

MINNEHAHA COUNTY BOARD OF COMMISSIONERS

2026 County Board of Equalization
Minnehaha County Commission Meeting Room
3rd floor, 415 N. Dakota Avenue
Sioux Falls, South Dakota 57104

Dean Karsky, Chair
Jen Bleyenbergh, Vice-Chair

Gerald Beninga, Commissioner
Cole Heisey, Commissioner
Joe Kippley, Commissioner

Tuesday, April 14, 2026 9:00 AM
Call to Order
Pledge of Allegiance

BOARD OF EQUALIZATION OPENING SESSION:

- 1) Consider motion to convene a County Board of Equalization and subscribe to an oath as Members of the Board of Equalization
- 2) Consider a motion to approve agenda
- 3) Authorize the Director of Equalization to correct errors and to make necessary adjustments for the year 2026 pursuant to SDCL 10-11-16
- 4) Authorize the Director of Equalization to make changes for the freeze on assessments of dwellings of disabled and senior citizens for 2026 as certified by the Minnehaha County Treasurer, in compliance with SDCL 10-6A-2
- 5) Authorize Director of Equalization to make the necessary changes in value for qualifying Historical Properties, in compliance with SDCL 1-19B-25
- 6) Authorize the Director of Equalization to make the necessary changes in value for properties qualifying for the Discretionary Formula under SDCL 10-6-35.2
- 7) Authorize Director of Equalization to apply exemptions for parcels owned by certain disabled veterans, surviving spouse, and paraplegic under SDCL 10-4-40, 10-4-4, 10-4-24.10
- 8) Authorize the Director of Equalization to apply exemptions to properties qualifying for the Renewable Energy Exemption in accordance with SDCL 10-4-44
- 9) Authorize the Director of Equalization to make necessary changes for Owner Occupancy for 2026
- 10) Authorize the Director of Equalization to apply exemptions to 2026 applications received on properties qualifying for the tax-exempt status
- 11) Consider a motion to adjust appealed properties to their actual sale value; if the sale took place during the last assessment year and the Director of Equalization confirmed the sale as an arm's length transaction

OPPORTUNITY FOR PUBLIC COMMENT:

Executive Session immediately following the meeting for the purpose of SDCL 1-25-2 (1), (3), (4) and (6):

Agenda meeting materials are available for inspection 24-hours prior to the meeting in the County Commission office located on the third floor of the County Administration Building at 415 N. Dakota Ave., Sioux Falls.

Persons with disabilities may contact the office 24-hours in advance of the meeting at 605-367-4206 (Voice or TDD) to request accommodations or assistance.

Meetings are broadcast live on City Link channel 16 and on our website at <https://www.minnehahacounty.gov/live/>

