

## KINGSBURY COUNTY BOARD OF EQUALIZATION

De Smet, South Dakota

April 15, 2026

The Kingsbury County Board of Equalization met Wednesday April 15, 2026, at 8:35 A.M. in the Courtroom of the County Courthouse. Commissioners Roger Walls, Steve Spilde, Kyle Lee, Troy Nelson, and Corey Lundquist were present. Also in attendance was Tammy Anderson, Director of Equalization and Maggie Purintun, Deputy Director of Equalization. Chairman Lee presided.

Attending via Zoom was Michelle Longville.

### AGENDA

Motion by Walls, second by Nelson to approve the agenda. All present voting aye. Motion carried.

### TAX EXEMPT

The Board reviewed the tax-exempt properties. Anderson advised the Board that the Oldham Community Center would need to be added to the list.

Motion by Spilde, second by Nelson to approve the tax-exempt property listing as amended. All present voting aye. Motion carried.

### WATER ACRES

The list had been approved by the local township boards.

### AG CHANGES

The Board reviewed the Ag Changes list. There were 6 properties that no longer qualified for the Ag exemption, and two properties that now qualified for the Ag land status. Three Ag land changes and 2 soil changes were noted.

Motion by Walls, second by Lundquist to approve the Ag changes as listed. All present voting aye. Motion carried.

### OWNER OCCUPIED CHANGES

The Board reviewed the Owner-occupied changes.

Motion by Spilde, second by Lundquist to approve as listed the Owner-occupied changes. All present voting aye. Motion carried.

#### GROWTH

The Board reviewed the list of growth for each year showing continued growth in the county.

#### SENIOR/DISABLED FREEZE

Michelle Longville, Treasurer, joined the meeting and informed the Board that there was a total of 107 applications received, with 98 qualifying, 7 being denied and 2 pending.

Motion by Nelson, second by Lundquist to approve the senior freeze applications. All present voting aye. Motion carried.

Anderson requested to allow the Treasurer until Friday, April 17, 2026, to complete the 2 pending applications. Any not received by this date but would qualify would need to be abated next January. Approved by consent.

#### VETERANS EXEMPTION

The Board reviewed the Veteran's Exemption information.

Motion by Spilde, second by Lundquist to approve the Veteran's Exemption applicants as listed. All present voting aye. Motion carried.

#### MISCELLANEOUS ITEMS

The Board reviewed some miscellaneous items, real property classification and the sales listing for 2026. This was for informational purposes only, no action needed.

#### LOCAL BOARD MINUTES

The Board reviewed the Local Board Minutes.

#### OTHER CHANGES

The Board reviewed the other changes needing to be made for various reasons.

Motion by Spilde, second by Lundquist to approve the other changes as listed. All present voting aye. Motion carried.

Motion by Lundquist, second by Nelson to adjourn from  
Equalization Board and return to regular session at 9:04 A.M.  
All present voting aye. Motion carried.

SIGNED \_\_\_\_\_  
Kyle Lee, Chairman

ATTEST \_\_\_\_\_  
Echo Steffensen, County Auditor

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