

**McPherson County Board of Equalization**  
**Minutes of Proceedings**  
**April 14<sup>th</sup>, 2026**

The McPherson County Board of Commissioners met as the McPherson County Board of Equalization in the Commissioners chambers on Tuesday, April 14, 2026. Chairman Mark Opp called the meeting to order at 9:05AM. Members present were Jeff Neuharth, Neal Woehlhaff, Sid Feickert and Mike Mardian. The full meeting can be viewed at <https://www.youtube.com/@McPhersonCountySD>

Neuharth moved and Feickert seconded to convene as the County Board of Equalization for the purpose of reviewing, correcting and equalizing the assessment for the year 2026. All voted in favor. Motion carried. No conflicts of interest were declared. All board members signed the County Equalization Board Oaths. At 9:05AM no public comments were heard by the Board of Equalization. There were no appeals or stipulations for the board to consider.

**RECOMMENDATIONS**

Neuharth moved and Woehlhaff seconded to approve the following recommendation: Jayson Taylor Vanvught & Mackenzie German TC parcel #7636 Lot 2 Block 15 Mil Land Co. 3<sup>rd</sup> Addition Eureka City. Add Owner occupied status to the lot and the house, added value to NADS and NAD1S and decreased value to NAD and NAD1. Classification change only, no overall value change. All voted in favor. Motion carried.

**TAX EXEMPT PROPERTY**

Feickert moved and Neuharth seconded to grant 100% tax exemption to Merry-Go-Round LLC parcel #7720: Lots 3A, 4A, 4, 5, & 6 Block 24 Mil Land Co. 5<sup>th</sup> Addition Eureka City. All voted in favor. Motion carried.

Woehlhaff moved and Mardian seconded to grant 90% tax exemption for Eureka Community Development Company Inc. parcel #7484: West 42' of Lot 1; West 42' Lot 2 (Lot 2B) Block 4 Original Plat Eureka City. All voted in favor. Motion carried.

Neuharth moved and Feickert seconded to grant tax exemption to all other properties listed on the 2026 McPherson County Exempt Property List. All voted in favor. Motion carried.

**VETERANS EXEMPTIONS/ELDERLY ASSESSMENT FREEZES**

Neuharth moved and Mardian seconded to approve the veteran's exemptions per SDCL 10-4-40&10-4-41 and the Freeze on Assessments for Disabled and Senior Citizens per SDCL 10-6A. All voted in favor. Motion carried.

At 9:20AM Mardian moved and Woehlhaff seconded to adjourn the McPherson County Board of Equalization meeting. All voted in favor. Motion carried.

ATTEST:

Lindley Howard  
McPherson County Auditor

Mark Opp  
Chairman of the Board of Equalization