

MINUTES of the BOARD OF MINNEHAHA COUNTY COMMISSIONERS SITTING AS A COUNTY BOARD OF EQUALIZATION

4/9/2019 10:45 AM

Commissioners Gerald Beninga, Jeff Barth, Jean Bender, and Dean Karsky were present. Commissioner Cindy Heiberger was absent. Olivia Larson, Deputy Auditor, was also present.

Commissioner Jean Bender called the meeting to order.

MOTION by Barth, seconded by Beninga, to convene as a County Board of Equalization and subscribe to an oath as Members of the Board of Equalization. 4 ayes. MOTION by Barth, seconded by Karsky, to approve the agenda. 4 ayes. MOTION by Karsky, seconded by Barth, to direct the Director of Equalization to correct errors and make necessary changes for the year 2019 pursuant to 10-11-26. 4 ayes. MOTION by Barth, seconded by Beninga, in compliance with SDCL 10-6A-2, to allow the Director of Equalization to make changes for elderly low income assistance freeze for 2019 as certified by the Minnehaha County Treasurer. 4 ayes. MOTION by Barth, seconded by Karsky, in compliance with SDCL 1-19B-25, to allow the Director of Equalization to make the necessary changes in value for the qualifying Historical properties. 4 ayes. MOTION by Beninga, seconded by Barth, to give the Director of Equalization authorization to make the necessary changes in value for those properties qualifying for the Discretionary formula under SDCL 10-6-35.2. 4 ayes. MOTION by Barth, seconded by Beninga, to give the Director of Equalization authorization to exempt those properties qualifying for the exemption of dwellings owned by certain paraplegic veterans under SDCL 10-4-24.10. 4 ayes. MOTION by Karsky, seconded by Beninga, to give the Director of Equalization authorization to exempt portion of those properties qualifying for the partial exemption of dwellings owned by certain disabled veterans under SDCL 10-4-40. 4 ayes. MOTION by Beninga, seconded by Barth, to give the Director of Equalization authorization to exempt properties qualifying for energy exemption in accordance with SDCL 10-4-44. 4 ayes. MOTION by Beninga, seconded by Barth, to adjust all appealed properties to their actual sale value; if taken place during the last assessment year and confirmed an arm's length transaction by the Director of Equalization. 4 ayes. MOTION by Karsky, seconded by Barth, to give the Director of Equalization authorization to make necessary changes for owner occupancy. 4 ayes.

Rec-id: 91252
County Appeal: 1
Taxpayer: FIELD OF DREAMS LLC
Legal: SYCAMORE GREEN ADDN TO CITY OF SIOUX FALLS
Description: UNIT 2 FIELD OF DREAMS CONDOMINIUMS
Lot: 7A Block: 1
Motion by: Karsky Seconded by: Barth to approve the following:
New Status Code is CI. Changed Na-Land Value from \$5,006 to \$0. Changed Na-Bldg Value from \$139,288 to \$0.
Changed Total Value from \$144,294 To \$0.
Ayes: 4 Nays: 0

Rec-id: 91253
County Appeal: 2
Taxpayer: FIELD OF DREAMS LLC
Legal: SYCAMORE GREEN ADDN TO CITY OF SIOUX FALLS
Description: UNIT 3 FIELD OF DREAMS CONDOMINIUMS
Lot: 7A Block: 1
Motion by: Karsky Seconded by: Barth to approve the following:
Changed Na-Land Value from \$5,006 to \$0. Changed Na-Bldg Value from \$139,213 to \$0. Changed Total Value from \$144,219 To \$0. New Status Code is C1.
Ayes: 4 Nays: 0

Rec-id: 91254
County Appeal: 3
Taxpayer: FIELD OF DREAMS LLC
Legal: SYCAMORE GREEN ADDN TO CITY OF SIOUX FALLS
Description: UNIT 4 FIELD OF DREAMS CONDOMINIUMS

Lot: 7A Block: 1

Motion by: Karsky Seconded by: Barth to approve the following:

New Status Code is C1. Changed Na-Land Value from \$5,006 to \$0. Changed Na-Bldg Value from \$139,425 to \$0.
Changed Total Value from \$144,431 To \$0.

Ayes: 4 Nays: 0

Rec-id: 91255

County Appeal: 4

Taxpayer: FIELD OF DREAMS LLC

Legal: SYCAMORE GREEN ADDN TO CITY OF SIOUX FALLS

Description: UNIT 5 FIELD OF DREAMS CONDOMINIUMS

Lot: 7A Block: 1

Motion by: Karsky Seconded by: Barth to approve the following:

New Status Code is C1. Changed Na-Land Value from \$5,006 to \$0. Changed Na-Bldg Value from \$139,338 to \$0.
Changed Total Value from \$144,344 To \$0.

Ayes: 4 Nays: 0

Rec-id: 91256

County Appeal: 5

Taxpayer: FIELD OF DREAMS LLC

Legal: SYCAMORE GREEN ADDN TO CITY OF SIOUX FALLS

Description: UNIT 6 FIELD OF DREAMS CONDOMINIUMS

Lot: 7A Block: 1

Motion by: Karsky Seconded by: Barth to approve the following:

New Status Code is C1. Changed Na-Land Value from \$5,006 to \$0. Changed Na-Bldg Value from \$139,288 to \$0.
Changed Total Value from \$144,294 To \$0.

Ayes: 4 Nays: 0

Rec-id: 91257

County Appeal: 6

Taxpayer: FIELD OF DREAMS LLC

Legal: SYCAMORE GREEN ADDN TO CITY OF SIOUX FALLS

Description: UNIT 7 FIELD OF DREAMS CONDOMINIUMS

Lot: 7A Block: 1

Motion by: Karsky Seconded by: Barth to approve the following:

New Status Code is C1. Changed Na-Land Value from \$5,006 to \$0. Changed Na-Bldg Value from \$139,213 to \$0.
Changed Total Value from \$144,219 To \$0.

Ayes: 4 Nays: 0

Rec-id: 91258

County Appeal: 7

Taxpayer: FIELD OF DREAMS LLC

Legal: SYCAMORE GREEN ADDN TO CITY OF SIOUX FALLS

Description: UNIT 8 FIELD OF DREAMS CONDOMINIUMS

Lot: 7A Block: 1

Motion by: Karsky Seconded by: Barth to approve the following:

New Status Code is C1. Changed Na-Land Value from \$5,006 to \$0. Changed Na-Bldg Value from \$139,425 to \$0.
Changed Total Value from \$144,431 To \$0.

Ayes: 4 Nays: 0

Rec-id: 91259

County Appeal: 8

Taxpayer: FIELD OF DREAMS LLC

Legal: SYCAMORE GREEN ADDN TO CITY OF SIOUX FALLS

Description: UNIT 9 FIELD OF DREAMS CONDOMINIUMS

Lot: 7A Block: 1

Motion by: Karsky Seconded by: Barth to approve the following:

New Status Code is C1. Changed Na-Land Value from \$5,006 to \$0. Changed Na-Bldg Value from \$139,338 to \$0.
Changed Total Value from \$144,344 To \$0.

Ayes: 4 Nays: 0

Rec-id: 91260
County Appeal: 9
Taxpayer: FIELD OF DREAMS LLC
Legal: SYCAMORE GREEN ADDN TO CITY OF SIOUX FALLS
Description: UNIT 10 FIELD OF DREAMS CONDOMINIUMS
Lot: 7A Block: 1

Motion by: Karsky Seconded by: Barth to approve the following:

New Status Code is C1. Changed Na-Land Value from \$5,006 to \$0. Changed Na-Bldg Value from \$139,288 to \$0.
Changed Total Value from \$144,294 To \$0.

Ayes: 4 Nays: 0

Rec-id: 91261
County Appeal: 10
Taxpayer: FIELD OF DREAMS LLC
Legal: SYCAMORE GREEN ADDN TO CITY OF SIOUX FALLS
Description: UNIT 11 FIELD OF DREAMS CONDOMINIUMS
Lot: 7A Block: 1

Motion by: Karsky Seconded by: Barth to approve the following:

New Status Code is C1. Changed Na-Land Value from \$5,006 to \$0. Changed Na-Bldg Value from \$138,988 to \$0.
Changed Total Value from \$143,994 To \$0.

Ayes: 4 Nays: 0

Rec-id: 91262
County Appeal: 11
Taxpayer: FIELD OF DREAMS LLC
Legal: SYCAMORE GREEN ADDN TO CITY OF SIOUX FALLS
Description: UNIT 12 FIELD OF DREAMS CONDOMINIUMS
Lot: 7A Block: 1

Motion by: Karsky Seconded by: Barth to approve the following:

New Status Code is C1. Changed Na-Land Value from \$5,006 to \$0. Changed Na-Bldg Value from \$131,850 to \$0.
Changed Total Value from \$136,856 To \$0.

Ayes: 4 Nays: 0

Rec-id: 34103
County Appeal: 12
Taxpayer: KINGDOM BOUNDARIES PRISON AFTERCARE MINISTRIES INC
Legal: GRIGSBY'S ADDN TO CITY OF SIOUX FALLS
Description: S 8' 1 & S 8' E1/2 2 BLK 11 FOLSOMS ADDN & ALL
Lot: 1 Block: 10

Motion by: Karsky Seconded by: Barth to approve the following:

New Status Code is C1. Changed Na-Land Value from \$17,271 to \$0. Changed Na-Bldg Value from \$144,518 to \$0.
Changed Total Value from \$161,789 To \$0.

Ayes: 4 Nays: 0

Rec-id: 30288
County Appeal: 13
Taxpayer: ST FRANCIS HOUSE OF OF SIOUX FALLS
Legal: EAST SIOUX FALLS ADDN IN CITY OF SIOUX FALLS
Description: E1/3 SW1/4
Lot: Block: 7

Motion by: Karsky Seconded by: Barth to approve the following:

New Status Code is C1. Changed Na-Land Value from \$12,100 to \$0. Changed Na-Bldg Value from \$58,987 to \$0.
Changed Total Value from \$71,087 To \$0.

Ayes: 4 Nays: 0

Rec-id: 89004

County Appeal: 14

Taxpayer: DELL RAPIDS ECONOMIC DEVELOPMENT CORPORATION

Legal: DELL RAPIDS CITY UNPLATTED

Description: N1125.74 W852 N1/2 SW1/4 (EX FIEGEN DEVELOPMENT PARK ADDN) 15 104 49

Motion by: Barth Seconded by: Karsky to approve the following:

New Status Code is DF. Changed Na-Land Value from \$138,620 to \$0. Changed Total Value from \$138,620 To \$0.

Beninga recused himself.

Ayes: 3 Nays: 0

Rec-id: 89277

County Appeal: 15

Taxpayer: DELL RAPIDS ECONOMIC DEVELOPMENT CORPORATION

Legal: FIEGEN DEVELOPMENT PARK ADDN TO CITY OF DELL RAPIDS

Lot: 2 Block:

Motion by: Barth Seconded by: Karsky to approve the following:

New Status Code is DF. Changed Na-Land Value from \$121,532 to \$0. Changed Total Value from \$121,532 To \$0.

Beninga recused himself.

Ayes: 3 Nays: 0

Rec-id: 89278

County Appeal: 16

Taxpayer: DELL RAPIDS ECONOMIC DEVELOPMENT CORPORATION

Legal: FIEGEN DEVELOPMENT PARK ADDN TO CITY OF DELL RAPIDS

Lot: 3 Block:

Motion by: Barth Seconded by: Karsky to approve the following:

New Status Code is DF. Changed Na-Land Value from \$122,186 to \$0. Changed Total Value from \$122,186 To \$0.

Beninga recused himself.

Ayes: 3 Nays: 0

Rec-id: 89506

County Appeal: 17

Taxpayer: DELL RAPIDS ECONOMIC DEVELOPMENT CORPORATION

Legal: FIEGEN DEVELOPMENT PARK ADDN TO CITY OF DELL RAPIDS

Lot: 6B Block:

Motion by: Barth Seconded by: Karsky to approve the following:

New Status Code is DF. Changed Na-Land Value from \$12,500 to \$0. Changed Total Value from \$12,500 To \$0.

Beninga recused himself.

Ayes: 3 Nays: 0

Rec-id: 89507

County Appeal: 18

Taxpayer: DELL RAPIDS ECONOMIC DEVELOPMENT CORPORATION

Legal: FIEGEN DEVELOPMENT PARK ADDN TO CITY OF DELL RAPIDS

Lot: 6C Block:

Motion by: Barth Seconded by: Karsky to approve the following:

New Status Code is DF. Changed Na-Land Value from \$12,500 to \$0. Changed Total Value from \$12,500 To \$0.

Beninga recused himself.

Ayes: 3 Nays: 0

Rec-id: 89508

County Appeal: 19

Taxpayer: DELL RAPIDS ECONOMIC DEVELOPMENT CORPORATION

Legal: FIEGEN DEVELOPMENT PARK ADDN TO CITY OF DELL RAPIDS

Lot: 6D Block:

Motion by: Barth Seconded by: Karsky to approve the following:

New Status Code is DF. Changed Na-Land Value from \$12,500 to \$0. Changed Total Value from \$12,500 To \$0.
Beninga recused himself.
Ayes: 3 Nays: 0

Rec-id: 89509
County Appeal: 20
Taxpayer: DELL RAPIDS ECONOMIC DEVELOPMENT CORPORATION
Legal: FIEGEN DEVELOPMENT PARK ADDN TO CITY OF DELL RAPIDS
Lot: 6E Block:

Motion by: Barth Seconded by: Karsky to approve the following:
New Status Code is DF. Changed Na-Land Value from \$12,500 to \$0. Changed Total Value from \$12,500 To \$0.
Beninga recused himself.
Ayes: 3 Nays: 0

Rec-id: 89518
County Appeal: 21
Taxpayer: DELL RAPIDS ECONOMIC DEVELOPMENT CORPORATION
Legal: FIEGEN DEVELOPMENT PARK ADDN TO CITY OF DELL RAPIDS
Lot: 6P Block:

Motion by: Barth Seconded by: Karsky to approve the following:
New Status Code is DF. Changed Na-Land Value from \$12,500 to \$0. Changed Total Value from \$12,500 To \$0.
Beninga recused himself.
Ayes: 3 Nays: 0

Rec-id: 89519
County Appeal: 22
Taxpayer: DELL RAPIDS ECONOMIC DEVELOPMENT CORPORATION
Legal: FIEGEN DEVELOPMENT PARK ADDN TO CITY OF DELL RAPIDS
Lot: 6Q Block:

Motion by: Barth Seconded by: Karsky to approve the following:
New Status Code is DF. Changed Na-Land Value from \$12,500 to \$0. Changed Total Value from \$12,500 To \$0.
Beninga recused himself.
Ayes: 3 Nays: 0

Rec-id: 89520
County Appeal: 23
Taxpayer: DELL RAPIDS ECONOMIC DEVELOPMENT CORPORATION
Legal: FIEGEN DEVELOPMENT PARK ADDN TO CITY OF DELL RAPIDS
Lot: 6R Block:

Motion by: Barth Seconded by: Karsky to approve the following:
New Status Code is DF. Changed Na-Land Value from \$12,500 to \$0. Changed Total Value from \$12,500 To \$0.
Beninga recused himself.
Ayes: 3 Nays: 0

Rec-id: 89521
County Appeal: 24
Taxpayer: DELL RAPIDS ECONOMIC DEVELOPMENT CORPORATION
Legal: FIEGEN DEVELOPMENT PARK ADDN TO CITY OF DELL RAPIDS
Lot: 6S Block:

Motion by: Barth Seconded by: Karsky to approve the following:
New Status Code is DF. Changed Na-Land Value from \$12,500 to \$0. Changed Total Value from \$12,500 To \$0.
Beninga recused himself.
Ayes: 3 Nays: 0

Rec-id: 89522
County Appeal: 25
Taxpayer: DELL RAPIDS ECONOMIC DEVELOPMENT CORPORATION
Legal: FIEGEN DEVELOPMENT PARK ADDN TO CITY OF DELL RAPIDS

Lot: 6T Block:

Motion by: Barth Seconded by: Karsky to approve the following:

New Status Code is DF. Changed Na-Land Value from \$12,500 to \$0. Changed Total Value from \$12,500 To \$0.

Beninga recused himself.

Ayes: 4 Nays: 0

Rec-id: 90802

County Appeal: 26

Taxpayer: DELL RAPIDS ECONOMIC DEVELOPMENT CORPORATION

Legal: DELL RAPIDS CITY UNPLATTED

Description: W1312.81 S1/2 NW1/4 (EX W8520 AND THE W1562 N1/2 SW1/4 (EX N1125.74 W852 & EX FIEGEN'S ADDN & EX FIEGEN DEVELOPMENT PARK ADDN) 15 104 49

Motion by: Barth Seconded by: Karsky to approve the following:

New Status Code is DF. Changed Na-Land Value from \$223,730 to \$0. Changed Total Value from \$223,730 To \$0.

Beninga recused himself.

Ayes: 3 Nays: 0

Rec-id: 53222

County Appeal: 27

Taxpayer: CHILDREN'S CARE HOSPITAL AND SCHOOL

Legal: WOOD, HOWARD ADDN TO CITY OF SIOUX FALLS

Lot: 1 Block: 1

Motion by: Karsky Seconded by: Barth to approve the following:

New Status Code is H9.

Ayes: 4 Nays: 0

Rec-id: 53223

County Appeal: 28

Taxpayer: CHILDREN'S CARE HOSPITAL AND SCHOOL

Legal: WOOD, HOWARD ADDN TO CITY OF SIOUX FALLS

Lot: 2 Block: 1

Motion by: Karsky Seconded by: Barth to approve the following:

New Status Code is H9.

Ayes: 4 Nays: 0

Rec-id: 53224

County Appeal: 29

Taxpayer: CHILDREN'S CARE HOSPITAL AND SCHOOL AKA LIFESCAPE

Legal: WOOD, HOWARD ADDN TO CITY OF SIOUX FALLS

Lot: 3 Block: 1

Motion by: Karsky Seconded by: Barth to approve the following:

New Status Code is H9.

Ayes: 4 Nays: 0

Rec-id: 53225

County Appeal: 30

Taxpayer: CHILDREN'S CARE HOSPITAL AND SCHOOL

Legal: WOOD, HOWARD ADDN TO CITY OF SIOUX FALLS

Lot: 4 Block: 1

Motion by: Karsky Seconded by: Barth to approve the following:

New Status Code is H9.

Ayes: 4 Nays: 0

Rec-id: 53226

County Appeal: 31

Taxpayer: CHILDREN'S CARE HOSPITAL AND SCHOOL

Legal: WOOD, HOWARD ADDN TO CITY OF SIOUX FALLS

Lot: 5 Block: 1
Motion by: Karsky Seconded by: Barth to approve the following:
New Status Code is H9.
Ayes: 4 Nays: 0

Rec-id: 53227
County Appeal: 32
Taxpayer: CHILDREN'S CARE HOSPITAL AND SCHOOL
Legal: WOOD, HOWARD ADDN TO CITY OF SIOUX FALLS
Lot: 6 Block: 1
Motion by: Karsky Seconded by: Barth to approve the following:
New Status Code is H9.
Ayes: 4 Nays: 0

Rec-id: 53228
County Appeal: 33
Taxpayer: CHILDREN'S CARE HOSPITAL AND SCHOOL
Legal: WOOD, HOWARD ADDN TO CITY OF SIOUX FALLS
Lot: 7 Block: 1
Motion by: Karsky Seconded by: Barth to approve the following:
New Status Code is H9.
Ayes: 4 Nays: 0

Rec-id: 53229
County Appeal: 34
Taxpayer: CHILDREN'S CARE HOSPITAL AND SCHOOL
Legal: WOOD, HOWARD ADDN TO CITY OF SIOUX FALLS
Lot: 8 Block: 1
Motion by: Karsky Seconded by: Barth to approve the following:
New Status Code is H9.
Ayes: 4 Nays: 0

Rec-id: 53230
County Appeal: 35
Taxpayer: CHILDREN'S CARE HOSPITAL AND SCHOOL
Legal: WOOD, HOWARD ADDN TO CITY OF SIOUX FALLS
Lot: 9 Block: 1
Motion by: Karsky Seconded by: Barth to approve the following:
New Status Code is H9.
Ayes: 4 Nays: 0

Rec-id: 53238
County Appeal: 36
Taxpayer: CHILDREN'S CARE HOSPITAL AND SCHOOL
Legal: WOOD, HOWARD ADDN TO CITY OF SIOUX FALLS
Description: LOTS 1 THRU 9 &
Lot: 17 Block: 1
Motion by: Karsky Seconded by: Barth to approve the following:
New Status Code is H9.
Ayes: 4 Nays: 0

Rec-id: 57426
County Appeal: 37
Taxpayer: ARISE CHURCH
Legal: BROWN ADDN TO CITY OF SIOUX FALLS
Description: TRACT 1 INDEPENDENCE PLAZA'S SUB LOT 2 TRACT 4
Motion by: Barth Seconded by: Beninga to approve the following:

New Status Code is R1. Changed Na-Land Value from \$15,575 to \$0. Changed Na-Bldg Value from \$157,983 to \$0. Changed Total Value from \$173,558 To \$0.

Ayes: 4 Nays: 0

Rec-id: 57427
County Appeal: 38
Taxpayer: ARISE CHURCH
Legal: BROWN ADDN TO CITY OF SIOUX FALLS
Description: TRACT 2 INDEPENDENCE PLAZA'S SUB LOT 2 TRACT 4

Motion by: Barth Seconded by: Beninga to approve the following:

New Status Code is R1. Changed Na-Land Value from \$16,975 to \$0. Changed Na-Bldg Value from \$170,276 to \$0. Changed Total Value from \$187,251 To \$0.

Ayes: 4 Nays: 0

Rec-id: 57428
County Appeal: 39
Taxpayer: ARISE CHURCH
Legal: BROWN ADDN TO CITY OF SIOUX FALLS
Description: TRACT 3 INDEPENDENCE PLAZA'S SUB LOT 2 TRACT 4

Motion by: Barth Seconded by: Beninga to approve the following:

New Status Code is R1. Changed Na-Land Value from \$18,375 to \$0. Changed Na-Bldg Value from \$184,319 to \$0. Changed Total Value from \$202,694 To \$0.

Ayes: 4 Nays: 0

Rec-id: 57429
County Appeal: 40
Taxpayer: ARISE CHURCH
Legal: BROWN ADDN TO CITY OF SIOUX FALLS
Description: TRACT 4 INDEPENDENCE PLAZA'S SUB LOT 2 TRACT 4

Motion by: Barth Seconded by: Beninga to approve the following:

New Status Code is R1. Changed Na-Land Value from \$18,375 to \$0. Changed Na-Bldg Value from \$184,319 to \$0. Changed Total Value from \$202,694 To \$0.

Ayes: 4 Nays: 0

Rec-id: 34330
County Appeal: 41
Taxpayer: LIGHT MISSION PENTECOSTAL CHURCH INC
Legal: HARRISONS ADDN TO CITY OF SIOUX FALLS
Description: LOTS 3 &

Lot: 4 Block: 1

Motion by: Barth Seconded by: Beninga to approve the following:

New Status Code is R1. Changed Na-Land Value from \$16,768 to \$0. Changed Na-Bldg Value from \$65,494 to \$0. Changed Total Value from \$82,262 To \$0.

Ayes: 4 Nays: 0

Rec-id: 18341
County Appeal: 45
Taxpayer: UHLICH, BENJAMIN & WINTER
Legal: HIGHLAND TOWNSHIP 104-47
Description: TR 1 NE1/4 NE1/4 20 104 47

Motion by: Karsky Seconded by: Barth to approve the following:

Changed Na-Bldg Value from \$126,366 to \$26,366. Changed Total Value from \$182,316 To \$82,316. New Status Code is ID.

Ayes: 4 Nays: 0

Rec-id: 19048
County Appeal: 46
Taxpayer: HUBERS, CLINTON W & KIMBERLY K

Legal: PIETZ SUBD 21-104-49 DELL RAPIDS TOWNSHIP

Description: TRACT 1A

Motion by: Karsky Seconded by: Barth to approve the following:

New Status Code is ID. Changed Na-Bldg Value from \$382,514 to \$282,514. Changed Total Value from \$452,889 To \$352,889.

Ayes: 4 Nays: 0

Rec-id: 23994

County Appeal: 47

Taxpayer: MEHNERT, BRIAN & NAOMI

Legal: HANSONS 2ND ADDN TO CITY OF HUMBOLDT

Description: LOTS 1 TO

Lot: 3 Block: 6

Motion by: Karsky Seconded by: Barth to approve the following:

New Status Code is ID. Changed Na-Bldg Value from \$194,139 to \$94,139. Changed Total Value from \$213,483 To \$113,483.

Ayes: 4 Nays: 0

Rec-id: 24411

County Appeal: 48

Taxpayer: SWANSON, STANLEY R & MAXINE M

Legal: EAST ADDN TO CITY OF VALLEY SPRINGS

Lot: 3 Block:

Motion by: Karsky Seconded by: Barth to approve the following:

New Status Code is ID. Changed Na-Land Value from \$11,974 to \$0. Changed Na-Bldg Value from \$87,114 to \$0. Changed Total Value from \$99,088 To \$0.

Ayes: 4 Nays: 0

Rec-id: 26279

County Appeal: 49

Taxpayer: VANMIDDENDORP, DAVID J & PAMELA K

Legal: BERRY PATCH ADDN TO CITY OF SIOUX FALLS

Lot: 7 Block: 3

Motion by: Karsky Seconded by: Barth to approve the following:

New Status Code is ID. Changed Na-Bldg Value from \$180,834 to \$80,834. Changed Total Value from \$206,355 To \$106,355.

Ayes: 4 Nays: 0

Rec-id: 39409

County Appeal: 50

Taxpayer: WALSH, TIMOTHY J & CHRISTINE A BRASEL

Legal: MCCLELLAN'S ADDN TO WEST SIOUX FALLS

Lot: 11 Block: 7

Motion by: Karsky Seconded by: Barth to approve the following:

New Status Code is ID. Changed Na-Land Value from \$12,584 to \$3,876. Changed Na-Bldg Value from \$91,292 to \$0. Changed Total Value from \$103,876 To \$3,876.

Ayes: 4 Nays: 0

Rec-id: 39764

County Appeal: 51

Taxpayer: DAVIS, CARA LEE LIVING TRUST & DONALD L DAVIS CREDIT TRUST

Legal: MEADOW VISTA ADDN TO CITY OF SIOUX FALLS

Lot: 5 Block: 5

Motion by: Karsky Seconded by: Barth to approve the following:

New Status Code is ID. Changed Na-Bldg Value from \$205,370 to \$105,370. Changed Total Value from \$216,583 To \$116,583.

Ayes: 4 Nays: 0

Rec-id: 39857
County Appeal: 52
Taxpayer: FOX, LILLIAN E
Legal: MEREDITH'S 1ST ADDN TO CITY OF SIOUX FALLS
Lot: 6 Block: 21

Motion by: Karsky Seconded by: Barth to approve the following:

New Status Code is ID. Changed Na-Bldg Value from \$117,036 to \$17,036. Changed Total Value from \$128,416 To \$28,416.

Ayes: 4 Nays: 0

Rec-id: 41856
County Appeal: 53
Taxpayer: RUBY, NOLAN & RACHEL
Legal: PARK RIDGE ADDN TO CITY OF SIOUX FALLS
Description: N 28' 13 & ALL 14 & S 9'
Lot: 15 Block: 9

Motion by: Karsky Seconded by: Barth to approve the following:

New Status Code is ID. Changed Na-Bldg Value from \$184,029 to \$84,029. Changed Total Value from \$228,489 To \$128,489.

Ayes: 4 Nays: 0

Rec-id: 43141
County Appeal: 54
Taxpayer: BELLONGER, TERRY L & MARY E
Legal: PHILLIPS ADDN TO EAST SIOUX FALLS
Lot: 10 Block: 11

Motion by: Karsky Seconded by: Barth to approve the following:

New Status Code is ID. Changed Na-Land Value from \$11,000 to \$0. Changed Na-Bldg Value from \$87,336 to \$0. Changed Total Value from \$98,336 To \$0.

Ayes: 4 Nays: 0

Rec-id: 48469
County Appeal: 55
Taxpayer: REINHOLT, GLEN
Legal: SUNSET HILL ADDN TO CITY OF SIOUX FALLS
Lot: 13 Block: 2

Motion by: Karsky Seconded by: Barth to approve the following:

New Status Code is ID. Changed Na-Bldg Value from \$111,682 to \$11,682. Changed Total Value from \$144,932 To \$44,932.

Ayes: 4 Nays: 0

Rec-id: 51938
County Appeal: 56
Taxpayer: SANDERS, DREW ALAN
Legal: WEST MESA HIGHLANDS ADDN TO CITY OF SIOUX FALLS
Lot: 9 Block: 15

Motion by: Karsky Seconded by: Barth to approve the following:

New Status Code is ID. Changed Na-Bldg Value from \$130,183 to \$30,183. Changed Total Value from \$161,548 To \$61,548.

Ayes: 4 Nays: 0

Rec-id: 56909
County Appeal: 57
Taxpayer: HEADRICK, SHIRLEY A
Legal: RICHMOND ESTATES 2ND ADDN TO CITY OF SIOUX FALLS
Lot: 38 Block: 1

Motion by: Karsky Seconded by: Barth to approve the following:

New Status Code is ID. Changed Na-Bldg Value from \$231,204 to \$131,204. Changed Total Value from \$268,644 To \$168,644.

Ayes: 4 Nays: 0

Rec-id: 61181
County Appeal: 58
Taxpayer: WEBER, DANIEL M & BETH ANN
Legal: PRAIRIE POINTE ADDN TO CITY OF SIOUX FALLS
Lot: 4 Block: 2

Motion by: Karsky Seconded by: Barth to approve the following:

New Status Code is ID. Changed Na-Bldg Value from \$234,061 to \$134,061. Changed Total Value from \$271,501 To \$171,501.

Ayes: 4 Nays: 0

Rec-id: 62395
County Appeal: 59
Taxpayer: RYKHUS, RUSSELL P
Legal: GOLDEN VALLEY ADDN TO CITY OF SIOUX FALLS
Description: TRACT 4
Lot: 7 Block:

Motion by: Karsky Seconded by: Barth to approve the following:

New Status Code is ID. Changed Na-Bldg Value from \$155,623 to \$55,623. Changed Total Value from \$182,826 To \$82,826.

Ayes: 4 Nays: 0

Rec-id: 64564
County Appeal: 60
Taxpayer: LOPEZ, KASEY R & NIKKI L
Legal: ROOSEVELT VALLEY ADDN TO CITY OF SIOUX FALLS
Lot: 6 Block: 3

Motion by: Karsky Seconded by: Barth to approve the following:

New Status Code is ID. Changed Na-Bldg Value from \$159,496 to \$59,496. Changed Total Value from \$197,496 To \$97,496.

Ayes: 4 Nays: 0

Rec-id: 66647
County Appeal: 61
Taxpayer: YOUNG, STEVEN R & TRICIA M
Legal: BLUEGRASS ADDN TO CITY OF SIOUX FALLS
Lot: 23 Block: 5

Motion by: Karsky Seconded by: Barth to approve the following:

New Status Code is ID. Changed Na-Bldg Value from \$242,219 to \$142,219. Changed Total Value from \$277,695 To \$177,695.

Ayes: 4 Nays: 0

Rec-id: 66958
County Appeal: 62
Taxpayer: O'BRYAN, BRENNNA
Legal: ROOSEVELT VALLEY ADDN TO CITY OF SIOUX FALLS
Lot: 8 Block: 5

Motion by: Karsky Seconded by: Barth to approve the following:

New Status Code is ID. Changed Na-Bldg Value from \$274,271 to \$174,271. Changed Total Value from \$313,692 To \$213,692.

Ayes: 4 Nays: 0

Rec-id: 69054
County Appeal: 63
Taxpayer: LAUGHLIN, KEN A & JO MARIE

Legal: RICHMOND ESTATES 4TH ADDN TO CITY OF SIOUX FALLS

Lot: 12 Block: 1

Motion by: Karsky Seconded by: Barth to approve the following:

New Status Code is ID. Changed Na-Bldg Value from \$176,413 to \$76,413. Changed Total Value from \$209,374 To \$109,374.

Ayes: 4 Nays: 0

Rec-id: 70465

County Appeal: 64

Taxpayer: REVOIR, CHARLES

Legal: STARLITE MOBILE HOME COURT SIOUX FALLS CITY

Description: 1990 CHAMPION--28 X 40 SERIAL NO. 0501275155AB

Lot: 98 Block:

Motion by: Karsky Seconded by: Barth to approve the following:

New Status Code is ID. Changed Na-Bldg Value from \$17,331 to \$0. Changed Total Value from \$17,331 To \$0.

Ayes: 4 Nays: 0

Rec-id: 70469

County Appeal: 65

Taxpayer: ANDERBERG, CRAIG OR PAULETTE R

Legal: STARLITE MOBILE HOME COURT SIOUX FALLS CITY

Description: 1990 FRIENDSHIP--26 X 56 SERIAL NO. MY907594ABV

Lot: 95 Block:

Motion by: Karsky Seconded by: Barth to approve the following:

New Status Code is ID. Changed Na-Bldg Value from \$26,984 to \$0. Changed Total Value from \$26,984 To \$0.

Ayes: 4 Nays: 0

Rec-id: 70618

County Appeal: 66

Taxpayer: OLSON, COLIN

Legal: GRASSLANDS ADDN TO CITY OF SIOUX FALLS

Description: TRACT 1

Lot: 7 Block: 4

Motion by: Karsky Seconded by: Barth to approve the following:

New Status Code is ID. Changed Na-Bldg Value from \$143,869 to \$43,869. Changed Total Value from \$173,869 To \$73,869.

Ayes: 4 Nays: 0

Rec-id: 70846

County Appeal: 67

Taxpayer: ANDERSON, STACY L

Legal: ROOSEVELT PARK ADDN TO CITY OF SIOUX FALLS

Lot: 32 Block: 20

Motion by: Karsky Seconded by: Barth to approve the following:

New Status Code is ID. Changed Na-Bldg Value from \$191,769 to \$91,769. Changed Total Value from \$228,067 To \$128,067.

Ayes: 4 Nays: 0

Rec-id: 72733

County Appeal: 68

Taxpayer: GOLDSMITH, SUE C

Legal: SERTOMA HILLS ADDN TO CITY OF SIOUX FALLS

Lot: 9A Block: 10

Motion by: Karsky Seconded by: Barth to approve the following:

New Status Code is ID. Changed Na-Bldg Value from \$157,891 to \$57,891. Changed Total Value from \$185,342 To \$85,342.

Ayes: 4 Nays: 0

Rec-id: 75906
County Appeal: 69
Taxpayer: MILEHAM, JOHN J
Legal: SERTOMA HILLS ADDN TO CITY OF SIOUX FALLS
Lot: 19 Block: 18
Motion by: Karsky Seconded by: Barth to approve the following:
New Status Code is ID. Changed Na-Bldg Value from \$141,095 to \$41,095. Changed Total Value from \$166,194 To \$66,194.
Ayes: 4 Nays: 0

Rec-id: 76496
County Appeal: 70
Taxpayer: WRIGHT, COLEEN F & WARREN NEIL
Legal: BERRY ADDN TO CITY OF SIOUX FALLS
Lot: 11A Block: 9
Motion by: Karsky Seconded by: Barth to approve the following:
New Status Code is ID. Changed Na-Bldg Value from \$166,450 to \$66,450. Changed Total Value from \$188,747 To \$88,747.
Ayes: 4 Nays: 0

Rec-id: 78717
County Appeal: 71
Taxpayer: CLEMENS, NEIL ALAN & TIANDA S
Legal: EAGLE CREEK ADDN TO CITY OF BRANDON
Lot: 9 Block: 1
Motion by: Karsky Seconded by: Barth to approve the following:
New Status Code is ID. Changed Na-Bldg Value from \$242,049 to \$142,049. Changed Total Value from \$276,677 To \$176,677.
Ayes: 4 Nays: 0

Rec-id: 83575
County Appeal: 72
Taxpayer: GOEDEN, WAYNE & REGINA
Legal: ROCKY RIDGE II ADDITION TO THE CITY OF SIOUX FALLS
Lot: 4 Block: 3
Motion by: Karsky Seconded by: Barth to approve the following:
New Status Code is ID. Changed Na-Bldg Value from \$343,279 to \$243,279. Changed Total Value from \$388,070 To \$288,070.
Ayes: 4 Nays: 0

Rec-id: 85859
County Appeal: 73
Taxpayer: WELK, PATRICK & CHERYL
Legal: COPPER CREEK ADDITION TO THE CITY OF SIOUX FALLS
Lot: 13 Block: 15
Motion by: Karsky Seconded by: Barth to approve the following:
New Status Code is ID. Changed Na-Bldg Value from \$327,431 to \$227,431. Changed Total Value from \$384,895 To \$284,895.
Ayes: 1 Nays: 0

Rec-id: 86249
County Appeal: 74
Taxpayer: KNIGHT, KORY & ANDREA
Legal: KELLY POINT ADDN TO CITY OF HARTFORD
Lot: 26 Block: 3
Motion by: Karsky Seconded by: Barth to approve the following:
New Status Code is ID. Changed Na-Bldg Value from \$376,237 to \$276,237. Changed Total Value from \$423,237 To

\$323,237.

Ayes: 4 Nays: 0

Rec-id: 87206
County Appeal: 75
Taxpayer: HEESCH, DENNIS
Legal: RIVER AVE MOBILE HOME COURT GARRETSON CITY
Description: 1976 SHANGRI LA--14 X 72 SERIAL NO. 1476761537
Lot: 10 Block:

Motion by: Karsky Seconded by: Barth to approve the following:

New Status Code is ID. Changed Na-Bldg Value from \$3,077 to \$0. Changed Total Value from \$3,077 To \$0.

Ayes: 4 Nays: 0

Rec-id: 87486
County Appeal: 76
Taxpayer: ROERS, JOHN E & MARY ANN
Legal: PRAIRIE GARDENS ADDN TO CITY OF SIOUX FALLS
Lot: 12B Block: 20

Motion by: Karsky Seconded by: Barth to approve the following:

New Status Code is ID. Changed Na-Bldg Value from \$188,507 to \$88,507. Changed Total Value from \$214,598 To \$114,598.

Ayes: 4 Nays: 0

Rec-id: 87532
County Appeal: 77
Taxpayer: FORSTER-NELSON TRUST & NELSON-FORSTER TRUST
Legal: ARBOR'S EDGE ADDITION TO THE CITY OF SIOUX FALLS
Lot: 8 Block: 20

Motion by: Karsky Seconded by: Barth to approve the following:

New Status Code is ID. Changed Na-Bldg Value from \$752,639 to \$652,639. Changed Total Value from \$922,639 To \$822,639.

Ayes: 4 Nays: 0

Rec-id: 87914
County Appeal: 78
Taxpayer: DRAYER, MATTHEW
Legal: ARBOR'S EDGE ADDITION TO THE CITY OF SIOUX FALLS
Lot: 9 Block: 5

Motion by: Karsky Seconded by: Barth to approve the following:

New Status Code is ID. Changed Na-Bldg Value from \$411,187 to \$311,187. Changed Total Value from \$471,187 To \$371,187.

Ayes: 4 Nays: 0

Rec-id: 87945
County Appeal: 79
Taxpayer: PASCARELLI, EDWARD P & MARCIA
Legal: MANIFOLD ACRES ADDN TO CITY OF SIOUX FALLS
Lot: 11 Block: 13

Motion by: Karsky Seconded by: Barth to approve the following:

New Status Code is ID. Changed Na-Bldg Value from \$159,449 to \$59,449. Changed Total Value from \$184,241 To \$84,241.

Ayes: 4 Nays: 0

Rec-id: 88394
County Appeal: 80
Taxpayer: MAHER, TRAVIS
Legal: CHERRY LAKE RESERVE ADDN TO THE CITY OF SIOUX FALLS
Lot: 4 Block: 2

Motion by: Karsky Seconded by: Barth to approve the following:

New Status Code is ID. Changed Na-Bldg Value from \$269,530 to \$169,530. Changed Total Value from \$334,530 To \$234,530.

Ayes: 4 Nays: 0

Rec-id: 89888

County Appeal: 81

Taxpayer: ALDRICH, MICKEY A & MAYUMI

Legal: SONGBIRD ADDN TO CITY OF SIOUX FALLS

Lot: 13A Block: 5

Motion by: Karsky Seconded by: Barth to approve the following:

New Status Code is ID. Changed Na-Bldg Value from \$234,832 to \$134,832. Changed Total Value from \$282,460 To \$182,460.

Ayes: 4 Nays: 0

Rec-id: 91130

County Appeal: 82

Taxpayer: HB REVOCABLE TRUST, THE

Legal: DAWLEY FARM VILLAGE ADDN TO THE CITY OF SIOUX FALLS

Lot: 37 Block: 4

Motion by: Karsky Seconded by: Barth to approve the following:

New Status Code is ID. Changed Na-Bldg Value from \$265,113 to \$165,113. Changed Total Value from \$296,744 To \$196,744.

Ayes: 4 Nays: 0

Rec-id: 91411

County Appeal: 83

Taxpayer: HAERTEL, NICOLE L

Legal: DISCOVERY PARK ADDITION TO THE CITY OF SIOUX FALLS

Lot: 7C Block: 11

Motion by: Karsky Seconded by: Barth to approve the following:

New Status Code is ID. Changed Na-Bldg Value from \$197,444 to \$97,444. Changed Total Value from \$211,997 To \$111,997.

Ayes: 4 Nays: 0

Rec-id: 31591

County Appeal: 84

Taxpayer: SCHMIDT, LARRY

Legal: FOLSOM'S 2ND ADDN TO SIOUX FALLS

Description: N1/2 23 & ALL

Lot: 24 Block: 22

Motion by: Karsky Seconded by: Beninga to approve the following:

No Change.

Ayes: 4 Nays: 0

Rec-id: 49142

County Appeal: 85

Taxpayer: TOMSHACK, KEVIN A & ROBIN L

Legal: TERRACE LAWN ADDN TO CITY OF SIOUX FALLS

Lot: 11 Block: 5

Motion by: Karsky Seconded by: Beninga to approve the following:

No Change.

Ayes: 4 Nays: 0

Rec-id: 55395

County Appeal: 86

Taxpayer: YSBRAND, JAMES J & MARY J

Legal: PINE MEADOWS SECOND ADDN TO CITY OF SIOUX FALLS

Lot: 14 Block: 4

Motion by: Karsky Seconded by: Beninga to approve the following:
No Change.

Ayes: 4 Nays: 0

Rec-id: 55585

County Appeal: 87

Taxpayer: WAACK, DUANE K TRUST

Legal: RUSTIC HILLS ADDN TO CITY OF SIOUX FALLS

Description: LOT 27 BK 2 GOLDEN VALLEY ADDN &

Lot: 27 Block: 1

Motion by: Karsky Seconded by: Beninga to approve the following:
No Change.

Ayes: 4 Nays: 0

Rec-id: 57310

County Appeal: 88

Taxpayer: WHEELER, KATHRYN L & MICHAEL A

Legal: RIVER OAKS ADDN TO CITY OF SIOUX FALLS

Lot: 2 Block: 4

Motion by: Karsky Seconded by: Beninga to approve the following:
No Change.

Ayes: 4 Nays: 0

Rec-id: 70888

County Appeal: 89

Taxpayer: KRUGER, DENNIS W & ANNE M

Legal: WITTELMAS ADDN TO CITY OF SIOUX FALLS

Description: TRACT 1

Lot: 1A Block: 2

Motion by: Karsky Seconded by: Beninga to approve the following:
No Change.

Ayes: 4 Nays: 0

Rec-id: 71173

County Appeal: 90

Taxpayer: BILIU, KON K & ELVSA

Legal: BRADY ESTATES EAST ADDN TO CITY OF SIOUX FALLS

Lot: 19 Block: 17

Motion by: Karsky Seconded by: Beninga to approve the following:
No Change.

Ayes: 4 Nays: 0

4/9/2019 12:00 PM

Motion by Karsky, seconded by Barth, to adjourn until April 25, 2019. 4 ayes.

4/25/2019 9:00 AM

Jeff Barth, Gerald Beninga, Dean Karsky, Cindy Heiberger, Jean Bender present.

MOTION by Barth, seconded by Beninga, to reconvene as the County Board of Equalization. 5 ayes. MOTION by Beninga, seconded by Barth, to subscribe Cindy Heiberger to the Oath as a Member of the Board of Equalization. 5 ayes. MOTION by Karsky, seconded by Barth, to approve the agenda. 5 ayes.

Rec-id: 63760

County Appeal: 91

Taxpayer: FORBECK, LISA M & CHRISTOPHER

Legal: BELLEPINE ADDN TO CITY OF SIOUX FALLS

Lot: 8A Block: 5

Motion by: Karsky Seconded by: Barth to approve the following:

Changed Na-Bldg Value from \$713,194 to \$753,201. Changed Total Value from \$800,000 To \$840,007.

Ayes: 5 Nays: 0

Rec-id: 89542

County Appeal: 97

Taxpayer: CHRISTENSEN, SHANE & DAWN M

Legal: SUNSET ADDN TO CITY OF CROOKS

Lot: 51 Block: 6

Motion by: Barth Seconded by: Heiberger to approve the following:

Changed Na-Bldg Value from \$400,928 to \$411,862. Changed Total Value from \$447,032 To \$457,966.

Ayes: 5 Nays: 0

Rec-id: 15713

County Appeal: 92

Taxpayer: ANDRESEN, RYAN L

Legal: BENTON TOWNSHIP 102-50

Description: NW1/4 29 102 50

Motion by: Beninga Seconded by: Karsky to approve the following:

Changed Ag-Land Value from \$442,656 to \$500,874. Changed Total Value from \$442,656 To \$500,874.

Ayes: 5 Nays: 0

Rec-id: 77530

County Appeal: 93

Taxpayer: STANSBURY, JANE & JAMES GENE

Legal: BENTON TOWNSHIP 102-50

Description: S1/2 SE1/4 SE1/4 4 102 50

Motion by: Karsky Seconded by: Barth to approve the following:

No Change.

Ayes: 5 Nays: 0

Rec-id: 16473

County Appeal: 94

Taxpayer: BRADY, KATHI SUE & THOMAS NOLZ

Legal: PALISADE TOWNSHIP 103-47

Description: LOT A LERDAL TR 1 E1/2 W1/2 6 103 47

Motion by: Heiberger Seconded by: Beninga to approve the following:

Changed Na-Land Value from \$45,000 to \$81,750. Changed Total Value from \$187,022 To \$223,772.

Ayes: 5 Nays: 0

Rec-id: 21505

County Appeal: 98

Taxpayer: BURGERS, ROGER & JODI

Legal: COLTON 1ST ADDITION TO COLTON

Description: LOT 5 (EX N25 & EX E25.5) & (EX E26)

Lot: 6 Block: 5

Motion by: Karsky Seconded by: Beninga to approve the following:

No Change.

Ayes: 5 Nays: 0

Rec-id: 21543

County Appeal: 114

Taxpayer: BURGERS, ROGER & JODI L

Legal: COLTON 2ND ADDITION TO COLTON

Description: VAC ALLEY LYING BETWEEN & LOTS 1 TO

Lot: 7 Block: 12

Motion by: Heiberger Seconded by: Barth to approve the following:

No Change.

Ayes: 5 Nays: 0

Rec-id: 21522

County Appeal: 101

Taxpayer: SUNDBY, MIKE & LINDA

Legal: COLTON 1ST ADDITION TO COLTON

Description: LOTS 5 &

Lot: 6 Block: 8

Motion by: Barth Seconded by: Beninga to approve the following:

No Change.

Ayes: 5 Nays: 0

Rec-id: 64934

County Appeal: 102

Taxpayer: MENARD INC ATTN: CORPORATE ACCOUNTING

Legal: SWENSONS ADDN TO CITY OF SIOUX FALLS

Description: TR 1 & TR 2A MENARDS 2ND ADDN & TR 1 LOT 2 & LOT A TR 3 LOT 2 & LOT B (EX E197') TR 3 LOT 2 S F FARMSTEAD RE-SUBD & (EX TR 2A MENARD'S 2ND ADDN) LOTS 1, 2 &

Lot: 3 Block:

Motion by: Beninga Seconded by: Barth to approve the following:

No Change.

Ayes: 5 Nays: 0

Rec-id: 74973

County Appeal: 103

Taxpayer: MENARD INC ATTN: CORPORATE ACCOUNTING

Legal: MENARDS 3RD ADDN TO CITY OF SIOUX FALLS

Lot: 1 Block:

Motion by: Karsky Seconded by: Beninga to approve the following:

No Change.

Ayes: 5 Nays: 0

Rec-id: 28626

County Appeal: 100

Taxpayer: IRET PROPERTIES

Legal: COTTONWOOD HEIGHTS ADDN TO CITY OF SIOUX FALLS

Description: S1/2 LOT 3 & ALL LOTS 4 THRU

Lot: 10 Block: 7

Motion by: Barth Seconded by: Karsky to approve the following:

No Change.

Ayes: 5 Nays: 0

Rec-id: 54519

County Appeal: 99

Taxpayer: VICTORIA ESTATES LIMITED PARTNERSHIP ETAL

Legal: 24-101-50 SIOUX FALLS CITY UNPLATTED

Description: TRACT 3 (EX LOT 1) & LOT 1 LOT A TRACT 4 & LOT H1 & LOTS E-1, E-2, & E-3 OF TRACT 3 & LOT E-1 LOT 1 LOT A TRACT 4 SW1/4

Motion by: Barth Seconded by: Heiberger to approve the following:

No Change.

Ayes: 5 Nays: 0

Rec-id: 55093

County Appeal: 105

Taxpayer: LEWIS, ALLEN L TRUST
Legal: TOMAR HILLS ADDN TO CITY OF SIOUX FALLS
Description: LOTS 21 &
Lot: 21A Block: 12
Motion by: Barth Seconded by: Heiberger to approve the following:
No Change. Beninga abstained.
Ayes: 4 Nays: 0

Rec-id: 51446
County Appeal: 106
Taxpayer: PAL INC
Legal: WALKIN'S & MCDONALD'S ADDN TO CITY OF SIOUX FALLS
Description: W60 E70 LOT 23 & W80 LOT 23 & E80
Lot: 24 Block:
Motion by: Karsky Seconded by: Barth to approve the following:
Changed Na-Bldg Value from \$714,401 to \$664,060. Changed Total Value from \$1,050,341 To \$1,000,000. Beninga abstained.
Ayes: 4 Nays: 0

Rec-id: 47043
County Appeal: 107
Taxpayer: PAL INC
Legal: SMITH'S, F.A. ADDN TO CITY OF SIOUX FALLS
Description: CO AUD SUB TRACT 3 & LOTS 1 TO
Lot: 4 Block: 8
Motion by: Barth Seconded by: Heiberger to approve the following:
No Change. Beninga abstained.
Ayes: 4 Nays: 0

Rec-id: 58657
County Appeal: 108
Taxpayer: PAL INC
Legal: JANS' ADDN TO CITY OF SIOUX FALLS
Lot: 1 Block:
Motion by: Heiberger Seconded by: Barth to approve the following:
Changed Na-Bldg Value from \$1,411,194 to \$1,320,285. Changed Total Value from \$1,766,822 To \$1,675,913.
Beninga abstained.
Ayes: 4 Nays: 0

Rec-id: 47096
County Appeal: 109
Taxpayer: PAL INC
Legal: SMITH'S, F.A. ADDN TO CITY OF SIOUX FALLS
Description: S 14' 4 & N 19'
Lot: 5 Block: 15
Motion by: Karsky Seconded by: Heiberger to approve the following:
No Change. Beninga abstained.
Ayes: 3 Nays: 1 - Jeff Barth

Rec-id: 47047
County Appeal: 110
Taxpayer: PAL INC
Legal: FREDINS ADDN TO CITY OF SIOUX FALLS
Description: TRACTS A, E & F
Motion by: Heiberger Seconded by: Karsky to approve the following:
No Change. Beninga abstained.
Ayes: 4 Nays: 0

Rec-id: 47048
County Appeal: 111
Taxpayer: PAL INC
Legal: SMITH'S, F.A. ADDN TO CITY OF SIOUX FALLS
Description: S1/2 VAC 35TH ST LYING ADJ & W132 TRACT 2 & ALL
Lot: Block: 9
Motion by: Heiberger Seconded by: Karsky to approve the following:
No Change. Beninga abstained.
Ayes: 4 Nays: 0

Rec-id: 54515
County Appeal: 112
Taxpayer: FOUR CORNERS PARTNERSHIP
Legal: MUNDIGAN'S ADDITION TO THE CITY OF SIOUX FALLS
Lot: 1 Block:
Motion by: Heiberger Seconded by: Barth to approve the following:
No Change. Beninga abstained.
Ayes: 4 Nays: 0

Rec-id: 54114
County Appeal: 113
Taxpayer: FOUR CORNERS PARTNERSHIP
Legal: 24-101-49 SIOUX FALLS CITY UNPLATTED
Description: S181.1' N334.1' W210.3' SW1/4 SW1/4 (EX W33' FOR ST)
Motion by: Heiberger Seconded by: Karsky to approve the following:
No Change. Beninga abstained.
Ayes: 4 Nays: 0

Rec-id: 59194
County Appeal: 115
Taxpayer: PAL INC
Legal: FREDINS ADDN TO CITY OF SIOUX FALLS
Description: TRACTS B, C & D
Motion by: Heiberger Seconded by: Karsky to approve the following:
Changed Na-Bldg Value from \$7,564 to \$7,204. Changed Total Value from \$50,364 To \$50,004. Beninga abstained.
Ayes: 3 Nays: 1 - Jeff Barth

Rec-id: 47095
County Appeal: 116
Taxpayer: PAL INC
Legal: SMITH'S, F.A. ADDN TO CITY OF SIOUX FALLS
Description: E 132' TRS 3 & 4 ADJ LOT 1 & ALL 1,2, & 3 & N 19'
Lot: 4 Block: 15
Motion by: Heiberger Seconded by: Karsky to approve the following:
Changed Na-Bldg Value from \$12,266 to \$11,682. Changed Total Value from \$164,066 To \$163,482. Beninga abstained.
Ayes: 4 Nays: 0

Rec-id: 47051
County Appeal: 117
Taxpayer: PAL INC
Legal: SMITH'S, F.A. ADDN TO CITY OF SIOUX FALLS
Description: 3 TO
Lot: 8 Block: 10
Motion by: Heiberger Seconded by: Karsky to approve the following:
Changed Na-Bldg Value from \$40,432 to \$38,507. Changed Total Value from \$203,782 To \$201,857. Beninga abstained.

Ayes: 3 Nays: 1 - Jeff Barth

Rec-id: 47049
County Appeal: 118
Taxpayer: PAL INC
Legal: SMITH'S, F.A. ADDN TO CITY OF SIOUX FALLS
Description: E 125' TR 2 ADJOINING
Lot: 8 Block: 9

Motion by: Heiberger Seconded by: Barth to approve the following:
Changed Na-Bldg Value from \$2,930 to \$2,790. Changed Total Value from \$45,211 To \$45,071. Beninga abstained.
Ayes: 4 Nays: 0

Rec-id: 47044
County Appeal: 119
Taxpayer: PAL INC
Legal: FREDINS ADDN TO CITY OF SIOUX FALLS
Description: N1/2 VAC 35TH ST LYING ADJ & TRACT G

Motion by: Barth Seconded by: Heiberger to approve the following:
Changed Na-Bldg Value from \$18,101 to \$15,101. Changed Total Value from \$155,070 To \$152,070. Beninga abstained.
Ayes: 4 Nays: 0

Motion by Heiberger, seconded by Barth, to adjourn as the County Board of Equalization. 4 ayes. Commissioner Beninga was not present at adjournment.

Jean Bender
Chair
ATTEST:
Olivia Larson
Deputy Auditor