

Lake County – County Board of Equalization
200 East Center Street
Commission Meeting Room/1st Floor Courthouse
Madison, SD 57042
605-256-7600 605-256-7622 (Fax)
Tentative Agenda – April 14, 2026

- 9:00 am Call to Order
Roll Call
Community Comments
Approve April 14, 2026 agenda
Director of Equalization Oath of Office
County Board of Equalization Oaths of office
Overview of Current Assessment Year
- 9:30 Peterson – Property Owner Appeal to the County Board of Equalization (06035-00100-390-10)
- 10:00 Thorpe – Property Owner Appeal to the County Board of Equalization (06068-10652-307-00)
- 10:30 Clerical Errors
Lake Madison RV Resort LLC- Clerical Error at time of Split (0268500100-000-10)
Klein- Clerical Error 3 parcels Structure Removed (14000-10654-032-10, 14000-10654-044-10,
11014-10753-312-10)
McCool Family Living Trust- Clerical Error Structure Removed (09000-10553-032-10)
Hodne Farms LLC – Clerical Error Structure Removed (14000-10654-223-15)
Ihnen – Clerical Error Structure Removed (01460-00300-460-10)
Minnaert- Clerical Error Structure valued on two parcels (05000-10552-232-10)
Walker- Clerical Error Structures valued on two parcels (05000-10552-224-10)
Sterling- Clerical Error Reported Square Footage and Acres (05000-10552-094-10)
Pearson- Clerical Error Reported Square Footage, HVAC, Lot Size (02010-10651-060-10)
Schmidt- Clerical Error Condition of Home as of November 1st (21100-01500-120-10)
Ofstedal- Clerical Error Data Entry Incomplete (03051-10751-143-10)
Far Hills to Booth- Clerical Error at time of Split (03100-00500-240-10)
Nelson – Clerical Error at time of Building Permit (02004-00800-110-10)
Olinger – Clerical Error at time of Split Delete Parcel (13000-10554-321-10)
Ellens – Clerical Error Ag Status & Residential Valuation (06048-10652-154-20)
- 11:00 Krahling – Property Owner Appeal to the County Board of Equalization (21700-00000-020-10)

11:30

Krueger – Property Owner Appeal to the County Board of Equalization (21060-00200-040-10 &

21090-00800-090-10)

Apply Ag Adjustment Applications (5 Received after deadline)

Owner Occupied Applications Received after deadline (20)

Owner Occupied Removal received after deadline (1)

Change Exempt Status

 St. Peters Evangelical Church (19100-00800-140-10)

 LAIC (21100-01100-070-10)

Disabled Veteran Applications (38)

Disabled Veteran Applications after deadline (4)

Apply Elderly & Disabled Assessment Freezes (90)