

April 15, 2025
County Board of Equalization

THE LINCOLN COUNTY BOARD OF COMMISSIONERS convened as a County Board of Equalization at 9:00 a.m. on April 15, 2025, with Commissioners Joel Arends, Tiffani Landeen, Betty Otten, Doug Putnam and Jim Schmidt present. Sheri Lund, Auditor, served as Clerk of the Board.

Tiffani Landeen, Chair, called the meeting to order.

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

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 Schmidt and seconded by Arends to approve the 04.08.2025 Board of Equalization Meeting minutes. Arends: “Aye” Otten: “Aye” Putnam: “Aye” Schmidt; “Aye” Landeen; “Aye”. Motion carried.

MOTION by Schmidt and seconded by Arends continuing exemptions SDCL 10-4-21 Periodic review of tax-exempt property: SDCL 10-4-8.1, 0% exempt, Parcels 270.17.01.C0D0, 270.20.06.006, 260.30.07.006. Arends: “Aye” Otten: “Aye” Putnam: “Aye” Schmidt; “Aye” Landeen; “Aye”. Motion carried.

MOTION by Schmidt and seconded by Arends to direct the Director of Equalization to correct clerical errors of the assessment roll for the year 2025 pursuant to SDCL 10-11-26 (1). Arends: “Aye” Otten: “Aye” Putnam: “Aye” Schmidt; “Aye” Landeen; “Aye”. Motion carried.

Objection to Real Property Assessment was presented for parcel number 100.49.66.H052 submitted by Adamson, Rayne for a property located in the Springdale Township. Appellant was present. MOTION by Otten and seconded by Schmidt that the NA-CS be set at \$85,000 and the NA-C1-S be set at \$652,143 for a total valuation of \$737,143. Arends: “Nay” Otten: “Aye” Putnam: “Aye” Schmidt; “Aye” Landeen; “Abstain”. Motion carried.

Objection to Real Property Assessment was presented for parcel number 270.82.03.021 submitted by Bren, Madison & Trey for a property located in the City of Harrisburg. Appellant was present. MOTION by Otten and seconded by Arends that the NA-D-S be set at \$72,872 and the NA-D1-S be set at \$510,165 for a total valuation of \$583,037. Arends: “Aye” Otten: “Aye” Putnam: “Aye” Schmidt; “Aye” Landeen; “Aye”. Motion carried.

Objection to Real Property Assessment was presented for parcel number 250.18.03.006 submitted by Meyer, Braeden and Alexis for a property located in the City of Lennox. Appellant was present. MOTION by Arends and seconded by Putnam that the NA-D-S be set at \$44,625 and the NA-D1-S be set at \$196,000 for a total valuation of \$240,625. Arends: “Aye” Otten: “Nay” Putnam: “Aye” Schmidt; “Aye” Landeen; “Aye”. Motion carried.

Objection to Real Property Assessment was presented for parcel number 099.50.17.B200 submitted by Stengrim, Thomas Len and Stacie for a property located in the LaValley Township. Appellant was present. MOTION by Arends and seconded by Putnam that the NA-C-S be set at \$20,000, the NA-C1-S be set at \$494,435 and the NA-C1 be set at \$47,915 for a total valuation of \$562,350. Arends: “Aye” Otten: “Nay” Putnam: “Aye” Schmidt; “Nay” Landeen; “Nay”. Motion failed.

Objection to Real Property Assessment was presented for parcel number 099.50.17.B200 submitted by Stengrim, Thomas Len and Stacie for a property located in the LaValley Township. Appellant was present. MOTION by Otten and seconded by Schmidt that the NA-C-S be set at \$150,000, the NA-C1-S be set at \$494,435 and the NA-C1 be set at \$47,915 for a total valuation of \$692,350. Arends: “Nay” Otten: “Aye” Putnam: “Nay” Schmidt; “Aye” Landeen; “Aye”. Motion carried.

Commissioner Schmidt left the meeting at 9:55 a.m.

Objection to Real Property Assessment was presented for parcel number 099.50.05.1021 submitted by Stanga, Hunter Trust, for a property located in the LaValley Township. Appellant was present. MOTION by Otten that the NA-C-S be set at \$150,000, the NA-C1-S be set at \$512,804 and the NA-C1 be set at \$56,008 for a total valuation of \$718,812. Motion failed from lack of a second.

Objection to Real Property Assessment was presented for parcel number 281.59.01.007A submitted by Boyd, Michael and Jillayne for a property located in the City of Sioux Falls. Appellant was present. MOTION by Arends and seconded by Otten that the NA-D-S be set at \$44,129 and the NA-D1-S be set at \$235,871 for a total valuation of \$280,000. Arends: “Aye” Otten: “Aye” Putnam: “Aye” Schmidt; “Absent” Landeen; “Aye”. Motion carried.

Commissioner Schmidt returned to the meeting at 10:14 a.m.

Objection to Real Property Assessment was presented for parcel number 270.76.01.003 submitted by Quien Rentals, LLC for a property located in the City of Harrisburg. Appellant was present. MOTION by Arends and seconded by Otten that the NA-DC be set at \$255,950 and the NA-DC2 be set at \$625,000 for a total valuation of \$880,950. Arends: “Aye” Otten: “Aye” Putnam: “Aye” Schmidt; “Aye” Landeen; “Aye”. Motion carried.

Objection to Real Property Assessment was presented for parcel number 099.50.05.1021 submitted by Stanga, Hunter Trust, for a property located in the LaValley Township. Appellant was present. MOTION by Otten that the NA-C-S be set at \$175,000, the NA-C1-S be set at \$512,804 and the NA-C1 be set at \$56,008 for a total valuation of \$743,812. Motion failed from lack of a second.

Objection to Real Property Assessment was presented for parcel number 099.50.05.1021 submitted by Stanga, Hunter Trust, for a property located in the LaValley Township. Appellant was present. MOTION by Putnam that the NA-C-S be set at \$150,000, the NA-C1-S be set at \$392,000 and the NA-C1 be set at \$58,000 for a total valuation of \$600,000. Motion failed from lack of a second.

Objection to Real Property Assessment was presented for parcel number 099.50.05.1021 submitted by Stanga, Hunter Trust, for a property located in the LaValley Township. Appellant was present. MOTION by Schmidt that the NA-C-S be set at \$171,350, the NA-C1-S be set at \$456,402 and the NA-C1 be set at \$56,008 for a total valuation of \$683,760. Motion failed from lack of a second.

Objection to Real Property Assessment was presented for parcel number 099.50.05.1021 submitted by Stanga, Hunter Trust, for a property located in the LaValley Township. Appellant was present. MOTION by Schmidt that the NA-C-S be set at \$150,000, the NA-C1-S be set at \$434,000 and the NA-C1 be set at \$56,000 for a total valuation of \$640,000. Motion failed from lack of a second.

Objection to Real Property Assessment was presented for parcel number 099.50.05.1021 submitted by Stanga, Hunter Trust, for a property located in the LaValley Township. Appellant was present. MOTION by Schmidt and seconded by Otten that the NA-C-S be set at \$137,590, the NA-C1-S be set at \$456,402 and the NA-C1 be set at \$56,008 for a total valuation of \$650,000. Arends: "Abstain" Otten: "Aye" Putnam: "Nay" Schmidt; "Aye" Landeen; "Aye". Motion carried.

Objection to Real Property Assessment was presented for parcel number 100.49.67.A100 submitted by Hansen, Garner for a property located in the Springdale Township. Appellant was present. MOTION by - Arends and seconded by Putnam that the NA-C-S be set at \$100,000, the NA-C1-S be set at \$185,000 and the NA-CC2 be set at \$46,810 for a total valuation of \$331,810. Arends: "Aye" Otten: "Nay" Putnam: "Aye" Schmidt; "Nay" Landeen; "Nay". Motion failed.

Objection to Real Property Assessment was presented for parcel number 100.49.67.A100 submitted by Hansen, Garner for a property located in the Springdale Township. Appellant was present. MOTION by - Arends and seconded by Putnam that the NA-C-S be set at \$170,000, the NA-C1-S be set at \$174,838 and the NA-CC2 be set at \$46,810 for a total valuation of \$391,648. Arends: "Aye" Otten: "Nay" Putnam: "Aye" Schmidt; "Nay" Landeen; "Nay". Motion failed.

Objection to Real Property Assessment was presented for parcel number 100.49.67.A100 submitted by Hansen, Garner for a property located in the Springdale Township. Appellant was present. MOTION by - Otten that the NA-C-S be set at \$245,400, the NA-C1-S be set at \$174,838 and the NA-CC2 be set at \$46,810 for a total valuation of \$467,048. Motion failed from lack of a second.

Objection to Real Property Assessment was presented for parcel number 100.49.67.A100 submitted by Hansen, Garner for a property located in the Springdale Township. Appellant was present. MOTION by Arends and seconded by Schmidt that the NA-C-S be set at \$207,700, the NA-C1-S be set at \$185,000 and the NA-CC2 be set at \$46,810 for a total valuation of \$439,510. Arends: "Aye" Otten: "Aye" Putnam: "Aye" Schmidt; "Aye" Landeen; "Aye". Motion carried.

Objection to Real Property Assessment was presented for parcel number 240.64.07.001 submitted by LSCG Holdings, LLC for a property located in the City of Tea. Appellant was present. MOTION by Arends and seconded by Otten that the NA-DC be set at \$1,096,268 for a total valuation of \$1,096,268. Arends: "Aye" Otten: "Aye" Putnam: "Aye" Schmidt; "Aye" Landeen; "Aye". Motion carried.

Objection to Real Property Assessment was presented for parcel number 281.60.02.008 submitted by Hyde, Blake and Lindsey for a property located in the City of Sioux Falls. Appellant was not present. MOTION by Arends and seconded by Schmidt that the NA-D-S be set at \$168,877 and the NA-D1-S be set at \$1,506,216 for a total valuation of \$1,675,093. Arends: "Aye" Otten: "Aye" Putnam: "Aye" Schmidt; "Aye" Landeen; "Aye". Motion carried.

Objection to Real Property Assessment was presented for parcel number 283.12.09.002 submitted by Tanner LLC for a property located in the City of Sioux Falls. Appellant was present. MOTION by Schmidt and seconded by Otten that the NA-DC be set at \$1,677,034 and the NA-DC2 be set at

\$23,895,547 for a total valuation of \$25,572,581. Arends: “Aye” Otten: “Aye” Putnam: “Aye” Schmidt; “Aye” Landeen; “Aye”. Motion carried.

Objection to Real Property Assessment was presented for parcel number 280.50.08.2040 submitted by 5711 LLC for a property located in the City of Sioux Falls. Appellant was present. MOTION by Arends and seconded by Otten that the NA-D be set at \$323,770 for a total valuation of \$323,770. Arends: “Aye” Otten: “Aye” Putnam: “Aye” Schmidt; “Aye” Landeen; “Aye”. Motion carried.

Objection to Real Property Assessment was presented for parcel number 283.21.00.A100 submitted by Slate at Harvest Creek LLC for a property located in the City of Harrisburg. Appellant was present. MOTION by Arends and seconded by Otten that the NA-DC be set at \$989,303 and the NA-DC2 be set at \$15,766,314 for a total valuation of \$16,755,617. Arends: “Aye” Otten: “Aye” Putnam: “Aye” Schmidt; “Aye” Landeen; “Aye”. Motion carried.

Objection to Real Property Assessment was presented for parcel number 283.21.13.001 submitted by Croft LLC for a property located in the City of Harrisburg. Appellant was present. MOTION by Schmidt and seconded by Arends that the NA-DC be set at \$1,240,515 and the NA-DC2 be set at \$15,173,210 for a total valuation of \$16,413,725. Arends: “Aye” Otten: “Aye” Putnam: “Aye” Schmidt; “Aye” Landeen; “Aye”. Motion carried.

Objection to Real Property Assessment was presented for parcel number 100.49.17.2030 submitted by Tuebel, Brian and Mary for a property located in the Springdale Township. Appellant was present. MOTION by Schmidt and seconded by Arends that the NA-C-S be set at \$288,000, the NA-C1 be set at \$13,717 and the NA-C1 be set at \$18,671 for a total valuation of \$320,388. Arends: “Aye” Otten: “Aye” Putnam: “Aye” Schmidt; “Aye” Landeen; “Aye”. Motion carried.

Objection to Real Property Assessment was presented for parcel number 097.49.27.4020 submitted by Thorson, William for a property located in the Highland Township. Appellant was present. MOTION by Otten and seconded by Schmidt that the NA-C be changed to AGA and the value be set at \$99,773 for a total valuation of \$99,773. Arends: “Abstain” Otten: “Aye” Putnam: “Aye” Schmidt; “Aye” Landeen; “Aye”. Motion carried.

Objection to Real Property Assessment was presented for parcel number 097.49.27.1020 submitted by Thorson, William for a property located in the Highland Township. Appellant was present. MOTION by Schmidt and seconded by Putnam that the NA-C be set at \$81,120 for a total valuation of \$81,120. Arends: “Abstain” Otten: “Aye” Putnam: “Aye” Schmidt; “Aye” Landeen; “Aye”. Motion carried.

Objection to Real Property Assessment was presented for parcel number 097.49.27.C100 submitted by Thorson, William for a property located in the Highland Township. Appellant was present. MOTION by Schmidt and seconded by Otten that the NA-C be set at \$137,266, that the NA-C1 be set at \$24,249 and that the NA-C1 be set at \$159,459 for a total valuation of \$320,974. Arends: “Abstain” Otten: “Aye” Putnam: “Aye” Schmidt; “Aye” Landeen; “Aye”. Motion carried.

Board went into recess at 12:14 p.m.