

April 19, 2011

The County Board of Equalization convened as a Consolidated Board of Equalization with the City of Canton at 8:30 a.m. on April 19, 2011 with David Gillespie, Jim Schmidt, and Jason Melcher present for Lincoln County and Elizabeth Bowling present for the City of Canton. The Auditor was Clerk of the Board. Dennis Weeldreyer and Dale Long were absent.

Objection to Real Property Assessment was presented on parcel no.200.45.02.004, David and Marlys Huber, property located in the City of Canton. Motion by Schmidt and seconded by Bowling to make no change to the valuation.. Motion carried.

Objection to Real Property Assessment was presented on parcel no. 200.25.06.004, Richard and Joyce Scholle, property located in the City of Canton. Motion by Gillespie and seconded by Bowling to lower the assessment on the property classification NAD1 from \$20,090 to \$11,663 and make no change to property classification NAD. Motion carried.

Elizabeth Bowling left the meeting at 8:50 am as all appeals for the City of Canton had been heard.

The Consolidated Board of Equalization with the City of Canton adjourned.

The Board then convened as the County Board of Equalization.

Objection to Real Property Assessment was presented on parcel no. 250.67.02.009, Cameron and Heather Herlyn, property located in the City of Lennox. Motion by Schmidt and seconded by Gillespie to lower the NAD1O classification value from \$298,000 to \$262,000 and no change to the classification value NADO. Motion carried.

Objection to Real Property Assessment was presented on parcel no. 097.49.16.1040, Erik C. Scott, property located in Highland Township. Motion by Gillespie and seconded by Schmidt to change the property classification from NAC to AGC as the property meets two of the three classification criteria to be classified as Ag and to lower the assessed value of \$95,612 to \$81,490 based on the Ag productivity method of valuation . Motion carried.

Objection to Real Property Assessment was presented on parcel no. 097.49.16.1030, Tara Stubbe, on property located in Highland Township. Motion by Gillespie and seconded by Schmidt to make no change to the classification from NAC to AGC as the property does not meet two of the three classification criteria to be classified as Ag. Motion carried.

Objection to Real Property Assessment was presented on parcel no. 099.50.05.G100, Dennis and Valerie Klinghagen, property located in LaValley Township. Motion by Schmidt and seconded by Gillespie to lower the valuation from \$50,000 to \$25,000 and to make no change to the property classification from NAC to AGC as the property does not meet two of the three classification criteria to be classified as Ag. Motion carried.

Objection to Real Property Assessment was presented on parcel no. 100.50.55.2000, Kenneth Kuhle ETAL, property located in Delapre Township. Motion by Gillespie and seconded by Schmidt to lower the assessment on property classification AGA1 from \$1,733 to \$0, NAA1 from \$32,710 to \$0 and no change to property classification AGA as the structures on the property were destroyed by fire in May 2010. Motion carried.

Objection to Real Property Assessment was presented on parcel no. 280.99.03.008, Mark and Carole Ingalls, property located in City of Sioux Falls. Motion by Gillespie and seconded by Schmidt to lower the assessment of \$308,300 to \$271,135 on property classification of NAD1O and to make no change to property classification NADO . Motion carried.

Objection to Real Property Assessment was presented on parcel no. 280.40.01.005, MacArthur Square, property located in City of Sioux Falls. Motion by Schmidt and seconded by Gillespie to lower the assessment on property classification NADC2 from \$2,500,000 to \$1,658,020, and NADC2 from \$1,769,250 to \$918,200 and to make no change to property classification NADC of \$591,980, NADC2 of \$72,000 and NADC2 of \$9,800. Motion carried.

Objection to Real Property Assessment was presented on parcel no. 280.57.01.001, Wells Fargo Bank, located in the City of Sioux Falls. Motion by Schmidt and seconded by Gillespie to change valuation on property classification NADC2 from \$700,00 to \$529,200 and to make no change to property classification NADC of \$760,568. Motion carried.

Objection to Real Property Assessment was presented on parcel no. 281.67.12.200, Glen Fay LLC, property located in the City of Sioux Falls. Motion by Gillespie and seconded by Schmidt to lower the valuation on property classification NAD from \$2,200 to \$2,000. Motion carried.

Objection to Real Property Assessment was presented on parcel no. 281.67.00.100, Glen Fay LLC, property located in the City of Sioux Falls. Motion by Gillespie and seconded by Schmidt to lower the valuation on property classification NAD from \$8,965 to \$8,150. Motion carried.

Motion by Schmidt and seconded by Gillespie to table the decision on the tax exempt status on parcel no. 281.68.00.0800, Oreo LLC until 8:30 am on May 3, 2011. Motion carried.

The Board adjourned until May 3, 2011.

Jason Melcher, Vice-Chairman

ATTEST: _____
Paula Feucht
County Auditor