

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

4/10/2018 11:00 AM

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

Commissioner Cindy Heiberger called the meeting to order.

Commissioners scribed to an oath as a members of the 2018 Minnehaha County Board of Equalization.

**MOTION by Barth, seconded by Bender, to direct the Director of Equalization to correct errors and make necessary changes for the year 2018 pursuant to 10 11 26. 5 ayes. MOTION by Barth, seconded by Karsky, to approve in compliance with SDCL 10-6A-2 to allow the Director of Equalization to make changes for elderly low income assistance freeze for 2018 as certified by the Minnehaha County Treasurer. 5 ayes. MOTION by Barth, seconded by Bender, to approve 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. 5 ayes. MOTION by Barth, seconded by Karsky, 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. 5 ayes. MOTION by Karsky, seconded by Barth, 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. 5 ayes. MOTION by Bender, seconded by Barth, 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. 5 ayes. MOTION by Barth, seconded by Karsky, 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. 5 ayes.**

Rec-id: 40989

County Appeal: 1

Taxpayer: HABITAT FOR HUMANITY

Legal: NORTON TRACTS SUBD IN CITY OF SIOUX FALLS

Description: S 171' N 229' TRACT 124

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

New Status Code is C1. Changed Na-Land Value from \$10,544 to \$0. Changed Total Value from \$10,544 To \$0.

Ayes: 5 Nays: 0

Rec-id: 89949

County Appeal: 2

Taxpayer: HABITAT FOR HUMANITY

Legal: TOWER PARK ADDN TO CITY OF SIOUX FALLS

Lot: 1A Block: 4

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

New Status Code is C1. Changed Na-Land Value from \$20,250 to \$0. Changed Total Value from \$20,250 To \$0.

Ayes: 5 Nays: 0

Rec-id: 89950

County Appeal: 3

Taxpayer: HABITAT FOR HUMANITY

Legal: TOWER PARK ADDN TO CITY OF SIOUX FALLS

Lot: 2A Block: 4

Motion by: Bender Seconded by: Barth to approve the following:  
New Status Code is C1. Changed Na-Land Value from \$20,250 to \$0. Changed Total Value from \$20,250 To \$0.  
Ayes: 5 Nays: 0

Rec-id: 89951  
County Appeal: 4  
Taxpayer: HABITAT FOR HUMANITY  
Legal: TOWER PARK ADDN TO CITY OF SIOUX FALLS  
Lot: 3A Block: 4

Motion by: Bender Seconded by: Barth to approve the following:  
New Status Code is C1. Changed Na-Land Value from \$20,250 to \$0. Changed Total Value from \$20,250 To \$0.  
Ayes: 5 Nays: 0

Rec-id: 89952  
County Appeal: 5  
Taxpayer: HABITAT FOR HUMANITY  
Legal: TOWER PARK ADDN TO CITY OF SIOUX FALLS  
Lot: 2A Block: 5

Motion by: Bender Seconded by: Barth to approve the following:  
New Status Code is C1. Changed Na-Land Value from \$23,925 to \$0. Changed Total Value from \$23,925 To \$0.  
Ayes: 5 Nays: 0

Rec-id: 89953  
County Appeal: 6  
Taxpayer: HABITAT FOR HUMANITY  
Legal: TOWER PARK ADDN TO CITY OF SIOUX FALLS  
Lot: 3A Block: 5

Motion by: Bender Seconded by: Barth to approve the following:  
New Status Code is C1. Changed Na-Land Value from \$17,745 to \$0. Changed Total Value from \$17,745 To \$0.  
Ayes: 5 Nays: 0

Rec-id: 90411  
County Appeal: 7  
Taxpayer: HABITAT FOR HUMANITY  
Legal: HIDDEN HILLS ADDTION TO THE CITY OF SIOUX FALLS  
Lot: 7 Block: 3

Motion by: Bender Seconded by: Barth to approve the following:  
New Status Code is C1. Changed Na-Land Value from \$23,766 to \$0. Changed Total Value from \$23,766 To \$0.  
Ayes: 5 Nays: 0

Rec-id: 90416  
County Appeal: 8  
Taxpayer: HABITAT FOR HUMANITY  
Legal: HIDDEN HILLS ADDTION TO THE CITY OF SIOUX FALLS  
Lot: 20 Block: 3

Motion by: Bender Seconded by: Barth to approve the following:  
New Status Code is C1. Changed Na-Land Value from \$21,214 to \$0. Changed Total Value from \$21,214 To \$0.  
Ayes: 5 Nays: 0

Rec-id: 90417  
County Appeal: 9  
Taxpayer: HABITAT FOR HUMANITY  
Legal: HIDDEN HILLS ADDTION TO THE CITY OF SIOUX FALLS  
Lot: 21 Block: 3

Motion by: Bender Seconded by: Barth to approve the following:  
New Status Code is C1. Changed Na-Land Value from \$21,186 to \$0. Changed Total Value from \$21,186 To \$0.  
Ayes: 5 Nays: 0

Rec-id: 63906

County Appeal: 10  
Taxpayer: HABITAT FOR HUMANITY  
Legal: NORTON TRACTS SUBD IN CITY OF SIOUX FALLS  
Description: DONAHUE'S SUBD TRACTS 127 THRU 129  
Lot: 1 Block:  
Motion by: Bender Seconded by: Barth to approve the following:  
New Status Code is C1.  
Ayes: 5 Nays: 0

Rec-id: 32259  
County Appeal: 11  
Taxpayer: HORIZON PLACE APARTMENTS LIMITED PARTNERSHIP  
Legal: CO AUD SUB NE1/4 4-101-49 (AKA FROLEICH)  
Description: TRACTS 159 & 161 (EX W40')  
Motion by: Barth Seconded by: Karsky to approve the following:  
New Status Code is C1. Changed Na-Land Value from \$163,053 to \$0. Changed Na-Bldg Value from \$1,110,184 to \$0.  
Changed Total Value from \$1,273,237 To \$0.  
Ayes: 5 Nays: 0

Rec-id: 62386  
County Appeal: 12  
Taxpayer: HORIZON PLACE APARTMENTS LIMITED PARTNERSHIP  
Legal: CO AUD SUB NE1/4 4-101-49 (AKA FROLEICH)  
Description: TRACT 160 (EX W40')  
Motion by: Barth Seconded by: Karsky to approve the following:  
New Status Code is C1. Changed Na-Land Value from \$70,455 to \$0. Changed Na-Bldg Value from \$757,730 to \$0.  
Changed Total Value from \$828,185 To \$0.  
Ayes: 5 Nays: 0

Rec-id: 47323  
County Appeal: 13  
Taxpayer: NORTHWEST DISTRICT OF THE WESLEYAN CHURCH  
Legal: SOUTH RIDGE ADDN TO CITY OF SIOUX FALLS  
Lot: 1 Block: 3  
Motion by: Bender Seconded by: Karsky to approve the following:  
New Status Code is C1. Changed Na-Land Value from \$147,444 to \$0. Changed Na-Bldg Value from \$296,530 to \$0.  
Changed Total Value from \$443,974 To \$0.  
Ayes: 5 Nays: 0

Rec-id: 28058  
County Appeal: 14  
Taxpayer: SOCIETY OF ST VINCENT DE PAUL DISTRICT COUNCIL, THE  
Legal: CITY VIEW ADDN TO CITY OF SIOUX FALLS  
Description: E 70' W 80' 17' &  
Lot: 18 Block: 4  
Motion by: Barth Seconded by: Bender to approve the following:  
New Status Code is C1. Changed Na-Land Value from \$18,480 to \$0. Changed Total Value from \$18,480 To \$0.  
Ayes: 5 Nays: 0

Rec-id: 28059  
County Appeal: 15  
Taxpayer: SOCIETY OF ST VINCENT DE PAUL DISTRICT COUNCIL, THE  
Legal: CITY VIEW ADDN TO CITY OF SIOUX FALLS  
Description: (EX H-1) E 52' 17' &  
Lot: 18 Block: 4  
Motion by: Barth Seconded by: Bender to approve the following:  
New Status Code is C1. Changed Na-Land Value from \$11,748 to \$0. Changed Total Value from \$11,748 To \$0.  
Ayes: 5 Nays: 0

Rec-id: 28043  
County Appeal: 16  
Taxpayer: SOCIETY OF ST VINCENT DE PAUL DISTRICT COUNCIL, THE  
Legal: CITY VIEW ADDN TO CITY OF SIOUX FALLS  
Description: W 10' 17 & 18 & E 60' 1 &  
Lot: 2 Block: 4  
Motion by: Barth Seconded by: Bender to approve the following:  
New Status Code is C1. Changed Na-Land Value from \$18,480 to \$0. Changed Total Value from \$18,480 To \$0.  
Ayes: 5 Nays: 0

Rec-id: 70567  
County Appeal: 17  
Taxpayer: SOUTH EASTERN DEVELOPMENT FOUNDATION  
Legal: GRASSLANDS ADDN TO CITY OF SIOUX FALLS  
Description: TRACT 1  
Lot: 3 Block: 2  
Motion by: Barth Seconded by: Karsky to approve the following:  
New Status Code is C1. Changed Na-Land Value from \$30,210 to \$0. Changed Total Value from \$30,210 To \$0.  
Ayes: 5 Nays: 0

Rec-id: 70568  
County Appeal: 18  
Taxpayer: SOUTH EASTERN DEVELOPMENT FOUNDATION  
Legal: GRASSLANDS ADDN TO CITY OF SIOUX FALLS  
Description: TRACT 1  
Lot: 4 Block: 2  
Motion by: Barth Seconded by: Karsky to approve the following:  
New Status Code is C1. Changed Na-Land Value from \$30,210 to \$0. Changed Total Value from \$30,210 To \$0.  
Ayes: 5 Nays: 0

Rec-id: 70569  
County Appeal: 19  
Taxpayer: SOUTH EASTERN DEVELOPMENT FOUNDATION  
Legal: GRASSLANDS ADDN TO CITY OF SIOUX FALLS  
Description: TRACT 1  
Lot: 5 Block: 2  
Motion by: Barth Seconded by: Karsky to approve the following:  
New Status Code is C1. Changed Na-Land Value from \$30,210 to \$0. Changed Total Value from \$30,210 To \$0.  
Ayes: 5 Nays: 0

Rec-id: 83303  
County Appeal: 20  
Taxpayer: SOUTH EASTERN DEVELOPMENT FOUNDATION  
Legal: GRASSLANDS ADDN TO CITY OF SIOUX FALLS  
Description: TRACT 1  
Lot: 13 Block: 4  
Motion by: Barth Seconded by: Karsky to approve the following:  
New Status Code is C1. Changed Na-Land Value from \$24,787 to \$0. Changed Total Value from \$24,787 To \$0.  
Ayes: 5 Nays: 0

Rec-id: 83304  
County Appeal: 21  
Taxpayer: SOUTH EASTERN DEVELOPMENT FOUNDATION  
Legal: GRASSLANDS ADDN TO CITY OF SIOUX FALLS  
Description: TRACT 1  
Lot: 14 Block: 4  
Motion by: Barth Seconded by: Karsky to approve the following:  
New Status Code is C1. Changed Na-Land Value from \$24,787 to \$0. Changed Total Value from \$24,787 To \$0.

Ayes: 5      Nays: 0

Rec-id:            83305  
County Appeal:    22  
Taxpayer:        SOUTH EASTERN DEVELOPMENT FOUNDATION  
Legal:            GRASSLANDS ADDN TO CITY OF SIOUX FALLS  
Description:      TRACT 1  
Lot: 15    Block: 4

Motion by: Barth Seconded by: Karsky to approve the following:  
New Status Code is C1. Changed Na-Land Value from \$28,677 to \$0.    Changed Total Value from \$28,677 To \$0.  
Ayes: 5      Nays: 0

Rec-id:            83306  
County Appeal:    23  
Taxpayer:        SOUTH EASTERN DEVELOPMENT FOUNDATION  
Legal:            GRASSLANDS ADDN TO CITY OF SIOUX FALLS  
Description:      TRACT 1  
Lot: 16    Block: 4

Motion by: Barth Seconded by: Karsky to approve the following:  
New Status Code is C1. Changed Na-Land Value from \$25,988 to \$0.    Changed Total Value from \$25,988 To \$0.  
Ayes: 5      Nays: 0

Rec-id:            83310  
County Appeal:    24  
Taxpayer:        SOUTH EASTERN DEVELOPMENT FOUNDATION  
Legal:            GRASSLANDS ADDN TO CITY OF SIOUX FALLS  
Description:      TRACT 1  
Lot: 20    Block: 4

Motion by: Barth Seconded by: Karsky to approve the following:  
New Status Code is C1. Changed Na-Land Value from \$24,503 to \$0.    Changed Total Value from \$24,503 To \$0.  
Ayes: 5      Nays: 0

Rec-id:            83332  
County Appeal:    25  
Taxpayer:        SOUTH EASTERN DEVELOPMENT FOUNDATION  
Legal:            GRASSLANDS ADDN TO CITY OF SIOUX FALLS  
Description:      TRACT 1  
Lot: 11    Block: 5

Motion by: Barth Seconded by: Karsky to approve the following:  
New Status Code is C1. Changed Na-Land Value from \$24,503 to \$0.    Changed Total Value from \$24,503 To \$0.  
Ayes: 5      Nays: 0

Rec-id:            83331  
County Appeal:    26  
Taxpayer:        SOUTH EASTERN DEVELOPMENT FOUNDATION  
Legal:            GRASSLANDS ADDN TO CITY OF SIOUX FALLS  
Description:      TRACT 1  
Lot: 10    Block: 5

Motion by: Barth Seconded by: Karsky to approve the following:  
New Status Code is C1. Changed Na-Land Value from \$24,503 to \$0.    Changed Total Value from \$24,503 To \$0.  
Ayes: 5      Nays: 0

Rec-id:            83311  
County Appeal:    27  
Taxpayer:        SOUTH EASTERN DEVELOPMENT FOUNDATION  
Legal:            GRASSLANDS ADDN TO CITY OF SIOUX FALLS  
Description:      TRACT 1  
Lot: 21    Block: 4

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

New Status Code is C1. Changed Na-Land Value from \$24,503 to \$0. Changed Total Value from \$24,503 To \$0.  
Ayes: 5 Nays: 0

Rec-id: 83330  
County Appeal: 28  
Taxpayer: SOUTH EASTERN DEVELOPMENT FOUNDATION  
Legal: GRASSLANDS ADDN TO CITY OF SIOUX FALLS  
Description: TRACT 1  
Lot: 9 Block: 5

Motion by: Barth Seconded by: Karsky to approve the following:  
New Status Code is C1. Changed Na-Land Value from \$24,503 to \$0. Changed Total Value from \$24,503 To \$0.  
Ayes: 5 Nays: 0

Rec-id: 83312  
County Appeal: 29  
Taxpayer: SOUTH EASTERN DEVELOPMENT FOUNDATION  
Legal: GRASSLANDS ADDN TO CITY OF SIOUX FALLS  
Description: TRACT 1  
Lot: 22 Block: 4

Motion by: Barth Seconded by: Karsky to approve the following:  
New Status Code is C1. Changed Na-Land Value from \$24,503 to \$0. Changed Total Value from \$24,503 To \$0.  
Ayes: 5 Nays: 0

Rec-id: 83313  
County Appeal: 30  
Taxpayer: SOUTH EASTERN DEVELOPMENT FOUNDATION  
Legal: GRASSLANDS ADDN TO CITY OF SIOUX FALLS  
Description: TRACT 1  
Lot: 23 Block: 4

Motion by: Barth Seconded by: Karsky to approve the following:  
New Status Code is C1. Changed Na-Land Value from \$24,503 to \$0. Changed Total Value from \$24,503 To \$0.  
Ayes: 5 Nays: 0

Rec-id: 83328  
County Appeal: 31  
Taxpayer: SOUTH EASTERN DEVELOPMENT FOUNDATION  
Legal: GRASSLANDS ADDN TO CITY OF SIOUX FALLS  
Description: TRACT 1  
Lot: 7 Block: 5

Motion by: Barth Seconded by: Karsky to approve the following:  
New Status Code is C1. Changed Na-Land Value from \$24,503 to \$0. Changed Total Value from \$24,503 To \$0.  
Ayes: 5 Nays: 0

Rec-id: 83314  
County Appeal: 32  
Taxpayer: SOUTH EASTERN DEVELOPMENT FOUNDATION  
Legal: GRASSLANDS ADDN TO CITY OF SIOUX FALLS  
Description: TRACT 1  
Lot: 24 Block: 4

Motion by: Barth Seconded by: Karsky to approve the following:  
New Status Code is C1. Changed Na-Land Value from \$24,503 to \$0. Changed Total Value from \$24,503 To \$0.  
Ayes: 5 Nays: 0

Rec-id: 83327  
County Appeal: 33  
Taxpayer: SOUTH EASTERN DEVELOPMENT FOUNDATION  
Legal: GRASSLANDS ADDN TO CITY OF SIOUX FALLS  
Description: TRACT 1  
Lot: 6 Block: 5

Motion by: Barth Seconded by: Karsky to approve the following:  
New Status Code is C1. Changed Na-Land Value from \$24,503 to \$0. Changed Total Value from \$24,503 To \$0.  
Ayes: 5 Nays: 0

Rec-id: 83315  
County Appeal: 34  
Taxpayer: SOUTH EASTERN DEVELOPMENT FOUNDATION  
Legal: GRASSLANDS ADDN TO CITY OF SIOUX FALLS  
Description: TRACT 1  
Lot: 25 Block: 4

Motion by: Barth Seconded by: Karsky to approve the following:  
New Status Code is C1. Changed Na-Land Value from \$24,503 to \$0. Changed Total Value from \$24,503 To \$0.  
Ayes: 5 Nays: 0

Rec-id: 83326  
County Appeal: 35  
Taxpayer: SOUTH EASTERN DEVELOPMENT FOUNDATION  
Legal: GRASSLANDS ADDN TO CITY OF SIOUX FALLS  
Description: TRACT 1  
Lot: 5 Block: 5

Motion by: Barth Seconded by: Karsky to approve the following:  
New Status Code is C1. Changed Na-Land Value from \$24,503 to \$0. Changed Total Value from \$24,503 To \$0.  
Ayes: 5 Nays: 0

Rec-id: 83324  
County Appeal: 36  
Taxpayer: SOUTH EASTERN DEVELOPMENT FOUNDATION  
Legal: GRASSLANDS ADDN TO CITY OF SIOUX FALLS  
Description: TRACT 1  
Lot: 3 Block: 5

Motion by: Barth Seconded by: Karsky to approve the following:  
New Status Code is C1. Changed Na-Land Value from \$24,503 to \$0. Changed Total Value from \$24,503 To \$0.  
Ayes: 5 Nays: 0

Rec-id: 83316  
County Appeal: 37  
Taxpayer: SOUTH EASTERN DEVELOPMENT FOUNDATION  
Legal: GRASSLANDS ADDN TO CITY OF SIOUX FALLS  
Description: TRACT 1  
Lot: 26 Block: 4

Motion by: Barth Seconded by: Karsky to approve the following:  
New Status Code is C1. Changed Na-Land Value from \$24,503 to \$0. Changed Total Value from \$24,503 To \$0.  
Ayes: 5 Nays: 0

Rec-id: 83325  
County Appeal: 38  
Taxpayer: SOUTH EASTERN DEVELOPMENT FOUNDATION  
Legal: GRASSLANDS ADDN TO CITY OF SIOUX FALLS  
Description: TRACT 1  
Lot: 4 Block: 5

Motion by: Barth Seconded by: Karsky to approve the following:  
New Status Code is C1. Changed Na-Land Value from \$24,503 to \$0. Changed Total Value from \$24,503 To \$0.  
Ayes: 5 Nays: 0

Rec-id: 83317  
County Appeal: 39  
Taxpayer: SOUTH EASTERN DEVELOPMENT FOUNDATION  
Legal: GRASSLANDS ADDN TO CITY OF SIOUX FALLS  
Description: TRACT 1

Lot: 27 Block: 4

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

New Status Code is C1. Changed Na-Land Value from \$24,503 to \$0. Changed Total Value from \$24,503 To \$0.

Ayes: 5 Nays: 0

Rec-id: 83318

County Appeal: 40

Taxpayer: SOUTH EASTERN DEVELOPMENT FOUNDATION

Legal: GRASSLANDS ADDN TO CITY OF SIOUX FALLS

Description: TRACT 1

Lot: 28 Block: 4

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

New Status Code is C1. Changed Na-Land Value from \$24,503 to \$0. Changed Total Value from \$24,503 To \$0.

Ayes: 5 Nays: 0

Rec-id: 83319

County Appeal: 41

Taxpayer: SOUTH EASTERN DEVELOPMENT FOUNDATION

Legal: GRASSLANDS ADDN TO CITY OF SIOUX FALLS

Description: TRACT 1

Lot: 29 Block: 4

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

New Status Code is C1. Changed Na-Land Value from \$24,503 to \$0. Changed Total Value from \$24,503 To \$0.

Ayes: 5 Nays: 0

Rec-id: 83322

County Appeal: 42

Taxpayer: SOUTH EASTERN DEVELOPMENT FOUNDATION

Legal: GRASSLANDS ADDN TO CITY OF SIOUX FALLS

Description: TRACT 1

Lot: 1 Block: 5

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

New Status Code is C1. Changed Na-Land Value from \$30,591 to \$0. Changed Total Value from \$30,591 To \$0.

Ayes: 5 Nays: 0

Rec-id: 83321

County Appeal: 43

Taxpayer: SOUTH EASTERN DEVELOPMENT FOUNDATION

Legal: GRASSLANDS ADDN TO CITY OF SIOUX FALLS

Description: TRACT 1

Lot: 31 Block: 4

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

New Status Code is C1. Changed Na-Land Value from \$28,568 to \$0. Changed Total Value from \$28,568 To \$0.

Ayes: 5 Nays: 0

Rec-id: 83335

County Appeal: 44

Taxpayer: SOUTH EASTERN DEVELOPMENT FOUNDATION

Legal: GRASSLANDS ADDN TO CITY OF SIOUX FALLS

Description: TRACT 1

Lot: 27 Block: 5

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

New Status Code is C1. Changed Na-Land Value from \$26,114 to \$0. Changed Total Value from \$26,114 To \$0.

Ayes: 5 Nays: 0

Rec-id: 83301

County Appeal: 45

Taxpayer: SOUTH EASTERN DEVELOPMENT FOUNDATION

Legal: GRASSLANDS ADDN TO CITY OF SIOUX FALLS



Description: TRACT 1  
Lot: 7 Block: 1  
Motion by: Barth Seconded by: Karsky to approve the following:  
New Status Code is C1. Changed Na-Land Value from \$31,800 to \$0. Changed Total Value from \$31,800 To \$0.  
Ayes: 5 Nays: 0

Rec-id: 83300  
County Appeal: 46  
Taxpayer: SOUTH EASTERN DEVELOPMENT FOUNDATION  
Legal: GRASSLANDS ADDN TO CITY OF SIOUX FALLS  
Description: TRACT 1  
Lot: 6 Block: 1  
Motion by: Barth Seconded by: Karsky to approve the following:  
New Status Code is C1. Changed Na-Land Value from \$31,530 to \$0. Changed Total Value from \$31,530 To \$0.  
Ayes: 5 Nays: 0

Rec-id: 83299  
County Appeal: 47  
Taxpayer: SOUTH EASTERN DEVELOPMENT FOUNDATION  
Legal: GRASSLANDS ADDN TO CITY OF SIOUX FALLS  
Description: TRACT 1  
Lot: 25 Block: 1  
Motion by: Barth Seconded by: Karsky to approve the following:  
New Status Code is C1. Changed Na-Land Value from \$30,557 to \$0. Changed Total Value from \$30,557 To \$0.  
Ayes: 5 Nays: 0

Rec-id: 83298  
County Appeal: 48  
Taxpayer: SOUTH EASTERN DEVELOPMENT FOUNDATION  
Legal: GRASSLANDS ADDN TO CITY OF SIOUX FALLS  
Description: TRACT 1  
Lot: 24 Block: 1  
Motion by: Barth Seconded by: Karsky to approve the following:  
New Status Code is C1. Changed Na-Land Value from \$38,391 to \$0. Changed Total Value from \$38,391 To \$0.  
Ayes: 5 Nays: 0

Rec-id: 83297  
County Appeal: 49  
Taxpayer: SOUTH EASTERN DEVELOPMENT FOUNDATION  
Legal: GRASSLANDS ADDN TO CITY OF SIOUX FALLS  
Description: TRACT 1  
Lot: 23 Block: 1  
Motion by: Barth Seconded by: Karsky to approve the following:  
New Status Code is C1. Changed Na-Land Value from \$35,594 to \$0. Changed Total Value from \$35,594 To \$0.  
Ayes: 5 Nays: 0

Rec-id: 83296  
County Appeal: 50  
Taxpayer: SOUTH EASTERN DEVELOPMENT FOUNDATION  
Legal: GRASSLANDS ADDN TO CITY OF SIOUX FALLS  
Description: TRACT 1  
Lot: 22 Block: 1  
Motion by: Barth Seconded by: Karsky to approve the following:  
New Status Code is C1. Changed Na-Land Value from \$31,800 to \$0. Changed Total Value from \$31,800 To \$0.  
Ayes: 5 Nays: 0

Rec-id: 83295  
County Appeal: 51  
Taxpayer: SOUTH EASTERN DEVELOPMENT FOUNDATION

Legal: GRASSLANDS ADDN TO CITY OF SIOUX FALLS  
Description: TRACT 1  
Lot: 21 Block: 1  
Motion by: Barth Seconded by: Karsky to approve the following:  
New Status Code is C1. Changed Na-Land Value from \$31,800 to \$0. Changed Total Value from \$31,800 To \$0.  
Ayes: 5 Nays: 0

Rec-id: 69829  
County Appeal: 52  
Taxpayer: SOUTH EASTERN DEVELOPMENT FOUNDATION  
Legal: GRASSLANDS ADDN TO CITY OF SIOUX FALLS  
Description: TRACT 1 (EX PLATTED PART)  
Motion by: Barth Seconded by: Karsky to approve the following:  
New Status Code is C1. Changed Na-Land Value from \$252,160 to \$0. Changed Total Value from \$252,160 To \$0.  
Ayes: 5 Nays: 0

Rec-id: 30289  
County Appeal: 53  
Taxpayer: ST FRANCIS HOUSE OF SIOUX FALLS  
Legal: EAST SIOUX FALLS ADDN IN CITY OF SIOUX FALLS  
Description: W1/3 SW1/4  
Lot: Block: 7  
Motion by: Barth Seconded by: Beninga to approve the following:  
New Status Code is C1. Changed Na-Land Value from \$10,890 to \$0. Changed Na-Bldg Value from \$66,349 to \$0.  
Changed Total Value from \$77,239 To \$0.  
Ayes: 5 Nays: 0

Rec-id: 30290  
County Appeal: 54  
Taxpayer: ST FRANCIS HOUSE OF SIOUX FALLS  
Legal: EAST SIOUX FALLS ADDN IN CITY OF SIOUX FALLS  
Description: E1/2 W2/3 SW1/4  
Lot: Block: 7  
Motion by: Barth Seconded by: Beninga to approve the following:  
New Status Code is C1. Changed Na-Land Value from \$12,100 to \$0. Changed Na-Bldg Value from \$67,436 to \$0.  
Changed Total Value from \$79,536 To \$0.  
Ayes: 5 Nays: 0

Rec-id: 70857  
County Appeal: 55  
Taxpayer: VOLUNTEERS OF AMERICA  
Legal: ROOSEVELT SOUTH 2ND ADDN TO CITY OF SIOUX FALLS  
Description: TRACT C  
Lot: Block: 1  
Motion by: Barth Seconded by: Bender to approve the following:  
New Status Code is C1. Changed Na-Land Value from \$450,428 to \$0. Changed Total Value from \$450,428 To \$0.  
Ayes: 5 Nays: 0

Rec-id: 15658  
County Appeal: 56  
Taxpayer: SIOUX FALLS DEVELOPMENT FOUNDATION INC  
Legal: 24-102-50 SIOUX FALLS CITY UNPLATTED  
Description: N2020.27' W2766.61' N1/2 LYING S & W OF BN RR ROW  
Motion by: Bender Seconded by: Karsky to approve the following:  
New Status Code is DF. Changed Na-Land Value from \$646,770 to \$0. Changed Total Value from \$646,770 To \$0.  
Ayes: 5 Nays: 0

Rec-id: 28232  
County Appeal: 57

Taxpayer: UNIVERSITY OF SIOUX FALLS  
Legal: COLLEGE ADDN TO CITY OF SIOUX FALLS  
Description: N 44' S 88' NW1/4  
Lot: Block: 60  
Motion by: Beninga Seconded by: Bender to approve the following:  
New Status Code is E2. Changed Na-Land Value from \$18,810 to \$0. Changed Total Value from \$18,810 To \$0.  
Ayes: 5 Nays: 0

Rec-id: 43369  
County Appeal: 58  
Taxpayer: SANFORD MEDICAL CENTER ATTN: FINANCE  
Legal: PROSPECT HILL ADDN TO CITY OF SIOUX FALLS  
Description: S14 LOT 2 & ALL LOTS 3 & 4 BLOCK 4 FOREST PARK ADDN & N20 VAC 16TH ST LYING ADJ  
& LOT 7 BLK 1 & LOT 6 BLK 4 MISENER SUB PT BLKS 1 & 4 FOREST PARK ADDN & ALL  
LOTS 1 THRU

Lot: 11 Block: 1  
Motion by: Beninga Seconded by: Karsky to approve the following:  
New Status Code is H1. Changed Na-Land Value from \$325,679 to \$0. Changed Na-Bldg Value from \$2,385,841 to  
\$0. Changed Total Value from \$2,711,520 To \$0.  
Ayes: 5 Nays: 0

Rec-id: 34691  
County Appeal: 59  
Taxpayer: SANFORD MEDICAL CENTER ATTN: FINANCE  
Legal: HAYWARD'S ADDN TO CITY OF SIOUX FALLS  
Description: BUXTONS SUB BLK B VAC ALLEY & VAC 23RD ST & VAC EUCLID AVE LYING ADJ & LOTS 1  
TO 12 BLOCK 2 & LOTS 1 TO 4 & 10 TO 12 BLOCK 3 & LOTS 1 TO 4 & 10 TO 12 BLOCK 4 &  
RESUB BLK 1 OF BUXTONS SUB BK B LOTS 1 TO

Lot: 10 Block:  
Motion by: Beninga Seconded by: Karsky to approve the following:  
New Status Code is HP. Changed Na-Land Value from \$645,341 to \$0. Changed Na-Bldg Value from \$15,297,354 to  
\$0. Changed Total Value from \$15,942,695 To \$0.  
Ayes: 5 Nays: 0

Rec-id: 34046  
County Appeal: 60  
Taxpayer: VELASQUEZ, CRISTOBAL ORTEGA C/O IGLESIA CRISTO SILO  
Legal: GRIGSBY'S ADDN TO CITY OF SIOUX FALLS  
Lot: 4 Block: 5  
Motion by: Barth Seconded by: Karsky to approve the following:  
New Status Code is R1.  
Ayes: 5 Nays: 0

Rec-id: 53446  
County Appeal: 61  
Taxpayer: ERITREAN ORTHODOX TEWAHEDO KIDIST SELASSIE CHURCH  
Legal: 3-101-49 SIOUX FALLS CITY UNPLATTED  
Description: N300' S800' W1/2 W1/2 NW1/4  
Motion by: Barth Seconded by: Karsky to approve the following:  
New Status Code is R1. Changed Na-Land Value from \$228,480 to \$0. Changed Na-Bldg Value from \$197,903 to \$0.  
Changed Total Value from \$426,383 To \$0.  
Ayes: 5 Nays: 0

Rec-id: 34105  
County Appeal: 62  
Taxpayer: KINGDOM BOUNDARIES PRISON AFTERCARE MINISTRIES INC  
Legal: GRIGSBY'S ADDN TO CITY OF SIOUX FALLS  
Lot: 2 Block: 10  
Motion by: Karsky Seconded by: Barth to approve the following:

New Status Code is R6. Changed Na-Land Value from \$19,121 to \$0. Changed Na-Bldg Value from \$192,866 to \$0. Changed Total Value from \$211,987 To \$0.

Ayes: 5      Nays: 0

Rec-id:            31295  
County Appeal:    63  
Taxpayer:        AUSTIN, TOMMY L & SHEILA M  
Legal:            FAIRWAY PARK ADDN TO SIOUX FALLS  
Lot: 3    Block: 4

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

Changed Na-Bldg Value from \$165,267 to \$65,267. Changed Total Value from \$194,219 To \$94,219. New Status Code is ID.

Ayes: 4      Nays: 1 - Gerald Beninga

Rec-id:            79986  
County Appeal:    64  
Taxpayer:        BROWN, CHARLES T & NANCY E  
Legal:            STONE RIDGE ESTATES TO THE CITY OF BRANDON  
Lot: 11    Block: 2

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

Changed Na-Bldg Value from \$216,798 to \$116,798. Changed Total Value from \$251,907 To \$151,907. New Status Code is ID.

Ayes: 4      Nays: 1 - Gerald Beninga

Rec-id:            45975  
County Appeal:    65  
Taxpayer:        CALHOUN, LORRAINE A  
Legal:            SCOTT & DUNNING'S ADDN TO CITY OF SIOUX FALLS  
Description:      S1/2 4 & ALL 5 &  
Lot: 6    Block: 14

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

Changed Na-Land Value from \$35,269 to \$25,993. Changed Na-Bldg Value from \$90,724 to \$0. Changed Total Value from \$125,993 To \$25,993. New Status Code is ID.

Ayes: 4      Nays: 1 - Gerald Beninga

Rec-id:            31086  
County Appeal:    66  
Taxpayer:        CUSULOS, STEPHEN P & DESPINA  
Legal:            FAIRFAX & ROWLAND'S TO SIOUX FALLS  
Description:      HALLS SUBD OF BLKS 7 & 10  
Lot: 3    Block:

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

Changed Na-Bldg Value from \$123,461 to \$23,461. Changed Total Value from \$155,363 To \$55,363. New Status Code is ID.

Ayes: 4      Nays: 1 - Gerald Beninga

Rec-id:            68888  
County Appeal:    67  
Taxpayer:        GLASFORD JAMES M & JANE M  
Legal:            BRADY ESTATES EAST ADDN TO CITY OF SIOUX FALLS  
Lot: 26B    Block: 13

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

Changed Na-Bldg Value from \$174,896 to \$74,896. Changed Total Value from \$200,954 To \$100,954. New Status Code is ID.

Ayes: 4      Nays: 1 - Gerald Beninga

Rec-id:            72229  
County Appeal:    68  
Taxpayer:        GOETSCHIUS, LEWIS OR FOSS, MELISSA

Legal: PINE MEADOW MOBILE HOME COURT SIOUX FALLS CITY  
Description: 1985 FRIENDSHIP--16 X 70 SERIAL NO. NO2986V  
Motion by: Karsky Seconded by: Barth to approve the following:  
Changed Na-Bldg Value from \$7,425 to \$0. Changed Total Value from \$7,425 To \$0. New Status Code is ID.  
Ayes: 4 Nays: 1 - Gerald Beninga

Rec-id: 59116  
County Appeal: 69  
Taxpayer: GRAMLICK, GREGORY L & JANE E  
Legal: STONEY BROOK ADDN TO CITY OF SIOUX FALLS  
Lot: 53 Block: 9  
Motion by: Karsky Seconded by: Barth to approve the following:  
Changed Na-Bldg Value from \$183,240 to \$83,240. Changed Total Value from \$223,851 To \$123,851. New Status Code is ID.  
Ayes: 4 Nays: 1 - Gerald Beninga

Rec-id: 48016  
County Appeal: 70  
Taxpayer: HASH, JOHN ROBERT & CAROL LYNN  
Legal: SUBURBAN ACRES IN CITY OF SIOUX FALLS  
Description: TRACT 29  
Motion by: Karsky Seconded by: Barth to approve the following:  
Changed Na-Bldg Value from \$136,471 to \$36,471. Changed Total Value from \$183,271 To \$83,271. New Status Code is ID.  
Ayes: 4 Nays: 1 - Gerald Beninga

Rec-id: 38634  
County Appeal: 71  
Taxpayer: HENNINGS, JOHN R & GLENDA D  
Legal: LEADER'S SUNRISE 2ND ADDN TO CITY OF SIOUX FALLS  
Description: N 60'  
Lot: 11 Block: 5  
Motion by: Karsky Seconded by: Barth to approve the following:  
Changed Na-Bldg Value from \$124,136 to \$24,136. Changed Total Value from \$147,956 To \$47,956. New Status Code is ID.  
Ayes: 4 Nays: 1 - Gerald Beninga

Rec-id: 17878  
County Appeal: 72  
Taxpayer: HILLBERG, DEAN L & TERESA A  
Legal: GRAND MEADOW TOWNSHIP 103-51  
Description: W 959' N 16.5' S1/2 NW1/4 & W 959' N1/2 NW1/4 (EX N 445.8') 9 103 51  
Motion by: Karsky Seconded by: Barth to approve the following:  
Changed Na-Bldg Value from \$150,137 to \$50,137. Changed Total Value from \$237,522 To \$137,522. New Status Code is ID.  
Ayes: 4 Nays: 1 - Gerald Beninga

Rec-id: 62851  
County Appeal: 73  
Taxpayer: HOLM, RODNEY & HOLLY  
Legal: HIDDEN VALLEY COUNTRY ESTATES ADDN SPLIT ROCK TOWNSHIP  
Lot: 3 Block: 5  
Motion by: Karsky Seconded by: Barth to approve the following:  
Changed Na-Bldg Value from \$218,568 to \$118,568. Changed Total Value from \$291,708 To \$191,708. New Status Code is ID.  
Ayes: 4 Nays: 1 - Gerald Beninga

Rec-id: 88138  
County Appeal: 74

Taxpayer: JONES, CHARLES & MELISSA  
Legal: SPRUCE GLEN ADDN TO CITY OF DELL RAPIDS  
Lot: 13 Block: 8  
Motion by: Karsky Seconded by: Barth to approve the following:  
Changed Na-Bldg Value from \$444,282 to \$344,282. Changed Total Value from \$509,782 To \$409,782. New Status Code is ID.  
Ayes: 4 Nays: 1 - Gerald Beninga

Rec-id: 70699  
County Appeal: 75  
Taxpayer: JULIUS, VERLYN G  
Legal: K N G SUBD ADDN TO CITY OF SIOUX FALLS  
Lot: 7B Block:  
Motion by: Karsky Seconded by: Barth to approve the following:  
Changed Na-Bldg Value from \$122,081 to \$22,081. Changed Total Value from \$134,798 To \$34,798. New Status Code is ID.  
Ayes: 4 Nays: 1 - Gerald Beninga

Rec-id: 11207  
County Appeal: 76  
Taxpayer: KOCH, STANLEY J & ALICIA C  
Legal: ROLLINGERS SKYLINE ADDN 28-101-48 SPLIT ROCK TOWNSHIP  
Description: TRACT 14  
Motion by: Karsky Seconded by: Barth to approve the following:  
Changed Na-Bldg Value from \$128,874 to \$28,874. Changed Total Value from \$168,181 To \$68,181. New Status Code is ID.  
Ayes: 4 Nays: 1 - Gerald Beninga

Rec-id: 41781  
County Appeal: 77  
Taxpayer: KOOISTRA, CLARENCE L & ARLENE K  
Legal: PARK RIDGE ADDN TO CITY OF SIOUX FALLS  
Lot: 9 Block: 3  
Motion by: Karsky Seconded by: Barth to approve the following:  
Changed Na-Bldg Value from \$141,702 to \$41,702. Changed Total Value from \$173,787 To \$73,787. New Status Code is ID.  
Ayes: 4 Nays: 1 - Gerald Beninga

Rec-id: 57931  
County Appeal: 78  
Taxpayer: LAGERLOF, DENNIS E & ROXANNE  
Legal: SCENIC HILLS ADDN TO CITY OF SIOUX FALLS  
Lot: 6 Block: 7  
Motion by: Karsky Seconded by: Barth to approve the following:  
Changed Na-Bldg Value from \$175,493 to \$75,493. Changed Total Value from \$211,110 To \$111,110. New Status Code is ID.  
Ayes: 4 Nays: 1 - Gerald Beninga

Rec-id: 59183  
County Appeal: 79  
Taxpayer: LAIRD, JOSEPH H & FRANCES E  
Legal: PRAIRIE HIGHLANDS ADDN TO CITY OF SIOUX FALLS  
Lot: 9A Block: 1  
Motion by: Karsky Seconded by: Barth to approve the following:  
Changed Na-Bldg Value from \$343,896 to \$243,896. Changed Total Value from \$386,296 To \$286,296. New Status Code is ID.  
Ayes: 4 Nays: 1 - Gerald Beninga

Rec-id: 85758

County Appeal: 80  
Taxpayer: LOCY, SCOTT  
Legal: WESTWOOD VALLEY ADDN TO CITY OF SIOUX FALLS  
Lot: 9E Block: 9  
Motion by: Karsky Seconded by: Barth to approve the following:  
Changed Na-Bldg Value from \$150,061 to \$50,061. Changed Total Value from \$160,745 To \$60,745. New Status Code is ID.  
Ayes: 4 Nays: 1 - Gerald Beninga

Rec-id: 67285  
County Appeal: 81  
Taxpayer: LOONMAI, CHATCHAWAN & PHOYSOMPHOU  
Legal: PALMER HIGHLAND ADDN TO CITY OF SIOUX FALLS  
Lot: 22 Block: 4  
Motion by: Karsky Seconded by: Barth to approve the following:  
Changed Na-Bldg Value from \$209,254 to \$109,254. Changed Total Value from \$241,894 To \$141,894. New Status Code is ID.  
Ayes: 4 Nays: 1 - Gerald Beninga

Rec-id: 75639  
County Appeal: 82  
Taxpayer: MEHNERT, BRIAN P & NAOMI M  
Legal: SUNSET ADDN TO CITY OF CROOKS  
Lot: 56 Block: 1  
Motion by: Karsky Seconded by: Barth to approve the following:  
New Status Code is ID. Changed Na-Bldg Value from \$193,905 to \$93,905. Changed Total Value from \$228,885 To \$128,885.  
Ayes: 4 Nays: 1 - Gerald Beninga

Rec-id: 65658  
County Appeal: 83  
Taxpayer: METTE LIVING TRUST JEANNE METTE TRUSTEE  
Legal: JANDL HEIGHTS ADDN TO CITY OF SIOUX FALLS  
Lot: 24 Block: 6  
Motion by: Karsky Seconded by: Barth to approve the following:  
New Status Code is ID. Changed Na-Bldg Value from \$184,188 to \$84,188. Changed Total Value from \$210,028 To \$110,028.  
Ayes: 4 Nays: 1 - Gerald Beninga

Rec-id: 48621  
County Appeal: 84  
Taxpayer: MUILENBURG, KEVIN ALBERT  
Legal: SYCAMORE EAST ADDN TO CITY OF SIOUX FALLS  
Lot: 7 Block: 2  
Motion by: Karsky Seconded by: Barth to approve the following:  
New Status Code is ID. Changed Na-Bldg Value from \$107,056 to \$7,056. Changed Total Value from \$138,038 To \$38,038.  
Ayes: 4 Nays: 1 - Gerald Beninga

Rec-id: 60780  
County Appeal: 85  
Taxpayer: MUNCE, ED & DARLENE  
Legal: OAKRIDGE TOWNHOMES ADDN TO CITY OF SIOUX FALLS  
Lot: 7A Block:  
Motion by: Karsky Seconded by: Barth to approve the following:  
New Status Code is ID. Changed Na-Bldg Value from \$174,605 to \$74,605. Changed Total Value from \$187,655 To \$87,655.  
Ayes: 4 Nays: 1 - Gerald Beninga

Rec-id: 11593

County Appeal: 86  
Taxpayer: QUANBECK, MARY E LIV TRUST BY MARY & KERMIT QUANBECK TR  
Legal: WAYNE TOWNSHIP 101-50  
Description: N1/2 SW1/4 11 101 50  
Motion by: Karsky Seconded by: Barth to approve the following:  
New Status Code is ID. Changed Na-Bldg Value from \$185,950 to \$85,950. Changed Total Value from \$422,400 To \$322,400.  
Ayes: 4 Nays: 1 - Gerald Beninga

Rec-id: 71214  
County Appeal: 87  
Taxpayer: RAND, JILL  
Legal: COTTONWOOD CREEK ADDN TO CITY OF SIOUX FALLS  
Description: UNIT A THE SUMMIT AT COTTONWOOD CREEK CONDOS LOCATED AT 1611 S CLEVELAND AVE TRACT 3A  
Motion by: Karsky Seconded by: Barth to approve the following:  
New Status Code is ID. Changed Na-Bldg Value from \$149,832 to \$49,832. Changed Total Value from \$158,529 To \$58,529.  
Ayes: 4 Nays: 1 - Gerald Beninga

Rec-id: 60764  
County Appeal: 88  
Taxpayer: RICCI, IAN  
Legal: KINGSWOOD VALLEY ADDN TO CITY OF SIOUX FALLS  
Lot: 27 Block: 6  
Motion by: Karsky Seconded by: Barth to approve the following:  
New Status Code is ID. Changed Na-Bldg Value from \$200,227 to \$100,227. Changed Total Value from \$231,715 To \$131,715.  
Ayes: 4 Nays: 1 - Gerald Beninga

Rec-id: 78830  
County Appeal: 89  
Taxpayer: RICHARDS, OWEN & ANGELA  
Legal: PARKVIEW ESTATES TO CITY OF BRANDON  
Lot: 5 Block: 12  
Motion by: Karsky Seconded by: Barth to approve the following:  
New Status Code is ID. Changed Na-Bldg Value from \$293,986 to \$193,986. Changed Total Value from \$330,706 To \$230,706.  
Ayes: 4 Nays: 1 - Gerald Beninga

Rec-id: 81978  
County Appeal: 90  
Taxpayer: SANDAU, EDWARD S & ARLOWENE M  
Legal: PROKOPS ADDN TO CITY OF SIOUX FALLS  
Description: TRACT A  
Lot: 3 Block: 1  
Motion by: Karsky Seconded by: Barth to approve the following:  
New Status Code is ID. Changed Na-Bldg Value from \$167,512 to \$67,512. Changed Total Value from \$183,091 To \$83,091.  
Ayes: 4 Nays: 1 - Gerald Beninga

Rec-id: 89916  
County Appeal: 91  
Taxpayer: SMITH, PATRICIA A  
Legal: ASPEN HEIGHTS ADDN TO CITY OF SIOUX FALLS  
Lot: 3B Block: 23  
Motion by: Karsky Seconded by: Barth to approve the following:  
New Status Code is ID. Changed Na-Bldg Value from \$129,782 to \$29,782. Changed Total Value from \$144,160 To \$44,160.  
Ayes: 4 Nays: 1 - Gerald Beninga



Rec-id: 12503  
County Appeal: 92  
Taxpayer: TENTINGER, LARRY & DARLENE  
Legal: WEBSTER GROVE SUB TRACT 8 IN CITY OF SIOUX FALLS  
Lot: 18 Block:  
Motion by: Karsky Seconded by: Barth to approve the following:  
New Status Code is ID. Changed Na-Bldg Value from \$150,053 to \$50,053. Changed Total Value from \$183,797 To \$83,797.  
Ayes: 4 Nays: 1 - Gerald Beninga

Rec-id: 73267  
County Appeal: 93  
Taxpayer: THALER, MELVIN N LIVING TRUST & LUCILLE M THALER LIVING TR  
Legal: SOUTHERN PINES ADDN TO CITY OF SIOUX FALLS  
Lot: 3B Block:  
Motion by: Karsky Seconded by: Barth to approve the following:  
New Status Code is ID. Changed Na-Bldg Value from \$580,479 to \$480,479. Changed Total Value from \$615,446 To \$515,446.  
Ayes: 4 Nays: 1 - Gerald Beninga

Rec-id: 50939  
County Appeal: 94  
Taxpayer: THORNE, COREY LEE  
Legal: VALLEY PARK 2ND ADDN TO CITY OF SIOUX FALLS  
Lot: 2 Block: 4  
Motion by: Karsky Seconded by: Barth to approve the following:  
New Status Code is ID. Changed Na-Bldg Value from \$122,797 to \$22,797. Changed Total Value from \$148,227 To \$48,227.  
Ayes: 4 Nays: 1 - Gerald Beninga

Rec-id: 89066  
County Appeal: 95  
Taxpayer: VANDEWATER, MATTHEW & WENDY  
Legal: HAZELTINE ADDITION TO THE CITY OF SIOUX FALLS  
Lot: 2 Block: 7  
Motion by: Karsky Seconded by: Barth to approve the following:  
New Status Code is ID. Changed Na-Bldg Value from \$248,607 to \$148,607. Changed Total Value from \$289,263 To \$189,263.  
Ayes: 4 Nays: 1 - Gerald Beninga

Rec-id: 33116  
County Appeal: 96  
Taxpayer: WALTERS, SHEILA M  
Legal: GERRISH & LORD'S ADDN TO CITY OF SIOUX FALLS  
Description: TABBERTS SUB  
Lot: 1 Block: 7  
Motion by: Karsky Seconded by: Barth to approve the following:  
New Status Code is ID. Changed Na-Bldg Value from \$104,552 to \$4,552. Changed Total Value from \$123,352 To \$23,352.  
Ayes: 4 Nays: 1 - Gerald Beninga

Rec-id: 70806  
County Appeal: 97  
Taxpayer: WILLIAMS, LARRY J & HELEN EDDIE GARTLAND  
Legal: RIVER RUN ADDN TO CITY OF SIOUX FALLS  
Lot: 15B Block: 2  
Motion by: Karsky Seconded by: Barth to approve the following:  
New Status Code is ID. Changed Na-Bldg Value from \$128,512 to \$28,512. Changed Total Value from \$150,539 To

\$50,539.

Ayes: 4 Nays: 1 - Gerald Beninga

Rec-id: 39337

County Appeal: 98

Taxpayer: YARROW, ARLAN D & CAROL R & DENELLE ENSZ

Legal: MASON'S ADDN TO CITY OF SIOUX FALLS

Description: DENNIS SUB TRACT 8 E1/2 W2/3 9 TO

Lot: 12 Block: 1

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

New Status Code is ID.

Ayes: 4 Nays: 1 - Gerald Beninga

Rec-id: 88053

County Appeal: 121

Taxpayer: GRIEBEL, NORBERT & JANET

Legal: DIAMOND FIELD ESTATES AN ADDN TO THE CITY OF SIOUX FALLS

Lot: 5A Block: 19

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

Changed Na-Bldg Value from \$142,617 to \$42,617. Changed Total Value from \$158,505 To \$58,505.

Ayes: 5 Nays: 0

Rec-id: 52525

County Appeal: 123

Taxpayer: BYRUM, NATHAN

Legal: WEST SIOUX FALLS ADDN TO CITY OF SIOUX FALLS

Lot: 6 Block: 12

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

Changed Na-Land Class from D to DS. Changed Na-Bldg Class from D1 to D1S.

Ayes: 5 Nays: 0

Rec-id: 51797

County Appeal: 124

Taxpayer: MCCARTY, SHAWN & ERIN

Legal: WEST MESA HIGHLANDS ADDN TO CITY OF SIOUX FALLS

Lot: 55 Block: 7

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

Denied.

Ayes: 5 Nays: 0

Rec-id: 77889

County Appeal: 129

Taxpayer: GRANDY, NANCY JO & TONY B

Legal: ROCKY RIDGE ADDN TO CITY OF SIOUX FALLS

Lot: 14A Block: 4

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

Changed Na-Bldg Value from \$436,749 to \$336,749. Changed Total Value from \$497,243 To \$397,243.

Ayes: 5 Nays: 0

**4/10/2018 12:00 PM**

**Motion by Karsky, seconded by Barth, to recess until April 19, 2018. 5 ayes.**

**4/19/2018 9:00 AM**

**The Minnehaha County Board of Equalization reconvened. Jeff Barth, Jean Bender, Cindy Heiberger, and Dean Karsky were present. Olivia Larson, Deputy Auditor was also present.**

Rec-id: 76412

County Appeal: 99

Taxpayer: FOSTER, BARRY & DAWN  
Legal: PRAIRIE GARDENS ADDN TO CITY OF SIOUX FALLS  
Lot: 30 Block: 10  
Motion by: Karsky Seconded by: Bender to approve the following:  
Changed Na-Bldg Value from \$262,442 to \$248,732. Changed Total Value from \$303,710 To \$290,000.  
Ayes: 3 Nays: 1 - Cindy Heiberger

Rec-id: 79038  
County Appeal: 100  
Taxpayer: TUFANGIL, VAGIF Y & DILORAM K TUFANGILL  
Legal: TIMBERLINE ESTATES 2ND ADDN TO CITY OF SIOUX FALLS  
Lot: 3 Block: 4  
Motion by: Karsky Seconded by: Barth to approve the following:  
No Change.  
Ayes: 4 Nays: 0

Rec-id: 74528  
County Appeal: 102  
Taxpayer: ACKERMANN, GLEN M  
Legal: MEADOW RIDGE ADDN TO CITY OF SIOUX FALLS  
Lot: 11 Block: 6  
Motion by: Karsky Seconded by: Bender to approve the following:  
No Change.  
Ayes: 4 Nays: 0

Rec-id: 69359  
County Appeal: 113  
Taxpayer: DYKES, MICHAEL L & SUSAN A  
Legal: COUNTRY CLUB HEIGHTS 2ND ADD TO CITY OF BRANDON  
Lot: 4 Block: 2  
Motion by: Barth Seconded by: Karsky to approve the following:  
No Change.  
Ayes: 4 Nays: 0

Rec-id: 40968  
County Appeal: 106  
Taxpayer: COOVER, JADA R  
Legal: NORTON TRACTS SUBD IN CITY OF SIOUX FALLS  
Description: S194 TRACT 109  
Motion by: Bender Seconded by: Barth to approve the following:  
No Change.  
Ayes: 4 Nays: 0

Rec-id: 43938  
County Appeal: 103  
Taxpayer: JOHNSON, BERNADINE JO  
Legal: RESIDENCE PARK ADDN TO CITY OF SIOUX FALLS  
Description: 7 &  
Lot: 8 Block: 6  
Motion by: Karsky Seconded by: Bender to approve the following:  
Changed Na-Bldg Value from \$196,734 to \$189,400. Changed Total Value from \$224,334 To \$217,000.  
Ayes: 3 Nays: 1 - Jeff Barth

Rec-id: 50113  
County Appeal: 104  
Taxpayer: HOWES, MARGARET E LIV TRUST BY MICHAEL W & MARGARET E HOWES  
Legal: TUTHILL PARK HILLS ADDN TO CITY OF SIOUX FALLS  
Lot: 14 Block: 1  
Motion by: Barth Seconded by: Bender to approve the following:

Changed Na-Bldg Value from \$459,789 to \$445,562. Changed Total Value from \$524,227 To \$510,000.

Ayes: 4 Nays: 0

Rec-id: 50221  
County Appeal: 105  
Taxpayer: VANDUYN, KARIN L & SETH A  
Legal: TUTHILL PARK HILLS 2ND ADDN TO CITY OF SIOUX FALLS  
Lot: 11 Block: 2

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

No Change.

Ayes: 4 Nays: 0

Rec-id: 20046  
County Appeal: 109  
Taxpayer: GEDNEY, MATTHEW T & HEIDE A  
Legal: CROOKS CITY UNPLATTED  
Description: N80' S193' E173' SE1/4 SE1/4 3 102 50

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

No Change.

Ayes: 4 Nays: 0

Rec-id: 19535  
County Appeal: 110  
Taxpayer: OLSON, DONALD L & SUSAN C S FAMILY TRUST  
Legal: TAOPI TOWNSHIP 104-51  
Description: S903 E809 SE1/4 (EX H1 & EX LOT A) 35 104 51

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

No Change.

Ayes: 4 Nays: 0

Rec-id: 10208  
County Appeal: 127  
Taxpayer: SCOTT, GLENN H & GAYLIN J  
Legal: VALLEY SPRINGS TOWNSHIP 101-47  
Description: S1/2 NW1/4 34 101 47

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

Changed Ag-Land Value from \$280,000 to \$299,306. Changed Total Value from \$280,000 To \$299,306.

Ayes: 4 Nays: 0

Rec-id: 10203  
County Appeal: 128  
Taxpayer: LETCHER, DEBORAH CHRISTINE DEANNA JO VERSTEEG  
Legal: VALLEY SPRINGS TOWNSHIP 101-47  
Description: LOT 4 GROSS'S ADDN & N1/2 NW1/4 (EX LOTS 1-3 GROSS'S ADDN) 34 101 47

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

Changed Ag-Land Value from \$255,500 to \$272,110. Changed Total Value from \$255,500 To \$272,110.

Ayes: 4 Nays: 0

Rec-id: 11109  
County Appeal: 111  
Taxpayer: SLUPSKA, MALGORZATA REV TRUST  
Legal: PINE LAKE HILLS ADDN 18-101-48 SPLIT ROCK TOWNSHIP  
Lot: 5 Block: 9

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

Changed Na-Land Value from \$57,000 to \$58,862. Changed Na-Bldg Value from \$222,000 to \$206,138. Changed Total Value from \$279,000 To \$265,000.

Ayes: 4 Nays: 0

Rec-id: 59903

County Appeal: 117  
Taxpayer: HEIBERGER, JEFF A & MICHELLE R  
Legal: PONY HILLS ADDN TO CITY OF DELL RAPIDS  
Lot: 3 Block: 3  
Motion by: Barth Seconded by: Karsky to approve the following:  
Changed Na-Bldg Value from \$269,360 to \$258,410. Changed Total Value from \$300,950 To \$290,000.  
Ayes: 4 Nays: 0

Rec-id: 86098  
County Appeal: 107  
Taxpayer: SPRUCE GLEN INC  
Legal: SPRUCE GLEN ADDN TO CITY OF DELL RAPIDS  
Lot: 9A Block: 10  
Motion by: Karsky Seconded by: Barth to approve the following:  
Changed Na-Land Value from \$90,000 to \$87,000. Changed Total Value from \$90,000 To \$87,000.  
Ayes: 4 Nays: 0

Rec-id: 86106  
County Appeal: 108  
Taxpayer: SPRUCE GLEN INC  
Legal: SPRUCE GLEN ADDN TO CITY OF DELL RAPIDS  
Lot: 16A Block: 10  
Motion by: Barth Seconded by: Bender to approve the following:  
Changed Na-Land Value from \$95,000 to \$87,000. Changed Total Value from \$95,000 To \$87,000.  
Ayes: 4 Nays: 0

Rec-id: 84459  
County Appeal: 116  
Taxpayer: SPISAK FAMILY TRUST  
Legal: WALL LAKE TOWNSHIP 101-51  
Description: TRACT 2 WEHRKAMP'S ADDITION SE1/4 3 101 51  
Motion by: Karsky Seconded by: Bender to approve the following:  
Changed Na-Land Value from \$52,800 to \$47,500. Changed Total Value from \$207,814 To \$202,514.  
Ayes: 4 Nays: 0

Rec-id: 18663  
County Appeal: 115  
Taxpayer: NEMMERS, QUINTIN  
Legal: DELL RAPIDS TOWNSHIP 104-49  
Description: SE1/4 SE1/4 TRS 2 & 3 2 104 49  
Motion by: Barth Seconded by: Karsky to approve the following:  
Changed Ag-Land Value from \$80,691 to \$97,875. Changed Total Value from \$80,691 To \$97,875.  
Ayes: 4 Nays: 0

Rec-id: 16243  
County Appeal: 112  
Taxpayer: GUNDERSON, CHRISTOPHER & TYLER  
Legal: HUMBOLDT TOWNSHIP 102-52  
Description: AALFS TR 1 (EX E 638' EX N 507') SW 1/4 10 102 52  
Motion by: Karsky Seconded by: Barth to approve the following:  
Changed Na-Land Value from \$22,000 to \$40,000. Changed Total Value from \$22,000 To \$40,000.  
Ayes: 4 Nays: 0

Rec-id: 54402  
County Appeal: 114  
Taxpayer: HANSEN, CAROL L  
Legal: 32-101-49 SIOUX FALLS CITY UNPLATTED  
Description: CO AUD SUB SE1/4 TRACT 5  
Motion by: Barth Seconded by: Karsky to approve the following:

No Change.

Ayes: 4      Nays: 0

Rec-id:            89277  
County Appeal:    118  
Taxpayer:        DELL RAPIDS ECONOMIC DEVELOPMENT CORPORATION  
Legal:            FIEGEN DEVELOPMENT PARK ADDN TO CITY OF DELL RAPIDS  
Lot: 2    Block:

Motion by: Karsky Seconded by: Bender to approve the following:  
Changed Na-Land Value from \$63,206 to \$121,532.    Changed Total Value from \$63,206 To \$121,532.  
Ayes: 3      Nays: 1 - Jeff Barth

Rec-id:            89278  
County Appeal:    119  
Taxpayer:        DELL RAPIDS ECONOMIC DEVELOPMENT CORPORATION  
Legal:            FIEGEN DEVELOPMENT PARK ADDN TO CITY OF DELL RAPIDS  
Lot: 3    Block:

Motion by: Karsky Seconded by: Bender to approve the following:  
Changed Na-Land Value from \$63,206 to \$122,186.    Changed Total Value from \$63,206 To \$122,186.  
Ayes: 3      Nays: 1 - Jeff Barth

Rec-id:            80128  
County Appeal:    120  
Taxpayer:        DELL RAPIDS LUMBER COMPANY  
Legal:            DELL RAPIDS COMMERCIAL FIRST ADDN TO CITY OF DELL RAPIDS  
Description:      (EX LOT 1)

Motion by: Karsky Seconded by: Bender to approve the following:  
Changed Na-Land Value from \$188,550 to \$242,412.    Changed Total Value from \$188,550 To \$242,412.  
Ayes: 4      Nays: 0

Rec-id:            28495  
County Appeal:    122  
Taxpayer:        TAYLOR, CHERYL E & EAGAN, LINDA L TRUSTEES & INDIVIDUAL  
Legal:            COSTELLO'S ADDN TO CITY OF SIOUX FALLS  
Description:      1 TO 4 & 23 TO  
Lot: 26    Block: 1

Motion by: Karsky Seconded by: Barth to approve the following:  
Changed Na-Bldg Value from \$700,701 to \$624,160.    Changed Total Value from \$1,156,541 To \$1,080,000.  
Ayes: 4      Nays: 0

Rec-id:            32274  
County Appeal:    387  
Taxpayer:        WESTBROOKE APARTMENTS LLC  
Legal:            GAGE'S ADDITION TO SIOUX FALLS  
Lot: 3    Block:

Motion by: Bender Seconded by: Karsky to approve the following:  
No Change.  
Ayes: 4      Nays: 0

**4/19/2018 12:13 PM**

**Motion by Karsky, seconded by Barth, to recess until April 24, 2018. 4 ayes.**

**4/24/2018 10:30 AM**

**The Minnehaha County Board of Equalization reconvened. Cindy Heiberger, Gerald Beninga, Jeff Barth, Jean Bender, and Dean Karsky were present. Olivia Larson, Deputy Auditor was also present.**

Rec-id:            45357  
County Appeal:    101

Taxpayer: LARSON, PAULETTE J MICHEL REVOCABLE TRUST  
Legal: ROWLAND'S 4TH ADDN TO CITY OF SIOUX FALLS  
Description: LAIRDS SUB LOT 4 (EX N100 E10.5 & EX E14.5 S70) & ALL  
Lot: 3 Block: 49  
Motion by: Barth Seconded by: Bender to approve the following:  
No Change.  
Ayes: 5 Nays: 0

**4/24/2018 10:35 AM**

**Motion by Barth, seconded by Bender, to adjourn as the County Board of Equalization. 5 ayes.**

Cindy Heiberger  
Chair  
ATTEST:  
Olivia Larson  
Deputy Auditor

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