

**Lincoln County Citizens For Real Progress Committee**

**Seven Lincoln County, SD Registered Voters Filed A Complaint Today with the Lincoln County State's Attorney Thomas Wollman, Against Commission Chairman Mike Poppens.**

**FOR IMMEDIATE RELEASE**

Date: January 4, 2021

CONTACT: David Tuntland, 605-366-1539

**Canton, SD** • Seven Lincoln County registered voters filed a complaint today with Lincoln County State's Attorney Thomas Wollman, against Michael Poppens, Chairman of the Lincoln County Commissioners.

Statements from the Lincoln County Equalization Director and the Minnehaha County Equalization Director indicate that from August 30, 2019 through October 9, 2020, Michael Poppens **has declared two residences (owned as joint tenants) his 'Owner Occupied Principal Residence.'** See attached documents.

Such declarations qualify taxpayers for reduced tax rates on their residences. **But SDCL §10-13-39 says "a person may only have one dwelling"** classified as Owner Occupied.

We are requesting State's Attorney Wollman investigate where Poppens lived during this time and where he lives today. Once this determination is made we ask him to take whatever criminal or civil action South Dakota authorizes to collect the back taxes due to Lincoln County or else, refer this to the Minnehaha County State's Attorney to provide them the opportunity to collect property taxes Poppens lawfully owes their county.

This matter is aggravated by a greater expectation of Poppens' knowledge of the property tax laws on one's 'Principal Residence' in conjunction with his duties as Chairman of the Lincoln County Commissioners.

We also ask Wollman to publish his findings as to where Poppens dwells at this time.

Lincoln County citizens will be raising objections to this during public comment time at tomorrow's scheduled Commission meeting.

Thomas Wollman, Esq.  
Lincoln County State's Attorney  
**Hand Delivered**  
104 N. Main St. Suite 200  
Canton, SD

January 4, 2021

**Re:** *Complaint filed with Lincoln County State's Attorney, Thomas Wollman, to formally investigate Lincoln County Commissioner Mike Poppens claiming two Owner Occupied Residences..*

Dear State's Attorney Wollman;

*We the undersigned*, as registered voters of Lincoln County, SD, request that you as Lincoln County State's Attorney, investigate Mike Poppens, Lincoln County District 4 Commissioner; to determine if from August 30, 2019 through October 9, 2020, Poppens has personally profited from reduced property taxes by simultaneously declaring separate residences - one in Lincoln County and one in Minnehaha County - his 'Owner Occupied Principal Residence'; and to determine if his Principal Residence is now in Minnehaha County.

South Dakota residents qualify for lower tax rates on their residence by signing a Certificate of Real Estate Valuation (CREV) at the time of purchase (SDCL § 10-13-40) where they certify it is their "Principal Residence" and claim their Owner Occupied reduced tax rate. SDCL §10-13-39 says "a person may only have one dwelling" classified as Owner Occupied.

On September 6, 2019, a deed was recorded (Book 591 Page 439) at the Minnehaha County Register of Deeds for a home purchased by Michael E. & Janae L. Poppens on August 30, 2019, located at 2913 S Ridgeview Way in Sioux Falls (north of O'Gorman high school). His wife signed the CREV for them (as joint tenant title holders) declaring this property their Principal Residence and qualifying for Owner Occupied status and the lower tax rate.

On December 21, 2020, Lincoln County Director of Equalization, Karla Goosman notified David Tuntland Executive Director of the Lincoln County Citizens for Real Progress Committee (Non-Profit) that, "The property located at 545 W 5th Street, Tea, SD owned by Michael Poppens did receive the owner occupied status for the 2020 assessment year.....The eligibility for owner occupied was met by Mr. Poppens November 1, 2012...Once eligibility is met, the property retains the classification until it is transferred or has a change in use (see SDCL 10-13-40). On October 9, 2020, Mr. Teng purchased the [sic. Tea] property...." from Poppens.

On December 18, 2020, two months after the sale of Poppens' Tea residence Minnehaha County Director of Equalization, Chris Lilla, notified Executive Director Tuntland, that 'he [Lilla] contacted Lincoln County to check if Poppens was receiving owner occupied status there, and they verified he was not. So in this case, his CREV is honored here [sic. in Minnehaha County].'

To summarize, from the time of the Sioux Falls home purchase on August 30, 2019, through the sale of their home in Tea on October 9, 2020, Commissioner Michael Poppens was declaring two homes his Principal Residence and qualifying for tax savings on both due to their Owner Occupied declaration. This matter is aggravated by a much greater expectation of Poppens' knowledge of the property tax laws on one's 'Principal Residence' in conjunction with his duties as Chairman of the Lincoln County Commissioners.

We now request State's Attorney Wollman investigate the conduct of Mr. Poppens. If it is found he does live in Sioux Falls (Minnehaha County), then determine if any South Dakota criminal or civil statutes have been broken. If so found, we request Wollman act to collect any lost tax revenue which Poppens denied Lincoln County, plus interest, penalties and any possible court costs, be they civil or criminal in nature.

We also request that you report back to us the findings of your investigation, including where ~~Wollman~~ dwells today.

DT

POPPENS

Thank you.

Sincerely,

David Tuntland, Executive Director  
Lincoln County Citizens for Real Progress Committee  
P.O. Box 818  
Tea, SD 57064-0818  
Ph 605-366-1539

Signature

Steven R. Carnos

Print Name

27834 Lovely Place Tea

Address, City

Signature

Douglas Putnam

Print Name

Tea SD 500 Heritage Plac.

Address, City

Signature

Bruce Tusk

Print Name

Teas S.D 500 Heritage Plac

Address, City

Signature

Diann Huisenga

Print Name

540 Jesse Ct, Tea, SD

Address, City

Signature

ROGER R. PARSONS

Print Name

49960 272nd ST.

TEA, S.D. 57064

Address, City

Signature

Tracy Brewer

Print Name

2320 N. Ivy Rd Tea

Address, City

RE: Does Lincoln County Commissioner M Poppens qualify for Owner Occupied tax rates in Minnehaha County or not?

---

From: Lilla, Chris (clilla@minnehahacounty.org)

To: lccrprogress@yahoo.com

Date: Friday, December 18, 2020, 8:53 AM CST

---

Dear Mr. Tuntland,

There really is no way to audit these. I did contact Lincoln County to check if he was receiving owner occupied status there, and they verified he was not. So in this case, his CREV is honored here.

*Chris Lilla, CAA*

**Director of Equalization**



**Equalization**

**415 N. Dakota Ave**

**3<sup>rd</sup> Floor**

**Sioux Falls, SD 57104**

(605) 367-4228 (Office)

(605) 367-7870 (Fax)

“NOTICE: The information contained in this message is confidential, protected from disclosure and may be legally privileged. If the reader of this message is not the intended recipient or an employee or agent responsible for delivering this message to the intended recipient, you are hereby notified that any disclosure, distribution, copying, or any action taken or action omitted in reliance on it, is strictly prohibited and may be unlawful. If you have received this communication in error, please notify us immediately by replying to this message and destroy the material in its entirety, whether in electronic or hard copy format. Thank you.”

---

RE: Owner Occupied status on Michael Poppens?

From: Karla Goossen (kgoossen@lincolncountysd.org)  
 To: lccrprogress@yahoo.com  
 Date: Monday, December 21, 2020, 1:02 PM CST

Mr. Tuntland,

The property located at 545 W 5<sup>th</sup> Street, Tea, SD owned by Michael Poppens did receive the owner occupied status for the 2020 assessment year therefore will be taxed at the owner occupied rate for 2020 pay 2021.

The eligibility for owner occupied was met by Mr. Poppens November 1, 2012 for the 2013 assessment year. Once eligibility is met, the property retains the classification until it is transferred or has a change in use (see SDCL 10-13-40).

On October 9, 2020 Mr. Teng purchased the property and has submitted his owner occupied status effective for the 2021 assessment year.

I hope this answers your question, if not please feel free to contact me anytime.

Karla

The screenshot shows two overlapping software windows. The background window is 'Auditor Records Maintenance' and the foreground window is 'Notes File Maintenance'.

**Auditor Records Maintenance Window:**

- Parcel Number: 240.47.11.003
- Type: RE, Year: 2020, Record: 33544.9
- Owner: TENG, LIANG
- Address: 545 W 5TH ST, TEA, SD
- Net Acres: 0.00 (24.47, . .)

**Notes File Maintenance Window:**

- Parcel Number: 240.47.11.003
- Taxing District: 24-72
- Access Level: 0
- Name: TENG, LIANG
- Address: 545 W 5TH ST
- Legal: TEA-PRAIRIE TRAILS ADD - LOT 3 - BLK 11
- Document Type: DWAF
- Book: 126
- Page: 2950
- Year: 2020
- Sequence number: 2959

**Notes File Maintenance - Transaction History Table:**

Type	Date	Description	Count
Name	11/06/2011	Old:MCCORMICK, VINCE & APRIL New:CITIMORTGAGE INC	2
Name	11/06/2011	Old:MCCORMICK, VINCE & APRIL New:CITIMORTGAGE INC	3
Ratio	10/09/2020	Buy:TENG, LIANG Sell:POPPENS, MICHAEL Amt: 575,000.00	3
Ratio	11/28/2011	Buy:POPPENS, MICHAEL Sell:FEDERAL NATIONAL Amt: 263,000.00	3
Ratio	09/28/2011	Buy:CITIMORTGAGE INC Sell:SHERIFF DENNIS A Amt: 418,411.00	3

<b>OWNER-OCCUPIED</b> (this box to be completed by one Grantee only)			
PROPERTY IS CURRENTLY CLASSIFIED AS OWNER-OCCUPIED	YES <input checked="" type="checkbox"/>	NO ( )	COUNTY Lincoln
I WILL OCCUPY THIS PROPERTY ON	DATE <u>10/9/20</u>		These items are important to complete for property to continue to be classified as owner occupied for a lower property tax rate.
PROPERTY WILL BE MY PRINCIPAL RESIDENCE ON THE ABOVE STATED DATE	YES <input checked="" type="checkbox"/>	NO ( )	
I OWN ANOTHER RESIDENTIAL PROPERTY IN THE UNITED STATES	YES <input checked="" type="checkbox"/>	NO ( )	IF YES - <u>will be sold</u> CITY STATE <u>Sioux Falls SD</u>
GRANTEE SIGNATURE	DATE		
<i>X [Signature]</i>	<u>10-9-20</u>		

**From:** :lincoln County Citizens for Real Progress <lccrprogress@yahoo.com>  
**Sent:** Monday, December 21, 2020 10:50 AM  
**To:** Karla Goossen <kgoossen@lincolncountysd.org>  
**Subject:** Owner Occupied status on Michael Poppens?

Karla Goossen, CAA  
 Lincoln County Director of Equalization  
[kgoossen@lincolncountysd.org](mailto:kgoossen@lincolncountysd.org)  
 Canton, SD

Dear Ms. Goossen;

Chris Lilla, your peer from Minnehaha County, wrote us this past Friday morning regarding Lincoln County Board Chair Mike Poppens, stating, "I did contact Lincoln County to check if he was receiving owner occupied status there, and they verified he was not...."

Let me follow up Lilla's question with a simple one that I don't believe I asked in our previous communications on CREVs in Lincoln County. Did Mr. or Mrs. Michael Poppens receive Owner Occupied status on their property located at 545 W 5th, Tea, from January 1, 2019 thru December 1, 2020? If not, please confirm. If so, could you provide the dates that they received it?

Thank you.

David Tuntland, Executive Director  
 Lincoln County Citizens for Real Progress Committee

NOTICE: The information contained in this message is confidential, protected from disclosure and may be legally privileged. If the reader of this message is not the intended recipient or an employee or agent responsible for delivering this message to the intended recipient, you are hereby notified that any disclosure, distribution, copying, or any action taken or action omitted in reliance on it, is strictly prohibited and may be unlawful. If you have received this communication in error, please notify us immediately by replying to this message and destroy the material in its entirety, whether in electronic or hard copy format. Thank you.