

April 29, 2025
County Board of Equalization

THE LINCOLN COUNTY BOARD OF COMMISSIONERS convened as a County Board of Equalization at 8:00 a.m. on April 29, 2025, WITH Commissioners 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 Schmidt and seconded by Otten to convene as the County Board of Equalization. Otten: “Aye” Putnam: “Aye” Schmidt: “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 Otten and seconded by Schmidt to approve the 04.15.2025 Board of Equalization Meeting minutes. Otten: “Aye” Putnam: “Aye” Schmidt; “Aye” Landeen; “Aye”. Motion carried.

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

MOTION by Otten and seconded by Schmidt to approve disabled veteran applications that missed the deadline but otherwise would have qualified for the 2025 assessment year as follows: Application 2025-15: Purchase date 5/24/2024, Effective 10/2/2020, Received 4/17/2025; Application 2025-16: Purchase date 9/30/2011, Effective 5/1/2024, Received 4/17/2025; Application 2025-17: Purchase date 7/15/2016, Effective 10/8/2024, Received 4/22/2025; Application 2025-18: Purchase date 6/16/1978, Effective 8/1/2018, Received 4/23/2025. Otten: “Aye” Putnam: “Aye” Schmidt; “Aye” Landeen; “Aye”. Motion carried.

Objection to Real Property Assessment was presented for parcel number 200.52.15.502 submitted by CMI Terex Corporation for a property located in the City of Canton. Appellant was present. MOTION by Schmidt and seconded by Putnam that the NA-D-C be set at \$130,870 and the NA-DC2 be set at \$4,397,348 for a total valuation of \$4,528,218. Otten: “Aye” Putnam: “Aye” Schmidt; “Aye” Landeen; “Aye”. Motion carried.

Objection to Real Property Assessment was presented for parcel number 270.94.03.001 submitted by Mydland Estates, LLC for a property located in the City of Harrisburg. Appellant was present. MOTION by Otten and seconded by Putnam that the NA-D be set at \$49,299 for a total valuation of \$49,299. Otten: “Aye” Putnam: “Aye” Schmidt; “Aye” Landeen; “Aye”. Motion carried.

Objection to Real Property Assessment was presented for parcel number 270.94.03.002 submitted by Mydland Estates, LLC for a property located in the City of Harrisburg. Appellant was present. MOTION by Otten and seconded by Putnam that the NA-D be set at \$57,368 for a total valuation of \$57,368. Otten: "Aye" Putnam: "Aye" Schmidt; "Aye" Landeen; "Aye". Motion carried.

Objection to Real Property Assessment was presented for parcel number 270.94.03.003 submitted by Mydland Estates, LLC for a property located in the City of Harrisburg. Appellant was present. MOTION by Otten and seconded by Putnam that the NA-D be set at \$57,368 for a total valuation of \$57,368. Otten: "Aye" Putnam: "Aye" Schmidt; "Aye" Landeen; "Aye". Motion carried.

Objection to Real Property Assessment was presented for parcel number 270.94.03.004 submitted by Mydland Estates, LLC for a property located in the City of Harrisburg. Appellant was present. MOTION by Otten and seconded by Putnam that the NA-D be set at \$57,368 for a total valuation of \$57,368. Otten: "Aye" Putnam: "Aye" Schmidt; "Aye" Landeen; "Aye". Motion carried.

Objection to Real Property Assessment was presented for parcel number 270.94.03.005 submitted by Mydland Estates, LLC for a property located in the City of Harrisburg. Appellant was present. MOTION by Otten and seconded by Putnam that the NA-D be set at \$57,368 for a total valuation of \$57,368. Otten: "Aye" Putnam: "Aye" Schmidt; "Aye" Landeen; "Aye". Motion carried.

Objection to Real Property Assessment was presented for parcel number 270.94.03.006 submitted by Mydland Estates, LLC for a property located in the City of Harrisburg. Appellant was present. MOTION by Otten and seconded by Putnam that the NA-D be set at \$57,368 for a total valuation of \$57,368. Otten: "Aye" Putnam: "Aye" Schmidt; "Aye" Landeen; "Aye". Motion carried.

Objection to Real Property Assessment was presented for parcel number 270.94.03.007 submitted by Mydland Estates, LLC for a property located in the City of Harrisburg. Appellant was present. MOTION by Otten and seconded by Putnam that the NA-D be set at \$57,368 for a total valuation of \$57,368. Otten: "Aye" Putnam: "Aye" Schmidt; "Aye" Landeen; "Aye". Motion carried.

Objection to Real Property Assessment was presented for parcel number 270.94.03.008 submitted by Mydland Estates, LLC for a property located in the City of Harrisburg. Appellant was present. MOTION by Otten and seconded by Putnam that the NA-D be set at \$57,368 for a total valuation of \$57,368. Otten: "Aye" Putnam: "Aye" Schmidt; "Aye" Landeen; "Aye". Motion carried.

Objection to Real Property Assessment was presented for parcel number 270.94.04.018 submitted by Mydland Estates, LLC for a property located in the City of Harrisburg. Appellant was present. MOTION by Otten and seconded by Putnam that the NA-D be set at \$60,290 for a total valuation of \$60,290. Otten: "Aye" Putnam: "Aye" Schmidt; "Aye" Landeen; "Aye". Motion carried.

Objection to Real Property Assessment was presented for parcel number 270.94.03.018 submitted by Mydland Estates, LLC for a property located in the City of Harrisburg. Appellant was present. MOTION by Otten and seconded by Putnam that the NA-D be set at \$77,614 for a total valuation of \$77,614. Otten: "Aye" Putnam: "Aye" Schmidt; "Aye" Landeen; "Aye". Motion carried.

Objection to Real Property Assessment was presented for parcel number 270.94.03.019 submitted by Mydland Estates, LLC for a property located in the City of Harrisburg. Appellant was present. MOTION

by Otten and seconded by Putnam that the NA-D be set at \$77,614 for a total valuation of \$77,614. Otten: "Aye" Putnam: "Aye" Schmidt; "Aye" Landeen; "Aye". Motion carried.

Objection to Real Property Assessment was presented for parcel number 270.94.03.020 submitted by Mydland Estates, LLC for a property located in the City of Harrisburg. Appellant was present. MOTION by Otten and seconded by Putnam that the NA-D be set at \$77,614 for a total valuation of \$77,614. Otten: "Aye" Putnam: "Aye" Schmidt; "Aye" Landeen; "Aye". Motion carried.

Objection to Real Property Assessment was presented for parcel number 270.94.03.021 submitted by Mydland Estates, LLC for a property located in the City of Harrisburg. Appellant was present. MOTION by Otten and seconded by Putnam that the NA-D be set at \$77,614 for a total valuation of \$77,614. Otten: "Aye" Putnam: "Aye" Schmidt; "Aye" Landeen; "Aye". Motion carried.

Objection to Real Property Assessment was presented for parcel number 270.94.03.022 submitted by Mydland Estates, LLC for a property located in the City of Harrisburg. Appellant was present. MOTION by Otten and seconded by Putnam that the NA-D be set at \$77,630 for a total valuation of \$77,630. Otten: "Aye" Putnam: "Aye" Schmidt; "Aye" Landeen; "Aye". Motion carried.

Objection to Real Property Assessment was presented for parcel number 270.94.03.023 submitted by Mydland Estates, LLC for a property located in the City of Harrisburg. Appellant was present. MOTION by Otten and seconded by Putnam that the NA-D be set at \$67,882 for a total valuation of \$67,882. Otten: "Aye" Putnam: "Aye" Schmidt; "Aye" Landeen; "Aye". Motion carried.

Objection to Real Property Assessment was presented for parcel number 270.94.04.008 submitted by Mydland Estates, LLC for a property located in the City of Harrisburg. Appellant was present. MOTION by Otten and seconded by Putnam that the NA-D be set at \$73,874 for a total valuation of \$73,874. Otten: "Aye" Putnam: "Aye" Schmidt; "Aye" Landeen; "Aye". Motion carried.

Objection to Real Property Assessment was presented for parcel number 270.94.04.019 submitted by Mydland Estates, LLC for a property located in the City of Harrisburg. Appellant was present. MOTION by Otten and seconded by Putnam that the NA-D be set at \$72,500 for a total valuation of \$72,500. Otten: "Aye" Putnam: "Aye" Schmidt; "Aye" Landeen; "Aye". Motion carried.

Objection to Real Property Assessment was presented for parcel number 270.94.04.020 submitted by Mydland Estates, LLC for a property located in the City of Harrisburg. Appellant was present. MOTION by Otten and seconded by Putnam that the NA-D be set at \$63,101 for a total valuation of \$63,101. Otten: "Aye" Putnam: "Aye" Schmidt; "Aye" Landeen; "Aye". Motion carried.

Objection to Real Property Assessment was presented for parcel number 270.94.04.027 submitted by Mydland Estates, LLC for a property located in the City of Harrisburg. Appellant was present. MOTION by Otten and seconded by Putnam - that the NA-D be set at \$63,142 for a total valuation of \$63,142. Otten: "Aye" Putnam: "Aye" Schmidt; "Aye" Landeen; "Aye". Motion carried.

Objection to Real Property Assessment was presented for parcel number 270.94.04.028 submitted by Mydland Estates, LLC for a property located in the City of Harrisburg. Appellant was present. MOTION by Otten and seconded by Putnam that the NA-D be set at \$55,250 for a total valuation of \$55,250. Otten: "Aye" Putnam: "Aye" Schmidt; "Aye" Landeen; "Aye". Motion carried.

Objection to Real Property Assessment was presented for parcel number 270.94.04.034 submitted by Mydland Estates, LLC for a property located in the City of Harrisburg. Appellant was present. MOTION by Otten and seconded by Putnam that the NA-D be set at \$74,050 for a total valuation of \$74,050. Otten: "Aye" Putnam: "Aye" Schmidt; "Aye" Landeen; "Aye". Motion carried.

Objection to Real Property Assessment was presented for parcel number 270.94.04.035 submitted by Mydland Estates, LLC for a property located in the City of Harrisburg. Appellant was present. MOTION by Otten and seconded by Putnam that the NA-D be set at \$63,101 for a total valuation of \$63,101. Otten: "Aye" Putnam: "Aye" Schmidt; "Aye" Landeen; "Aye". Motion carried.

Objection to Real Property Assessment was presented for parcel number 270.94.04.036 submitted by Mydland Estates, LLC for a property located in the City of Harrisburg. Appellant was present. MOTION by Otten and seconded by Putnam that the NA-D be set at \$54,016 for a total valuation of \$54,016. Otten: "Aye" Putnam: "Aye" Schmidt; "Aye" Landeen; "Aye". Motion carried.

Objection to Real Property Assessment was presented for parcel number 270.94.04.037 submitted by Mydland Estates, LLC for a property located in the City of Harrisburg. Appellant was present. MOTION by Otten and seconded by Putnam that the NA-D be set at \$72,275 for a total valuation of \$72,275. Otten: "Aye" Putnam: "Aye" Schmidt; "Aye" Landeen; "Aye". Motion carried.

Objection to Real Property Assessment was presented for parcel number 270.94.04.038 submitted by Mydland Estates, LLC for a property located in the City of Harrisburg. Appellant was present. MOTION by Otten and seconded by Putnam that the NA-D be set at \$72,572 for a total valuation of \$72,572. Otten: "Aye" Putnam: "Aye" Schmidt; "Aye" Landeen; "Aye". Motion carried.

Objection to Real Property Assessment was presented for parcel number 270.94.04.039 submitted by Mydland Estates, LLC for a property located in the City of Harrisburg. Appellant was present. MOTION by ---- and seconded by Otten and seconded by Putnam that the NA-D be set at \$72,708 for a total valuation of \$72,708. Otten: "Aye" Putnam: "Aye" Schmidt; "Aye" Landeen; "Aye". Motion carried.

Objection to Real Property Assessment was presented for parcel number 270.94.04.040 submitted by Mydland Estates, LLC for a property located in the City of Harrisburg. Appellant was present. MOTION by Otten and seconded by Putnam that the NA-D be set at \$73,254 for a total valuation of \$73,254. Otten: "Aye" Putnam: "Aye" Schmidt; "Aye" Landeen; "Aye". Motion carried.

Objection to Real Property Assessment was presented for parcel number 270.94.06.023 submitted by Mydland Estates, LLC for a property located in the City of Harrisburg. Appellant was present. MOTION by Otten and seconded by Putnam that the NA-D be set at \$61,189 for a total valuation of \$61,189. Otten: "Aye" Putnam: "Aye" Schmidt; "Aye" Landeen; "Aye". Motion carried.

Objection to Real Property Assessment was presented for parcel number 270.94.04.001 submitted by Mydland Estates, LLC for a property located in the City of Harrisburg. Appellant was present. MOTION by Otten and seconded by Putnam that the NA-D be set at \$73,357 for a total valuation of \$73,357. Otten: "Aye" Putnam: "Aye" Schmidt; "Aye" Landeen; "Aye". Motion carried.

Objection to Real Property Assessment was presented for parcel number 270.94.04.002 submitted by Mydland Estates, LLC for a property located in the City of Harrisburg. Appellant was present. MOTION

by Otten and seconded by Putnam that the NA-D be set at \$86,376 for a total valuation of \$86,376. Otten: "Aye" Putnam: "Aye" Schmidt; "Aye" Landeen; "Aye". Motion carried.

Objection to Real Property Assessment was presented for parcel number 270.94.04.003 submitted by Mydland Estates, LLC for a property located in the City of Harrisburg. Appellant was present. MOTION by Otten and seconded by Putnam that the NA-D be set at \$86,376 for a total valuation of \$86,376. Otten: "Aye" Putnam: "Aye" Schmidt; "Aye" Landeen; "Aye". Motion carried.

Objection to Real Property Assessment was presented for parcel number 270.94.04.004 submitted by Mydland Estates, LLC for a property located in the City of Harrisburg. Appellant was present. MOTION by Otten and seconded by Putnam that the NA-D be set at \$86,374 for a total valuation of \$86,374. Otten: "Aye" Putnam: "Aye" Schmidt; "Aye" Landeen; "Aye". Motion carried.

Objection to Real Property Assessment was presented for parcel number 270.94.04.005 submitted by Mydland Estates, LLC for a property located in the City of Harrisburg. Appellant was present. MOTION by Otten and seconded by Putnam that the NA-D be set at \$86,374 for a total valuation of \$86,374. Otten: "Aye" Putnam: "Aye" Schmidt; "Aye" Landeen; "Aye". Motion carried.

Objection to Real Property Assessment was presented for parcel number 270.94.04.006 submitted by Mydland Estates, LLC, for a property located in the City of Harrisburg. Appellant was present. MOTION by Otten and seconded by Putnam that the NA-D be set at \$86,374 for a total valuation of \$86,374. Otten: "Aye" Putnam: "Aye" Schmidt; "Aye" Landeen; "Aye". Motion carried.

Objection to Real Property Assessment was presented for parcel number 270.94.04.007 submitted by Mydland Estates, LLC for a property located in the City of Harrisburg. Appellant was present. MOTION by Otten and seconded by Putnam that the NA-D be set at \$86,374 for a total valuation of \$86,374. Otten: "Aye" Putnam: "Aye" Schmidt; "Aye" Landeen; "Aye". Motion carried.

Objection to Real Property Assessment was presented for parcel number 270.94.04.024 submitted by Mydland Estates, LLC for a property located in the City of Harrisburg. Appellant was present. MOTION by Otten and seconded by Putnam that the NA-D be set at \$95,666 for a total valuation of \$95,666. Otten: "Aye" Putnam: "Aye" Schmidt; "Aye" Landeen; "Aye". Motion carried.

Objection to Real Property Assessment was presented for parcel number 270.94.04.025 submitted by Mydland Estates, LLC for a property located in the City of Harrisburg. Appellant was present. MOTION by Otten and seconded by Putnam that the NA-D be set at \$90,106 for a total valuation of \$90,106. Otten: "Aye" Putnam: "Aye" Schmidt; "Aye" Landeen; "Aye". Motion carried.

Objection to Real Property Assessment was presented for parcel number 270.94.04.029 submitted by Mydland Estates, LLC for a property located in the City of Harrisburg. Appellant was present. MOTION by Otten and seconded by Putnam that the NA-D be set at \$86,592 for a total valuation of \$86,592. Otten: "Aye" Putnam: "Aye" Schmidt; "Aye" Landeen; "Aye". Motion carried.

Objection to Real Property Assessment was presented for parcel number 270.94.04.030 submitted by Mydland Estates, LLC for a property located in the City of Harrisburg. Appellant was present. MOTION by Otten and seconded by Putnam that the NA-D be set at \$90,106 for a total valuation of \$90,106. Otten: "Aye" Putnam: "Aye" Schmidt; "Aye" Landeen; "Aye". Motion carried.

Objection to Real Property Assessment was presented for parcel number 270.94.04.031 submitted by Mydland Estates, LLC for a property located in the City of Harrisburg. Appellant was present. MOTION by Otten and seconded by Putnam that the NA-D be set at \$95,666 for a total valuation of \$95,666. Otten: "Aye" Putnam: "Aye" Schmidt; "Aye" Landeen; "Aye". Motion carried.

Objection to Real Property Assessment was presented for parcel number 270.94.04.032 submitted by Mydland Estates, LLC for a property located in the City of Harrisburg. Appellant was present. MOTION by Otten and seconded by Putnam that the NA-D be set at \$95,646 for a total valuation of \$95,646. Otten: "Aye" Putnam: "Aye" Schmidt; "Aye" Landeen; "Aye". Motion carried.

Objection to Real Property Assessment was presented for parcel number 270.94.04.033 submitted by Mydland Estates, LLC for a property located in the City of Harrisburg. Appellant was present. MOTION by Otten and seconded by Putnam that the NA-D be set at \$90,028 for a total valuation of \$90,028. Otten: "Aye" Putnam: "Aye" Schmidt; "Aye" Landeen; "Aye". Motion carried.

MOTION by Schmidt and seconded by Otten to adjourn County Board of Equalization at 8:59 a.m. Otten: "Aye" Putnam: "Aye" Schmidt; "Aye" Landeen; "Aye". Motion carried.

Board of Equalization

Tiffani Landeen, Lincoln County Chair

Attest: _____
Sheri Lund, Auditor

Approved: May 6, 2025
Please publish the week of May 12, 2025.