



Regular Meeting Agenda

TUESDAY, APRIL 14, 2026

8:30 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

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CONVENE AS COUNTY BOARD OF EQUALIZATION

OATH OF COUNTY BOARD OF EQUALIZATION MEMBERS

CONSENT AGENDA:

- 1) Direct the Director of Equalization to correct errors and make necessary changes for the year 2026 pursuant to SDCL 10-11-26.
- 2) Authorize the Director of Equalization to make changes in compliance with SDCL 10-6A-2 for elderly/disabled low income assistance freeze for 2026 as certified by the Lincoln County Treasurer.
- 3) Authorize the Director of Equalization to make the necessary changes in value in compliance with SDCL 1-19B-25 for the qualifying historical properties.
- 4) 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.
- 5) 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.
- 6) 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.
- 7) **SDCL 10-4-19 Continuation of tax-exempt status of property...SDCL 10-4-9.3 100% exempt**, Parcels 280.98.11.000, 282.05.02.003 ; **SDCL 10-4-9.4 100% exempt**, Parcels 200.28.21.001, 250.33.00.035, 250.36.00.001; **SDCL 10-4-9.1 SDCL 10-4-9.5 100% 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, 099.51.31.4020, 280.80.00.002A, 210.10.28.008, 270.94.03.028, 100.50.20.C100, 250.10.07.009; **SDCL 10-4-9.1 100% exempt**, Parcels 098.49.33.4030, 200.13.32.005; **SDCL 10-4-9 100% exempt**, Parcels 280.98.05.020A, 098.50.28.2020, 282.06.01.001, 099.50.19.A300, 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, 096.49.35.1011, 096.50.08.1041, 097.50.32.1020, 270.55.01.002, 270.16.00.301, 100.49.23.1020, 098.50.08.2020, 099.50.30.1015, 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, 280.76.01.016, 281.14.01.00A, 280.20.13.008A, 097.51.05.C300, 250.10.04.003, 250.33.00.004B, 250.75.01.001, 100.49.08.4031, 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, 100.50.33.A100, 210.40.00.023, 096.49.03.4040, 096.49.10.1010, 096.49.10.1015, 240.70.00.A00, 281.54.00.K100, 280.27.00.003, 280.49.02.001B,

280.24.00.001A, 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, 240.46.00.A300, 200.13.19.007, 200.13.19.010, 096.49.06.4040, 250.44.01.006, 270.60.00.000, 096.51.01.3030, 280.17.00.10B, 280.98.13.004, 100.49.14.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, 240.77.01.022, 230.10.05.011, 230.10.06.007; **SDCL 10-4-9.1 SDCL 10-4-9.2 100% exempt**, Parcels 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; **SDCL 10-4-8.1 100% exempt**, Parcels 200.52.15.401, 200.52.15.402, 200.52.15.405, 270.17.01.C0E0, 210.10.15.017A, 210.10.29.019, 210.40.00.007A, 230.26.00.007, 230.26.00.008, 230.26.00.010, 250.92.01.000, 250.31.02.012

- 8) **SDCL 10-4-19 Continuation of tax-exempt status of property...** The listed parcel is one that missed the deadline but otherwise would have qualified for assessment year 2026. **SDCL 10-4-9 100% exempt**, Parcel 100.50.56.A100.
- 9) **SDCL 10-4-21 Periodic review of tax-exempt property...****SDCL 10-4-9.3 1% exempt**, Parcels 281.19.00.001, 282.05.01.001A; **SDCL 10-4-9.1 & 10-4-9.5 5.2% exempt**, Parcel 281.27.05.002, **37.28% exempt**, Parcel 280.07.01.002C; New Applications **SDCL 10-4-9.1 40% exempt**, Parcel 100.50.19.C203; **SDCL 10-4-8.1 100% exempt**, Parcels 250.33.00.052D; 210.50.24.003A; **SDCL 10-4-9 100% exempt**, Parcels 282.15.01.003E 283.24.00.A100; **SDCL 10-4-9.1 100% exempt**, Parcels 100.49.19.1010, 283.04.01.006.
- 10) Approve disabled Veteran Applications that missed the deadline, but otherwise would have qualified for the 2026 assessment year per SDCL 10-4-40, 10-4-41: Application 2026-01, Effective 6/30/2025, Received 11/12/2025; Application 2026-02, Effective 10/21/2019, Received 11/21/2025; Application 2026-03, Effective 3/1/2025, Received 11/21/2025; Application 2026-04, Effective 10/1/2025, Received 11/24/2025; Application 2026-05, Effective 9/30/2025, Received 12/1/2025; Application 2026-06, Effective 12/4/2023, Received 12/5/2025; Application 2026-07, Effective 10/21/2025, Received 12/30/2025; Application 2026-08, Effective 10/25/2015, Received 1/2/2025; Application 2026-09, Effective 9/25/2025, Received 1/12/2026; Application 2026-10, Effective 12/9/2024, Received 1/15/2026; Application 2026-11, Effective 3/4/2025, Received 1/26/2026; Application 2026-12, Effective 8/22/2024, Received 1/28/2026; Application 2026-13, Effective 4/1/2022, Received 2/2/2025; Application 2026-14, Effective 3/26/2025, Received 2/4/2026; Application 2026-15, Effective 12/29/2009, Received 2/20/2026; Application 2026-16, Effective 11/1/2025, Received 3/3/2025; Application 2026-17, Effective 8/26/2025, Received 3/9/2026; Application 2026-18, Effective 8/5/2025, Received 3/13/2026; Application 2026-19, Effective 6/6/2011, Received 3/20/2023; Application 2026-20, Effective 11/8/2024, Received 3/24/2026; Application 2026-21, Effective 9/29/2025, Received 4/2/2026; Application 2026-22, Effective 5/23/2025, Received 4/3/2026.
- 11) Deny Disabled Veteran Applications per SDCL 10-4-40, 10-4-41: Application DNQ 2026-01, Received 2/11/2026
- 12) Approve Stipulations for: 097.48.22.D100 - BRUCE, STEVE & VALERIE, 099.50.17.4031 - BERG, BETTY, 240.64.11.002A - ORTHOPEDIC INSTITUTE REAL ESTATE GROUP - TEA LLC, 250.40.32.005 - LENNOX PROPERTIES LLC, 260.56.01.001H - O'REILLY AUTO ENTERPRISES LLC, 280.20.02.013 - GREEN, SCOTT & ALYSSA, 280.15.18.001 - SABERS, SUSAN , 283.12.09.002 - TANNER LLC, 283.21.00.A100 - SLATE AT HARVEST CREEK.

#### **OPPORTUNITY FOR PUBLIC COMMENT:**

#### **COUNTY BOARD OF EQUALIZATION:**

- 1) 9:00 a.m. - 283.05.07.011D - South Eastern Development Foundation

- 2) 9:10 a.m. - 250.48.02.006 - Butterflies Forever
- 3) 9:20 a.m. - 270.20.06.006 - Harrisburg Economic Development Corporation
- 4) 9:30 a.m. - 270.17.01.C0D0 - Harrisburg Economic Development Corporation
- 5) 9:40 a.m. - 281.95.14.002 - Dejong, Lisa Lynn

**RECESS**