Otten: “Aye” Putnam: “Aye” Schmidt: “Abstained” Landeen; “Aye”. Motion carried.

Objection to Real Property Assessment was presented for parcel number 240.46.00.A10A submitted by High Pointe LTD Partnership for a property located in the City of Tea. Appellant was not present. MOTION by Arends and seconded by Otten that the NADC be set at \$339,654 and the NADC2 be set at \$1,029,589 for a total valuation of \$1,369,243. Arends: “Aye” Otten: “Aye” Putnam: “Aye” Schmidt: “Abstained” Landeen; “Aye”. Motion carried.

Objection to Real Property Assessment was presented for parcel number 240.46.00.A10B submitted by High Pointe LTD Partnership for a property located in the City of Tea. Appellant was not present. MOTION by Arends and seconded by Otten that the that the NADC be set at \$328,783 and the NADC2 be set at \$1,165,839 for a total valuation of \$1,494,622. Arends: “Aye” Otten: “Aye” Putnam: “Aye” Schmidt: “Abstained” Landeen; “Aye”. Motion carried.

Objection to Real Property Assessment was presented for parcel number 240.84.01.003B submitted by Prescott Limited Partnership for a property located in the City of Tea. Appellant was not present. MOTION by Arends and seconded by Otten that the that the NADC be set at \$608,467 and the NADC2

be set at \$1,491,934 for a total valuation of \$2,708,868. Arends: “Aye” Otten: “Aye” Putnam: “Aye” Schmidt: “Abstained” Landeen; “Aye”. Motion carried.

Objection to Real Property Assessment was presented for parcel number 240.84.01.003C submitted by Auburn Limited Partnership for a property located in the City of Tea. Appellant was not present. MOTION by Arends and seconded by Otten that the that the NADC be set at \$442,603 and the NADC2 be set at \$744,439 for a total valuation of \$1,187,042. Arends: “Aye” Otten: “Aye” Putnam: “Aye” Schmidt: “Abstained” Landeen; “Aye”. Motion carried.

Objection to Real Property Assessment was presented for parcel number 270.70.00.200A submitted by Hunters Gate LTD Partnership for a property located in the City of Harrisburg. Appellant was not present. MOTION by Arends and seconded by Otten that the that the NADC be set at \$377,951 and the NADC2 be set at \$1,031,904 for a total valuation of \$1,409,855. Arends: “Aye” Otten: “Aye” Putnam: “Aye” Schmidt: “Abstained” Landeen; “Aye”. Motion carried.

Objection to Real Property Assessment was presented for parcel number 270.70.00.200B submitted by Hunters Gate LTD Partnership for a property located in the City of Harrisburg. Appellant was not present. MOTION by Arends and seconded by Otten that the that the NADC be set at \$378,754 and the NADC2 be set at \$1,104,117 for a total valuation of \$1,482,871. Arends: “Aye” Otten: “Aye” Putnam: “Aye” Schmidt: “Abstained” Landeen; “Aye”. Motion carried.

Objection to Real Property Assessment was presented for parcel number 270.70.16.001 submitted by Drexel Place Limited Partnership for a property located in the City of Harrisburg. Appellant was not present. MOTION by Arends and seconded by Otten that the that the NADC be set at \$531,167 and the NADC2 be set at \$1,711,496 for a total valuation of \$2,242,663. Arends: “Aye” Otten: “Aye” Putnam: “Aye” Schmidt: “Abstained” Landeen; “Aye”. Motion carried.

Objection to Real Property Assessment was presented for parcel number 280.13.03.001 submitted by Southridge Limited Partnership for a property located in the City of Harrisburg. Appellant was not present. MOTION by Arends and seconded by Otten that the that the NADC be set at \$1,045,440 and the NADC2 be set at \$2,054,808 for a total valuation of \$3,100,248. Arends: “Aye” Otten: “Aye” Putnam: “Aye” Schmidt: “Abstained” Landeen; “Aye”. Motion carried.

Objection to Real Property Assessment was presented for parcel number 280.95.06.001 submitted by Rose Crest Limited Partnership for a property located in the City of Sioux Falls. Appellant was not present. By Arends and seconded by Schmidt that the that the NADC be set at \$1,720,440 and the NADC2 be set at \$2,302,287 for a total valuation of \$4,022,727. Arends: “Aye” Otten: “Aye” Putnam: “Aye” Schmidt: “Aye” Landeen; “Aye”. Motion carried.

Objection to Real Property Assessment was presented for parcel number 283.20.01.001A submitted by Vineyard Heights LP for a property located in the City of Sioux Falls. Appellant was not present. By Arends and seconded by Schmidt that the that the NADC be set at \$652,128 and the NADC2 be set at \$2,685,753 for a total valuation of \$3,337,881. Arends: “Aye” Otten: “Aye” Putnam: “Aye” Schmidt: “Aye” Landeen; “Aye”. Motion carried.

Objection to Real Property Assessment was presented for parcel number 270.82.03.022A submitted by BAH Properties LLC for a property located in the City of Sioux Falls. Appellant was not present. By Arends and seconded by Schmidt that the that the NAD be set at \$43,065 and the NAD1 be set at

\$243,336 for a total valuation of \$286,401. Arends: “Aye” Otten: “Aye” Putnam: “Aye” Schmidt: “Aye” Landeen; “Aye”. Motion carried.

Objection to Real Property Assessment was presented for parcel number 270.82.03.022B submitted by BAH Properties LLC for a property located in the City of Sioux Falls. Appellant was not present. By Arends and seconded by Schmidt that the that the NAD be set at \$32,340 and the NAD1 be set at \$243,336 for a total valuation of \$275,676. Arends: “Aye” Otten: “Aye” Putnam: “Aye” Schmidt: “Aye” Landeen; “Aye”. Motion carried.

Objection to Real Property Assessment was presented for parcel number 270.82.03.023A submitted by BAH Properties LLC for a property located in the City of Harrisburg. Appellant was not present. By Arends and seconded by Schmidt that the that the NAD be set at \$32,340 and the NAD1 be set at \$243,336 for a total valuation of \$275,676. Arends: “Aye” Otten: “Aye” Putnam: “Aye” Schmidt: “Aye” Landeen; “Aye”. Motion carried.

Objection to Real Property Assessment was presented for parcel number 270.82.03.023B submitted by BAH Properties LLC for a property located in the City of Harrisburg. Appellant was not present. By Arends and seconded by Schmidt that the that the NAD be set at \$32,340 and the NAD1 be set at \$243,336 for a total valuation of \$275,676. Arends: “Aye” Otten: “Aye” Putnam: “Aye” Schmidt: “Aye” Landeen; “Aye”. Motion carried.

Objection to Real Property Assessment was presented for parcel number 270.82.03.024A submitted by BAH Properties LLC for a property located in the City of Harrisburg. Appellant was not present. By Arends and seconded by Schmidt that the that the NAD be set at \$32,340 and the NAD1 be set at \$245,845 for a total valuation of \$278,185. Arends: “Aye” Otten: “Aye” Putnam: “Aye” Schmidt: “Aye” Landeen; “Aye”. Motion carried.

Objection to Real Property Assessment was presented for parcel number 270.82.03.024B submitted by BAH Properties LLC for a property located in the City of Harrisburg. Appellant was not present. By Arends and seconded by Schmidt that the that the NAD be set at \$32,340 and the NAD1 be set at \$245,845 for a total valuation of \$278,185. Arends: “Aye” Otten: “Aye” Putnam: “Aye” Schmidt: “Aye” Landeen; “Aye”. Motion carried.

Objection to Real Property Assessment was presented for parcel number 270.82.03.025A submitted by BAH Properties LLC for a property located in the City of Harrisburg. Appellant was not present. By Arends and seconded by Schmidt that the that the NAD be set at \$32,340 and the NAD1 be set at \$245,845 for a total valuation of \$278,185. Arends: “Aye” Otten: “Aye” Putnam: “Aye” Schmidt: “Aye” Landeen; “Aye”. Motion carried.

Objection to Real Property Assessment was presented for parcel number 270.82.03.025B submitted by BAH Properties LLC for a property located in the City of Harrisburg. Appellant was not present. By Arends and seconded by Schmidt that the that the NAD be set at \$32,340 and the NAD1 be set at \$245,845 for a total valuation of \$278,185. Arends: “Aye” Otten: “Aye” Putnam: “Aye” Schmidt: “Aye” Landeen; “Aye”. Motion carried.

Objection to Real Property Assessment was presented for parcel number 270.82.03.026A submitted by BAH Properties LLC for a property located in the City of Harrisburg. Appellant was not present. By Arends and seconded by Schmidt that the that the NAD be set at \$32,340 and the NAD1 be set at

\$245,845 for a total valuation of \$278,185. Arends: “Aye” Otten: “Aye” Putnam: “Aye” Schmidt: “Aye” Landeen; “Aye”. Motion carried.

Objection to Real Property Assessment was presented for parcel number 270.82.03.026B submitted by BAH Properties LLC for a property located in the City of Harrisburg. Appellant was not present. By Arends and seconded by Schmidt that the that the NAD be set at \$31,935 and the NAD1 be set at \$245,845 for a total valuation of \$277,780. Arends: “Aye” Otten: “Aye” Putnam: “Aye” Schmidt: “Aye” Landeen; “Aye”. Motion carried.

Objection to Real Property Assessment was presented for parcel number 270.82.03.027A submitted by BAH Properties LLC for a property located in the City of Harrisburg. Appellant was not present. By Arends and seconded by Schmidt that the that the NAD be set at \$30,720 and the NAD1 be set at \$233,055 for a total valuation of \$263,775. Arends: “Aye” Otten: “Aye” Putnam: “Aye” Schmidt: “Aye” Landeen; “Aye”. Motion carried.

Objection to Real Property Assessment was presented for parcel number 270.82.03.027B submitted by BAH Properties LLC for a property located in the City of Harrisburg. Appellant was not present. By Arends and seconded by Schmidt that the that the NAD be set at \$49,793 and the NAD1 be set at \$233,055 for a total valuation of \$282,848. Arends: “Aye” Otten: “Aye” Putnam: “Aye” Schmidt: “Aye” Landeen; “Aye”. Motion carried.

Objection to Real Property Assessment was presented for parcel number 270.82.05.005A submitted by RS Capital LLC for a property located in the City of Harrisburg. Appellant was not present. By Arends and seconded by Schmidt that the that the NAD be set at \$50,370 and the NAD1 be set at \$240,591 for a total valuation of \$290,961. Arends: “Aye” Otten: “Aye” Putnam: “Aye” Schmidt: “Aye” Landeen; “Aye”. Motion carried.

Objection to Real Property Assessment was presented for parcel number 270.82.05.005B submitted by RS Capital LLC for a property located in the City of Harrisburg. Appellant was not present. By Arends and seconded by Schmidt that the that the NAD be set at \$63,174 and the NAD1 be set at \$249,407 for a total valuation of \$312,581. Arends: “Aye” Otten: “Aye” Putnam: “Aye” Schmidt: “Aye” Landeen; “Aye”. Motion carried.

Objection to Real Property Assessment was presented for parcel number 270.82.06.001A submitted by BAH Properties LLC for a property located in the City of Harrisburg. Appellant was not present. By Arends and seconded by Schmidt that the that the NADS be set at \$46,890 and the NAD1S be set at \$243,336 for a total valuation of \$290,226. Arends: “Aye” Otten: “Aye” Putnam: “Aye” Schmidt: “Aye” Landeen; “Aye”. Motion carried.

Objection to Real Property Assessment was presented for parcel number 270.82.06.001B submitted by BAH Properties LLC for a property located in the City of Harrisburg. Appellant was not present. By Arends and seconded by Schmidt that the that the NADS be set at \$35,295 and the NAD1S be set at \$243,336 for a total valuation of \$278,631. Arends: “Aye” Otten: “Aye” Putnam: “Aye” Schmidt: “Aye” Landeen; “Aye”. Motion carried.

Objection to Real Property Assessment was presented for parcel number 270.82.06.002A submitted by BAH Properties LLC for a property located in the City of Harrisburg. Appellant was not present. By Arends and seconded by Schmidt that the that the NADS be set at \$34,058 and the NAD1S be set at

\$243,336 for a total valuation of \$277,394. Arends: “Aye” Otten: “Aye” Putnam: “Aye” Schmidt: “Aye” Landeen; “Aye”. Motion carried.

Objection to Real Property Assessment was presented for parcel number 270.82.06.002B submitted by BAH Properties LLC for a property located in the City of Harrisburg. Appellant was not present. By Arends and seconded by Schmidt that the that the NADS be set at \$33,705 and the NAD1S be set at \$243,336 for a total valuation of \$277,041. Arends: “Aye” Otten: “Aye” Putnam: “Aye” Schmidt: “Aye” Landeen; “Aye”. Motion carried.

Objection to Real Property Assessment was presented for parcel number 270.82.06.003A submitted by BAH Properties LLC for a property located in the City of Harrisburg. Appellant was not present. By Arends and seconded by Schmidt that the that the NAD be set at \$35,820 and the NAD1 be set at \$243,336 for a total valuation of \$279,156. Arends: “Aye” Otten: “Aye” Putnam: “Aye” Schmidt: “Aye” Landeen; “Aye”. Motion carried.

Objection to Real Property Assessment was presented for parcel number 270.82.06.003B submitted by BAH Properties LLC for a property located in the City of Harrisburg. Appellant was not present. By Arends and seconded by Schmidt that the that the NAD be set at \$32,340 and the NAD1 be set at \$243,336 for a total valuation of \$275,676. Arends: “Aye” Otten: “Aye” Putnam: “Aye” Schmidt: “Aye” Landeen; “Aye”. Motion carried.

Objection to Real Property Assessment was presented for parcel number 270.82.06.004A submitted by BAH Properties LLC for a property located in the City of Harrisburg. Appellant was not present. By Arends and seconded by Schmidt that the that the NAD be set at \$32,595 and the NAD1 be set at \$243,336 for a total valuation of \$275,931. Arends: “Aye” Otten: “Aye” Putnam: “Aye” Schmidt: “Aye” Landeen; “Aye”. Motion carried.

Objection to Real Property Assessment was presented for parcel number 270.82.06.004B submitted by BAH Properties LLC for a property located in the City of Harrisburg. Appellant was not present. By Arends and seconded by Schmidt that the that the NAD be set at \$32,340 and the NAD1 be set at \$243,336 for a total valuation of \$275,676. Arends: “Aye” Otten: “Aye” Putnam: “Aye” Schmidt: “Aye” Landeen; “Aye”. Motion carried.

Objection to Real Property Assessment was presented for parcel number 270.82.06.005A submitted by BAH Properties LLC for a property located in the City of Harrisburg. Appellant was not present. By Arends and seconded by Schmidt that the that the NAD be set at \$32,340 and the NAD1 be set at \$243,336 for a total valuation of \$275,676. Arends: “Aye” Otten: “Aye” Putnam: “Aye” Schmidt: “Aye” Landeen; “Aye”. Motion carried.

Objection to Real Property Assessment was presented for parcel number 270.82.06.005B submitted by BAH Properties LLC for a property located in the City of Harrisburg. Appellant was not present. By Arends and seconded by Schmidt that the that the NAD be set at \$32,340 and the NAD1 be set at \$243,336 for a total valuation of \$275,676. Arends: “Aye” Otten: “Aye” Putnam: “Aye” Schmidt: “Aye” Landeen; “Aye”. Motion carried.

Objection to Real Property Assessment was presented for parcel number 270.82.06.006A submitted by BAH Properties LLC for a property located in the City of Harrisburg. Appellant was not present. By Arends and seconded by Schmidt that the that the NAD be set at \$33,008 and the NAD1 be set at

\$243,336 for a total valuation of \$276,344. Arends: “Aye” Otten: “Aye” Putnam: “Aye” Schmidt: “Aye” Landeen; “Aye”. Motion carried.

Objection to Real Property Assessment was presented for parcel number 270.82.06.006B submitted by BAH Properties LLC for a property located in the City of Harrisburg. Appellant was not present. By Arends and seconded by Schmidt that the that the NAD be set at \$32,340 and the NAD1 be set at \$243,336 for a total valuation of \$275,676. Arends: “Aye” Otten: “Aye” Putnam: “Aye” Schmidt: “Aye” Landeen; “Aye”. Motion carried.

Objection to Real Property Assessment was presented for parcel number 270.82.06.008A submitted by BAH Properties II LLC for a property located in the City of Harrisburg. Appellant was not present. By Arends and seconded by Schmidt that the that the NAD be set at \$43,733 and the NAD1 be set at \$243,783 for a total valuation of \$287,516. Arends: “Aye” Otten: “Aye” Putnam: “Aye” Schmidt: “Aye” Landeen; “Aye”. Motion carried.

Objection to Real Property Assessment was presented for parcel number 270.82.06.008B submitted by BAH Properties II LLC for a property located in the City of Harrisburg. Appellant was not present. By Arends and seconded by Schmidt that the that the NAD be set at \$30,675 and the NAD1 be set at \$243,783 for a total valuation of \$274,458. Arends: “Aye” Otten: “Aye” Putnam: “Aye” Schmidt: “Aye” Landeen; “Aye”. Motion carried.

Objection to Real Property Assessment was presented for parcel number 270.82.06.009A submitted by BAH Properties II LLC for a property located in the City of Harrisburg. Appellant was not present. By Arends and seconded by Schmidt that the that the NAD be set at \$37,080 and the NAD1 be set at \$243,783 for a total valuation of \$280,863. Arends: “Aye” Otten: “Aye” Putnam: “Aye” Schmidt: “Aye” Landeen; “Aye”. Motion carried.

Objection to Real Property Assessment was presented for parcel number 270.82.06.009B submitted by BAH Properties II LLC for a property located in the City of Harrisburg. Appellant was not present. By Arends and seconded by Schmidt that the that the NAD be set at \$40,538 and the NAD1 be set at \$243,783 for a total valuation of \$284,324. Arends: “Aye” Otten: “Aye” Putnam: “Aye” Schmidt: “Aye” Landeen; “Aye”. Motion carried.

MOTION by Schmidt and seconded by Arends to recess County Board of Equalization at 12:32 p.m. Arends: “Aye” Otten: “Aye” Putnam: “Aye” Schmidt: “Aye” Landeen; “Aye”. Motion carried.

Board of Equalization

Tiffani Landeen, Lincoln County Chair

Attest: _____
Sheri Lund, Auditor

Approved: April 15, 2025
Please publish the week of April 22, 2025.