

May 5, 2026
County Board of Equalization

THE LINCOLN COUNTY BOARD OF COMMISSIONERS convened as a County Board of Equalization at 9:13 a.m. on May 5, 2026, with Commissioners Tiffani Landeen, Doug Putnam, Joel Arends and Jim Schmidt present. Alicia Cafaro, Deputy 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 Joel Arends and seconded by Jim Schmidt to convene as the County Board of Equalization. Ayes: Putnam, Arends, Schmidt, Landeen. Motion Passed

MOTION by Jim Schmidt and seconded by Joel Arends to approve the agenda. Ayes: Putnam, Arends, Schmidt, Landeen. Motion Passed

Reports: Reports for property tax relief programs and the 2026 owner- occupied removal list.

MOTION by Joel Arends and seconded by Jim Schmidt to approve the consent agenda. Ayes: Putnam, Arends, Schmidt, Landeen. Motion Passed

CONSENT AGENDA:

MOTION by Joel Arends and seconded by Jim Schmidt to approve County Board of Equalization Minutes; 04.21.2026. Ayes: Putnam, Arends, Schmidt, Landeen. Motion Passed

MOTION by Joel Arends and seconded by Jim Schmidt to approve the correction of clerical errors of the assessment roll per SDCL 10-11-26(1). Ayes: Putnam, Arends, Schmidt, Landeen. Motion Passed

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 100.49.33.E600 submitted by Dustin Ahrendt and Sarah Michel for a property located in the Springdale Township. Appellant was not present. MOTION by Joel Arends and seconded by Doug Putnam that the NA-CS be set at \$131,900.00, the NA-C1-S be set at \$947,100.00 and NA-C1 be set at \$42,600.00 for a total valuation of \$1,121,600.00. Ayes: Putnam, Arends, Schmidt, Landeen. Motion Passed

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 Sioux Falls. Representative for appellant was present. MOTION by Joel Arends and seconded by Jim Schmidt that the NA-DC be set at \$116,300.00 and the NA-DC2 be set at \$1,450,000.00 for a total valuation of \$1,566,300.00. Ayes: Putnam, Arends, Schmidt, Landeen. Motion Passed

MOTION by Joel Arends and seconded by Jim Schmidt to adjourn County Board of Equalization at 9:52 a.m. Ayes: Putnam, Arends, Schmidt, Landeen. Motion Passed

Board of Equalization

Tiffani Landeen, Lincoln County Chair

Attest: _____
Alicia Cafaro, Deputy Auditor

Approved: May 12, 2026
Please publish the week of May 18, 2026.