Commission Meeting
Brookings City & County Government Center
520 3rd Street
Chambers, Suite 310 (3rd floor)

If you would like to attend this meeting, please come to the west doors of the Government Center where a staff member will be stationed to allow you entry to the building. If you would like to call in, dial 605-697-8255 and enter code 6056968205 when prompted. Please, if you have any symptoms of COVID-19 or believe you may have been exposed, consider watching the Commission meeting from home, broadcast live on Swiftel channel 19, ITC channel 168, or the Brookings County Youtube channel, and call if you have any comments or questions.

1. **8:30 AM Call to Order as the Brookings County Board of Equalization on Tuesday, April 14, 2020**

2. **Pledge of Allegiance**

3. **Approval of Agenda**

   Action: Motion to Approve, Request Comments, Voice Vote

4. **Oaths of Office**

5. **8:40 AM - Discussion and possible action on Todd Voss appeal**

   Action: Motion to Approve, Comments, Roll Call

   Documents:

   Voss Appeal-001.pdf
   Todd Voss Comparables.pdf

6. **8:55 AM - Discussion and possible action on Lyle Johnson appeal**

   Action: Motion to Approve, Comments, Roll Call

   Documents:

   Johnson Appeal-002.pdf
   Johnson Appeal-003.pdf
   Johnson Appeal-004.pdf
   Johnson Appeal-005.pdf

7. **Approval of corrections**

   Documents:

   2020 County Corrections.pdf

   A. Action to approve correction to Margaret Chapman, parcel #36225-00300-007-00

Action: Motion to Approve, Comments, Voice Vote

B. Action to approve correction to Ryan Nagelhout, parcel #05425-11052-354-00

Action: Motion to Approve, Comments, Voice Vote

8. **Action to approve new applications for tax-exempt status.**

Action: Motion to Approve, Comments, Voice Vote

Documents:

2020 New Tax Exempt Applications.pdf

9. **Presentation of the 2020 Assessment of Real Property and building permit information.**

Documents:

2020 Assessment of Real Property in Brookings County.pdf
2020 Building Permit Information.pdf

10. **Presentation of the tentative 2020 numbers for towns, townships, and school districts.**

Documents:

tentativenumbers2020.pdf

11. **Action to approve tax-exempt status exemptions.**

Action: Motion to Approve, Comments, Voice Vote

Documents:

2020 tax exempt list - PUBLISHING.pdf

12. **Action to approve owner-occupied status applications.**

Action: Motion to Approve, Comments, Voice Vote

Documents:

2020 County Board OCC.pdf

13. **Presentation of the 2020 renewable resource energy tax credits.**

Documents:

2020 Energy Credit all years.pdf

14. **Action to approve the 2020 riparian buffer strip classification applications.**

Action: Motion to Approve, Comments, Voice Vote

Documents:

Riparian Buffer Strip.pdf

15. **Action to approve disabled veterans exemptions.**

Action: Motion to Approve, Comments, Voice Vote

Documents:

2020 Veterans on Exemption.pdf

16. **Action to approve tax moratorium exemptions.**

    Action: Motion to Approve, Comments, Voice Vote

    Documents:

    2020 Tax Moritorium.pdf

17. **Action to approve partially taxed exemptions.**

    Action: Motion to Approve, Comments, Voice Vote

    Documents:

    2020 Partially Taxed.pdf

18. **Action to approve discretionary formula exemptions.**

    Action: Motion to Approve, Comments, Voice Vote

    Documents:

    Discretionary Formula Report.pdf

19. **Action to approve elderly tax freeze exemptions.**

    Action: Motion to Approve, Comments, Voice Vote

    Documents:

    2020 Elderly Freeze.pdf

20. **Adjournment**

    Action: Motion to Approve, Voice Vote

NOTE: Individuals needing assistance, pursuant to the Americans with Disabilities Act, should contact Brookings County (605-696-8205) 48 hours in advance of the meeting to make necessary arrangements. The County of Brookings is responsive to requests for communication aids and the need to provide appropriate access and will provide alternative formats and accessible locations consistent with the Americans with Disabilities Act.

2020 County Board of Equalization

Appeal #	2020-001	**Property**	Sarah Renee Addition, Lot 14 Block 1
Date:	4/7/2020		
Name:	Todd Voss	**Parcel #**	40522-00100-014-00
Address:	876 Regency Ct Brookings, SD 57006	**Filed By:**	Voss, Todd

	Assessment Notice	Appellant's Request	Local Board Action	Assessor's Recommendation
Structures	1,060,900	54,900	1,060,900	
Land	54,900	765,100	54,900	
TOTAL	**1,115,800**	**820,000**	**1,115,800**	

ASSESSOR'S COMMENTS

Assessor was able to physically review the property upon Mr. Voss taking ownership. Numerous corrections were made at that time, making subject value fair & equal with the rest of Sarah Renee Addition. Sales comparisons show as support.

APPELLANT'S COMMENTS

Property is valued higher than purchase price. Other properties that have sold in my addition are assessed at 92% of sale prices. I would like to be assessed in the same fashion.

BOARD RECOMMENDATION

Subject:876 Regency CT

Assessed Value:$1,115,800
Above Grade Living:6,692
Assessed Value per Square Foot:$166.73

825 Regency CT

Sale Price:$695,000
Above Grade Living:3,951
Sale Price per Square Foot:$175.90

840 Regency CT

Sale Price:$587,500
Above Grade Living:2,442
Sales Price per Square Foot:$240.58

872 Regency CT

Sale Price:$530,000
Above Grade Living:2,198
Sales Price per Square Foot:$241.12

888 Regency CT

Sale Price:$595,000
Above Grade Living:2068
Sales Price per Square Foot:$287.71

2020 County Board of Equalization

Appeal #	2020-002	**Property**	E 1/2 SW 1/4 Sec 20-110-50 80 Acres
Date:	4/7/2020		
Name:	Lyle D Johnson	**Parcel #**	06000-11050-203-10
Address:	46726 212th St Brookings, SD 57006	**Filed By:**	Johnson, Lyle & DOE

	Assessment Notice	Appellant's Request	Local Board Action	Assessor's Recommendation
Structures	122,000	122,000	122,000	122,000
Land	150,700	121,600	121,600	150,700
TOTAL	**272,700**	**243,600**	**243,600**	**272,700**

ASSESSOR'S COMMENTS

DOE feels local board did not maintain equalization when granting a value reduction. This parcel already has a crop soil inventory, that cannot be cropped due to wetland/water, reduced -46% to get to non-crop top dollar.

APPELLANT'S COMMENTS

DOE & appellant have discussed this matter over the phone, and both parties reached an understanding.

BOARD RECOMMENDATION

2020 County Board of Equalization

Appeal #	2020-003	**Property**	E 1/2 NW 1/4 Sec 29-110-50 80 Acres
Date:	4/7/2020		
Name:	Lyle D Johnson	**Parcel #**	06000-11050-292-00
Address:	46726 212th St Brookings, SD 57006	**Filed By:**	Johnson, Lyle & DOE

	Assessment Notice	Appellant's Request	Local Board Action	Assessor's Recommendation
Structures	97,000	97,000	97,000	97,000
Land	80,000	64,800	64,800	70,400
TOTAL	**177,000**	**161,800**	**161,800**	**167,400**

ASSESSOR'S COMMENTS

DOE feels local board did not maintain equalization when granting a value reduction. Assessor recommendation reflects a -46% adjustment on crop soil inventory that cannot be cropped to get to non-crop top dollar valuation.

APPELLANT'S COMMENTS

DOE & appellant have discussed this matter over the phone, and both parties reached an understanding.

BOARD RECOMMENDATION

2020 County Board of Equalization

Appeal #	2020-004	**Property**	NW 1/4 Exc Van Maanen Addn & Exc H-1 & RR 132.5 Acres
Date:	4/7/2020		
Name:	Lyle D Johnson	**Parcel #**	06000-11050-202-00
Address:	46726 212th St Brookings, SD 57006	**Filed By:**	Johnson, Lyle & DOE

	Assessment Notice	Appellant's Request	Local Board Action	Assessor's Recommendation
Structures				
Land	259,600	206,700	206,700	259,600
TOTAL	**259,600**	**206,700**	**206,700**	**259,600**

ASSESSOR'S COMMENTS

DOE feels local board did not maintain equalization when granting a value reduction.
A -46% reduction has been applied dating back to 2010 on all crop soil inventory that cannot be cropped due to low lying/no production.

APPELLANT'S COMMENTS

DOE & appellant have discussed this matter over the phone, and both parties reached an understanding.

BOARD RECOMMENDATION

2020 County Board of Equalization

Appeal #	2020-005	**Property**	W 1/2 SE 1/4 Sec 29-110-50 80 Acres
Date:	4/7/2020		
Name:	Lyle D Johnson	**Parcel #**	06000-11050-294-00
Address:	46726 212th St Brookings, SD 57006	**Filed By:**	Johnson, Lyle & DOE

	Assessment Notice	Appellant's Request	Local Board Action	Assessor's Recommendation
Structures				
Land	70,500	57,600	57,600	70,500
TOTAL	**70,500**	**57,600**	**57,600**	**70,500**

ASSESSOR'S COMMENTS

DOE feels local board did not maintain equalization when granting a value reduction.
This parcel's soil inventory is 100% non-crop soils, so no adjustment can be applied
for low lying/no production.

APPELLANT'S COMMENTS

DOE & appellant have discussed this matter over the phone, and both parties reached an understanding.

BOARD RECOMMENDATION

2020 County Board Corrections

1.) Margaret Chapman

Parcel #36225-00300-007-00
DOE Recommends- Reviewed the property after assessment notices were mailed per owner request.
2020 Assessment $81,600
Corrected Value $66,800

2.) Ryan Nagelhout

Parcel #05425-11052-354-00
DOE Recommends- Changing to Ag from Non-Ag per approved application.
2020 Assessment $181,900
Corrected Value $104,900

For any questions about this form, please click here to contact County Equalization Office

APPLICATION FOR PROPERTY TAX EXEMPT STATUS (SDCL 10-4-15)

APPLICATION MUST BE FILED WITH DIRECTOR OF EQUALIZATION BY **NOVEMBER 1**
FOR CONSIDERATION DURING COUNTY BOARD OF EQUALIZATION THE FOLLOWING YEAR

STATE OF SOUTH DAKOTA

COUNTY OF Brookings

Assessed in the name of: Lincoln Pipestone Rural
Mailing Address: PO Box 188
City: Lake Benton **State:** MN **Zip Code:** 56149
Email: lprw.karen@gmail.com
Phone Number: 507-368-4248

1. **Parcel Number** 07000-10947-342-00

2. **Legal description of property (Use separate application form for each legal description)**

_____

We, the undersigned hereby make application for ● full ○ partial property tax exempt status in accordance with the provisions of state laws and regulations and in support of this application make the following declarations under oath concerning the ownership and use of the property indicated below.

3. Exemption is claimed under: (check **ONLY ONE** and give appropriate IRS tax exemption number)

- ○ **Religious Exemption** (SDCL 10-4-9)
- ○ **Charitable Exemption** (SDCL 10-4-9.1) - Federal 501(c)(3) exemption number _____
- ○ **Benevolent Exemption** (SDCL 10-4-9.2)
  - a) Federal 501(c)(3) exemption number _____
  - b) Federal 501(c)(10) exemption number _____
  - c) Federal 501(c)(7) exemption number _____
  - d) Federal 501(c)(19) exemption number _____
- ○ **Non-profit Health Care** (SDCL 10-4-9.3) - Federal 501(c)(3) exemption number _____
- ○ **Education Exemption** (SDCL 10-4-13) - Accredited by _____
- ○ **Congregate housing** (SDCL 10-4-9.4) * – Federal 501(c)(3) exemption number _____
  * Congregate housing applications must also include a statement listing health care services provided and method used to satisfy the balanced nutrition program
- ○ **Local Industrial Development Corporation** (SDCL 5-14-23)
- ○ **Multi-tenant Business Incubator**:
  - a) Federal 501(c)(3) exemption number _____
  - b) Federal 501(c)(4) exemption number _____
  - c) Federal 501(c)(6) exemption number _____
- ● **Other (Give appropriate code cite)** 10-4-9.1 MN Govemental Entity

4. Date of organization or incorporation 12/1978

5. Date and method of acquisition of property (Contract for deed, Warranty Deed, Quit Claim Deed, Other)
March 2012

6. Specific uses of the property (exempt use as well as any nonexempt use)
Well Field & wellhead protection

7. What percent of property is used exclusively for religious, charitable, benevolent, health, educational or other exempt purpose? Land 100 % Structures 100 %

8. Itemize any income generated from this property

~~2020 $13,002.50~~

Signature

GENERAL MANAGER, LPRW

Title

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INTERNAL USE PORTION

REPORT OF INVESTIGATION

(To be made by Director of Equalization to County Board of Equalization)

1. **Parcel Number** 07000-10947-342-00

2. **Legal description of property (Use separate application form for each legal description)**

E 1/2 NW 1/4, Lots 1-2 Exc E 463' of W 2246' of N 531' & E 463' of W 1783' of N 220' of NW 1/4 Sec 34-109-47

I hereby report I have investigated the statements made in the foregoing application as to the ownership and use of the property as of November 1, 20 19. Based on the investigation it is my recommendation that this property be declared 100 **% EXEMPT for Land and** — **% EXEMPT for Structures** effective November first, following action by the county board of equalization.

3. Estimate of value of real property involved in this application:

Land $285,000 Structures —

Amount of Insurance _____

4-8-2020

(Director of Equalization) (Date)

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ACTION BY COUNTY BOARD OF EQUALIZATION

The County Board of Equalization has determined that the above property to be ____ % EXEMPT for Land and ____ % EXEMPT for Structures for the tax year 20____.

_____ County Auditor Date _____

APPEAL PROCESS: Appeal from your County Board may be taken to the State Office of Hearing Examiners.

Such written notice must be filed with the Chief Hearing Examiner, 210 E. Fourth, Pierre, South Dakota, 57501, no later than the third Friday in May (postmarked by deadline is considered timely). Appeals to the Circuit Court may be taken from the county board or the Office of Hearing Examiners within thirty days from the publication of the decision. An appeal from the county board to circuit court will prevent an appeal to the Office of Hearing Examiner. However, you may appeal the decision of the Office of Hearings Examiner to circuit court.

PT 43 (1/19)

For any questions about this form, please click here to contact County Equalization Office

APPLICATION FOR PROPERTY TAX EXEMPT STATUS (SDCL 10-4-15)

APPLICATION MUST BE FILED WITH DIRECTOR OF EQUALIZATION BY **NOVEMBER 1**
FOR CONSIDERATION DURING COUNTY BOARD OF EQUALIZATION THE FOLLOWING YEAR

STATE OF SOUTH DAKOTA

COUNTY OF Brookings

Assessed in the name of: SDSU Foundation
Mailing Address: 815 Medary Avenue
City: Brookings **State:** SD **Zip Code:** 57006
Email: sondra.patrick@sdstatefound
Phone Number: 605-697-7475

1. **Parcel Number** 06000-11050-153-00

2. **Legal description of property (Use separate application form for each legal description)**

S1/2 SW1/4 Except Lots H-1 and H-2 and Outlot "A" of the SW1/4SW1/4 and Exc Blk 1 Bothe Addn- 15-110-50 Brookings County SD - 59.87 Acres

We, the undersigned hereby make application for X full partial property tax exempt status in accordance with the provisions of state laws and regulations and in support of this application make the following declarations under oath concerning the ownership and use of the property indicated below.

3. Exemption is claimed under: (check **ONLY ONE** and give appropriate IRS tax exemption number)

- ○ **Religious Exemption** (SDCL 10-4-9)
- ● **Charitable Exemption** (SDCL 10-4-9.1) - Federal 501(c)(3) exemption number 05-001-
- ○ **Benevolent Exemption** (SDCL 10-4-9.2)
  - a) Federal 501(c)(3) exemption number _____
  - b) Federal 501(c)(10) exemption number _____
  - c) Federal 501(c)(7) exemption number _____
  - d) Federal 501(c)(19) exemption number _____
- ○ **Non-profit Health Care** (SDCL 10-4-9.3) - Federal 501(c)(3) exemption number _____
- ○ **Education Exemption** (SDCL 10-4-13) - Accredited by _____
- ○ **Congregate housing** (SDCL 10-4-9.4) * – Federal 501(c)(3) exemption number _____
  * Congregate housing applications must also include a statement listing health care services provided and method used to satisfy the balanced nutrition program
- ○ **Local Industrial Development Corporation** (SDCL 5-14-23)
- ○ **Multi-tenant Business Incubator**:
  - a) Federal 501(c)(3) exemption number _____
  - b) Federal 501(c)(4) exemption number _____
  - c) Federal 501(c)(6) exemption number _____
- ○ **Other (Give appropriate code cite)** _____

4. Date of organization or incorporation 10/30/1945

5. Date and method of acquisition of property (Contract for deed, Warranty Deed, Quit Claim Deed, Other)
Trustee's Deed - NOVEMBER 2019

6. Specific uses of the property (exempt use as well as any nonexempt use)
Use and benefit of South Dakota State University and The SDSU Agricultural Experiment Station

7. What percent of property is used exclusively for religious, charitable, benevolent, health, educational or other exempt purpose? Land 100 % Structures 100 %

8. Itemize any income generated from this property

$ $29,007

Jim Duwa — VP Finance

Signature — Title

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INTERNAL USE PORTION

REPORT OF INVESTIGATION
(To be made by Director of Equalization to County Board of Equalization)

1. **Parcel Number** 06000-11050-153-00

2. **Legal description of property (Use separate application form for each legal description)**

S1/2 SW1/4 Exc H-1, H-2 & OL 'A' Exc BIK 1 Bothe Addn Sec 15-110-50

I hereby report I have investigated the statements made in the foregoing application as to the ownership and use of the property as of November 1, 20 19. Based on the investigation it is my recommendation that this property be declared 100 **% EXEMPT for Land and** ___ **% EXEMPT for Structures** effective November first, following action by the county board of equalization.

3. Estimate of value of real property involved in this application:

Land 146,800 Structures -0-

Amount of Insurance _____

4-7-2020

(Director of Equalization) (Date)

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ACTION BY COUNTY BOARD OF EQUALIZATION

The County Board of Equalization has determined that the above property to be ___ % EXEMPT for Land and ___ % EXEMPT for Structures for the tax year 20___.

_____ County Auditor Date _____

APPEAL PROCESS: Appeal from your County Board may be taken to the State Office of Hearing Examiners.

Such written notice must be filed with the Chief Hearing Examiner, 210 E. Fourth, Pierre, South Dakota, 57501, no later than the third Friday in May (postmarked by deadline is considered timely). Appeals to the Circuit Court may be taken from the county board or the Office of Hearing Examiners within thirty days from the publication of the decision. An appeal from the county board to circuit court will prevent an appeal to the Office of Hearing Examiner. However, you may appeal the decision of the Office of Hearings Examiner to circuit court.

PT 43 (1/19)

For any questions about this form, please click here to contact County Equalization Office

APPLICATION FOR PROPERTY TAX EXEMPT STATUS (SDCL 10-4-15)

APPLICATION MUST BE FILED WITH DIRECTOR OF EQUALIZATION BY **NOVEMBER 1**
FOR CONSIDERATION DURING COUNTY BOARD OF EQUALIZATION THE FOLLOWING YEAR

STATE OF SOUTH DAKOTA

COUNTY OF Brookings

Assessed in the name of: SDSU Foundation
Mailing Address: 815 Medary Avenue
City: Brookings **State:** SD **Zip Code:** 57006
Email: sondra.patrick@sdstatefoundation.org
Phone Number: 605-697-7475

1. **Parcel Number** 40185-00000-017-35

2. **Legal description of property (Use separate application form for each legal description)**
Garden Square Addn, Unit 1735 B 4557 Sq Ft

We, the undersigned hereby make application for full partial property tax exempt status in accordance with the provisions of state laws and regulations and in support of this application make the following declarations under oath concerning the ownership and use of the property indicated below.

3. Exemption is claimed under: (check **ONLY ONE** and give appropriate IRS tax exemption number)

- ○ **Religious Exemption** (SDCL 10-4-9)
- ● **Charitable Exemption** (SDCL 10-4-9.1) - Federal 501(c)(3) exemption number 05-001-460273801E-RE6-001
- ○ **Benevolent Exemption** (SDCL 10-4-9.2)
  - a) Federal 501(c)(3) exemption number _____
  - b) Federal 501(c)(10) exemption number _____
  - c) Federal 501(c)(7) exemption number _____
  - d) Federal 501(c)(19) exemption number _____
- ○ **Non-profit Health Care** (SDCL 10-4-9.3) - Federal 501(c)(3) exemption number _____
- ○ **Education Exemption** (SDCL 10-4-13) - Accredited by _____
- ○ **Congregate housing** (SDCL 10-4-9.4) * – Federal 501(c)(3) exemption number _____
  * Congregate housing applications must also include a statement listing health care services provided and method used to satisfy the balanced nutrition program
- ○ **Local Industrial Development Corporation** (SDCL 5-14-23)
- ○ **Multi-tenant Business Incubator**:
  - a) Federal 501(c)(3) exemption number _____
  - b) Federal 501(c)(4) exemption number _____
  - c) Federal 501(c)(6) exemption number _____
- ○ **Other (Give appropriate code cite)** _____

4. Date of organization or incorporation 10/30/1945

5. Date and method of acquisition of property (Contract for deed, Warranty Deed, Quit Claim Deed, Other)
Warranty Deed - 11/28/2018

6. Specific uses of the property (exempt use as well as any nonexempt use)
Acquired per request of the South Dakota State University for future use and expansion of campus.

7. What percent of property is used exclusively for religious, charitable, benevolent, health, educational or other exempt purpose? Land 100 % Structures 100 %

8. Itemize any income generated from this property

$0

Tim Duane — VP Finance

Signature — Title

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INTERNAL USE PORTION

REPORT OF INVESTIGATION
(To be made by Director of Equalization to County Board of Equalization)

1. **Parcel Number** 40185-00000-017-35

2. **Legal description of property (Use separate application form for each legal description)**

Gorden Square Addition, Unit 1735B

I hereby report I have investigated the statements made in the foregoing application as to the ownership and use of the property as of November 1, 2019. Based on the investigation it is my recommendation that this property be declared 100 **% EXEMPT for Land and** 100 **% EXEMPT for Structures** effective November first, following action by the county board of equalization.

3. Estimate of value of real property involved in this application:

Land 11,400 Structures 83,000

Amount of Insurance _____

Jacob B [illegible] — 11-1-2019

(Director of Equalization) (Date)

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ACTION BY COUNTY BOARD OF EQUALIZATION

The County Board of Equalization has determined that the above property to be ___ % EXEMPT for Land and ___ % EXEMPT for Structures for the tax year 20___.

_____ County Auditor Date _____

APPEAL PROCESS: Appeal from your County Board may be taken to the State Office of Hearing Examiners.

Such written notice must be filed with the Chief Hearing Examiner, 210 E. Fourth, Pierre, South Dakota, 57501, no later than the third Friday in May (postmarked by deadline is considered timely). Appeals to the Circuit Court may be taken from the county board or the Office of Hearing Examiners within thirty days from the publication of the decision. An appeal from the county board to circuit court will prevent an appeal to the Office of Hearing Examiner. However, you may appeal the decision of the Office of Hearings Examiner to circuit court.

APPLICATION FOR PROPERTY TAX EXEMPT STATUS
(SDCL 10-4-15)

Application must be filed with Director of Equalization by November 1 for consideration during county Board of Equalization the following year.

STATE OF SOUTH DAKOTA)
)
COUNTY OF Brookings)

Assessed in the name of: Brookings Area Habitat for Humanity
Mailing Address: PO #12
Brookings, SD 57006

Phone No. 605. 697. 7546

We, the undersigned hereby make application for (full) (partial) property tax exempt status in accordance with the provisions of state laws and regulations and in support of this application make the following declarations under oath concerning the ownership and use of the property indicated below.

1. Legal description of property (Use separate application form for each legal description)
Petersons Second Addition, S 75 feet of N 175 feet of E 185 feet of Lot D Block 9

2. Exemption is claimed under: (check one and give appropriate IRS tax exemption number and attachment of such)
____ SDCL 10-4-9 Religious Exemption
X SDCL 10-4-9.1 Charitable Exemption - Federal 501(c)(3) exemption number ____
____ SDCL 10-4-9.2 Benevolent Exemption
Federal 501 (c)(3) exemption number ____ Federal 501 (c)(10) exemption number ____
Federal 501 (c)(7) exemption number ____ Federal 501 (c)(19) exemption number ____
____ SDCL 10-4-9.3 Non-profit Health Care - Federal 501 (c)(3) exemption number ____
____ SDCL 10-4-13 Education Exemption - Accredited by ____
____ Other (Give appropriate code cite) ____

3. Date of organization or incorporation 1995

4. Date and method of acquisition of property (Contract for deed, Warranty Deed, Quit Claim Deed, Other)
Cash November 2018

5. Specific uses of the property (exempt use as well as any nonexempt use)
Future Building Lot

6. What percent of property is used exclusively for religious, charitable, benevolent, health, educational or other exempt purpose?

7. Itemize any income generated from this property

8. Estimate of value of real property involved in this application:
Land 50,000 Structures ____ Amount of Insurance ____

Signature/Title

Subscribed and sworn to before me this 12 day of Dec 2019.

Jacob McGlade
(Notary Public) (Auditor)

RETURN ALL THREE COPIES TO THE DIRECTOR OF EQUALIZATION

REPORT OF INVESTIGATION

(To be made by Director of Equalization to County Board of Equalization)

I hereby report I have investigated the statements made in the foregoing application as to the ownership and use of the property as of November 1, 2019. Based on the investigation it is my recommendation that this property be declared (EXEMPT), (TAXABLE) (____ % TAXABLE) exempt effective November first, following action by the county board of equalization.

(Director of Equalization) 12-12-19 (Date)

ACTION BY COUNTY BOARD OF EQUALIZATION

The County Board of Equalization has determined that the above property to be (EXEMPT), (TAXABLE), (____ % EXEMPT) for the tax year of ____.

County Auditor Date

Original: Director of Equalization **First Copy:** Department of Revenue **Second Copy:** Applicant

PT 43 (7/97)

For any questions about this form, please click here to contact County Equalization Office

APPLICATION FOR PROPERTY TAX EXEMPT STATUS (SDCL 10-4-15)

APPLICATION MUST BE FILED WITH DIRECTOR OF EQUALIZATION BY **NOVEMBER 1**
FOR CONSIDERATION DURING COUNTY BOARD OF EQUALIZATION THE FOLLOWING YEAR

STATE OF SOUTH DAKOTA

COUNTY OF Brookings

Assessed in the name of: First Bank & Trust
Mailing Address: PO Box 5057
City: Brookings **State:** SD **Zip Code:** 57006
Email: sandra.vanderlugt@bankeasy.co
Phone Number: 605-696-2431

1. **Parcel Number** 40330-00100-001-10

2. **Legal description of property (Use separate application form for each legal description)**

MAYLANDS FIRST ADDN. N 41' OF LOT 1-A. LOT 1-B AND LOT 1-C & EXC 14' OF N

We, the undersigned hereby make application for full ● partial property tax exempt status in accordance with the provisions of state laws and regulations and in support of this application make the following declarations under oath concerning the ownership and use of the property indicated below.

3. Exemption is claimed under: (check **ONLY ONE** and give appropriate IRS tax exemption number)

- ○ **Religious Exemption** (SDCL 10-4-9)
- ○ **Charitable Exemption** (SDCL 10-4-9.1) - Federal 501(c)(3) exemption number _____
- ○ **Benevolent Exemption** (SDCL 10-4-9.2)
  - a) Federal 501(c)(3) exemption number _____
  - b) Federal 501(c)(10) exemption number _____
  - c) Federal 501(c)(7) exemption number _____
  - d) Federal 501(c)(19) exemption number _____
- ○ **Non-profit Health Care** (SDCL 10-4-9.3) - Federal 501(c)(3) exemption number _____
- ○ **Education Exemption** (SDCL 10-4-13) - Accredited by _____
- ○ **Congregate housing** (SDCL 10-4-9.4) * – Federal 501(c)(3) exemption number _____
  * Congregate housing applications must also include a statement listing health care services provided and method used to satisfy the balanced nutrition program
- ○ **Local Industrial Development Corporation** (SDCL 5-14-23)
- ○ **Multi-tenant Business Incubator**:
  - a) Federal 501(c)(3) exemption number _____
  - b) Federal 501(c)(4) exemption number _____
  - c) Federal 501(c)(6) exemption number _____
- ● **Other (Give appropriate code cite)** SDCL 10-4-33, Registered with DSS

RECEIVED
FEB 05 2020
BY: JB

4. Date of organization or incorporation 11/1925

5. Date and method of acquisition of property (Contract for deed, Warranty Deed, Quit Claim Deed, Other)
11/12/1993 via Warranty Deed - First National Bank in Brookings purchased from Pamida Inc.
First National Bank in Brookings changed its name to First Bank & Trust in December 2004.

6. Specific uses of the property (exempt use as well as any nonexempt use)
Exempt Use: Employee Daycare Cooperative licensed by DSS.
Nonexempt Use: Financial Instituition and related banking services.

7. What percent of property is used exclusively for religious, charitable, benevolent, health, educational or other exempt purpose? Land 10 % Structures 10 %

8. Itemize any income generated from this property

2019 Kids World Learning Center Net Loss: ($332,835.56)

Sandra VanderLugt 02/05/2020 Executive Assistant

Signature Title

==========

INTERNAL USE PORTION

REPORT OF INVESTIGATION
(To be made by Director of Equalization to County Board of Equalization)

1. **Parcel Number** 40330-00100-001-10

2. **Legal description of property (Use separate application form for each legal description)**

MAYLANDS FIRST ADDN, N 41' OF LOT 1-A, 1-B & 1-C & EXC 14' OF N 180' OF LOT

I hereby report I have investigated the statements made in the foregoing application as to the ownership and use of the property as of November 1, 2019. Based on the investigation it is my recommendation that this property be declared 10 **% EXEMPT for Land and** 10 **% EXEMPT for Structures** effective November first, following action by the county board of equalization.

3. Estimate of value of real property involved in this application:

Land 1476800 Structures 1694300

Amount of Insurance 3200000

Jacob Brehmer 02/05/2020

(Director of Equalization) (Date)

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ACTION BY COUNTY BOARD OF EQUALIZATION

The County Board of Equalization has determined that the above property to be ___ % EXEMPT for Land and ___ % EXEMPT for Structures for the tax year 20___.

_____ County Auditor Date _____

APPEAL PROCESS: Appeal from your County Board may be taken to the State Office of Hearing Examiners.

Such written notice must be filed with the Chief Hearing Examiner, 210 E. Fourth, Pierre, South Dakota, 57501, no later than the third Friday in May (postmarked by deadline is considered timely). Appeals to the Circuit Court may be taken from the county board or the Office of Hearing Examiners within thirty days from the publication of the decision. An appeal from the county board to circuit court will prevent an appeal to the Office of Hearing Examiner. However, you may appeal the decision of the Office of Hearings Examiner to circuit court.

PT 43 (1/19)

APPLICATION FOR PROPERTY TAX EXEMPT STATUS
(SDCL 10-4-15)

Application must be filed with Director of Equalization by November 1 for consideration during county Board of Equalization the following year.

STATE OF SOUTH DAKOTA)
)
COUNTY OF Brookings)

Assessed in the name of: United Parish of Elkton
Mailing Address: Send To Melissa Wicker
1038 110th St Elkton SD 57026

Phone No. 605-690-4725

We, the undersigned hereby make application for (full) (partial) property tax exempt status in accordance with the provisions of state laws and regulations and in support of this application make the following declarations under oath concerning the ownership and use of the property indicated below.

1. Legal description of property (Use separate application form for each legal description)
Lots 1, 2, 3, Block B, Western Town Lot Company Addition to the City of Elkton

2. Exemption is claimed under: (check one and give appropriate IRS tax exemption number and attachment of such)
X SDCL 10-4-9 Religious Exemption
____ SDCL 10-4-9.1 Charitable Exemption - Federal 501(c)(3) exemption number ____
____ SDCL 10-4-9.2 Benevolent Exemption
Federal 501 (c)(3) exemption number ____ Federal 501 (c)(10) exemption number ____
Federal 501 (c)(7) exemption number ____ Federal 501 (c)(19) exemption number ____
____ SDCL 10-4-9.3 Non-profit Health Care - Federal 501 (c)(3) exemption number ____
____ SDCL 10-4-13 Education Exemption - Accredited by ____
____ Other (Give appropriate code cite) ____

3. Date of organization or incorporation November 9th 1995

4. Date and method of acquisition of property (Contract for deed, Warranty Deed, Quit Claim Deed, Other)
October 1st, 2019

5. Specific uses of the property (exempt use as well as any nonexempt use)
Parsonage

6. What percent of property is used exclusively for religious, charitable, benevolent, health, educational or other exempt purpose?
Full

7. Itemize any income generated from this property None

8. Estimate of value of real property involved in this application:
Land ____ Structures $250,000 Amount of Insurance $250,000

Melissa Wicker - Treasurer
Signature/Title

Subscribed and sworn to before me this Sept 25 day of Sept 2019.

Shari L Myers
(Notary Public) (Auditor) Exp: 8-28-20

SHARI L. MYERS NOTARY PUBLIC SEAL STATE OF SOUTH DAKOTA

RETURN ALL THREE COPIES TO THE DIRECTOR OF EQUALIZATION

REPORT OF INVESTIGATION
(To be made by Director of Equalization to County Board of Equalization)

I hereby report I have investigated the statements made in the foregoing application as to the ownership and use of the property as of November 1, 2019. Based on the investigation it is my recommendation that this property be declared (EXEMPT), (TAXABLE) (____ % TAXABLE) exempt effective November first, following action by the county board of equalization.

Jacob B
(Director of Equalization)

11-1-2019
(Date)

ACTION BY COUNTY BOARD OF EQUALIZATION

The County Board of Equalization has determined that the above property to be (EXEMPT), (TAXABLE), (____ % EXEMPT) for the tax year of ____.

County Auditor Date

Original: Director of Equalization **First Copy:** Department of Revenue **Second Copy:** Applicant

PT 43 (7/97)

2020 Assessment of Real Property in Brookings County

The assessment notices which were sent to property owners on February 13, 2020 represent market value of the real property as required by SDCL 10-13-37.

	Median level of Assessment	Factor to 85% Taxable Value
Ag	100.0%	.850
Non-Ag	90.06 %	.944

	2019 Abstract Total	**Increase due to Reappraisal**	**Allowable Growth**	**2020 Abstract Total**
Total County Value	$3,333,765,674	$19,158,732	$43,167,040	$3,396,091,446
(-)TIF #'s	$142,959,076	$15,524,335		$3,237,608,035

County-wide % growth = $43,167,040 or 1.2948% for 2020
County-wide % growth = $49,593,845 or 1.5262% for 2019
County-wide % growth = $45,780,480 or 1.4352% for 2018
County-wide % growth = $47,790,400 or 1.5945% for 2017
County-wide % growth = $72,617,300 or 2.6095% for 2016

All totals are unfactored. Factors will be applied according to Ag or Non-Ag classification. Factored numbers will be available on the final abstract.

See attached sheets. Remember that all numbers are subject to change following county board decisions and any changes will be reflected in final abstract.

Exemption Type	#Parcels	Exempt Amount
Ag Buildings Exemptions	754	$6,892,080
Discretionary Formula	363	$37,413,455
Disabled Veteran	48	$5,659,400
Renewable Resource Energy System Credit	23	$462,400
Partially Taxable	15	$3,297,883
Historical Tax Moratorium	4	$112,700
TIF Districts	685	$158,483,411
Elderly Freeze	49	$1,807,900
Total Exemptions:	1,941	$214,129,229

Building Permit Information – 2020 Assessment

Building Permit County Totals for 2020

Brookings City	545
Small Towns	121
Townships	123

Total 789 Down from 812 in 2019

New House Building Permits for 2020

Brookings City	75
Small Towns	30
Townships	23

Total 128 Down from 142 in 2019

Total Parcels

2020 – 17,293
2019 - 17,191
2018 – 17,052
2017 – 16,887
2016 – 16,749
2015 – 16,488

TOWNSHIPS	2020 Tentative Numbers Before Any Factors Applied				
	2019 VALUE	**REAPPRAISAL**	**GROWTH**	**2020 VALUE**	**% GROWTH**
AFTON	$75,590,900	-$1,389,400	$171,500	$74,373,000	0.2269%
ALTON	$73,781,540	-$1,141,100	$327,400	$72,967,840	0.4437%
ARGO	$75,597,840	-$991,940	$271,400	$74,877,300	0.3590%
AURORA	$85,866,580	-$1,264,740	$1,180,900	$85,782,740	1.3753%
BANGOR	$54,415,640	-$992,580	$693,000	$54,116,060	1.2735%
BROOKINGS	$63,321,900	-$1,189,520	$393,600	$62,525,980	0.6216%
ELKTON	$40,503,240	-$743,780	$28,400	$39,787,860	0.0701%
EUREKA	$68,135,660	-$887,620	$519,300	$67,767,340	0.7622%
LAKE HENDRICKS	$76,524,773	-$622,668	$1,056,700	$76,958,805	1.3809%
LAKE SINAI	$53,725,580	-$1,202,400	$67,500	$52,590,680	0.1256%
LAKETON	$76,629,600	-$151,762	$632,300	$77,110,138	0.8251%
MEDARY	$155,776,820	-$98,000	$1,698,500	$157,377,320	1.0903%
OAKLAKE	$61,787,900	-$796,500	$18,500	$61,009,900	0.0299%
OAKWOOD	$62,460,924	$245,508	$932,100	$63,638,532	1.4923%
OSLO	$66,772,340	-$1,148,180	$229,500	$65,853,660	0.3437%
PARNELL	$79,807,400	-$1,166,680	$811,500	$79,452,220	1.0168%
PRESTON	$65,881,580	-$985,820	$226,300	$65,122,060	0.3435%
RICHLAND	$69,714,000	-$1,158,340	$1,967,500	$70,523,160	2.8222%
SHERMAN	$72,026,385	-$1,020,170	$331,000	$71,337,215	0.4596%
STERLING	$91,840,540	-$1,827,660	$491,700	$90,504,580	0.5354%
TRENTON	$69,483,840	-$888,200	$97,200	$68,692,840	0.1399%
VOLGA	$93,704,440	-$811,100	$402,000	$93,295,340	0.4290%
WINDSOR	$60,654,240	-$1,049,640	$215,300	$59,819,900	0.3550%
TOTAL	$1,694,003,662	-$21,282,292	$12,763,100	$1,685,484,470	0.7534%

TOWNS		2020 TENTATIVE NUMBERS Before Any Factors Applied			
	2019 VALUE	REAPPRAISAL	GROWTH	2020 VALUE	% GROWTH
ARLINGTON	$2,130,320	$940	$89,600	$2,220,860	4.2059%
AURORA	$58,132,415	-$306,265	$3,839,700	$61,665,850	6.6051%
BRUCE	$9,244,000	$215,100	$104,200	$9,563,300	1.1272%
BUSHNELL	$3,965,100	-$4,200	$52,600	$4,013,500	1.3266%
ELKTON	$30,653,720	$674,280	$958,820	$32,286,820	3.1279%
TIF Increment	$2,829,000	$66,700	$0	$2,895,700	0.0000%
SINAI	$3,361,500	$97,800	$82,100	$3,541,400	2.4424%
VOLGA	$107,323,679	$1,108,260	$1,086,000	$109,517,939	1.0119%
TIF Increment	$19,395,246	$3,181,765	$0	$22,577,011	0.0000%
WHITE	$22,592,200	$675,040	$558,900	$23,826,140	2.4739%
BROOKINGS	$1,401,879,778	$37,987,169	$23,632,020	$1,463,498,967	1.6857%
TIF Increment	$119,432,330	$9,937,480	$0	$129,369,810	0.0000%
Elkton Rural Service	$479,300	-$7,100	$0	$472,200	0.0000%
CITY TOTALS	$1,781,418,588	$53,626,969	$30,403,940	$1,865,449,497	1.7067%
w/o TIF	$1,639,762,012	$40,441,024	$0	$1,680,203,036	0.0000%

SCHOOL DISTRICTS		2020 TENTATIVE NUMBERS Before factors applied			
	2019 VALUE	REAPPRAISAL	GROWTH	2020 VALUE	% GROWTH
BROOKINGS	$1,930,619,793	$33,038,084	$31,634,920	$1,995,292,797	1.6386%
TIF Increment	$119,432,330	$9,937,480	$0	$129,369,810	0.0000%
ELKTON	$309,794,780	-$3,759,080	$4,128,320	$310,164,020	1.3326%
TIF Increment	$2,829,000	$66,700	$0	$2,895,700	0.0000%
VOLGA	$487,533,199	-$3,929,931	$3,446,000	$487,049,268	0.7068%
TIF Increment	$19,395,246	$3,181,765	$0	$22,577,011	0.0000%
ESTELLINE	$80,218,940	-$907,720	$102,000	$79,413,220	0.1272%
ARLINGTON	$190,017,204	-$1,848,043	$1,501,300	$189,670,461	0.7901%
DEUBROOK	$335,581,758	-$3,434,578	$2,354,500	$334,501,680	0.7016%
TOTAL	$3,333,765,674	$32,344,677	$43,167,040	$3,550,933,967	1.2948%
w/oTIF increment	$3,192,109,098	$19,158,732	$43,167,040	$3,396,091,446	1.3523%

THE ABOVE INFORMATION ON THE TOTAL LINE WOULD REPRESENT THE ENTIRE COUNTY VALUATION FOR 2020.

The bottom total would represent the taxable value for the county - all TIF increment has been removed.

Publication of list of tax-exempt Brookings County property as required by SDCL 10-4-15.1.

NAME	Legal	EXEMPTION
ALANO SOCIETY OF BROOKINGS SD	FOLSOM ADDITION, LOT 9 & S1/2 OF LOT 10 BLK 9 75 X 140	B
AMERICAN LEGION	ORIGINAL PLAT ADDN, LOT 26 EXC W 20' (5 X 140) & LOT 27 EXC. N 26' BLK 5 25 X 114	B
BROOKINGS CO HISTORICAL ASSN	FIRST RAILWAY ADDN, LOTS 4-5, BLK 5 16,500 SF	B
BROOKINGS LODGE #24, AF & AM	TEMPLE BLOCK ADDN, N 57.5' OF E 155' OF TEMPLE BLOCK 0.1957 ACRE	B
HOFFMAN TOWNSEND POST #74	MORIARTY SECOND ADDITION, LOT 1 BLK 1 1.1 ACRES	B
QUAIL-EVENSON POST #133	ORIGINAL PLAT, L 5 & 6, BL 4, 50.5 X 140	B
TEEN CHALLENGE OF THE DAKOTAS	SE 1/4 SE 1/4 SEC 28-110-50 40.0 AC	B
TEEN CHALLENGE OF THE DAKOTAS	ORIGINAL PLAT ADDN, ALL OF LOTS 7, 8, 9, & N 1/2 OF LOT 10 BLK 4 175 X 165	B
TEEN CHALLENGE OF THE DAKOTAS	PETERSONS SECOND ADDITION, LOT 6 & W 108' LOT 7, BLK 6 50 X 165 & 50 X 108	B
ADVANCE	HUNTERS RIDGE ADDN, LOT B 115 X 140 & 115 X 119	C
ADVANCE	WEICHSEL ADDITION, LOT 2 49 X 235	C
ADVANCE FOUNDATION	PRAIRIE VIEW ADDN, LOT 8 15,580 SF	C
ADVANCE FOUNDATION	PRAIRIE VIEW ADDN, LOT 9 18,000 SF	C
BOYS & GIRLS CLUB OF BROOKINGS	HYLAND ADDITION, BLK 6 2.79 AC	C
BOYS & GIRLS CLUB OF BROOKINGS	MORIARTY FOURTH ADDITION, LOT 1 BLK 5 33,390 SF	C
BROOKINGS AREA HABITAT	SKINNERS FIRST ADDN, LOT 13A BLK 3 4,991 SF	C
BROOKINGS AREA HABITAT FOR	MILPARC CENTRAL ADDN LOT 24 BLK 5 10,125 SF	C
BROOKINGS AREA HABITAT FOR	MEYER'S SECOND ADDITION NW 1/4 SEC 11-109-50 REPLATTED LOT 1 130' X 150'	C
BROOKINGS AREA HABITAT FOR	OUTLOTS, N 300' OF E 230' OF W 430' OF OL 2 EXC H-1 THEREOF NE 1/4 1.58 AC (RESTORE)	C
BROOKINGS AREA HABITAT FOR	BLDGS ON LEASED SITES, BLDG ON CARLISLES ADDN DESCRIBED AS W100' OF N150' OF S347.2'	C
BROOKINGS DOMESTIC ABUSE	INDIAN HILLS ADDN, LOTS 1-2-3, ONAKA VILLAGE 178 X 135	C
BROOKINGS SENIOR HOUSING INC	CAMELOT SQUARE ADDN, LOT 7, BLK 7 139,240 SQ FT	C
CHILDREN'S MUSEUM OF SD	FIRST ADDITION, LOT 101, BLK 1 TO INCL ADJ N1/2 VACATED 4TH ST (164,075 SF)	C
LAKE CAMPBELL SPORTSMEN CLUB	WARDS FIRST ADDITION SE 1/4 SEC 32-109-50 ALL THAT PORTION OF LOT 1 BEING W SW OF A LINE COMMENCING AT	C
LAKE CAMPBELL SPORTSMEN CLUB	BAUMAN BEACH SW 1/4 SEC 32-109-50 PT OF LOT 17	C
SDSU FOUNDATION	MOREHOUSE ADDITION, LOTS 5 THROUGH 12 BLK 7 & TO INCLUDE THAT PORTION OF VACATED 9TH ST 440 X	C
SDSU FOUNDATION	OUTLOTS, OL 1 IN SE 1/4 NW 1/4 SEC 23-110-50, 14.64 AC	C
VETERANS OF FOREIGN WARS	ATLAS ADDITION, LOTS 4 & 5, S 1'4" LOT 6 51.4 X 140 (7,196 SF)	C
EAST CENTRAL MENTAL HEALTH &	ORIGINAL PLAT ADDN, E100' LOTS 1-2-3 & E100' S25' OF LOT 4 BLK 5 100 X 175'	H
EAST CENTRAL MENTAL HEALTH &	ORIGINAL PLAT ADDN, E 65' OF N 25' OF LOT 4, E 65' OF S 27' LOT 5, BLK 5, 65 X 52	H
UNITED RETIREMENT CENTER	URC ADDN, LOT 1, BLK 1 8.16 ACRES	H
UNITED RETIREMENT CENTER	URC ADDN, BLK 2 0.76 ACRE (32,938 SF)	H
UNITED RETIREMENT CENTER	BLDGS ON LEASED SITES, BUILDING LOCATED ON LOT 2 BLK 1 URC ADDN	H
BROOKINGS ECONOMIC DEVELOPMENT	TELKAMP INDUSTRIAL ADDN, LOT 3B, BLK 5 3.0 ACRES	INC
GROWTH PARTNERSHIP	BUILDING ON LEASED SITE - INNOVATION CAMPUS ORIGINAL BUILDINGS	INC
VOLGA HOUSING & REDEV COMM	FARMLAND, W 12 RODS OF E 32 RODS OF S 20 RODS OF N 22 RDS IN SE 1/4 SEC 22 1.50 ACRES	L
VOLGA HOUSING & REDEV COMM	OUTLOTS, OL "A" OF NE 1/4 SE 1/4 22-110-51	L
ABUNDANT LIFE	MORNINGSIDE ADDN BLK 13 EXC LOT 1 3.4 ACRES	R
ASCENSION LUTHERAN CHURCH	MORNINGSIDE ADDN, LOTS 1-16, BLK 11 246 X 239.7 & 155 X 200	R
AURORA UNITED METHODIST CHURCH	MALL'S ADDN LOT 3, BLK 1, 53.16 X 179.98	R
BETHEL BAPTIST CHURCH	BROOKDALE ADDITION, LOT 9B, BLK 3	R
BETHEL BAPTIST CHURCH	SEXAUER ADDN LOT 1, BLK 2 & E 226.9' OF LOT 3, BLK 2 3.33 AC +/-	R
BIBLE BAPTIST CHURCH INC	MORIARTY EDGEBROOK ADDITION, LOT 1A, BLK 9 3.86 AC (168,200 SF)	R
BROOKINGS CHRISTIAN CHURCH	PETERSONS FIRST ADDITION, E 103' LOTS 9-10 BLK 2 103 X 100	R
BROOKINGS CHURCH OF CHRIST	SKINNERS FIRST ADDN, W 1/2 LOT 3 E 1/2 LOT 4 BLK 7 50 X 165	R
BROOKINGS CONGREGATION OF	OL 'G' OF SW 1/4 SW 1/4 SEC 20-110-49 1.09 AC	R
BROOKINGS CONGREGATION OF	OL 'F' SW 1/4 SEC 20-110-49 1.64 AC	R
CALVARY FREE LUTHERAN CHURCH	VANDERPAN ADDITION LOT 1 EXC. LOT H-4	R
CALVARY PRESBYTERIAN CHURCH	TERKELSEN'S ADDN, N 30' OF LOT 19 ALL LOTS 20-21 BL 2, 130 X 165	R

CHURCH OF JESUS CHRIST OF LDS	OUTLOTS, OUTLOT "B" OF W 1/2 NW 1/4 EXC E 221.4' OF SEC 30-110-49 2.27 ACRES	R
FAITH REFORMED CHURCH	FISHBACK SECOND ADDITION, LOT 2, BLK 1 2.54 AC	R
FIRST ASSEMBLY OF GOD CHURCH	BROOKDALE ADDITION, BLK 2	R
FIRST ASSEMBLY OF GOD CHURCH	EAST MEDARY ADDN, BLK 9 TO INCL E 1/2 OF VACATED STREET 2.27 ACRES	R
FIRST BAPTIST CHURCH	SECOND ADDITION, LOT 14 BLK 12 50 X 165	R
FIRST BAPTIST CHURCH - WHITE	SECOND ADDITION, LOTS 8-9-10, BLK 14	R
FIRST BAPTIST CHURCH - WHITE	SECOND ADDITION, LOTS 18-19, BLK 13 100 X 140 (14,000 SF)	R
FIRST BAPTIST CHURCH OF ELKTON	WESTERN TOWN LOTS COMPANY ADDN, LOTS 3-4-5, BLK. 9 75 X 165	R
FIRST BAPTIST CHURCH OF ELKTON	WESTERN TOWN LOTS COMPANY ADDN, LOTS 1-2, BLK 9	R
FIRST BAPTIST CHURCH OF ELKTON	SUBDIVISION OF BLOCKS 14-26 & OUTLOTS, LOTS 13-14, BLK 21, 75 X 165	R
FIRST CHRISTIAN REFORMED	HYMES ADDITION, LOTS 1-15, BL 1	R
FIRST ENGLISH LUTHERAN CHURCH	AURORA INVESTMENT CO. ADDN N 40' LOT 5, ALL OF LOTS 6-7, BLK 8 140 X 165	R
FIRST LUTHERAN CHURCH	OUTLOTS, PT OF NW 1/4 SW 1/4 & S 15 1/2' L 7, BL 1 THOMPSON ADDN 15.5' X 165' & 236.04' X	R
FIRST LUTHERAN CHURCH	THOMPSON ADDITION, S 10' OF LOT 2, ALL LOT 3 BL 2 60 X 165	R
FIRST LUTHERAN CHURCH	CARLISLES ADDITION, EXC W100' N150' S347.2' & N132' E110' THEREOF BROOKINGS CITY	R
FIRST LUTHERAN CHURCH	HENRYS ADDITION, SUBLOT A OF LOT L B 1, & OL B SEC.23-110-50 BROOKINGS CITY -	R
FIRST LUTHERAN CHURCH	HENRYS ADDITION, N165' SUBLOT D & ALL SUBLOTS E-F-G L 1 BLK 1 - PARKING LOT 110 X 165 & 66 X 165	R
FIRST LUTHERAN CHURCH	PARKDALE HOME ADDN, S 42' LOT 8, BLK 1 42 X 176	R
FIRST LUTHERAN CHURCH	OUTLOTS, OL "R" OF SEC. 23-110-50 75 X 237 ASSOC PASTOR RESID	R
FIRST LUTHERAN CHURCH	OUTLOTS, OL "S" OF SEC. 23-110-50 2.59 AC OFFICES & GYM	R
FIRST REFORMED CHURCH	OUTLOTS, W 161' OF N 270' ADJACENT TO ABUTTING & EAST OF THE CHURCH ADDN IN N1/2 OF NE1/4	R
FIRST REFORMED CHURCH	CHURCH ADDITION, EXC S 108.7' OF W 16', 3.76 ACRES	R
FIRST REFORMED CHURCH	BERTELSEN'S ADDN, LOT 10 BL 2 100 X 125	R
FIRST UNITED METHODIST CHURCH	SECOND ADDITION, ALL OF LOTS 1-2 BLK 11 & THAT PORTION OF VACATED 6TH ST (29.2') ABUTTING	R
FIRST UNITED METHODIST CHURCH	SECOND ADDITION, LOTS 3-4 BLK 11 100 X 193.26	R
FIRST UNITED METHODIST CHURCH	SECOND ADDITION, LOT 11, BLK 11 50 X 165	R
FIRST UNITED METHODIST CHURCH	SECOND ADDITION, LOTS 12-14 BLK 11 150 X 165	R
FIRST UNITED PRESBYTERIAN	SECOND ADDITION, LOTS 13-14 BLK 10 165 X 100	R
GRACE LUTHERAN CHURCH	BLK 38 ADDN, BLK 39 BRUCE TOWN	R
HOLY LIFE TABERNACLE CHURCH	INDIAN HILLS ADDN, L0TS 47 & 48 SIOUX VILLAGE 3.4 ACRES	R
HOLY LIFE TABERNACLE CHURCH	OUTLOTS, OL 5, SUBDIV. OF NE 1/4, SW 1/4 SEC 35-110-50 1.0478 AC	R
INSTITUTE OF LUTHERAN THEOLOGY	SKINNERS SECOND ADDN, LOT 1, E 23' LOT 2, BLK 5 70 X 165 - OLD CHURCH BLDG	R
INSTITUTE OF LUTHERAN THEOLOGY	SKINNERS SECOND ADDN, W27' OF LOT 2, ALL LOT 3, E 5'LOT 4, BLK 5 82 X 165 - TRI-PLEX	R
INSTITUTE OF LUTHERAN THEOLOGY	SKINNERS SECOND ADDN, W 45' LOT 4 ALL LOTS 5-6 BLK 5 145 X 165 - EDUCATION CNTR	R
INSTITUTE OF LUTHERAN THEOLOGY	SKINNERS SECOND L 7-8, BL 5 100X165 - PAVED LOT	R
ISLAMIC SOCIETY OF BROOKINGS	RANDI PETERSONS ADDN, ALL OF LOT 6 & S 1/2 OF LOT 7, BLK 5 75 X 165	R
LAKE CAMPBELL LUTHERAN CHURCH	E 517' OF W 1244' OF S 435' EXC S 10RDS OF E 16RDS OF W 92RDS OF SW 1/4 SEC 30-109-50 5.16 AC TO	R
MT CALVARY LUTHERAN CHURCH	MOREHOUSE ADDITION, S 100' LOTS 6-7, BLK 2 100 X 100	R
MT CALVARY LUTHERAN CHURCH	MOREHOUSE ADDITION, S 55' LOT 8, BLK 2 55 X 165.45 - PARKING LOT	R
MT CALVARY LUTHERAN CHURCH	MOREHOUSE ADDITION, SUBLOT C OF N 10' LOT 8 & ALL LOT 9 BLK 2 67.97 X 165.45 - PARSONAGE	R
MT CALVARY LUTHERAN CHURCH	MOREHOUSE ADDN SUBLOT B OF LOTS 10 & 11, & SUBLOT A OF N 10' LOT 8, LOTS 9-11 ALL IN BLOCK 2	R
NW DIST OF THE WESLEYAN CHURCH	EAST MEDARY ADDN, LOT 9, 10 & 11 BLK 7 265 X 200	R
NW DIST OF THE WESLEYAN CHURCH	EAST MEDARY ADDN, LOT 12 BLK 7 BROOKINGS CITY 265 X 371.65	R
NW DIST OF THE WESLEYAN CHURCH	EAST MEDARY ADDN, BLK 8 TO INCL W 1/2 OF VACATED STREET 2.94 AC	R
OUR LADY OF GOOD COUNSEL	REPLAT OF OL "B" OF BROWN'S PLAT, LOTS 35-36-37-38, BLK 11	R
OUR LADY OF GOOD COUNSEL	REPLAT OF OL "B" OF BROWN'S PLAT, LOTS 1-4, BLK 11	R
OUR LADY OF GOOD COUNSEL	REPLAT OF OL "B" OF BROWN'S PLAT, LOTS 8-21 INC, BLK 5, 165 X 350	R
OUR LADY OF GOOD COUNSEL	BROWN'S PLAT ADDN, LOTS 1-2-3-4-5-6-7, BL 5 350 X 165	R
OUR SAVIOR EVANGELICAL	MEADOWWOOD ADDN, BLK 6 2.95 AC	R
PEACE EVANGELICAL LUTHERAN	HYLAND ADDITION, BLK 1 INCL S 1/2 VACATED STREET 5.74 AC	R
PIONEER LUTHERAN CHURCH	3 AC PARCEL LOCATED IN SW 1/4 SEC 33-112-49 3.00 ACRES INCLUDES CEMETARY	R
PIUS XII STUDENT CENTER	WHEATONS ADDITION, LOTS 12-14, BLK 2	R

PRAIRIE WINDS BAPTIST CHURCH	N 410' OF S 1932' OF W 544' EXC E 17' OF W 50' THEREOF & EXC LOT H-2 OF SW 1/4 SEC 28-110-47 5.12	R
PRESTON TWP CHURCH OF CHRIST	N 280' OF E 236' SE 1/4 20-112-51 1.52 AC	R
SD ANNUAL CONFERENCE OF UNITED	LAKE POINSETT HTS 1ST ADD SW 1/4 SEC 5-112-52 LOTS 1 THRU 20 & LOTS 63 THRU 83 HALGERSON'S ADD TO	R
SD ANNUAL CONFERENCE OF UNITED	LAKE POINSETT HTS 1ST ADD SW 1/4 SEC 5-112-52 LOTS 21 THRU 25 & LOTS 57 THRU 62 HALGERSON'S	R
SD ANNUAL CONFERENCE OF UNITED	LAKE POINSETT HTS 1ST ADD IN SW 1/4 LOTS 26-30 & LOTS 51-56 HALGERSON'S IST ADDN LAKE	R
SD ANNUAL CONFERENCE OF UNITED	LAKE POINSETT HTS 1ST ADD SW 1/4 SEC 5-112-52 LOTS 59 EXC W 20' LOT 60 LOT 61 & 62 EXC W 25'	R
SINAI LUTHERAN CHURCH	PLEASANT HEIGHTS ADDN, LOTS 1-2-3-4, BLOCK 3, PARKING LOT 175 X 207	R
SINAI LUTHERAN CHURCH	PLEASANT HEIGHTS ADDN, E 33' LOT 19, ALL OF LOTS 20-21-22 BLOCK 2, (CHURCH)175 X 190	R
SINAI LUTHERAN CHURCH	PLEASANT HEIGHTS ADDN, LOTS 4-5-6, BLK 1, (PARSONAGE) 150 X 427	R
ST PAUL'S CATHOLIC CHURCH	SECOND ADDITION, LOTS 19-20, BLK 14 107 X 140	R
ST PAULS EPISCOPAL CHURCH	SKINNERS SECOND ADDN, N 100' OF LOTS 1 & 2, BLK 1 100 X 100	R
ST PAULS EPISCOPAL CHURCH	SKINNERS SECOND ADDN, S 90' OF LOTS 1-2 BLK 1 90 X 100	R
ST THOMAS MORE CATHOLIC CHURCH	EARLEY ADDITION, LOT 13 85 X 150	R
ST THOMAS MORE CATHOLIC CHURCH	HYLAND ADDITION, LOT 30, BLK 5 1,965.38 SF	R
ST THOMAS MORE CATHOLIC CHURCH	MORIARTY FOURTH ADDITION, BLK 1, 9.75 ACRES	R
ST WILLIAMS CATHOLIC CHURCH	BLKS 14-15 & OLS D,E,F LOTS 1-2-3-4, BLK 15, 100 X 165.85	R
STERLING LUTHERAN CHURCH	BEGINNING AT A POINT OF 86 1/2 RDS W FROM NE CORNER NE 1/4 32-111-50 THENCE W 7 1/2 RDS THENCE S 11	R
STERLING METHODIST CHURCH	W 40 RODS OF N 14 RODS OF NW 1/4 SEC 1-111-50 3.50 AC TO INCLUDE CEMETARY	R
TRINITY EVANGELICAL LUTHERAN	BROWN'S PLAT ADDN, LOTS 5-6-7 BLK 3 - CHURCH 150 X 165	R
TRINITY EVANGELICAL LUTHERAN	BROWN'S PLAT ADDN, LOTS 8-9-10 BLK 2 - PARSONAGE 150 X 165	R
UNITED CHURCH OF CHRIST	PHEASANT NEST ADDN, BLK 2 2.27 ACRES	R
UNITED METHODIST CHURCH	SHERWOOD'S FIRST ADDN, W 40' LOT 5, ALL LOT 6, BL 3	R
UNITED METHODIST CHURCH	METHODIST CHURCH SUBDIV, OL 6 SE 1/4 NW1/4 NW1/4 7-111-48 2.07 ACRES	R
UNITED PARISH OF ELKTON	WESTERN TOWN LOTS COMPANY ADDN, LOTS 1-2-3, BLK. 13 165 X 107	R
UNITED PARISH OF ELKTON	UNITED PARISH ADDITION BLK 3, BLK 4 & BLK 5 TO INC ADJ W 1/2 VAC CORNELL AVE 3.5 ACRES	R
UNIVERSITY LUTHERAN CENTER	SAUNDERS ADDITION, LOTS 1-4 BLK 2 200 X 165	R
WISCONSIN EVANGELICAL LUTHERAN	MOREHOUSE ADDITION, D OF LOT 8, BLK 11 65 X 165	R
ZION LUTHERAN CHURCH	SHERWOOD'S FIRST ADDN, E 1/2 LOT 11, ALL LOT 12, BLK 2 75 X 140	R
ZION LUTHERAN CHURCH	SHERWOOD'S FIRST ADDN LOTS 7-8, BLK 1 100 X 140 - CHURCH PARSONAGE	R

"Published once at the total approximate cost of _____."

2020 OCC ADD @ County Boards

Parcel	Owner	Site Address	Mailing Address	
40031-00400-015-00	Schulte, Joseph G & Mary L	1900 Grand Arbor Cir, Brookings	1900 Grand Arbor Cir, Brookings	
12995-00212-098-00	Boldt, Jaclyn	47146 218th St, Brookings	47146 218th St, Brookings	
22015-11051-204-11	Ust, Larry D & Doris	21157 462nd Ave, Volga	21157 462nd Ave, Volga	
05990-11052-164-10	Renkly, Travis & Traci	21065 457th Ave, Arlington	21065 457th Ave, Arlington	
31431-00100-002-00	Tommeraasen Builders LLC	303 Lindsay Dr, Aurora	509 Valley View Ave, Baltic	*contractor OCC
31431-00400-001-00	Tommeraasen Builders LLC	302 Audra Dr, Aurora	509 Valley View Ave, Baltic	*contractor OCC
31431-00100-001-00	Tommeraasen Builders LLC	301 Lindsay Dr, Aurora	509 Valley View Ave, Baltic	*contractor OCC
36730-00400-004-00	Klocker, Brady T Et Ux	106 James Ave, Volga	106 James Ave, Volga	
17000-11251-321-00	Miller, Greg Et Ux	20145 462nd Ave, Bruce	20145 462nd Ave, Bruce	
40240-00100-022-00	Vanliere, Tyler J	1422 7th St, Brookings	1422 7th St, Brookings	
40995-00002-030-00	Plummer, Lisa	410 Medary Ave S #30, Brookings	410 Medary Ave S #30, Brookings	
34235-00100-006-00	Crofutt, Joshua L Et Ux	207 Sunset Cir, Elkton	207 Sunset Cir, Elkton	
23980-11152-041-00	Hall, Nicholas J	20207 457th Ave, Arlington	20207 457th Ave, Arlington	
40383-00100-017-00	Hallan, Wayne Et Ux	225 Blue Bell Cir, Brookings	225 Blue Bell Cir, Brookings	
21115-10949-174-12	Anderson, Clint J Et Al	47358 SD Hwy 324, Brookings	47358 SD Hwy 324, Brookings	
40014-00200-001-00	Enderson, Bret P Et Ux	2018 Constitution Blvd, Brookings	2018 Constitution Blvd, Brookings	

2020 OCC Removal@ County Boards

Parcel	Owner	Site Address	Mailing Address
34050-00100-008-00	Vision Expandable Homes Inc	409 Pelican Dr, Elkton	PO Box H, Elkton
34050-00100-009-00	Flowers, Joseph E & Jo A	adjoining lot	1011 N Garfield Ave Apt C104, Pierre

2017 Renewable Energy Parcels NEW LAW SDCL 10-4-42 and 10-4-44						
Collins, Rex	47350 205th St, Aurora	01000-11149-173-00	2017		2021	$7,200
Johnson, Lyle & Peggy	46726 212th St, Brookings	06000-11050-203-10	2017		2021	$4,000
Bachman, Chad	3101 Sunnyview Dr, Brookings	06150-11050-123-48	2017		2021	$17,400
J & M Truck Repairs Inc	48578 199th St, Hendricks	09000-11247-174-10	2017		2021	$39,400
Rohlik, Benjamin	20004 SW Lake Hendricks Dr, Hendricks	09025-11247-282-29	2017		2021	$15,000
Knutson, Chad	8650 Bortnem Beach Rd, Volga	12025-10950-322-88	2017		2021	$13,100
Vanderwal, Dean & Pauline	20758 464th Ave, Bruce	14980-11151-353-10	2017		2021	$19,600
Redmund, Patrick	406 Beaver St S., Elkton	34425-01900-006-00	2017		2021	$15,500
Kurtenbach, Reece	1816 Pebble Beach Dr, Brookings	40372-00800-004-00	2017		2021	$36,700
Melius, John	1115 Vail Ave, Brookings	40621-00700-007-00	2017		2021	$30,300
2018 Renewable Energy Parcels NEW LAW SDCL 10-4-42 and 10-4-44						
Landsman, Thomas & Sharon	48484 219th St, Elkton	07980-10947-304-00	2018		2022	$17,700
Retterath, William	20485 470th Ave, Brookings	20980-11150-154-00	2018		2022	$34,500
Warren, Lloyd & Katie	709 Elk St S, Elkton	34425-01900-010-00	2018		2022	$9,800
Andrews, Geoff	111 Golfview Dr, White	37410-00200-006-00	2018		2022	$18,900
Foster, Michael & Hillari	2230 Rhonda Rd, Brookings	40147-00500-013-00	2018		2022	$20,600
2019 Renewable Energy Parcels NEW LAW SDCL 10-4-42 and 10-4-44						
Weber, Randy D & Connie J	165 Dakota Shores Pl, Hendricks	09080-11247-153-13	2019		2023	$23,400
Filler, Elliot & Susan	21804 468th Ave	12072-10950-282-01	2019		2023	$18,500
Harming, Charles R	48182 218th St, Elkton	16150-10948-224-05	2019		2023	$20,500
Chad Haselhorst	20477 472nd Ave	20019-11150-134-00	2019		2023	$42,300
Olson, Erich & Lauren	804 Buffalo St So., Elkton	34225-00100-010-00	2019		2023	$13,600
Blasius, Waylon	405 Buffalo St So., Elkton	34425-01900-011-00	2019		2023	$13,300

2020 Renewable Energy Parcels NEW LAW 10-4-42 and 10-4-44						
Buchholz, Kelly & April	19896 484th Ave, Hendricks	09000-11247-183-00	2020		2024	$8,600
Myers, Nick & Melissa	515 Beaver St So, Elkton	34375-01400-001-00	2020		2024	$13,600

2018 Riparian Buffer Strip Classification

Parcel #	Owner Name	Approved?	Parcel Acres	Acres within Buffer Strip	Value Reduction
10000-10952-101-00	Otta, Jack D Trustee	Yes	162	9.87	$11,560.00
10000-10952-171-00	Hope, Arnold E Et Ux	Yes	160	8.14	$3,350.85
12000-10950-322-00	Bakken, Mavis	Yes	190.95	8.77	$12,328.00
12011-10950-322-00	Bakken, Mavis	Yes	12	2.09	$2,715.00
13000-11248-181-00	Northbrook Farms	No	160	8	$0.00
13000-11248-181-10	Northbrook Farms	No	160	40	$0.00
				Total Value Reduction	**$29,953.85**

2019 Riparian Buffer Strip Classification

37960-11149-121-30	Powers, William Jahns	yes	1.118	0.89	$312.96
01000-11149-121-05	Powers, William Jahns	yes	43.3	5.35	$2,361.38
02000-11048-152-00	Hemmen, Joe Family Trus	yes	146.26	20.26	$19,551.50
02000-11048-161-10	Hemmen, Joe Family Trus	yes	80	18.29	$16,135.78
10000-10952-101-00	Otta, Jack D	yes	162	9.87	$10,891.56
				Total Value Reduction	**$49,253.18**

2020 Riparian Buffer Strip Classification

37960-11149-121-30	Powers, William Jahns	yes	1.118	0.89	$322.70
01000-11149-121-05	Powers, William Jahns	yes	43.3	5.35	$2,412.53
02000-11048-152-00	Hemmen, Joe Family Trus	yes	146.26	20.26	$19,265.88
02000-11048-161-10	Hemmen, Joe Family Trus	yes	80	18.29	$15,928.65
10000-10952-101-00	Otta, Jack D	yes	162	9.87	$10,730.68
				Total Value Reduction	**$48,660.44**

ADDRESS	PARCEL NUMBER	LAND VALUE	HOUSE VALUE	TOTAL VALUE	EXEMPTION $$	COMMENTS
504 Marvin Ave, Volga	36225-00500-001-00	$12,100	$160,100	$172,200	$150,000	surviving spouse for 2017
301 S. Hooker Ave, White	37325-01500-001-00	$8,800	$98,600	$107,400	$107,400	surviving spouse for 2020
adjoining lot	37175-00100-001-00	$8,700	$19,000	$27,700	$27,700	surviving spouse for 2020
1907 Victory St, Brookings	40070-00800-017-00	$27,000	$158,200	$185,200	$150,000	
900 15th St S # 321, Brookings	40995-00025-321-00		$51,400	$51,400		
419 58th Ave, Brookings	04980-11049-281-00	$55,000	$122,500	$177,500	$150,000	
303 7th St, Brookings	40235-00200-010-10	$19,300	$139,100	$158,400	$150,000	
614 3rd St, Brookings	40530-00800-004-00	$19,400	$108,800	$128,200	$128,200	new for 2020
108 Main Ave, Sinai	35400-00200-010-00	$3,000	$39,100	$42,100	$42,100	new for 2019
521 12th St S #107	40999-00011-107-00		$8,000	$8,000	$8,000	new for 2013
222 Mustang Pass, Brookings	40265-02000-036-00	$27,100	$158,600	$185,700	$150,000	new for 2013
410 Marvin Ave, Volga	36225-00400-003-00	$6,100	$40,300	$46,400	$46,400	new for 2020
623 Park Ave, Brookings	40070-01200-008-00	$39,800	$193,700	$233,500	$150,000	new for 2017
1117 Sunnyview Ln, Brookings	06150-11050-123-24	$69,200	$200,200	$269,400	$150,000	
106 38th St S, Brookings	12105-10950-112-30	$24,400	$117,100	$141,500	$141,500	
1312 5th St, Brookings	40505-00100-004-00	$20,700	$180,100	$200,800	$150,000	new for 2011
21622 476th Ave, Brookings	21200-10949-142-00	$44,600	$247,000	$291,600	$150,000	new 2011
1631 Overlook Rdige Rd	40265-02500-081-00	$35,500	$244,000	$279,500	$150,000	new 2012
900 15th St S #206	40995-00025-206-00		$53,300	$53,300	$53,300	for 2013
324 Dogwood Ave, Brookings	40140-00500-009-00	$29,800	$117,600	$147,400	$147,400	
104 17th Ave	40560-00200-006-00	$21,500	$147,800	$169,300	$150,000	new for 2018 (surviving spouse for 2020)
48228 219th St, Elkton	16980-10948-263-10	$40,000	$200,800	$240,800	$150,000	new for 2020
206 W 5th St Elkton	34375-00400-020-00	$7,800	$121,100	$128,900	$128,900	new for 2018
510 8th St S #3	40995-00008-003-00		$27,800	$27,800	$27,800	new for 2019 surviving spouse
310 Washington Rd, Volga	36155-00300-009-00	$20,700	$155,900	$176,600	$150,000	new for 2020
48739 219 St, Elkton	07980-10947-342-00	$37,000	$133,200	$170,200	$150,000	new 2011
1812 Derdall Dr, Brookings	40135-01400-007-00	$22,700	$122,300	$145,000	$145,000	new for 2012
19883 487th Ave, Hendricks	09225-11247-164-35	$13,600	$223,900	$237,500	$150,000	new for 2020
1312 Laurel Ln, Brookings	40262-00500-094-00	$50,000	$157,200	$207,200	$150,000	new for 2012 surviving spouse
327 Elm Ave, Brookings	40140-00700-003-00	$26,800	$109,600	$136,400	$136,400	new for 2019
3520 Medary Ave, Brookings	06000-11050-123-05	$67,400	$133,800	$201,200	$150,000	
208 Peterson Ave Aurora	31225-00000-017-00	$11,300	$143,100	$154,400	$150,000	new for 2013
1714 Calumet Rd, Brookings	40265-02500-023-00	$34,200	$138,300	$172,500	$150,000	new for 2016
20093 475th Ave, White	03600-11249-284-00	$20,400	$124,600	$145,000	$145,000	new for 2013
521 12th St S #101	40999-00011-101-00		$8,100	$8,100	$8,100	new for 2018
320 17th Ave, Brookings	40045-00200-008-00	$24,000	$139,200	$163,200	$150,000	new 2011
310 E North Drive, Elkton	34960-10947-211-85	$21,300	$38,000	$59,300	$59,300	new for 2020
48383 199Ath St Hendricks, MN	13350-11248-244-00	$93,000	$210,700	$303,700	$150,000	new 2012
21150 461st Ave, Volga	22980-11051-202-10	$17,200	$350,600	$367,800	$150,000	new for 2020
200 W 7th St, Brookings	40425-01000-016-00	$14,700	$144,400	$159,100	$150,000	new for 2019
116 Lincoln Ln, Volga	36100-00200-008-00	$23,800	$171,900	$195,700	$150,000	new for 2020
21928 465th Ave Brookings	15980-10951-362-00	$33,400	$208,800	$242,200	$150,000	new for 2013
131 1st Ave S, Brookings	40175-00900-010-00	$7,200		$7,200	$7,200	new for 2015 survivng spouse
131 1st Ave S, Brookings	40995-00240-005-00		$27,400	$27,400	$27,400	new for 2015 survivng spouse
2115 Cumberland Ct, Brookings	40627-00200-011-00	$18,200	$147,900	$166,100	$150,000	new for 2016
45674 217th St, Brookings	10980-10952-164-00	$52,800	$239,800	$292,600	$150,000	surviving spouse for 2016
401 W Wye Mesa Brookings	40995-00021-401-00		$19,500	$19,500	$19,500	new MH for 2012
215 Sundance Pass, Brookings	40265-02500-112-00	$49,800	$237,200	$287,000	$150,000	new for 2018 surviving spouse
	TOTAL	**$1,179,300**	**$6,339,600**	**$7,518,900**	**$5,606,600**	

PC#	NAME	SD	CLASS	ASSESSED	TAXABLE	LOSS	PUT ON	TAKE OFF
40365-00900-005-00	Lorraine Dahme	1	NA-D1	$182,100	$166,000	$16,100	2016	2024
40365-01700-005-00	Robert Fishback	1	NA-D1	$232,600	$135,000	$77,300	2013	2021
40565-00500-012-00	Amanda Lauer	1	NA-D1S	$114,100	$103,000	$11,100	2013	2021
40605-00000-000-05	Brookings Lodge #24	1	NA-DC2	$266,800	$258,600	$8,200	2015	2023
			Total	**$795,600**	**$662,600**	**$112,700**		

2020 Partially Taxed

Parcel	Owner Name	Assessed	Exempt Amt
09000-11247-091-00	Singsaas Lutheran Church	$119,500	$29,875
11150-11252-053-66	SD Annual Conference of United Methodist Church	$762,700	$533,890
11150-11252-053-68	SD Annual Conference of United Methodist Church	$1,500,700	$1,440,672
14000-11151-051-00	SD Dept Game, Fish & Parks	$195,100	$2,731
14000-11151-052-05	SD Dept Game, Fish & Parks	$60,600	$10,605
14000-11151-053-10	SD Dept Game, Fish & Parks	$169,600	$45,792
40235-00100-001-00	First Lutheran Church	$366,300	$335,520
40330-00100-001-10	First Bank & Trust	$3,171,100	$317,110
40475-00000-008-00	Advance Foundation	$170,600	$42,650
40475-00000-009-00	Advance Foundation	$171,500	$85,750
40570-00500-001-00	Institute of Lutheran Theology Inc	$237,400	$78,342
40570-00500-002-00	Institute of Lutheran Theology Inc	$208,300	$114,565
40570-00500-005-00	Institute of Lutheran Theology Inc	$244,900	$61,225
40570-00500-007-00	Institute of Lutheran Theology Inc	$48,800	$12,200
40605-00000-000-05	Brookings Lodge #24, AF & AM	$266,800	$186,956
	Total	**$7,693,900**	**$3,297,883**

NAME	CLASS	PARCEL NUMBER ASSESSED VALUE	LOCAL BOARD	TAX DIST COUNTY BOARD	SCHOOL DIST STATE BOARD	TAXABLE VALUE	SUBJECT AMOUNT	REDUCTION AMOUNT	FACTOR	YEAR
THO F F INC		01000-11149-224-05		0110	5-6					
	AG-A	69,200				69,200				
	AG-A1	171,500		159,080		159,080	62,100	12,420	80.00%	2017
	NA-A1S	84,800				84,800				
BERNDT, DAVID G ET UX		01000-11149-241-00		0110	5-6					
	AG-A	391,900				391,900				
	AG-A1	117,000		94,960		94,960	110,200	22,040	80.00%	2017
WILLERT, KLINT ET UX		01980-11149-214-10		0101	5-1					
	AG-C	33,500				33,500				
	AG-C1	14,400		160		160	17,800	14,240	20.00%	2020
	NA-C1S	261,800				261,800				
LUZE, DANIEL W ET UX		02000-11048-123-00		0203	5-3					
	AG-A	30,500				30,500				
	AG-A1	442,900		258,000		258,000	172,300	68,920	60.00%	2018
		442,900		258,000		258,000	193,300	115,980	40.00%	2019
	NA-A1	27,900				27,900				
LUZE, DANIEL W		02000-11048-123-05		0203	5-3					
	AG-A	347,500				347,500				
	AG-A1	473,900		467,500		467,500	16,000	6,400	60.00%	2018
HEMMEN, JOE FAMILY TRUST		02000-11048-152-00		0203	5-3					
	AG-A	279,800				279,800				
	AG-A1	28,100		21,460		21,460	16,600	6,640	60.00%	2018
	NA-A1S	33,300				33,300				
BAUER, DAVID L ET UX		02980-11048-253-00		0203	5-3					
	AG-C	24,800				24,800				
	AG-C1	23,800		14,880		14,880	22,300	8,920	60.00%	2018
	NA-C1S	190,200				190,200				
RED WILLOW HUTTER BRETHREN I		03000-11249-054-00		0310	5-6					
	AG-A	382,800				382,800				
	AG-A1	18,100		8,900		8,900	11,500	9,200	20.00%	2020
RED WILLOW HUTTER BRETHREN I		03000-11249-213-00		0310	5-6					
	AG-A	470,500				470,500				
	AG-A1	1,193,000		1,190,780		1,190,780	11,100	2,220	80.00%	2017
PROVIDENCE DAIRY LLC		03000-11249-233-05		0310	5-6					
	AG-A	137,500				137,500				
	AG-CC2	1,209,700		1,161,160		1,161,160	242,700	48,540	80.00%	2017
	NA-A1S	216,700				216,700				
RENNICH, BRIAN P		03000-11249-273-00		0310	5-6					
	AG-A	451,800				451,800				
	AG-A1	194,600		140,640		140,640	30,600	6,120	80.00%	2017
		194,600		140,640		140,640	59,800	47,840	20.00%	2020
	NA-A1S	125,000				125,000				

NAME	CLASS	PARCEL NUMBER ASSESSED VALUE	LOCAL BOARD	TAX DIST COUNTY BOARD	SCHOOL DIST STATE BOARD	TAXABLE VALUE	SUBJECT AMOUNT	REDUCTION AMOUNT	FACTOR	YEAR
RED WILLOW HUTTER BRETHREN I		03000-11249-291-00		0301	5-1					
	AG-A	975,100				975,100				
	AG-A1	208,400				208,400				
	NA-AC2	2,982,200		2,040,900		2,040,900	2,184,500	873,800	60.00%	2018
	NA-A1S	1,336,000				1,336,000				
MOBERG, DOYLE G ET UX		03000-11249-353-00		0310	5-6					
	AG-A	489,800				489,800				
	AG-A1	223,400		217,000		217,000	32,000	6,400	80.00%	2017
	NA-A1S	201,200				201,200				
STROM, RICHARD J ET UX		03000-11249-364-00		0310	5-6					
	AG-A	249,500				249,500				
	AG-A1	92,500		62,280		62,280	22,300	4,460	80.00%	2017
		92,500		62,280		62,280	64,400	25,760	60.00%	2018
KING, DAVID W		03980-11249-033-00		0310	5-6					
	AG-C	44,000				44,000				
	AG-C1	83,100		58,140		58,140	31,200	24,960	20.00%	2020
ARTER, MICHAEL G LIFE ESTATE		04000-11049-162-05		0401	5-1					
	AG-A	44,000				44,000				
	AG-A1	64,300		52,060		52,060	20,400	12,240	40.00%	2019
	NA-A1S	167,000				167,000				
SANDERSON, JAN ET UX		04000-11049-262-00		0401	5-1					
	AG-A	472,600				472,600				
	NA-AC2	197,100		118,260		118,260	197,100	78,840	60.00%	2018
NOVITA AURORA LLC		04000-11049-331-00		0401	5-1					
	AG-A	324,000				324,000				
	NA-CC	625,000				625,000				
	NA-CC2	3,513,100		2,577,220		2,577,220	2,346,800	469,360	80.00%	2017
		3,513,100		2,577,220		2,577,220	1,166,300	466,520	60.00%	2018
RENKLY, DENNIS R		05000-11052-044-00		0509	38-1					
	AG-A	270,400				270,400				
	AG-A1	164,100		65,640		65,640	164,100	98,460	40.00%	2019
KNUTSON FARM LAND LLC		05000-11052-121-00		0505	5-5					
	AG-A	181,700				181,700				
	AG-A1	260,700		247,320		247,320	22,300	4,460	80.00%	2017
		260,700		247,320		247,320	22,300	8,920	60.00%	2018
	NA-A1S	117,300				117,300				
MILLER, CHARLES W ET UX		05000-11052-201-10		0509	38-1					
	AG-A	95,800				95,800				
	AG-A1	5,900		2,720		2,720	15,900	3,180	80.00%	2017
	NA-A1S	138,900				138,900				
MADSEN, DANIEL C LIVING TRUS		05000-11052-323-00		0509	38-1					
	AG-A	351,200				351,200				
	AG-A1	81,700		75,300		75,300	16,000	6,400	60.00%	2018
	NA-A1	41,200				41,200				

NAME	CLASS	PARCEL NUMBER	ASSESSED VALUE	LOCAL BOARD	TAX DIST COUNTY BOARD	SCHOOL DIST STATE BOARD	TAXABLE VALUE	SUBJECT AMOUNT	REDUCTION AMOUNT	FACTOR	YEAR
KNUTSON FARMS LLC		05980-11052-012-05			0509	38-1					
	AG-C		12,100				12,100				
	AG-C1		147,300		88,380		88,380	147,300	58,920	60.00%	2018
WENDEL, JON ET UX		05980-11052-134-10			0505	5-5					
	AG-C		32,100				32,100				
	AG-C1		21,300		17,100		17,100	10,500	4,200	60.00%	2018
	NA-A1S		68,000				68,000				
OINES, LINDA F		06000-11050-022-00			0601	5-1					
	AG-A		222,300				222,300				
	AG-A1		60,300		24,120		24,120	60,300	36,180	40.00%	2019
JOHNSON, GARY L REV LIV TRUS		06000-11050-031-00			0601	5-1					
	AG-A		463,900				463,900				
	AG-A1		154,100		110,100		110,100	110,000	44,000	60.00%	2018
	NA-A1		118,900				118,900				
SUTTON, DENNIS D ET UX		06000-11050-093-00			0601	5-1					
	AG-A		421,700				421,700				
	AG-A1		5,560		0		0	13,900	5,560	60.00%	2018
	NA-A1S		288,900				288,900				
MISAR, EMIL L JR ET UX		06000-11051-131-00			06058	5-5					
	AG-A		192,200				192,200				
	AG-A1		26,600		20,080		20,080	32,600	6,520	80.00%	2017
BROOKINGS POWERSPORTS LLC		06980-11050-211-00			0605	5-5					
	NA-CC		43,500				43,500				
	NA-CC2		403,800		339,480		339,480	80,400	64,320	20.00%	2020
WISKUR, WILLIAM A		07000-10947-081-00			0703	5-3					
	AG-A		339,600				339,600				
	AG-A1		54,400		49,480		49,480	12,300	4,920	60.00%	2018
	NA-A1S		99,200				99,200				
ROCHEL, ROBERT FAMILY TRUST		07000-10947-192-00			0703	5-3					
	AG-A		547,600				547,600				
	AG-A1		117,700		108,780		108,780	22,300	8,920	60.00%	2018
	NA-A1S		72,600				72,600				
LYNN, BRIAN J		07150-10947-164-00			0703	5-3					
	AG-C		24,200				24,200				
	AG-C1		26,600		20,200		20,200	16,000	6,400	60.00%	2018
S & J FARMS INC		08000-11250-141-00			0801	5-1					
	AG-A		365,200				365,200				
	AG-A1		136,600		54,640		54,640	136,600	81,960	40.00%	2019
MOBERG, DARVIN R ET UX		08000-11250-142-05			0801	5-1					
	AG-A		40,200				40,200				
	AG-A1		102,900		99,700		99,700	16,000	3,200	80.00%	2017
	NA-A1S		103,000				103,000				

NAME	PARCEL NUMBER	TAX DIST	SCHOOL DIST						
CLASS	ASSESSED VALUE	LOCAL BOARD	COUNTY BOARD	STATE BOARD	TAXABLE VALUE	SUBJECT AMOUNT	REDUCTION AMOUNT	FACTOR	YEAR
HAMMINK DAIRY LLC	08000-11250-223-05		0801	5-1					
AG-A	134,400				134,400				
AG-CC2	1,535,400		1,156,140		1,156,140	632,100	379,260	40.00%	2019
NA-A1	89,500				89,500				
TRIPLE K FARMS LLC	08000-11250-283-00		0805	5-5					
AG-A	292,500				292,500				
AG-A1	12,500		8,000		8,000	22,500	4,500	80.00%	2017
NA-A1S	301,500				301,500				
STERN, MICHAEL ET UX	08980-11250-044-10		0808	28-2					
AG-C	55,400				55,400				
AG-C1	20,600		10,080		10,080	26,300	10,520	60.00%	2018
NA-C1S	70,000				70,000				
HAMMINK DAIRY LLC	08980-11250-154-00		0801	5-1					
AG-C	79,300				79,300				
AG-CC2	642,100		558,100		558,100	105,000	84,000	20.00%	2020
NA-C1	52,900				52,900				
JENSEN, SHAUN J	08980-11250-261-00		0801	5-1					
AG-C	36,200				36,200				
AG-C1	10,900		2,080		2,080	14,700	8,820	40.00%	2019
NA-C1S	39,900				39,900				
RAMLO FAMILY REVOC LIV TRUST	09000-11247-092-10		09102	5-6					
AG-A	378,600				378,600				
AG-A1	46,800		44,200		44,200	13,000	2,600	80.00%	2017
NA-A1S	163,900				163,900				
J&M TRUCK REPAIRS INC	09000-11247-174-10		09102	5-6					
AG-A	231,100				231,100				
AG-A1	88,700		62,840		62,840	43,100	25,860	40.00%	2019
NA-A1S	395,500		360,500		360,500				
OTTEN, DUSTIN	09000-11247-184-00		09102	5-6					
AG-A	412,600				412,600				
AG-A1	105,900		75,020		75,020	77,200	30,880	60.00%	2018
NA-A1S	42,300				42,300				
ALL SEASONS STORAGE LLC	09272-11247-223-10		0910A	5-6					
NA-C	20,400		16,320		16,320	20,400	4,080	80.00%	2017
KLEINJAN, DUANE E ET UX	10000-10952-113-00		1005	5-5					
AG-A	391,000				391,000				
AG-A1	40,700		33,420		33,420	18,200	7,280	60.00%	2018
NA-A1S	41,400				41,400				
WOSJE, CHAD M LIVING TRUST	10000-10952-262-00		1005	5-5					
AG-A	53,000				53,000				
AG-A1	315,800		277,160		277,160	64,400	38,640	40.00%	2019

NAME	CLASS	PARCEL NUMBER ASSESSED VALUE	LOCAL BOARD	TAX DIST COUNTY BOARD	SCHOOL DIST STATE BOARD	TAXABLE VALUE	SUBJECT AMOUNT	REDUCTION AMOUNT	FACTOR	YEAR
MADSEN, RYAN A		11215-11252-324-00		1109	38-1					
	AG-C	40,600				40,600				
	AG-A1	115,000		95,000		95,000	50,000	20,000	60.00%	2018
JR FARMS INC		12026-10950-202-03		1205	5-5					
	AG-C	8,500				8,500				
	AG-C1	64,000		51,200		51,200	32,000	12,800	60.00%	2018
HAUG, ROBERT A ET UX		12105-10950-112-04		1201	5-1					
	NA-CC	29,900				29,900				
	NA-CC2	595,500		509,460		509,460	215,100	86,040	60.00%	2018
HAUG, ROBERT A ET UX		12105-10950-112-06		1201	5-1					
	NA-CC	25,400				25,400				
	NA-CC2	158,000		131,760		131,760	65,600	26,240	60.00%	2018
VK PROPERTIES LLC		12191-10950-114-03		1201	5-1					
	NA-CC	13,800				13,800				
	NA-CC2	406,000		304,500		304,500	406,000	101,500	75.00%	2018
HULSEBUS, MICHAEL E ET UX		13000-11248-212-00		1310	5-6					
	AG-A	498,000				498,000				
	AG-A1	25,700		18,340		18,340	18,400	7,360	60.00%	2018
	NA-A1S	196,500				196,500				
TRULOCK, DENNIS EUGENE REVOC		13450-11248-253-00		13102	5-6					
	AG-C	21,300				21,300				
	AG-C1	27,100		17,460		17,460	24,100	9,640	60.00%	2018
	NA-C1S	78,700				78,700				
LANGLAND, GREGORY S		14000-11151-012-00		14058	5-5					
	AG-A	384,000				384,000				
	AG-A1	36,900		32,260		32,260	11,600	4,640	60.00%	2018
	NA-A1S	57,400				57,400				
GENETZKY, ROGER W LIMITED		14000-11151-013-00		14058	5-5					
	AG-A	222,200				222,200				
	AG-A1	4,240		0		0	10,600	4,240	60.00%	2018
	NA-A1S	118,000				118,000				
DEBOER, DENNIS AND MARTHA		14000-11151-073-00		1409	38-1					
	AG-A	399,100				399,100				
	AG-A1	38,200		24,120		24,120	17,600	14,080	20.00%	2020
	NA-A1	46,800				46,800				
BUNKER, GAIL ANN TRUST		14000-11151-322-00		1405	5-5					
	AG-A	413,900				413,900				
	AG-A1	42,500		36,520		36,520	29,900	5,980	80.00%	2017
VANDERWAL, SALLY LIV REV TRU		14000-11151-352-15		1405	5-5					
	AG-A	176,400				176,400				
	AG-A1	135,800		123,840		123,840	29,900	11,960	60.00%	2018

NAME	CLASS	PARCEL NUMBER	ASSESSED VALUE	LOCAL BOARD	TAX DIST COUNTY BOARD	SCHOOL DIST STATE BOARD	TAXABLE VALUE	SUBJECT AMOUNT	REDUCTION AMOUNT	FACTOR	YEAR
KLEINJAN FARMS INC		14250-11151-211-04			1405	5-5					
	AG-C		19,100				19,100				
	AG-C1		102,000		96,020		96,020	29,900	5,980	80.00%	2017
ERICKSEN, CHARLES D		14500-11151-083-01			1409	38-1					
	NA-CC		31,600				31,600				
	NA-CC2		126,000		75,600		75,600	126,000	50,400	60.00%	2018
TRIEBWASSER, KEVIN S ET UX		15000-10951-052-05			1505	5-5					
	AG-A		253,300				253,300				
	AG-A1		294,500		236,700		236,700	144,500	57,800	60.00%	2018
WOSJE, CHAD M LIVING TRUST		15000-10951-161-00			1505	5-5					
	AG-A		264,600				264,600				
	AG-A1		54,300		10,860		10,860	54,300	43,440	20.00%	2020
HILLESTAD FARMS INC		15000-10951-213-00			1505	5-5					
	AG-A		365,000				365,000				
	AG-A1		247,300		225,700		225,700	36,000	21,600	40.00%	2019
	NA-A1S		115,700				115,700				
HILLESTAD FARMS INC		15000-10951-291-05			1505	5-5					
	AG-A		57,000				57,000				
	AG-A1		164,400		65,760		65,760	164,400	98,640	40.00%	2019
TEVEDAHL, MARLENE LIVING TRU		15000-10951-351-10			1505	5-5					
	AG-A		228,700				228,700				
	AG-A1		105,600		33,260		33,260	47,000	28,200	40.00%	2019
			105,600		33,260		33,260	10,900	6,540	40.00%	2019
			105,600		33,260		33,260	47,000	37,600	20.00%	2020
WAGNER, MATTHEW ET UX		15980-10951-231-00			1505	5-5					
	AG-C		25,200				25,200				
	AG-C1		47,100		20,940		20,940	43,600	26,160	40.00%	2019
	NA-C1S		169,400				169,400				
INTERMILL, TIMOTHY M ET AL		15980-10951-311-10			1505	5-5					
	AG-C		31,100				31,100				
	AG-C1		128,900		73,340		73,340	138,900	55,560	60.00%	2018
KRUGER, RALPH E ET UX		16000-10948-113-05			1603	5-3					
	AG-A		149,200				149,200				
	AG-A1		29,000		19,400		19,400	16,000	9,600	40.00%	2019
	NA-A1S		140,500				140,500				
SMALLFIELD FARMS INC		16000-10948-144-00			1603	5-3					
	AG-A		513,400				513,400				
	AG-A1		83,000		79,520		79,520	17,400	3,480	80.00%	2017
	NA-A1S		75,200				75,200				
CROSSWIND JERSEYS LLC		16000-10948-154-05			1603	5-3					
	AG-A		121,200				121,200				
	AG-CC2		1,250,000		1,077,280		1,077,280	166,800	33,360	80.00%	2017
			1,250,000		1,077,280		1,077,280	174,200	139,360	20.00%	2020

NAME	PARCEL NUMBER	TAX DIST	SCHOOL DIST						
CLASS	ASSESSED VALUE	LOCAL BOARD	COUNTY BOARD	STATE BOARD	TAXABLE VALUE	SUBJECT AMOUNT	REDUCTION AMOUNT	FACTOR	YEAR
KODIAK PORK RE LLC	16140-10948-034-01		1603	5-3					
AG-C	113,500				113,500				
AG-C1	1,883,800		1,171,580		1,171,580	169,700	33,940	80.00%	2017
	1,883,800		1,171,580		1,171,580	1,695,700	678,280	60.00%	2018
CROSSWIND JERSEYS LLC	16980-10948-143-00		1603	5-3					
AG-C	25,500				25,500				
AG-CC2	187,100		162,600		162,600	24,200	9,680	60.00%	2018
	187,100		162,600		162,600	24,700	14,820	40.00%	2019
NA-C1	158,100				158,100				
DIEDRICH BROTHERS INC	16980-10948-293-00		1603	5-3					
AG-C	27,300				27,300				
AG-C1	353,800		328,040		328,040	64,400	25,760	60.00%	2018
NA-C1	129,600				129,600				
HANSEN, KENNETH D ET UX	17000-11251-062-00		1708	28-2					
AG-A	449,900				449,900				
AG-A1	97,500		88,680		88,680	14,700	8,820	40.00%	2019
NA-A1S	79,200				79,200				
PETERSON, JAY A	17000-11251-134-00		17088	28-2					
AG-A	381,600				381,600				
AG-A1	74,500		56,560		56,560	29,900	5,980	80.00%	2017
	74,500		56,560		56,560	29,900	11,960	60.00%	2018
MOE, PATRICIA A	17000-11251-193-00		1708	28-2					
AG-A	314,100				314,100				
AG-A1	48,300		34,380		34,380	11,600	4,640	60.00%	2018
	48,300		34,380		34,380	11,600	9,280	20.00%	2020
NA-A1S	114,400				114,400				
LOOMIS, BARRY D TRUST	17000-11251-224-00		1708	28-2					
AG-A	539,000				539,000				
AG-A1	142,400		129,120		129,120	22,300	4,460	80.00%	2017
	142,400		129,120		129,120	14,700	8,820	40.00%	2019
NA-A1S	41,600				41,600				
HAROLDSON LIVING TRUST	17000-11251-262-00		1705	5-5					
AG-A	502,600				502,600				
AG-A1	14,300		5,580		5,580	21,800	8,720	60.00%	2018
NA-A1S	52,100				52,100				
MOE, PATRICIA A	17000-11251-302-00		1705	5-5					
AG-A	210,000				210,000				
AG-A1	56,700		47,740		47,740	11,200	8,960	20.00%	2020
NA-A1	46,900				46,900				
EBBERS, JOSEPH F ET UX	17090-11251-011-00		17088	28-2					
AG-C	68,700				68,700				
AG-C1	47,900		44,700		44,700	16,000	3,200	80.00%	2017
NA-C1S	50,500				50,500				

NAME	PARCEL NUMBER	TAX DIST	SCHOOL DIST						
CLASS	ASSESSED VALUE	LOCAL BOARD	COUNTY BOARD	STATE BOARD	TAXABLE VALUE	SUBJECT AMOUNT	REDUCTION AMOUNT	FACTOR	YEAR
OVEREND, JOANN	18000-11047-042-00		1803	5-3					
AG-A	277,900				277,900				
AG-A1	27,900		18,840		18,840	15,100	9,060	40.00%	2019
NA-A1S	35,600				35,600				
MOTTER FARMS INC	18000-11047-101-00		1803	5-3					
AG-A	388,700				388,700				
AG-A1	116,900		82,580		82,580	42,900	34,320	20.00%	2020
NA-A1S	203,900				203,900				
KOCH & SONS FARMS INC	18000-11047-182-00		1803	5-3					
AG-A	451,400				451,400				
AG-A1	377,900		263,780		263,780	190,200	114,120	40.00%	2019
NA-A1S	156,500				156,500				
VANDYKE, CORA	18000-11047-332-00		1803	5-3					
AG-A	191,900				191,900				
AG-A1	41,900		37,260		37,260	11,600	4,640	60.00%	2018
SO DAK HOLDINGS LLC - KURTZ	18000-11147-311-00		1803	5-3					
AG-A	155,800				155,800				
AG-A1	136,400		118,220		118,220	30,300	18,180	40.00%	2019
NA-A1	87,100				87,100				
BOBCAT FARMS RE LLC	18040-11047-061-05		1803	5-3					
AG-C	64,900				64,900				
AG-C1	1,832,600		407,880		407,880	716,700	573,360	20.00%	2020
	1,832,600		407,880		407,880	902,300	721,840	20.00%	2020
	1,832,600		407,880		407,880	161,900	129,520	20.00%	2020
WILLMOTT, CHADWICK	19000-11148-081-00		1910	5-6					
AG-A	416,600				416,600				
AG-A1	246,700		214,020		214,020	81,700	32,680	60.00%	2018
NA-A1S	55,400				55,400				
NORFELD HUTTERIAN BRETHREN I	19000-11148-142-00		1910	5-6					
AG-A	423,600				423,600				
AG-A1	207,500		195,920		195,920	57,900	11,580	80.00%	2017
NA-A1S	1,720,500		1,587,575		1,587,575				
NA-AC2	1,100,500		1,066,800		1,066,800				
LINDE DAIRY LLC	19000-11148-294-00		1910	5-6					
AG-A	196,300				196,300				
AG-CC2	1,422,600		1,319,300		1,319,300	234,800	46,960	80.00%	2017
	1,422,600		1,319,300		1,319,300	93,900	56,340	40.00%	2019
DAVIS, JOSEPH LIVING TRUST	19000-11148-353-05		1903	5-3					
AG-A	164,200				164,200				
AG-A1	312,100		302,820		302,820	11,600	9,280	20.00%	2020
NORFELD HUTTERIAN BRETHREN I	19177-11148-143-00		1910	5-6					
AG-C	33,000				33,000				
AG-C1	536,300		230,720		230,720	509,300	305,580	40.00%	2019

NAME	PARCEL NUMBER	TAX DIST	SCHOOL DIST						
CLASS	ASSESSED VALUE	LOCAL BOARD	COUNTY BOARD	STATE BOARD	TAXABLE VALUE	SUBJECT AMOUNT	REDUCTION AMOUNT	FACTOR	YEAR
LANDMAN, GERBEN	19980-11148-194-00		1910	5-6					
AG-C	46,700				46,700				
AG-C1	179,700		167,760		167,760	59,700	11,940	80.00%	2017
NA-C1S	72,100				72,100				
WORKMAN, DONALD K ET AL	20000-11150-021-00		2001	5-1					
AG-A	448,800				448,800				
AG-A1	106,100		87,220		87,220	23,600	18,880	20.00%	2020
NA-A1	163,500				163,500				
NORTHBROOK FARMS LLC	20000-11150-143-05		2001	5-1					
AG-A	819,200				819,200				
AG-A1	44,500		25,120		25,120	32,300	19,380	40.00%	2019
VANDEWEERD, JOHN ET UX	20000-11150-214-00		2005	5-5					
AG-A	483,300				483,300				
AG-A1	105,700		93,740		93,740	29,900	11,960	60.00%	2018
HASELHORST, CHAD ET UX	20019-11150-134-00		2001	5-1					
AG-C	37,800				37,800				
AG-C1	2,300		0		0	11,500	2,300	80.00%	2017
NA-C1S	492,600		450,300		450,300				
VANDEWEERD, LEROY G REVOCABL	20980-11150-171-00		2001	5-1					
AG-C	11,600				11,600				
AG-C1	114,800		96,000		96,000	47,000	18,800	60.00%	2018
AGFIRST FARMERS COOPERATIVE	21000-10949-021-05		2101	5-1					
AG-CC	121,000				121,000				
AG-CC2	1,358,200		1,263,240		1,263,240	237,400	94,960	60.00%	2018
HEYLENS, JOHN D LIV TRST ET	22000-11051-051-00		2205	5-5					
AG-A	231,900				231,900				
AG-A1	23,800		19,900		19,900	19,500	3,900	80.00%	2017
KNUTSON FARM LAND LLC	22000-11051-072-00		2205	5-5					
AG-A	294,900				294,900				
AG-A1	78,200		63,840		63,840	71,800	14,360	80.00%	2017
SCHLIMMER LIVING TRUST	22000-11051-243-00		2205	5-5					
AG-A	386,400				386,400				
AG-A1	162,600		149,220		149,220	22,300	13,380	40.00%	2019
NA-A1S	144,100				144,100				
CLAPP, JANET LIVING TRUST	22000-11051-294-00		2205	5-5					
AG-A	507,000				507,000				
AG-A1	31,800		19,880		19,880	29,800	11,920	60.00%	2018
NA-A1S	93,700				93,700				
OLD TREE FARMS LLC	22000-11051-343-05		2205	5-5					
AG-A	300,300				300,300				
AG-A1	1,480,500		1,364,620		1,364,620	31,300	12,520	60.00%	2018
	1,480,500		1,364,620		1,364,620	48,400	19,360	60.00%	2018
	1,480,500		1,364,620		1,364,620	105,000	84,000	20.00%	2020

NAME	PARCEL NUMBER	TAX DIST	SCHOOL DIST						
CLASS	ASSESSED VALUE	LOCAL BOARD	COUNTY BOARD	STATE BOARD	TAXABLE VALUE	SUBJECT AMOUNT	REDUCTION AMOUNT	FACTOR	YEAR
SOYBEAN PROCESSORS LLC	22021-11051-242-00		2205	5-5					
NA-CC	185,100				185,100				
NA-CC2	18,329,800		17,400,400		17,400,400	307,000	61,400	80.00%	2017
	18,329,800		17,400,400		17,400,400	2,170,000	868,000	60.00%	2018
SOYBEAN PROCESSORS LLC	22021-11051-242-15		2205B						
AG-A	160,600				160,600				
NA-AC2	225,000		45,000		45,000	225,000	180,000	20.00%	2020
PRAIRIE AQUATECH MANUFACTURI	22021-11051-242-20		2205B						
NA-CC	123,000				123,000				
NA-CC2	3,878,500		775,700		775,700	3,878,500	3,102,800	20.00%	2020
VANKOOTEN, JASON ET UX	22880-11051-091-05		2205	5-5					
AG-C	11,100				11,100				
AG-C1	113,600		92,400		92,400	53,000	21,200	60.00%	2018
NA-C1	107,700				107,700				
VANDERWAL, KYLE E ET UX	22980-11051-023-05		2205	5-5					
AG-C	37,900				37,900				
AG-C1	24,100		5,380		5,380	31,200	18,720	40.00%	2019
NA-C1S	42,600				42,600				
BOTHWELL, LANE R	22980-11051-112-00		2205	5-5					
AG-C	35,700				35,700				
AG-C1	7,320		0		0	12,200	7,320	40.00%	2019
NA-C1S	52,100				52,100				
MUCCIANTE, MICHELE	23000-11152-092-00		2309	38-1					
AG-A	363,700				363,700				
AG-A1	10,600		2,620		2,620	13,300	7,980	40.00%	2019
NA-A1S	170,300				170,300				
FINNEGAN, JONATHON P	23000-11152-264-00		2309	38-1					
AG-A	228,400				228,400				
AG-A1	32,300		25,840		25,840	32,300	6,460	80.00%	2017
BROWN, WALTER P	23980-11152-284-10		2309	38-1					
AG-C	34,600				34,600				
AG-C1	200,800		190,840		190,840	24,900	9,960	60.00%	2018
NA-C1	37,800				37,800				
PRAIRIE AG PARTNERS INC	30970-11052-063-05		3009	38-1					
NA-DC	90,800				90,800				
NA-DC2	519,300		433,860		433,860	427,200	85,440	80.00%	2017
NELSON, DUSTIN ET UX	31026-00100-003-05		3101	5-1					
NA-DC	24,300				24,300				
NA-DC2	81,900		65,520		65,520	81,900	16,380	80.00%	2017
TBPK PROPERTIES LLC	31026-00100-010-01		3101	5-1					
NA-DC	21,900				21,900				
NA-DC2	166,100		99,660		99,660	166,100	66,440	60.00%	2018

NAME	PARCEL NUMBER	TAX DIST	SCHOOL DIST					
CLASS	ASSESSED VALUE	LOCAL BOARD	COUNTY BOARD	STATE BOARD	TAXABLE VALUE	SUBJECT AMOUNT	REDUCTION AMOUNT	FACTOR YEAR
PITTS PROPERTY MANAGEMENT LL	31026-00300-005-20		3101	5-1				
NA-DC	48,600				48,600			
NA-DC2	50,500		20,200		20,200	50,500	30,300	40.00% 2019
MILPARC DEVELOPMENT CO LLC	31184-00100-006-00		3101	5-1				
NA-D	30,600		18,360		18,360	30,600	12,240	60.00% 2018
MILPARC DEVELOPMENT CO LLC	31184-00100-011-00		3101	5-1				
NA-D	30,600		18,360		18,360	30,600	12,240	60.00% 2018
MILPARC DEVELOPMENT CO LLC	31184-00100-012-00		3101	5-1				
NA-D	30,600		18,360		18,360	30,600	12,240	60.00% 2018
MILPARC DEVELOPMENT CO LLC	31184-00200-008-00		3101	5-1				
NA-D	30,600		18,360		18,360	30,600	12,240	60.00% 2018
MILPARC DEVELOPMENT CO LLC	31184-00200-009-00		3101	5-1				
NA-D	30,600		18,360		18,360	30,600	12,240	60.00% 2018
MILPARC DEVELOPMENT CO LLC	31184-00200-010-00		3101	5-1				
NA-D	30,600		18,360		18,360	30,600	12,240	60.00% 2018
MILPARC DEVELOPMENT CO LLC	31184-00200-012-00		3101	5-1				
NA-D	30,600		18,360		18,360	30,600	12,240	60.00% 2018
CADENCE CONSTRUCTION LLC	31184-00200-013-00		3101	5-1				
NA-D	30,600		18,360		18,360	30,600	12,240	60.00% 2018
MILPARC DEVELOPMENT CO LLC	31184-00200-014-00		3101	5-1				
NA-D	37,500		22,500		22,500	37,500	15,000	60.00% 2018
MILPARC DEVELOPMENT CO LLC	31184-00200-015-00		3101	5-1				
NA-D	33,900		20,340		20,340	33,900	13,560	60.00% 2018
MILPARC DEVELOPMENT CO LLC	31184-00200-016-00		3101	5-1				
NA-D	30,500		18,300		18,300	30,500	12,200	60.00% 2018
MILPARC DEVELOPMENT CO LLC	31184-00200-017-00		3101	5-1				
NA-D	30,600		6,120		6,120	30,600	24,480	20.00% 2020
MILPARC DEVELOPMENT CO LLC	31184-00200-018-00		3101	5-1				
NA-D	30,600		6,120		6,120	30,600	24,480	20.00% 2020
MILPARC DEVELOPMENT CO LLC	31184-00200-019-00		3101	5-1				
NA-D	30,600		6,120		6,120	30,600	24,480	20.00% 2020
MILPARC DEVELOPMENT CO LLC	31184-00200-020-00		3101	5-1				
NA-D	30,600		6,120		6,120	30,600	24,480	20.00% 2020
MILPARC DEVELOPMENT CO LLC	31184-00200-021-00		3101	5-1				
NA-D	30,600		6,120		6,120	30,600	24,480	20.00% 2020

NAME	PARCEL NUMBER	TAX DIST	SCHOOL DIST					
CLASS	ASSESSED VALUE	LOCAL BOARD	COUNTY BOARD	STATE BOARD	TAXABLE VALUE	SUBJECT AMOUNT	REDUCTION AMOUNT	FACTOR YEAR
MILPARC DEVELOPMENT CO LLC	31184-00200-022-00		3101	5-1				
NA-D	30,600		6,120		6,120	30,600	24,480	20.00% 2020
MILPARC DEVELOPMENT CO LLC	31184-00200-023-00		3101	5-1				
NA-D	30,600		6,120		6,120	30,600	24,480	20.00% 2020
MILPARC DEVELOPMENT CO LLC	31184-00200-024-00		3101	5-1				
NA-D	30,600		6,120		6,120	30,600	24,480	20.00% 2020
MILPARC DEVELOPMENT CO LLC	31184-00200-025-00		3101	5-1				
NA-D	30,600		6,120		6,120	30,600	24,480	20.00% 2020
MILPARC DEVELOPMENT CO LLC	31184-00200-028-00		3101	5-1				
NA-D	37,500		7,500		7,500	37,500	30,000	20.00% 2020
MILPARC DEVELOPMENT CO LLC	31184-00300-001-00		3101	5-1				
NA-D	33,200		19,920		19,920	33,200	13,280	60.00% 2018
MILPARC DEVELOPMENT CO LLC	31184-00300-002-00		3101	5-1				
NA-D	33,200		19,920		19,920	33,200	13,280	60.00% 2018
MILPARC DEVELOPMENT CO LLC	31184-00300-003-00		3101	5-1				
NA-D	33,100		19,860		19,860	33,100	13,240	60.00% 2018
MILPARC DEVELOPMENT CO LLC	31184-00300-004-00		3101	5-1				
NA-D	50,700		30,420		30,420	50,700	20,280	60.00% 2018
MILPARC DEVELOPMENT CO LLC	31184-00400-004-00		3101	5-1				
NA-D	29,500		17,700		17,700	29,500	11,800	60.00% 2018
MILPARC DEVELOPMENT CO LLC	31184-00500-001-00		3101	5-1				
NA-D	75,900		45,540		45,540	75,900	30,360	60.00% 2018
MILPARC DEVELOPMENT CO LLC	31184-00500-002-00		3101	5-1				
NA-D	59,700		35,820		35,820	59,700	23,880	60.00% 2018
DREAMS REAL ESTATE LP	31184-00500-003-00		3101	5-1				
NA-DC	54,500				54,500			
NA-DC2	292,700		146,350		146,350	292,700	146,350	50.00% 2019
MILPARC DEVELOPMENT CO LLC	31184-00600-001-00		3101	5-1				
NA-D	34,900		6,980		6,980	34,900	27,920	20.00% 2020
MILPARC DEVELOPMENT CO LLC	31184-00600-002-00		3101	5-1				
NA-D	30,900		6,180		6,180	30,900	24,720	20.00% 2020
MILPARC DEVELOPMENT CO LLC	31184-00600-003-00		3101	5-1				
NA-D	30,900		6,180		6,180	30,900	24,720	20.00% 2020
MILPARC DEVELOPMENT CO LLC	31184-00600-004-00		3101	5-1				
NA-D	30,900		6,180		6,180	30,900	24,720	20.00% 2020

NAME	CLASS	PARCEL NUMBER ASSESSED VALUE	LOCAL BOARD	TAX DIST COUNTY BOARD	SCHOOL DIST STATE BOARD	TAXABLE VALUE	SUBJECT AMOUNT	REDUCTION AMOUNT	FACTOR	YEAR
MILPARC DEVELOPMENT CO LLC		31184-00600-005-00		3101	5-1					
	NA-D	30,900		6,180		6,180	30,900	24,720	20.00%	2020
MILPARC DEVELOPMENT CO LLC		31184-00600-006-00		3101	5-1					
	NA-D	31,000		6,200		6,200	31,000	24,800	20.00%	2020
MILPARC DEVELOPMENT CO LLC		31184-00600-007-00		3101	5-1					
	NA-D	31,000		6,200		6,200	31,000	24,800	20.00%	2020
MILPARC DEVELOPMENT CO LLC		31184-00800-000-00		3101	5-1					
	NA-D	90,500		54,300		54,300	90,500	36,200	60.00%	2018
NELSON, DUSTIN ET UX		31195-00000-001-00		3101	5-1					
	NA-DC	16,300				16,300				
	NA-DC2	81,900		65,520		65,520	81,900	16,380	80.00%	2017
NELSON, DUSTIN ET UX		31195-00000-002-00		3101	5-1					
	NA-DC	16,300		6,520		6,520	16,300	9,780	40.00%	2019
CLIFFORD, CODY		31200-00300-001-00		3101	5-1					
	NA-DC	7,000				7,000				
	NA-DC2	445,800		359,600		359,600	431,000	86,200	80.00%	2017
KOR FARM INC		32250-00600-015-00		3205	5-5					
	NA-DC	4,200				4,200				
	NA-DC2	136,900		106,600		106,600	50,500	30,300	40.00%	2019
LANGLAND, STEVEN ET UX		32970-11151-121-15		3205	5-5					
	NA-DC	41,800				41,800				
	NA-DC2	152,600		116,000		116,000	61,000	36,600	40.00%	2019
HANSON, SANDRA K LIVING TRUS		33970-11048-183-35		3301	5-1					
	AG-D	8,600				8,600				
	AG-D1	54,700		26,000		26,000	20,500	12,300	40.00%	2019
		54,700		26,000		26,000	20,500	16,400	20.00%	2020
LOMAR DEVELOPMENT CO		34115-00100-000-00		3403	5-3					
	NA-DC	49,700				49,700				
	NA-DC2	584,800		520,960		520,960	79,800	63,840	20.00%	2020
JONES, ERIC J ET UX		34125-00200-001-00		3403	5-3					
	NA-DC	7,600				7,600				
	NA-DC2	166,200		62,200		62,200	129,600	77,760	40.00%	2019
		166,200		62,200		62,200	32,800	26,240	20.00%	2020
BUSHMAN, JUSTIN ET UX		34250-00300-001-00		3403	5-3					
	NA-DC	3,500				3,500				
	NA-DC2	61,300		45,260		45,260	40,100	16,040	60.00%	2018
BOLSTAD, MIKE		35100-00300-002-00		3505	5-5					
	NA-DC	600				600				
	AG-C1	23,500		14,100		14,100	23,500	9,400	60.00%	2018

NAME	PARCEL NUMBER	TAX DIST	SCHOOL DIST						
CLASS	ASSESSED VALUE	LOCAL BOARD	COUNTY BOARD	STATE BOARD	TAXABLE VALUE	SUBJECT AMOUNT	REDUCTION AMOUNT	FACTOR	YEAR
EDMAN DEVELOPMENT LLC	36155-00400-003-00		3605	5-5					
NA-DC	49,900				49,900				
NA-DC2	752,500		546,000		546,000	600,400	150,100	75.00%	2018
	752,500		546,000		546,000	141,000	56,400	60.00%	2018
CALMUS, WILLIAM T REV LIV TR	36420-00000-000-00		3605	5-5					
NA-DC	97,000				97,000				
NA-DC2	873,800		680,340		680,340	108,000	21,600	80.00%	2017
	873,800		680,340		680,340	91,200	36,480	60.00%	2018
	873,800		680,340		680,340	161,100	96,660	40.00%	2019
	873,800		680,340		680,340	48,400	38,720	20.00%	2020
INTERMILL, LANCE E	36420-00000-000-02		3605	5-5					
NA-DC	116,000				116,000				
NA-DC2	367,200		275,840		275,840	97,400	38,960	60.00%	2018
	367,200		275,840		275,840	65,500	52,400	20.00%	2020
JOHNSON RENTALS LLC	36421-00000-002-05		3605	5-5					
NA-DC	21,900				21,900				
NA-DC2	121,800		74,320		74,320	118,700	47,480	60.00%	2018
SIOUX VALLEY DEVELOPMENT LLC	36421-00000-002-10		3605	5-5					
NA-DC	18,400				18,400				
NA-DC2	125,100		25,020		25,020	125,100	100,080	20.00%	2020
RENKEN PAINTING INC	36421-00000-002-15		3605	5-5					
NA-DC	13,100				13,100				
NA-DC2	141,300		28,260		28,260	141,300	113,040	20.00%	2020
CRADDUCK, CADE ET UX	36525-00100-011-00		3605	5-5					
NA-DC	6,200				6,200				
NA-DC2	293,000		99,560		99,560	241,800	193,440	20.00%	2020
GUTHMILLER, CHAD ET UX	36525-00200-012-00		3605	5-5					
NA-DC	4,400				4,400				
NA-DC2	238,200		95,280		95,280	238,200	142,920	40.00%	2019
CASEY'S RETAIL COMPANY	36550-00100-008-00		3605	5-5					
NA-DC	68,500				68,500				
NA-DC2	366,400		85,840		85,840	350,700	280,560	20.00%	2020
ECLIPSE INVESTMENTS LLC	36635-00300-007-01		3605C	5-5C					
NA-D	12,500				12,500				
NA-D1	76,300		38,150		38,150	76,300	38,150	50.00%	2019
ECLIPSE INVESTMENTS LLC	36635-00300-007-02		3605C	5-5C					
NA-D	8,800				8,800				
NA-D1	76,300		38,150		38,150	76,300	38,150	50.00%	2019
ECLIPSE INVESTMENTS LLC	36635-00300-007-03		3605C	5-5C					
NA-D	7,200				7,200				
NA-D1	92,000		46,000		46,000	92,000	46,000	50.00%	2019

NAME	PARCEL NUMBER	TAX DIST	SCHOOL DIST						
CLASS	ASSESSED VALUE	LOCAL BOARD	COUNTY BOARD	STATE BOARD	TAXABLE VALUE	SUBJECT AMOUNT	REDUCTION AMOUNT	FACTOR	YEAR
ECLIPSE INVESTMENTS LLC	36635-00300-007-04		3605C	5-5C					
NA-D	7,000				7,000				
NA-D1	83,700		41,850		41,850	83,700	41,850	50.00%	2019
ECLIPSE INVESTMENTS LLC	36635-00300-007-05		3605C	5-5C					
NA-D	7,000				7,000				
NA-D1	83,700		41,850		41,850	83,700	41,850	50.00%	2019
ECLIPSE INVESTMENTS LLC	36635-00300-007-06		3605C	5-5C					
NA-D	7,200				7,200				
NA-D1	92,000		46,000		46,000	92,000	46,000	50.00%	2019
ECLIPSE INVESTMENTS LLC	36635-00300-007-07		3605C	5-5C					
NA-D	8,800				8,800				
NA-D1	76,300		38,150		38,150	76,300	38,150	50.00%	2019
ECLIPSE INVESTMENTS LLC	36635-00300-007-08		3605C	5-5C					
NA-D	11,400				11,400				
NA-D1	76,300		38,150		38,150	76,300	38,150	50.00%	2019
KIND PROPERTIES LLC	36635-00300-008-01		3605C	5-5C					
NA-D	13,000				13,000				
NA-D1	93,600		46,800		46,800	93,600	46,800	50.00%	2019
KIND PROPERTIES LLC	36635-00300-008-02		3605C	5-5C					
NA-D	9,900				9,900				
NA-D1	93,900		46,950		46,950	93,900	46,950	50.00%	2019
KIND PROPERTIES LLC	36635-00300-008-03		3605C	5-5C					
NA-D	9,900				9,900				
NA-D1	93,900		46,950		46,950	93,900	46,950	50.00%	2019
KIND PROPERTIES LLC	36635-00300-008-04		3605C	5-5C					
NA-D	9,900				9,900				
NA-D1	93,600		46,800		46,800	93,600	46,800	50.00%	2019
KIND PROPERTIES LLC	36635-00300-008-05		3605C	5-5C					
NA-D	9,900				9,900				
NA-D1	93,600		46,800		46,800	93,600	46,800	50.00%	2019
KIND PROPERTIES LLC	36635-00300-008-06		3605C	5-5C					
NA-D	9,900				9,900				
NA-D1	93,900		46,950		46,950	93,900	46,950	50.00%	2019
KIND PROPERTIES LLC	36635-00300-008-07		3605C	5-5C					
NA-D	9,900				9,900				
NA-D1	93,900		46,950		46,950	93,900	46,950	50.00%	2019
KIND PROPERTIES LLC	36635-00300-008-08		3605C	5-5C					
NA-D	9,900				9,900				
NA-D1	93,600		46,800		46,800	93,600	46,800	50.00%	2019

NAME	PARCEL NUMBER	TAX DIST	SCHOOL DIST						
CLASS	ASSESSED VALUE	LOCAL BOARD	COUNTY BOARD	STATE BOARD	TAXABLE VALUE	SUBJECT AMOUNT	REDUCTION AMOUNT	FACTOR	YEAR
KIND PROPERTIES LLC	36635-00300-008-09		3605C	5-5C					
NA-D	9,900				9,900				
NA-D1	93,600		46,800		46,800	93,600	46,800	50.00%	2019
KIND PROPERTIES LLC	36635-00300-008-10		3605C	5-5C					
NA-D	12,800				12,800				
NA-D1	93,900		46,950		46,950	93,900	46,950	50.00%	2019
ECLIPSE INVESTMENTS LLC	36635-01000-001-02		3605C	5-5C					
NA-D	18,400		3,680		3,680	18,400	14,720	20.00%	2020
ECLIPSE INVESTMENTS LLC	36635-01000-001-03		3605C	5-5C					
NA-D	15,200		3,040		3,040	15,200	12,160	20.00%	2020
ECLIPSE INVESTMENTS LLC	36635-01000-001-04		3605C	5-5C					
NA-D	15,200		3,040		3,040	15,200	12,160	20.00%	2020
ECLIPSE INVESTMENTS LLC	36635-01000-001-05		3605C	5-5C					
NA-D	15,200		3,040		3,040	15,200	12,160	20.00%	2020
ECLIPSE INVESTMENTS LLC	36635-01000-001-06		3605C	5-5C					
NA-D	15,200		3,040		3,040	15,200	12,160	20.00%	2020
ECLIPSE INVESTMENTS LLC	36635-01000-001-07		3605C	5-5C					
NA-D	15,100		3,020		3,020	15,100	12,080	20.00%	2020
ECLIPSE INVESTMENTS LLC	36635-01000-002-01		3605E	5-5E					
NA-D	67,800		13,560		13,560	67,800	54,240	20.00%	2020
ECLIPSE INVESTMENTS LLC	36635-01000-002-02		3605E	5-5E					
NA-D	15,100		3,020		3,020	15,100	12,080	20.00%	2020
ECLIPSE INVESTMENTS LLC	36635-01000-002-03		3605E	5-5E					
NA-D	15,200		3,040		3,040	15,200	12,160	20.00%	2020
ECLIPSE INVESTMENTS LLC	36635-01000-002-04		3605E	5-5E					
NA-D	15,200		3,040		3,040	15,200	12,160	20.00%	2020
ECLIPSE INVESTMENTS LLC	36635-01000-002-05		3605E	5-5E					
NA-D	15,200		3,040		3,040	15,200	12,160	20.00%	2020
ECLIPSE INVESTMENTS LLC	36635-01000-002-06		3605E	5-5E					
NA-D	15,200		3,040		3,040	15,200	12,160	20.00%	2020
ECLIPSE INVESTMENTS LLC	36635-01000-002-07		3605E	5-5E					
NA-D	16,600		3,320		3,320	16,600	13,280	20.00%	2020
VOLGA SUNRISE DEVELOPMENT IN	36635-01000-003-00		3605E	5-5E					
NA-D	92,500		18,500		18,500	92,500	74,000	20.00%	2020
VOLGA SUNRISE DEVELOPMENT IN	36635-01000-004-00		3605E	5-5E					
NA-D	42,800		8,560		8,560	42,800	34,240	20.00%	2020

NAME	PARCEL NUMBER	TAX DIST	SCHOOL DIST					
CLASS	ASSESSED VALUE	LOCAL BOARD	COUNTY BOARD	STATE BOARD	TAXABLE VALUE	SUBJECT AMOUNT	REDUCTION AMOUNT	FACTOR YEAR
VOLGA SUNRISE DEVELOPMENT IN	36635-01000-005-00		3605E	5-5E				
NA-D	42,700		8,540		8,540	42,700	34,160	20.00% 2020
VOLGA SUNRISE DEVELOPMENT IN	36635-01000-006-00		3605E	5-5E				
NA-D	35,400		7,080		7,080	35,400	28,320	20.00% 2020
VOLGA SUNRISE DEVELOPMENT IN	36635-01000-007-00		3605E	5-5E				
NA-D	34,500		6,900		6,900	34,500	27,600	20.00% 2020
VOLGA SUNRISE DEVELOPMENT IN	36635-01000-008-00		3605E	5-5E				
NA-D	34,500		6,900		6,900	34,500	27,600	20.00% 2020
VOLGA SUNRISE DEVELOPMENT IN	36635-01500-005-00		3605E	5-5E				
NA-D	33,200		6,640		6,640	33,200	26,560	20.00% 2020
ANTONSEN, TUCKER ET UX	36635-01500-006-00		3605E	5-5E				
NA-D	34,000		6,800		6,800	34,000	27,200	20.00% 2020
VOLGA SUNRISE DEVELOPMENT IN	36635-01500-007-00		3605E	5-5E				
NA-D	31,500		6,300		6,300	31,500	25,200	20.00% 2020
VOLGA SUNRISE DEVELOPMENT IN	36635-01500-008-00		3605E	5-5E				
NA-D	34,500		6,900		6,900	34,500	27,600	20.00% 2020
VOLGA SUNRISE DEVELOPMENT IN	36635-01500-009-00		3605E	5-5E				
NA-D	34,500		6,900		6,900	34,500	27,600	20.00% 2020
GIBLIN, ERIC ET AL	36729-00000-001-00		3605	5-5				
NA-DC	18,800				18,800			
NA-DC2	169,500		107,300		107,300	155,500	62,200	60.00% 2018
GOENS, KENNETH J ET UX	37145-00000-009-00		3710	5-6				
NA-D	20,400		12,240		12,240	20,400	8,160	60.00% 2018
GOENS, KENNETH J ET UX	37145-00000-010-00		3710	5-6				
NA-D	20,400		12,240		12,240	20,400	8,160	60.00% 2018
ENGELSTAD, RALPH ET AL	37320-00100-001-00		3710	5-6				
NA-D	13,000		5,200		5,200	13,000	7,800	40.00% 2019
ENGELSTAD, RALPH ET AL	37320-00100-002-00		3710	5-6				
NA-D	12,200		4,880		4,880	12,200	7,320	40.00% 2019
ENGELSTAD, RALPH ET AL	37320-00100-003-00		3710	5-6				
NA-D	12,200		4,880		4,880	12,200	7,320	40.00% 2019
ENGELSTAD, RALPH ET AL	37320-00100-004-00		3710	5-6				
NA-D	12,200		4,880		4,880	12,200	7,320	40.00% 2019
ENGELSTAD, RALPH ET AL	37320-00100-005-00		3710	5-6				
NA-D	12,200		4,880		4,880	12,200	7,320	40.00% 2019

NAME	CLASS	PARCEL NUMBER	ASSESSED VALUE	LOCAL BOARD	TAX DIST COUNTY BOARD	SCHOOL DIST STATE BOARD	TAXABLE VALUE	SUBJECT AMOUNT	REDUCTION AMOUNT	FACTOR	YEAR
ENGELSTAD, RALPH ET AL		37320-00100-006-00			3710	5-6					
	NA-D		9,100		3,640		3,640	9,100	5,460	40.00%	2019
ENGELSTAD, RALPH ET AL		37320-00100-007-00			3710	5-6					
	NA-D		9,000		3,600		3,600	9,000	5,400	40.00%	2019
HUBER, LONNY G		37325-01300-000-00			3710	5-6					
	NA-DC		2,600				2,600				
	NA-DC2		56,800		31,920		31,920	31,100	24,880	20.00%	2020
DEDICATED INVESTMENT GROUP L		37375-00000-003-05			3710	5-6					
	NA-DC		34,200				34,200				
	NA-DC2		427,000		201,060		201,060	160,900	96,540	40.00%	2019
			427,000		201,060		201,060	190,600	95,300	50.00%	2020
			427,000		201,060		201,060	68,200	34,100	50.00%	2020
BIOAG ENERGY SERVICES LLC		37960-11149-121-15			3710	5-6					
	NA-DC		11,400				11,400				
	NA-DC2		94,800		49,920		49,920	74,800	44,880	40.00%	2019
DREW BROTHERS INC		40031-00300-001-00			4001	5-1					
	NA-D		32,800		13,120		13,120	32,800	19,680	40.00%	2019
DREW BROTHERS INC		40031-00300-002-00			4001	5-1					
	NA-D		32,200		12,880		12,880	32,200	19,320	40.00%	2019
CD PROPERTIES LLC		40031-00300-020-00			4001	5-1					
	NA-D		45,600		18,240		18,240	45,600	27,360	40.00%	2019
CD PROPERTIES LLC		40031-00300-022-00			4001	5-1					
	NA-D		38,400		15,360		15,360	38,400	23,040	40.00%	2019
CD PROPERTIES LLC		40031-00400-008-00			4001	5-1					
	NA-D		45,200		18,080		18,080	45,200	27,120	40.00%	2019
CD PROPERTIES LLC		40031-00400-009-00			4001	5-1					
	NA-D		41,700		16,680		16,680	41,700	25,020	40.00%	2019
CD PROPERTIES LLC		40031-00400-010-00			4001	5-1					
	NA-D		50,500		20,200		20,200	50,500	30,300	40.00%	2019
CD PROPERTIES LLC		40031-00400-012-00			4001	5-1					
	NA-D		42,600		17,040		17,040	42,600	25,560	40.00%	2019
CD PROPERTIES LLC		40031-00400-014-00			4001	5-1					
	NA-D		63,600		25,440		25,440	63,600	38,160	40.00%	2019
CD PROPERTIES LLC		40031-00400-017-00			4001	5-1					
	NA-D		42,900		17,160		17,160	42,900	25,740	40.00%	2019
CD PROPERTIES LLC		40031-00400-018-00			4001	5-1					
	NA-D		42,600		17,040		17,040	42,600	25,560	40.00%	2019

NAME	CLASS	PARCEL NUMBER	ASSESSED VALUE	LOCAL BOARD	TAX DIST COUNTY BOARD	SCHOOL DIST STATE BOARD	TAXABLE VALUE	SUBJECT AMOUNT	REDUCTION AMOUNT	FACTOR	YEAR
CD PROPERTIES LLC		40031-00400-019-00			4001	5-1					
	NA-D		50,500		20,200		20,200	50,500	30,300	40.00%	2019
BLUEGILL INC		40054-00400-018-00			4001	5-1					
	NA-D		40,000		16,000		16,000	40,000	24,000	40.00%	2019
BLUEGILL INC		40054-01100-011-00			4001	5-1					
	NA-D		39,600		15,840		15,840	39,600	23,760	40.00%	2019
CENTRAL BROOKINGS RENTALS LL		40175-00100-005-00			4001	5-1					
	NA-D		20,700				20,700				
	NA-DC2		226,800		182,720		182,720	220,400	44,080	80.00%	2017
VOSS, TODD M		40175-00300-008-00			4001	5-1					
	NA-DC		12,100				12,100				
	NA-DC2		115,900		92,720		92,720	115,900	23,180	80.00%	2017
OPEL PROPERTIES LLC		40175-00400-001-00			4001	5-1					
	NA-DC		68,500				68,500				
	NA-DC2		1,208,400		1,103,000		1,103,000	263,500	105,400	60.00%	2018
HAGEDORN, LLC		40175-00400-011-00			4001	5-1					
	NA-DC		23,300				23,300				
	NA-DC2		106,800		64,920		64,920	104,700	41,880	60.00%	2018
BLUEGILL INC		40175-00700-003-00			4001	5-1					
	NA-DC		17,500				17,500				
	NA-DC2		255,800		67,550		67,550	251,000	188,250	25.00%	2020
JEPPESEN INC		40176-00100-001-00			4001E	5-1E					
	NA-DC		399,900				399,900				
	NA-DC2		722,900		692,260		692,260	153,200	30,640	80.00%	2017
EKERN PROPERTIES LLC		40176-00100-002-01			4001E	5-1E					
	NA-DC		72,500				72,500				
	NA-DC2		139,400		85,000		85,000	136,000	54,400	60.00%	2018
AE PROPERTIES LLC		40176-00100-002-02			4001E	5-1E					
	NA-DC		75,300				75,300				
	NA-DC2		281,800		174,680		174,680	267,800	107,120	60.00%	2018
MN5 PROPERTIES LLC		40176-00100-002-04			4001E	5-1E					
	NA-DC		120,700				120,700				
	NA-DC2		248,500		201,580		201,580	234,600	46,920	80.00%	2017
KEPFORD, THOMAS L ET UX		40176-00100-002-05			4001E	5-1E					
	NA-DC		77,400				77,400				
	NA-DC2		274,800		164,880		164,880	274,800	109,920	60.00%	2018
SCHMEICHEL, NICHOLAS G ET UX		40176-00100-002-06			4001E	5-1E					
	NA-DC		73,900				73,900				
	NA-DC2		160,100		97,740		97,740	155,900	62,360	60.00%	2018

NAME	CLASS	PARCEL NUMBER ASSESSED VALUE	LOCAL BOARD	TAX DIST COUNTY BOARD	SCHOOL DIST STATE BOARD	TAXABLE VALUE	SUBJECT AMOUNT	REDUCTION AMOUNT	FACTOR	YEAR
PESKA FOUR LLC		40176-00100-003-00		4001E	5-1E					
	NA-DC	240,000				240,000				
	NA-DC2	7,304,200		4,437,960		4,437,960	7,165,600	2,866,240	60.00%	2018
BEL BRANDS USA INC		40176-00200-000-00		4001F	5-1F					
	NA-DC	759,500				759,500				
	NA-DC2	19,497,400		19,417,000		19,417,000	402,000	80,400	80.00%	2017
ADVANTAGE INVESTMENT GROUP L		40178-00100-001-00		4001G	5-1G					
	NA-D	23,200		4,640		4,640	23,200	18,560	20.00%	2020
ADVANTAGE INVESTMENT GROUP L		40178-00100-002-00		4001G	5-1G					
	NA-D	23,500		4,700		4,700	23,500	18,800	20.00%	2020
ADVANTAGE INVESTMENT GROUP L		40178-00100-003-00		4001G	5-1G					
	NA-D	23,500		4,700		4,700	23,500	18,800	20.00%	2020
ADVANTAGE INVESTMENT GROUP L		40178-00100-004-00		4001G	5-1G					
	NA-D	18,800		3,760		3,760	18,800	15,040	20.00%	2020
ADVANTAGE INVESTMENT GROUP L		40178-00100-005-00		4001G	5-1G					
	NA-D	19,700		3,940		3,940	19,700	15,760	20.00%	2020
ADVANTAGE INVESTMENT GROUP L		40178-00100-006-00		4001G	5-1G					
	NA-D	19,500		3,900		3,900	19,500	15,600	20.00%	2020
ADVANTAGE INVESTMENT GROUP L		40178-00100-007-00		4001G	5-1G					
	NA-D	35,600		7,120		7,120	35,600	28,480	20.00%	2020
ADVANTAGE INVESTMENT GROUP L		40178-00200-001-00		4001G	5-1G					
	NA-D	31,500		6,300		6,300	31,500	25,200	20.00%	2020
ADVANTAGE INVESTMENT GROUP L		40178-00200-002-00		4001G	5-1G					
	NA-D	24,100		4,820		4,820	24,100	19,280	20.00%	2020
ADVANTAGE INVESTMENT GROUP L		40178-00200-003-00		4001G	5-1G					
	NA-D	26,100		5,220		5,220	26,100	20,880	20.00%	2020
ADVANTAGE INVESTMENT GROUP L		40178-00200-004-00		4001G	5-1G					
	NA-D	27,300		5,460		5,460	27,300	21,840	20.00%	2020
ADVANTAGE INVESTMENT GROUP L		40178-00200-005-00		4001G	5-1G					
	NA-D	27,800		5,560		5,560	27,800	22,240	20.00%	2020
VOSS, TODD		40178-00200-006-00		4001G	5-1G					
	NA-D	27,800		5,560		5,560	27,800	22,240	20.00%	2020
BERRY PROPERTIES LLC		40180-01100-001-00		4001	5-1					
	NA-DC	526,500				526,500				
	NA-DC2	2,342,600		1,443,600		1,443,600	2,247,500	899,000	60.00%	2018

NAME	CLASS	PARCEL NUMBER	ASSESSED VALUE	LOCAL BOARD	TAX DIST COUNTY BOARD	SCHOOL DIST STATE BOARD	TAXABLE VALUE	SUBJECT AMOUNT	REDUCTION AMOUNT	FACTOR	YEAR
VK3 LLC		40183-00000-001-00			4001	5-1					
	NA-DC		20,000				20,000				
	NA-DC2		220,100		133,380		133,380	216,800	86,720	60.00%	2018
GRAYSON, MICHAEL J		40195-00100-000-15			4001	5-1					
	NA-DC		81,600				81,600				
	NA-DC2		158,500		98,680		98,680	99,700	59,820	40.00%	2019
QUISSELL, KEITH		40196-00100-002-00			4001	5-1					
	NA-DC		77,800				77,800				
	NA-DC2		242,000		163,280		163,280	98,400	78,720	20.00%	2020
MAIZE PROPERTIES INC		40196-00100-004-00			4001	5-1					
	NA-DC		38,900				38,900				
	NA-DC2		737,900		708,620		708,620	146,400	29,280	80.00%	2017
SIOUX EMPIRE DEVELOPMENT COR		40235-00300-022-00			4001	5-1					
	NA-DC		149,500				149,500				
	NA-DC2		2,098,200		1,811,760		1,811,760	1,432,200	286,440	80.00%	2017
ALLIANCE INVESTMENT GROUP LL		40245-00300-100-00			4001	5-1					
	NA-DC		503,600				503,600				
	NA-D1		107,800				107,800				
	NA-DC2		4,832,000		1,221,160		1,221,160	4,592,800	3,444,600	25.00%	2020
			4,832,000		1,221,160		1,221,160	207,800	166,240	20.00%	2020
KNUTZEN FAMILY LLC		40262-00200-001-00			4001	5-1					
	NA-DC		158,600				158,600				
	NA-DC2		627,800		379,320		379,320	621,200	248,480	60.00%	2018
ECLIPSE INVESTMENTS LLC		40262-00200-003-00			4001	5-1					
	NA-DC		92,000				92,000				
	NA-DC2		439,300		75,380		75,380	454,900	363,920	20.00%	2020
PIONEER ENTERPRISES INC		40265-01000-015-00			4001	5-1					
	NA-DC		129,900				129,900				
	NA-DC2		497,300		471,860		471,860	31,800	25,440	20.00%	2020
MILLS, JOHN H ET UX		40295-00000-003-00			4001	5-1					
	NA-DC		368,500				368,500				
	NA-DC2		331,600		287,560		287,560	110,100	44,040	60.00%	2018
RS & DD INVESTMENTS LLC		40325-00700-100-00			4001	5-1					
	NA-DC		96,300				96,300				
	NA-DC2		552,500		293,650		293,650	517,700	258,850	50.00%	2019
D7-3 LLC		40330-00100-001-15			4001	5-1					
	NA-DC		200,200				200,200				
	NA-DC2		364,300		107,020		107,020	321,600	257,280	20.00%	2020
BARTMAN INVESTMENTS LLC		40405-00200-004-00			4001	5-1					
	NA-DC		30,200				30,200				
	NA-DC2		151,700		128,020		128,020	59,200	23,680	60.00%	2018

NAME	CLASS	PARCEL NUMBER ASSESSED VALUE	LOCAL BOARD	TAX DIST COUNTY BOARD	SCHOOL DIST STATE BOARD	TAXABLE VALUE	SUBJECT AMOUNT	REDUCTION AMOUNT	FACTOR	YEAR
BURLAGE PETERSON AUCTIONEERS		40405-00600-001-05		4001	5-1					
	NA-DC	6,100				6,100				
	NA-DC2	108,500		86,800		86,800	108,500	21,700	80.00%	2017
PRAIRIE HILLS LLC		40473-01200-024-00		4001G	5-1G					
	NA-D	46,700		9,340		9,340	46,700	37,360	20.00%	2020
FIECHTNER, JORDAN		40473-01200-025-00		4001G	5-1G					
	NA-D	48,800		9,760		9,760	48,800	39,040	20.00%	2020
DAKOTA LAND DESIGN LLC		40473-01200-026-00		4001G	5-1G					
	NA-D	43,900		8,780		8,780	43,900	35,120	20.00%	2020
PRAIRIE HILLS LLC		40473-01200-030-00		4001G	5-1G					
	NA-D	48,700		38,960		38,960	48,700	9,740	80.00%	2017
PRAIRIE HILLS LLC		40473-01200-031-00		4001G	5-1G					
	NA-D	48,700		38,960		38,960	48,700	9,740	80.00%	2017
PRAIRIE HILLS LLC		40473-01200-032-00		4001G	5-1G					
	NA-D	48,700		38,960		38,960	48,700	9,740	80.00%	2017
DAKOTA LAND DESIGN LLC		40473-01200-035-00		4001G	5-1G					
	NA-D	49,300		39,440		39,440	49,300	9,860	80.00%	2017
PRAIRIE HILLS LLC		40473-01300-039-00		4001G	5-1G					
	NA-D	49,500		39,600		39,600	49,500	9,900	80.00%	2017
PRAIRIE HILLS LLC		40473-01300-040-00		4001G	5-1G					
	NA-D	43,900		35,120		35,120	43,900	8,780	80.00%	2017
PRAIRIE HILLS LLC		40473-01300-041-00		4001G	5-1G					
	NA-D	39,300		31,440		31,440	39,300	7,860	80.00%	2017
SKOGLUND, MARISA		40473-01300-042-00		4001G	5-1G					
	NA-D	42,500		34,000		34,000	42,500	8,500	80.00%	2017
PRAIRIE HILLS LLC		40473-01300-048-00		4001G	5-1G					
	NA-D	46,800		37,440		37,440	46,800	9,360	80.00%	2017
PRAIRIE HILLS LLC		40473-01300-049-00		4001G	5-1G					
	NA-D	44,100		35,280		35,280	44,100	8,820	80.00%	2017
PRAIRIE HILLS LLC		40473-01300-050-00		4001G	5-1G					
	NA-D	45,800		36,640		36,640	45,800	9,160	80.00%	2017
PRAIRIE HILLS LLC		40473-01300-052-00		4001G	5-1G					
	NA-D	49,200		39,360		39,360	49,200	9,840	80.00%	2017
PRAIRIE HILLS LLC		40473-01300-053-00		4001G	5-1G					
	NA-D	42,700		34,160		34,160	42,700	8,540	80.00%	2017

NAME	CLASS	PARCEL NUMBER ASSESSED VALUE	LOCAL BOARD	TAX DIST COUNTY BOARD	SCHOOL DIST STATE BOARD	TAXABLE VALUE	SUBJECT AMOUNT	REDUCTION AMOUNT	FACTOR	YEAR
PRAIRIE HILLS LLC		40473-01300-054-00		4001G	5-1G					
	NA-D	50,600		40,480		40,480	50,600	10,120	80.00%	2017
PRAIRIE HILLS LLC		40473-01600-130-00		4001G	5-1G					
	NA-D	45,700		36,560		36,560	45,700	9,140	80.00%	2017
PRAIRIE HILLS LLC		40473-01600-131-00		4001G	5-1G					
	NA-D	40,700		32,560		32,560	40,700	8,140	80.00%	2017
PRAIRIE HILLS LLC		40473-01600-132-00		4001G	5-1G					
	NA-D	44,200		35,360		35,360	44,200	8,840	80.00%	2017
PRAIRIE HILLS LLC		40473-01600-139-00		4001G	5-1G					
	NA-D	42,500		34,000		34,000	42,500	8,500	80.00%	2017
PRAIRIE HILLS LLC		40473-01600-141-00		4001G	5-1G					
	NA-D	40,600		8,120		8,120	40,600	32,480	20.00%	2020
PRAIRIE HILLS LLC		40473-01600-142-00		4001G	5-1G					
	NA-D	47,200		9,440		9,440	47,200	37,760	20.00%	2020
PRAIRIE HILLS LLC		40473-01600-143-00		4001G	5-1G					
	NA-D	44,800		8,960		8,960	44,800	35,840	20.00%	2020
PRAIRIE HILLS LLC		40473-01600-144-00		4001G	5-1G					
	NA-D	43,600		8,720		8,720	43,600	34,880	20.00%	2020
PRAIRIE HILLS LLC		40473-01600-145-00		4001G	5-1G					
	NA-D	42,900		8,580		8,580	42,900	34,320	20.00%	2020
PRAIRIE HILLS LLC		40473-01600-146-00		4001G	5-1G					
	NA-D	45,000		9,000		9,000	45,000	36,000	20.00%	2020
PRAIRIE HILLS LLC		40473-01600-147-00		4001G	5-1G					
	NA-D	45,700		9,140		9,140	45,700	36,560	20.00%	2020
SEKA PROPERTIES LLC		40473-01700-001-05		4001G	5-1G					
	NA-DC	77,800				77,800				
	NA-DC2	165,500		68,240		68,240	162,100	97,260	40.00%	2019
FOERSTER TESTING LIMITED		40473-01700-003-00		4001G	5-1G					
	NA-DC	80,700				80,700				
	NA-DC2	135,200		109,340		109,340	129,300	25,860	80.00%	2017
BAUER, RYAN ET UX		40473-01700-004-01		4001G	5-1G					
	NA-D	15,400				15,400				
	NA-DC2	79,900		31,960		31,960	79,900	47,940	40.00%	2019
STEEN, JULIE K		40473-01700-004-02		4001G	5-1G					
	NA-D	15,400				15,400				
	NA-DC2	79,900		31,960		31,960	79,900	47,940	40.00%	2019

NAME	CLASS	PARCEL NUMBER	ASSESSED VALUE	LOCAL BOARD	TAX DIST COUNTY BOARD	SCHOOL DIST STATE BOARD	TAXABLE VALUE	SUBJECT AMOUNT	REDUCTION AMOUNT	FACTOR	YEAR
BEINHORN, DANIEL L ET UX		40473-01700-004-03			4001G	5-1G					
	NA-D		15,400				15,400				
	NA-DC2		79,900		31,960		31,960	79,900	47,940	40.00%	2019
DASCHEL, THOMAS J ET UX		40473-01700-004-04			4001G	5-1G					
	NA-D		15,400				15,400				
	NA-DC2		79,900		31,960		31,960	79,900	47,940	40.00%	2019
RIGHT ANGLE CONSTRUCTION LTD		40473-01700-004-05			4001G	5-1G					
	NA-D		15,400				15,400				
	NA-DC2		79,900		31,960		31,960	79,900	47,940	40.00%	2019
MERKLEY, JASON R ET UX		40473-01700-005-01			4001G	5-1G					
	NA-DC		13,400				13,400				
	NA-DC2		84,700		50,820		50,820	84,700	33,880	60.00%	2018
JONES, DAVID G ET UX		40473-01700-005-02			4001G	5-1G					
	NA-DC		13,400				13,400				
	NA-DC2		82,100		49,260		49,260	82,100	32,840	60.00%	2018
WHITEHEAD, LOUIS G		40473-01700-005-03			4001G	5-1G					
	NA-DC		13,400				13,400				
	NA-DC2		74,500		44,700		44,700	74,500	29,800	60.00%	2018
HOFLAND, TODD		40473-01700-005-04			4001G	5-1G					
	NA-DC		13,400				13,400				
	NA-DC2		74,500		44,700		44,700	74,500	29,800	60.00%	2018
GUSTAFSON KROGMAN & ASSOCIAT		40473-01700-005-05			4001G	5-1G					
	NA-DC		13,400				13,400				
	NA-DC2		74,500		44,700		44,700	74,500	29,800	60.00%	2018
BARTELS, KEITH A ET UX		40473-01700-005-06			4001G	5-1G					
	NA-DC		13,400				13,400				
	NA-DC2		74,500		44,700		44,700	74,500	29,800	60.00%	2018
FURNITURE BARN OF HURON INC		40473-01700-006-01			4001G	5-1G					
	NA-DC		15,900				15,900				
	NA-C1		111,400		44,560		44,560	111,400	66,840	40.00%	2019
QUAM FAMILY REVOC LIVING TRU		40473-01700-006-02			4001G	5-1G					
	NA-DC		15,900				15,900				
	NA-C1		72,100		28,840		28,840	72,100	43,260	40.00%	2019
QUAM, NATHAN ET UX		40473-01700-006-03			4001G	5-1G					
	NA-DC		15,900				15,900				
	NA-C1		72,100		28,840		28,840	72,100	43,260	40.00%	2019
BUUS, LOIS A		40473-01700-006-04			4001G	5-1G					
	NA-DC		15,900				15,900				
	NA-C1		72,100		28,840		28,840	72,100	43,260	40.00%	2019

NAME	CLASS	PARCEL NUMBER ASSESSED VALUE	LOCAL BOARD	TAX DIST COUNTY BOARD	SCHOOL DIST STATE BOARD	TAXABLE VALUE	SUBJECT AMOUNT	REDUCTION AMOUNT	FACTOR	YEAR
HAGEDORN LLC		40473-01700-006-05		4001G	5-1G					
	NA-DC	15,900				15,900				
	NA-DC2	72,100		28,840		28,840	72,100	43,260	40.00%	2019
WINTERBOER, JAMES C ET UX		40473-01700-006-06		4001G	5-1G					
	NA-DC	15,900				15,900				
	NA-C1	73,500		29,400		29,400	73,500	44,100	40.00%	2019
MAHALOHANA II LLC		40501-00100-000-00		4001	5-1					
	NA-D	157,700				157,700				
	NA-DC2	1,607,400		586,350		586,350	738,000	369,000	50.00%	2019
		1,607,400		586,350		586,350	869,400	652,050	25.00%	2020
BANKSTAR FINANCIAL		40520-00200-009-01		4001	5-1					
	NA-DC	241,600				241,600				
	NA-DC2	1,618,700		1,298,200		1,298,200	1,602,500	320,500	80.00%	2017
JFPK PROPERTIES LLC		40570-01100-004-05		4001	5-1					
	NA-DC	71,100				71,100				
	NA-DC2	32,200		19,320		19,320	32,200	12,880	60.00%	2018
SND LLC		40595-00200-003-00		4001A	5-1A					
	NA-DC	324,900				324,900				
	NA-DC2	2,127,000		464,920		464,920	2,077,600	1,662,080	20.00%	2020
SND LLC		40595-00200-003-05		4001A	5-1A					
	NA-DC	416,300				416,300				
	NA-DC2	4,768,400		3,825,620		3,825,620	4,713,900	942,780	80.00%	2017
25TH AVE LLC		40595-01200-000-00		4001A	5-1A					
	NA-DC	996,900				996,900				
	NA-DC2	3,039,500		2,982,580		2,982,580	142,300	56,920	60.00%	2018
MCKEEVER, DAREN D ET UX		40597-00100-006-00		4001	5-1					
	NA-DC	73,000				73,000				
	NA-DC2	613,500		543,540		543,540	349,800	69,960	80.00%	2017
CLARK DREW CONSTRUCTION INC		40597-00300-002-00		4001	5-1					
	NA-DC	256,600				256,600				
	NA-DC2	998,000		890,720		890,720	97,200	38,880	60.00%	2018
		998,000		890,720		890,720	85,500	68,400	20.00%	2020
RTI HOLDINGS LLC		40597-00500-001-00		4001	5-1					
	NA-DC	243,300				243,300				
	NA-DC2	651,200		523,620		523,620	637,900	127,580	80.00%	2017
SIOUX EMPIRE DEVELOPMENT COR		40621-00700-023-00		4001	5-1					
	NA-D	43,500		17,400		17,400	43,500	26,100	40.00%	2019
SIOUX EMPIRE DEVELOPMENT COR		40621-00800-012-00		4001	5-1					
	NA-D	45,000		27,000		27,000	45,000	18,000	60.00%	2018

NAME	CLASS	PARCEL NUMBER	ASSESSED VALUE	LOCAL BOARD	TAX DIST COUNTY BOARD	SCHOOL DIST STATE BOARD	TAXABLE VALUE	SUBJECT AMOUNT	REDUCTION AMOUNT	FACTOR	YEAR
DREW BROTHERS INC		40621-00800-013-00			4001	5-1					
	NA-D		45,000		18,000		18,000	45,000	27,000	40.00%	2019
PRUSSMAN, LYLE JR ET UX		40621-00800-024-00			4001	5-1					
	NA-D		50,600		40,480		40,480	50,600	10,120	80.00%	2017
SIOUX EMPIRE DEVELOPMENT COR		40621-00800-031-00			4001	5-1					
	NA-D		54,200		43,360		43,360	54,200	10,840	80.00%	2017
SIOUX EMPIRE DEVELOPMENT COR		40621-00900-001-00			4001	5-1					
	NA-D		10,600		8,480		8,480	10,600	2,120	80.00%	2017
SIOUX EMPIRE DEVELOPMENT COR		40621-01000-001-00			4001H	5-1H					
	NA-D		44,500		17,800		17,800	44,500	26,700	40.00%	2019
SIOUX EMPIRE DEVELOPMENT COR		40621-01000-002-00			4001H	5-1H					
	NA-D		49,500		19,800		19,800	49,500	29,700	40.00%	2019
SIOUX EMPIRE DEVELOPMENT COR		40621-01000-003-00			4001H	5-1H					
	NA-D		49,600		19,840		19,840	49,600	29,760	40.00%	2019
SIOUX EMPIRE DEVELOPMENT COR		40621-01000-004-00			4001H	5-1H					
	NA-D		49,600		19,840		19,840	49,600	29,760	40.00%	2019
SIOUX EMPIRE DEVELOPMENT COR		40621-01000-005-00			4001H	5-1H					
	NA-D		44,900		17,960		17,960	44,900	26,940	40.00%	2019
VST LLC		40672-00700-001-10			4001	5-1					
	NA-DC		95,000				95,000				
	NA-DC2		673,000		403,800		403,800	673,000	269,200	60.00%	2018
DEN-WIL INVESTMENTS INC		40676-00100-010-00			4001A	5-1A					
	NA-DC		296,300				296,300				
	NA-DC2		351,900		157,800		157,800	323,500	194,100	40.00%	2019
MARVIN DEVELOPMENT OF SD LLC		40676-00200-008-00			4001A	5-1A					
	NA-DC		302,700				302,700				
	NA-DC2		339,000		275,580		275,580	317,100	63,420	80.00%	2017
MINNESOTA MINING & MANUFAC C		40960-11049-312-05			4001	5-1					
	NA-DC		1,356,800				1,356,800				
	NA-DC2		14,042,800		13,096,740		13,096,740	3,177,700	635,540	80.00%	2017
			14,042,800		13,096,740		13,096,740	485,700	194,280	60.00%	2018
			14,042,800		13,096,740		13,096,740	145,300	116,240	20.00%	2020
FUSION DEVELOPERS LLC		40960-11050-224-30			4001	5-1					
	NA-DC		601,400				601,400				
	NA-DC2		5,496,300		4,541,700		4,541,700	576,200	288,100	50.00%	2019
			5,496,300		4,541,700		4,541,700	1,333,000	666,500	50.00%	2019
	NA-DC2		982,500		543,750		543,750	114,200	28,550	75.00%	2018
			982,500		543,750		543,750	114,200	57,100	50.00%	2019
			982,500		543,750		543,750	576,200	288,100	50.00%	2019
			982,500		543,750		543,750	130,000	65,000	50.00%	2019
	NA-DC2		1,158,900		289,725		289,725	1,158,900	869,175	25.00%	2020

NAME	CLASS	PARCEL NUMBER	ASSESSED VALUE	LOCAL BOARD	TAX DIST COUNTY BOARD	SCHOOL DIST STATE BOARD	TAXABLE VALUE	SUBJECT AMOUNT	REDUCTION AMOUNT	FACTOR	YEAR
AUSTREIM PROPERTIES LLC		40960-11050-232-30			4001	5-1					
	NA-DC		62,900				62,900				
	NA-DC2		349,900		232,100		232,100	294,500	117,800	60.00%	2018
MILLS, JOHN H ET UX		40960-11050-351-55			4001	5-1					
	NA-DC		258,000				258,000				
	NA-DC2		990,000		837,360		837,360	254,400	152,640	40.00%	2019
JACOBSON, DAVID PROPERTIES L		40960-11050-351-60			4001	5-1					
	NA-DC		57,700				57,700				
	NA-DC2		256,300		187,180		187,180	86,400	69,120	20.00%	2020
LOJO ENTERPRISES		40990-00270-006-00			4001	5-1					
	NA-DC2		48,500		30,420		30,420	45,200	18,080	60.00%	2018
MADISON CRAFT LLC		40991-40005-000-20			4001	5-1					
	NA-DC2		188,600		169,820		169,820	93,900	18,780	80.00%	2017
UNITED DEVELOPMENT LLC		40991-40005-027-01			4001	5-1					
	NA-CC2		425,700		170,280		170,280	425,700	255,420	40.00%	2019
** GRAND TOTALS			203,878,520		166,153,640		166,153,640	79,763,500	37,413,455		

** END OF REPORT **

2020 ELDERLY FREEZE

	Parcel #	Address	City	State	Accepted	Class	20 Assd	Frozen	Loss
1	01980-11149-031-00	20239 476th Ave	White	SD	yes	NAC1-S	185,400	85,100	100,300
2	01980-11149-263-00	47600 207th St	Aurora	SD	no	NAC1-S	0	0	0
3	04000-11049-333-00	47434 214th St	Aurora	SD	no	NAC1-S	0	0	0
4	12105-10950-112-59	220 37th St So	Brookings	SD	yes	NAC1-S	77,900	57,500	20,400
5	12000-10950-141-20	21657 471st Ave	Brookings	SD	yes	NAA1-S	388,100	364,600	23,500
6	19980-11148-071-05	47850 203A St	White	SD	yes	NAC1-S	159,800	104,600	55,200
7	19980-11148-174-10	20499 480th Ave	White	SD	yes	NAC1-S	77,800	22,700	55,100
8	19980-11148-202-00	47909 205th St	White	SD	yes	NAC1-S	86,100	54,300	31,800
9	23000-11152-151-00	45817 204th St	Arlington	SD	yes	NAA1-S	183,500	134,900	48,600
								Total	334,900
10	31375-00300-004-00	Box 262 (203 Maple St)	Aurora	SD	yes	NAD1-S	164,200	123,000	41,200
11	31425-00100-000-00	209 Broadway St	Aurora	SD	yes	NAD1-S	102,200	61,600	40,600
12	31960-11049-031-40	208 Broadway St So	Aurora	SD	yes	NAD1-S	114,000	85,600	28,400
13	32025-01400-012-00	Box 265 (612 Jay St)	Aurora	SD	yes	NAD1-S	29,900	5,700	24,200
14	32050-01500-008-00	Box 383 (311 Madison St)	Bruce	SD	yes	NAD1-S	18,600	5,100	13,500
15	32050-01500-010-00	Box 383 (311 Madison St)	Bruce	SD	yes	NAD1-S	48,100	7,100	41,000
16	32050-01800-001-00	211 2nd St	Bruce	SD	yes	NAD1-S	24,200	9,100	15,100
17	32100-01900-011-00	537 Jay St	Bruce	SD	yes	NAD1-S	76,000	34,800	41,200
18	32100-02200-001-00	Box 226 (614 3rd St)	Bruce	SD	yes	NAD1-S	63,100	49,800	13,300
19	32100-02200-002-00	Box 281 (616 Jay St)	Bruce	SD	yes	NAD1-S	44,200	21,300	22,900
20	32150-02800-004-00	Box 334 (801 2nd St	Bruce	SD	yes	NAD1-S	81,400	26,200	55,200
21	32200-00100-013-00	913 Doe St	Bruce	SD	yes	NAD1-S	120,300	73,400	46,900
22	35200-00000-009-00	Box 64 (204 E Main Ave)	Sinai	SD	yes	NAD1-S	49,300	17,000	32,300
23	35300-00200-001-00	301 1st St W.	Sinai	SD	yes	NAD1-S	56,200	37,400	18,800
24	35400-00100-001-05	Box 68 (112 Park Ave)	Sinai	SD	yes	NAD1-S	39,400	27,300	12,100
25	36025-01400-005-00	118 Marvin Ave	Volga	SD	yes	NAD1-S	99,300	99,300	0
26	36050-00300-003-00	503 E 6th St	Volga	SD	yes	NAD1-S	122,900	97,600	25,300
27	36100-00200-016-00	Box 254 (115 Adams Ave)	Volga	SD	yes	NAD1-S	117,200	98,400	18,800
								Total	490,800

28	40070-00300-001-00	504 17th Ave S	Brookings	SD	no	NAD1-S	0	0	0
29	40080-00200-009-00	117 17th Ave	Brookings	SD	yes	NAD1-S	180,000	90,200	89,800
30	40090-00300-001-00	1305 King Arthur Ct	Brookings	SD	yes	NAD1-S	156,300	93,600	62,700
31	40090-00800-009-00	1212 12th St S	Brookings	SD	yes	NAD1-S	139,600	119,700	19,900
32	40090-01200-003-00	1500 Westminister Dr	Brookings	SD	yes	NAD1-S	168,500	98,400	70,100
33	40090-01200-012-00	1319 Camelot Dr	Brookings	SD	no	NAD1-S	0	0	0
34	40130-00200-006-00	2030 1st St	Brookings	SD	yes	NAD1-S	157,700	136,700	21,000
35	40135-01300-005-00	2126 Derdall Dr	Brookings	SD	yes	NAD1-S	135,300	116,800	18,500
36	40147-00500-015-00	2212 Rhoda Rd	Brookings	SD	yes	NAD1-S	192,200	112,100	80,100
37	40175-00800-001-00	138 2nd Ave S	Brookings	SD	yes	NAD1-S	114,700	88,800	25,900
38	40185-00000-017-04	1704 8th St	Brookings	SD	no	NAD1-S	0	0	0
39	40200-00300-006-00	130 Gilley Ave S	Brookings	SD	yes	NAD1-S	144,900	72,100	72,800
40	40200-00400-006-00	130 Gilley Ave S	Brookings	SD	yes	NAD1-S	6,900	6,300	600
41	40262-00500-068-00	1905 Laurel Ln	Brookings	SD	no	NAD1-S	0	0	0
42	40265-01000-146-00	941 Broker Bow Tr	Brookings	SD	yes	NAD1-S	124,200	85,900	38,300
43	40265-01000-191-00	960 Broken Bow Tr	Brookings	SD	no	NAD1-S	0	0	0
44	40265-02000-049-35	1349 Trail Ridge Cir	Brookings	SD	yes	NAD1-S	141,500	82,800	58,700
45	40300-00200-013-00	1431 2nd St	Brookings	SD	no	NAD1-S	0	0	0
46	40310-00300-001-00	1442 LeGeros Dr	Brookings	SD	yes	NAD1-S	141,900	67,600	74,300
47	40325-00600-012-00	325 7th Ave So	Brookings	SD	yes	NAD1-S	79,800	64,800	15,000
48	40365-00900-014-00	820 7th Ave	Brookings	SD	yes	NAD1-S	96,400	92,100	4,300
49	40365-01000-003-00	707 9th St	Brookings	SD	yes	NAD1-S	203,900	62,500	141,400
50	40365-01400-004-30	1022 8th Ave	Brookings	SD	no	NAD1-S	0	0	0
51	40435-00200-027-00	610 Hughes Ave	Brookings	SD	yes	NAD1-S	81,600	70,300	11,300
52	40500-00600-003-00	610 11th Ave	Brookings	SD	yes	NAD1-S	93,500	81,300	12,200
53	40565-00600-010-00	809 3rd St	Brookings	SD	yes	NAD1-S	85,800	44,400	41,400
54	40565-00800-004-00	812 2nd St	Brookings	SD	yes	NAD1-S	85,800	46,000	39,800
55	40575-00100-002-25	801 2nd St So	Brookings	SD	yes	NAD1-S	74,600	47,400	27,200
56	40627-00500-003-00	719 Sonoma Valley St	Brookings	SD	yes	NAD1-S	166,100	135,200	30,900
57	40960-11050-221-10	903 W. HWT 14 Bypass	Brookings	SD	yes	NAD1-S	142,400	126,700	15,700
58	40995-00002-014-00	410 Medary Ave So #14	Brookings	SD	yes	NADM1S	19,800	9,500	10,300
								Total	982,200

				2020	Totals		5,462,500	3,654,600	1,807,900
	2020 ELD FRZ								
				2019	Totals		5,489,800	3,416,500	2,073,300
					2020 ELD FRZ				
					Approved	49			
					Denied	9			
					Total	58			