

April 21, 2026
County Board of Equalization

THE LINCOLN COUNTY BOARD OF COMMISSIONERS convened as a County Board of Equalization at 8:30 a.m. on April 21, 2026, with Commissioners Tiffani Landeen, Betty Otten, Doug Putnam present, and Joel Arends appeared via telephone. Sheri Lund, Auditor, served as Clerk of the Board.

Tiffani Landeen, Chair, called the meeting to order.

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

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

MOTION by Otten and seconded by Putnam to approve the agenda. Otten: “Aye” Putnam: “Aye” Landeen: “Aye”. Motion carried.

MOTION by Otten and seconded by Putnam to approve the consent agenda. Otten: “Aye” Putnam: “Aye” Landeen: “Aye”. Motion carried.

CONSENT AGENDA:

MOTION by Otten and seconded by Putnam to approve County Board of Equalization Minutes; 04.14.2026. Otten: “Aye” Putnam: “Aye” Landeen: “Aye”. Motion carried.

MOTION by Otten and seconded by Putnam to approve correction from April 14, 2026, motion of periodic review of exempt status Per SDCL 10-4-21, for the listed parcels for assessment year 2026 from 1% exempt to 99% exempt, Parcels 281.19.00.001, 282.05.01.001A. Otten: “Aye” Putnam: “Aye” Landeen: “Aye”. Motion carried.

MOTION by Otten and seconded by Putnam 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 2026-23, Effective 2/13/2025, Received 4/15/2026. Otten: “Aye” Putnam: “Aye” Landeen: “Aye”. Motion carried.

OPPORTUNITY FOR PUBLIC COMMENT:

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

Objection to Real Property Assessment was presented for parcel number 097.50.03.A100 submitted by Ernest and Joann Stratmeyer for a property located in the Lincoln Township. Appellant was present. MOTION by Putnam and seconded by Arends that the NA-CS be set at \$0.00 and the NA-C1-S be set at \$0.00 for a total valuation of \$0.00. Arends: “Aye” Otten: “Nay” Putnam: “Aye” Landeen: “Nay”. Motion failed.

Objection to Real Property Assessment was presented for parcel number 097.50.03.A100 submitted by Ernest and Joann Stratmeyer for a property located in the Lincoln Township. Appellant was present. MOTION by Otten and seconded by Arends that the NA-CS be set at \$20,000.00 and the NA-C1-S be set

at \$0.00 for a total valuation of \$20,000. Arends: “Aye” Otten: “Aye” Putnam: “Aye” Landeen; “Naye”. Motion carried.

Objection to Real Property Assessment was presented for parcel number 099.50.03.2010 submitted by Donald and Dawn Hoffman for a property located in the LaValley Township. Appellant was present. MOTION by Otten and seconded by Putnam that the AG-A be set at \$180,900 the AG-A1 be set at \$40,000 and the NA-A1-S be set at \$210,000 for a total valuation of \$430,900. Arends: “Aye” Otten: “Aye” Putnam: “Aye” Landeen; “Nay”. Motion carried.

Objection to Real Property Assessment was presented for parcel number 099.50.03.C100 submitted by Benjamin and Katie Keppen for a property located in the LaValley Township. Appellant was present. MOTION by Putnam and seconded by none that the NA-CS be set at \$30,600 and the NA-C1-S be set at \$404,700 for a total valuation of \$435,300. Motion failed for lack of a second.

Objection to Real Property Assessment was presented for parcel number 099.50.03.C100 submitted by Benjamin and Katie Keppen for a property located in the LaValley Township. Appellant was present. MOTION by Otten and seconded by Arends that the NA-CS be set at \$60,000 and the NA-C1-S be set at \$404,700 for a total valuation of \$464,700. Arends: “Aye” Otten: “Aye” Putnam: “Aye” Landeen; “Nay”. Motion carried.

Objection to Real Property Assessment was presented for parcel number 099.50.08.2030 submitted by Calvin Schriver and Wayne and Amy Fischer for a property located in the LaValley Township. Appellant was not present. MOTION by Otten and seconded by Arends that the NA-C be set at \$262,100 the NA-C1 be set at \$15,562 and the NA-C1 be set at \$30,338 for a total valuation of \$308,000. Otten: “Aye” Putnam: “Aye” Landeen; “Aye”. Motion carried.

Commissioner Arends left the meeting at 9:46 a.m.

Objection to Real Property Assessment was presented for parcel number 280.23.13.006A submitted by Tan Tara Partners for a property located in the City of Sioux Falls. Appellant was present. MOTION by - Otten and seconded by Putnam that the NA-DC be set at \$213,400 and the NA-DC2 be set at \$862,850 for a total valuation of \$1,076,250. Otten: “Aye” Putnam: “Aye” Landeen; “Aye”. Motion carried.

Objection to Real Property Assessment was presented for parcel number 100.50.64.K005 submitted by Just Right Storage for a property located in Delapre Township. Appellant was present. MOTION by Otten and seconded by Putnam that the NA-CC be set at \$222,500 and the NA-CC2 be set at \$501,220 for a total valuation of \$723,720. Otten: “Aye” Putnam: “Aye” Landeen; “Aye”. Motion carried.

Objection to Real Property Assessment was presented for parcel number 250.40.05.4000 submitted by Gene Kuper, Elonda Makins and Gary Kuper for a property located in the City of Lennox. Appellant was not present. MOTION by Otten and seconded by Putnam that the AG-D be set at \$461,000 for a total valuation of \$461,000. Otten: “Aye” Putnam: “Aye” Landeen; “Aye”. Motion carried.

Objection to Real Property Assessment was presented for parcel number 260.45.04.003 submitted by S&S Rentals LLC for a property located in the City of Beresford. Appellant was present. MOTION by Otten and seconded by Putnam that the NA-DC be set at \$79,906 and the NA-DC2 be set at \$466,118 for a total valuation of \$546,024. Otten: “Aye” Putnam: “Aye” Landeen; “Aye”. Motion carried.

Objection to Real Property Assessment was presented for parcel number 260.45.07.002 submitted by S&S Rentals LLC for a property located in the City of Beresford. Appellant was present. MOTION by Otten and seconded by Putnam that the NA-DC be set at \$56,900 and the NA-DC2 be set at \$412,400 for a total valuation of \$469,300. Otten: "Aye" Putnam: "Aye" Landeen; "Aye". Motion carried.

Objection to Real Property Assessment was presented for parcel number 260.50.31.005 submitted by 9 Mile SD LLC for a property located in the City of Beresford. Appellant was not present. MOTION by Otten and seconded by Putnam that the NA-DC be set at \$116,300 and the NA-DC2 be set at \$1,777,300, for a total valuation of \$1,893,600. Otten: "Aye" Putnam: "Aye" Landeen; "Aye". Motion carried.

Objection to Real Property Assessment was presented for parcel number 270.81.13.035 submitted by Central Park Village LLC for a property located in the City of Harrisburg. Appellant was not present. MOTION by Otten and seconded by Putnam that the NA-D be set at \$21,700 and the NA-D1 be set at \$200,100 for a total valuation of \$221,800. Otten: "Aye" Putnam: "Aye" Landeen; "Aye". Motion carried.

Objection to Real Property Assessment was presented for parcel number 280.51.03.005 submitted by Anuvisa LLC for a property located in the City of Sioux. Appellant was present. MOTION by Putnam and seconded by Otten that the NA-DC be set at \$835,300 and the NA-DC2 be set at \$2,919,600 for a total valuation of \$3,754,900. Otten: "Aye" Putnam: "Aye" Landeen; "Aye". Motion carried.

Objection to Real Property Assessment was presented for parcel number 280.51.03.006 submitted by Dakota Spirit for a property located in the City of Sioux. Appellant was present. MOTION by Putnam and seconded by none that the NA-DC be set at \$389,682 and the NA-DC2 be set at \$907,470 for a total valuation of \$1,297,152. Otten: "Aye" Putnam: "Aye" Landeen; "Aye". Motion carried.

Objection to Real Property Assessment was presented for parcel number 280.51.03.006 submitted by Dakota Spirit for a property located in the City of Sioux. Appellant was present. MOTION by Putnam and seconded by none that the NA-DC be set at \$389,682 and the NA-DC2 be set at \$907,470 for a total valuation of \$1,297,152. Motion failed for lack of a second.

Objection to Real Property Assessment was presented for parcel number 280.27.00.001A submitted by Dakota Spirit for a property located in the City of Sioux. Appellant was present. MOTION by Otten and seconded by Landeen that the NA-DC be set at \$457,241 and the NA-DC2 be set at \$899,500 for a total valuation of \$1,356,741. Otten: "Aye" Putnam: "Aye" Landeen; "Aye". Motion carried.

Objection to Real Property Assessment was presented for parcel number 280.27.00.001A submitted by Holiday Station Stores LLC for a property located in the City of Sioux Falls. Appellant was not present. MOTION by Otten and seconded by Putnam that the NA-DC be set at \$831,000 and the NA-DC2 be set at \$912,600 for a total valuation of \$1,743,600 Otten: "Aye" Putnam: "Aye" Landeen; "Aye". Motion carried.

Objection to Real Property Assessment was presented for parcel number 280.76.04.002A submitted by Holiday Station Stores LLC for a property located in the City of Sioux Falls. Appellant was not present. MOTION by Otten and seconded by Putnam that the NA-DC be set at \$1,008,700 and the NA-DC2 be set at \$1,092,500 for a total valuation of \$2,101,200. Otten: "Aye" Putnam: "Aye" Landeen; "Aye". Motion carried.

Objection to Real Property Assessment was presented for parcel number 281.83.01.002A submitted by Holiday Station Stores LLC for a property located in the City of Sioux Falls. Appellant was not present. MOTION by Putnam and seconded by Otten that the NA-DC be set at \$1,155,200 and the NA-DC2 be set at \$1,327,600 for a total valuation of \$2,482,800. Otten: "Aye" Putnam: "Aye" Landeen; "Aye". Motion carried.

MOTION by Otten and seconded by Putnam to recess County Board of Equalization at 10:34 a.m. Otten: "Aye" Putnam: "Aye" Landeen; "Aye". Motion carried.

Board of Equalization

Tiffani Landeen, Lincoln County Chair

Attest: _____
Sheri Lund, Auditor

Approved: May 5, 2026
Please publish the week of May 11 , 2026.