

April 14, 2026
County Board of Equalization

THE LINCOLN COUNTY BOARD OF COMMISSIONERS convened as a County Board of Equalization at 9:14 a.m. on April 14, 2026, WITH Commissioners Joel Arends, Jim Schmidt, 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 Otten and seconded by Schmidt to convene as the County Board of Equalization. Ayes; Joel Arends, Jim Schmidt, Tiffani Landeen, Betty Otten, Doug Putnam. Motion Passed.

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

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

Joel Arends left the meeting

MOTION by Otten and seconded by Schmidt to direct the Director of Equalization to correct errors and make necessary changes for the year 2026 pursuant to SDCL 10-11-26. Joel Arends absent, Ayes; Jim Schmidt, Tiffani Landeen, Betty Otten, Nays; Doug Putnam. Motion Passed.

MOTION by Otten and seconded by Schmidt to 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. Joel Arends absent, Ayes; Jim Schmidt, Tiffani Landeen, Betty Otten, Nays; Doug Putnam. Motion Passed.

MOTION by Otten and seconded by Schmidt 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. Joel Arends absent, Ayes; Jim Schmidt, Tiffani Landeen, Betty Otten, Nays; Doug Putnam. Motion Passed.

MOTION by Otten and seconded by Schmidt 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. Joel Arends absent, Ayes; Jim Schmidt, Tiffani Landeen, Betty Otten, Nays; Doug Putnam. Motion Passed.

MOTION by Otten and seconded by Schmidt 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. Joel Arends absent, Ayes; Jim Schmidt, Tiffani Landeen, Betty Otten, Nays; Doug Putnam. Motion Passed.

MOTION by Otten and seconded by Schmidt 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. Joel Arends absent, Ayes; Jim Schmidt, Tiffani Landeen, Betty Otten, Nays; Doug Putnam. Motion Passed.

MOTION by Otten and seconded by Schmidt per **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. Joel Arends absent, Ayes; Jim Schmidt, Tiffani Landeen, Betty Otten, Nays; Doug Putnam. Motion Passed.

MOTION by Otten and seconded by Schmidt per **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. Joel Arends absent, Ayes; Jim Schmidt, Tiffani Landeen, Betty Otten, Nays; Doug Putnam. Motion Passed.

MOTION by Otten and seconded by Schmidt per **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. Joel Arends absent, Ayes; Jim Schmidt, Tiffani Landeen, Betty Otten, Nays; Doug Putnam. Motion Passed.

MOTION by Otten and seconded by Schmidt to 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. Joel Arends absent, Ayes; Jim Schmidt, Tiffani Landeen, Betty Otten, Nays; Doug Putnam. Motion Passed.

MOTION by Otten and seconded by Schmidt to deny Disabled Veteran Applications per SDCL 10-4-40, 10-4-41: Application DNQ 2026-01, Received 2/11/2026. Joel Arends absent, Ayes; Jim Schmidt, Tiffani Landeen, Betty Otten, Nays; Doug Putnam. Motion Passed.

MOTION by Otten and seconded by Schmidt To 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, 283.12.09.002 - Tanner LLC, 283.21.00.A100 - Slate At Harvest Creek. Joel Arends absent, Ayes; Jim Schmidt, Tiffani Landeen, Betty Otten, Nays; Doug Putnam. Motion Passed.

OPPORTUNITY FOR PUBLIC COMMENT:

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

MOTION by Schmidt and seconded by Otten to grant 0% exempt and 100% taxable for parcel 283.05.07.001D, South Eastern Development Foundation. Applicant was not present. Joel Arends absent Ayes; Jim Schmidt, Tiffani Landeen, Betty Otten, Doug Putnam. Motion Passed.

MOTION by Otten and seconded by Schmidt to grant 0% exempt and 100% taxable for parcel 250.48.02.006, Butterflies Forever. Applicant was present. Joel Arends absent Ayes; Jim Schmidt, Betty Otten, Doug Putnam, Nays; Tiffani Landeen. Motion Passed.

MOTION by Schmidt and seconded by Otten to grant 0% exempt and 100% taxable for parcel 270.20.06.006, Harrisburg Economic Development Corporation. Applicant was not present. Ayes; Joel Arends, Jim Schmidt, Tiffani Landeen, Betty Otten, Doug Putnam. Motion Passed.

MOTION by Otten and seconded by Schmidt to grant 0% exempt and 100% taxable for parcel 270.17.01.C0D0, Harrisburg Economic Development Corporation. Applicant was not present. Ayes; Joel Arends, Jim Schmidt, Tiffani Landeen, Betty Otten, Doug Putnam. Motion Passed.

Objection to Owner-Occupied Status was presented for parcel number 281.95.14.002 submitted by Dejong, Lisa Lynn for a property located in the City of Sioux Falls. Appellant was not present. MOTION by

Schmidt and seconded by Otten to deny owner occupied status on parcel 281.95.14.002. Ayes; Jim Schmidt, Tiffani Landeen, Betty Otten, Doug Putnam, Nays; Joel Arends. Motion Passed.

MOTION by Otten and seconded by Schmidt to recess County Board of Equalization at 9:35 a.m. Ayes; Joel Arends, Jim Schmidt, Tiffani Landeen, Betty Otten, Doug Putnam. Motion Passed.

Board of Equalization

Tiffani Landeen, Lincoln County Chair

Attest: _____
Sheri Lund, Auditor

Approved: April 21, 2026
Please publish the week of April 27 , 2026.