

Agenda	Yankton Consolidated Board of Equalization		
	9:30 AM, Tuesday, April 22, 2025 Commission Chamber Yankton County Government Center		
Meeting chaired by:	John Marquardt, Chair		
01 Call to order:	9:30 AM	PLEDGE OF ALLEGIANCE	
02 Roll Call:	_____ Wanda Howey-Fox _____ Dan Klimisch _____ John Marquardt _____ Ryan Heine _____ Don Kettering _____ Mike Villanueva _____ Bridget Benson _____ Ben Brunick _____ Sarah Carda		
AGENDA ITEMS – TIMES ARE APPROXIMATE			
*INDICATES APPELLANT AGREES WITH DOE RECOMMENDATION			
No.	Time	Item Description	
03	9:30 AM	Abstain Financial Conflict of Interest (SDCL 6-1-17) Non-Financial Interest-Must State Reason for Abstaining	Commissioner Marquardt
04	9:35 AM	Approval of Agenda  Public comment is a time for persons to address this body on any subject. No action may be taken on a matter raised under this item of the agenda until the matter itself has been specifically included on an agenda as an item upon which action will be taken. Each person has up to three minutes to speak. There shall be no personal attacks against the members of this body, county staff, individual, or organizations. The Chair has the authority to enforce this policy. Failure to adhere to these rules	Public Comment

		may result in forfeiture of the remaining speaking time.
05	9:35 AM	Presentation
06	9:40 AM	Howey-Fox, Wanda – Parcel 78.180.004.240
07	9:50 AM	Heatherly, Sandra (LE) – 78.910.018.100
08	10:00 AM	Yankton Thrive Inc – 78.267.009.010 (Intent to Raise)
09	10:05 AM	Board Decisions Blackburn, John P – Parcel 78.240.084.030* Carda, David C – Parcel 78.355.001.001* Multi-Center Investments – Parcel 78.650.002.010* Blackburn, John P – Parcel 78.760.009.030* Lyle, Roger – Parcel 78.790.074.180* Casanova, Brett A – Parcel 78.817.005.005*
10	10:10 AM	Public Comments

# YANKTON CONSOLIDATED BOARD OF EQUALIZATION



Commission Chambers  
Yankton County Government Center

# Why did the assessment on my house increase?

- ▣ State law requires property to be assessed at its fair market value --- what the property could be sold for
- ▣ When the market goes up, the assessed value of a property must go up if sales of similar properties show that the assessed values are too low

# Fair market value" and "full and true value" defined (10-6-104)

10-6-104.

"Fair market value" and "full and true value" defined. As used in this chapter and §§ 10-28-12, 10-28-13, 10-29-9, 10-29-9.1, 10-33-14.1, 10-35-10.1, 10-37-8, 10-37-9.1, 10-38-1, and 10-38-14, the term, fair market value, and the term, full and true value, mean the price in money that property will bring in a competitive and open market under all conditions requisite to a fair sale between a willing buyer and a willing seller, each acting prudently and with full knowledge of the relevant facts, and assuming the price is not affected by any undue stimulus.

Source: SL 1997, ch 61, § 13; SL 2000, ch 45, § 1; SL 2021, ch 44, § 44.

# Yankton County Equalization

<http://www.co.yankton.sd.us/custom/equalization>

Property Tax Bill --- this is a separate document  
property owners receive in January

The property tax bill is driven by the budgets adopted  
by the county, the city, and the school district

Changes in the real estate market have no impact on the  
revenue needed by the county, the city, and the school  
district

# How Levies Respond





# Levy Formula

- Tax Rate, Mill Levy, and Levy are often used interchangeably
- One "mill" is one dollar of taxes per \$1,000 dollars of assessed value

$$\text{Need} \div \text{Value} = \text{Tax Rate}$$

$$6,717,551 \div 2,906,423,219 = .002311$$

Multiply that by 1000 and you get the  
Mill Levy

$$.002311 \times 1000 = \mathbf{2.311}$$

# YANKTON COUNTY CONSOLIDATED BOARD OF EQUALIZATION

- ▣ April 17, 2025 – 9:30 AM
- ▣ Commission Chambers
- ▣ Yankton County Government Center



# Wanda Howey-Fox

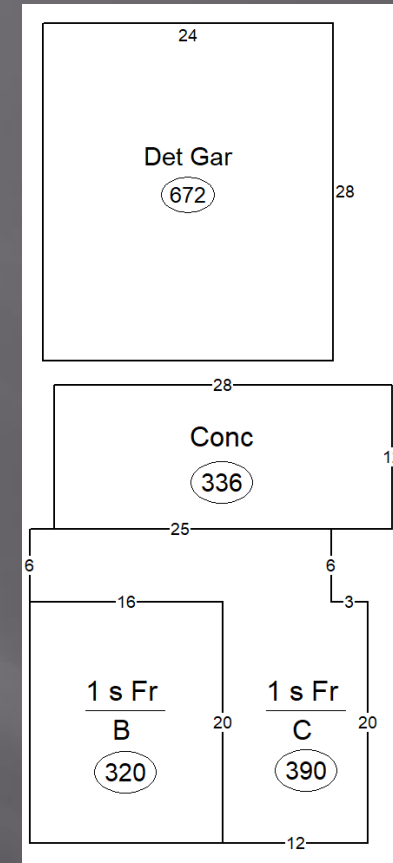
1022 East 12<sup>th</sup> St

78.180.004.240



Built 1923/2006

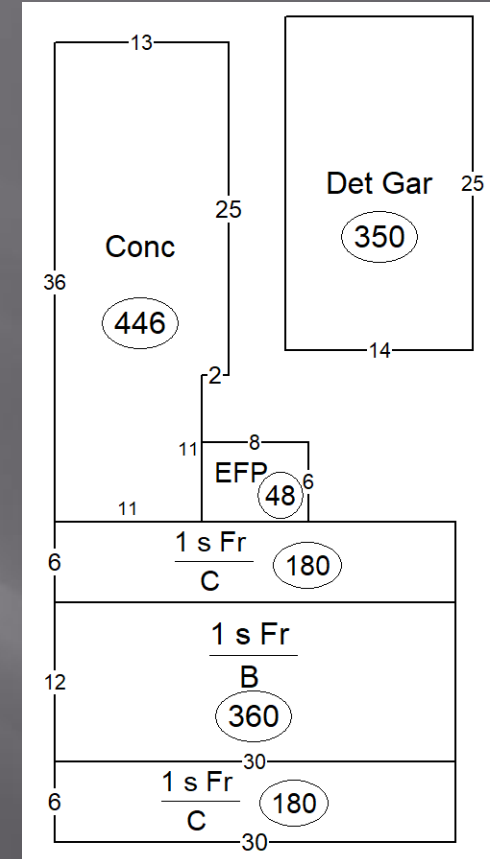
Land Value	\$ 9,700
Structure Value	<u>\$116,700</u>
Assessed Value	\$126,400
Per sf: (710 sf.)	\$164.37 sf.



# Comparable Sale 1

503 Burleigh St

78.430.067.120



**Built 1949**

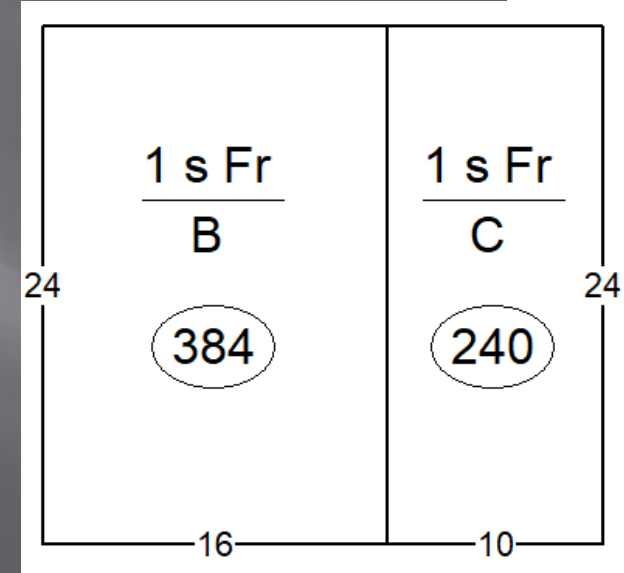
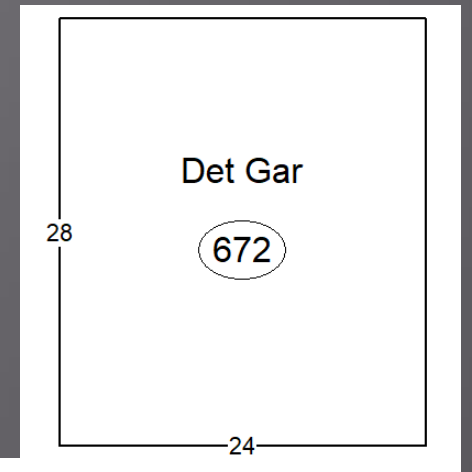
Sale Price:	\$ 160,900
Sale Date:	7/1/2024
Per sf: (720 sf.)	\$206.53 sf



# Comparable Sale 2

1200 National St

78.170.001.550



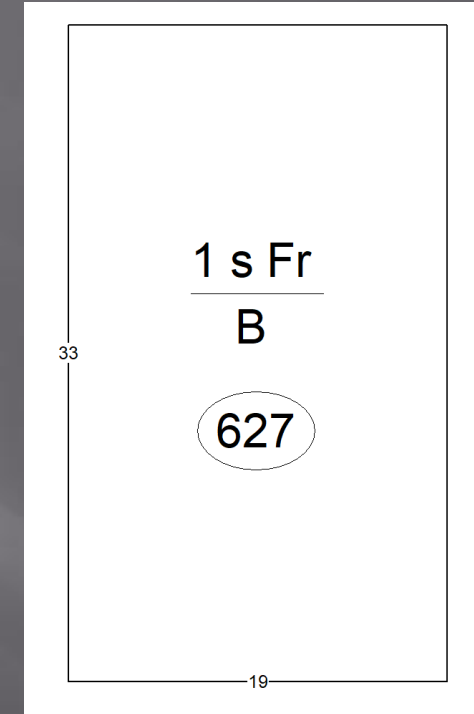
**Built 1940**

Sale Price:	\$ 115,000
Sale Date:	1/31/2024
Per sf: (624 sf.)	\$168.87 sf

# Comparable Sale 3

715 Mulberry St

78.430.031.160



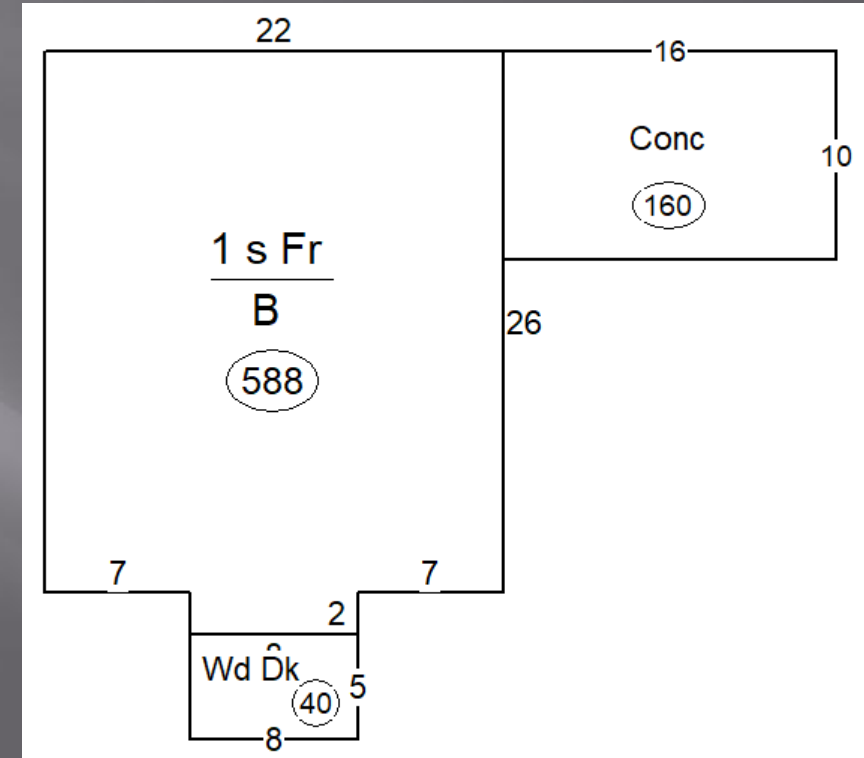
**Built 1910**

Sale Price:	\$ 125,000
Sale Date:	12/22/2023
<b>Per sf: (627 sf.)</b>	<b>\$179.90 sf</b>

# Comparable Sale 4

506 West 6<sup>th</sup> St

78.110.061.100



**Built 1935**

Sale Price:	\$ 125,000
Sale Date:	11/30/2023
<b>Per sf: (588 sf.)</b>	<b>\$204.76 sf</b>



# Summary:

1022 East 12<sup>th</sup> St  
78.180.004.240

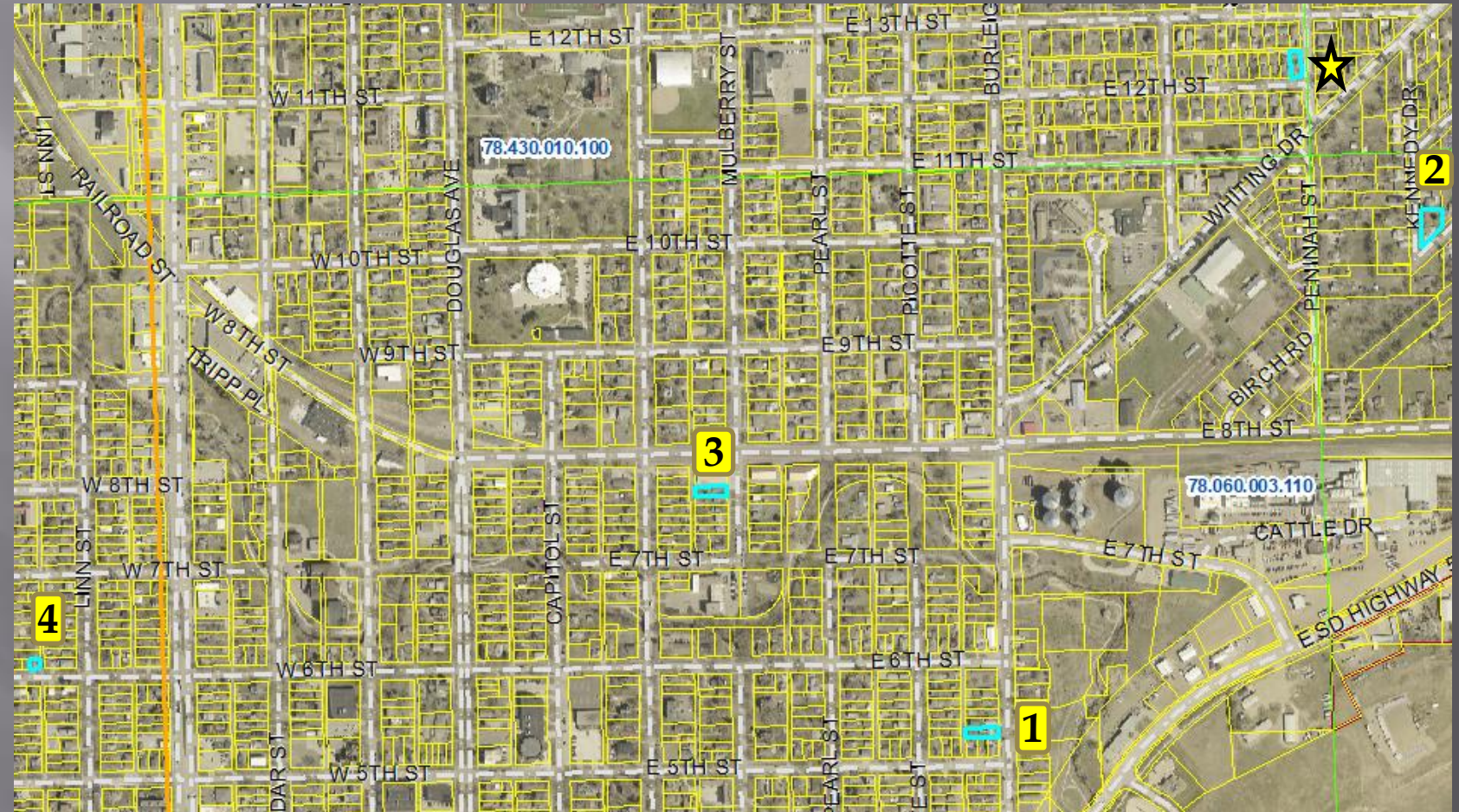
*Subject:*    \$164.37 sf.

**Sale 1:**        \$206.53 sf.

**Sale 2:**        \$169.87 sf.

**Sale 3:**        \$179.90 sf.

**Sale 4:**        \$204.76 sf.

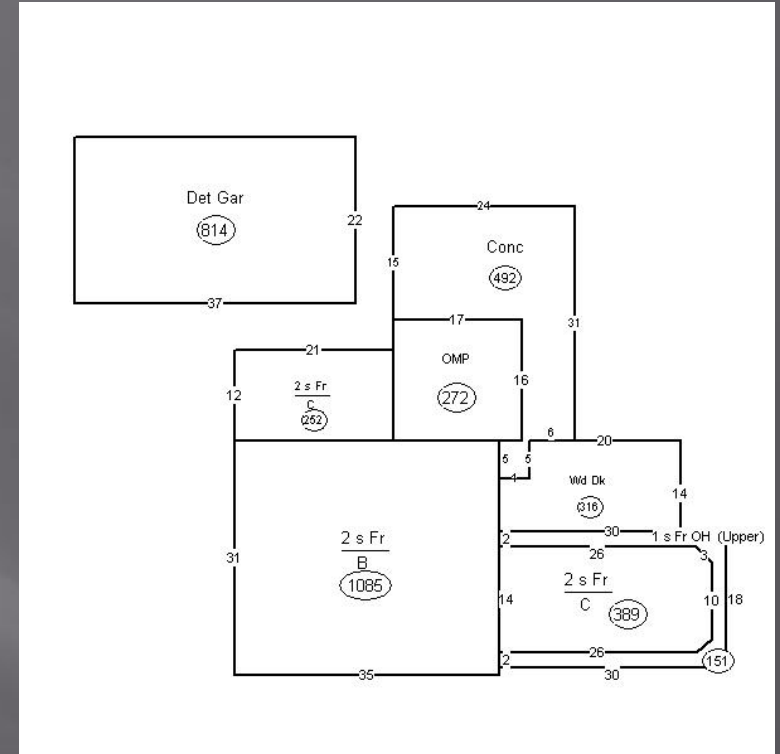




# Sandra Heatherly / Karla Welty

**900 West 3rd St.**

78.910.018.100

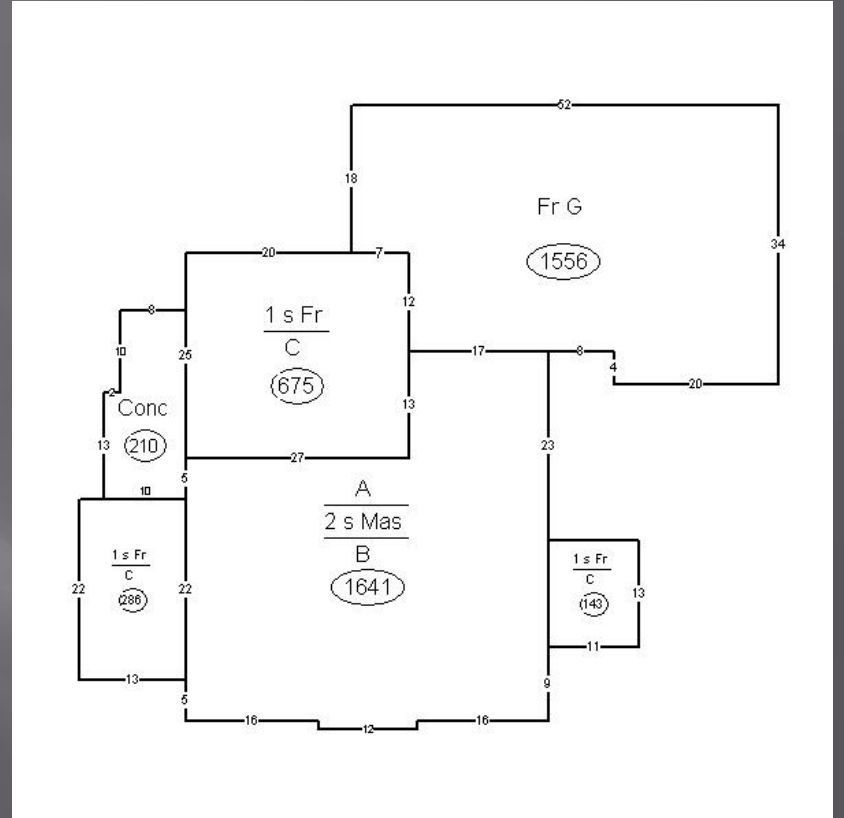


**Built 1922**

Land Value	\$ 19,700
Structure Value	<u>\$278,000</u>
Assessed Value	\$297,700
Per sf: (3603 sf.)	\$76.38 sf.

# Comparable Sale 1

301 Spruce St  
78.395.001.020



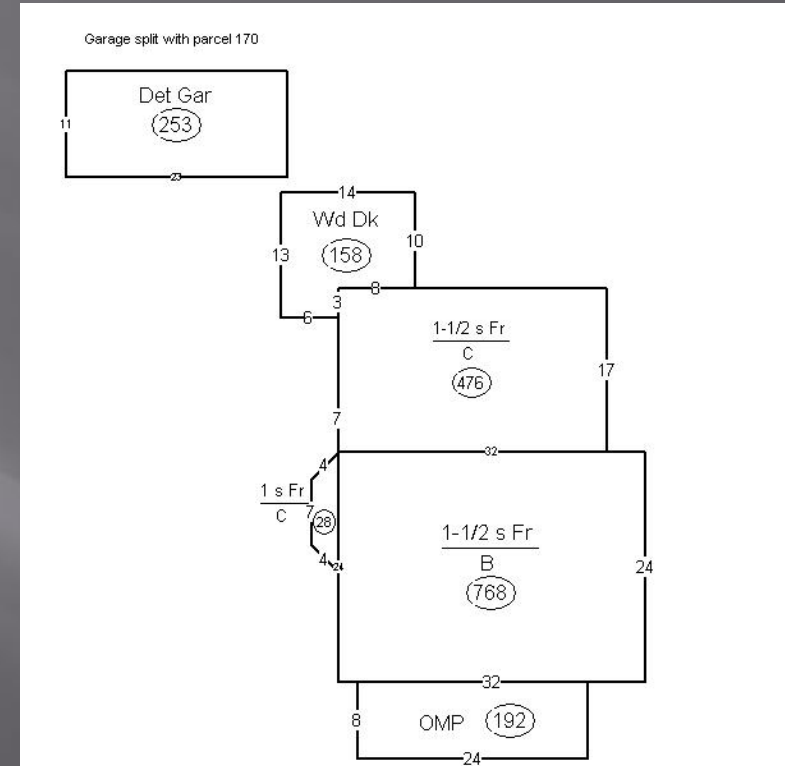
Built 1926

Sale Price:	\$ 510,000
Sale Date:	8/12/24
Per sf: (4386 sf.)	\$95.88 sf.

# Comparable Sale 2

317 Locust St

78.940.021.180



**Built 1920**

Sale Price: \$ 227,500

Sale Date: 5/9/23

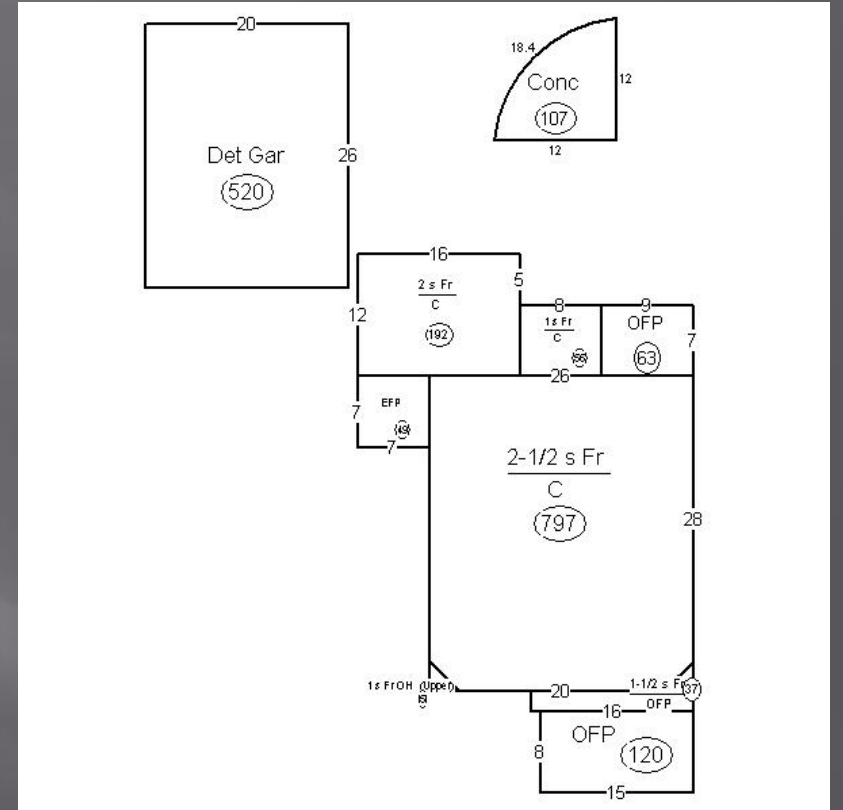
Per sf: (2272 sf.) \$92.87 sf.



# Comparable Sale 3

1005 Douglas Ave

78.900.001.040



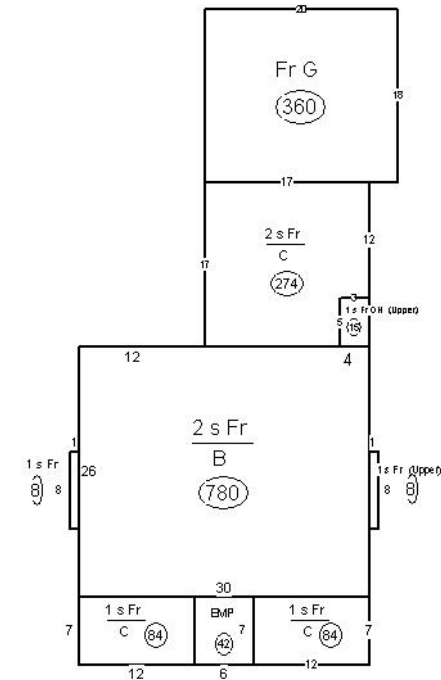
Built 1900

Sale Price:	\$ 300,000
Sale Date:	10/30/2024
Per sf: (2597 sf.)	\$107.70 sf.

## Comparable Sale 4

508 West 4 St

78.940.037.095



**Built 1920**

**Sale Price:**

**\$ 279,900**

**Sale Date:**

6/29/2023

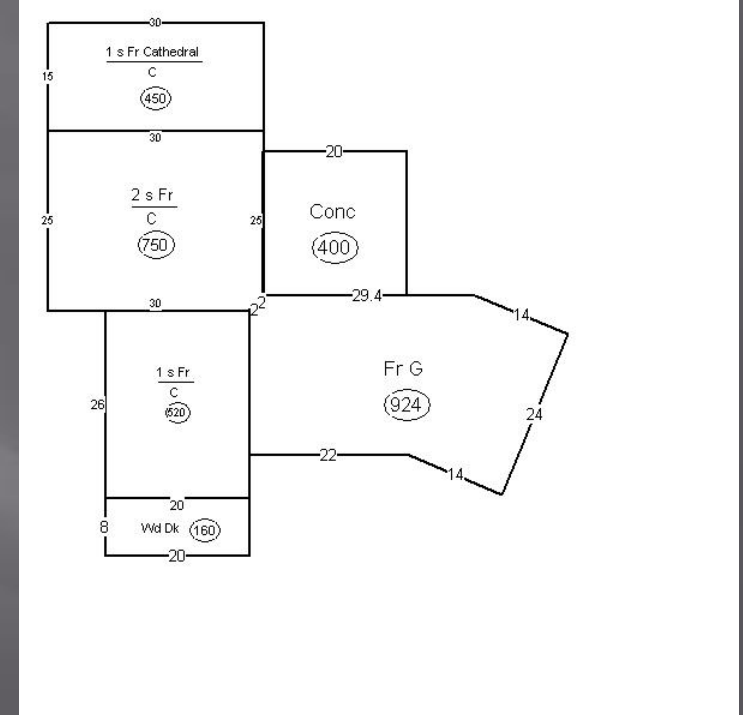
Per sf: (2307 sf.)

**\$112.62 sf.**

# Comparable Sale 5

614 West 12 St

78.210.002.200



**Built 1925**

Sale Price:

\$ 299,000

Sale Date:

03/01/2024

Per sf: (2470 sf.)

\$105.43 sf.

	Land	Improvement	Total
Requested Value	19,700	164,803	184,503
Year/History	Land	Improvement	Total
2025	\$ 19,700.00	\$ 278,000.00	\$ 297,700.00
2024	\$ 19,700.00	\$ 272,400.00	\$ 292,100.00
2023	\$ 19,700.00	\$ 242,700.00	\$ 262,400.00
2022	\$ 19,700.00	\$ 179,900.00	\$ 199,600.00
2021	\$ 19,700.00	\$ 179,900.00	\$ 199,600.00
2020	\$ 19,700.00	\$ 179,900.00	\$ 199,600.00
2019	\$ 19,700.00	\$ 179,900.00	\$ 199,600.00
2018	\$ 19,700.00	\$ 179,900.00	\$ 199,600.00
2017	\$ 19,700.00	\$ 183,700.00	\$ 203,400.00
2016	\$ 19,700.00	\$ 175,100.00	\$ 194,800.00
2015	\$ 19,300.00	\$ 175,100.00	\$ 194,400.00
2014	\$ 19,300.00	\$ 187,600.00	\$ 206,900.00
2013	\$ 18,600.00	\$ 164,300.00	\$ 182,900.00
2012	\$ 15,000.00	\$ 151,500.00	\$ 166,500.00



# Summary:

900 West 3<sup>rd</sup> St  
78.910.018.100

*Subject:* \$76.38 sf.

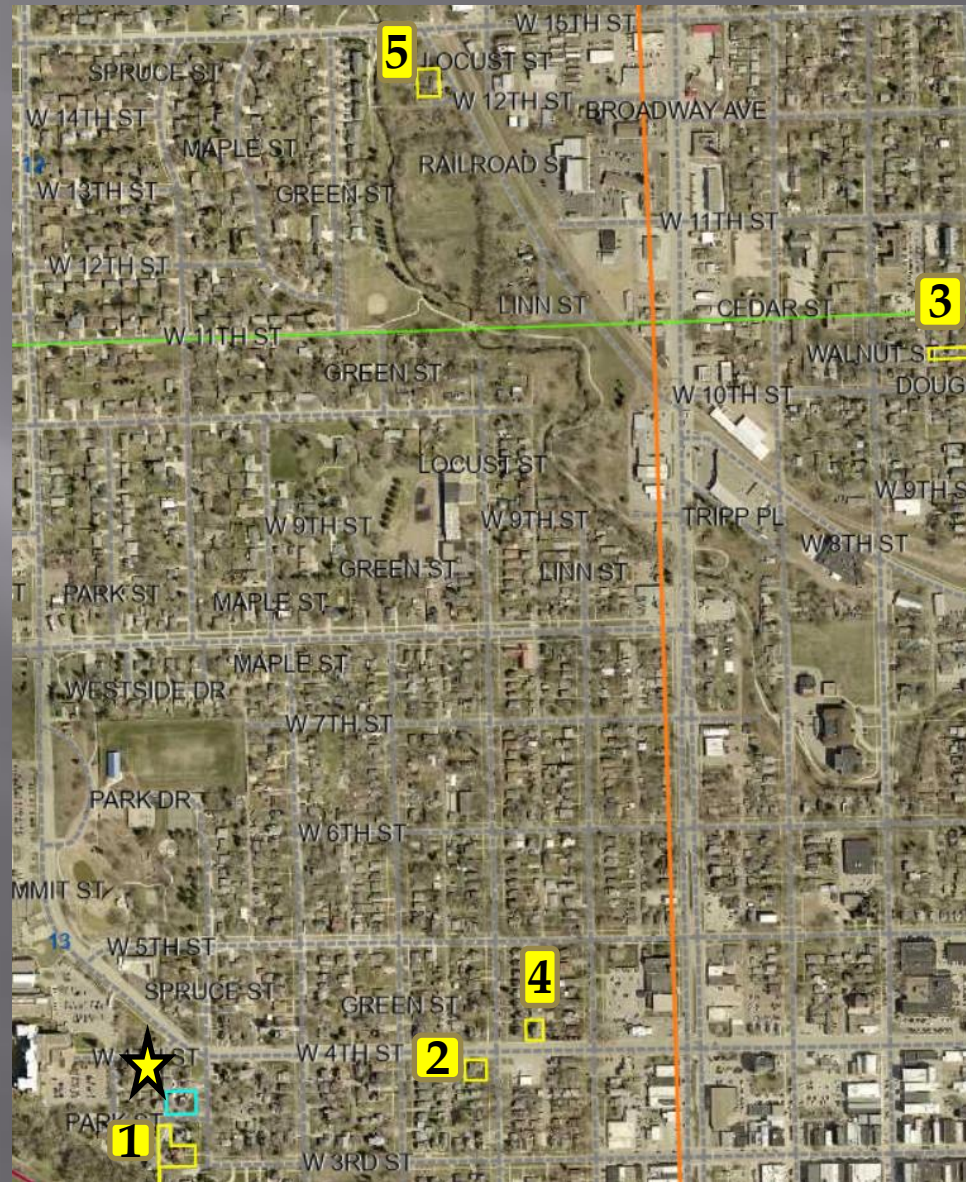
**Sale 1:** \$95.88 sf.

**Sale 2:** \$92.87 sf.

**Sale 3:** \$107.70 sf.

**Sale 4:** \$112.62 sf.

**Sale 5:** \$105.43 sf.

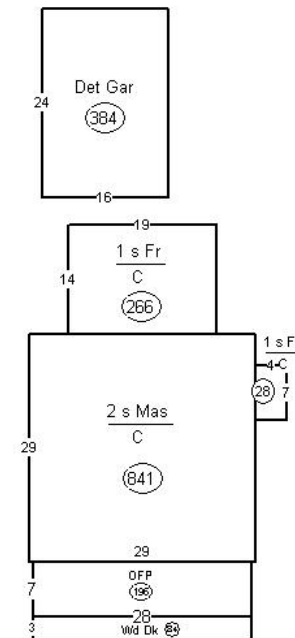




# Heatherly Comp 1

508 Walnut St

78.790.050.050



Sale Price:	\$ 120,000
Sale Date:	11/20/24
Per sf: (1976 sf.)	\$54.35 sf.

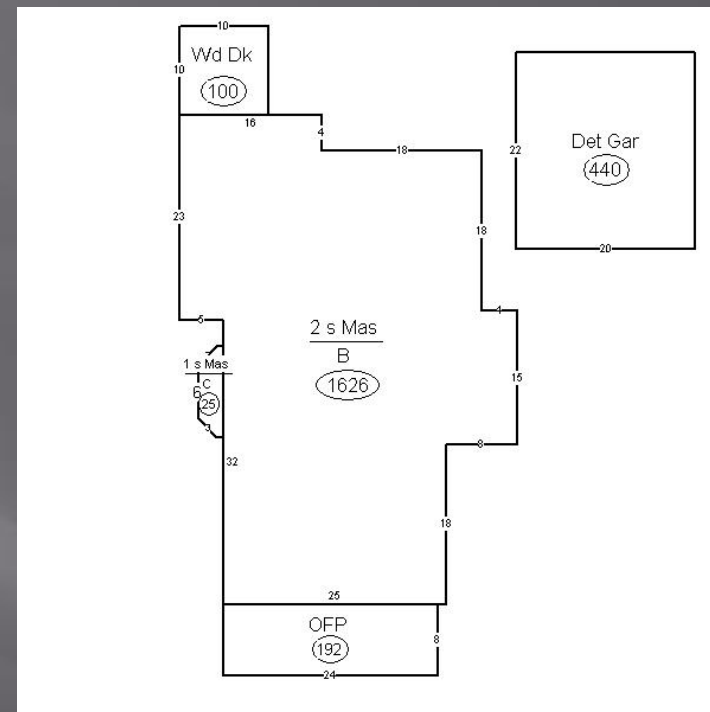
**Built 1880**

Land Value	\$ 12,200
Structure Value	<u>\$99,400</u>
Assessed Value	\$111,600
Per sf: (1976 sf.)	\$50.10 sf.

# Heatherly Comp 2

1017 Douglas Ave

78.820.001.190



**Built 1873**

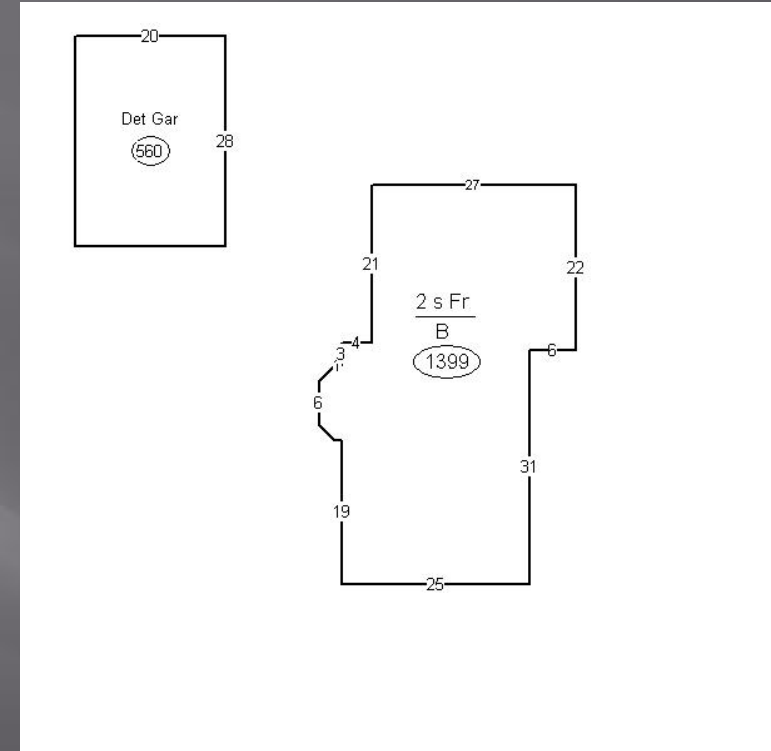
Sale Price:	\$ 85,000
Sale Date:	7/12/24
Per sf: (3277 sf.)	\$21.33 sf

Land Value	\$ 14,100
Structure Value	<u>\$156,900</u>
Assessed Value	\$171,000
Per sf: (3277 sf.)	\$47.57 sf.

# Heatherly Comp 3

417 Maple St

78.940.040.180



Sale Price:	\$ 100,000
Sale Date:	3/10/2023
Per sf: (2798 sf.)	\$28.31 sf

**Built 1870**

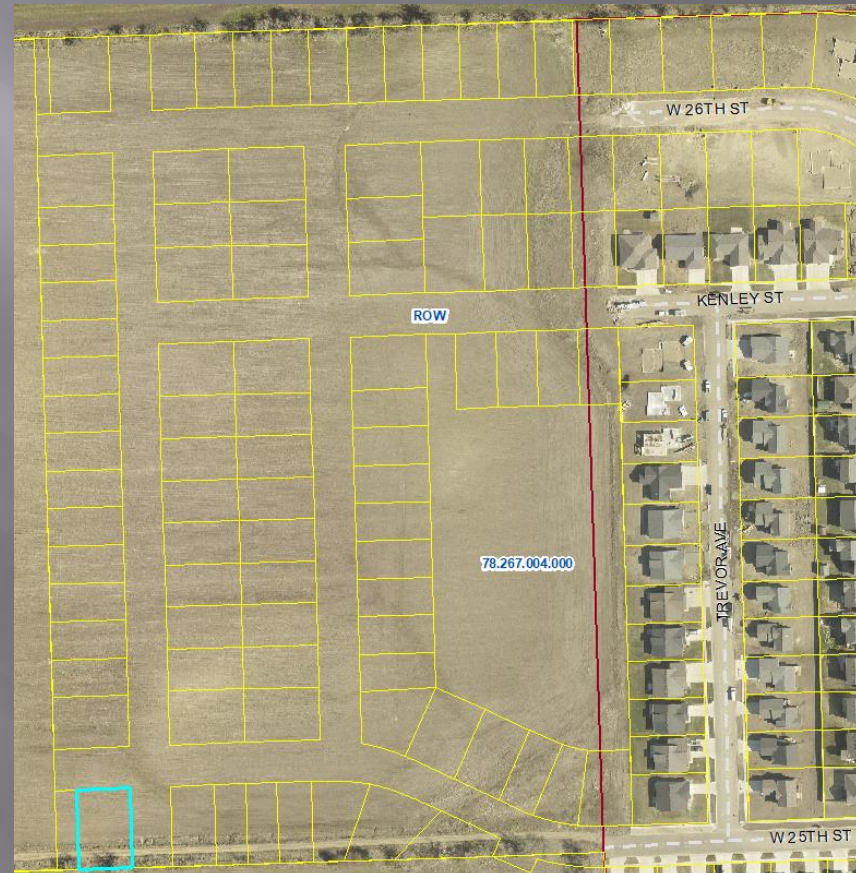
Land Value	\$ 18,700
Structure Value	<u>\$150,400</u>
Assessed Value	\$169,100
Per sf: (2798 sf.)	\$53.00 sf.



# Yankton Thrive

78.267.009.010

Intent to Raise



## Original Assessment

Land Value	<u>\$ 0</u>
Assessed Value	\$ 0

## Assessor's Recommendation

Land Value	<u>\$28,700</u>
Assessed Value	\$28,700

# Consolidated Agrees

Parcel #	Owner	Starting Value Class #1	Starting Value Class #2	Assessor's Recommendation Class #1	Assessor's Recommendation Class #2	Reason
78.240.084.030	John P Blackburn	NAD	NAD1	NAD	NAD1	Over Market Value
		\$9,700	\$127,100	\$9,700	\$116,500	
78.355.001.001	David & Sarah Carda	NADO	NAD1O	NADO	NAD1O	Depreciation & Obsolescence
		\$96,100	\$739,300	\$96,100	\$554,400	
78.650.002.010	Multi-Center Investments	NADC	NADC2	NADC	NADC2	Income Approach
		\$719,900	\$2,787,400	\$719,900	\$1,380,100	
78.760.009.030	John P Blackburn	NAD	NAD1	NAD	NAD1	Over Market Value
		\$19,800	\$130,000	\$19,800	\$126,900	
78.790.074.180	Roger Lyle	NAD	NAD1	NAD	NAD1	Fire Damage
		\$16,900	\$50,500	\$16,900	\$0	
78.817.005.005	Brett & Connie Casanova	NADO	NAD1O	NADO	NAD1O	Clerical Error
		\$23,000	\$225,500	\$23,000	\$209,000	

# Agenda

## Yankton County Board of Equalization

10:20 AM, Tuesday, April 22, 2025

Commission Chamber

Yankton County Government Center

Meeting chaired  
by:

John Marquardt, Chair

10:20 AM

01 Call to order:

\_\_\_\_\_ Wanda Howey-Fox \_\_\_\_\_ Dan Klimisch \_\_\_\_\_ John Marquardt

02 Roll Call:

\_\_\_\_\_ Ryan Heine \_\_\_\_\_ Don Kettering

### AGENDA ITEMS – TIMES ARE APPROXIMATE

\*INDICATES APPELLANT AGREES WITH DOE RECOMMENDATION

No.

Time

Item Description

03

10:20 AM

Abstain  
Financial Conflict of Interest (SDCL 6-1-17)  
Non-Financial Interest-Must State Reason for  
Abstaining

Commissioner  
Marquardt

04

10:25 AM

Approval of Agenda

Public comment is a time for persons to address this body on any subject. No action may be taken on a matter raised under this item of the agenda until the matter itself has been specifically included on an agenda as an item upon which action will be taken. Each person has up to three minutes to speak. There shall be no personal attacks against the members of this body, county staff, individual, or organizations. The Chair has the authority to enforce this policy. Failure to adhere to these rules may result in forfeiture of the remaining speaking time.

Public Comment

05	10:30 AM	Campbell, Karla M Rev Living Trust – Parcel 09.021.200.750
06	10:40 AM	Wysuph, William B – Parcel 09.010.300.110
07	10:50 AM	Brown, Alison – Parcel 31.100.004.165
08	11:00 AM	Goeden, Monte – Parcel 09.008.200.354
09	11:10 AM	Hastings Filters Inc – Parcel 05.009.100.305
10	11:20 AM	Board Decisions
11		Bohnet, Bradley A – Parcel 09.004.400.312* Blackburn, John P – Parcel 09.018.700.111* Gleich, Robert J – Parcel 13.003.400.500*
12	11:25 AM	Tax Freeze, Veteran's Exemption, Paraplegic, Exemptions
13	11:30 AM	Public Comment

# YANKTON COUNTY BOARD OF EQUALIZATION

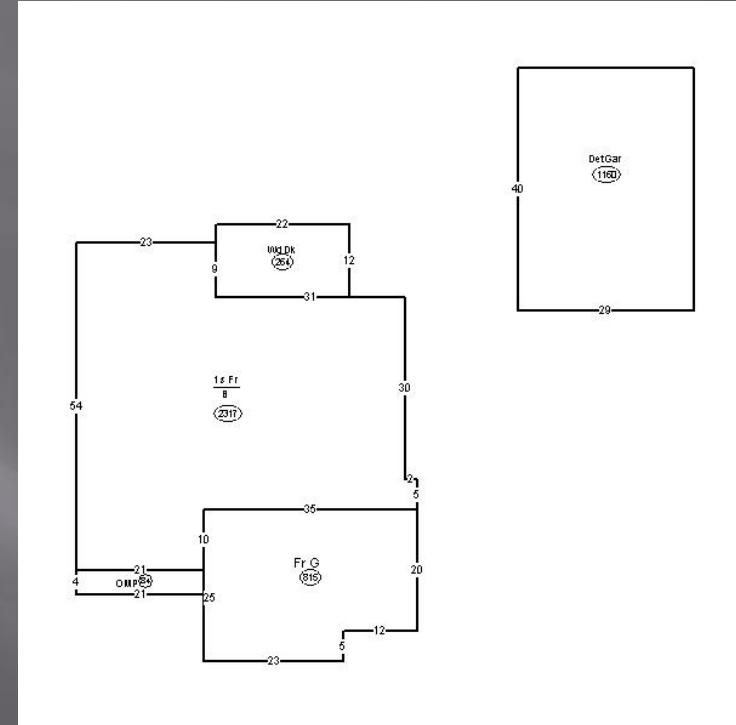
- ▣ April 17, 2025 – 12:15 PM
- ▣ Commission Chambers
- ▣ Yankton County Government Center





# Karla M Campbell Rev Living Trust

211 Tulip Ln  
09.021.200.750



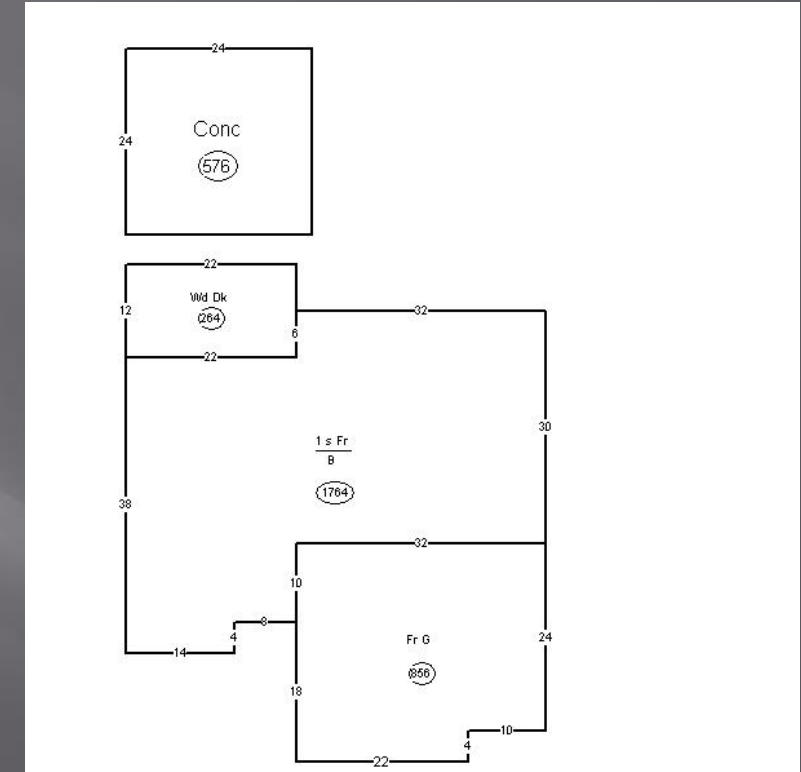
**Built 2021**

Land Value	\$ 43,500
Structure Value	<u>\$510,700</u>
Assessed Value	\$554,200
Per sf: (2317 sf.)	<b>\$210.19 sf.</b>

# Comparable Sale 1

401 Tulip Ln

09.021.200.690

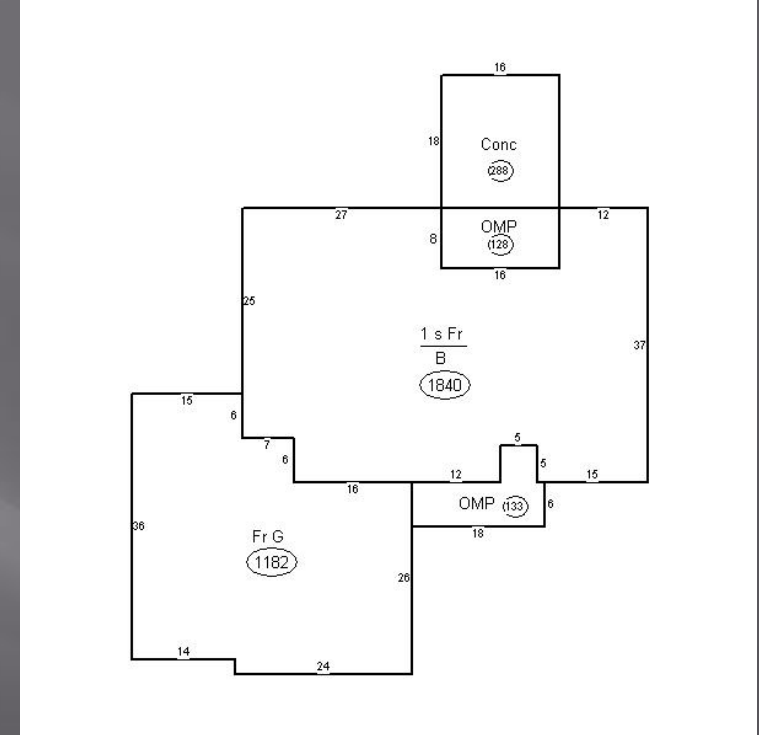


**Built 2020**

Sale Price:	\$ 527,450
Sale Date:	4/15/2024
Per sf: (1764 sf.)	\$275.77 sf

# Comparable Sale 2

306 Tulip Ln  
09.021.200.550

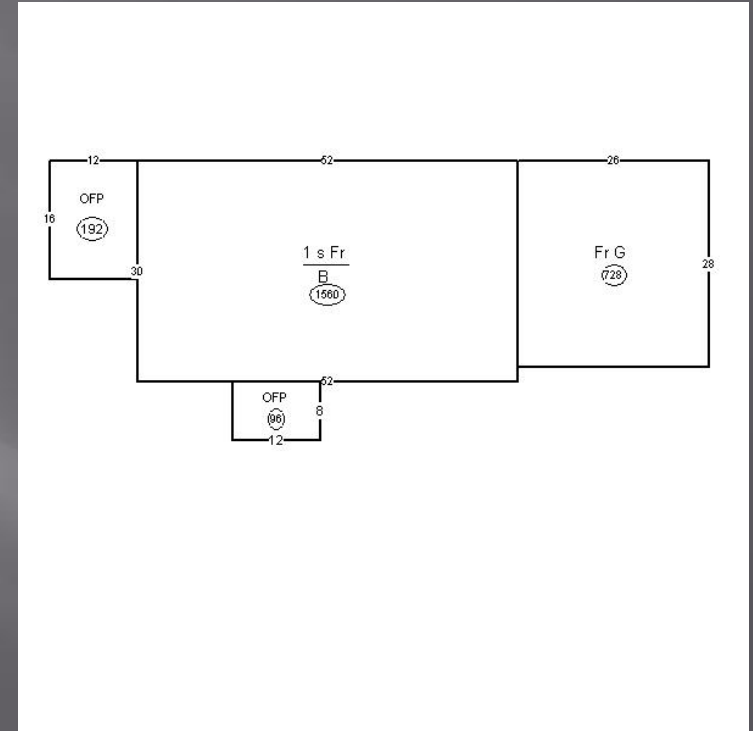


**Built 2023**

Sale Price:	\$ 466,000
Sale Date:	12/22/2023
Per sf: (1840 sf.)	\$230.98 sf.

# Comparable Sale 3

306 Lilly Ln  
09.021.200.400

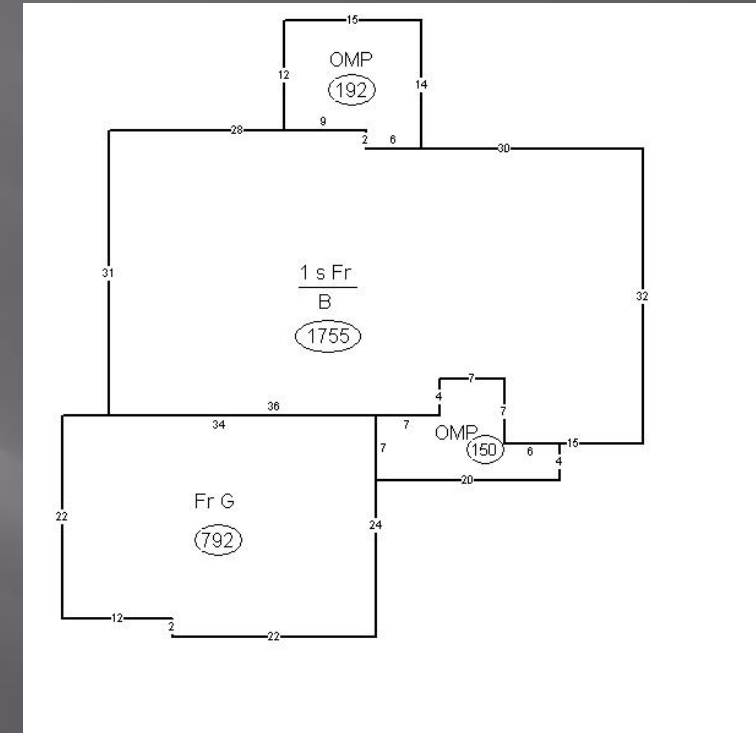


**Built 2015**

Sale Price:	\$ 389,000
Sale Date:	5/9/2024
Per sf: (1560 sf.)	\$223.08 sf.

# Comparable Sale 4

302 Lilac Ln  
09.021.200.280



Built 2022

Sale Price:	\$ 577,000.
Sale Date:	9/12/23
Per sf: (1755 sf.)	\$306.55 sf.



# Summary:

211 Tulip Ln.  
09.021.200.750

*Subject: \$210.19 sf.*

Sale 1: \$275.77 sf.

Sale 2: \$230.98 sf.

Sale 3: \$223.08 sf.

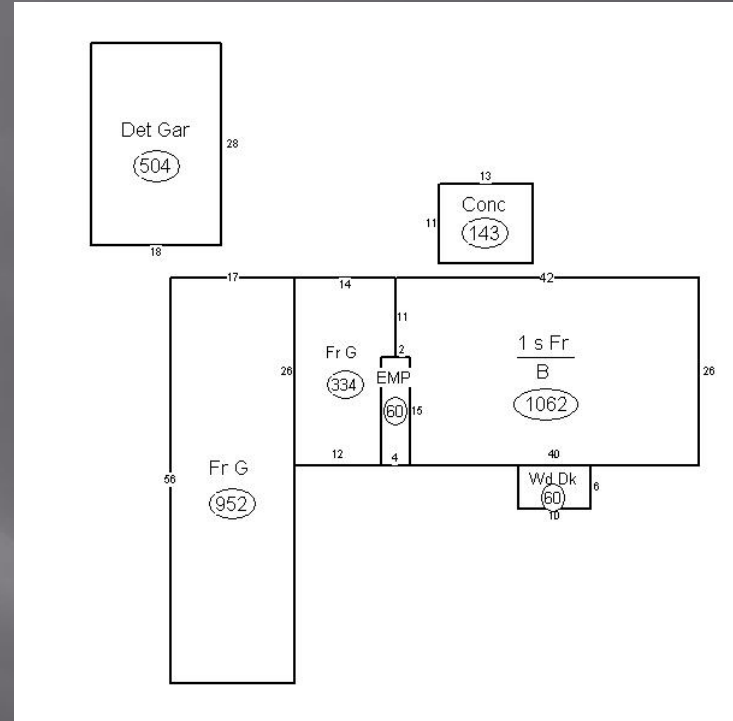
Sale 4: \$306.55 sf.



# William B. Wysuph

3206 West 11th St.

09.010.300.110



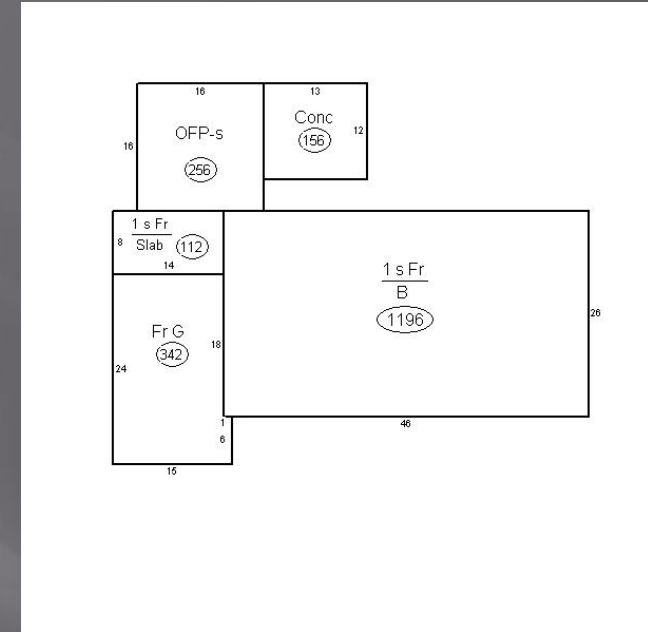
**Built 1967**

Land Value	\$ 85,000
Structure Value	<u>\$154,900</u>
Assessed Value	\$239,900
Per sf: (1062 sf.)	<b>\$119.02 sf.</b>

# Comparable Sale 1

106 Case St.

09.022.700.320



**Built 1965**

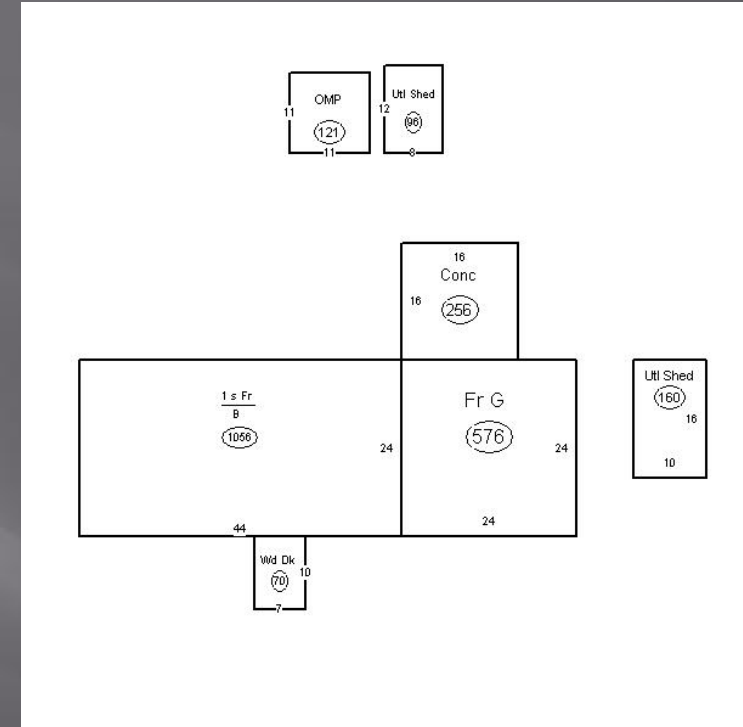
Sale Price:	\$ 230,000
Sale Date:	12/20/24
Per sf: (1308 sf.)	\$156.73 sf



# Comparable Sale 2

115 Wayne St.

09.022.700.108



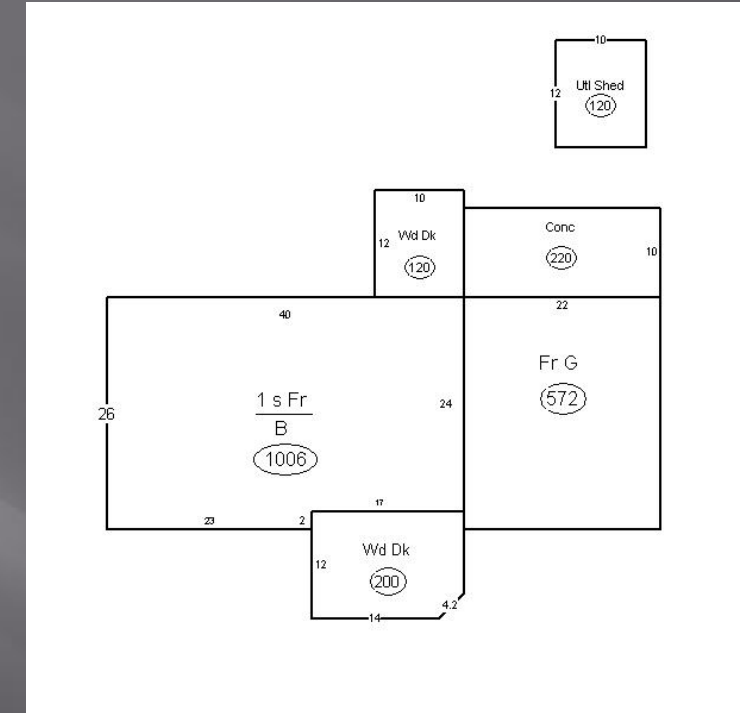
**Built 1977**

Sale Price:	\$ 227,000
Sale Date:	11/22/24
Per sf: (1056 sf.)	\$188.92 sf.

# Comparable Sale 3

106 Forestview Dr.

09.015.500.118



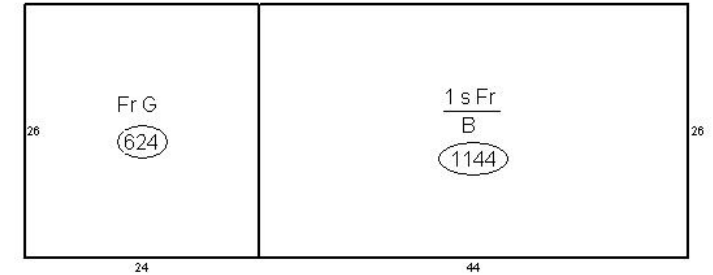
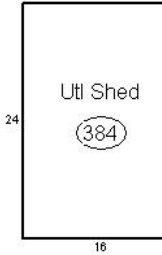
**Built 1978**

Sale Price:	\$ 265,000
Sale Date:	8/28/24
Per sf: (1006 sf.)	\$238.17 sf.

# Comparable Sale 4

3102 West 11 St

09.010.200.330



**Built 1967**

Sale Price:	\$ 300,000
Sale Date:	7/06/2023
<b>Per sf: (1144 sf.)</b>	<b>\$236.01 sf.</b>

# Summary:

3206 West 11th St  
09.010.300.110

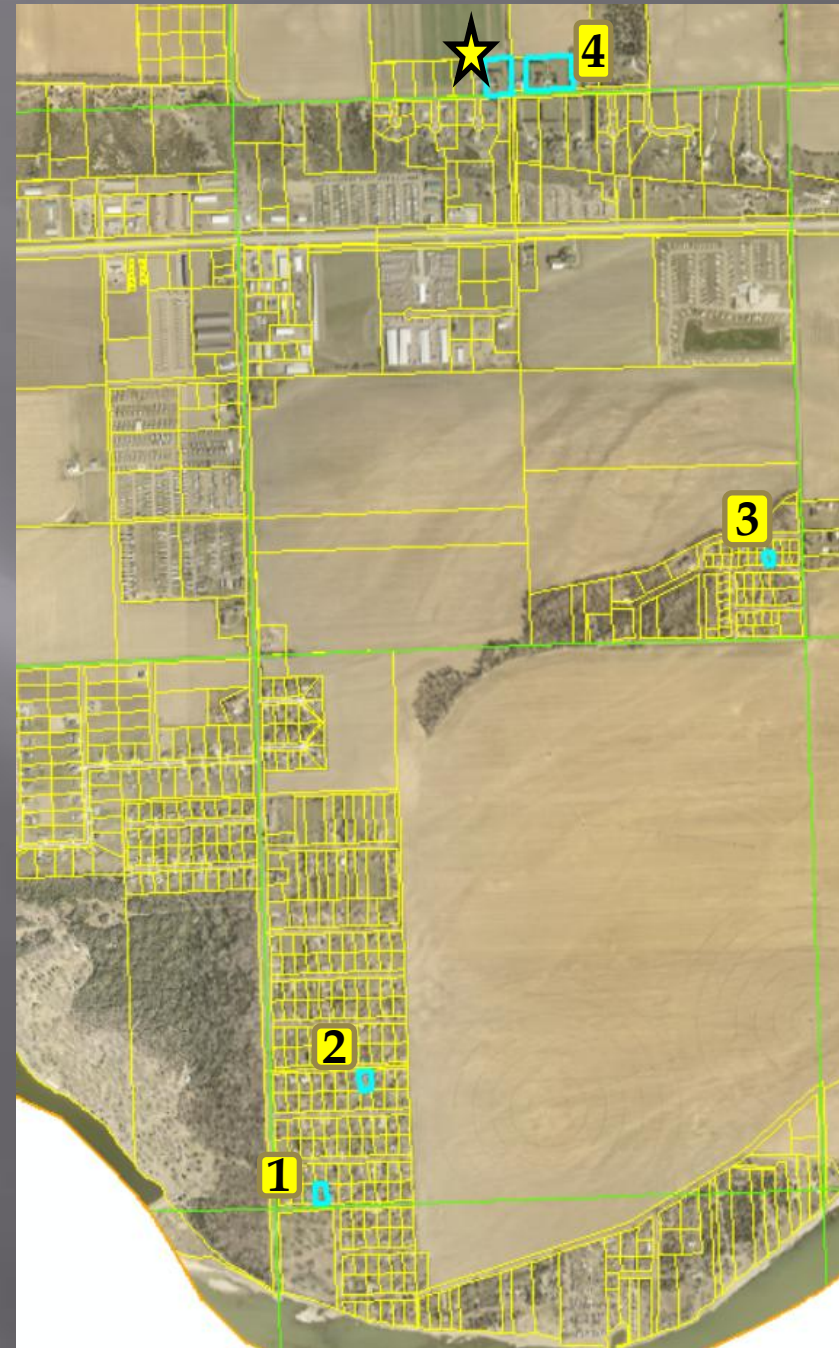
*Subject: \$119.02 sf.*

Sale 1: \$156.73 sf.

Sale 2: \$188.92 sf.

Sale 3: \$238.17 sf.

Sale 4: \$236.01 sf.

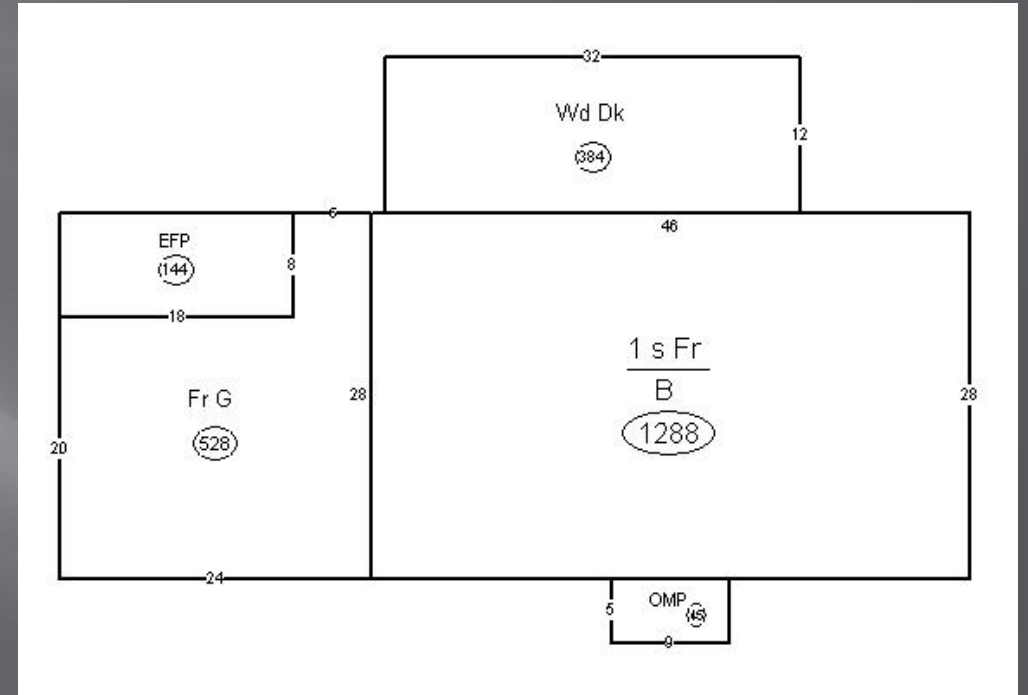




# Alison Brown

300 Merchant St

31.100.004.165



Built 1980

## Original Assessment & Recommendation:

Land Value	\$ 3,400
Structure Value	<u>\$245,600</u>
Assessed Value	\$249,000
Per sf: (1,288 sf.)	\$190.68 sf.

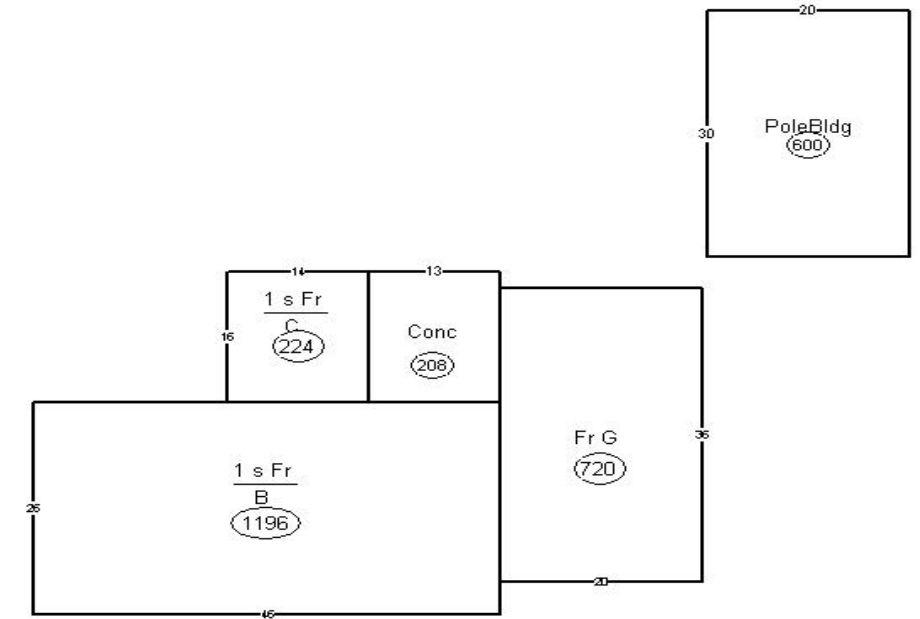
## Local Board Value:

Land Value	\$ 3,400
Structure Value	<u>\$180,000</u>
Assessed Value	\$183,400
Per sf: (1,288 sf.)	\$139.75 sf.

# Comparable Sale 1

309 Iverson St

31.300.002.050



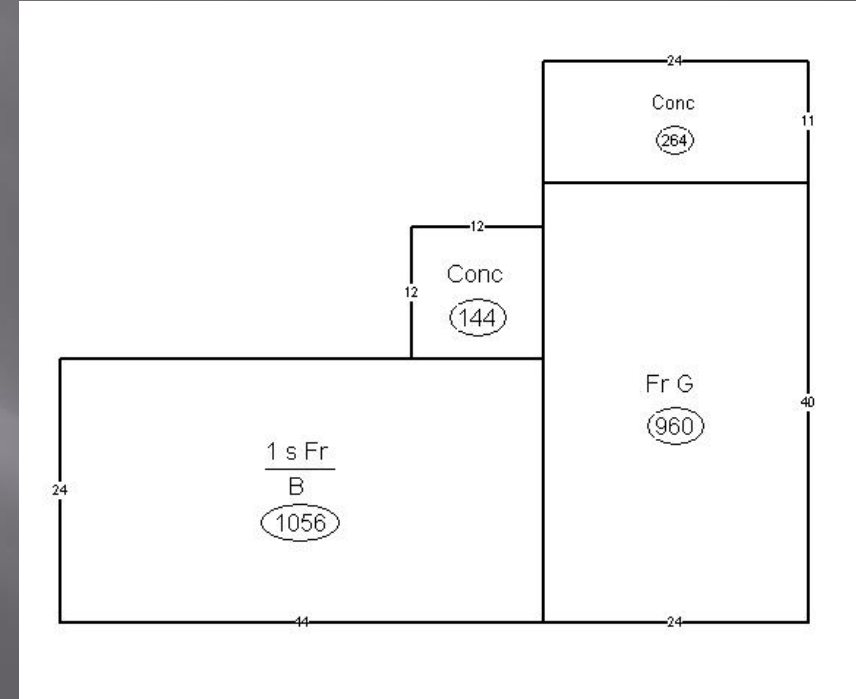
**Built 1976**

Sale Price:	\$ 289,000
Sale Date:	6/28/24
<b>Per sf: (1,420 sf.)</b>	<b>\$195.99 sf</b>

# Comparable Sale/Assessment 2

202 Merchant St

31.100.005.200



**Built 1976**

Sale Price:	\$ 215,000
Sale Date:	07/14/2023
Per sf: (1,056 sf.)	\$195.74 sf

Land Value	\$8,300
Structure Value	<u>\$212,000</u>
Total Value	\$220,300
Per SF: (1,056 sf.)	\$200.76 sf.



## Comparable Sale 3

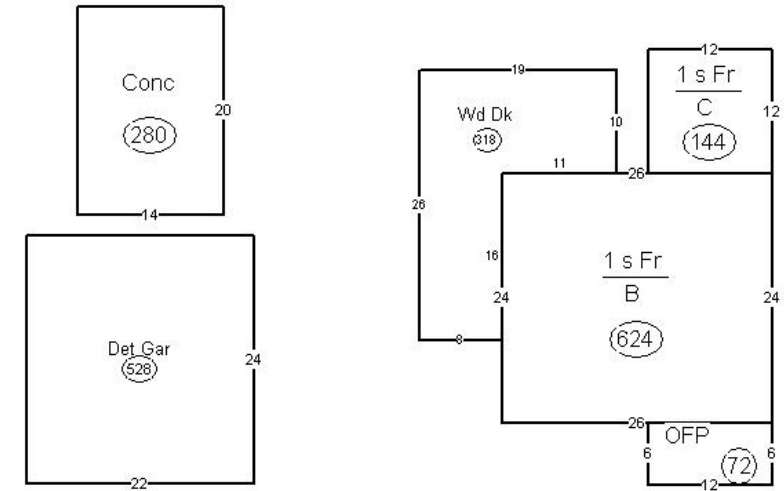
# 303 Washington St

31.100.016.070



05 05 2016

## Built 1920



**Sale Price:** \$ 169,900

**Sale Date:** 3/28/24

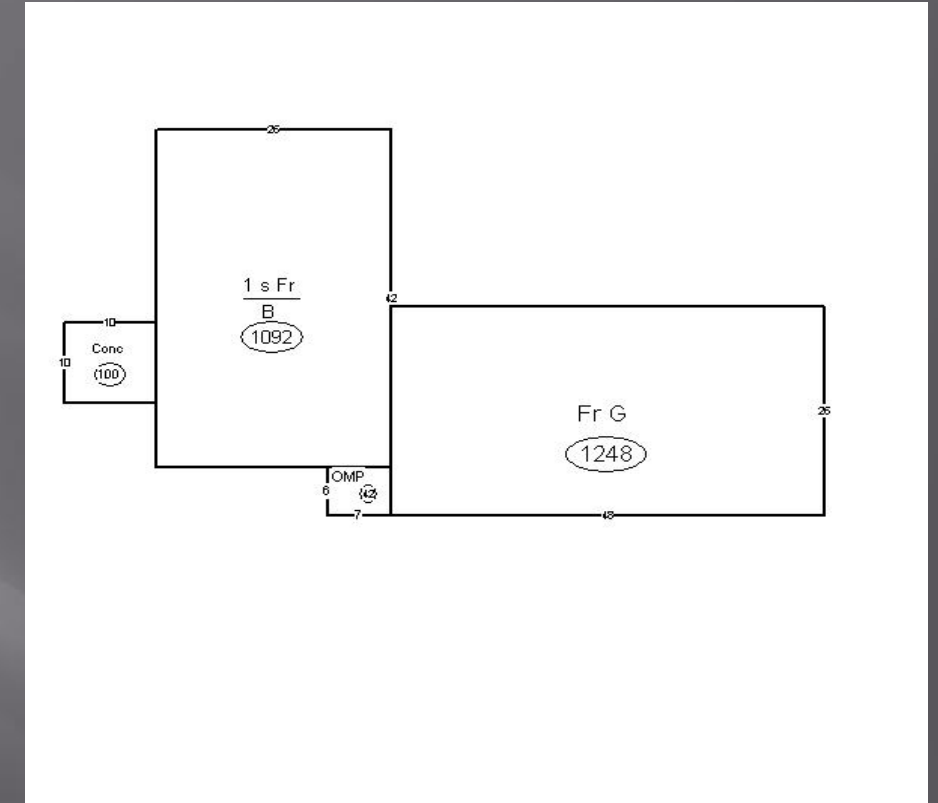
Per sf: (768 sf.) **\$195.05 sf**



# Comparable Assessment 1

804 Washington St

31.300.004.140



**Built 1975**

Land Value	\$10,500
Structure Value	<u>\$215,200</u>
Total Value	\$225,700
Per SF: (1,092 sf.)	\$197.06 sf.

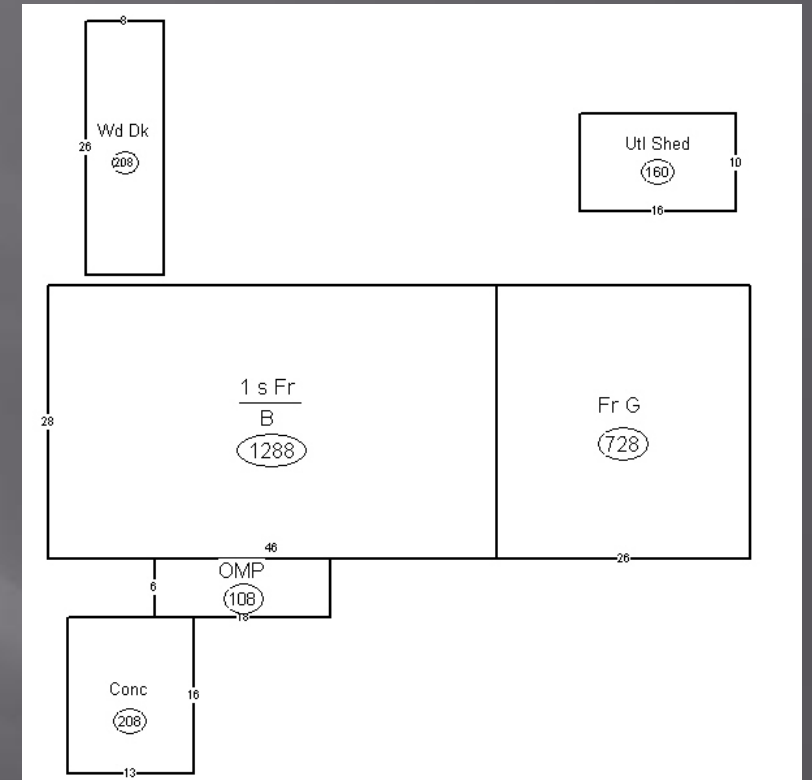
# Comparable Assessment 2

504 McCook St  
31.570.001.010



**Built 1978**

Land Value	\$ 8,500
Structure Value	<u>\$241,100</u>
Assessed Value	\$249,600
Per sf: (1,822 sf.)	<b>\$186.88 sf.</b>





# Summary:

300 Merchant St  
31.100.004.165

*Subject:*

*Current:* \$190.68/sq

**Sale 1:** \$195.99/sf.

**Sale 2:** \$195.74/sf.

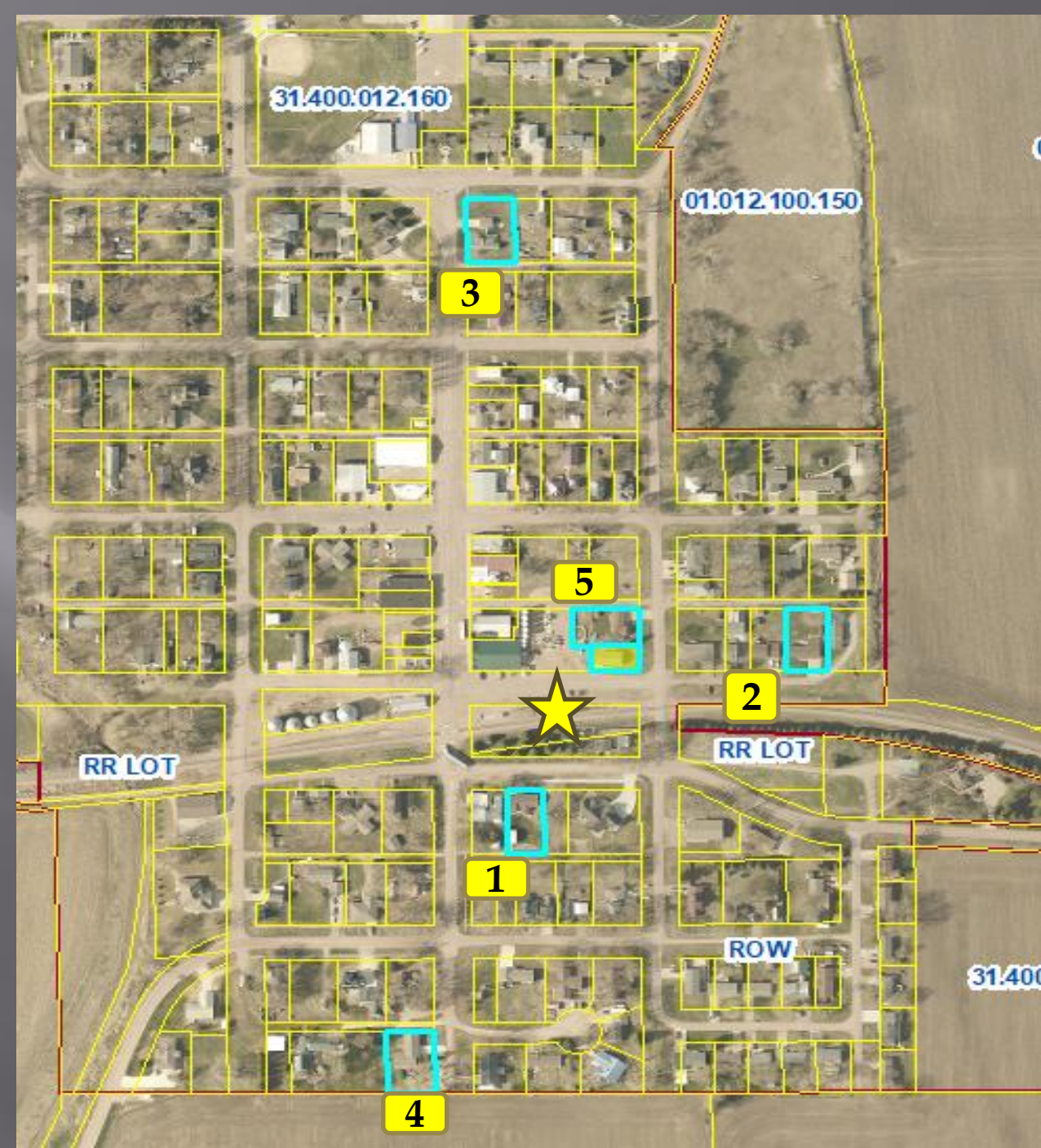
**Sale 3:** \$195.05/sf.

**Comparable**

**Assessment 1:** \$197.06/sf.

**Comparable**

**Assessment 2:** \$186.88/sf.



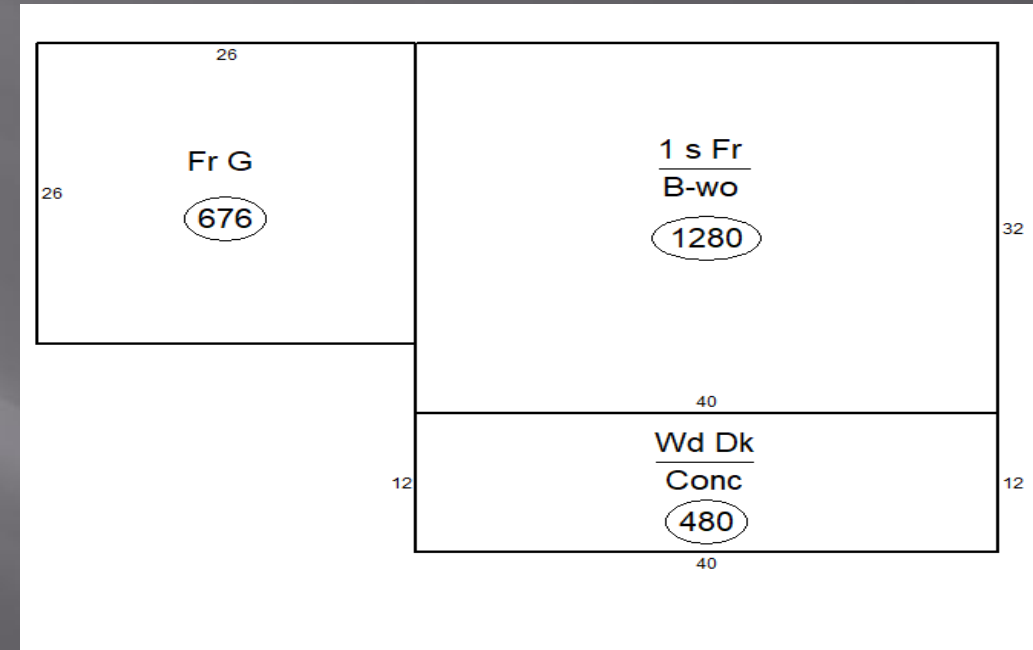
# Monte Goeden

293 Marina Dell Ave

09.008.200.354



**Built 1991**



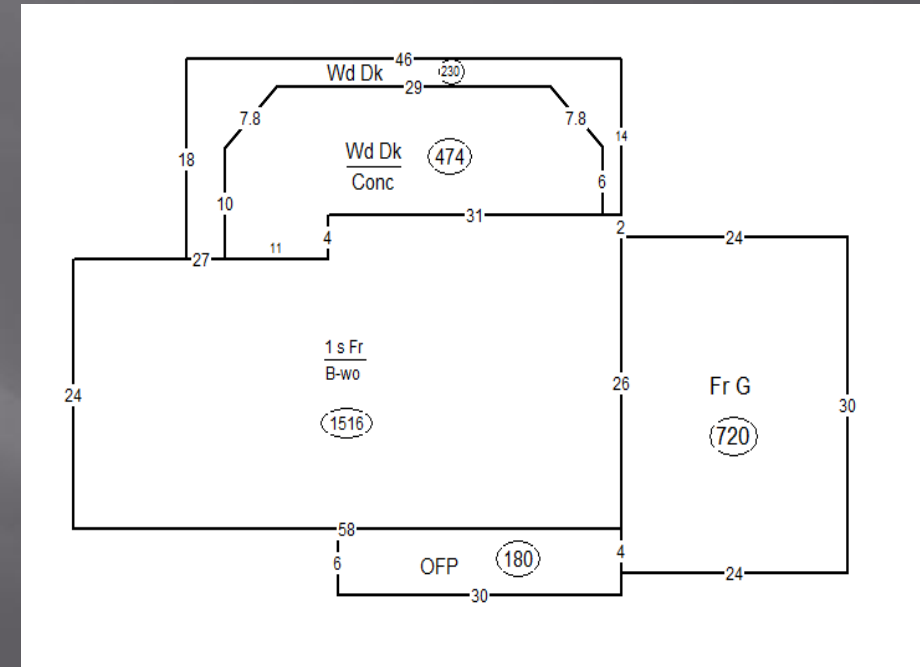
Land Value	\$ 90,000
Structure Value	<u>\$248,100</u>
Assessed Value	\$338,100
<b>Per sf: (1,280sf.)</b>	<b>\$193.83</b>



# Comparable Sale 1

105 Okie Dokie Ln

09.018.100.116



Built 2017

Sale Price:	\$ 650,000
Sale Date:	09/24/2024
Per sf: (1,516sf.)	\$ 371.83

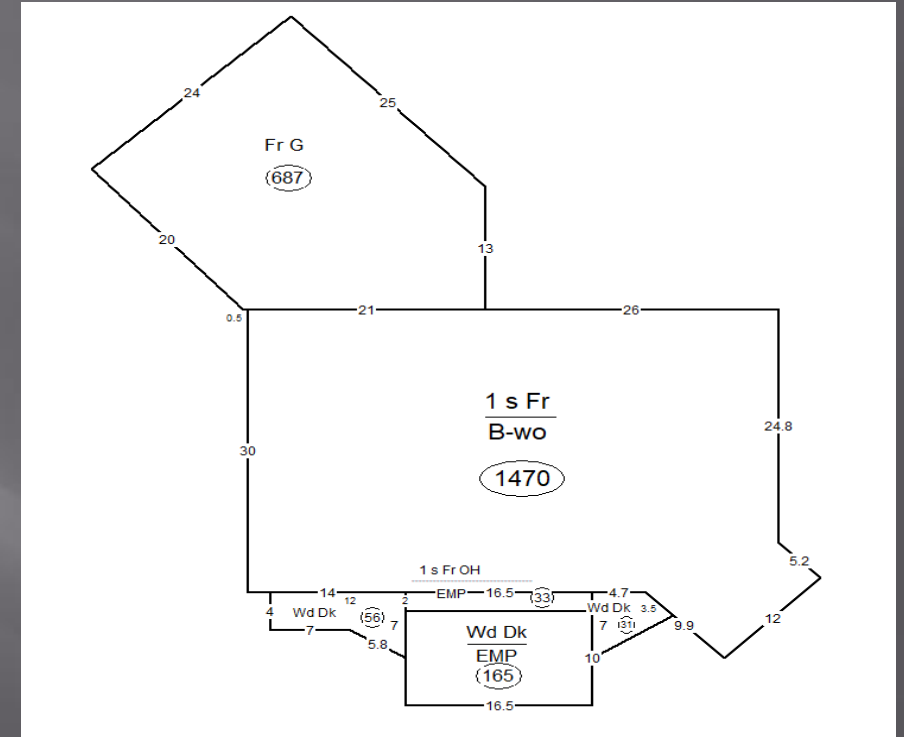
# Comparable Sale 2

108 Calumet Dr

09.018.400.418



**Built 2000**

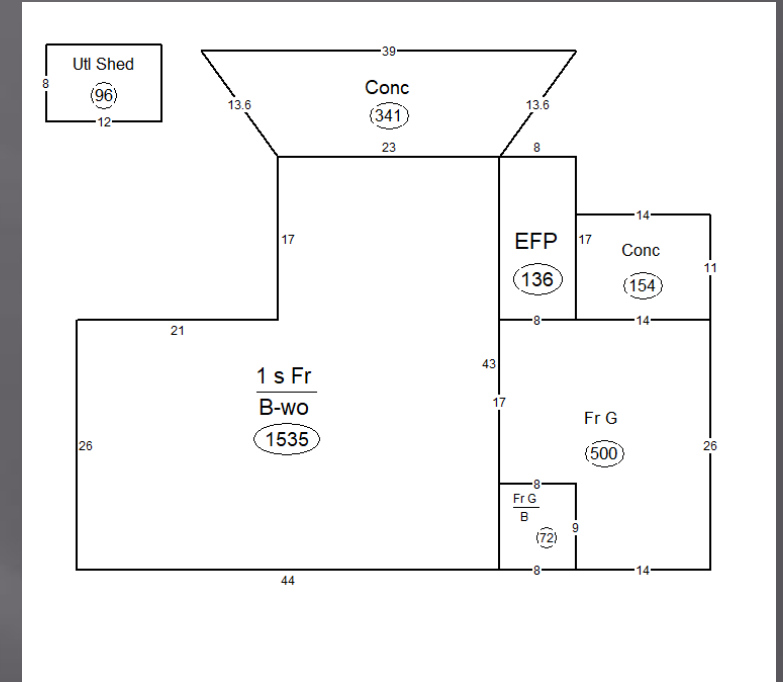


Sale Price:	\$ 640,000
Sale Date:	07/26/2023
Per sf: (1,503sf.)	\$ 331.27

# Comparable Sale 3

43137 SD HWY 52

13.014.500.060



Built 2007

Sale Price:	\$ 400,000
Sale Date:	10/26/2023
Per sf: (1,535sf.)	\$ 239.93



# Summary:

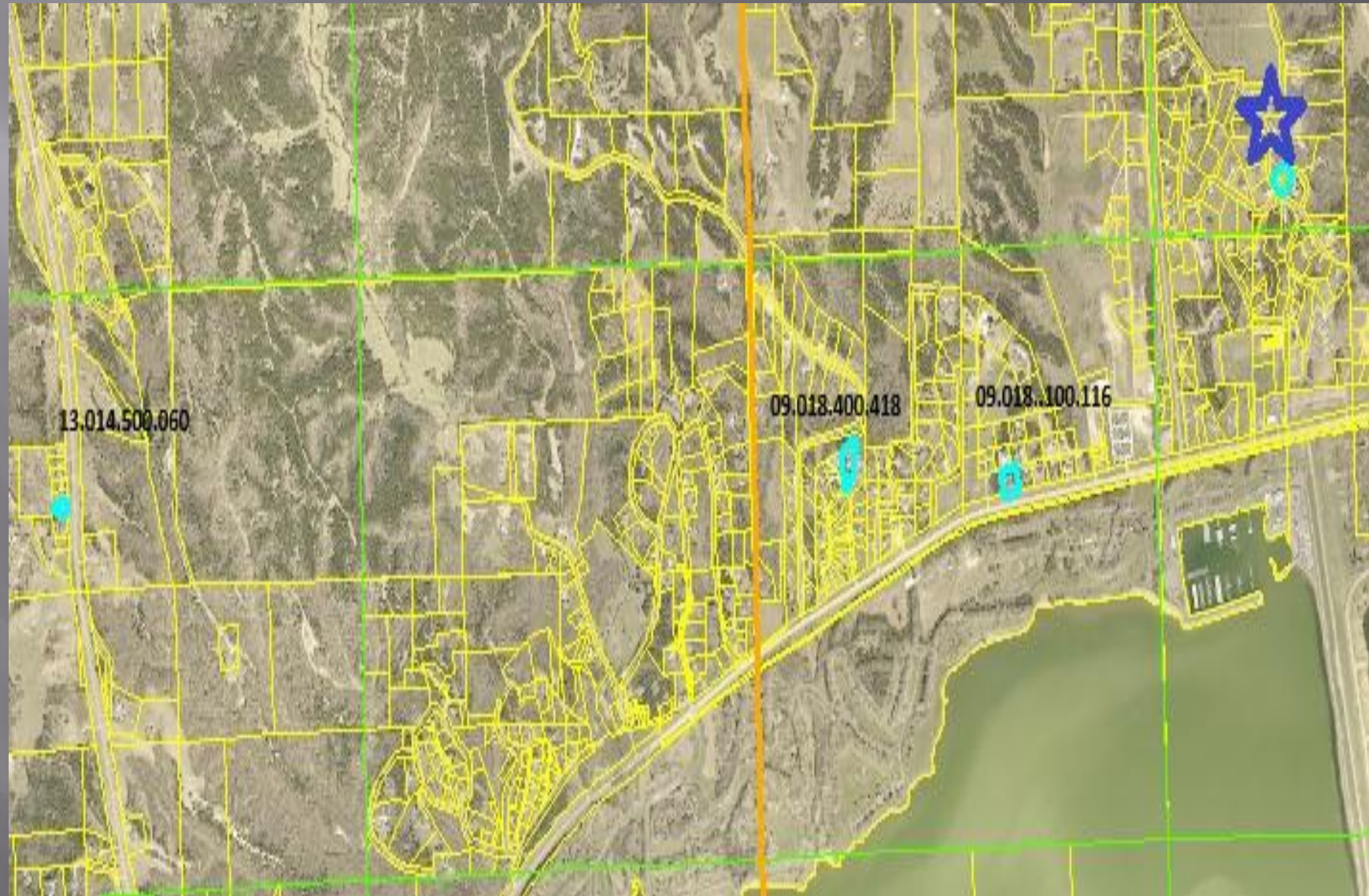
293 Marina Dell Ave  
09.008.200.354

*Subject:*  
*Current:*           \$ 193.83/sq

**Sale 1:**               \$371.83/sq

**Sale 2:**               \$331.27/sq

**Sale 3:**               \$239.93/sq

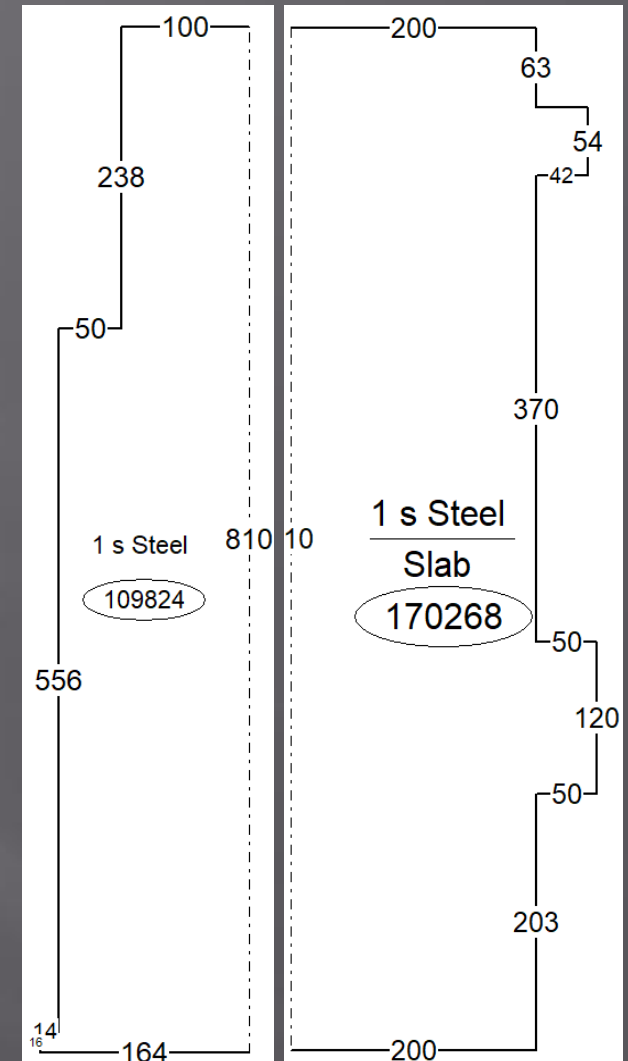




# Hastings Filters Inc

1901 Hastings Dr  
05.009.100.305

Built 1984/1997/2012



Board Value 2024

2025

Land Value	\$ 99,300
Structure Value	<u>\$7,872,200</u>
Assessed Value	\$7,971,500
Per sf: (280,092 sf.)	\$ 28.10 sf.

Land Value	\$ 99,300
Structure Value	<u>\$8,826,800</u>
Assessed Value	\$8,926,100
Per sf: (280,092 sf.)	\$ 31.51 sf.

# Comparable Sale 1

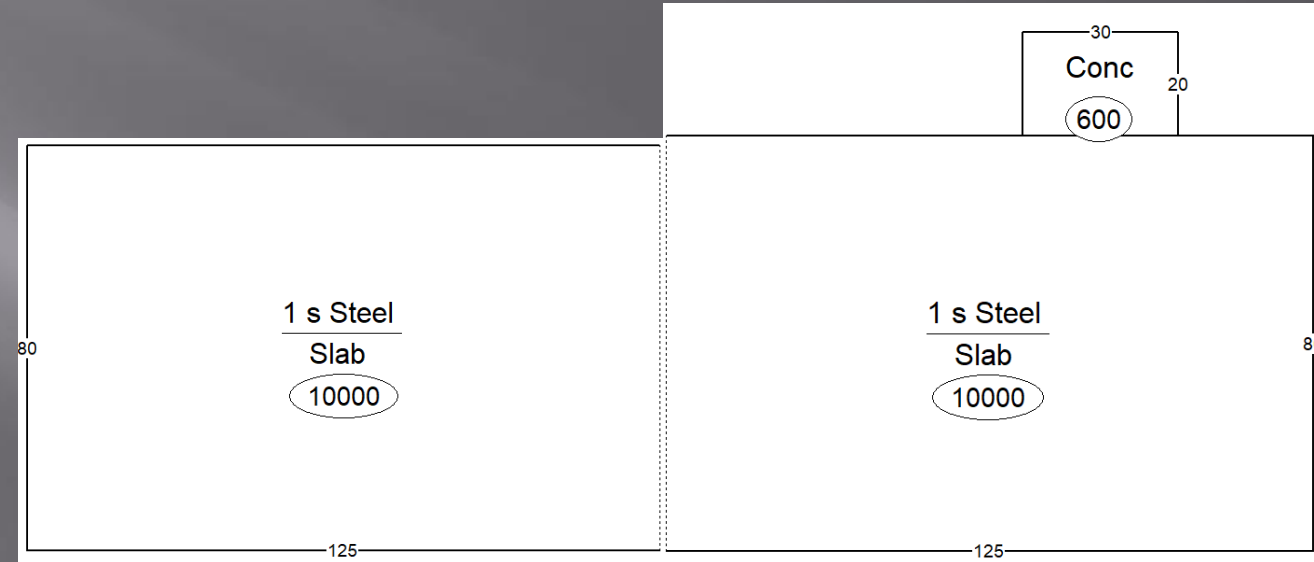
1300 West 21<sup>st</sup> St

78.990.012.241



**Built**  
**2002/2008**

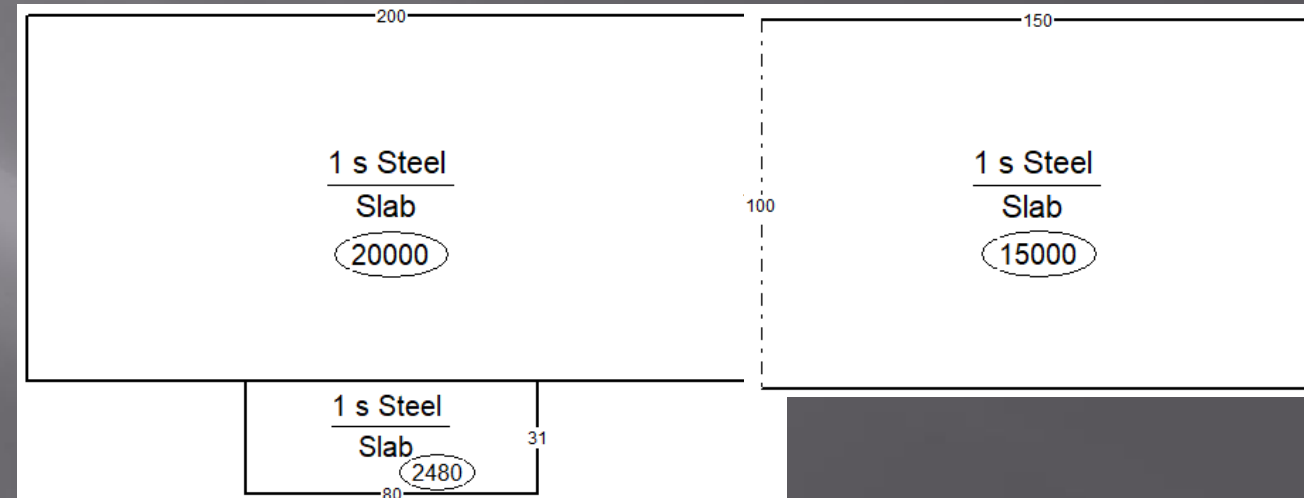
Sale Price:	\$ 1,600,000
Sale Date:	07/25/2023
Per sf: (20,000 sf.)	<b>\$77.55 sf</b>



# Comparable Sale 2

1102 West 21<sup>st</sup> St

78.990.012.232



**Built**  
**1993/2003**

Sale Price:	\$ 2,800,000
Sale Date:	11/15/2022
<b>Per sf: (37,480 sf.)</b>	<b>\$73.08 sf</b>

# Comparable Sale 3

LT 1 EAST SIDE INDUSTRIAL PARK

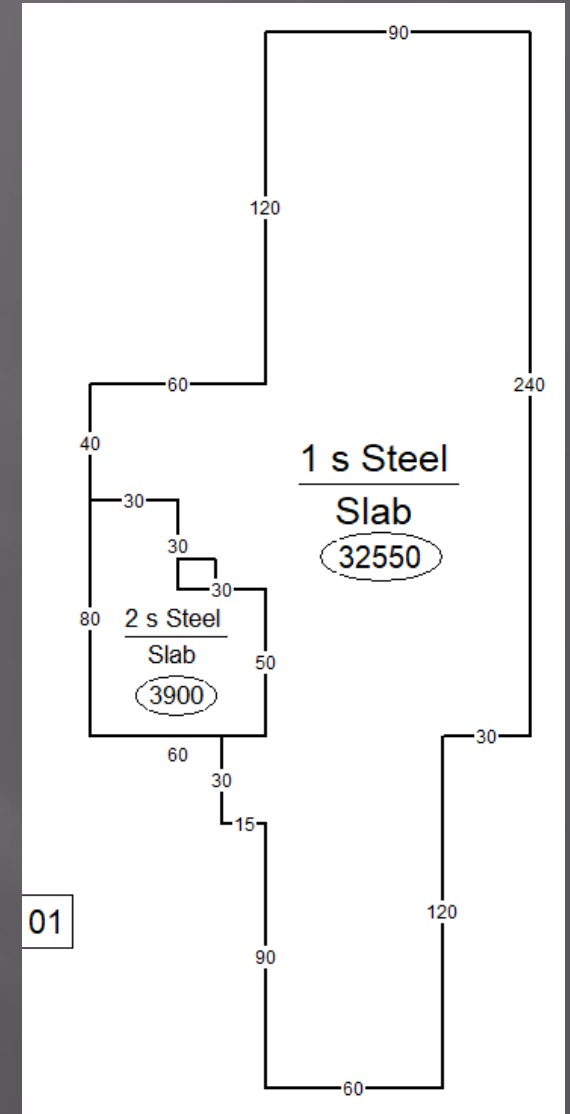
78.179.000.100



Built 2011

Land Value	\$ 124,300
Structure Value	<u>\$2,009,700</u>
Assessed Value	\$2,134,000
Per sf: (40,480 sf.)	\$49.65 sf.

Sale Price:	\$ 1,872,000
Sale Date:	04/30/2015
Per sf: (40,480 sf.)	\$43.17 sf

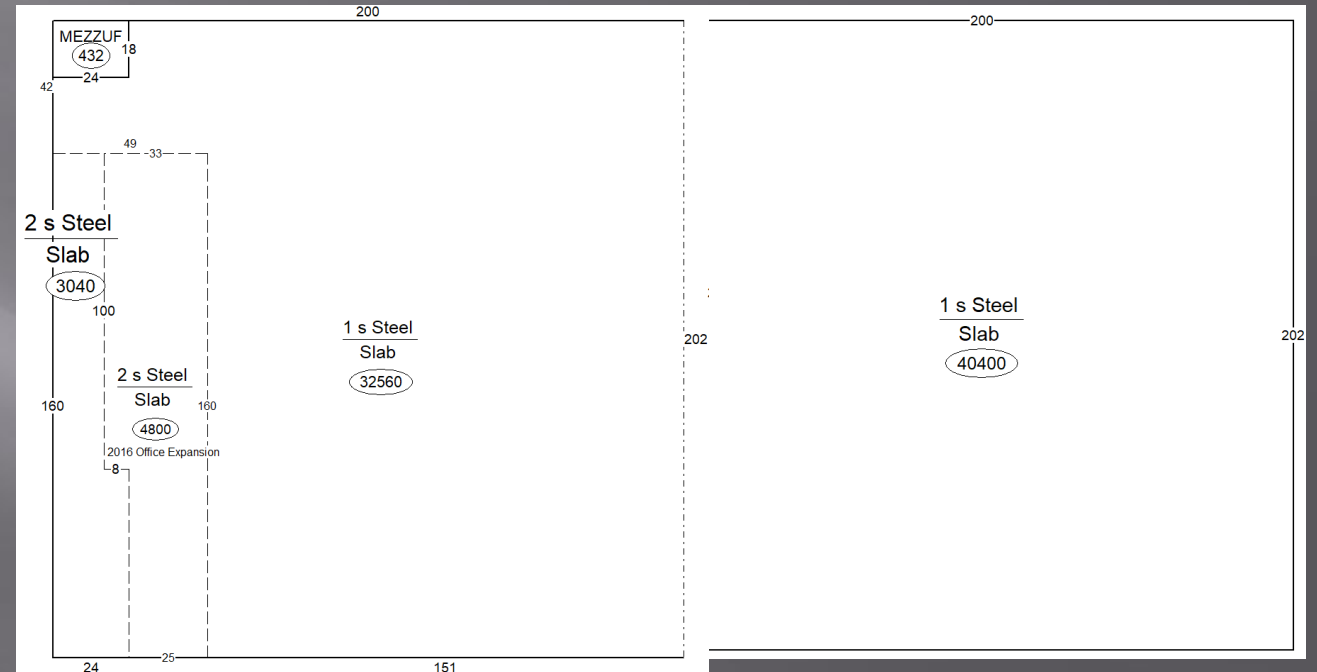




# Comparable Assessment 1

2209 Kellen Gross Dr

78.990.012.240



Built 2001/2015

Land Value	\$ 66,100
Structure Value	<u>\$3,984,200</u>
Assessed Value	\$4,050,300
Per sf: (88,640 sf.)	\$44.95 sf.

# Comparable Assessment 2

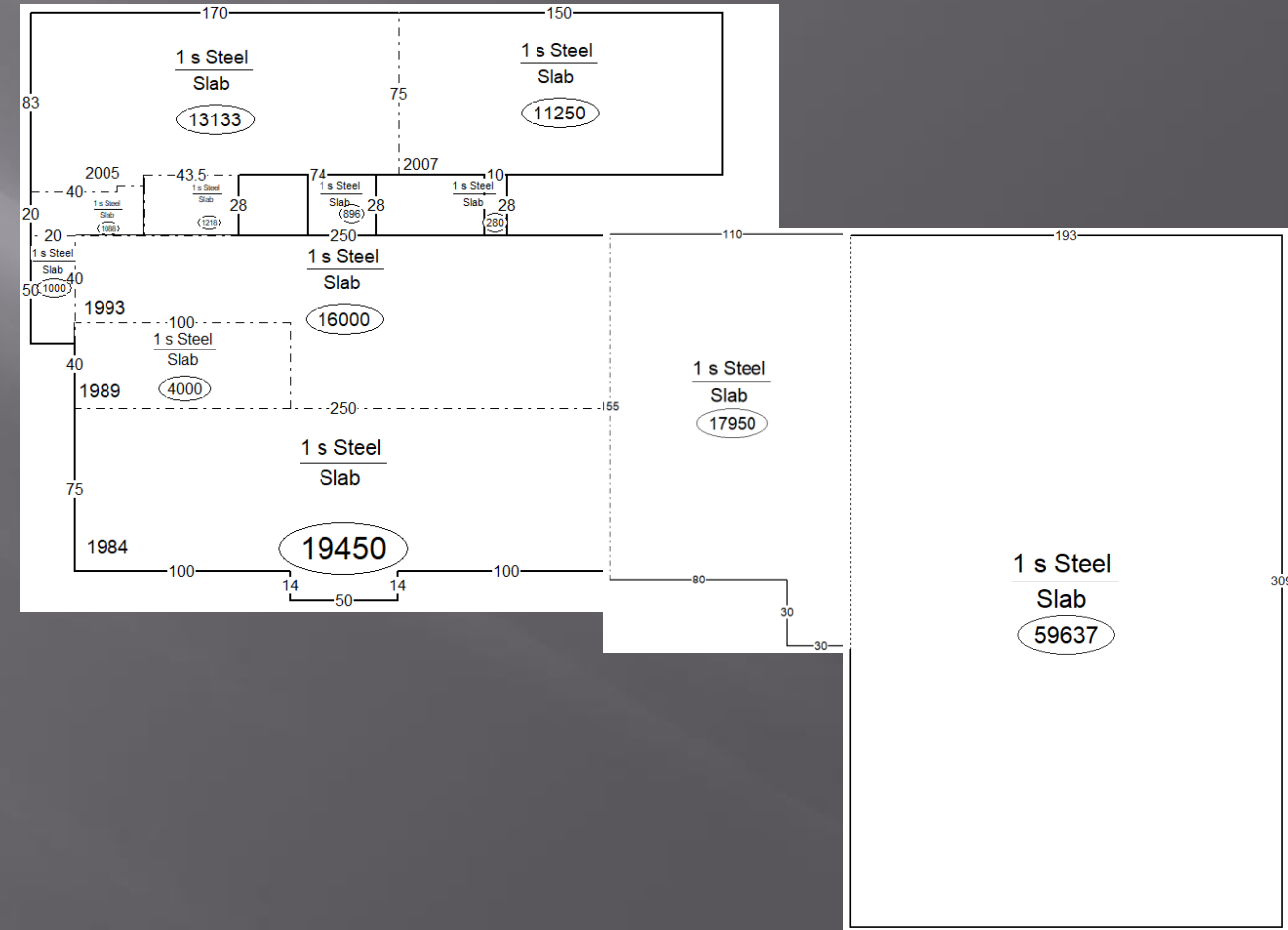
2008 SD Hwy 50

05.008.150.100



Built 1984/1989/1993/2005/2007/2011/2018

Land Value	\$ 79,100
Structure Value	\$4,822,400
Assessed Value	\$4,901,500
Per sf: (145,902 sf.)	\$ 33.05 sf.



# Summary:

1901 Hastings Dr  
05.009.100.305

*Subject:*

*Current:*      \$ 31.51/sq

**Sale 1:**          \$77.55/sq

**Sale 2:**          \$73.08/sq

**Sale 3:**          \$43.17/sq

**AV Comp 1:**   \$44.95/sq

**AV Comp 2:**   \$33.05/sq





## County Agrees

Owner	Starting Value Class #1	Starting Value Class #2	Starting Value Class #3	Assessor's Recommendation Class #1	Assessor's Recommendation Class #2	Assessor's Recommendation Class #3	Reason
John P Blackburn	NAC	NAC1	-	NAC	NAC1	-	Over Market Value
	\$50,000	\$292,600		\$50,000	\$280,900		
Robert J Gleich	AGA	AGA1	NAA1O	AGA	AGA1	NAA1	Correct info, remove old bldg
	\$69,440	\$4,000	\$14,800	\$69,440	\$3,500	\$14,700	
Bradley Bohnet	NACO	NAC1O		NACO	NAC1O		Correct/adjust info
	\$28,800	\$400,600		\$28,800	\$392,600		





## 2025 Assessment Year

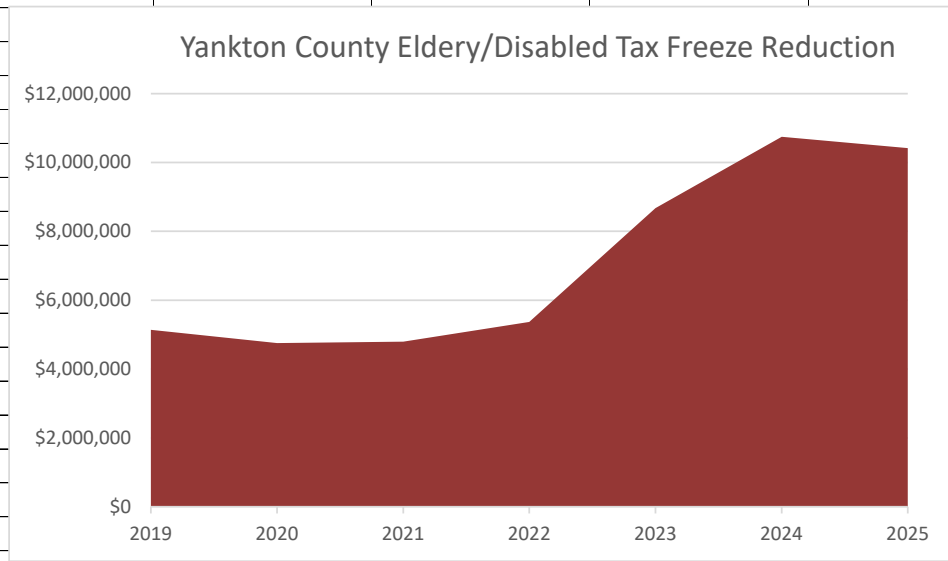
2025			Applied Value			
Land	Improvements	Total	Land	Improvements	Total	Reduction
\$64,500	\$230,300	\$294,800	\$46,516	\$31,670	\$78,186	\$216,614
\$37,500	\$82,200	\$119,700	\$12,000	\$53,200	\$65,200	\$54,500
\$19,000	\$215,100	\$234,100	\$19,000	\$162,700	\$181,700	\$52,400
\$101,300	\$230,400	\$331,700	\$83,327	\$82,100	\$165,427	\$166,273
\$41,100	\$63,700	\$104,800	\$38,191	\$28,600	\$66,791	\$38,009
\$9,700	\$130,800	\$140,500	\$9,200	\$29,700	\$38,900	\$101,600
	\$45,400	\$45,400		\$42,900	\$42,900	\$2,500
\$15,200	\$130,500	\$145,700	\$12,700	\$103,800	\$116,500	\$29,200
\$9,900	\$55,500	\$65,400	\$9,900	\$34,800	\$44,700	\$20,700
\$4,800	\$91,000	\$95,800	\$4,300	\$42,100	\$46,400	\$49,400
\$16,500	\$193,800	\$210,300	\$13,000	\$92,100	\$105,100	\$105,200
\$800	\$73,100	\$73,900	\$800	\$25,500	\$26,300	\$47,600
\$13,500	\$81,600	\$95,100	\$11,200	\$81,600	\$92,800	\$2,300
\$9,000	\$68,700	\$77,700	\$8,900	\$40,500	\$49,400	\$28,300
\$24,300	\$203,800	\$228,100	\$16,000	\$67,000	\$83,000	\$145,100
\$12,200	\$97,100	\$109,300	\$12,200	\$64,700	\$76,900	\$32,400
\$19,900	\$234,700	\$254,600	\$19,010	\$216,100	\$235,110	\$19,490
\$23,400	\$192,600	\$216,000	\$23,400	\$143,300	\$166,700	\$49,300
\$13,800	\$169,200	\$183,000	\$3,400	\$64,800	\$68,200	\$114,800
\$24,400	\$72,800	\$97,200	\$13,900	\$24,100	\$38,000	\$59,200
\$10,200	\$91,200	\$101,400	\$10,200	\$50,400	\$60,600	\$40,800
\$10,200	\$113,800	\$124,000	\$9,000	\$52,900	\$61,900	\$62,100
\$16,300	\$139,500	\$155,800	\$10,700	\$103,300	\$114,000	\$41,800
\$12,900	\$156,100	\$169,000	\$10,000	\$75,200	\$85,200	\$83,800
\$13,000	\$208,900	\$221,900	\$10,000	\$61,900	\$71,900	\$150,000
\$12,551	\$73,400	\$85,951	\$10,326	\$33,300	\$43,626	\$42,325
\$18,900	\$222,700	\$241,600	\$18,900	\$141,500	\$160,400	\$81,200
	\$21,000	\$21,000		\$17,900	\$17,900	\$3,100
\$33,200	\$175,100	\$208,300	\$17,000	\$54,400	\$71,400	\$136,900
\$18,300	\$212,700	\$231,000	\$18,300	\$124,700	\$143,000	\$88,000
\$13,200	\$110,400	\$123,600	\$8,400	\$61,700	\$70,100	\$53,500
\$11,200	\$102,800	\$114,000	\$10,200	\$75,200	\$85,400	\$28,600
\$6,900	\$38,700	\$45,600	\$6,900	\$27,200	\$34,100	\$11,500
\$17,600	\$155,200	\$172,800	\$11,500	\$79,100	\$90,600	\$82,200
\$1,700	\$56,800	\$58,500	\$1,500	\$31,300	\$32,800	\$25,700
\$12,200	\$109,500	\$121,700	\$10,200	\$78,400	\$88,600	\$33,100
\$29,300	\$141,800	\$171,100	\$27,494	\$95,900	\$123,394	\$47,706
\$50,000	\$200,300	\$250,300	\$32,000	\$85,900	\$117,900	\$132,400
\$4,100	\$61,900	\$66,000	\$3,600	\$15,500	\$19,100	\$46,900
\$19,900	\$126,300	\$146,200	\$6,000	\$34,000	\$40,000	\$106,200
\$23,400	\$68,800	\$92,200	\$18,810	\$15,000	\$33,810	\$58,390
\$5,000	\$53,800	\$58,800	\$4,450	\$18,400	\$22,850	\$35,950
\$15,200	\$177,700	\$192,900	\$11,900	\$64,600	\$76,500	\$116,400
\$12,500	\$143,800	\$156,300	\$11,400	\$97,000	\$108,400	\$47,900
\$9,700	\$52,600	\$62,300	\$9,500	\$31,100	\$40,600	\$21,700
\$25,800	\$137,500	\$163,300	\$23,926	\$75,700	\$99,626	\$63,674
\$18,700	\$155,400	\$174,100	\$18,000	\$46,000	\$64,000	\$110,100

Land	Improvements	Total	Land	Improvements	Total	Reduction
\$19,400	\$164,500	\$183,900	\$18,000	\$105,800	\$123,800	\$60,100
\$48,800	\$13,100	\$61,900	\$48,192	\$12,100	\$60,292	\$1,608
\$4,800	\$179,700	\$184,500	\$2,000	\$125,800	\$127,800	\$56,700
\$7,900	\$99,000	\$106,900	\$7,800	\$23,900	\$31,700	\$75,200
\$50,000	\$312,200	\$362,200	\$32,000	\$201,800	\$233,800	\$128,400
\$14,000	\$182,900	\$196,900	\$9,100	\$121,500	\$130,600	\$66,300
\$19,900	\$219,200	\$239,100	\$17,000	\$110,300	\$127,300	\$111,800
\$20,200	\$224,100	\$244,300	\$13,200	\$119,100	\$132,300	\$112,000
\$27,700	\$308,400	\$336,100	\$27,700	\$214,900	\$242,600	\$93,500
\$12,900	\$111,000	\$123,900	\$12,900	\$69,000	\$81,900	\$42,000
\$20,900	\$142,600	\$163,500	\$15,500	\$93,800	\$109,300	\$54,200
\$21,100	\$146,900	\$168,000	\$17,000	\$53,600	\$70,600	\$97,400
\$19,800	\$116,400	\$136,200	\$17,707	\$74,800	\$92,507	\$43,693
\$9,200	\$54,100	\$63,300	\$8,700	\$49,800	\$58,500	\$4,800
\$13,200	\$154,200	\$167,400	\$12,000	\$60,400	\$72,400	\$95,000
\$43,000	\$124,200	\$167,200	\$39,285	\$27,600	\$66,885	\$100,315
\$9,700	\$86,100	\$95,800	\$8,800	\$70,900	\$79,700	\$16,100
	\$104,600	\$104,600		\$26,400	\$26,400	\$78,200
	\$6,500	\$6,500		\$4,400	\$4,400	\$2,100
\$2,200	\$48,100	\$50,300	\$2,000	\$30,000	\$32,000	\$18,300
\$6,800	\$70,900	\$77,700	\$6,100	\$29,500	\$35,600	\$42,100
\$3,300	\$61,700	\$65,000	\$3,300	\$59,700	\$63,000	\$2,000
\$2,500	\$11,500	\$14,000	\$2,500	\$11,500	\$14,000	\$0
\$28,200	\$169,400	\$197,600	\$20,800	\$102,800	\$123,600	\$74,000
\$32,200	\$173,300	\$205,500	\$26,900	\$119,600	\$146,500	\$59,000
\$25,000	\$202,500	\$227,500	\$12,000	\$107,300	\$119,300	\$108,200
\$19,700	\$142,500	\$162,200	\$12,540	\$35,400	\$47,940	\$114,260
\$227,228	\$45,200	\$272,428	\$226,597	\$45,200	\$271,797	\$631
\$17,500	\$188,800	\$206,300	\$15,000	\$59,000	\$74,000	\$132,300
\$6,900	\$111,300	\$118,200	\$6,900	\$95,600	\$102,500	\$15,700
\$40,000	\$74,400	\$114,400	\$20,400	\$38,800	\$59,200	\$55,200
\$15,000	\$129,200	\$144,200	\$15,000	\$94,500	\$109,500	\$34,700
\$33,200	\$128,400	\$161,600	\$15,000	\$22,800	\$37,800	\$123,800
\$17,200	\$158,600	\$175,800	\$17,000	\$51,000	\$68,000	\$107,800
\$13,200	\$63,000	\$76,200	\$11,000	\$55,400	\$66,400	\$9,800
\$20,800	\$195,400	\$216,200	\$7,560	\$27,595	\$35,155	\$181,045
\$14,200	\$132,800	\$147,000	\$10,000	\$68,500	\$78,500	\$68,500
\$13,500	\$105,200	\$118,700	\$12,500	\$38,900	\$51,400	\$67,300
\$22,600	\$158,700	\$181,300	\$22,600	\$99,300	\$121,900	\$59,400
\$22,000	\$82,100	\$104,100	\$16,724	\$16,120	\$32,844	\$71,256
\$21,900	\$146,900	\$168,800	\$14,000	\$72,000	\$86,000	\$82,800
\$44,500	\$41,400	\$85,900	\$43,058	\$30,600	\$73,658	\$12,242
\$3,800	\$53,100	\$56,900	\$3,800	\$46,600	\$50,400	\$6,500
\$25,000	\$129,500	\$154,500	\$15,000	\$64,900	\$79,900	\$74,600
\$11,000	\$58,200	\$69,200	\$10,300	\$25,600	\$35,900	\$33,300
\$13,100	\$77,800	\$90,900	\$13,100	\$77,800	\$90,900	\$0
\$16,800	\$160,400	\$177,200	\$13,700	\$101,200	\$114,900	\$62,300
\$22,000	\$134,200	\$156,200	\$20,000	\$134,200	\$154,200	\$2,000
\$40,300	\$87,400	\$127,700	\$37,975	\$34,400	\$72,375	\$55,325

Land	Improvements	Total	Land	Improvements	Total	Reduction
\$8,700	\$109,100	\$117,800	\$6,000	\$39,100	\$45,100	\$72,700
\$25,000	\$208,000	\$233,000	\$25,000	\$141,300	\$166,300	\$66,700
\$23,900	\$215,500	\$239,400	\$23,900	\$132,500	\$156,400	\$83,000
\$25,300	\$221,400	\$246,700	\$18,200	\$76,600	\$94,800	\$151,900
\$5,500	\$69,700	\$75,200	\$4,600	\$65,400	\$70,000	\$5,200
\$17,000	\$163,800	\$180,800	\$12,600	\$120,500	\$133,100	\$47,700
\$22,400	\$159,800	\$182,200	\$21,571	\$141,700	\$163,271	\$18,929
\$20,200	\$135,900	\$156,100	\$13,200	\$90,100	\$103,300	\$52,800
	\$104,600	\$104,600		\$64,975	\$64,975	\$39,625
\$17,100	\$207,500	\$224,600	\$17,100	\$95,700	\$112,800	\$111,800
\$18,200	\$178,600	\$196,800	\$15,000	\$65,400	\$80,400	\$116,400
\$9,300	\$30,900	\$40,200	\$8,000	\$11,500	\$19,500	\$20,700
\$28,105	\$25,500	\$53,605	\$28,105	\$25,500	\$53,605	\$0
\$8,800	\$57,800	\$66,600	\$8,000	\$34,300	\$42,300	\$24,300
\$29,000	\$137,700	\$166,700	\$13,000	\$35,000	\$48,000	\$118,700
\$17,200	\$132,100	\$149,300	\$12,300	\$50,500	\$62,800	\$86,500
\$15,500	\$179,800	\$195,300	\$14,000	\$79,700	\$93,700	\$101,600
\$11,200	\$135,900	\$147,100	\$10,200	\$100,900	\$111,100	\$36,000
\$15,300	\$163,700	\$179,000	\$12,500	\$99,300	\$111,800	\$67,200
\$15,100	\$280,400	\$295,500	\$12,500	\$168,800	\$181,300	\$114,200
	\$19,900	\$19,900		\$15,500	\$15,500	\$4,400
\$28,800	\$165,100	\$193,900	\$1,500	\$19,615	\$21,115	\$172,785
\$16,800	\$151,600	\$168,400	\$12,200	\$91,600	\$103,800	\$64,600
\$20,700	\$118,500	\$139,200	\$15,400	\$42,300	\$57,700	\$81,500
	\$143,700	\$143,700		\$85,300	\$85,300	\$58,400
\$53,500	\$190,700	\$244,200	\$28,500	\$126,400	\$154,900	\$89,300
\$15,000	\$166,100	\$181,100	\$13,600	\$111,300	\$124,900	\$56,200
\$13,100	\$109,100	\$122,200	\$10,000	\$55,800	\$65,800	\$56,400
\$17,800	\$208,200	\$226,000	\$15,400	\$78,200	\$93,600	\$132,400
\$16,700	\$322,000	\$338,700	\$16,700	\$218,100	\$234,800	\$103,900
\$7,700	\$138,400	\$146,100	\$7,700	\$103,800	\$111,500	\$34,600
\$29,500	\$69,800	\$99,300	\$25,260	\$10,000	\$35,260	\$64,040
\$10,200	\$167,200	\$177,400	\$7,000	\$65,200	\$72,200	\$105,200
\$15,000	\$106,200	\$121,200	\$12,000	\$21,900	\$33,900	\$87,300
\$114,821	\$26,700	\$141,521	\$112,792	\$14,600	\$127,392	\$14,129
\$9,300	\$109,700	\$119,000	\$9,300	\$71,400	\$80,700	\$38,300
\$23,000	\$91,200	\$114,200	\$15,000	\$18,900	\$33,900	\$80,300
\$18,300	\$138,000	\$156,300	\$11,700	\$78,700	\$90,400	\$65,900
\$23,000	\$201,400	\$224,400	\$18,800	\$60,200	\$79,000	\$145,400
\$19,500	\$72,700	\$92,200	\$20,528	\$48,000	\$68,528	\$23,672
\$23,600	\$209,900	\$233,500	\$18,100	\$107,500	\$125,600	\$107,900
\$22,400	\$263,500	\$285,900	\$18,000	\$104,300	\$122,300	\$163,600
\$11,400	\$193,700	\$205,100	\$10,000	\$104,600	\$114,600	\$90,500
\$23,100	\$227,000	\$250,100	\$14,000	\$85,500	\$99,500	\$150,600
\$20,500	\$146,800	\$167,300	\$15,200	\$92,000	\$107,200	\$60,100
	\$82,300	\$82,300		\$52,000	\$52,000	\$30,300
\$21,600	\$200,100	\$221,700	\$20,000	\$65,600	\$85,600	\$136,100
\$24,600	\$253,300	\$277,900	\$22,500	\$124,300	\$146,800	\$131,100
\$20,500	\$111,300	\$131,800	\$20,500	\$79,500	\$100,000	\$31,800



Land	Improvements	Total	Land	Improvements	Total	Reduction
\$25,000	\$202,900	\$227,900	\$12,000	\$102,300	\$114,300	\$113,600
\$13,900	\$239,600	\$253,500	\$9,600	\$80,100	\$89,700	\$163,800
\$21,500	\$173,000	\$194,500	\$19,476	\$40,000	\$59,476	\$135,024
\$20,200	\$197,800	\$218,000	\$20,200	\$141,300	\$161,500	\$56,500
\$12,200	\$96,700	\$108,900	\$8,000	\$65,400	\$73,400	\$35,500
\$6,900	\$114,100	\$121,000	\$6,200	\$85,900	\$92,100	\$28,900
\$15,900	\$296,600	\$312,500	\$13,484	\$205,500	\$218,984	\$93,516
\$25,000	\$41,200	\$66,200	\$15,000	\$31,500	\$46,500	\$19,700
\$17,000	\$103,000	\$120,000	\$16,000	\$50,800	\$66,800	\$53,200
		\$23,986,005			\$13,568,979	\$10,417,026





**2025 Applications**  
**Disabled Veteran Exemption**

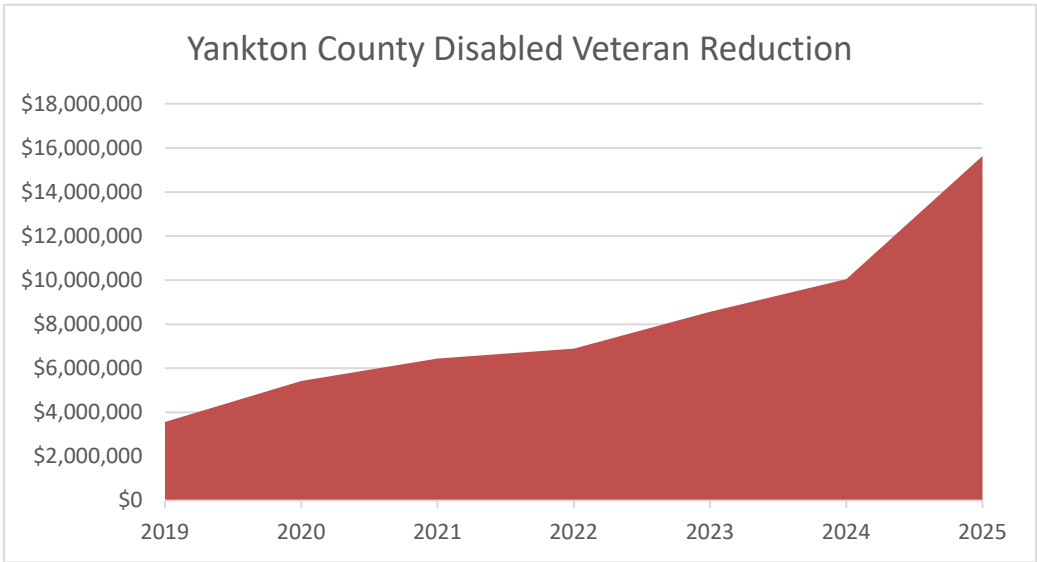
Valuation	Exemption	Assessed
	\$200,000	
\$147,100	\$147,100	\$0
\$474,100	\$200,000	\$274,100
\$168,700	\$168,700	\$0
\$373,700	\$200,000	\$173,700
\$107,183	\$107,183	\$0
\$50,300	\$50,300	\$0
\$22,900	\$22,900	\$0
\$134,011	\$134,011	\$0
\$140,700	\$140,700	\$0
\$135,000	\$135,000	\$0
\$82,667	\$82,667	\$0
\$304,100	\$200,000	\$104,100
\$352,400	\$200,000	\$152,400
\$189,900	\$189,900	\$0
\$307,300	\$200,000	\$107,300
\$994,600	\$200,000	\$794,600
\$249,600	\$200,000	\$49,600
\$324,300	\$200,000	\$124,300
\$338,900	\$200,000	\$138,900
\$326,442	\$200,000	\$126,442
\$269,259	\$200,000	\$69,259
\$299,300	\$200,000	\$99,300
\$292,700	\$200,000	\$92,700
\$273,339	\$200,000	\$73,339
\$123,893	\$123,893	\$0
\$140,000	\$140,000	\$0
\$243,800	\$200,000	\$43,800
\$92,400	\$92,400	\$0
\$95,100	\$95,100	\$0
\$61,100	\$61,100	\$0
\$4,800	\$4,800	\$0
\$121,000	\$121,000	\$0
\$199,900	\$199,900	\$0
\$341,700	\$200,000	\$141,700
\$308,900	\$200,000	\$108,900
\$301,400	\$200,000	\$101,400
\$241,300	\$200,000	\$41,300
\$105,100	\$98,100	\$7,000
\$546,700	\$200,000	\$346,700
\$95,600	\$95,600	\$0
\$241,800	\$200,000	\$41,800
\$315,500	\$200,000	\$115,500

\$216,800	\$200,000	\$16,800
\$169,300	\$157,100	\$12,200
\$177,700	\$177,700	\$0
\$562,600	\$200,000	\$362,600
\$138,500	\$138,500	\$0
\$225,100	\$200,000	\$25,100
\$254,200	\$200,000	\$54,200
\$12,200	\$12,200	\$0
\$96,700	\$96,700	\$0
\$307,500	\$200,000	\$107,500
\$321,100	\$200,000	\$121,100
\$233,100	\$200,000	\$33,100
\$115,400	\$115,400	\$0
\$176,800	\$176,800	\$0
\$217,700	\$200,000	\$17,700
\$215,800	\$200,000	\$15,800
\$204,100	\$200,000	\$4,100
\$282,800	\$200,000	\$82,800
\$188,700	\$188,700	\$0
\$257,000	\$200,000	\$57,000
\$308,900	\$200,000	\$108,900
\$107,600	\$107,600	\$0
\$543,700	\$200,000	\$343,700
\$627,600	\$200,000	\$427,600
\$565,800	\$200,000	\$365,800
\$321,500	\$200,000	\$121,500
\$112,600	\$112,600	\$0
\$301,900	\$200,000	\$101,900
\$361,600	\$200,000	\$161,600
\$333,800	\$200,000	\$133,800
\$283,800	\$200,000	\$83,800
\$193,400	\$193,400	\$0
\$375,900	\$200,000	\$175,900
\$156,000	\$156,000	\$0
\$228,100	\$200,000	\$28,100
\$349,700	\$200,000	\$149,700
\$519,300	\$200,000	\$319,300
\$192,900	\$192,900	\$0
\$248,300	\$200,000	\$48,300
\$224,100	\$200,000	\$24,100
\$194,300	\$194,300	\$0
\$322,600	\$200,000	\$122,600
\$219,300	\$200,000	\$19,300
\$289,000	\$200,000	\$89,000
\$304,400	\$200,000	\$104,400
\$280,700	\$200,000	\$80,700
\$378,800	\$200,000	\$178,800



\$327,800	\$200,000	\$127,800
\$317,200	\$200,000	\$117,200
\$23,302,194	\$15,630,254	\$7,671,940

89 Total Applications  
19 New Applications  
2 Denied





**2025**

***Paraplegic Veteran Report***

Assessed	Exemption	Net Assessed	Note:
\$234,100	\$196,700	\$37,400	1 acre exemption limit
\$199,300	\$199,300	\$0	
\$433,400	\$396,000	\$37,400	





Legend					
E1	annual application				
E5	application every 5 years				
E1	partial exemption				
E1	new application				
	Parcel #	Name	City	% Exempt	Notes
E1	01.007.300.150	Isaac Walton League of Yankton County	Yankton	100	
E5	01.012.400.150	Gayville Community Cemetery	Gayville	100	
E5	01.012.400.175	Gayville Community Cemetery	Gayville	100	
E5	01.037.100.100	Trinity Lutheran Church Cemetery Association	Meckling	100	
E5	02.001.200.210	Leggett, Anthony & Leggett Family Farm Trust	Volin	100	
E5	02.013.400.100	Volin Cemetery Association	Mission Hill	100	
E5	02.019.100.100	St. John E. L. Church	Yankton	100	
E5	02.030.300.125	Vangen Norsk Evangelisk Lutherske Menighed	Mission Hill	100	
E5	03.003.400.400	Hinseth S. ETAL	Yankton	100	
E1	03.007.300.350	Broom Tree Farm Retreat Ministries	Sioux Falls	100	on buildings
E5	03.021.400.200	Trondhjem Evanelisk Lutherske Menighed of Hauges Synod	Volin	100	
E5	03.033.100.110	Faith United Lutheran Church	Volin	100	
E5	03.033.100.111	Zion Cemetery Association, Inc.	Volin	100	
E5	04.005.100.005	Norsk Evangelical Lutheran Meldahl Church	Irene	100	
E5	04.023.100.020	TV Baptist Cemetery Association	Irene	100	
E5	04.024.400.020	Turkey Valley Lutheran Church	Irene	100	
E5	04.036.200.010	Aggergaard Memorial Cemetery AKA Hillcrest Cemetery	Irene	100	
E1	05.009.100.450	Yankton Thrive Inc	Yankton	100	
E1	05.010.300.316	Heartland Humane Society Inc	Yankton	100	
E1	05.016.400.300	National Field Archery Association Foundation	Yankton	100	
E1	07.012.100.100	Broom Tree Farm Retreat Ministries	Sioux Falls	100	80 acres & 100% on buildings
E1	07.012.400.100	Broom Tree Farm Retreat Ministries	Sioux Falls	0	exceeds 80 acre limit allowed
E5	07.014.300.150	Walshtown Community Church	Mission Hill	100	
E1	07.017.200.350	Walshtown Township	Mission Hill	100	
E5	07.027.200.200	Roman Catholic Cemetery	Irene	100	
E5	08.008.100.010	ELIM Cemetery Association	Sioux Falls	100	
E1	08.019.400.030	Our Redeemer Lutheran Church	Sioux Falls	50	
E5	08.034.100.010	St. Columba Church, Mayfield	Irene	100	
E1L	09.002.300.100	Yankton Thrive Inc	Yankton	100	
E1L	09.022.500.317	Habitat for Humanity of Yankton County	Yankton	100	
E1	10.036.110.101	4030 Foundation	Yankton	100	
E5	11.001.200.110	Geraldson Family Cemetery Association	Mission Hill	100	
E5	11.001.300.110	Geraldson Family Cemetery Association	Mission Hill	100	
E5	11.009.400.160	Braunesreither, Joel V	Spearfish	100	
E5	11.014.300.250	Martinus Lutheran Church	Utica	100	
E5	11.018.400.205	Mueller Family Cemetery	Yankton	100	
E5	11.023.100.110	Saint Agnes Church Sigel	Mission Hill	100	
E5	11.025.400.150	Rahn, Rodney A	Lakeville	100	
E5	11.026.300.210	Martinus Cemetery Inc	Yankton	100	
E5	11.030.400.410	Calleson, Elizabeth (Est)	Tyndall	100	
E5	12.008.250.000	Kirschenman, Donald E & Lois Trust	Menno	100	
E5	12.009.400.250	Peace Christian Reformed Church	Menno	100	
E5	12.011.300.300	Bethlehem Norsk Evangelical Lutheran Church	Irene	100	
E5	12.014.300.200	Bethlehem Lutheran Church	Yankton	100	
E5	13.005.300.300	Maple Grove Cemetery Association	Utica	100	
E1	13.008.200.300	Sioux Council BSA	Sioux Falls	100	
E1	13.013.100.144	House of Mary Shrine	Yankton	100	
E1	13.013.300.510	House of Mary Shrine	Yankton	100	
E1	13.013.300.515	House of Mary Shrine	Yankton	100	
E1	13.013.300.520	House of Mary Shrine	Yankton	100	
E1	13.013.300.585	House of Mary Shrine	Yankton	100	
E1	13.013.300.710	House of Mary Shrine	Yankton	100	
E1	13.013.300.723	House of Mary Shrine	Yankton	100	
E1	13.013.600.968	Yankton Sioux Tribe	Wagner	100	
E1	13.013.600.973	Yankton Sioux Tribe	Wagner	100	
E1	13.013.600.974	Yankton Sioux Tribe	Wagner	100	
E1	13.013.600.991	House of Mary Shrine	Yankton	100	
E1	13.013.600.992	House of Mary Shrine	Yankton	100	
E1	13.013.600.993	House of Mary Shrine	Yankton	100	
E5	14.005.100.150	Polish Catholic Congregation	Tabor	100	
E5	14.011.400.150	Public Cemetery	Lesterville	100	
E5	14.033.200.420	Roman Catholic Church of St Wenceslaus	Tabor	100	
E5	15.021.100.450	St. John the Baptist Church of Lesterville	Tabor	100	
E5	15.029.200.150	Civil Cemetery Association	Lesterville	100	
E5	16.004.300.111	Our Savior's Evangelical Lutheran Church of Yankton	Menno	100	
E5	16.009.100.110	Our Savior's Lutheran Congregation	Menno	100	
E5	16.011.400.150	James River Norske Evagelecke Lutherick	Menno	100	
E5	16.028.300.305	Zion American Lutheran Church	Scotland	100	
E5	16.031.100.150	German Reformed Odessa Church	Scotland	100	
E5	16.031.300.350	Cemetery	Scotland	100	
E5	16.034.100.150	Hoffnunge Reformed Church Gemeinde	Yankton	100	

2025 Commission Report

E1	31.100.010.140	Community Center of Gayville	Gayville	100	
E1	31.100.015.090	Lutheran Church	Gayville	100	
E5	31.100.016.090	Lutheran Church	Gayville	100	
E5	31.100.016.140	Gayville -Volin United Methodist Church	Gayville	100	
E1	40.100.005.150	Ernie Pecenka Community Center	Lesterville	100	
E1	40.100.005.245	Lesterville Fire Department	Lesterville	100	
E1	40.100.006.160	Ernie Pecenka Community Center	Lesterville	100	
E1	40.100.006.180	Lesterville Community Club	Lesterville	100	
E1	40.200.002.120	St. John Baptist Catholic Church	Scotland	100	
E1	40.300.001.050	Roman Catholic Parish	Scotland	100	
E5	46.700.025.010	Harvest Independent Baptist Church	Mission Hill	100	
E5	46.700.025.020	Mission Hill Cemetery Association	Yankton	100	
E5	46.700.025.055	Mission Hill Cemetery Association	Yankton	100	
E5	46.700.025.090	Lutheran Church	Mission Hill	100	
E5	78.010.001.040	Wintz & Ray Funeral Home & Cremation Service Inc	Yankton	100	
E5	78.010.001.045	Garden of Charity Non-Profit Cremation Cemetery	Yankton	100	
E1	78.010.001.065	Ability Building Services Inc	Yankton	100	
E1	78.025.014.000	Sacred Heart Health Services	Yankton	100	
E1	78.060.002.840	Yankton Thrive Inc	Yankton	100	
E1	78.065.010.050	Sacred Heart Hospital	Yankton		88.2% of Benedictine Center 87.25% of Pavillion Building & 80% of Wellness & Rehab Center
E1	78.065.010.100	Mount Marty Hospital Association	Yankton	100	
E1	78.065.010.105	Benedictine Convent of the Sacred Heart	Yankton	100	
E1	78.065.010.106	Benedictine Convent of the Sacred Heart	Yankton	100	
E1	78.065.010.107	Benedictine Convent of the Sacred Heart	Yankton	100	
E1	78.065.010.110	Benedictine Convent of the Sacred Heart	Yankton	100	
E1	78.065.010.120	Benedictine Convent of the Sacred Heart	Yankton	100	
E5	78.110.070.050	The Dakota Conference Corp of Seventh-Day Adventists	Bismarck	100	
E1	78.171.002.002	First United Methodist Church	Yankton	100	
E1	78.179.000.000	Yankton Thrive Inc	Yankton	0	
E5	78.235.000.055	Calvary Baptist Church Yankton	Yankton	100	
E1	78.245.500.026	Sacred Heart Health Services	Yankton		94.55% on medical office, 100% on surgical center and 89% on land
E1	78.245.500.029	Sacred Heart Health Services	Yankton	100	
E5	78.265.300.300	Prince of Peace ELC	Yankton	100	
E1	78.325.017.110	National Field Archery Association Foundation	Yankton	100	
E1	78.325.017.135	National Field Archery Association Foundation	Yankton	100	
E1	78.330.001.110	Habitat for Humanity of Yankton County	Yankton	100	
E1L	78.330.003.031	Habitat for Humanity of Yankton County	Yankton	100	
E5	78.340.007.040	Riverview Park Reformed Church	Yankton	100	
E1	78.415.000.003	Yankton Thrive Inc	Yankton	0	
E1	78.430.004.180	Sacred Heart Catholic Church	Yankton	100	
E1	78.430.005.025	Roman Catholic Church of Sacred Heart of Yankton	Yankton	100	
E1	78.430.005.050	Yankton Area Arts Association	Yankton	100	
E1	78.430.005.070	Roman Catholic Church of the Sacred Heart	Yankton	100	
E5	78.430.005.150	Roman Catholic Church of the Sacred Heart	Yankton	100	
E1	78.430.005.160	Roman Catholic Church of the Sacred Heart	Yankton	100	
E1	78.430.005.180	Roman Catholic Church of the Sacred Heart	Yankton	100	
E5	78.430.006.080	Antioch Baptist Church	Yankton	100	
E1	78.430.019.080	Roman Catholic Church of the Sacred Heart	Yankton	100	
E1	78.430.020.090	Roman Catholic School	Yankton	100	
E1	78.430.020.170	Heritage Homes, Inc	Yankton	100	
E1	78.430.023.050	Habitat for Humanity of Yankton County	Yankton	100	
E1	78.430.040.075	Habitat for Humanity of Yankton County	Yankton	100	
E1	78.430.045.110	Yankton Homeless Shelter Inc	Yankton	100	
E1	78.430.051.080	Pathways Shelter for the Homeless Inc	Yankton	100	
E1	78.430.051.090	Pathways Shelter for the Homeless Inc	Yankton	100	
E1	78.430.062.080	Yankton Area Adjustment Training Center	Yankton	100	
E1	78.430.063.020	Yankton Area Adjustment Training Center	Yankton	100	
E5	78.430.067.170	Abundant Life Ministries	Yankton	100	
E1	78.465.003.060	Yankton Area Adjustment Training Center	Yankton	100	
E1	78.465.003.130	Yankton Area Adjustment Training Center	Yankton	100	
E1	78.490.005.100	Prince of Peace ELC	Yankton	100	
E1	78.550.001.050	Planning & Development District III	Yankton	100	
E1	78.610.001.020	Club 12-24	Yankton	100	
E1	78.610.001.170	Club 12-24	Yankton	100	
E1	78.620.002.120	Yankton County 4-H Club	Yankton	100	
E1	78.660.001.024	Yankton Women's/Children's Center	Yankton	100	
E1	78.660.001.025	Yankton Women's/Children's Center	Yankton	100	
E1	78.660.001.050	Ability Building Services, Inc	Yankton	100	
E1	78.680.001.030	Mount Marty Hospital Association	Yankton	100	
E1	78.680.001.160	Sacred Heart Health Services	Yankton	100	
E5	78.690.004.150	Redeeming Grace Bible Church	Yankton	100	
E1	78.714.001.100	L & C Behavioral Health Services, Inc	Yankton	100	
E1	78.714.001.200	L & C Behavioral Health Services, Inc	Yankton	100	

2025 Commission Report

E5	78.735.000.030	First Assembly of God Church	Yankton	100
E1	78.760.002.200	Restore Church of Yankton	Yankton	100
E1	78.785.001.010	St. Benedict Catholic Church	Yankton	100
E1	78.785.002.060	St. Benedict Catholic Church	Yankton	100
E5	78.790.012.165	Yankton Church Holdings Inc	Yankton	100
E5	78.790.012.170	Yankton Church Holdings	Yankton	100
E1	78.790.013.130	Ernest Bowyer Post #791	Yankton	100
E1	78.790.024.180	Scottish Rite Temple Association	Yankton	100
E1	78.790.026.030	Onward Yankton	Yankton	100
E5	78.790.048.110	Faith Christian Fellowship	Yankton	100
E5	78.790.049.050	United Church of Christ	Yankton	100
E1	78.790.049.090	United Church of Christ Congregational	Yankton	100
E5	78.790.049.120	First Congregational Church of Yankton	Yankton	100
E1	78.790.050.010	Christ Church Episcopal Inc	Yankton	100
E5	78.790.050.160	Christ Episcopal Church	Yankton	100
E1	78.820.001.030	L & C Mental Health Center	Yankton	100
E1	78.820.001.080	L & C Behavioral Health Services	Yankton	100
E1	78.820.001.120	L & C Behavioral Health Services	Yankton	100
E5	78.820.002.080	First United Methodist Church	Yankton	100
E1	78.820.002.100	First United Methodist Church	Yankton	100
E1	78.820.003.160	First United Methodist Church	Yankton	100
E5	78.880.007.260	Yankton Church of Christ	Yankton	100
E5	78.890.015.120	St. Johns Evangelical Church	Yankton	100
E1	78.890.022.090	Mount Marty College Inc	Yankton	100
E1	78.930.008.116	Yankton Thrive Inc	Yankton	0
E1	78.930.008.117	Yankton Thrive Inc	Yankton	0
E1	78.930.008.118	Yankton Thrive Inc	Yankton	0
E1	78.940.015.020	Ability Building Services, Inc	Yankton	100
E1	78.940.036.040	Trinity Lutheran Church	Yankton	100
E1	78.940.036.070	Trinity Lutheran Church	Yankton	100
E5	78.940.036.180	Trinity Lutheran Church	Yankton	100
E1	78.940.037.120	Yankton Area Adjustment Training Center	Yankton	100
E1	78.940.037.170	Stephen's House Inc	Yankton	100
E1	78.940.041.090	Mount Marty Hospital Association	Yankton	100
E5	78.980.006.010	Roman Catholic Church	Yankton	100
E5	78.980.006.085	Christ the King Lutheran Church	Yankton	100
E5	78.980.006.100	Corp of Bishops Church of Latter Day Saints	Salt Lake City	100
E5	78.980.007.082	Yankton Congregation of Jehovah's Witnesses	Yankton	100
E1	78.980.008.020	Yankton Thrive Inc	Yankton	100
E1	78.980.008.100	Yankton Thrive Inc	Yankton	0
E1	78.980.009.040	Yankton Thrive Inc	Yankton	100
E1	78.980.017.105	National Field Archery Association Foundation	Yankton	100
E1	78.980.017.114	National Field Archery Association Foundation	Yankton	100
E1	78.980.017.116	National Field Archery Association Foundation	Yankton	100
E1	78.980.017.121	National Field Archery Association Foundation	Yankton	100
E1	78.980.017.135	National Field Archery Association Foundation	Yankton	100
E1	78.980.017.140	National Field Archery Association Foundation	Yankton	100
E1	78.980.017.145	National Field Archery Association Foundation	Yankton	100
E1	78.980.017.163	National Field Archery Association Foundation	Yankton	100
E1	78.980.018.231	Horizon Health Care Inc	Howard	100
E1	78.990.001.026	Elks Lodge #994 Ben. & Protective Order of Elks	Yankton	100
E1	78.990.011.100	Sacred Heart Health Services	Yankton	100
E1	78.990.012.250	Yankton Area Adjustment Training Center	Yankton	100
E1	78.990.013.021	Benedictine Convent of Sacred Heart DBA Sacred Heart Monastery	Yankton	100
E1	78.990.013.050	Mount Marty College Inc	Yankton	100
E1	78.990.013.110	Benedictine Convent of the Sacred Heart	Yankton	100